



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: LOOS, THOMAS T

Thomas Loos
18415 NE 167th Avenue
Brush Prairie, WA 98606

ACCOUNT NUMBER: 194564-000

PROPERTY LOCATION: 18415 NE 167th Avenue
Brush Prairie, WA

PETITION: 71

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	\$ 269,329	\$ 269,329
Improvements	\$ 166,814	\$ 166,814
Personal property		
ASSESSED VALUE	\$ 436,143	BOE VALUE \$ 436,143

Date of hearing: December 4, 2019 Recording ID# Loos

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 1.5 story residence with 1,476 square feet, built in 1939 and is of fair construction quality located on 10 acres.

The appellant stated on the petition that the land is mostly wetlands and won't perc. The 1940's house is grandfathered in for one septic on the property. The house is a one bedroom from the 1940's with no real foundation. There are no comparable surrounding homes because they are newer and nicer. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$240,000.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness. Bids to fix issues would be considered in the future.

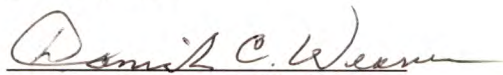
DECISION

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 \$436,143 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: STURGEON, RONALD C

Ronald Sturgeon
5303 NE 58th Street
Vancouver, WA 98661

ACCOUNT NUMBER: 156941-000

PROPERTY LOCATION: 5303 NE 58th Street
Vancouver, WA

PETITION: 72

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	\$ 544,976	\$ 544,976
Improvements	\$ 125,220	\$ 0
Personal property		
ASSESSED VALUE	\$ 670,196	BOE VALUE \$ 544,970

Date of hearing: December 4, 2019 Recording ID# Sturgeon

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:
Ronald Sturgeon

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,192 square feet, built in 1905 and is of fair construction quality located on 2.81 acres.

The appellant stated that the assessor had no value on the structures or trees. If the property was to be developed the land would be cleared. Much of the property was having wetland issues but due to some berms and other remediation, the water has not been bad for approximately the last three years. If we were to get a heavy, constant rain the flooding may come back.

The appellant requested \$370,000.

The assessor provided a list of ten sales adjusted only for time and a cover letter recommending a change to the assessed value from \$670,196 to \$544,976. The structure was removed from the valuation.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness.

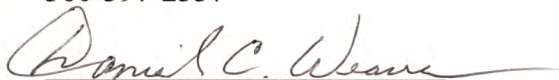
DECISION

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.

Market value of the subject property is set at \$544,970 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: FLEISCHMAN, FRANK & FLEISCHMAN, TERRY

Frank & Terry Fleischman
4501 Addy Street #64
Washougal, WA 98671

ACCOUNT NUMBER: 610545-000

PROPERTY LOCATION: 4501 Addy Street #64
Washougal, WA

PETITION: 74

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	\$ 0	\$ 0
Improvements	\$ 50,763	\$ 50,763
Personal property	\$	\$
ASSESSED VALUE	\$ 50,763	BOE VALUE \$ 50,763

Date of hearing: December 4, 2019 Recording ID# Fleischman

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 ranch style manufactured home with 1,188 square feet, built in 1998 and is of average construction quality located in Gibbons Creek #64.

The appellant stated on the petition that the trailer is twenty two years old. She paid \$33,000 twelve years ago. The home is falling apart on the inside. If she were to sell, it may go for \$15 - \$20 thousand maybe. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$0.

The assessor provided a list of 21 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 to overcome the assessor's presumption of correctness. Comparable sales or costs to cure issues would be considered in the future.

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 \$50,763 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: PROVINCE, ETHAN Z & PROVINCE, ANGELEIGHA L

Ethan & Angeleigha Province
2305 NW 41st Avenue
Camas, WA 98607

ACCOUNT NUMBER: 986035-144

PROPERTY LOCATION: 2305 NW 41st Avenue
Camas, WA

PETITION: 82

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	\$ 454,928	\$ 454,928
Personal property		
ASSESSED VALUE	\$ 594,928	BOE VALUE \$ 594,928

Date of hearing: December 4, 2019 Recording ID# Province

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 3,224 square feet, built in 2015 and is of good construction quality located on .16 acres.

The appellant stated on the petition that recent comparable sales in close proximity to this parcel prove that true market value is lower than the assessed value. Comparable homes listed have all sold in the last three months and some with larger interior square footage, a larger lot and better construction. The backyard is severely sloped downward making it unusable for family activity. Four comparable sales were submitted [#125008-434 sold for \$527,160 in March 2019; #85791-010 sold for \$510,000 in March 2019; #84921-092 sold for \$545,000 in March 2019; and #986043-073 sold for \$455,710 in June 2019].

The appellant requested a value of \$500,000.

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.

While the Board understands the argument, the appellant's sales are older than the subject. The assessor's sales support the assessed 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 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 \$594,928 as of January 1, 2019.

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

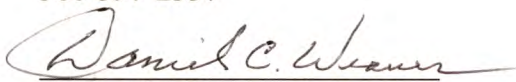
Mailed on December 10, 2019

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: NELSON, JEARLYN & BARNES, RIDDELL R

Riddell Barnes
403 Province Drive
Camas, WA 98607

ACCOUNT NUMBER: 90268-283

PROPERTY LOCATION: 403 Province Drive
Camas, WA

PETITION: 77

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	\$ 21,784	\$ 0
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 21,784	BOE VALUE \$ 0

Date of hearing: December 4, 2019 Recording ID# Barnes

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:
Riddell Barnes

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .07 acre strip of property.

The appellant stated that his house is on the adjoining parcel. In order to build he needed more land, so the neighbor up the hill above him sold him this 15 foot strip so that he had enough land to build. This land is not useable as it is a very steep hillside.

The appellant requested a value of \$0.

The assessor provided no information.

The value of this parcel is included with the main parcel that has the home on it.


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 \$0 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: CANTRELL, DANIEL L & CANTRELL, JESSICA L

Daniel & Jessica Cantrell
14612 NE 63rd Court
Vancouver, WA 98686

ACCOUNT NUMBER: 196336-000

PROPERTY LOCATION: 14612 NE 63rd Court
Vancouver, WA

PETITION: 79

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	\$ 299,403	\$ 299,403
Improvements	\$ 351,032	\$ 278,597
Personal property		
ASSESSED VALUE	\$ 650,435	BOE VALUE \$ 578,000

Date of hearing: December 4, 2019 Recording ID# Cantrell

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:
Daniel Cantrell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is two story residence with 3,298 square feet, built in 1988 and is of average plus construction quality located on 5 acres.

The appellant stated that they purchased the property in January 2019 for \$578,000. A submitted appraisal was performed by Shane Williams of Appraisal Assurance Inc., listing a value of \$595,000 as of January 2019.

The appellant requested a value of \$578,000.

The assessor provided no information.

The purchase price supports the requested value.

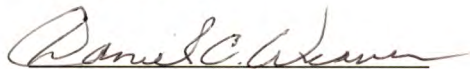
DECISION

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 \$578,000 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: SOH, BIN TECK & LU, LI WEN

Bin Teck Soh & Li Wen Lu
4910 NW Highpoint Drive
Camas, WA 98607

ACCOUNT NUMBER: 125606-056

PROPERTY LOCATION: 4910 NW Highpoint Drive
Camas, WA

PETITION: 78

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	\$ 185,000	\$ 185,000
Improvements	\$ 599,187	\$ 495,000
Personal property		
ASSESSED VALUE	\$ 784,187	BOE VALUE \$ 680,000

Date of hearing: December 4, 2019 Recording ID# Soh

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:
Bin Teck Soh

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 2,574 square feet and a 1,622 square foot basement, built in 2004 and is of good plus construction quality located on .23 acres.

The appellant stated that there are nearby comparable homes that sold for less than the assessment. Three comparable sales were submitted [#125606-080 sold for \$675,000 in December 2018; #125606-084 sold for \$760,000 in April 2019; and #125606-078 sold for \$640,000 in May 2019].

The appellant requested a value of \$680,000 but changed that to \$650,000 during the hearing.

The assessor provided no information.

The appellant's comparable sales support the a value of \$680,000.

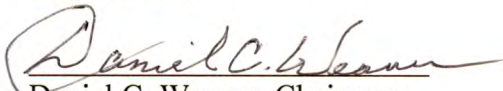
DECISION

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 \$680,000 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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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LYNCH, PATRICK C & LYNCH, NICOLE K

Patrick & Nicole Lynch
27100 NE 9th Street
Camas, WA 98607

ACCOUNT NUMBER: 175041-000

PROPERTY LOCATION: 27100 NE 9th Street
Camas, WA

PETITION: 80

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	\$ 234,990	\$ 234,990
Improvements	\$ 106,048	\$ 41,010
Personal property		
ASSESSED VALUE	\$ 341,038	BOE VALUE \$ 276,000

Date of hearing: December 4, 2019 Recording ID# Lynch

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:
Patrick Lynch

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 934 square feet, built in 1963 and is of fair construction quality located on 5.7 acres.

The appellant stated that similar properties sell for \$150,000 to \$180,000. There are numerous repairs that need to be completed on the home. Bids were submitted for cabinetry work, new heat pump and furnace, re-piping, replace roofing, and replace sliding doors which all totals \$65,000.

The appellant requested a value of \$270,000.

The assessor provided a list of four sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$341,038 to \$326,910.

Using the assessor's recommended value minus the \$65,000 allowance for repairs, yields a value of \$276,000.

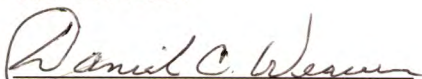
DECISION

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 \$276,000 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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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAMANATHAN, RAMANATHAN & RAMANATHAN,
ALAMEU TI

Ramanathan & Alameu Ramanathan
3217 NW Lacamas Drive
Camas, WA 98607

ACCOUNT NUMBER: 110186-966

PROPERTY LOCATION: 3217 NW Lacamas Drive
Camas, WA

PETITION: 45

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	\$ 385,000	\$ 385,000
Improvements	\$ 1,037,878	\$ 815,000
Personal property		
ASSESSED VALUE	\$ 1,422,878	BOE VALUE \$ 1,200,000

Date of hearing: December 4, 2019 Recording ID# Ramanathan

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:
Ramanathan Ramanathan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 6,380 square feet, built in 2000 and is of very good plus construction quality located on .46 acres.

The appellant stated that a realtor with Kimbal Logan provided an opinion of value listing \$1,150,000 as the highest and fairest amount. Nine comparable sales were submitted ranging from \$550,000 to \$1,250,000 and a square foot price ranging from \$128.84 to \$165.72. They do not overlook the lake or the golf course.

The appellant requested a value of \$1,200,000 but changed that to \$1,148,400 during the hearing.

The assessor provided a list of three comparable sales of excellent quality adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. Two of the sales were from 2017.

The subject property valued at \$165.72 per square foot equals \$1,057,300. Last year's value of \$1,195,000 trended at 6.9% equals \$1,277,455. The value of \$1,200,00 is supported by the realtor opinion of value and the value of comparable properties at \$165.72 per square foot and the trended 2018. Assessor used 2017 values and all excellent quality properties.

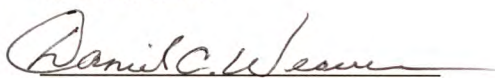
DECISION

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 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 \$1,200,000 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.