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: VANGUNDY, DANIEL & VANGUNDY, DIANE

Daniel & Diane Vangundy
2113 NE 130th Avenue
Vancouver, WA 98684

ACCOUNT NUMBER: 110172-194

PROPERTY LOCATION: 2113 NE 130th Avenue
Vancouver, WA

PETITION: 464

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	$ 127,400	$ 127,400
Improvements	$ 220,778	$ 220,778
Personal property		
ASSESSED VALUE	**$ 348,178**	**BOE VALUE** **$ 348,178**

Date of hearing: February 21, 2020 Recording ID# Vangundy

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:
- Daniel Vangundy

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,766 square feet, built in 1977 and is of average minus construction quality located on .32 acres.

The appellant stated that compared to recent sales, he is over assessed. He does have a large lot due to being a corner lot on a cul-de-sac. Three sales were submitted [#110084-502 sold for $320,000 in June 2018; #110087-046 sold for $320,000 in March 2018; and #110087-024 sold for $270,000 in March 2018]. The house needs new carpeting and the driveway needs to be replaced. It looks like a jigsaw puzzle.

The appellant requested a value of $325,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

While the Board understands the argument, the comparable sales support the assessed value on a per square foot price basis.

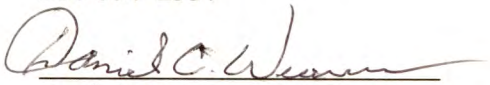
DECISION

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 $348,178 as of January 1, 2019.

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

Mailed on February 25, 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: BLAIR HOLLOWAY TRUST

David Blair
3601 F Street
Vancouver, WA 98663

ACCOUNT NUMBER: 14910-000

PROPERTY LOCATION: 3601 F Street
Vancouver, WA

PETITION: 235

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	$ 152,000	$ 152,000
Improvements	$ 298,316	$ 298,316
Personal property		
ASSESSED VALUE	**$ 450,316**	**BOE VALUE** **$ 450,316**

Date of hearing: February 21, 2020 Recording ID# Blair

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:
- David Blair

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,606 square feet, built in 1937 and is of good construction quality located on .11 acres.

The appellant stated that the assessed valuation is uninterpretable and unsupported. There are mathematical errors in their calculations. It is nearly impossible to reach the correct value for any of the comparable properties as there is no consistency handling the structure features. Numerous properties were submitted and the assessments were argued. The Board cannot use assessed values as they may all be inaccurate. Six sales were submitted [#13310-000 sold for $490,000 in December 2019; #13230-000 sold for $365,000 in July 2019; #14905-000 sold for $384,000 in October 2018; and the last three were too old to be relevant].

The appellant requested $364,197 on the petition but asked for $343,474 during the hearing.

The assessor provided no information.

While the Board understands the argument, the comparable sales do not support a lower 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 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 $450,316 as of January 1, 2019.

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

Mailed on February 25, 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: HANSON, SCOTT F & HANSON, KRISTEN A

Scott & Kristen Hanson
2819 NW 38th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 177691-000

PROPERTY LOCATION: 2819 NW 38th Avenue
Camas, WA

PETITION: 515

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	$ 171,586	$ 128,955
Improvements	$ 497,567	$ 0
Personal property	$	$
ASSESSED VALUE	**$ 669,153**	**BOE VALUE** **$ 128,955**

Date of hearing: February 21, 2020 Recording ID# Hanson

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:
- Kristen Hanson by teleconference

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,132 square feet, built in 2016, is of good plus construction quality located on .33 acres.

The appellant stated that they purchased their property in August of 2016 and after the first winter and rain the house started to have bad issues with the foundation, flooring, walls cracking, not built to code, electrical issues, etc. There are major structural defects and this is all under investigation. At this point the house is unsaleable. They have hired an attorney. The appellant has also hired a structural engineer to perform a complete analysis of the stability and the structure. The analysis cannot be completed until the study completes an entire year of weather conditions. Bids were submitted from McBride Construction listing a cost to repair everything totaling $181,011.99. The mold remediation bid from PuroClean is $42,709.11. TerraFirma submitted a bid to stabilize the foundation and structure for $307,142. Numerous other bids were submitted as well.

The appellant requested a value of $100,000 for the land and no value on the structure.

The property has significant foundation and structural issues and is unsaleable. The bids provided for costs to cure exceeds the value of the improvements. There is a reasonable possibility that the structure may need to be torn down. There is no market value for the improvements and the value to salvage the property is unknown at the present time. The only possible value to the entire property is the remaining land.

The assessor provided no information.

The improvements have no value at this point because of the uncertainties and related estimates of costs to cure. The only value to the property may be the land, however that is in question until the studies are completed. The land has had no increase in value from the prior year.

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 $128,955 (land only) as of January 1, 2019.

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

Mailed on February 25, 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: HUMPHREY, KRISTY J & GLANDON, WAYNE G JR

Kristy Humphrey & Wayne Glandon Jr.
1030 East 24th Circle
La Center, WA 98629

ACCOUNT NUMBER: 63472-925

PROPERTY LOCATION: 1030 East 24th Circle
La Center, WA

PETITION: 522

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	$ 106,260	$ 106,260
Improvements	$ 506,883	$ 423,740
Personal property	$	$
ASSESSED VALUE	**$ 613,143**	**BOE VALUE** **$ 530,000**

Date of hearing: February 21, 2020 Recording ID# Humphrey

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:
- Kristy Humphrey & Marva Glandon

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,023 square feet and a 1,415 square foot basement, built in 2006 and is of good construction quality located on .3 acres with a good view.

The appellant stated that based on her property sales analysis and evidence worksheet indicates the assessed value is too high. Four comparable sales were submitted [#63472-910 sold for $510,000 in July 2018; #634732-848 sold for $509,025 in September 2018; #63472-930 sold for $520,000 in August 2018; and #63472-936 sold for $540,000 in March 2019]. She also wants the construction quality to be changed from good to average for the basement. Photos were submitted.

The appellant requested a value of $506,000 on the petition but changed that to $530,000 during the hearing.

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. Two of the properties were located in Ridgefield (a different marketplace) and the other two properties are considered "good plus" while the subject is only considered "good".

Based on the appellant's comparable sales, especially #63472-936 plus consideration of the neighborhood and quality of the basement, the revised requested value of $530,000 is supported.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

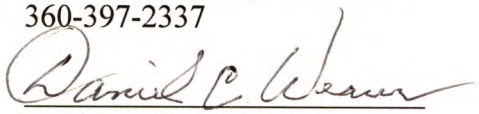
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $530,000 as of January 1, 2019.

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

Mailed on February 25, 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: GLANDON, WAYNE SR & GLANDON, MARVA

Wayne & Marva Glandon Sr.
6070 Clair Street
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-114

PROPERTY LOCATION: 6070 Clair Street
Vancouver, WA

PETITION: 523

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	$ 285,220	$ 200,000
Improvements	$ 249,574	$ 249,574
rsonal property	$	$
ASSESSED VALUE	**$ 534,794**	**BOE VALUE** **$ 449,574**

Date of hearing: February 21, 2020 Recording ID# Glandon Sr

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:
- Marva Glandon Sr. & Kristy Humphrey

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,149 square feet, built in 1960 and is of average construction quality located on .4 acres.

The appellant stated that comparable sales show that the land value is over assessed. The house next door sold and the property value is $11.55 per square foot. Three comparable sales were submitted [#35770-112 sold for $415,900 in February 2018; #35770-132 sold for $418,000 in February 2018; and #37916-671 sold for $567,374 in July 2018].

The appellant requested a value of $449,574 ($200,000 for land and $249,574 for improvements).

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The comparable sales grid shows the land at $249,574 ($14.41 per square foot) but the notice of value shows land at $285,220 ($16.46 per square foot). The comparable property next door (#35770-112) which has the exact same view values land at $194,307 ($11.55 per square foot).

The sale next door (#35770-112) values land at $11.55 per square foot. Valuing the subject at the same value per square foot indicates a value of $200,000 for the land of the subject property.

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 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 $449,574 ($200,000 for the land and $249,574 for the improvements) as of January 1, 2019.

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

Mailed on February 25, 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: KALER, DANIEL L & KALER, KATHY E

Daniel & Kathy Kaler
PO Box 507
Eugene, OR 97440

ACCOUNT NUMBER: 130036-076

PROPERTY LOCATION: 4292 Z Street
Washougal, WA

PETITION: 427

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	$	145,000	$	145,000
Improvements	$	440,050	$	440,050
Personal property	$		$	
ASSESSED VALUE	**$**	**585,050**	**BOE VALUE**	**$ 585,050**

Date of hearing: February 21, 2020 Recording ID# Kaler

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:
- Daniel Kaler

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,017 square feet with a 1,565 sauare foot basement, built in 2017 and is of average plus construction quality and is located on .18 acres.

The appellant stated that the land appraised at $55,000 in 2017. He is not contesting the structure value. Four land valuations were submitted but they were not sales but just the assessed value which the Board cannot consider.

The appellant requested a value of $528,300.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

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

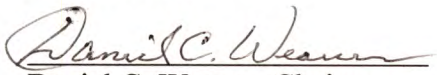
DECISION

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 $585,050 as of January 1, 2019.

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

Mailed on February 25, 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

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ZAWACKI, ROBERT S & ZAWACKI, THERESA M

Robert & Theresa Zawacki
37411 NE 24th Street
Washougal, WA 98671

ACCOUNT NUMBER: 141384-000

PROPERTY LOCATION: 37411 NE 24th Street
Washougal, WA

PETITION: 428

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	$	10,025	$	10,025
Improvements	$	0	$	0
Personal property	$		$	
ASSESSED VALUE	**$**	**10,025**	**BOE VALUE**	**$** **10,025**

Date of hearing: February 21, 2020 Recording ID# Zawacki

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:
- Theresa Zawacki

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a .42 acre of land.

The appellant is appealing two parcels #141384-000 and #140653-000. They are not contesting the value on the house. This parcel is un-useable, inaccessible, steep, has powerlines on it and is fenced by BPA. They cannot use this land. Two land sales were discussed [#140650-000 sold for $125,000 in May 2018; and #140659-000 sold for $100,000 in May 2019].

The appellant requested a value of $0.

The assessor provided no information.

The comparable sales support the land value of $125,000 (allocated $10,025 for #141384-000 and $114,975 to #140653-0000.

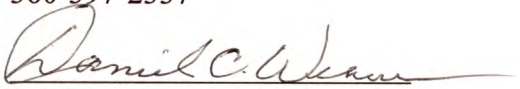
DECISION

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 $10,025 as of January 1, 2019.

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

Mailed on February 25, 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: ZAWACKI, ROBERT S & ZAWACKI, THERESA M

Robert & Theresa Zawacki
37411 NE 24th Street
Washougal, WA 98671

ACCOUNT NUMBER: 140653-000

PROPERTY LOCATION: 37411 NE 24th Street
Washougal, WA

PETITION: 429

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	$	200,668	$	114,975
Improvements	$	270,843	$	270,843
Personal property	$		$	
ASSESSED VALUE	**$**	**471,511**	**BOE VALUE**	**$ 385,818**

Date of hearing: February 21, 2020 Recording ID# Zawacki

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:
- Theresa Zawacki

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,557 square feet, built in 1996 and is of average construction quality located on 5.88 acres.

The appellant is appealing two parcels #141384-000 and #140653-000. They are not contesting the value on the house. Two land sales were discussed [#140650-000 sold for $125,000 in May 2018; and #140659-000 sold for $100,000 in May 2019].

The appellant requested a value of $370,843.

The assessor provided no information.

The comparable sales support the land value of $125,000 (allocated $10,025 for #141384-000 and $114,975 to #140653-0000.

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 $385,818 as of January 1, 2019.

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

Mailed on February 25, 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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