



# 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:** BATEMAN, SAMMIE F & BATEMAN, JUDITH M  
TRUSTEES

Sammie & Judith Bateman  
12614 NE 13<sup>th</sup> Way  
Vancouver, WA 98684

**ACCOUNT NUMBER:** 164915-018

**PROPERTY LOCATION:** 12614 NE 13<sup>th</sup> Way  
Vancouver, WA

**PETITION:** 134

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 154,400	\$ 154,400
Improvements	\$ 384,820	\$ 295,600
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 539,220</b>	<b>BOE VALUE \$ 450,000</b>

Date of hearing: December 18, 2019 Recording ID# Bateman

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:  
Sammie Bateman

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is ranch style residence with 2,286 square feet, built in 2011 and is of good minus construction quality located on .16 acres.

The appellant stated that he submitted numerous sales. Out of the twenty properties, number 20 is the most comparable #986038-417 sold for \$452,000 in February 2019. A neighboring home was for sale for 100+ days at the assessed price and it did not sell. The price and neighborhood was a concern. He also believes that his land is overvalued and should be reduced to \$115,493.

The appellant requested a value of \$445,000 and changed that to \$115,493 for the land and \$312,400 for the structure totaling \$427,893.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$539,220 to \$498,197.

The assessor recognized that the property was overvalued. The appellant's comparable sales support a value of \$450,000.

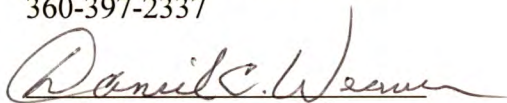
### DECISION

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 \$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 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](http://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:** WADE, PAUL C

Paul Wade  
15007 NW 57<sup>th</sup> Avenue  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 986038-473

**PROPERTY LOCATION:** 15007 NW 57<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 135

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 233,400	\$ 233,400
Improvements	\$ 535,447	\$ 491,600
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 768,847</b>	<b>BOE VALUE \$ 725,000</b>

**Date of hearing:** December 18, 2019 **Recording ID#** Wade

**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 3,717 square feet, built in 2017 and is of good plus construction quality located on .22 acres.

The appellant stated on the petition that recent sales of the exact same floor plan in the same neighborhood have sold for \$650,000 and \$680,000 in May 2019. Two comparable sales were submitted [#986038-475 sold for \$680,000 in February 2019; and #986035-580 sold for \$635,000 in March 2018].

The appellant requested \$680,000.

The assessor provided a list of three comparable sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$768,847 to \$725,000.

The assessor's recommended value is supported.

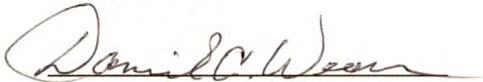
### DECISION

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 \$725,000 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:** HUGHEY, RUSSELL & SHARON

Russell & Sharon Hughey  
PO Box 1148  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 226599-000

**PROPERTY LOCATION:** 25618 NE 159<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 136

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 200,180	\$ 200,180
Improvements	\$ 209,180	\$ 174,820
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 409,360</b>	<b>BOE VALUE \$ 375,000</b>

Date of hearing: December 18, 2019 Recording ID# Hughey

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 Hughey

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,534 square feet, built in 1994, is of average construction quality located on 2.5 acres.

The appellant stated that recent sales of similar or larger square footage on similar lots sold for less. Four comparable sales were submitted [#248356-000 sold for \$355,000 in November 2018; #202146-022 sold for \$350,000 in February 2019; #232938-000 sold for \$365,000 in November 2018; and #137339-000 sold for \$400,000 in November 2018].

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

The assessor provided no information.

The appellant's comparable sales support a value of \$375,000.

### 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 \$375,000 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:** BOGGS, JAN AMY TRUSTEE 50% INT

William & Amy Boggs  
17608 SE Evergreen Highway  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 126781-000

**PROPERTY LOCATION:** 17608 SE Evergreen Highway  
Vancouver, WA

**PETITION:** 142

**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	\$ 449,846	\$ 449,846
Improvements	\$ 377,195	\$ 321,554
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 827,041</b>	<b>BOE VALUE \$ 771,400</b>

Date of hearing: December 18, 2019 Recording ID# Boggs

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:  
William & Amy Boggs

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,045 square feet and a 1,385 square foot basement, built in 1974 and is of good construction quality located on 1.54 acres.

The appellant stated that he researched sales in their area and they have not been selling near their assessed values and they sit on the market for a long time. The average of all neighboring properties has decreased in assessed value.

The appellant requested a value of \$762,257.

The assessor provided no information.

The appellant testified that the properties in the area are not selling at the assessed values and they are not increasing in value. They read several properties into the record that support a "no increase" in property value of the subject.

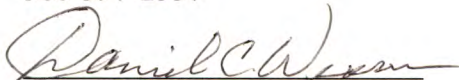
### DECISION

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 \$771,400 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:** SMITH, GREGG D & SMITH, LAUREN M

Gregg & Lauren Smith  
2106 NE 384<sup>th</sup> Court  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140681-000

**PROPERTY LOCATION:** 2106 NE 384<sup>th</sup> Court  
Washougal, WA

**PETITION:** 143

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 272,099	\$ 272,099
Improvements	\$ 578,657	\$ 452,901
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 850,756</b>	<b>BOE VALUE \$ 725,000</b>

Date of hearing: December 18, 2019 Recording ID# Smith

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:  
Gregg & Lauren Smith

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,752 square feet, built in 2003 and is of very good construction quality located on 5.22 acres.

The appellant stated that they purchased the property in May 2018 for \$725,000.

The appellant requested a value of \$725,000.

The assessor provided no information.

The appellant's comparable sales and purchase price support the requested value.

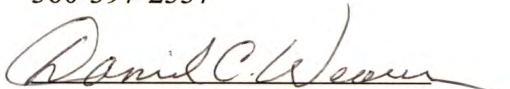
### DECISION

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 \$725,000 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:** GIBBONS, JEFFREY & GIBBONS, MARTINE

Jeffrey & Martine Gibbons  
9405 NE Livingston Mountain Court  
Camas, WA 98607

**ACCOUNT NUMBER:** 137075-000

**PROPERTY LOCATION:** 7836 Livingston Mountain Road  
Camas, WA

**PETITION:** 146

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 207,664	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 207,664</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: December 18, 2019 Recording ID# Gibbons

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 5 acre parcel of property.

The appellant stated on the petition that they just purchased the property in November 2018 for \$157,500.

The appellant requested a value of \$160,000.

The assessor provided no information.

The appellant's 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 \$160,000 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:** HUBBARD, BRANT

Brant Hubbard  
1180 SE Polk Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 87350-005

**PROPERTY LOCATION:** 1180 SE Polk Street  
Camas, WA

**PETITION:** 149

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 750,000	\$ 549,960
Improvements	\$ 343,788	\$ 343,788
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 1,093,788</b>	<b>BOE VALUE \$ 893,748</b>

Date of hearing: December 18, 2019 Recording ID# Hubbard

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 2,717 square feet, built in 1989 and is of good construction quality located on .29 acres.

The appellant stated on the petition he recently borrowed money from Bank of America for a home equity line of credit. The listed appraisal placed a value of \$750,000 as of January 2019.

The appellant requested a value of \$893,748.

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.

Based on the appellant's indicated appraisal value, the requested value is supported.

### 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 \$893,748 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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e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WEBB, RUSSELL & WEBB, CHARLENE

Russell & Charlene Webb  
PO Box 345  
Vancouver, WA 98666

**ACCOUNT NUMBER:** 30865-000

**PROPERTY LOCATION:** 3123 East Mill Plain Blvd.  
Vancouver, WA

**PETITION:** 150

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 96,584	\$ 96,000
Improvements	\$ 142,946	\$ 94,000
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 239,530</b>	<b>BOE VALUE \$ 190,000</b>

Date of hearing: December 18, 2019 Recording ID# Webb

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 residence with 934 square feet, built in 1945 and is of average minus construction quality located on .14 acres.

The appellant stated on the petition that the house sits on a four lane road that is a main east/west arterial. This has a negative impact on the land value. The building is in poor to fair condition with wall heaters and no garage. The basement is unfinished, is accessed from outside and you cannot stand up inside. Six comparable sales were submitted [#34235-050 sold for \$190,000 in January 2019; #29276-070 sold for \$182,000 in January 2019; #37303-252 sold for \$152,250 in March 2019; #37303-600 sold for \$175,000 in October 2019; #37303-880 sold for \$167,500 in May 2019; and #37300-040 sold for \$170,000 in April 2019].

The appellant requested a value of \$172,576.

The assessor provided no information.

The appellant's comparable sales at \$204 per square foot a yields a value of \$190,000.

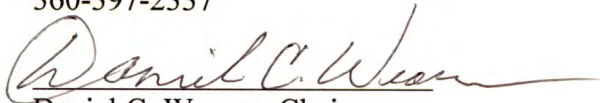
### DECISION

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 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 \$190,000 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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