



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

**PROPERTY OWNER: BRASKETT JERILYN K**

BRASKETT JERILYN K  
7811 NE 252ND ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 144961-048**

**PROPERTY LOCATION: 2012 NE 95TH ST  
VANCOUVER, WA 98665**

**PETITION: 281**

**ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024**

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 174,600	\$ 174,600
Improvements	\$ 149,633	\$ 149,633
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 324,233</b>	<b>BOE VALUE \$ 324,233</b>

Date of hearing: January 24, 2024

Recording ID# BRASKETT A

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 2-story residence with 1,748 square feet, built in 2002 and is of fair plus construction quality located on 0.08 acres.

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

The appellant requested a value of \$260,000.

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

The appellant provided no evidence to support a value other than the assessed of \$324,233.

## DECISION

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

The certified value of the subject property is sustained at \$324,233 as of January 1, 2023.

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

Mailed on February 8, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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, <https://clark.wa.gov/internal-services/board-equalization>, the Assessor's Office or the Washington State Board of Tax Appeals.

**\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\***



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

**PROPERTY OWNER:** BRASKETT JERILYN K

BRASKETT JERILYN K  
7811 NE 252ND ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 144961-050

**PROPERTY LOCATION:** 2016 NE 95TH ST  
VANCOUVER, WA 98665

**PETITION:** 282

**ASSESSMENT YEAR:** Valued January 1, 2023      **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 174,600	\$ 174,600
Improvements	\$ 157,152	\$ 157,152
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 331,752</b>	<b>BOE VALUE \$ 331,752</b>

Date of hearing: January 24, 2024

Recording ID# BRASKETT B

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 2-story residence with 1,866 square feet, built in 2002 and is of fair plus construction quality located on 0.09 acres.

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

The appellant requested a value of \$260,000.

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

The appellant provided no evidence to support a value other than the assessed of \$331,752.

## DECISION

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

The certified value of the subject property is sustained at \$331,752 as of January 1, 2023.

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

Mailed on February 8, 2024  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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, <https://clark.wa.gov/internal-services/board-equalization>, 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: BRASKETT JERILYN**

BRASKETT JERILYN  
7811 NE 252ND ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 227417-000**

**PROPERTY LOCATION: 7811 NE 252ND ST  
BATTLE GROUND, WA 98604**

**PETITION: 283**

**ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024**

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 345,388	\$ 345,388
Improvements	\$ 181,763	\$ 181,763
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 527,151</b>	<b>BOE VALUE \$ 527,151</b>

Date of hearing: January 24, 2024

Recording ID# BRASKETT C

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 1.5-story residence with 1,098 square feet, built in 2002 and is of fair construction quality located on 3.88 acres. The property includes a carport measuring 540 square feet and a detached garage measuring 500 square feet.

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

The appellant requested a value of \$435,969.

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

The appellant provided no evidence to support a value other than the assessed of \$527,151.

## DECISION

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

The certified value of the subject property is sustained at \$527,151 as of January 1, 2023.

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

Mailed on February 8, 2024  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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

**PROPERTY OWNER: ROSS CHARLES H & ROSS CATHERINE L TRUSTEES**

ROSS CHARLES H & ROSS CATHERINE L TRUSTEES  
PO BOX 2696  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 986029-465**

**PROPERTY LOCATION: #104 SEC 27 T4N R2EWM 2.5A**

**PETITION: 122**

**ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024**

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 199,840	\$ 60,000
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 199,840</b>	<b>BOE VALUE \$ 60,000</b>

Date of hearing: January 24, 2024

Recording ID# ROSS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Stephan Lopez  
Catherine Ross  
Ryan Ross

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2.5-acre bare land parcel.

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 an 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 with 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. 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].

The appellant requested a value of \$49,454, which was updated to \$22,929 at the hearing.

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.

The appellant provided evidence to support that the lot is unbuildable and should be assessed accordingly. The comparable sales support a value of \$60,000.

## DECISION

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

The market value of the subject property is set at \$60,000 as of January 1, 2023.

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

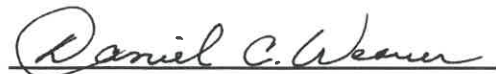
Mailed on February 8, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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

**PROPERTY OWNER:** COMBS R LON

COMBS R LON  
1541 NW DRAKE ST  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 85146-000

**PROPERTY LOCATION:** 1541 NW DRAKE ST  
CAMAS, WA 98607

**PETITION:** 291

**ASSESSMENT YEAR:** Valued January 1, 2023      **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 225,778	\$ 225,778
Improvements	\$ 855,897	\$ 855,897
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,081,675</b>	<b>BOE VALUE \$ 1,081,675</b>

Date of hearing: January 24, 2024

Recording ID# COMBS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Lon Combs

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,138 square feet, built in 2019 and is of good construction quality located on 0.76 acres. The property includes a day unfinished basement measuring 1,008 square feet.

The appellant stated that the Assessor's Office report of the square footage of the subject property is incorrect. Part of the acreage of the subject property is a conservation easement that the property owner cannot use, but it retains no value. The appellant's evidence included a survey of the property from November 2018.

The appellant requested a value of \$1,069,597.

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

The appellant provided no comparable sales to support the requested value.

## DECISION

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

The certified value of the subject property is sustained at \$1,081,675 as of January 1, 2023.

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

Mailed on February 8, 2024  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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

**PROPERTY OWNER: PECYNA THOMAS & HARTZELL DENISE**

PECYNA THOMAS & HARTZELL DENISE  
3710 NW 179TH ST  
RIDGFIELD, WA 98642

**ACCOUNT NUMBER: (SEE ATTACHED)**

**PROPERTY LOCATION: 3710 NW 179TH ST  
RIDGFIELD, WA 98642**

**PETITION: 36-39**

**ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024**

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ (SEE ATTACHED)</b>	<b>BOE VALUE \$ (SEE ATTACHED)</b>

Date of hearing: January 24, 2024

Recording ID# PECYNA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks

- Appellant:
  - Thomas Pecyna
  - Denise Hartzell

- Assessor:
  - None

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

Continued

## FACTS AND FINDINGS

The subject property is a split residence with 2,760 square feet, built in 1972 and is of average construction quality. All four subject properties comprise 13.15 acres. The property includes a general purpose building measuring 1,300 square feet.

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 built 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. 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].

The appellant requested a total value of \$1,085,000 for all four subject properties.

The Assessor's evidence included five sales and a cover letter recommending the assessed value of property ID 180572-000 be reduced to \$119,753 but no change in the assessed value to the other properties. The revised total value for all properties would be \$1,181,656.

The purchase price of the five parcels supports a value of \$1,085,000. The allocation to the individual properties in accordance with the original assessed value as suggested by the appellant seems appropriate.

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

Owner		Property			Assessor Value			Assessor Revised Value	Appellant Estimated Total	BOE Value		
		Property ID	Case	Address	Acres	Land	Improvements			Total	Land	Improvements
PECYNA THOMAS & HARTZELL DENISE	180573000	36		3710 NW 179TH ST	1.8	\$ 313,148	\$ 400,857	\$ 714,005	\$ 531,650	\$ 313,148	\$ 218,502	\$ 531,650
PECYNA THOMAS & HARTZELL DENISE	180572000	37		#99 SEC 8 T3N R1E1W1M 7.25A	7.25	\$ 399,178	\$ -	\$ 399,178	\$ 292,950	\$ 292,950	\$ -	\$ 292,950
PECYNA THOMAS & HARTZELL DENISE	180520000	38		#47 SEC 8 T3N R1E1W1M 4A M/L	4	\$ 334,898	\$ -	\$ 334,898	\$ 249,550	\$ 249,550	\$ -	\$ 249,550
PECYNA THOMAS & HARTZELL DENISE	180508000	39		#34 OF SEC 8 T3NR1E1W1M .10A	0.1	\$ 13,000	\$ -	\$ 13,000	\$ 10,850	\$ 10,850	\$ -	\$ 10,850
<b>Total</b>					<b>13.15</b>	<b>\$ 1,060,224</b>	<b>\$ 400,857</b>	<b>\$ 1,461,081</b>	<b>\$ 1,085,000</b>	<b>\$ 866,498</b>	<b>\$ 218,502</b>	<b>\$ 1,085,000</b>

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

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

The market value of the four subject properties is set to a total of \$1,085,000 as of January 1, 2023.

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

Mailed on February 8, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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

**PROPERTY OWNER: KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES**

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES  
520 SE COLUMBIA RIVER DR 116  
VANCOUVER, WA 98661

**ACCOUNT NUMBER: 35771-418**

**PROPERTY LOCATION: 520 SE COLUMBIA RIVER DR 116  
VANCOUVER, WA 98661**

**PETITION: 214**

**ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024**

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 0	\$ 0
Improvements	\$ 477,445	\$ 477,445
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 477,445</b>	<b>BOE VALUE \$ 477,445</b>

Date of hearing: January 24, 2024

Recording ID# KNUDTSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
David Knudtson

Assessor:  
None

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

Continued

## **FACTS AND FINDINGS**

The subject property is a ranch-style condominium residence with 1,319 square feet, built in 1996 and is of good construction quality.

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 with noise and 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. 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].

The appellant requested a value of \$395,000.

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

The appellant's evidence did not make a detailed comparison to the subject property, and the Assessor's comparable properties adequately supported the assessed value of \$477,445.



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

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

The certified value of the subject property is sustained at \$477,445 as of January 1, 2023.

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

Mailed on February 8, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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