



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: ENGLISH, AARON & PHELAN, ELIZABETH

Aaron English & Elizabeth Phelan
7200 NW Mountlake Way
Vancouver, WA 98665

ACCOUNT NUMBER: 98829-100

PROPERTY LOCATION: 7200 NW Mountlake Way
Vancouver, WA

PETITION: 133

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	\$ 118,300	\$ 118,300
Improvements	\$ 205,696	\$ 182,869
Personal property		
ASSESSED VALUE	\$ 323,996	BOE VALUE \$ 301,169

Date of hearing: December 19, 2019 Recording ID# English

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 1,145 square feet, built in 1956 and is of average construction quality located on .21 acres.

The appellant stated on the petition that comparable recent sales in the neighborhood are much lower than the assessed value. Four sales were submitted however two were too old to be relevant [#148144-000 sold for \$275,000 in July 2018; and #148237-000 sold for \$225,000 in January 2019].

The appellant requested a value of \$235,200.

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's comparable sales coupled with the two valid appellant's comparable sales, support a value of \$301,169.

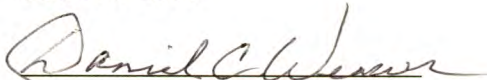
DECISION

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 \$301,169 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: WILLIAMS, PATRICK J & WILLIAMS, A ELIZABETH

Patrick & Elizabeth Williams
12500 SE 2nd Circle, Suite 205
Vancouver, WA 98684-6030

ACCOUNT NUMBER: 137517-000

PROPERTY LOCATION: 31312 NE 69th Street
Vancouver, WA

PETITION: 151

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	\$ 217,471	\$ 217,471
Improvements	\$ 622,725	\$ 532,529
Personal property		
ASSESSED VALUE	\$ 840,196	BOE VALUE \$ 750,000

Date of hearing: December 19, 2019 Recording ID# Williams

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 Williams

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,320 square feet, built in 1997 and is of very good construction quality located on 5.19 acres.

The appellant stated that the house next door was built by the same builder, has the same square footage and it sold for \$735,000 in May 2019 after being on the market for 129 days. The appellant is a realtor and has knowledge of the local market area. Thirteen other sales were submitted but the neighboring sale was most alike.

The appellant requested \$735,000.

The assessor provided no information.

Based on the comparable properties and trending last year's value by the 2018 countywide 6.9% (\$747,000) supports a value of \$750,000.


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 \$750,000 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: HSIAO, YIN-CHUAN & HSIAO, XIAOCHEIH

Rosie & Joe Hsiao
13011 NE 182nd Avenue
Brush Prairie, WA 98606

ACCOUNT NUMBER: 207316-005

PROPERTY LOCATION: 13011 NE 182nd Avenue
Brush Prairie, WA

PETITION: 153

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	\$ 253,932	\$ 253,932
Improvements	\$ 567,562	\$ 470,449
Personal property	\$	\$
ASSESSED VALUE	\$ 821,494	BOE VALUE \$ 724,381

Date of hearing: December 19, 2019 Recording ID# Hsiao

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:
Joe and Rosie Hsiao

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,770 square feet, built in 2017, is of good plus construction quality located on 4.99 acres.

The appellant stated that recent sales sold between November 2018 and April 2019 in their area show that their property is over assessed. They built the house in 2017 and 2018 and the total loan amount for land and house was appraised at \$720,000 in May 2018. Four sales were submitted [#986044-352 sold for \$691,732 in April 2019; #986037-404 sold for \$717,500 in March 2019; #194113-015 sold for \$715,000 in January 2019; and #119202-372 sold for \$630,000 in April 2019].

The appellant requested a value of \$708,077 but changed that to \$724,381 during the hearing.

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. Of the five sales provided three (#206925-000, 204132-000 and 207848-00) were significantly larger with large basements. One (#204025-005) has a large detached garage and not comparable. Only one (#206885-005) is truly comparable and is also used by the appellant in their comparable property list.

The appellant's comparable sales and appraisal in May 2018 support the requested value of \$724,381.

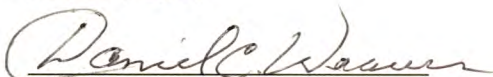
DECISION

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 \$724,381 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DOOLITTLE, BRITTNY & DOOLITTLE, DAVID

Brittny & David Doolittle
3422 X Street
Washougal, WA 98671

ACCOUNT NUMBER: 130361-002

PROPERTY LOCATION: 3422 X Street
Washougal, WA

PETITION: 154

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	\$ 120,000	\$ 120,000
Improvements	\$ 400,038	\$ 356,500
Personal property	\$	\$
ASSESSED VALUE	\$ 520,038	BOE VALUE \$ 476,500

Date of hearing: December 19, 2019 Recording ID# Doolittle

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 2,494 square feet, built in 2005 and is of good construction quality located on .18 acres.

The appellant stated on the petition that they had an appraisal done and it was less than the assessed value. The appraisal was performed by Arthur M. Fisher of Fisher Appraisal Service listing a value of \$476,500 as of December 2018.

The appellant requested a value of \$476,500.

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

The fee appraisal supports the requested value.

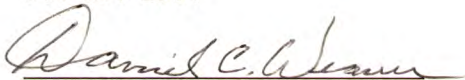
DECISION

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 \$476,500 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
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SEMENYUK, SERGEY V & SEMENYUK, IRINA

Sergey & Irina Semenyuk
2520 NW 209th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 179622-005

PROPERTY LOCATION: 2520 NW 209th Street
Ridgefield, WA

PETITION: 156

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	\$ 295,609	\$ 295,609
Improvements	\$ 395,494	\$ 395,494
Personal property	\$	\$
ASSESSED VALUE	\$ 691,103	BOE VALUE \$ 691,103

Date of hearing: December 19, 2019 Recording ID# Semenyuk

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:

Irina Semenyuk and an interpreter by teleconference

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,006 square feet, built in 1998 and is of good construction quality located on 5 acres.

The appellant stated that they have water issues in the crawlspace and they cannot seem to keep it away. Six comparable sales were submitted [#209285-000 sold for \$500,000 in March 2018; #180599-000 sold for \$580,000 in February 2018; #210756-005 sold for \$495,000 in August 2017; #178848-000 sold for \$465,000 in May 2017; #180310-000 sold for \$571,000 in August 2018; and #180071-000 sold for \$582,000 in October 2018].

The appellant requested a value of \$562,000.

The assessor provided no information.

While the Board understands the argument, the submitted sales were either significantly larger or smaller and not truly comparable. 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 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 \$691,103 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: BRASWELL, ROBERT E

Robert Braswell
5202 SW 6th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 125638-000

PROPERTY LOCATION: 5202 SW 6th Avenue
Camas, WA

PETITION: 155

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	\$ 480,937	\$ 480,937
Improvements	\$ 317,144	\$ 160,063
Personal property	\$	\$
ASSESSED VALUE	\$ 798,081	BOE VALUE \$ 641,000

Date of hearing: December 19, 2019 Recording ID# Braswell

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:
Robert Braswell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story geodesic residence with 2,184 square feet, built in 1978 and is of good construction quality located on 1.03 acres.

The appellant stated that he had an appraisal done in October 2019. The appraisal was performed by Marco Mogrovejo of Appraisals 4U listing a price of \$641,000 as of October 2019.

The appellant requested a value of \$641,000.

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

The appellant's fee appraisal supports the requested value.

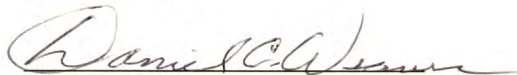
DECISION

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 \$641,000 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: KOIVISTO, JASON E & KOIVISTO, SHEROLENE A
CO-TRUSTEE

Jason & Sherolene Koivisto
PO Box 26
Brush Prairie, WA 98606

ACCOUNT NUMBER: 205911-000

PROPERTY LOCATION: 14202 NE 265th Court
Brush Prairie, WA

PETITION: 157

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	\$ 228,971	\$ 228,971
Improvements	\$ 371,853	\$ 371,853
Personal property	\$	\$
ASSESSED VALUE	\$ 600,824	BOE VALUE \$ 600,824

Date of hearing: December 19, 2019 Recording ID# Koivisto

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 2,199 square feet, built in 2017 and is of average construction quality located on 5.94 acres.

The appellant stated on the petition that the assessor's office refused to take into consideration that the property has 3.5 acres as environmental riparian conservation zone and only 2.4 acres is useable. Several emails were provided from discussions with the Clark County Community development biologist. There are significant fees involved in having them come out and determine the size of the conservation area. The property is very over valued by comparison as well. Four sales were submitted from Zillow which is not a reliable comparison site.

The appellant requested a value of \$450,000.

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.

While the Board understands the argument and issues, the comparable sales provided were not compelling enough 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 \$600,824 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: NIRSCHL-ROBB, PAULA T

Paula Nirschl-Robb
1850 SE 12th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 87368-032

PROPERTY LOCATION: 1850 SE 12th Avenue
Camas, WA

PETITION: 158

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	\$ 750,000	\$ 750,000
Improvements	\$ 513,503	\$ 513,503
Personal property	\$	\$
ASSESSED VALUE	\$ 1,263,503	BOE VALUE \$ 1,263,503

Date of hearing: December 19, 2019 Recording ID# Nirschl-Robb

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 3,710 square feet, built in 2002 and is of very good minus construction quality located on .2 acres.

The appellant stated on the petition that Clear Capital provided a drive by residential evaluation in June 2019 and listed a value of \$990,000. Three sales were listed [#128358-128 sold for \$750,000 in May 2019; #128358-134 sold for \$905,000 in May 2019; and #92232-744 sold for \$1,125,000 in January 2019]. None of these sales have river frontage as the subject.

The appellant requested a value of \$990,000.

The assessor provided a list of three sales adjusted only for time and a cover letter recommending no change to the assessed value. Two of the sales were from 2017.

Based on the residential evaluation overlooking the value of river frontage, 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 \$1,263,503 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: MOREAU, STEPHANIE

Stephanie Moreau
1407 NE 170th Circle
Ridgefield, WA 98642

ACCOUNT NUMBER: 986034-076

PROPERTY LOCATION: 1407 NE 170th Circle
Ridgefield, WA

PETITION: 162

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	\$ 101,600	\$ 101,600
Improvements	\$ 187,151	\$ 187,151
Personal property	\$	\$
ASSESSED VALUE	\$ 288,751	BOE VALUE \$ 288,751

Date of hearing: December 19, 2019 Recording ID# Moreau

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 1,575 square feet, built in 2015 and is of fair plus construction quality located on .06 acres.

The appellant stated on the petition that she is requesting that the value of the subject property be decreased immediately. She also requested the assessor send her the information used to value her property including the inspection. There were no comparable sales or bids for costs to cure any issues submitted for Board consideration.

The appellant requested a value of \$250,000.

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.

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

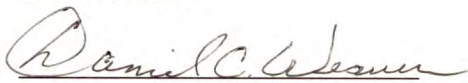
DECISION

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 \$288,751 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
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Daniel C. Weaver, Chairman

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