



# 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:** SADOWSKI, GIRARD & SADOWSKI, ANNE

Girard & Anne Sadowski  
30902 NE Spud Mountain Road  
Camas, WA 98607

**ACCOUNT NUMBER:** 137079-000

**PROPERTY LOCATION:** 30902 NE Spud Mountain Road  
Camas, WA

**PETITION:** 405

**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	\$ 268,546	\$ 268,546
Improvements	\$ 584,006	\$ 506,454
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 852,552</b>	<b>BOE VALUE \$ 775,000</b>

Date of hearing: February 7, 2020 Recording ID# Sadowski

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:  
Girard & Anne Sadowski

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is two story residence with 4,338 square feet, built in 1994 and is of average construction quality located on 12.85 acres.

The appellant stated this property was a foreclosure, sat empty for two years open to the weather, the paint bubbles each time it is painted and there are still repairs of about \$64,820. Several bids were submitted. It is also listed as a five bedroom but is only a four bedroom. Four sales were submitted [#137137-000 sold for \$810,000 in November 2018; #136856-000 sold for \$1,203,200 in March 2018; #137083-000 sold for \$499,000 in April 2019 and #137121-000 sold for \$930,000 in May 2018].

The appellant requested a value of \$775,000.

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

The assessor's one assessor sale #170927-000 and two of the appellant's sales #136856-000 and #137121-000 less the costs to cure supports the requested value.

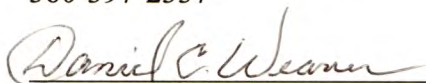
## DECISION

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 \$775,000 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](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:** FAROOQUI, SALVAN M & FAROOQUI, MARSHA

Salvan & Marsha Farooqui  
1945 NW 7<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 83144-006

**PROPERTY LOCATION:** 1945 NW 7<sup>th</sup> Avenue  
Camas, WA

**PETITION:** 406

**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	\$ 180,000	\$ 180,000
Improvements	\$ 626,679	\$ 626,679
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 806,679</b>	<b>BOE VALUE \$ 806,679</b>

Date of hearing: February 7, 2020 Recording ID# Farooqui

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:  
Salvan Farooqui

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 5,012 square feet, built in 2006 and is of good construction quality located on .28 acres.

The appellant stated that based on the next door house selling, his house should be valued lower. The house next door #83144-004 was a bank foreclosure, reduced to \$649,900 and then the bank would put money into escrow to bring the value up to \$700,350 so it could be financed. This property has an unobstructed view and the subject does not. Two other sales were submitted [#83144-002 sold for \$545,000 in September 2018; and #83144-040 sold for \$587,000 in August 2018]. These two sales are substantially smaller than the subject.

The appellant requested \$670,000.

The assessor provided no information.

While the Board understands the argument, the primary comparable sale next door was a short sale at \$131 per square foot. The other sales are at \$160 per square foot. The assessed value of the subject is less at \$141 per square foot.

## 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 \$806,679 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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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** CHEN, WEN-TEH

Wen-Teh Chen  
3460 Windsor Court  
Costa Mesa, CA 92626

**ACCOUNT NUMBER:** 233766-000

**PROPERTY LOCATION:** 20309 NE 276<sup>th</sup> Street  
Battle Ground, WA

**PETITION:** 407

**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	\$ 217,864	\$ 217,864
Improvements	\$ 685,854	\$ 522,136
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 903,718</b>	<b>BOE VALUE \$ 740,000</b>

Date of hearing: February 7, 2020 Recording ID# Chen

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:  
Wen-Teh Chen 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 2,920 square feet, built in 2006, is of good minus construction quality located on 5 acres.

The appellant stated that since last year there have been no improvements. A submitted appraisal was performed by Randy M Goode of Crossroad Appraisal Inc. listing a value of \$740,000 as of June 2019.

The appellant requested a value of \$740,000.

The assessor provided no information.

The fee appraisal supports the requested value.

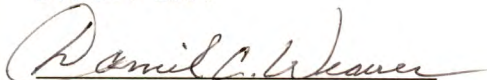
DECISION

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

Market value of the subject property is set at \$740,000 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:** JOHNSON, ROBERT & JOHNSON, CAROL

Robert & Carol Johnson  
23105 NE 209<sup>th</sup> Avenue  
Battle Ground, WA 98604-4955

**ACCOUNT NUMBER:** 236317-000

**PROPERTY LOCATION:** 23105 NE 209<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 418

**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	\$ 221,100	\$ 221,100
Improvements	\$ 465,790	\$ 410,900
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 686,890</b>	<b>BOE VALUE \$ 632,000</b>

Date of hearing: February 7, 2020 Recording ID# Johnson

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 Johnson

Assessor:  
None

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

Continued

FACTS AND FINDINGS

The subject property is a ranch residence with 3,178 square feet, built in 1998 and is of good minus construction quality located on 5 acres.

The appellant stated that he has had two appraisals in the last two years and the most recent was in May. The submitted appraisal was performed by Matthew Frey of M & M Residential, Inc. listing a value of \$632,000 as of May 2019.

The appellant requested a value of \$632,000.

The assessor provided no information.

The fee appraisal supports the requested value.

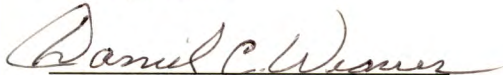
DECISION

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

Market value of the subject property is set at \$632,000 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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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HEWITSON, CHARLES

Charles Hewitson  
2517 NE 163<sup>rd</sup> Street  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 62178-010

**PROPERTY LOCATION:** 3410 Weigel Avenue  
Vancouver, WA

**PETITION:** 409

**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	\$ 140,077	\$ 140,077
Improvements	\$ 111,372	\$ 111,372
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 251,449</b>	<b>BOE VALUE \$ 251,449</b>

Date of hearing: February 7, 2020 Recording ID# Hewitson

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:  
Charles Hewitson 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 1,066 square feet, built in 1942 and is of fair construction quality located on .27 acres.

The appellant stated they bought the house in 2013. They have been renting the house to the woman who has lived there for 30 years. The house is in disrepair. They have put a new roof on and fixed the water line coming into the house. He also had vinyl windows installed and painted the outside. There is no central heating or air conditioning. If the lady was not there he would try to put a duplex on this property.

The appellant requested a value of \$233,321.

The assessor provided no information.

While the Board understands the argument, no comparable sales or costs to cure were submitted for Board consideration.

## 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 \$251,449 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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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** SINGLETON, GARY W TRUSTEE ETAL

Gary Singleton  
13615 NE Regents Drive  
Vancouver, WA 98684

**ACCOUNT NUMBER:** 110089-230

**PROPERTY LOCATION:** 13615 NE Regents Drive  
Vancouver, WA

**PETITION:** 413

**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	\$ 19,200	\$ 19,200
Improvements	\$ 330,326	\$ 280,800
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 349,526</b>	<b>BOE VALUE \$ 300,000</b>

Date of hearing: February 7, 2020 Recording ID# Singleton

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:  
Gary Singleton

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,251 square feet with a 1,289 square foot basement, built in 1977 and is of average construction quality located in Regens Hill Condominiums II.

The appellant stated that similar sized condominiums in his complex sold in 2019 for less than \$300,000. Three comparable sales were submitted [#110089-232 sold for \$299,900 in January 2019; #110089-234 sold for \$279,900 in August 2019; and #110089-222 sold for \$277,500 in October 2019].

The appellant requested a value of \$300,000.

The assessor provided information however it was submitted untimely and not considered by the Board.

The comparable sales support the requested value.

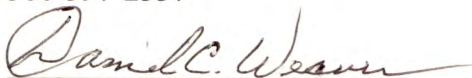
### DECISION

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

Market value of the subject property is set at \$300,000 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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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** RAY, CHRIS & KEISER, JAMIE

Chris Ray & Jamie Keiser  
3001 NE 47<sup>th</sup> Street  
Vancouver, WA 98663

**ACCOUNT NUMBER:** 211008-000

**PROPERTY LOCATION:** 30311 NW 51<sup>st</sup> Avenue  
Ridgefield, WA

**PETITION:** 417

**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	\$ 295,676	\$ 258,373
Improvements	\$ 0	\$ 0
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 295,676</b>	<b>BOE VALUE \$ 258,373</b>

Date of hearing: February 7, 2020 Recording ID# Ray

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:  
Chris Ray by teleconference

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 10.45 acre parcel of property.

The appellant stated that they purchased this property in February of 2017 and had two separate independent land delineation reports and both showed no wetland areas anywhere on the property. Clark County put almost half of the land into a wetland classification and now he cannot build the two homes that he had wanted to. This property should not be increasing in value. How can the County just add wetlands where there are none.

The appellant requested a value of \$203,720.

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

Using the purchase price of \$375,000 less 3.25 acres or 31.1% was determined to be wetlands and un-useable, for building as originally designed. Reducing the purchase price by 31.1% produces a value of \$258,373.

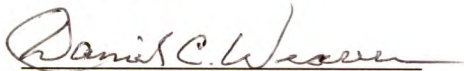
## DECISION

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 \$258,373 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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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KRUGER, LAURYN N

Lauryn Kruger  
110 SE Yale Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 91045-526

**PROPERTY LOCATION:** 110 SE Yale Street  
Camas, WA

**PETITION:** 416

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 127,058	\$ 127,058
Improvements	\$ 216,633	\$ 209,242
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 343,691</b>	<b>BOE VALUE \$ 336,300</b>

Date of hearing: February 7, 2020 Recording ID# Kruger

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 ranch style residence with 1,450 square feet, built in 1958 and is of average construction quality located on .29 acres.

The appellant stated on the petition that she purchased the property in February 2019 for \$336,300. The appraisal was performed by Cole and Company Appraisal and listed a value of \$339,000 as of January 2019.

The appellant requested a value of \$305,100.

The assessor provided no information.

The purchase price indicates a value of \$336,300.


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 \$336,300 as of January 1, 2019.

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

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

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