



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: THOMAS, KATHLEEN S & BUCHANAN, NANCY J

Kathleen Thomas & Nancy Buchanan
22507 NE 167th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 229240-024

PROPERTY LOCATION: 22507 NE 167th Avenue
Battle Ground, WA

PETITION: 38

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	\$ 225,180	\$ 225,180
Improvements	\$ 653,925	\$ 524,820
Personal property		
ASSESSED VALUE	\$ 879,105	BOE VALUE \$ 750,000

Date of hearing: November 15, 2019 Recording ID# Thomas & Buchanan

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:
Kathleen Thomas & Nancy Buchanan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,893 square feet, built in 2014 and is of average plus construction quality located on 2.50 acres.

The appellant stated that each year they ask for the assessor's information but it has only been supplied once. She provided three sales that she had done considerable research on. [#201228-000 sold for \$615,000 in Mary 2019; #224095-005 sold for \$680,000 in March 2019; and #236835-000 sold for \$780,000 in April 2019]. This shows what willing buyers are paying. The subject has had no improvements. It is still the home they built to provide for elderly parents with wide hallways, doorways and linoleum floors.

The appellant requested \$730,000.

The assessor provided no information.

The average to midpoint of all sales provides a value of \$192 per square foot or \$750,000 in the analysis submitted.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of 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 \$750,000 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: RICHER, JASON ANDREW & RICHER, JAMI

Jason & Jami Richer
314 SE 8th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 91103-245

PROPERTY LOCATION: 314 SE 8th Street
Battle Ground, WA

PETITION: 40

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	\$ 100,300	\$ 100,300
Improvements	\$ 321,678	\$ 321,678
Personal property	\$	\$
ASSESSED VALUE	\$ 421,978	BOE VALUE \$ 421,978

Date of hearing: November 15, 2019 Recording ID# Richer

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 a two story residence with 2,533 square feet, built in 2014 and is of average construction quality located on .18 acres.

The appellant stated on the petition that homes in the same development are assessed at less per square foot. There is no system to identify land value as the comparable sales are all the same in their development. Similar homes nearby are assessed for much less. They live off of an easement with a house in front of me. This undoubtedly affects the value and resales of a home. Four comparable sales were submitted [#192193-026 sold for \$350,000 in October 2018; #91057-312 sold for \$362,000 in August 2018; #91057-270 sold for \$325,000 in March 2017; and #192141-114 sold for \$355,000 in February 2017]. A land assessed value comparison was submitted however, assessed values cannot be used.

The appellant requested a value of \$364,142.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

The assessor's comparable sales support their valuation.

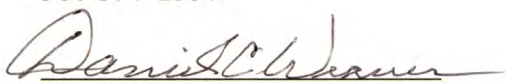
DECISION

The Board, after carefully reviewing the information 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 set at \$421,978 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: KATZER, MICHAEL LYNN JR & KATZER, CRYSTAL M

Michael & Crystal Katzer
26015 NE 230th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 986035-970

PROPERTY LOCATION: 26015 NE 230th Street
Battle Ground, WA

PETITION: 48

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	\$ 204,015	\$ 204,015
Improvements	\$ 229,804	\$ 170,985
Personal property		
ASSESSED VALUE	\$ 433,819	BOE VALUE \$ 375,000

Date of hearing: November 15, 2019 **Recording ID#** Katzer

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:
Michael Katzer

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 1,716 square feet, built in 2019 and is of fair plus construction quality located on 2.39 acres.

The appellant stated that the main concern is the building has gone up \$82,371 from last year. He noticed that the construction quality went up from fair to fair plus but he has no idea why. The land is very limited for any additions or outbuildings. There is a 60' utility easement along the north property line, a neighbor has a 55' septic easement and there are severe erosion hazards and a creek with significant setbacks and the whole back of the property is sloped. There is also an archaeological area on the subject. Five comparable sales were submitted [#536739-005 sold for \$354,000 in October 2018; #235650-005 sold for \$350,000 in April 2019; #235181-005 sold for \$350,000 in March 2019; #120895-000 sold for \$372,000 in August 2019; and #233709-001 sold for \$387,000 in April 2019].

The appellant requested a value of \$355,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

The proximity and usability of the property and comparable sales #236739-005 and #233709-001 support a value of \$375,000. Trending the purchase price of \$315,000 from March of 2017 provides a value of \$362,495 and trending from the assessed value of \$355,000 on January 1, 2018 provides a value of \$379,495.

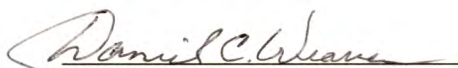
DECISION

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 \$375,000 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
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Daniel C. Weaver, Chairman



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KRUEGER, JEFFREY T

Jeffrey Krueger
308 NE Repass Road
Vancouver, WA 98665

ACCOUNT NUMBER: 98825-120

PROPERTY LOCATION: 308 NE Repass Road
Vancouver, WA

PETITION: 44

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	\$ 105,625	\$ 105,625
Improvements	\$ 219,187	\$ 219,187
Personal property		
ASSESSED VALUE	\$ 324,812	BOE VALUE \$ 324,812

Date of hearing: November 15, 2019 Recording ID# Krueger

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 ranch style residence with 914 square feet, built in 1950 and is of average minus construction quality located on .25 acres.

The appellant stated on the petition that a similar house sold adjacent to him in December 2018 for \$261,000. The subject would be similar in price in order to sell. There is no way he can sell for more. The subject is assessed over \$63,000 more than it can be sold for – not fair. One comparable sale next door was submitted [#98825-130 sold for \$261,000 in December 2018]. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$243,639.

The assessor provided a list with five sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The five sales highlighted on the list ranged from \$337,741 to \$371,500.

The assessor's sales support the assessed value. No compelling evidence from the appellant was submitted.

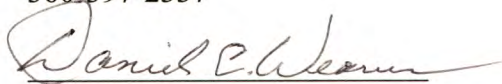
DECISION

The Board, after carefully reviewing the information 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 \$324,812 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
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RENEAU, THEODORE J & RENEAU, CATHERINE R

Theodore & Catherine Reneau
19507 SE 10th Street
Camas, WA 98607

ACCOUNT NUMBER: 177496-032

PROPERTY LOCATION: 19507 SE 10th Street
Camas, WA

PETITION: 49

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	\$ 165,000	\$ 165,000
Improvements	\$ 263,528	\$ 235,000
Personal property		
ASSESSED VALUE	\$ 428,528	BOE VALUE \$ 400,000

Date of hearing: November 15, 2019 Recording ID# Reneau

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:
Catherine Reneau

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 1,861 square feet, built in 1998 and is of average plus construction quality located on .23 acres.

The appellant stated that she is assessed higher than the mansions in her area and all surrounding homes. Their home is one of the oldest homes in Westridge. The three comparable sales submitted were on her street [#177496-166 sold for \$580,000 in February 2019; #177496-160 sold for \$550,000 in September 2018; and #177496-168 sold for \$540,000 in September 2018]. The per square foot value ranged from \$185 to \$202.

The appellant requested a value of \$380,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change the assessed value. The adjusted sales price of properties submitted by the assessor are \$411,722, \$401,182 and \$400,000.

The appellant's comparable property sale prices ranging from \$185 to \$202 per square foot and assessor's sales all support a value of \$400,000.

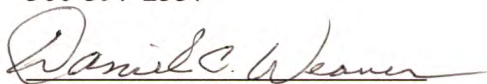
DECISION

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 \$400,000 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
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Daniel C. Weaver, Chairman

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