



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: TANG, YONGQING ETAL

Yongqing Tang Etal
17307 SE 23rd Way
Vancouver, WA 98683

ACCOUNT NUMBER: 176827-268

PROPERTY LOCATION: 17307 SE 23rd Way
Vancouver, WA

PETITION: 115

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	\$ 150,000	\$ 150,000
Improvements	\$ 198,884	\$ 198,884
Personal property		
ASSESSED VALUE	\$ 348,884	BOE VALUE \$ 348,884

Date of hearing: December 16, 2019 Recording ID# Tang

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
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 1,754 square feet, built in 2000 and is of average minus construction quality located on .13 acres.

The appellant stated on the petition that the assessor's value is at \$198.91 per square foot but the new values per square foot for other neighboring houses are \$166-\$177 per square foot even for sale prices, the price per square foot is \$169-\$182. The assessments for prior years were already overvalued. The sales analysis page was completed however only one was an actual sale #110088-232 sold for \$298,000 in June 2019; and the others were for sale.

The appellant requested a value of \$324,757.

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

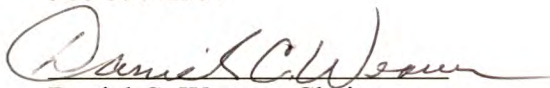
DECISION

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 \$348,884 as of January 1, 2019.

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

Mailed on December 23, 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: BHAGWANDAS, MAHENDRA & SHAH NITA
MAHENDRA CO TRUSTEES

Mahendra Bhagwandas & Nita Shah
18604 NW 64th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 180322-000

PROPERTY LOCATION: 18604 NW 64th Avenue
Ridgefield, WA

PETITION: 123

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	\$ 262,872	\$ 262,872
Improvements	\$ 685,370	\$ 562,128
Personal property		
ASSESSED VALUE	\$ 948,242	BOE VALUE \$ 825,000

Date of hearing: December 16, 2019 **Recording ID#** Bhagwandas

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

Attendees:

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

Appellant:
Mahendra Bhagwandas

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,512 square feet and a 775 square foot basement, built in 1979 and is of very good minus construction quality located on 2.66 acres.

The appellant stated that his four comparable sales indicate his home is overvalued. The four submitted sales were [#179883-000 sold for \$605,000 in June 2018; #190867-016 sold for \$825,000 in July 2018; #179618-000 sold for \$685,000 in August 2018; and #179873-000 sold for \$770,000 in August 2018]. The subject also has a half tennis court and swimming pool.

The appellant requested \$740,000.

The assessor provided no information.

The comparable sales and amenities support a value of \$825,000.

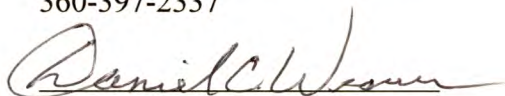
DECISION

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 \$825,000 as of January 1, 2019.

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

Mailed on December 23, 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: MARTIN, ELIZABETH

Elizabeth Martin
434 NE Joy Street
Camas, WA 98607

ACCOUNT NUMBER: 90378-000

PROPERTY LOCATION: 434 NE Joy Street
Camas, WA

PETITION: 119

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	\$ 105,080	\$ 105,080
Improvements	\$ 220,277	\$ 220,277
Personal property	\$	\$
ASSESSED VALUE	\$ 325,357	BOE VALUE \$ 325,357

Date of hearing: December 16, 2019 Recording ID# Martin

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

Attendees:

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

Appellant:
Elizabeth Martin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,562 square feet, built in 1958, is of average construction quality located on .12 acres.

The appellant stated that an appraisal was done on the house. This was performed by Larry White of White's Appraisals listing a value of \$395,000 as of December 2018. They purchased the home in 2016 for \$387,400. A bid for new windows was \$4,567. This is only for some of the windows. A verbal bid for electrical rewiring was for \$3,500 - \$5,000. Three comparable sales were submitted [#82186-000 sold for \$289,000 in March 2018; #76568-004 sold for \$318,000 in September 2019; and #81420-000 sold for \$256,000 in April 2018]. They are being valued like a new house but their house is falling apart.

The appellant requested a value of \$286,167.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness. Based on the fee appraisal of \$395,000 minus the costs to cure yields \$385,000 which is much more than the assessed value.

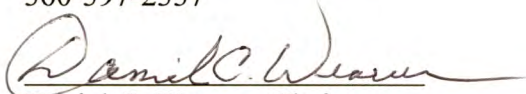
DECISION

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 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 \$325,357 as of January 1, 2019.

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

Mailed on December 23, 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: SANDBERG, ROY E & SANDBERG, MARY ELLEN

Roy & Mary Ellen Sandberg
3112 NE 88th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 109936-006

PROPERTY LOCATION: 3112 NE 88th Avenue
Vancouver, WA

PETITION: 121

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	\$ 107,100	\$ 107,100
Improvements	\$ 285,111	\$ 272,900
Personal property	\$	\$
ASSESSED VALUE	\$ 392,211	BOE VALUE \$ 380,000

Date of hearing: December 16, 2019 Recording ID# Sandberg

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

Attendees:

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

Appellant:
Roy & Mary Ellen Sandberg

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,818 square feet, built in 2010 and is of average plus construction quality located on .12 acres.

The appellant stated that the assessor's sales are at least three miles from their neighborhood. Their comparable is identical to their property but a mirrored layout. #109936-044 sold for \$375,000 in October 2018 and is in the neighborhood.

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

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.

The appellant's neighborhood sale (#109936-044 sold for \$375,000) and two of the assessor's sales (#101403-278 sold for an adjusted sale price of \$386,987 and #1014032-240 sold for an adjusted sale price of \$370,350) which support the requested value. The other two assessor comparable properties are 10% greater in size.

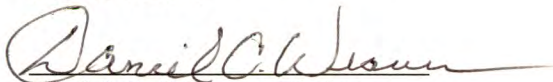
DECISION

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 \$380,000 as of January 1, 2019.

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

Mailed on December 23, 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: GROTH, DAVID WILLIAM & GROTH, CHERYL IRENE
CO TRUSTEES ETAL

David Groth
112 West 11th Street, Suite 250
Vancouver, WA 98660

ACCOUNT NUMBER: 210776-000

PROPERTY LOCATION: NW 309th Street and NW 71st Avenue
Ridgefield, WA

PETITION: 122

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	\$ 517,144	\$ 361,500
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 517,144	BOE VALUE \$ 361,500

Date of hearing: December 16, 2019 Recording ID# Groth

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

Attendees:

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

Appellant:
David Groth

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 26.29 acre parcel of property.

The appellant stated that they purchased this land in June 2016 for \$305,000. A zoning change is being considered to make it R5. Two comparable sales were verbally read into the record [#180342-000 with 82.97 acres sold for \$835,000 or \$10,063 per acre in August 2019; and #192809-000 with 37.67 acres sold for \$471,000 or \$12,503 per acre in July 2018]. The subject should be valued at \$13,000 per acre. The property also has a pipeline easement crossing the property.

The appellant requested a value of \$350,000.

The assessor provided a list of seven sales and a cover letter recommending no change to the assessed value.

The appellant's comparable sales support a value of \$361,500.

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 \$361,500 as of January 1, 2019.

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

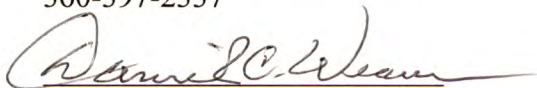
Mailed on December 23, 2019

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: DOUCET, TYLER A & DOUCET, LAUREN M

Tyler & Lauren Doucet
4221 NW Sierra Drive
Camas, WA 98607

ACCOUNT NUMBER: 110186-410

PROPERTY LOCATION: 4221 NW Sierra Drive
Camas, WA

PETITION: 685

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	\$ 210,000	\$ 167,000
Improvements	\$ 466,741	\$ 466,741
Personal property		
ASSESSED VALUE	\$ 676,741	BOE VALUE \$ 633,741

Date of hearing: December 16, 2019 Recording ID# Doucet

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

Attendees:

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

Appellant:
Tyler & Lauren Doucet

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,020 square feet, built in 2016 and is of good construction quality located on .2 acres.

The appellant stated that the land value increased 152% from 2018 to 2019 which is too high an increase compared to other nearby homes. A submitted appraisal was performed by Matthew Fulmer of NW Valuation Group listing a value of \$573,000 as of August 2017. Four comparable sales were submitted [#986035-127 sold for \$539,900 in April 2017; #90265-858 sold for \$585,900 in November 2016; #125662-168 sold for \$579,900 in January 2017; and #92232-900 sold for \$570,000 in May 2019].

The appellant requested a value of \$633,741.

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 land values indicate a lower land value should be assigned.

The comparable land values, trending the 2018 value by the county wide 6.9% and trending the fee appraisal all support the requested value.

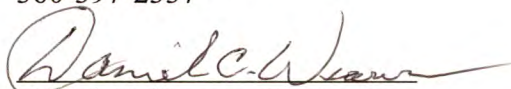
DECISION

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 \$633,741 as of January 1, 2019.

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

Mailed on December 23, 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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