



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: BRANDT, GERARD R & BRANDT, PATRICIA M
TRUSTEES

Gerard & Patricia Brandt
21806 NW 11th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 179691-000

PROPERTY LOCATION: 21806 NW 11th Avenue
Ridgefield, WA

PETITION: 251

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	\$ 347,296	\$ 347,296
Improvements	\$ 1,111,351	\$ 852,704
Personal property		
ASSESSED VALUE	\$ 1,458,647	BOE VALUE \$ 1,200,000

Date of hearing: January 23, 2020 **Recording ID#** Brandt

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 Marks
Dick Riley

Appellant:
Gerard Brandt

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 5,602 square feet and a 2,499 square foot basement, built in 1999 and is of very good plus construction quality located on 5.6 acres.

The appellant stated that they built this home so that all their family could be there for the holidays. This house is over built. It has builder's grade materials and will need substantial upgrades for current buyers. Five comparable sales were submitted[#118107-600 sold for \$1,205,000 in March 2017; #190449-000 sold for \$1,050,000 in June 2017; #179444-000 sold for \$1,216,000 in August 2017; #214497-000 sold for \$1,075,000 in August 2017; and #215414-000 sold for \$1,100,000 in August 2017]. A submitted appraisal performed by Jeff Schull listed a value of \$1,167,000 as of April 2019.

The appellant requested a value of \$1,149,000.

The assessor provided no information.

The appellant's comparable sales are supported by the appraisal. This is an over built property custom to the owner preferences.

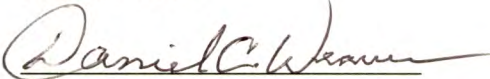
DECISION

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 \$1,200,000 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: LEE, MATTHEW E

Matthew Lee
12401 NW 46th Avenue
Vancouver, WA 98685

ACCOUNT NUMBER: 188305-044

PROPERTY LOCATION: 12401 NW 46th Avenue
Vancouver, WA

PETITION: 252

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	\$ 139,700	\$ 139,700
Improvements	\$ 499,131	\$ 427,000
Personal property		
ASSESSED VALUE	\$ 638,831	BOE VALUE \$ 566,700

Date of hearing: January 23, 2020 Recording ID# Lee

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 Marks
Dick Riley

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 4,048 square feet, built in 2000 and is of good construction quality located on .23 acres.

The appellant stated on the petition that the house was listed in October 2017 for \$639,000. After no legitimate offers, the price was lowered to \$619,000 but the feedback was that it was still too high. One offer was made for \$530,000. This shows what the fair market value should be. Five comparable sales were submitted [#186705-028 sold for \$525,000 in December 2018; #187786-002 sold for \$540,000 in November 2018; #188257-005 sold for \$529,000 in March 2019; #117893-740 sold for \$540,000 in March 2019; and #187786-004 sold for \$517,500 in February 2019].

The appellant requested \$530,000.

The assessor provided five sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. Only two of the assessor properties were of "good" quality that were valued at \$540,000 and \$509,557.

Using \$140 per square foot from the appellant's comparable properties yields a value of \$566,700. Trending last years' value forward by the 2018 county wide 6.9% supports said value.

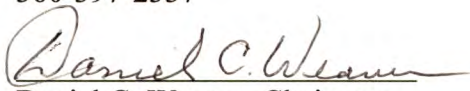
DECISION

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 \$566,700 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: TRI-MOUNTAIN ESTATES LLC

Tri-Mountain Estates LLC
701 NE 136th Avenue #200
Vancouver, WA 98684

ACCOUNT NUMBER: 986033-491

PROPERTY LOCATION: 35001 NE 91st Avenue
La Center, WA

PETITION: 254

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	\$ 426,695	\$ 372,246
Improvements	\$ 798,927	\$ 555,254
Personal property	\$	\$
ASSESSED VALUE	\$ 1,225,622	BOE VALUE \$ 927,500

Date of hearing: January 23, 2020 Recording ID# Tri-Mountain

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 Marks
Dick Riley

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 5,380 square feet and a 1,080 square foot basement, built in 1959 and is of good plus construction quality located on 55.24 acres.

The appellant stated on the petition that they listed the home in 2017 for \$800,000 and had to drop the price substantially after they had no offers, then they took it off the market. Trying to list it again and their agent says to ask \$750,000. Six sales were listed [#130556-184 sold for \$855,000 in February 2019; #182681-000 sold for \$790,000 in February 2019; #265112-000 sold for \$755,000 in April 2019; #256735-000 sold for \$774,527 in June 2018; and #256980-000 sold for \$715,000 in August 2018]. Numerous needed repairs were mentioned but no costs to cure were provided.

The appellant requested a value of \$800,000.

The assessor provided no information.

Using \$175 per square foot based on appellant comparable properties yields a value of \$927,500. The extra acres are a small lake and wetlands and are not usable or valuable. Last year's land value is to remain the same.

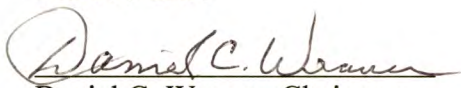
DECISION

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 \$927,500 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: COLETTA, JOSEPH

Joseph Coletta
12510 NE 23rd Avenue
Vancouver, WA 98686

ACCOUNT NUMBER: 186854-056

PROPERTY LOCATION: 12510 NE 23rd Avenue
Vancouver, WA

PETITION: 255

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	\$ 138,240	\$ 138,240
Improvements	\$ 252,372	\$ 215,943
Personal property	\$	\$
ASSESSED VALUE	\$ 390,612	BOE VALUE \$ 354,183

Date of hearing: January 23, 2020 Recording ID# Coletta

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 Marks
Dick Riley

Appellant:
Joseph Coletta

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,900 square feet, built in 2006 and is of good minus construction quality located on .11 acres.

The appellant stated that this house is a two story residence located in a gated, 55+ neighborhood that is mostly ranch style homes. For a 55+ neighborhood, a home with stairs is not desirable. Four comparable sales were submitted [#986040-219 sold for \$390,000 in November 2018; #986043-216 sold for \$322,900 in December 2018; #187767-012 sold for \$312,000 in October 2018; and #986028-252 sold for \$306,500 in December 2018].

The appellant requested a value of \$354,183.

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

Based on the appellant's comparable sales a change to the assessed value is warranted. All of the assessor's sales were 14 miles away, not gated or 55+.

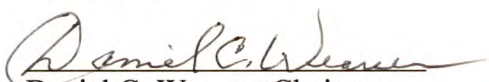
DECISION

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 \$354,183 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: SIMI, DAVID

David Simi
4112 NW 179th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 180552-000

PROPERTY LOCATION: 4112 NW 179th Street
Ridgefield, WA

PETITION: 260

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	\$ 243,268	\$ 243,268
Improvements	\$ 265,553	\$ 181,732
Personal property	\$	\$
ASSESSED VALUE	\$ 508,821	BOE VALUE \$ 425,000

Date of hearing: January 23, 2020 Recording ID# Simi

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 Marks
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bi-level split entry residence with 2,880 square feet, built in 1979 and is of average construction quality located on 2.00 acres.

The appellant stated on the petition that he just purchased the house for \$425,000 in January 2019 and probably over paid as Zillow shows it for \$430,000 and dropping. The house and property need repairs. No costs to cure were submitted for Board consideration.

The appellant requested a value of \$400,000.

The assessor provided no information.

The purchase price supports a value of \$425,000.

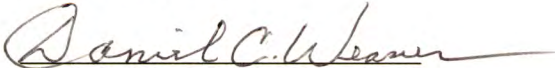
DECISION

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 \$425,000 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: SUNDE, COLLEEN L

Colleen Sunde
1306 NW 111th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 188936-028

PROPERTY LOCATION: 1306 NW 111th Street
Vancouver, WA

PETITION: 267

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	\$ 171,706	\$ 171,706
Improvements	\$ 445,418	\$ 445,418
Personal property	\$	\$
ASSESSED VALUE	\$ 617,124	BOE VALUE \$ 617,124

Date of hearing: January 23, 2020 Recording ID# Sunde

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 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 3,644 square feet and a 1,498 square foot basement, built in 1969 and is of good minus construction quality located on .4 acres.

The appellant stated on the petition that major repairs are needed, such as the roof, pool, flooring, windows, kitchen counters and cabinets. Most areas of the home are original from 1969 needing updating. There is dry rot on the deck and it needs to be replaced. There are ceiling stains, roof leaks, hardwood floors are warped. This all would greatly impact fair market value. Four sales were submitted [#98283-278 sold for \$625,000 in September 2018; #188936-022 sold for \$490,000 in May 2017; #188941-022 sold for \$569,900 in October 2017; and #188941-008 sold for \$600,000 in April 2018]. No costs to cure were submitted for Board consideration.

The appellant requested a value of \$585,000.

The assessor provided no information.

While the Board understands the argument, no costs to cure were submitted for Board consideration. Also, decks are a normal wear and tear item and not considered. Two of the comparable properties were sold in 2017 and not considered a current comparable. The other two comparable properties support the assessed value.

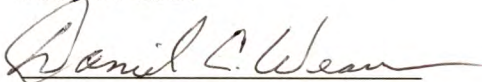
DECISION

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 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 \$617,124 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 252014-000

PROPERTY LOCATION: #1 Section 9, Township 5 North, Range 1 East WM
Woodland, WA

PETITION: 256

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	\$ 184,901	\$ 184,901
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 184,901	BOE VALUE \$ 184,901

Date of hearing: January 23, 2020 Recording ID# Kysar 3

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 Marks
Dick Riley

Appellant:
None
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 6 acre parcel of property.

The appellant is appealing three contiguous parcels #252014-000, #252018-000 and #252433-000. They stated on the petition that the property is land locked. There is no legal access. This parcel is bare land and has no value due to the fact that it has no legal access. They should not have to appeal the exact same case every year. It may be illegal for the assessor to knowingly assess at full value.

The appellant requested a value of \$0.

The assessor provided an information packet but it was untimely filed and not considered.

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

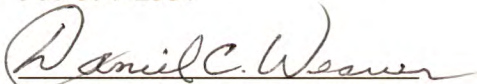
DECISION

The Board, after carefully reviewing the information provided by the appellant and the 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 \$184,901 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 252018-000

PROPERTY LOCATION: #6 Section 9, Township 5 North, Range 1 East WM
Woodland, WA

PETITION: 257

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	\$ 155,406	\$ 155,406
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 155,406	BOE VALUE \$ 155,406

Date of hearing: January 23, 2020 Recording ID# Kysar 3

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 Marks
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.73 acre parcel of property.

The appellant is appealing three contiguous parcels #252014-000, #252018-000 and #252433-000. They stated on the petition that the property is land locked. There is no legal access. This parcel is bare land and has no value due to the fact that it has no legal access. They should not have to appeal the exact same case every year. It may be illegal for the assessor to knowingly assess at full value.

The appellant requested a value of \$0.

The assessor provided an information packet but it was untimely filed and not considered.

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

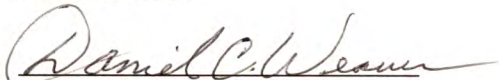
DECISION

The Board, after carefully reviewing the information provided by the appellant and the 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 \$155,406 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 252433-000

PROPERTY LOCATION: #3 #4 Section 10, Township 5 North, Range 1 East WM
Woodland, WA

PETITION: 258

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	\$ 247,948	\$ 247,948
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 247,948	BOE VALUE \$ 247,948

Date of hearing: January 23, 2020 Recording ID# Kysar 3

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 Marks
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 17.56 acre parcel of property.

The appellant is appealing three contiguous parcels #252014-000, #252018-000 and #252433-000. They stated on the petition that the property is land locked. There is no legal access. This parcel is bare land and has no value due to the fact that it has no legal access. They should not have to appeal the exact same case every year. It may be illegal for the assessor to knowingly assess at full value.

The appellant requested a value of \$0.

The assessor provided an information packet but it was untimely filed and not considered.

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 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 \$247,948 as of January 1, 2019.

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

Mailed on January 28, 2020
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.



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: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 276864-000

PROPERTY LOCATION: 38419 NE Rotsch Road
Yacolt, WA

PETITION: 577

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	\$ 334,371	\$ 334,371
Improvements	\$ 400,707	\$ 400,707
Personal property	\$	\$
ASSESSED VALUE	\$ 735,078	BOE VALUE \$ 735,078

Date of hearing: January 23, 2020 Recording ID# Kysar 1

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 Marks
Dick Riley

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 2,970 square feet, is of average construction quality located on 46.76 acres.

The appellant stated on the petition that the structures are in a deteriorated condition. The assessed land value is higher than local comparable sales. The structure and land assessed value does not reflect recent sold values in the area. The three most recent sales in the immediate vicinity show a much lower value. Four sales were submitted [#276837-000 sold for \$238,000 in August 2018; #276833-000 sold for \$450,000 in July 2018; #276832-000 sold for \$380,000 in December 2018; and #277263-00 sold for \$175,000 in November 2018].

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

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness. Two of the comparable properties were not truly comparable and two appear to be related party sales.

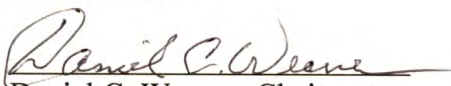
DECISION

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 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 \$735,078 as of January 1, 2019.

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

Mailed on January 28, 2020
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.