



**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:** 821

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 80,000	\$ 55,000
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 80,000</b>	<b>BOE VALUE \$ 55,000</b>

Date of hearing: October 11, 2018 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  
John Marks  
Lisa Bodner

Appellant:  
Daniel Kaler

Assessor:  
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .18 acre parcel of property.

The appellant stated that they purchased this property in April 2016 for \$55,000. An appraisal was performed in February 2017 by Kristi Dent for their construction loan and listed a value of \$55,000. Four comparable sales were submitted [#986030-558 sold for \$45,000 in February 2016; #986030-561 sold for \$50,000 in March 2015; #132349-090 sold for \$60,000 in June 2016; and #130561-030 sold for \$62,500 in November 2015].

The appellant requested a value of \$55,000.

The assessor provided no information.

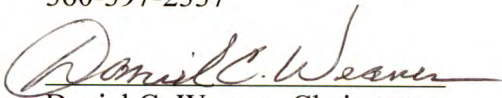
DECISION

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 \$55,000 as of January 1, 2017.

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

Mailed on October 16, 2018  
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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PO Box 5000  
Vancouver, WA 98666-5000  
360.397.2337  
boe@clark.wa.gov

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** HIBBS, BRUCE O & HIBBS, TERESA N TRUSTEES

Bruce & Teresa Hibbs  
PO Box 429  
Nehalem, OR 97131

**ACCOUNT NUMBER:** 196022-000

**PROPERTY LOCATION:** 17718 NE 58<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 846

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 249,941	\$ 249,941
Improvements	\$ 706,350	\$ 706,350
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 956,291</b>	<b>BOE VALUE \$ 956,291</b>

Date of hearing: October 11, 2018 Recording ID# Hibbs

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  
Lisa Bodner

Appellant:  
Bruce Hibbs

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,362 square feet, built in 1995 and is of very good plus construction quality located on 5 acres.

The appellant stated the property was purchased for \$825,000 in October 2014 and an appraisal was performed by Terry Alldrift Appraisal Services for the purchase in September 2014 and listed a value of \$835,000. Five comparable sales were submitted [#196534-000 sold for \$820,000 in April 2016; #19557-000 sold for \$439,000 in September 2016; #196525-000 sold for \$740,000 in January 2016; #195946-000 sold for \$665,000 in April 2016; and #196329-000 sold for \$950,000 in January 2017].

The appellant requested a value of \$885,000.

The assessor provided no information.

Using the 2014 appraisal value of \$835,000 and trending forward by the county wide 2015 11.5% and the 2016 10% would support the assessed value.

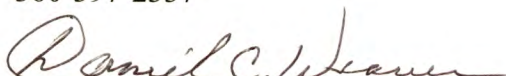
### DECISION

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 \$956,291 as of January 1, 2017.

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

Mailed on October 16, 2018  
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:** HEGLIN, SUZAN K

Suzan Heglin  
5660 SW 6<sup>th</sup> avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 28881-000

**PROPERTY LOCATION:** 3011 Watson Avenue  
Vancouver, WA

**PETITION:** 849

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 65,535	\$ 65,535
Improvements	\$ 43,344	\$ 29,465
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 108,879</b>	<b>BOE VALUE \$ 95,000</b>

Date of hearing: October 11, 2018 Recording ID# Heglin

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  
Lisa Bodner

Appellant:  
Suzan Heglin

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 480 square feet, built in 1942 and is of fair minus construction quality located on .12 acres.

The appellant stated this house has no foundation, uneven floors and is a one room house. There have been no improvements in years so the structure is worthless. She rents it out inexpensively. If she was to sell the property the house would have to be demolished.

The appellant requested a value of \$95,000.

The assessor provided no information.

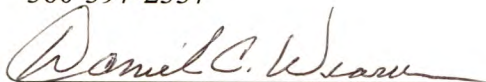
## DECISION

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 \$95,000 as of January 1, 2017.

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

Mailed on October 16, 2018  
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:** DONNELLY, BRYAN & DONNELLY, KIMBERLY

Bryan & Kimberly Donnelly  
7716 NE 148<sup>th</sup> Avenue  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 107962-314

**PROPERTY LOCATION:** 7716 NE 148<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 850

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 85,800	\$ 85,800
Improvements	\$ 199,200	\$ 199,200
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 285,000</b>	<b>BOE VALUE \$ 285,000</b>

Date of hearing: October 11, 2018 Recording ID# Donnelly

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  
Lisa Bodner

Appellant:  
Bryan Donnelly

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 2,578 square feet, built in 1986 and is of average minus construction quality located on .18 acres.

The appellant stated that when they purchased the home in December of 2017 their offer was accepted for \$285,000 and was selected from multiple offers. Also the assessor lists their home as having forced air heat when they only have Cadet wall heaters. Four comparable sales were submitted [#104188-984 sold for \$245,000 in December 2016; #105832-688 sold for \$248,000 in September 2016; #104188-634 sold for \$298,500 in December 2016; and #105833-348 sold for \$260,000 in October 2016].

The appellant requested a value of \$275,000.

The assessor provided no information. The Notice of Value listed a value for 2017 of \$332,457 however the Property Information Center lists the value at \$285,000.

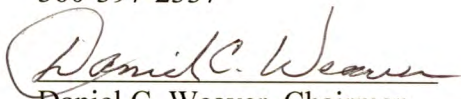
### DECISION

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 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 \$285,000 as of January 1, 2017.

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

Mailed on October 16, 2018  
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:** HUNTER, JAMES & HUNTER, DIANE

James & Diane Hunter  
PO Box 192  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 196660-000

**PROPERTY LOCATION:** 15716 NE 112<sup>th</sup> Avenue  
Brush Prairie, WA

**PETITION:** 851

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 429,610	\$ 329,610
Improvements	\$ 66,941	\$ 45,599
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 496,551</b>	<b>BOE VALUE \$ 375,209</b>

Date of hearing: October 11, 2018 Recording ID# Hunter

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  
Lisa Bodner

Appellant:  
James Hunter

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story historic residence with 1,140 square feet, built in 1912 and is of fair construction quality located on 14.32 acres.

The appellant stated that they purchased adjoining parcel #195514-000 in August 2017 for \$75,000 and this is combined with this parcel #196660-000. The added purchased parcel has unstable slopes and contains floodway areas. The access is severely limited and there really would not be an area that could be built on. The combined properties should be reduced by at least \$100,000.

The appellant requested a value of \$386,704.

The assessor provided no information. The assessor reduced the property value to \$375,209 for January 1, 2018.

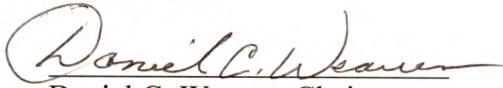
## DECISION

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 \$375,209 as of January 1, 2017.

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

Mailed on October 16, 2018  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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boe@clark.wa.gov

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SCHEEL, CAROL M

Carol Scheel & Julie Tracy  
PO Box 437  
Camas, WA 98607

**ACCOUNT NUMBER:** 142028-015

**PROPERTY LOCATION:** 601 NE Squire Road  
Camas, WA

**PETITION:** 852

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 127,602	\$ 106,000
Improvements	\$ 25,478	\$ 21,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 153,080</b>	<b>BOE VALUE \$ 127,000</b>

Date of hearing: October 11, 2018 Recording ID# Scheel

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  
Lisa Bodner

Appellant:  
Julie Tracy by teleconference

Assessor:  
None

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

**FACTS AND FINDINGS**

The subject property is a ranch style manufactured home residence with 1,632 square feet, built in 1979 and is of average construction quality located on 1.14 acres.

The appellant stated that the manufactured home is still on wheels – no foundation and there have been no updates. There is water damage from a water heater leak that will cost \$2,851 to repair. The garage door needs to be replaced at a cost of \$637. It has a dirt floor and no foundation. The backside of the garage is open. It is more of a carport. She also mentioned that the neighboring property is very comparable but it did not increase as her property did.

The appellant requested a value of \$113,335.

The assessor provided no information.

Using last year's value of \$115,421 trended forward by the county wide 10% increase yields a value of \$127,000.


**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 \$127,000 as of January 1, 2017.

**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

  
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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** FANNING, DAVID A & FANNING, LORI J

David & Lori Fanning  
4020 NE 171<sup>st</sup> Avenue  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 114784-730

**PROPERTY LOCATION:** 3304 SE Biddle Road  
Vancouver, WA

**PETITION:** 844

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 1,111,850	\$ 1,111,850
Improvements	\$ 1,332,087	\$ 904,150
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 2,443,937</b>	<b>BOE VALUE \$ 2,016,000</b>

Date of hearing: October 11, 2018 Recording ID# Fanning

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  
Lisa Bodner

Appellant:  
David Fanning

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 5,926 square feet and a 1,782 square foot basement, built in 1933 and is of excellent construction quality located on 3.31 acres.

The appellant stated that they are appealing two adjoining properties #114784-730 and #114784-737. These were purchased together in November 2017 for a total of \$2,240,000 in an arms-length transaction. The purchase price is verified by a copy of the Real Estate Excise Tax Affidavit.

The appellant requested a value of \$2,240,000 for both properties. The appellant suggested an allocation of 90% for #114784-730 and 10% for #114784-737.

The assessor provided no information.

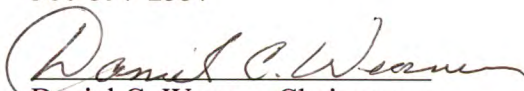
## DECISION

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 \$2,016,000 as of January 1, 2017.

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

Mailed on October 16, 2018  
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:** FANNING, DAVID A & FANNING, LORI J

David & Lori Fanning  
4020 NE 171<sup>st</sup> Avenue  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 114784-737

**PROPERTY LOCATION:** 3212 SE Biddle Road  
Vancouver, WA

**PETITION:** 845

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 365,435	\$ 131,000
Improvements	\$ 168,709	\$ 93,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 534,144</b>	<b>BOE VALUE \$ 224,000</b>

Date of hearing: October 11, 2018 Recording ID# Fanning

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  
Lisa Bodner

Appellant:  
David Fanning

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style building with 956 square feet, built in 1970 and is of average construction quality located on .39 acres.

The appellant stated that they are appealing two adjoining properties #114784-730 and #114784-737. These were purchased together in November 2017 for a total of \$2,240,000 in an arms-length transaction. The purchase price is verified by a copy of the Real Estate Excise Tax Affidavit.

The appellant requested a value of \$2,240,000 for both properties. The appellant suggested an allocation of 90% for #114784-730 and 10% for #114784-737.

The assessor provided no information.

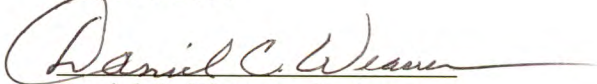
## DECISION

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 \$224,000 as of January 1, 2017.

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

Mailed on October 16, 2018  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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