



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DUELL, STEVEN & DUELL, HEIDI

Steven & Heidi Duell
PO Box 774
Washougal, WA 98671

ACCOUNT NUMBER: 141802-000

PROPERTY LOCATION: 34412 SE 1st Street
Washougal, WA

PETITION: 17

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 134,610	\$ 134,610
Improvements	\$ 160,340	\$ 160,340
Personal property		
ASSESSED VALUE	\$ 294,950	BOE VALUE \$ 294,950

Date of hearing: November 14, 2019 Recording ID# Duell

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Steven Duell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 2,563 square feet, built in 2003 and is of very good construction quality located on 5.01 acres.

The appellant stated that this is a manufactured home and should not be increasing in value. The Chairman of the Board explained how the demand for affordable properties has made manufactured homes more desirable as they are affordable.

The appellant requested \$327,942.

The assessor provided a list of four sales adjusted only for time, and a cover letter recommending a value of \$294,950.

The assessor's value is supported.

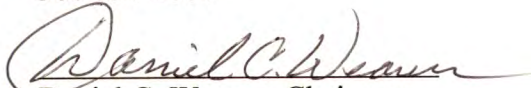
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$294,950 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 21, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the assessor's office or the Washington State Board of Tax Appeals.



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BUCHHOLZ, PAUL

Paul Buchholz
6705 NE 159th Street
Vancouver, WA 98686

ACCOUNT NUMBER: 196294-005

PROPERTY LOCATION: 6705 NE 159th Street
Vancouver, WA

PETITION: 19

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 214,575	\$ 214,575
Improvements	\$ 338,928	\$ 282,202
Personal property	\$	\$
ASSESSED VALUE	\$ 553,503	BOE VALUE \$ 496,777

Date of hearing: November 14, 2019 Recording ID# Buchholz

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Paul Buchholz

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,346 square feet, built in 2006 and is of average construction quality located on 3.02 acres.

The appellant submitted three sales however they were from 2014 and 2015 and not relevant to the January 1, 2019 assessment date. A bid from AAA Septic Service LLC was submitted listing a cost of \$11,000 not including permits and a bid from Pacific Roof, LLC listing a cost of \$11,590 for replacement or \$9,538 for recovering and a bid from Vancouver Paving for water damage costing \$24,500. The well is in need of repair as well as it is 24 years old and needs new pipe and a pump.

The appellant requested a value of \$445,646.

The assessor provided a list of 5 sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$553,503 to \$496,777 taking into account the septic, roof and paving at \$56,726. A bid for the well issues could be provided for assessor consideration as well.

The assessor's revised value considering the needed repairs is appropriate.

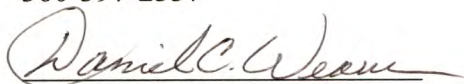
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$496,777 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VU, TRUNG Q & ZHOU, RISHELLE Y

Trung Vu & Rishelle Zhou
1321 SE Columbia Crest Court
Vancouver, WA 98664

ACCOUNT NUMBER: 166613-025

PROPERTY LOCATION: 1321 SE Columbia Crest Court
Vancouver, WA

PETITION: 22

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 89,310	\$ 89,310
Improvements	\$ 446,116	\$ 446,116
Personal property		
ASSESSED VALUE	\$ 535,426	BOE VALUE \$ 535,426

Date of hearing: November 14, 2019 Recording ID# Vu

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is two story residence with 3,909 square feet and a 1,200 square foot area over the garage, built in 2002 and is of good plus construction quality located on .21 acres.

The appellant stated on the petition that the new assessed value is much higher than the true and fair market value without major improvements or remodel. Similar property in the same area sold for less than the listed price. Recent sales indicate that the buyer can get more land and a larger home for the amount of the above assessed value. Six comparable sales were submitted [#166613-010 sold for \$490,000 in August 2018; #166613-020 sold for \$517,000 in January 2019; #166834-005 sold for \$580,000 in March 2019; #112427-302 sold for \$600,000 in March 2018; #986033-337 sold for \$535,000 in June 2018; and #986033-336 sold for \$535,000 in August 2018].

The appellant requested a value of \$555,000.

The assessor provided no information

The petition was a preemptive appeal. The assessor reduced the value for 2019 down to \$535,426 which is lower than the appellant's requested value.

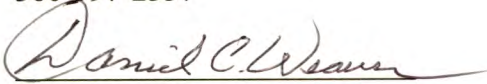
DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$535,426 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 21, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHRISTOPHERSON, KARY R & CHRISTOPHERSON,
SHARON

Kary & Sharon Christopherson
24912 NW 4th Court
Ridgefield, WA 98642

ACCOUNT NUMBER: 215402-000

PROPERTY LOCATION: 24912 NW 4th Court
Ridgefield, WA

PETITION: 29

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 285,140	\$ 285,140
Improvements	\$ 886,367	\$ 718,583
Personal property		
ASSESSED VALUE	\$ 1,171,507	BOE VALUE \$ 1,003,723

Date of hearing: November 14, 2019 Recording ID# Christopherson

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is two story residence with 4,500 square feet, built in 2005 and is of very good plus construction quality located on 5.13 acres.

The appellant stated on the petition that the BOE put the value at \$889,000 for 2018. Eight comparable sales were submitted [#215420-000 sold for \$745,500 in December 2017; #215418-000 sold for \$696,650 in January 2018; #215414-000 sold for \$1,100,000 in September 2017; #179407-000 sold for \$1,160,000 in May 2018; #212550-000 sold for \$830,000 in April 2018; #216917-000 sold for \$825,000 in February 2018; #179454-000 sold for \$857,000 in November 2017; and #179662-000 sold for \$755,000 in October 2017].

The appellant requested a value of \$889,000.

The assessor provided a list with four sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The four sales highlighted on the list ranged from \$975,000 to \$1,193,258.

Using a combination of the assessor's comparable sales and the appellant's comparable sales 4-8 equals \$223 per square foot.

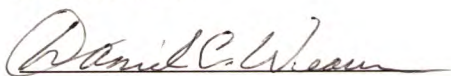
DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$1,003,723 as of January 1, 2019.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on November 21, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAY, MARTA V TRUSTEE

Marta May
3710 SW 14th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 194111-020

PROPERTY LOCATION: 3710 SW 14th Avenue
Battle Ground, WA

PETITION: 33

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 202,944	\$ 202,944
Improvements	\$ 881,990	\$ 881,990
Personal property		
ASSESSED VALUE	\$ 1,084,934	BOE VALUE \$ 1,084,934

Date of hearing: November 14, 2019 Recording ID# May

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Marta May and Tom Savoy

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 3,748 square feet, built in 2008 and is of excellent construction quality located on 1.24 acres.

The appellant stated that the assessor is never in attendance at the hearings - they have a responsibility to the community. They submitted evidence from their real estate agent and she gave them a list of 40 comparable sales. There were no details regarding size, quality or age of the sales to compare to the subject. They feel that the evidence submitted shows that the property would not sell for the assessed value.

The appellant requested a value of \$700,000.

The assessor provided a large packet of mostly pictures of the subject and sales in the area. Three sales submitted ranged in adjusted sale price from \$739,277 to \$1,400,000. The assessor's information does not really support the value assigned.

It appears that last year's value of \$892,500 as adjusted by the Board of Equalization in a hearing held on January 10, 2019 was not recorded in the property information system or in the treasurers information for computing the taxes to be paid. This needs to be addressed and corrected if necessary.

The appellant did not provide compelling information to compare properties.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$1,084,934 as of January 1, 2019.

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