



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: KREGER, THOMAS & BUSHELL, CYNTHIA

Thomas Kreger & Cynthia Bushell
20404 NE 96th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 192673-000

PROPERTY LOCATION: 20404 NE 96th Avenue
Battle Ground, WA

PETITION: 125

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	\$ 351,000	\$ 351,000
Improvements	\$ 648,492	\$ 648,492
Personal property		
ASSESSED VALUE	\$ 999,492	BOE VALUE \$ 999,492

Date of hearing: December 17, 2019 Recording ID# Kreger

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:
Thomas Kreger

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 3,589 square feet, built in 1994 and is of good construction quality located on 5 acres.

The appellant stated that the assessor uses the cost approach for the shop/outbuilding which is not fair market value. The value added to the property by the shop is about 50% of the cost to build it. There is no living space however there is a bathroom. The prior value was \$871,160. Three sales were submitted [#192663-000 sold for \$910,000 in October 2018; #194626-000 sold for \$750,000 in April 2018; and #193928-000 sold for \$599,000].

The appellant requested a value of \$856,527 and changed that to \$351,000 for land and \$557,727 for the structure totaling \$908,727.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness. The submitted sales were not adequate.

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 \$999,492 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: TERRY, ADAM M & TERRY, CRYSTAL J

Adam & Crystal Terry
c/o Steve Anderson
15840 SE 114th
Clackamas, OR 97015

ACCOUNT NUMBER: 237048-000

PROPERTY LOCATION: 22502 NE 269th Avenue
Battle Ground, WA

PETITION: 127

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	\$ 208,738	\$ 208,738
Improvements	\$ 586,567	\$ 451,262
Personal property		
ASSESSED VALUE	\$ 795,305	BOE VALUE \$ 660,000

Date of hearing: December 17, 2019 Recording ID# Terry

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:
Steve Anderson, agent for the appellant

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,208 square feet and a 2,142 square foot basement, built in 2007 and is of good minus construction quality located on 4.61 acres.

The appellant's representative stated that the comparable sales do not support the assessor's value, they support the appellant's requested value. Two comparable sales were submitted [#120809-000 sold for \$500,000 in August 2018; and #237037-000 sold for \$685,000 in September 2018].

The appellant requested \$660,000.

The assessor provided no information.

The comparable sales support the requested value.

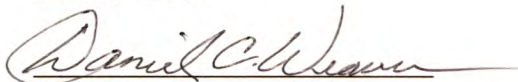
DECISION

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 \$660,000 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
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: BOYER, JAMES PATRICK & BOYER, CATHERINE
ANN TRUST

James & Catherine Boyer
7007 NE 75th Street
Vancouver, WA 98661

ACCOUNT NUMBER: 106512-330

PROPERTY LOCATION: 7007 NE 75th Street
Vancouver, WA

PETITION: 129

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	\$ 139,230	\$ 139,230
Improvements	\$ 395,432	\$ 288,370
Personal property	\$	\$
ASSESSED VALUE	\$ 534,662	BOE VALUE \$ 427,600

Date of hearing: December 17, 2019 Recording ID# Boyer

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:

James Boyer by teleconference

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,340 square feet and a 504 square foot basement, built in 1974, is of average plus construction quality located on .54 acres.

The appellant stated that the problem is he has a bigger house and lot than the whole neighborhood. The property has not been remodeled. There were numerous sales but five were recent [#106512-320 sold for \$318,500 in October 2019; #106512-248 sold for \$389,000 in July 2019; #106512-256 sold for \$365,000 in October 2018; and #106512-300 sold for \$278,000 in July 2018]. The size of the home is significantly larger than those in the neighborhood and market value of the subject is depressed accordingly.

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

The assessor provided no information.

The sales in the neighborhood range widely. Trending the prior year value of \$400,000 forward by the 2018 countywide increase of 6.9% yields \$427,600 or \$128 per square foot.

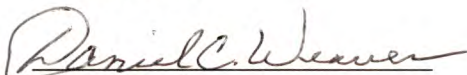
DECISION

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 \$427,600 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: PRESSON, PATRICIA G

Patricia Presson
21109 NE 182nd Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 201664-000

PROPERTY LOCATION: 21109 NE 182nd Avenue
Battle Ground, WA

PETITION: 131

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	\$ 227,199	\$ 227,199
Improvements	\$ 455,824	\$ 362,801
Personal property	\$	\$
ASSESSED VALUE	\$ 683,023	BOE VALUE \$ 590,000

Date of hearing: December 17, 2019 Recording ID# Presson

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:

Patricia Presson by teleconference

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,442 square feet and a 1,728 square foot basement, built in 1966 and is of average plus construction quality located on 6.51 acres.

The appellant stated that there is loud traffic noise and speeding traffic of over 600 vehicles a day. The property was purchased for \$524,250 in May 2017 and it was appraised by Cascade Appraisal Group for \$525,000. The concrete tile roof is in need of replacement at a cost of \$20,000 as they do not make these tiles anymore. Also the neighbors have junk in their front yard that blows into her yard.

The appellant requested a value of \$590,000.

The assessor provided no information.

The purchase price trended forward for 2017 and 2018 from the fee appraisal yields a value of \$590,000. This value also makes allowance for the roof and the undesirable neighborhood.

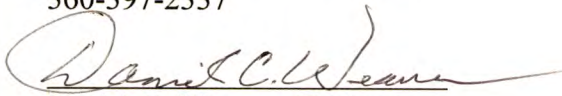
DECISION

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 \$590,000 as of January 1, 2019.

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