



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: SLATE, BETHANY K

Bethany Slate
28706 NE 197th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 232936-000

PROPERTY LOCATION: 28706 NE 197th Avenue
Battle Ground, WA

PETITION: 388

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	\$ 210,449	\$ 210,449
Improvements	\$ 693,124	\$ 489,551
Personal property		
ASSESSED VALUE	\$ 903,573	BOE VALUE \$ 700,000

Date of hearing: February 6, 2020 Recording ID# Slate

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:
Bethany Slate

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 3,874 square feet, built in 1972 and is of average minus construction quality located on 5 acres.

The appellant stated this property is unusual and difficult to find comparable sales. They were going to turn it into a retreat but that did not happen. The appellant testified under oath that they had several Comparative Market Analysis' performed and listed a fair market value of \$700,000. These reports were for their pending divorce and came in too late to submit as evidence.

The appellant requested a value of \$600,519 on the petition.

The assessor provided no information.

The appellant's testimony of the Comparative Market Analyses and trending last year's value forward at the 2018 county wide 6.9% supports a value of \$700,000.

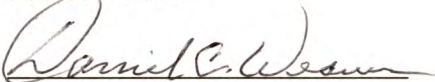
DECISION

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 \$700,000 as of January 1, 2019.

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

Mailed on February 11, 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.



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FERGUSON, KELLY K & FERGUSON, CANAAN L

Kelly & Canaan Ferguson
25616 NE 159th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 226598-000

PROPERTY LOCATION: 25616 NE 159th Avenue
Battle Ground, WA

PETITION: 395

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	\$ 200,180	\$ 200,180
Improvements	\$ 285,136	\$ 251,820
Personal property		
ASSESSED VALUE	\$ 485,316	BOE VALUE \$ 452,000

Date of hearing: February 6, 2020 Recording ID# Ferguson

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:
Canaan & Kelly Ferguson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,198 square feet, built in 2014 and is of average construction quality located on 2.5 acres.

The appellant stated that based on recent sales of similar homes or even larger homes, their property is over assessed. They noted that the square footage is incorrect and they have told the assessor's office but the Property Information Center still lists it incorrectly. It should be 1,839 square feet. Six comparable sales were submitted [#193534-015 sold for \$480,000 in December 2018; #121292-108 sold for \$405,000 in December 2018; #221254-005 sold for \$435,000 in January 2019; #201744-002 sold for \$440,000 in November 2018; #223003-000 sold for \$475,000 in March 2019 and #233752-000 sold for \$570,000 in November 2018].

The appellant requested \$452,000.

The assessor provided no information.

The appellant's comparable sales support the requested value. The Board requests that the assessor's office fix the square footage error.

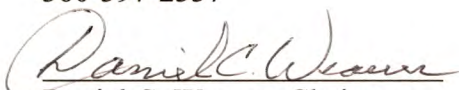
DECISION

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 \$452,000 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: WHEATON, DAVID E & WHEATON, MAUREEN K

David & Maureen Wheaton
1284 East Lucas Street
La Center, WA 98629

ACCOUNT NUMBER: 63472-858

PROPERTY LOCATION: 1284 East Lucas Street
La Center, WA

PETITION: 396

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	\$ 91,260	\$ 91,260
Improvements	\$ 471,684	\$ 441,272
Personal property	\$	\$
ASSESSED VALUE	\$ 562,944	BOE VALUE \$ 532,532

Date of hearing: February 6, 2020 Recording ID# Wheaton

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:
Maureen Wheaton 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 2,926 square feet, built in 2005, is of good minus construction quality located on .27 acres.

The appellant stated that the market value has not been increasing that quickly. They have not upgraded anything except fix the fence. She provided four sales [#105612-842 sold for \$495,000 in August 2018; #93472-848 sold for \$509,025 in September 2018; #121061-014 sold for \$489,000 in April 2018; and #258991-018 sold for \$450,000 in July 2018]. Based on these sales they feel there should be no increase from last year.

The appellant requested a value of \$532,532.

The assessor provided no information.

Using the appellant's comparable sales, the requested value is supported.

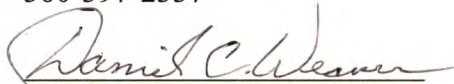
DECISION

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 \$532,532 as of January 1, 2019.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WABER, ROBERT C

Michael Waber
21322 NE 202nd Avenue
Battle Ground, WA 98642

ACCOUNT NUMBER: 201421-000

PROPERTY LOCATION: 21322 NE 202nd Avenue
Battle Ground, WA

PETITION: 398

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	\$ 201,552	\$ 201,552
Improvements	\$ 219,062	\$ 207,732
Personal property	\$	\$
ASSESSED VALUE	\$ 420,614	BOE VALUE \$ 409,284

Date of hearing: February 6, 2020 Recording ID# Waber

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks
Appellant:
Robert Waber by teleconference
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,812 square feet, built in 1977 and is of average plus construction quality located on 2.28 acres.

The appellant stated that the pictures he received show a bedroom upstairs. This was from the previous owner. There is no closet, heat or cooling up there. It is only used for storage/attic space. It is not a legal bedroom.

The appellant requested a value of \$360,000.

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 \$420,614 to \$409,284.

The appellant stated he did not receive the value reduction letter but agreed to it during the hearing.

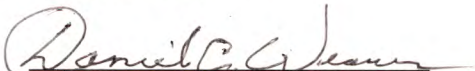
DECISION

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 \$409,284 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: AILINCHI, TOMA & AILINCHI, LIDIA

Toma & Lidia Ailinch
4419 NE 97th Street
Vancouver, WA 98665

ACCOUNT NUMBER: 97689-015

PROPERTY LOCATION: 4419 NE 97th Street
Vancouver, WA

PETITION: 399

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	\$ 121,500	\$ 121,500
Improvements	\$ 811,314	\$ 652,500
Personal property	\$	\$
ASSESSED VALUE	\$ 932,814	BOE VALUE \$ 774,000

Date of hearing: February 6, 2020 Recording ID# Ailinch

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 6,730 square feet, built in 1976 and is of good construction quality located on .36 acres.

The appellant stated on the petition that his property is located in an older neighborhood where the value of other houses are much less. They could not sell the house for more than \$600,000. The house needs repairs as it has many structural cracks from the 2010 earthquake. Three comparable sales were submitted [#184313-000 sold for \$710,000 in April 2018; #184770-000 sold for \$652,500 in August 2018; and #188242-005 sold for \$660,450 in May 2018].

The appellant requested a value of \$700,000.

The assessor provided no information.

The comparable sales indicate a value of \$774,000

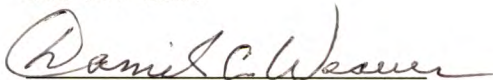
DECISION

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 \$774,000 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: KEPLINGER, PHILLIP & KEPLINGER, TERESA

Phillip & Teresa Keplinger
2401 NE 387th Avenue
Washougal, WA 98671

ACCOUNT NUMBER: 140678-000

PROPERTY LOCATION: 2401 NE 387th Avenue
Washougal, WA

PETITION: 401

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	\$ 252,221	\$ 252,221
Improvements	\$ 665,275	\$ 612,779
Personal property	\$	\$
ASSESSED VALUE	\$ 917,496	BOE VALUE \$ 865,000

Date of hearing: February 6, 2020 Recording ID# Keplinger

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:
Phillip & Teresa Keplinger

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,326 square feet, built in 2006 and is of good plus construction quality located on 5.17 acres.

The appellant stated that the RLMS Market Action reports that the sale prices increased 3.8%. Seventeen comparable sales were submitted ranging in value from \$625,000 to \$822,839. The executive home values have been flat to nominal increases in Washougal. They live far out from town.

The appellant requested a value of \$833,545.

The assessor provided no information.

The comparable sales, especially #140458-000, #141065-000 and #140664-000 support a value of \$865,000 or \$200 per square foot. Trending the value at the county wide 6.9% from last year's value of \$813,750 produces a value \$869,900.

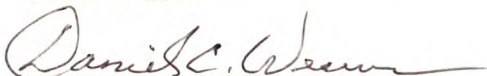
DECISION

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 \$865,000 as of January 1, 2019.

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

Mailed on February 11, 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: ANDERSON, DOUGLAS R

Douglas Anderson
PO Box 5806
Vancouver, WA 98668

ACCOUNT NUMBER: 138965-000

PROPERTY LOCATION: #27, Section 15, Township 2 North, Range 4 East WM
Camas, WA

PETITION: 403

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	\$ 75,755	\$ 75,755
Improvements	\$ 101,570	\$ 101,570
Personal property	\$	\$
ASSESSED VALUE	\$ 177,325	BOE VALUE \$ 177,325

Date of hearing: February 6, 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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an unfinished two story barn with 2,688 square feet, built in 2017 and is of average construction quality located on 6.04 acres.

The appellant stated on the petition that this is an unfinished shop/barn and the assessor is comparing it to three and four bedroom houses. There is no septic, or water and all that is in there is tractors, trucks, backhoe, etc. There are bare studs, no ceiling and only a tacked in strip of flooring in the upstairs storage area which has no access except by ladder, no windows – only roll up garage doors and a single one man door. The property is cut in the middle by the access road to the upper ten houses severely restricting building sites. There were no costs to cure for Board consideration.

The appellant requested a value of \$130,000.

The assessor provided no information.

While the Board understands the argument no costs to cure were provided for Board consideration. No compelling evidence was submitted to overcome the assessor's presumption of correctness. Last year the Board lowered the value to \$173,881 from \$220,976. This year's assessment is \$177,325 which is not far from the Board value last year.

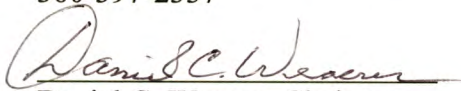
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$177,325 as of January 1, 2019.

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

Mailed on February 11, 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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