



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: ELLEDGE, FRED R & POE, MARK W

Fred Elledge & Mark Poe
PO Box 663
Vancouver, WA 98666

ACCOUNT NUMBER: 986032-588

PROPERTY LOCATION: 10700 NW 38th Avenue
Vancouver, WA

PETITION: 31

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	\$ 189,599	\$ 189,599
Improvements	\$ 839,220	\$ 762,901
Personal property		
ASSESSED VALUE	\$ 1,028,819	BOE VALUE \$ 952,500

Date of hearing: December 2, 2019 Recording ID# Elledge

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:
Fred Elledge

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,689 square feet and a 288 square foot basement, built in 2014 and is of very good plus construction quality located on .23 acres.

The appellant stated that last year he had a successful appeal and the BOE changed the value. He spoke with the assessor's office regarding the increase from last year and was told the last value was already in place and they would not change it. Fidelity Title provided the appellant with four sales [#188284-002 sold for \$700,000 in February 2019; #098283-278 sold for \$625,000 in August 2018; #098040-012 sold for \$620,000 in November 2018; and #183708-044 sold for \$975,000 in September 2018].

The appellant requested \$911,282.

The assessor provided a comparable sales grid of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The comparable sales grid and the property appraisal information for 2020 both indicate an assessed value of \$1,020,166

The assessor's information is in error showing a value of \$1,028,819 in the property information system and \$1,020,166 in the detail. Using the 4,690 square feet + 288 square foot basement the appellant comparable properties (especially #183708-044) at \$191 per square foot support a value of \$952,500.

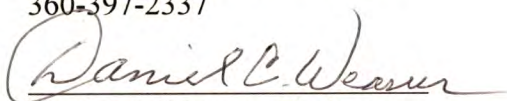
DECISION

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 \$952,500 as of January 1, 2019.

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

Mailed on December 10, 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: SIMAL, JORGE & SIMAL, MARKETTA TRUSTEES

Jorge & Marketta Simal
3900 SE 183rd Avenue
Vancouver, WA 98683

ACCOUNT NUMBER: 92010-848

PROPERTY LOCATION: 3900 SE 183rd Avenue
Vancouver, WA

PETITION: 35

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	\$ 175,000	\$ 175,000
Improvements	\$ 297,101	\$ 275,000
Personal property	\$	\$
ASSESSED VALUE	\$ 472,101	BOE VALUE \$ 450,000

Date of hearing: December 2, 2019 Recording ID# Simal

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:
Jorge Simal

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,263 square feet, built in 1997 and is of average plus construction quality located on .18 acres.

The appellant stated that based on the comparable sales he submitted, his home is over assessed. Eight comparable sales were submitted [#92010-036 sold for \$447,000 in February 2019; #92011-146 sold for \$385,000 in July 2019; #92010-676 sold for \$435,000 in May 2019; #92011-140 sold for \$459,000 in September 2019; #92010-612 sold for \$454,000 in May 2019; #92010-860 sold for \$445,000 in April 2019; #92010-144 sold for \$382,681 in March 2019; and #92010-630 sold for \$439,900 in March 2019].

The appellant requested a value of \$430,000 on the petition but changed that to \$450,000 during the hearing.

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 sales are not good comparable properties to the subject property.

The appellant's eight comparable sales, especially #92010-036, are all closer in size, quality and proximity to the subject property and support the requested value.

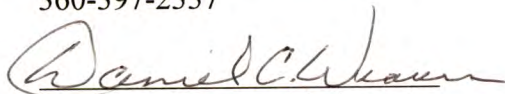
DECISION

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 \$450,000 as of January 1, 2019.

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

Mailed on December 10, 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: COSTELLO, STEPHEN A & COSTELLO, LORIE L

Stephen & Lorie Costello
2615 NW 147th Way
Vancouver, WA 98685

ACCOUNT NUMBER: 986032-613

PROPERTY LOCATION: 2615 NW 147th Way
Vancouver, WA

PETITION: 52

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	\$ 184,000	\$ 184,000
Improvements	\$ 385,968	\$ 328,073
Personal property		
ASSESSED VALUE	\$ 569,968	BOE VALUE \$ 512,073

Date of hearing: December 2, 2019 Recording ID# Costello

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 2,233 square feet, built in 2014 and is of good minus construction quality located on .17 acres.

The appellant stated on the petition that houses around them are selling for far less than the assessed value put on their house. The house directly behind them sold for \$475,000 in May 2019 and it is a four bedroom. Three comparable sales were submitted [#117892-946 sold for \$363,000 in December 2018; #184964-044 sold for \$375,000 in May 2019; and #986032-618 sold for \$475,000 in May 2019].

The appellant requested a value of \$510,000.

The assessor provided a list of five sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$569,968 to \$512,073.

The assessor's recommended value is within \$2,000 of the requested value.

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 \$512,073 as of January 1, 2019.

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

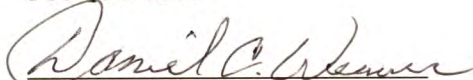
Mailed on December 10, 2019

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: MULHOLLAND, CHRISTIAN A & MULHOLLAND,
SARA M

Christian & Sara Mulholland
9907 NW 33rd Court
Vancouver, WA 98686

ACCOUNT NUMBER: 986037-872

PROPERTY LOCATION: 9907 NW 33rd Court
Vancouver, WA

PETITION: 54

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	\$ 149,150	\$ 149,150
Improvements	\$ 313,619	\$ 291,666
Personal property		
ASSESSED VALUE	\$ 462,769	BOE VALUE \$ 440,816

Date of hearing: December 2, 2019 Recording ID# Mulholland

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 2,397 square feet, built in 2016 and is of average plus construction quality located on .17 acres.

The appellant stated on the petition that based on sales of similar properties in 2018, they do not believe their home would sell for the assessor's calculated value. Four comparable sales were submitted [#986037-870 sold for \$435,000 in March 2018; #986040-343 sold for \$408,000 in March 2018; #986040-340 sold for \$402,000 in May 2018; and #986040-341 sold for \$400,000 in October 2017].

The appellant requested a value of \$440,000.

The assessor provided a grid with three sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$462,769 to \$440,816.

The assessor's recommended value is basically what the appellant had requested.

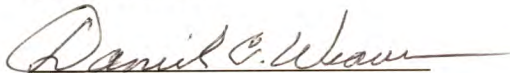
DECISION

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 \$440,816 as of January 1, 2019.

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

Mailed on December 10, 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: STROM, JOHN E JR, TRUSTEE

John Strom
1209 NW 7th Way
Camas, WA 98607

ACCOUNT NUMBER: 86132-036

PROPERTY LOCATION: 1209 NW 7th Way
Camas, WA

PETITION: 55

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	\$ 105,000	\$ 105,000
Improvements	\$ 169,703	\$ 169,703
Personal property		
ASSESSED VALUE	\$ 274,703	BOE VALUE \$ 274,703

Date of hearing: December 2, 2019 Recording ID# Strom

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:
John Strom

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is two story townhome residence with 1,494 square feet, built in 2002 and is of average construction quality located on .08 acres.

The appellant stated that he is contesting the land value. Three properties in the neighborhood have property values from \$34,440 to \$42,361. The other seventeen properties have land values of \$105,000. He said he would be unable to sell his lot for \$105,000. Numerous comparable sales were submitted with just the land value being discussed.

The appellant requested a value of \$200,000 – land value of \$35,000.

The assessor provided no information.

While the Board understands the argument, comparing improved land to unimproved land is not a valid argument.

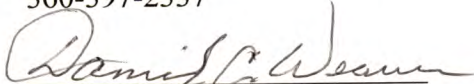
DECISION

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 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 \$274,703 as of January 1, 2019.

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

Mailed on December 10, 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: CAMACHO, DUNCAN & CAMACHO, DANA

Duncan & Dana Camacho
13210 NW 33rd Avenue
Vancouver, WA 98685

ACCOUNT NUMBER: 187785-064

PROPERTY LOCATION: 13210 NW 33rd Avenue
Vancouver, WA

PETITION: 103

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	\$ 149,700	\$ 149,700
Improvements	\$ 477,055	\$ 477,055
Personal property		
ASSESSED VALUE	\$ 626,755	BOE VALUE \$ 626,755

Date of hearing: December 2, 2019 Recording ID# Camacho

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:
Duncan Camacho

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,882 square feet, built in 2001 and is of good construction quality located on .23 acres.

The appellant stated that he didn't understand the \$11,100 in fixture improvements and \$4,600 for a fireplace. Nothing has changed in the house. The Board explained that the fixture values can change as the cost of fixtures changes. Four comparable sales were submitted [#187785-094 sold for \$500,000 in June 2018; #187785-080 sold for \$504,946 in October 2018; #187786-002 sold for \$540,000 in November 2018; and #187785-082 sold for \$500,000 in December 2018]. These were all smaller than the subject property.

The appellant requested a value of \$522,000.

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

While the Board understands the argument, no compelling evidence was submitted. The assessor comparable properties support the assessed value.

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 \$626,755 as of January 1, 2019.

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

Mailed on December 10, 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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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: ENTIS, MARVIN TRUSTEE

Marvin Entis
3110 SE Balboa Drive
Vancouver, WA 98683

ACCOUNT NUMBER: 92006-880

PROPERTY LOCATION: 3110 SE Balboa Drive
Vancouver, WA

PETITION: 1502

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN 2019**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 153,900	\$	153,900
Improvements	\$ 195,578	\$	195,578
Personal property			
ASSESSED VALUE	\$ 349,478	BOE VALUE	\$ 349,478

Date of hearing: December 2, 2019 Recording ID# Entis

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:
Marvin Entis

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 1,333 square feet, built in 1987 and is of average minus construction quality located on .15 acres.

The appellant stated that he pays attention to sales in his neighborhood. His home backs up to a large apartment complex which makes his location less desirable. Three comparable sales were submitted with no parcel number or details on the properties. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$331,000.

The assessor provided a list of 40 sales adjusted only for time, some photos and a cover letter recommending no change to the assessed value.

While the Board understands the argument, no compelling evidence was submitted.

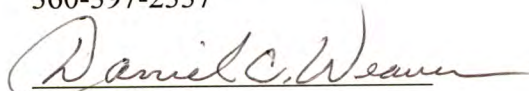
DECISION

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 \$349,478 as of January 1, 2018.

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

Mailed on December 10, 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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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SANDERSON, SCOTT & SANDERSON, CELESTIAL

Scott & Celestial Sanderson
718 Wildwood Lane
Rockwall, TX 75087

ACCOUNT NUMBER: 130115-030

PROPERTY LOCATION: 3226 39th Court
Washougal, WA

PETITION: 60

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	\$ 125,000	\$ 105,000
Improvements	\$ 318,706	\$ 318,706
Personal property		
ASSESSED VALUE	\$ 443,706	BOE VALUE \$ 423,706

Date of hearing: December 2, 2019 Recording ID# Sanderson

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 2,496 square feet, built in 2005 and is of good minus construction quality located on .14 acres.

The appellant stated on the petition that the land valuation is not proportional to other similar parcels. Of the attached valuations, the closest in size and type is what was used for the new land. Three comparable sales were submitted [#130031-024 sold for \$428,500 in February 2019; #132884-000 sold for \$413,000 in December 2018; and #96159-570 sold for \$400,000 in June 2018].

The appellant requested a value of \$423,706.

The assessor provided a list of four sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. Three of the comparable properties are larger than the subject and the fourth along with the appellant comparable properties supports the requested value.

The appellant's sales support the requested value.

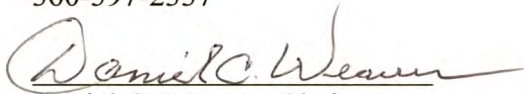
DECISION

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 \$423,706 as of January 1, 2019.

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

Mailed on December 10, 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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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHAMBERS, RUSSELL B

Russell Chambers
4105 C Street
Washougal, WA 98671

ACCOUNT NUMBER: 96085-000

PROPERTY LOCATION: 4105 C Street
Vancouver, WA

PETITION: 61

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	\$ 69,433	\$ 69,433
Improvements	\$ 8,180	\$ 8,180
Personal property		
ASSESSED VALUE	\$ 77,613	BOE VALUE \$ 77,613

Date of hearing: December 2, 2019 Recording ID# Chambers

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:
Russell Chambers

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a landlocked .22 acres with a 1,200 square foot building built in 1992.

The appellant stated that this parcel is landlocked with no street frontage and no utilities to it. There is no access as it is bordered by structures all around. This cannot be a buildable lot – it is just the backyard. There are no comparable sales to this property.

The appellant requested a value of \$48,180.

The assessor provided a list of five sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. It appears the assessor is valuing both parcels #96085-000 and #96086-000 together at \$123,988 for the land.

While the Board understands the argument, no compelling evidence was submitted.

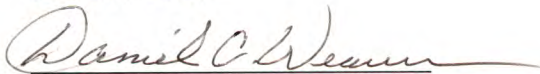
DECISION

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 \$77,613 as of January 1, 2019.

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

Mailed on December 10, 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.



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: TAYLOR, CAROL XIANG & TAYLOR, PAUL N

Paul & Carol Taylor
3542 NW Norwood Street
Camas, WA 98607

ACCOUNT NUMBER: 605960-000

PROPERTY LOCATION: 3542 NW Norwood Street
Camas, WA

PETITION: 24

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	\$ 140,000	\$ 140,000
Improvements	\$ 507,437	\$ 408,000
Personal property		
ASSESSED VALUE	\$ 647,437	BOE VALUE \$ 548,000

Date of hearing: December 2, 2019 Recording ID# Taylor

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:
Carol Taylor

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 3,430 square feet, built in 2005 and is of good plus construction quality located on .18 acres.

The appellant stated she is overvalued based on the comparable sales in the area. Four comparable sales were submitted [#83144-002 sold for \$545,000 in September 2019; #123831-012 sold for \$487,000 in February 2018; #178213-014 sold for \$548,000 in October 2018; and #12383-108 sold for \$547,900 in November 2018]. Using \$155 per square foot would arrive at a value of \$531,650 for the subject.

The appellant requested a value of \$548,000.

The assessor provided a list of eight sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$647,437 to \$588,053.

The appellant's data supports the requested value.

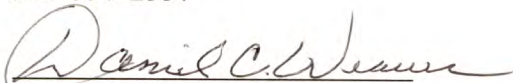
DECISION

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 \$548,000 as of January 1, 2019.

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

Mailed on December 10, 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.



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

REVISED

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TAYLOR, CAROL XIANG & TAYLOR, PAUL N

Paul & Carol Taylor
3542 NW Norwood Street
Camas, WA 98607

ACCOUNT NUMBER: 605960-000

PROPERTY LOCATION: 3542 NW Norwood Street
Camas, WA

PETITION: 24

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	\$ 140,000	\$ 140,000
Improvements	\$ 507,437	\$ 291,650
Personal property		
ASSESSED VALUE	\$ 647,437	BOE VALUE \$ 531,650

Date of hearing: December 2, 2019 Recording ID# Taylor

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:
Carol Taylor

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 3,430 square feet, built in 2005 and is of good plus construction quality located on .18 acres.

The appellant stated she is overvalued based on the comparable sales in the area. Four comparable sales were submitted [#83144-002 sold for \$545,000 in September 2019; #123831-012 sold for \$487,000 in February 2018; #178213-014 sold for \$548,000 in October 2018; and #12383-108 sold for \$547,900 in November 2018]. Using \$155 per square foot would arrive at a value of \$531,650 for the subject. This amount was on the evidence submitted but not verbally requested.

The appellant requested a value of \$548,000 but during the hearing she asked for the new requested amount listed in her evidence.

The assessor provided a list of eight sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$647,437 to \$588,053.

The appellant's data supports the requested value.

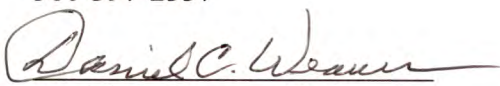
DECISION

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 \$531,650 as of January 1, 2019.

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

Mailed on December 17, 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.