



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

**PROPERTY OWNER: GREEN GEOFFREY CLARK & GREEN ASHLA MARIE**

GREEN GEOFFREY CLARK & GREEN ASHLA MARIE  
15907 NE 194TH CT  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER:** 205163-034

**PROPERTY LOCATION:** 15907 NE 194TH CT  
BRUSH PRAIRIE, WA 98606

**PETITION:** 257

**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	\$ 333,750	\$ 333,750
Improvements	\$ 655,421	\$ 591,250
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 989,171</b>	<b>BOE VALUE \$ 925,000</b>

**Date of hearing:** January 11, 2024

**Recording ID#** GREEN

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

**Attendees (all through virtual conference):**

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Geoffrey Green

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,460 square feet, built in 1999 and is of good plus construction quality located on 2.5 acres. This property includes a detached garage measuring 280 square feet and a carport measuring 120 square feet.

The appellant referred to their first comparable sale which was within a half mile of the subject property, sold for \$925,000, has additional acreage and square footage, but has a similar build year and quality. Comparable Sale #2 sold for \$875,000 in November 2022 and has similar build quality, similar acreage, but additional square footage for the structures. The appellant noted that the Assessor's comparable sales sold earlier in the assessment year under different market conditions. The appellant submitted three comparable sales [#205763-026 sold for \$925,000 in July 2023; #204008-020 sold for \$875,000 in November 2022; and #986044-356 sold for \$910,000 in November 2022].

The appellant requested a value of \$925,000.

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

The Assessor's comparable sales occurred in the early part of 2022 when prices were rising and were all over \$1,000,000. The appellant's comparable sales were in the second half of the year when prices were falling and better represent the market conditions. The appellant's comparable sales support the requested value of \$925,000.

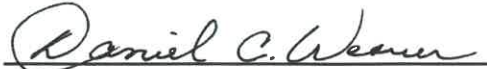
## DECISION

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 \$925,000 as of January 1, 2023.

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

Mailed on January 23, 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: MONDAY DARYL & MONDAY STACY**

MONDAY DARYL & MONDAY STACY  
20905 NE 96TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 192657-000**

**PROPERTY LOCATION: 20905 NE 96TH AVE  
BATTLE GROUND, WA 98604**

**PETITION: 258**

**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	\$ 408,128	\$ 408,128
Improvements	\$ 878,988	\$ 691,872
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,287,116</b>	<b>BOE VALUE \$ 1,100,000</b>

Date of hearing: January 11, 2024

Recording ID# MONDAY

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Daryl Monday

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,381 square feet, built in 2002 and is of good plus construction quality located on 5 acres. The property includes a detached garage measuring 1,872 square feet with an area beside the garage measuring 480 square feet and an area over the garage measuring 1,152 square feet.

The appellant referred to their first comparable sale which is located on the same street as the subject property. This property of superior construction quality has additional square footage, a comparable outbuilding, and sold for \$1,075,000. The appellant's second comparable sale was also used by the Assessor; it is similar in size with similar detached buildings. Comparable #3 has additional square footage and additional outbuildings. The appellant updated their opinion of value to \$1,052,573. The appellant submitted three comparable sales [#192664-000 sold for \$1,075,000 in February 2023; #193931-000 sold for \$1,300,000 in July 2022; and #217434-000 sold for \$1,280,000 in April 2022].

The appellant requested a value of \$1,045,000, which was updated to \$1,052,573 at the hearing.

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

The assessed value of the subject property includes a detached garage which has some usable living space, without indicating a bathroom or other facilities, and appears to be overvalued by more than \$100,000 especially in comparison to the Assessor's comparable property sale #217433-000. In addition, the Assessor's comparable properties sold during a high period in the market of 2022 when the Assessor's study of home sales for the 2022 year overall was flat. A value of \$1,100,000 is indicated.

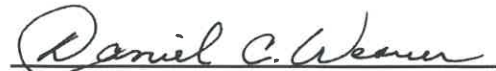
## DECISION

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 \$1,100,000 as of January 1, 2023.

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

Mailed on January 23, 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: LAYCOCK SANDRA**

LAYCOCK SANDRA  
PO BOX 795  
LA CENTER, WA 98629

**ACCOUNT NUMBER: 986063-045**

**PROPERTY LOCATION: 34210 NE 79TH AVE UNIT A  
LA CENTER, WA 98629**

**PETITION: 259**

**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>BOARD OF EQUALIZATION (BOE) VALUE</b>	
	<b>ASSESSED VALUE</b>	
Land	\$ 0	\$ 0
Improvements	\$ 184,807	\$ 20,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 184,807</b>	<b>BOE VALUE \$ 20,000</b>

Date of hearing: January 11, 2024

Recording ID# LAYCOCK

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Sandra Laycock

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,892 square feet, built in 2003 and is of good construction quality.

The appellant stated that the subject property is a manufactured home located on one acre of land. A stick-built home could not be constructed on the land because the zoning is designated as Agriculture-20. The appellant purchased the property for \$20,000 in September 2022 from a family member because there was no outside interest in the property due to the cost of moving the manufactured home from the land. The subject property needs significant repairs and is currently empty. The appellant stated that in previous years they had provided information on the valuation of mobile homes. They decline in value very rapidly and become uneconomical to move after aging several years. Since the home cannot be sold on the property and can only be used by the owner of the land or relocated elsewhere, it becomes significantly less valuable.

The appellant requested a value of \$20,000.

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 Assessor's value does not take into consideration the restrictions on the use or resale and move. The value is restricted to the amount assigned by the sale in place of \$20,000.

## 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 \$20,000 as of January 1, 2023.

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

Mailed on January 23, 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: KEHOE CHRISTOPHER ALLEN**

KEHOE CHRISTOPHER ALLEN  
16015 NE 39TH ST  
VANCOUVER, WA 98682

**ACCOUNT NUMBER:** 164294-002

**PROPERTY LOCATION:** 16015 NE 39TH ST  
VANCOUVER, WA 98682

**PETITION:** 260

**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	\$ 210,300	\$ 210,300
Improvements	\$ 541,293	\$ 541,293
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 751,593</b>	<b>BOE VALUE \$ 751,593</b>

Date of hearing: January 11, 2024

Recording ID# KEHOE

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Christopher Kehoe

Assessor:  
Susan Peterson

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,332 square feet, built in 1908 and is of good construction quality located on 0.34 acres. The property includes a detached garage measuring 1,327 square feet with an area over the garage measuring 1,139 square feet, and a carport measuring 480 square feet.

The appellant referred to their comparable sales that were similar to the subject property in lot and structure size and included detached garages. The appellant stated that the structure does need repairs to improve many of the classic features of the property such as the scratched hardwood floors and damaged porch. The detached garage does not have a permit as an accessory dwelling unit and is currently used as recreation and storage space. The appellant submitted three comparable sales [#153956-198 sold for \$600,000 in October 2022; #110176-898 sold for \$523,173 in January 2023; and #110089-246 sold for \$651,625 in June 2023].

The appellant requested a value of \$590,000.

The Assessor's Representative stated the subject property is of superior quality because of updated features in conjunction with antique, original features including a clawfoot tub, coffered ceilings, and hardwood floors. The Assessor's Representative stated they could not respond to deferred maintenance without estimates for cost to cure. The detached garage of the subject property has 1,100 square feet of living space on the second floor and contains an updated kitchen and bathroom, which increases the marketability of the property. The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

The appellant did not provide sufficient evidence to prove a value other than the assessed value of \$751,593.



## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor's Representative, 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 \$751,593 as of January 1, 2023.

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

Mailed on January 23, 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:** THIMMANAIK TARA K & NAIK RAJA

THIMMANAIK TARA K & NAIK RAJA  
15325 NE 14TH ST  
VANCOUVER, WA 98684

**ACCOUNT NUMBER:** 986043-304

**PROPERTY LOCATION:** 15325 NE 14TH ST  
VANCOUVER, WA 98684

**PETITION:** 261

**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	\$ 156,000	\$ 156,000
Improvements	\$ 630,020	\$ 630,020
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 786,020</b>	<b>BOE VALUE \$ 786,020</b>

Date of hearing: January 11, 2024

Recording ID#: THIMMANAIK

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Tara Thimmanaik

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,354 square feet, built in 2018 and is of good minus construction quality located on 0.14 acres.

The appellant referred to three comparable properties in their neighborhood that were built by the same builder. Comparable sale #1 has similar square footage, and comparable sales #2 and #3 have comparable lot sizes. The subject property was purchased as a new construction home in 2018. The appellant submitted three comparable sales [#986038-033 sold for \$709,000 in February 2022; #986043-275 sold for \$675,000 in June 2023; and #986043-294 sold for \$650,000 in March 2022].

The appellant requested a value of \$773,837.

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

The appellant's comparative sales worksheet was incomplete and did not sufficiently provide proof of a value other than the assessed value of \$786,020.

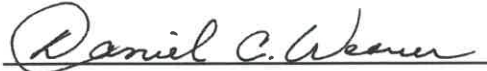
## DECISION

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 \$786,020 as of January 1, 2023.

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

Mailed on January 23, 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: SMITH DURELL & SMITH PATRICIA**

SMITH DURELL & SMITH PATRICIA  
10025 NE WARD RD  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER: 207538-000**

**PROPERTY LOCATION: 10025 NE WARD RD  
BRUSH PRAIRIE, WA 98606**

**PETITION: 262**

**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	\$ 631,436	\$ 318,657
Improvements	\$ 334,343	\$ 334,343
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 965,779</b>	<b>BOE VALUE \$ 653,000</b>

Date of hearing: January 11, 2024

Recording ID# SMITH

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Durell Smith  
Patricia Smith

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,193 square feet, built in 1985 and is of fair construction quality located on 34.01 acres. The property includes a general purpose building measuring 768 square feet and a barn measuring 2,900 square feet.

The appellant stated their property primarily consists of designated wetlands and is part of a 100-year floodplain. Most of the subject property floods regularly from the drainage creek from Lacamas Lake, reducing the usability of much of the acreage. There are no nearby comparable sales with similar acreage and zoning. The appellant's evidence included a geographical map and a property information sheet.

The appellant requested a value of \$653,000.

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

The subject property, as it currently exists, is not developable because of the wetlands designation. The value of the property overall has not increased from the prior year. The assessed value of the improvements is appropriate, and the remainder of the value is assigned to the wetland property for a total value of \$653,000.

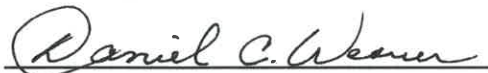
## DECISION

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 \$653,000 as of January 1, 2023.

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

Mailed on January 23, 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:** GIANAN JOSEPH HUBERT P & MALLARI MA THERESA S

GIANAN JOSEPH HUBERT P & MALLARI MA THERESA S  
742 CHESTNUT ST  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 123006-072

**PROPERTY LOCATION:** 742 CHESTNUT ST  
WASHOUGAL, WA 98671

**PETITION:** 263

**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	\$ 295,170	\$ 295,170
Improvements	\$ 1,186,922	\$ 1,186,922
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,482,092</b>	<b>BOE VALUE \$ 1,482,092</b>

Date of hearing: January 11, 2024

Recording ID#: GIANAN

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
John Marks

Appellant:  
Joseph Gianan  
Theresa Mallari

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,024 square feet, built in 2006 and is of good plus construction quality located on 0.18 acres. The property includes a day unfinished basement measuring 81 square feet.

The appellant raised concerns and questions with the Assessor's valuation of properties in their evidence. The appellant discussed the difference in assessment values in their own comparable sales. All of the appellant's and Assessor's comparable sales are in close proximity of the appellant's property. The appellant submitted three comparable sales [#122996-018 sold for \$1,275,000 in May 2022; #986055-399 sold for \$981,604 in March 2022; and #123007-066 sold for \$1,210,000 in July 2022].

The appellant requested a value of \$1,150,000.

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

Only one of the appellant's comparable sales was truly comparable to the subject property but was not sufficient to prove a value other than the assessed value of \$1,482,092.

## 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 \$1,482,092 as of January 1, 2023.

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

Mailed on January 23, 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: CARTER CINDY K**

CARTER CINDY K  
1167 E LUCAS ST  
LA CENTER, WA 98629

**ACCOUNT NUMBER: 63472-902**

**PROPERTY LOCATION: 1167 E LUCAS ST  
LA CENTER, WA 98629**

**PETITION: 264**

**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	\$ 180,000	\$ 180,000
Improvements	\$ 585,269	\$ 520,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 765,269</b>	<b>BOE VALUE \$ 700,000</b>

Date of hearing: January 11, 2024

Recording ID# CARTER

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
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 3,173 square feet, built in 2005 and is of good construction quality located on 0.24 acres.

The appellant submitted three comparable sales [#258991-140 sold for \$640,000 in August 2022; #258991-142 sold for \$499,500 in January 2023; and #63472-834 sold for \$660,000 in September 2022].

The appellant requested a value of \$683,000.

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

The appellant's comparable sales were later in the year and were more indicative the market conditions as January 1, 2023 than the Assessor's sales earlier when the market was still somewhat unreliable. A value of \$700,000 is indicated.

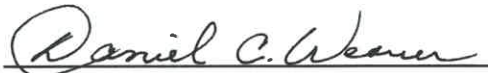
## DECISION

The Board, after carefully reviewing the information 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 \$700,000 as of January 1, 2023.

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

Mailed on January 23, 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: JARIA INTERNATIONAL LLC**

RAM NEHARA  
PO BOX 668  
MUKILTEO, WA 98275

**ACCOUNT NUMBER: 266786-000**

**PROPERTY LOCATION: 11601 NE 345TH ST  
LA CENTER, WA 98629**

**PETITION: 265**

**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	\$ 301,775	\$ 301,775
Improvements	\$ 169,323	\$ 169,323
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 471,098</b>	<b>BOE VALUE \$ 471,098</b>

Date of hearing: January 11, 2024

Recording ID# JARIA

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Gloria Gomez-Matthews  
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 1,164 square feet, built in 1925 and is of fair construction quality located on 6.95 acres. The property includes a general purpose building measuring 500 square feet.

The property was purchased for \$366,334 in February 2022. The appellant's evidence included a list of sales with no details or explanations.

The appellant requested a value of \$215,000.

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 information provided by the appellant was incomplete and did not prove a value other than the assessed value of \$471,098.

## 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 \$471,098 as of January 1, 2023.

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

Mailed on January 23, 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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