



# 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:** WONG, VINCENT

Vincent Wong  
1205 NW Deerfern Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 125662-036

**PROPERTY LOCATION:** 1205 NW Deerfern Street  
Camas, WA

**PETITION:** 164

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 180,000            | \$ 180,000                                   |
| Improvements          | \$ 405,903            | \$ 341,073                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 585,903</b>     | <b>BOE VALUE \$ 521,073</b>                  |

Date of hearing: December 20, 2019 Recording ID# Wong

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:  
Vincent Wong

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is two story residence with 2,940 square feet, built in 2000 and is of good plus construction quality located on .18 acres.

The appellant stated he found comparable sales nearby. Four sales were submitted [#125606-076 sold for \$625,500 in August 2018; #125606-078 sold for \$640,000 in May 2019; #125606-080 sold for \$675,000 in December 2018; and #125606-084 sold for \$760,000 in April 2019].

The appellant requested a value of \$521,073.

The assessor provided no information.

The appellant's comparable sales range from \$153 to \$174 per square foot. Using \$174 per square foot produces a value of \$511,560 and supports the requested value.

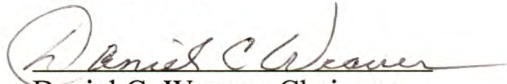
## DECISION

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 \$521,073 as of January 1, 2019.

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

Mailed on December 24, 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:** CLUTE, BRIAN & CLUTE, KIRSTEN

Brian & Kirsten Clute  
3002 NW 30<sup>th</sup> Circle  
Camas, WA 98607

**ACCOUNT NUMBER:** 125073-248

**PROPERTY LOCATION:** 3002 NW 30<sup>th</sup> Circle  
Camas, WA

**PETITION:** 165

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 190,000            | \$ 190,000                                   |
| Improvements          | \$ 391,526            | \$ 340,000                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 581,526</b>     | <b>BOE VALUE \$ 530,000</b>                  |

**Date of hearing:** December 20, 2019 Recording ID# Clute

**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:  
Brian Clute

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,845 square feet, built in 2003 and is of good construction quality located on .28 acres.

The appellant stated that the house is only a three bedroom but the assessor is comparing it to four bedroom homes. Four comparable sales were submitted [#125073-248 sold for \$485,000 in November 2016; #125008-376 sold for \$556,000 in May 2019; #90264-678 sold for \$504,900 in January 2019; and #12008-138 sold for \$457,350 in August 2018].

The appellant requested \$530,000.

The assessor provided a list of five sales, numerous pictures and a cover letter recommending no change to the assessed value. The sales range in adjusted sale price in the subject neighborhood from \$457,350 to \$556,000 and does not support the assessed value of \$581,256.

Sales in the neighborhood at \$209 per square foot support the requested value. There are stairs outside of the house and it really should not be considered a ranch style home.

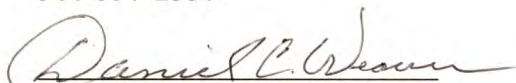
## DECISION

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 \$530,000 as of January 1, 2019.

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

Mailed on December 24, 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:** FOEHL, EDWARD & FOEHL, KATHERINE

Edward & Katherine Foehl  
3604 SE 177<sup>th</sup> Avenue  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 92009-598

**PROPERTY LOCATION:** 3604 SE 177<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 166

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 170,000            | \$ 170,000                                   |
| Improvements          | \$ 400,436            | \$ 400,436                                   |
| Personal property     | \$                    | \$   |
| <b>ASSESSED VALUE</b> | <b>\$ 570,436</b>     | <b>BOE VALUE \$ 570,436</b>                  |

Date of hearing: December 20, 2019 Recording ID# Foehl

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 a 1.5 story residence with 2,977 square feet, built in 1994, is of good construction quality located on .23 acres.

The appellant stated on the petition that none of the comparable properties have sold for more than \$500,000. Per Zillow, home values in the last year have increased 7.7%. Nowhere near the 13.5% increase in the tax assessment. Why does the tax value go from \$475,517 in 2016 to \$570,436 in 2019? That is a 25% increase which is impossible. How can the tax value be higher than the market value? Four sales were submitted [#92009-608 sold for \$500,000 in July 2017; #92007-614 sold for \$424,000 in March 2016; #92009-626 sold for \$460,000 in May 2017; and #92009-644 sold for \$414,000 in October 2015]. All sales occurred two plus years ago.

The appellant requested a value of \$507,000.

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, no current sales were submitted for Board consideration. Zillow is not an accurate data point.

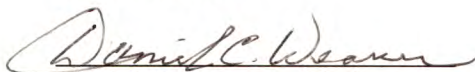
### DECISION

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 \$570,436 as of January 1, 2019.

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

Mailed on December 24, 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:** CHADWELL, MARK & CHADWELL, LAURIE

Mark & Laurie Chadwell  
18101 NE Cole Witter Road  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 233213-003

**PROPERTY LOCATION:** 18101 NE Cole Witter Road  
Battle Ground, WA

**PETITION:** 167

**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<br>(BOE) VALUE |
|-----------------------|-------------------|--------------------------------------|
| Land                  | \$ 172,521        | \$ 172,521                           |
| Improvements          | \$ 298,556        | \$ 227,479                           |
| Personal property     | \$                | \$                                   |
| <b>ASSESSED VALUE</b> | <b>\$ 471,077</b> | <b>BOE VALUE \$ 400,000</b>          |

Date of hearing: December 20, 2019 Recording ID# Chadwell

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:  
Mark Chadwell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,668 square feet, built in 2001 and is of fair plus construction quality located on .99 acres.

The appellant stated that based on current sales and the market analysis submitted, the assessment is too high. Neighboring properties have not been selling quickly. They bought the property 2 years ago for \$365,000. The windows and doors do not have trim and there are no closet doors. The basement is not finished and all of the living area is upstairs. This is a two bedroom home. A submitted appraisal was performed by Justin Scott of 8 County Appraisal and listed a value of \$365,000 as of October 2017.

The appellant requested a value of \$364,069.

The assessor provided a list of five sales, a 2019 property information card and a cover letter recommending a change to the assessed value from \$471,077 to \$400,000.

The assessor's suggested value is supported by the market analysis.

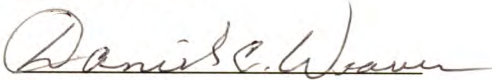
## DECISION

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 \$400,000 as of January 1, 2019.

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

Mailed on December 24, 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:** RHOADS, AMY K & RHOADS, GERALD D

Gerald & Amy Rhoads  
5545 East Evergreen Blvd. Apt 6301  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 35770-404

**PROPERTY LOCATION:** 5545 East Evergreen Blvd. Apt 6301  
Vancouver, WA

**PETITION:** 169

**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<br>(BOE) VALUE |
|-----------------------|-------------------|--------------------------------------|
| Land                  | \$ 0              | \$ 0                                 |
| Improvements          | \$ 298,022        | \$ 274,000                           |
| Personal property     | \$                | \$                                   |
| <b>ASSESSED VALUE</b> | <b>\$ 298,022</b> | <b>BOE VALUE \$ 274,000</b>          |

Date of hearing: December 20, 2019 Recording ID# Rhoads

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:  
Gerald & Amy Rhoads

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,252 square feet, built in 1978 and is of good construction quality located in Shorewood West.

The appellant stated that recent sales of three units similar to theirs sold [#35770416 sold for \$285,000 in June 2018; #35770-464 sold for \$279,000 in November 2018; and #35770-320 sold for \$240,000 in January 2018]. Two appraisals were submitted for a refinance. The first one was performed by Kevin B Week of Resort Appraisals Service LLC listing a value of \$275,000 as of October 2018. The second was performed by Ata Mohaghegh listing a value of \$274,000 as of August 2018.

The appellant requested a value of \$274,000.

The assessor provided no information.

The fee appraisals support the requested value.

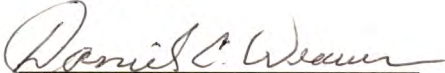
## DECISION

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 \$274,000 as of January 1, 2019.

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

Mailed on December 24, 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:** FEATHERSTONE, PAUL C TRUSTEE

Paul Featherstone  
9615 NE 7<sup>th</sup> Street  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 986033-340

**PROPERTY LOCATION:** 9615 NE 7<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 172

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 128,250            | \$ 128,250                                   |
| Improvements          | \$ 423,183            | \$ 384,250                                   |
| Personal property     | \$                    | \$   |
| <b>ASSESSED VALUE</b> | <b>\$ 551,433</b>     | <b>BOE VALUE \$ 512,500</b>                  |

Date of hearing: December 20, 2019 Recording ID# Featherstone

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:  
Paul Featherstone

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,389 square feet, built in 2014 and is of good construction quality located on .22 acres.

The appellant stated that two homes in his neighborhood recently sold [#986033-332 sold for \$512,500 in March 2019; and #986033-331 sold for \$512,500 in June 2019]. These are the same as his house. He could not sell his home for the assessed value.

The appellant requested a value of \$512,500.

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 appellant's comparable sales are the same as his and on the same street and support the requested value.

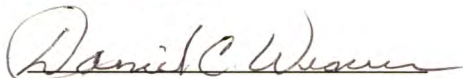
## DECISION

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 \$512,500 as of January 1, 2019.

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

Mailed on December 24, 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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e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** MENG, MING & ZHAO KE ETAL

Ming Meng & Ke Zhao  
14805 NW 19<sup>th</sup> Avenue  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 184962-040

**PROPERTY LOCATION:** 14805 NE 19<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 173

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 128,000            | \$ 128,000                                   |
| Improvements          | \$ 259,029            | \$ 259,029                                   |
| Personal property     | \$                    | \$   |
| <b>ASSESSED VALUE</b> | <b>\$ 387,029</b>     | <b>BOE VALUE \$ 387,029</b>                  |

Date of hearing: December 20, 2019 Recording ID# Meng

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 a two story residence with 2,512 square feet, built in 2003 and is of fair plus construction quality located on .12 acres.

The appellant stated on the petition that the property was purchased on December 8<sup>th</sup>, 2019 for \$312,222. The average increase of home values in the area was less than 5% from January 1, 2018 to January 1, 2019. The county records show the purchase was in November 2017 not 2019. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$330,000.

The assessor provided a list of seven 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.

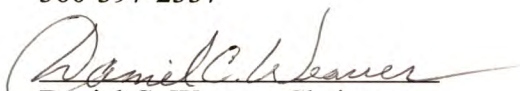
## DECISION

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 \$387,029 as of January 1, 2019.

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

Mailed on December 24, 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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