



# 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:** KEIRSEY, WENDE L

Wende Keirse  
1528 Sough Taverner Drive  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 220032-042

**PROPERTY LOCATION:** 1528 South Taverner Drive  
Ridgefield, WA

**PETITION:** 220

**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	\$ 127,000	\$ 127,000
Improvements	\$ 363,808	\$ 363,808
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 490,808</b>	<b>BOE VALUE \$ 490,808</b>

Date of hearing: February 3, 2020 Recording ID# Keirse

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 2,272 square feet, built in 2012 and is of good minus construction quality located on .16 acres.

The appellant stated on the petition that the assessed value of \$490,808 for 2,272 square feet is \$216 per square foot. This is equal to new construction with upscale finishes. The subject has limited backyard space which is poor for a family with children which reduces the value. The cabinets are laminate with vinyl floors in the bathrooms and shower walls. There are average appliances with a single oven. Four sales were submitted [#986044-319 sold for \$479,900 in February 2019; #220032-174 sold for \$475,000 in March 2019; #986046-227 sold for \$444,990 in March 2019; and #220032-006 sold for \$480,000 in April 2019].

The appellant requested a value of \$445,000.

The assessor provided four sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The adjusted sales ranged from \$487,136 to \$542,952.

While the Board understands the argument, the assessor's comparable sales were most comparable. No compelling evidence was submitted to overcome the assessor's presumption of correctness.

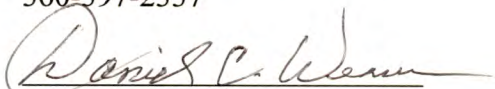
### DECISION

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 \$490,808 as of January 1, 2019.

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

Mailed on February 10, 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](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:** PAPENFUSE, ELLYN A & RAJEFF, STEVEN

Ellyn Papenfuse & Steven Rajeff  
PO Box 345  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 265119-000

**PROPERTY LOCATION:** 14510 NE 365<sup>th</sup> Street  
Battle Gound, WA

**PETITION:** 280

**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	\$ 199,463	\$ 199,463
Improvements	\$ 623,373	\$ 450,537
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 822,836</b>	<b>BOE VALUE \$ 650,000</b>

Date of hearing: February 3, 2020 Recording ID# Papenfuse

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 1.5 story residence with 3,297 square feet and a 1,378 square foot basement, built in 2004 and is of good construction quality located on 5.06 acres.

The appellant stated on the petition that they submitted three comparable sales of recently sold homes which support their estimate of the true and fair value. Four comparable sales are [#221305-000 sold for \$650,000 in May 2019; #225661-000 sold for \$630,000 in May 2019; #265096-000 sold for \$461,000 in April 2017; and #263709-000 sold for \$600,000 in November 2018].

The appellant requested \$650,000.

The assessor provided no information.

Based on the per square foot values of the three sales, #221305-000 at \$137; #22566-100 at \$129; and #263709-000 at \$135 support the requested value of \$650,000.

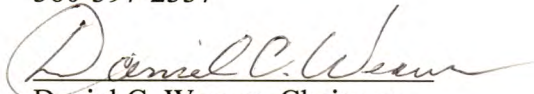
DECISION

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 \$650,000 as of January 1, 2019.

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

Mailed on February 10, 2020  
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:** GRILL, SHAWN S & GRILL, DIANE K CO-TRUSTEES

Shawn & Diane Grill  
3502 SE 139<sup>th</sup> Avenue  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 114784-206

**PROPERTY LOCATION:** 3502 SE 139<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 288

**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	\$ 233,750	\$ 233,750
Improvements	\$ 289,414	\$ 207,247
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 523,164</b>	<b>BOE VALUE \$ 440,997</b>

Date of hearing: February 3, 2020 Recording ID# Grill

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:  
Shawn & Diane Grill

Assessor:  
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,940 square feet, built in 1989, is of good construction quality located on .13 acres.

The appellant stated that they live on the corner right by the entrance/exit gate to Steamboat Landing. There is traffic noise from all cars, trucks coming in and out of the neighborhood as well as Evergreen Highway and train noise. Five comparable sales were submitted [#114784-034 (exact floor plan four lots away) sold for \$439,000 in June 2019; #114784-252 sold for \$460,000 in January 2019; #114784-192 sold for \$526,350 in July 2018; #92009-376 sold for \$361,000 in February 2019; and #114784-202 sold for \$404,000 in March 2018].

The appellant requested a value of \$440,997.

The assessor provided no information.

The appellant's comparable sales, especially #114784-034, support the requested value.

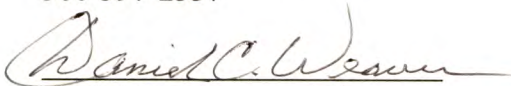
DECISION

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 \$440,997 as of January 1, 2019.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** ANDERSON, JEFFREY & ANDERSON, RHACELLE

Jeffrey & Rhacelle Anderson  
1537 NW 40<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 110186-484

**PROPERTY LOCATION:** 1537 NW 40<sup>th</sup> Avenue  
Camas, WA

**PETITION:** 289

**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	\$ 213,800	\$ 213,800
Improvements	\$ 267,513	\$ 186,200
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 481,313</b>	<b>BOE VALUE \$ 400,000</b>

Date of hearing: February 3, 2020 Recording ID# Anderson

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:  
Jeffrey & Rhacelle Anderson

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,639 square feet and a 932 square foot basement, built in 1996 and is of average construction quality located on .3 acres.

The appellant stated that the land value jumped by 41% and most of it is un-useable as it is very steep terrain. They no longer have a view as the trees have grown up and the City of Camas will not maintain their easement anymore. Their value should be reduced because of this – not increased. The neighboring home is an eyesore with vinyl siding and a cat enclosure on the back deck. They have a very small front yard and the home is the smallest in the neighborhood. Six comparable sales were submitted [#92232-836 sold for \$460,000 in October 2018; #125008-246 sold for \$464,000 in December 2017; #90264-860 sold for \$441,000 in April 2018; #110186-558 sold for \$413,346 in October 2017; #110186-550 sold for \$430,000 in June 2017; and #110186-566 sold for \$395,000 in December 2016]. It was noticed that the last sale sold again in May 2019 for \$506,000.

The appellant requested a value of \$342,249.89.

The assessor provided no information.

Using \$190 per square foot based on the comparable sales times 1,639 square feet is \$311,410. Using \$95 per square foot for the basement (half the value) at \$95 times 932 square feet is \$88,540. Total value supports a value of \$400,000.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

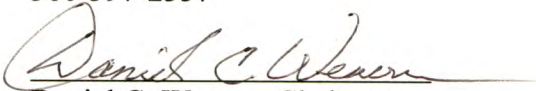
DECISION

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

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

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