

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	281	Parcel Number:	144961-048
Owner Name:	BRASKETT JERILYN K				
Situs Address:	2012 NE 95TH ST VANCOUVER, WA 98665				
Property Type:	2-story residence	Acres:	0.08	NBHD	133
Mailing Address:	7811 NE 252ND ST BATTLE GROUND, WA 98604				

ATTENDANCE

Held by:			
<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person	
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Stephan... Stephan...	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:59	11:01	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: No detailed quantitative information was provided by the appellant for Board review.

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 174,600	\$ 174,600	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 149,633	\$ 149,633		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 324,233	\$ 324,233		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/24/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	282	Parcel Number:	144961-050
Owner Name:	BRASKETT JERILYN K				
Situs Address:	2016 NE 95TH ST VANCOUVER, WA 98665				
Property Type:	2-story residence	Acres:	0.09	NBHD	133
Mailing Address:	7811 NE 252ND ST BATTLE GROUND, WA 98604				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	11:01	11:02	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: No detailed quantitative information was provided by the appellant for Board review.

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 174,600	\$ 174,600	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 157,152	\$ 157,152		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 331,752	\$ 331,752		
NOTES: No info			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C Weaver</i>	1/24/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	283	Parcel Number:	227417-000
Owner Name:	BRASKETT JERILYN				
Situs Address:	7811 NE 252ND ST BATTLE GROUND, WA 98604				
Property Type:	1.5-story residence	Acres:	3.88	NBHD	13
Mailing Address:	7811 NE 252ND ST BATTLE GROUND, WA 98604				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	11:03	11:04	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: No detailed quantitative information was provided by the appellant for Board review.

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 345,388	\$ 345,388	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 181,763	\$ 181,763		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 527,151	\$ 527,151		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

No info

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/24/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	122	Parcel Number:	986029-465
Owner Name:	ROSS CHARLES H & ROSS CATHERINE L TRUSTEES				
Situs Address:	#104 SEC 27 T4N R2EWM 2.5A,				
Property Type:	n/a	Acres:	2.5	NBHD	11
Mailing Address:	PO BOX 2696 BATTLE GROUND, WA 98604				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input checked="" type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Catherine Ross Charles Ross Stephen Lopez	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:02	10:20	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted nine comparable sales [#223870-000 sold for \$210,000 in June 2022; #233283-000 sold for \$395,000 in August 2021; #986036-904 sold for \$295,000 in February 2023; #236157-000 sold for \$350,000 in April 2023; #223491-000 sold for \$400,000 in March 2023; #194107-000 sold for \$300,000 in September 2023; #201840-000 sold for \$425,000 in May 2023; #193533-000 sold for \$425,000 in August 2023; and #227380-000 sold for \$490,000 in September 2023].

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 199,840	\$ 60,000	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 199,840	\$ 60,000		
NOTES: Unbuildable property @ 30% of value			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/24/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	291	Parcel Number:	85146-000
Owner Name:	COMBS R LON				
Situs Address:	1541 NW DRAKE ST CAMAS, WA 98607				
Property Type:	1.5-story residence	Acres:	0.76	NBHD	127
Mailing Address:	1541 NW DRAKE ST CAMAS, WA 98607				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Lon Combs		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:32	10:39	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a survey of the property from November 2018.

ASSESSOR EVIDENCE: The Assessor's evidence included a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 225,778	\$ 225,778	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 855,897	\$ 855,897		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,081,675	\$ 1,081,675		
NOTES: No comparable sales			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/24/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	37	Parcel Number:	180572-000
Owner Name:	PECYNA THOMAS & HARTZELL DENISE				
Situs Address:	#99 SEC 8 T3N R1EWM 7.25A M/L,				
Property Type:	n/a	Acres:	7.25	NBHD	15
Mailing Address:	3710 NW 179TH ST RIDGEFIELD, WA 98642				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Darcia Hartzell Thomas Pecyna		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:44	10:57	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The property IDs 180573000, 180572000, 180520000, & 180508000 were purchased for a combined \$1,085,000 in May 2022. The appellant submitted three comparable sales [#225208-000 sold for \$230,000 in March 2022; #986044-161 sold for \$321,500 in December 2020; and #117026-000 sold for \$400,000 in January 2022].	
ASSESSOR EVIDENCE: The Assessor's evidence included five sales and a cover letter recommending the assessed value be reduced to \$119,753.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 399,178	\$ 292,950	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 399,178	\$ 292,950		

NOTES: Appellant comparable sales and allocation of purchase price	<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps <input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other
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AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weasum</i>	1/24/24

Revised

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	38	Parcel Number:	180520-000
Owner Name:	PECYNA THOMAS & HARTZELL DENISE				
Situs Address:	#47 SEC 8 T3N R1EWM 4A M/L,				
Property Type:	n/a	Acres:	4	NBHD	15
Mailing Address:	3710 NW 179TH ST RIDGEFIELD, WA 98642				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person		
Board:	<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Taxpayer: <i>Denise Hartzell Thomas Pecyna</i>	Assessor:	Third Parties (if any):

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:44	10:57	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property IDs 180573000, 180572000, 180520000, & 180508000 were purchased for a combined \$1,085,000 in May 2022. The appellant submitted three comparable sales [#225208-000 sold for \$230,000 in March 2022; #986044-161 sold for \$321,500 in December 2020; and #117026-000 sold for \$400,000 in January 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included five sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 334,898	\$ 249,550	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$ 249,550		
TOTAL	\$ 334,898	\$ 249,550		
NOTES:			<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	
<i>Appellant comparable sales and allocation of purchase price</i>			<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/24/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	39	Parcel Number:	180508-000
Owner Name:	PECYNA THOMAS & HARTZELL DENISE				
Situs Address:	#34 OF SEC 8 T3NR1EWM .10A ,				
Property Type:	n/a	Acres:	0.1	NBHD:	15
Mailing Address:	3710 NW 179TH ST RIDGEFIELD, WA 98642				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	<i>Denise Hartzell</i> <i>Thomas Pecyna</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:44	10:57	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property IDs 180573000, 180572000, 180520000, & 180508000 were purchased for a combined \$1,085,000 in May 2022. The appellant submitted three comparable sales [#225208-000 sold for \$230,000 in March 2022; #986044-161 sold for \$321,500 in December 2020; and #117026-000 sold for \$400,000 in January 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included five sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 13,000	\$ 14,850	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 13,000	\$ 14,850		
NOTES:			<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

Appellant comparable sales and allocation of sale price

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/24/24

Revised

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	36	Parcel Number:	180573-000
Owner Name:	PECYNA THOMAS & HARTZELL DENISE				
Situs Address:	3710 NW 179TH ST RIDGEFIELD, WA 98642				
Property Type:	split	Acres:	1.8	NBHD:	15
Mailing Address:	3710 NW 179TH ST RIDGEFIELD, WA 98642				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Dennis Hartzell Thomas Pecyna		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	10:44	10:57	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property IDs 180573000, 180572000, 180520000, & 180508000 were purchased for a combined \$1,085,000 in May 2022. The appellant submitted three comparable sales [#179836-000 sold for \$630,000 in April 2022; #180498-000 sold for \$600,000 in March 2022; and #180567-000 sold for \$650,000 in September 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included five sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 313,148	\$ 313,148	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 400,857	\$ 218,502		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 714,005	\$ 531,650		
NOTES: Appellant comparable sales and allocation of purchase price			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	214	Parcel Number:	35771-418
Owner Name:	KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES				
Situs Address:	520 SE COLUMBIA RIVER DR 116 VANCOUVER, WA 98661				
Property Type:	ranch-style condominium residence	Acres:	0	NBHD	677
Mailing Address:	520 SE COLUMBIA RIVER DR 116 VANCOUVER, WA 98661				

ATTENDANCE

Held by:			
<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person	
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	David Knudtson		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 24, 2024	11:30	12:00	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted a list of comparable sales and two detailed comparable sales [#35771-490 sold for \$350,000 in March 2023; and #35771-306 sold for \$355,000 in December 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included four sales, an aerial photo, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 0	\$ —	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 477,445	\$ 477,445		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 477,445	\$ 477,445		
NOTES: Appellant only 1 comparable assessor compo support the assessed value			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>David C. Weaver</i>	1/24/24

Owner	PID	Case	Mail	ATD?	NOTES
BRASKETT JERILYN K	144961048	281	7811 NE 252ND ST	No attendance	No attendance
BRASKETT JERILYN K	144961050	282	7811 NE 252ND ST	No attendance	No attendance
BRASKETT JERILYN	227417000	283	7811 NE 252ND ST	No attendance	No attendance
ROSS CHARLES H & ROSS CATHERINE L TRUSTEES	986029465	122	PO BOX 2696	Stephan Lopez Catherine Ross Ryan Ross	The appellant's representative stated that the subject property is a 2.5-acre parcel that is a non-buildable lot. The county has combined it to create the effective acres group with another parcel where the residence is located. The Assessor's comparable sales are very different from the subject property. Comparable #1 is a riverfront property and Comparable #2 has trail access to the Lewis River, while the subject property is on a cliff and has no access to the river. The appellant's representative referred to their comparable sales which are buildable lots, but the subject property is not directly comparable because it cannot be built upon. These properties have an average market value of \$63,000 per acre. The representative updated their opinion of value to \$22,929 at the hearing because the subject property's acreage should be considered less valuable due to the fact it cannot be developed.
COMBS R LON	85146000	291	1541 NW DRAKE ST	Lon Combs	The appellant stated that the Assessor's Office reports the square footage of the subject property incorrectly. Part of the acreage of the subject property is a conservation easement that the property owner cannot use, but it retains no value.
PECYNA THOMAS & HARTZELL DENISE	180573000	36	3710 NW 179TH ST	Denise Hartzell and Thomas Pecyna	The appellant stated that the four parcels were purchased for a combined sales price of \$1,085,000 in a competitive market in May of 2022. The structure was constructed in 1972 and has not been updated or remodeled. A feasibility study was completed on the subject lots, and it was found to be unlikely that additional structures could be constructed on this land. The appellant provided comparable sales of properties that could potentially support additional structures, and this makes the land values less comparable to the undevelopable subject properties.
PECYNA THOMAS & HARTZELL DENISE	180572000	37	3710 NW 179TH ST		
PECYNA THOMAS & HARTZELL DENISE	180520000	38	3710 NW 179TH ST		
PECYNA THOMAS & HARTZELL DENISE	180508000	39	3710 NW 179TH ST		
KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES	35771418	214	520 SE COLUMBIA RIVER DR 116	David Knudtson	The appellant stated the subject property is 1,319 square feet and includes a parking spot in an underground garage. The prior owner of the subject property remodeled the unit, performing work on the flooring and bathroom without permits. The appellant was notified by the development that he was responsible for replacing the pipes in the subject property. The property has vinyl flooring, a replaced tub, and an unfinished bathroom. The appellant submitted information on the difference in values between waterfront condos versus condos without waterfront. The subject property is located on the ground floor and

is close to the railroad tracks and noise with no views.

The appellant stated that there were 401 condo sales in Clark County in 2022 with the average sales price of \$369,772 and a median of \$309,000. The average value for condos facing Oregon was \$461,875. The appellant provided a comparable property of 1,360 square feet that sold for \$350,000 in March 2023. The appellant referred to another specific comparable property facing the highway located below the fourth floor in the subject property's building which sold in 2022 for \$355,000.