



# 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:** MEURER, FRED & MEURER, LIAMUTE

Fred & Liamute, Meurer  
PO Box 61824  
Vancouver, WA 98666

**ACCOUNT NUMBER:** 41990-000

**PROPERTY LOCATION:** 815 East 20<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 370

**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	\$ 139,322	\$ 139,322
Improvements	\$ 147,541	\$ 147,541
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 286,863</b>	<b>BOE VALUE \$ 286,863</b>

Date of hearing: February 5, 2020 Recording ID# Meurer

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 1.5 story residence with 1,188 square feet, built in 1901 and is of average construction quality located on .12 acres.

The appellant stated on the petition that the property is inherently overvalued. The value does not reflect age related structural issues. There is major earthquake work necessary. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$180,000.

The assessor provided no information.

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

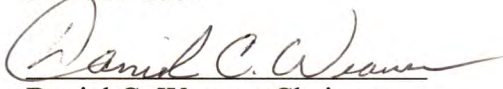
## DECISION

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 \$286,863 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:** TUINGA, JOHN PAUL

John Tuinga  
27007 NW 230<sup>th</sup> Street  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 236956-000

**PROPERTY LOCATION:** 27007 NW 230<sup>th</sup> Street  
Battle Ground, WA

**PETITION:** 371

**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	\$ 203,672	\$ 203,672
Improvements	\$ 345,680	\$ 308,983
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 549,352</b>	<b>BOE VALUE \$ 512,655</b>

Date of hearing: February 5, 2020 Recording ID# Tuinga

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:  
John Tuinga

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,979 square feet and a 1,128 square foot basement, built in 1994 and is of average construction quality located on 5 acres.

The appellant stated that he had a competitive market analysis done and he believes this is an accurate review of the market value the property could sell for. The analysis listed a recommended selling price of \$475,000. There were four sales submitted [#236816-000 sold for \$410,000 in December 2019; #231599-000 sold for \$440,000 in May 2019; #201188-016 sold for \$499,900 in November 2018; and #236784-000 sold for \$530,000 in July 2018].

The appellant requested \$475,000.

The assessor provided no information.

Using \$165 per square foot from the low end of the appellant's comparable sales yields a value of \$512,655.

## 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 \$512,655 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

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** PAPADOR, GERALD J & PAPADOR, NANCY C  
TRUSTEES

Gerald & Nancy Papador  
1906 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140687-000

**PROPERTY LOCATION:** 1906 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 372

**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	\$ 294,322	\$ 294,322
Improvements	\$ 952,257	\$ 805,678
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 1,246,579</b>	<b>BOE VALUE \$ 1,100,000</b>

Date of hearing: February 5, 2020 Recording ID# Papador

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:  
Gerald & Nancy Papador

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,869 square feet with a 1,559 square foot basement, built in 2008, is of very good construction quality located on 9.75 acres.

The appellant stated that the home would never sell for \$1.25 million. They live far from town and only one mile from Skamania County. Most of their land is un-useable and the road must be maintained. Four sales were submitted [#140681-000 sold for \$725,000 in May 2018; #14067-000 sold for \$576,134 (this is actually the assessed value, the selling price is actually \$806,000 in May 2018; #130543-000 sold for \$606,000 in May 2019; and #986030-566 sold for \$750,000 in January 2019].

The appellant requested a value of \$875,000.

The assessor provided no information.

Using the comparable sale #140681-000 located in the subject neighborhood with \$202 per square foot (including all usable space over garages) yields a value of \$1,100,000.

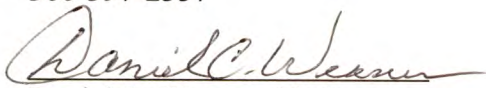
## DECISION

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 \$1,100,000 as of January 1, 2019.

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

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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:** PARMANTIER, MICHAEL & PARMENTIER, JANE

Michael & Jane Parmantier  
6902 NE 309<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 137342-000

**PROPERTY LOCATION:** 6902 NE 309<sup>th</sup> Avenue  
Camas, WA

**PETITION:** 377

**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	\$ 261,511	\$ 261,511
Improvements	\$ 360,942	\$ 288,489
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 622,453</b>	<b>BOE VALUE \$ 550,000</b>

Date of hearing: February 5, 2020 Recording ID# Parmantier

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:

Michael Parmantier by teleconference

Assessor:

None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 2,259 square feet, built in 1995 and is of average plus construction quality located on 5.45 acres.

The appellant stated that he had an appraisal done for a refinance. The submitted appraisal was performed by Gregory Holbrook of Fiduciary Appraisal Group, LLC and listed a value of \$550,000 as of January 2019

The appellant requested a value of \$550,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from \$622,453 to \$586,831.

The 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 \$550,000 as of January 1, 2019.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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360-397-2337

  
Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** NOAH, BRADLEY & NOAH, RACHEL

Bradley & Rachel Noah  
2508 NE 176<sup>th</sup> Street  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 986033-806

**PROPERTY LOCATION:** 2508 NE 176<sup>th</sup> Street  
Ridgefield, WA

**PETITION:** 373

**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	\$ 179,400	\$ 179,400
Improvements	\$ 462,560	\$ 462,560
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 641,960</b>	<b>BOE VALUE \$ 641,960</b>

Date of hearing: February 5, 2020 Recording ID# Noah

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 3,183 square feet, built in 2015 and is of good construction quality located on .2 acres.

The appellant stated on the petition that neighborhood 0176 uses homes in a 55+ gated community which are not comparable on a square foot basis. A detailed homeowner analysis of truly similar homes have an average 2018 sale price of \$184 per square foot vs. \$202. Higher price homes appreciate slower. Nine sales were submitted ranging in value from \$419,900 to \$650,000.

The appellant requested a value of \$585,672.

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 adjusted sales price ranged from \$646,572 to \$722,017.

While the Board understands the argument, the information supplied by the appellant does not give the source or the details of the analysis summary included in the appeal.

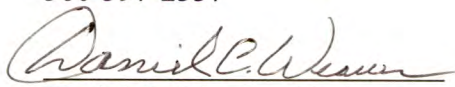
## DECISION

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 \$641,960 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:** CAMVEST GM LLC

Lon Combs  
7905 NE 173<sup>rd</sup> Avenue  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 986043-773

**PROPERTY LOCATION:** 4601 NE Ingle Road  
Camas, WA

**PETITION:** 379

**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	\$ 345,171	\$ 200,000
Improvements	\$ 0	\$ 0
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 345,171</b>	<b>BOE VALUE \$ 200,000</b>

Date of hearing: February 5, 2020 Recording ID# Camvest

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:**

Lon Combs

**Assessor:**

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 7.61 acre parcel of property.

The appellant stated that there is only 5.5 acres that are useable and no public utilities are available at this time as it is too costly to bring them to the site. The City of Camas will not let him use a septic or a well to service the lot. There are steep slopes and large boulders on this property. Three sales were submitted [#170218-000 sold for \$180,000 in January 2019; #174585-000 sold for \$174,900 in June 2018; and #178184-000 sold for \$210,000 in April 2018]. These are level parcels and have septic approval and public water.

The appellant requested a value of \$200,000.

The assessor provided no information.

Based on the comparable properties, the requested value is supported.


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 \$200,000 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  
360-397-2337

  
Daniel C. Weaver, Chairman

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# 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:** DMC FAMILY FARM LLC

DMC Family Farm LLC  
2118 NE 78<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 145366-000

**PROPERTY LOCATION:** 2118 NE 78<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 387

**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	\$ 579,913	\$ 315,913
Improvements	\$ 0	\$ 0
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 579,913</b>	<b>BOE VALUE \$ 315,500</b>

Date of hearing: February 5, 2020 Recording ID# DMC Family

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:  
Dorothy Cherington and son Joe Cherington

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2.82 acre parcel of property.

The appellants are appealing three contiguous parcels #145366-000; #145242-000; and #145362-000 and they total 21.10 acres. This parcel has .72 acres of wetland area that cannot be used. Four sales were submitted [#156441-000 sold for \$163,700 in March 2016; #156798-000 sold for \$300,000 in December 2019; #199389-000 sold for \$2,600,000 in February 2017; #145524-000 sold for \$660,000 in November 2017]. A few other sales were submitted but were too old to be considered.

The appellant requested a value of \$286,298.

The assessor provided no information.

Using the assessor's value for contiguous properties #145242-000 and #145362-000 of \$116,000 per acre yields a value of \$315,500.

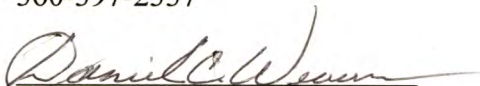
## DECISION

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 \$315,500 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

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e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** DMC FAMILY FARM LLC

DMC Family Farm LLC  
2118 NE 78<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 145242-000

**PROPERTY LOCATION:** 2006 NE 78<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 1100

**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	\$ 1,485,908	\$ 1,485,908
Improvements	\$ 0	\$ 0
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 1,485,908</b>	<b>BOE VALUE \$ 1,485,908</b>

Date of hearing: February 5, 2020 Recording ID# DMC Family

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:  
Dorothy Cherington and son Joe Cherington

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 12.81 acre parcel of property.

The appellants are appealing three contiguous parcels #145366-000; #145242-000; and #145362-000 and they total 21.10 acres. This parcel has approximately 7 buildable acres due to the wetlands and buffers. Four sales were submitted [#156441-000 sold for \$163,700 in March 2016; #156798-000 sold for \$300,000 in December 2019; #199389-000 sold for \$2,600,000 in February 2017; #145524-000 sold for \$660,000 in November 2017]. A few other sales were submitted but were too old to be considered.

The appellant requested a value of \$1,281,000.

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

Using the assessor's value for contiguous properties of \$116,000 per acre supports the assessed value of \$1,485,908.

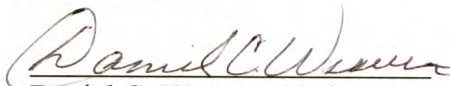
## DECISION

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 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 \$1,485,908 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  
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1300 Franklin Street, Suite 650  
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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** DMC FAMILY FARM LLC

DMC Family Farm LLC  
2118 NE 78<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 145362-000

**PROPERTY LOCATION:** 2118 NE 78<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 1101

**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	\$ 635,077	\$ 635,077	
Improvements	\$ 0	\$ 0	
Personal property	\$	\$	
<b>ASSESSED VALUE</b>	<b>\$ 635,077</b>	<b>BOE VALUE</b>	<b>\$ 635,077</b>

Date of hearing: February 5, 2020 Recording ID# DMC Family

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:  
Dorothy Cherington and son Joe Cherington

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 5.47 acre parcel of property.

The appellants are appealing three contiguous parcels #145366-000; #145242-000; and #145362-000 and they total 21.10 acres. This parcel has approximately 2.5 buildable acres due to the wetlands and buffers. Four sales were submitted [#156441-000 sold for \$163,700 in March 2016; #156798-000 sold for \$300,000 in December 2019; #199389-000 sold for \$2,600,000 in February 2017; #145524-000 sold for \$660,000 in November 2017]. A few other sales were submitted but were too old to be considered.

The appellant requested a value of \$361,000.

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

Using the assessor's value for contiguous properties of \$116,000 per acre supports the assessed value of \$635,077.

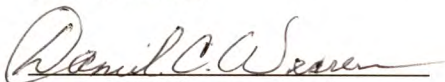
## DECISION

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 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 \$635,077 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.