



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

**PROPERTY OWNER: MORE SPACE STORAGE LLC**

OWNWELL, INC  
401 TOM LANDRY HWY, #660901  
DALLAS, TX 75266

**ACCOUNT NUMBER: 182142-010**

**PROPERTY LOCATION: 16208 NE 10TH AVE  
RIDGEFIELD, WA 98642**

**PETITION: 438**

**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	\$ 644,000	\$ 644,000
Improvements	\$ 3,820,500	\$ 3,820,500
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 4,464,500</b>	<b>BOE VALUE \$ 4,464,500</b>

Date of hearing: March 21, 2024

Recording ID# MORE SPACES

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:  
Jordon Rubin

Assessor:  
Lonnie Dawkins

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a commercial storage unit with five buildings measuring 54,310 square feet, built in 2021, and is located on 2.64 acres.

The appellant's representative stated that subject property is a 360-unit self-storage property and finished construction in 2021. The property was 81% vacant at the date of value and is currently at 60% vacancy. The representative believes the value should be discounted until the property can reach its full value with full occupancy, which the appellant estimates will take one additional year. The appellant submitted an income approach analysis indicating a value of \$1,700,000. The appellant's evidence included a rent roll from December 2022 and an income statement from December 2022.

The appellant requested a value of \$3,960,000.

The Assessor's Office's representative referred to the income approach in their packet. Their income model shows a value of \$4,786,293 estimated from market rents with a 20% vacancy, 25% operating expenses, a discount of \$321,000 for the lease up period, and a loaded capitalization rate of 7.4%. The Assessor's comparable sales show the subject property is valued lower than other storage facilities sales in the County, and the market for storage facilities is very active. The property is located in a rapidly changing area in Ridgefield near the fairgrounds with opportunity for growth. The Assessor's evidence included a property summary packet including an income approach and sales approach, aerial photos and exterior photos of the property, a Marcus & Millichap self-storage national report, and a cover letter recommending no change to the assessed value.

The Assessor's information provided an income analysis that provided sufficient vacancy and a "rent up" discount to allow for the fact that the complex was only 60% occupied.

# 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 \$4,464,500 as of January 1, 2023.

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

Mailed on April 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: TAFOYA RON RICHARD & CURRAN SIOBHAN**

TAFOYA RON RICHARD & CURRAN SIOBHAN  
2112 SE 100TH CT  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 113893-004**

**PROPERTY LOCATION: 2112 SE 100TH CT  
VANCOUVER, WA 98664**

**PETITION: 168**

**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	\$ 320,500	\$ 320,500
Improvements	\$ 724,715	\$ 641,549
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,045,215</b>	<b>BOE VALUE \$ 962,049</b>

Date of hearing: March 21, 2024

Recording ID#: TAFOYA

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:  
Ron Tafoya  
Siobhan Curran

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,162 square feet, built in 2004 and is of very good construction quality located on 0.29 acres.

The appellants referred to the comparable properties provided. They do not believe the Assessor's two sales are comparable to the subject property because they have superior features and are located in more desirable areas. The appellant's comparable properties are more similar to the subject property. The property was purchased for \$925,000 in October 2021. The appellant's evidence included a competitive market analysis by Kara Hileman of John Scott Real Estate indicating an average value of sales of \$947,917 as of June 2023. The appellant submitted four comparable sales [#113812-000 sold for \$940,000 in December 2021; #122575-006 sold for \$900,000 in July 2022; #122575-030 sold for \$912,000 in March 2022; and #114232-408 sold for \$800,000 in May 2022]. The appellant's evidence included a bid by Shaffer Excavation to perform landscaping work, replace a deck, and install a retaining wall for \$22,446 as of May 2023.

The appellant requested a value of \$975,000, which was updated to \$813,975 in the additional evidence.

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

The appellant's comparable sales information, analysis, and the Assessor's time study indicating no overall increase in values for 2022 supports a value of \$962,049.


## 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 \$962,049 as of January 1, 2023.

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

Mailed on April 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: BURGESS C R JR & BURGESS SAUNDRA**

BURGESS SAUNDRA  
8313 NW 12TH AVE  
VANCOUVER, WA 98665

**ACCOUNT NUMBER: 982833-090**

**PROPERTY LOCATION: 8313 NW 12TH AVE  
VANCOUVER, WA 98665**

**PETITION: 1493**

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

The Board of Equalization for Clark County Washington was duly convened on September 21, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination: Deny the Senior Exemption for the 2019 assessment**

**BOE determination: Sustain the denial of the Senior Exemption for the 2019 assessment**

Date of hearing: March 21, 2024

Recording ID# Burgess

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:

Saundra Burgess

Lindsay Inzalaco

Assessor:

Peter Van Nortwick

Stacy Martin

Third-Party Attendees:

Deb Wechselblatt (Spectator)



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,708 square feet, built in 1986 and is of good construction quality.

The appellant stated that medical records may not have been considered for 2021. The appellants are concerned with the additional fine of interest being calculated back to the date due. The home is still owned jointly by the appellant and her husband. The appellant submitted a letter requesting the exemption be allowed.

The appellant requested that a senior exemption be allowed.

The Assessor stated that their office was notified of the appellant's income discrepancy from other court procedures in the County and were advised to remove the subject property from the program. On a review of the documentation, the appellants' combined income was too high to qualify. The Assessor stated that the interest was decided upon by the Treasurer's Office. The Assessor's evidence included a property summary packet including income reports, a Sheriff's report, Individual Income Tax Returns from 2018, 2019, and 2021, bank statements from 2014-2021, and a copy of the check issued to the Burgesses.

The appellant provided no information that refuted the schedules of income provided by third parties and also did not provide any documentation of medical expenses that may have been incurred to offset the amount of income reflected in those schedules. The information clearly indicates the senior and disabled exemption provisions have not been met.

## DECISION

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

**The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2019 for taxes payable in 2020.**

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

Mailed on April 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: BURGESS C R JR & BURGESS SAUNDRA**

BURGESS SAUNDRA  
8313 NW 12TH AVE  
VANCOUVER, WA 98665

**ACCOUNT NUMBER: 982833-090**

**PROPERTY LOCATION: 8313 NW 12TH AVE  
VANCOUVER, WA 98665**

**PETITION: 826**

**ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination: Deny the Senior Exemption for the 2021 assessment**

**BOE determination: Sustain the denial of the Senior Exemption for the 2021 assessment**

Date of hearing: March 21, 2024

Recording ID# Burgess

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:

Saundra Burgess

Lindsay Inzalaco

Assessor:

Peter Van Nortwick

Stacy Martin

Third-Party Attendees:

Deb Wechselblatt (Spectator)



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,708 square feet, built in 1986 and is of good construction quality.

The appellant stated that medical records may not have been considered for 2021. The appellants are concerned with the additional fine of interest being calculated back to the date due. The home is still owned jointly by the appellant and her husband. The appellant submitted a letter requesting the exemption be allowed.

The appellant requested that a senior exemption be allowed.

The Assessor stated that their office was notified of the appellant's income discrepancy from other court procedures in the County and were advised to remove the subject property from the program. On a review of the documentation, the appellants' combined income was too high to qualify. The Assessor stated that the interest was decided upon by the Treasurer's Office. The Assessor's evidence included a property summary packet including income reports, a Sheriff's report, Individual Income Tax Returns from 2018, 2019, and 2021, bank statements from 2014-2021, and a copy of the check issued to the Burgesses.

The appellant provided no information that refuted the schedules of income provided by third parties and also did not provide any documentation of medical expenses that may have been incurred to offset the amount of income reflected in those schedules. The information clearly indicates the senior and disabled exemption provisions have not been met.

## DECISION

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

**The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2021 for taxes payable in 2022.**

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

Mailed on April 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: BURGESS C R JR & BURGESS SAUNDRA**

BURGESS SAUNDRA  
8313 NW 12TH AVE  
VANCOUVER, WA 98665

**ACCOUNT NUMBER: 982833-090**

**PROPERTY LOCATION: 8313 NW 12TH AVE  
VANCOUVER, WA 98665**

**PETITION: 815**

**ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023**

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination: Deny the Senior Exemption for the 2022 assessment**

**BOE determination: Sustain the denial of the Senior Exemption for the 2022 assessment**

Date of hearing: March 21, 2024

Recording ID# Burgess

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:

Saundra Burgess

Lindsay Inzalaco

Assessor:

Peter Van Nortwick

Stacy Martin

Third-Party Attendees:

Deb Wechselblatt (Spectator)

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,708 square feet, built in 1986 and is of good construction quality.

The appellant stated that medical records may not have been considered for 2021. The appellants are concerned with the additional fine of interest being calculated back to the date due. The home is still owned jointly by the appellant and her husband. The appellant submitted a letter requesting the exemption be allowed.

The appellant requested that a senior exemption be allowed.

The Assessor stated that their office was notified of the appellant's income discrepancy from other court procedures in the County and were advised to remove the subject property from the program. On a review of the documentation, the appellants' combined income was too high to qualify. The Assessor stated that the interest was decided upon by the Treasurer's Office. The Assessor's evidence included a property summary packet including income reports, a Sheriff's report, Individual Income Tax Returns from 2018, 2019, and 2021, bank statements from 2014-2021, and a copy of the check issued to the Burgesses.

The appellant provided no information that refuted the schedules of income provided by third parties and also did not provide any documentation of medical expenses that may have been incurred to offset the amount of income reflected in those schedules. The information clearly indicates the senior and disabled exemption provisions have not been met.

## DECISION

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

**The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2022 for taxes payable in 2023.**

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

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The Board of Equalization  
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