



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WANG WEI/WANG WEI & ER XUEYAN

FAN LIMING
18900 NE 25TH DR
VANCOUVER, WA 98684

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: 384-393

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Personal property		
ASSESSED VALUE	\$ (SEE ATTACHED)	BOE VALUE \$ (SEE ATTACHED)

Date of hearing: February 20, 2024

Recording ID# WANG

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 Rose

Appellant:
Liming Fan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject properties are a group of ten 2-story residences built in 2007 and are of average plus construction quality located on 0.48 acres.

The appellant's representative presented images of the subject properties and a chart of a review of the submitted 2023 comparable property sales. The average price per square foot of the appellant's comparable sales is \$258. The representative put the most emphasis on their third comparable sale. The Assessor's comparable sales included two single family residences that are not comparable to the subject properties which are adjoining town homes. Three of the Assessor's comparable sales have private backyards and fireplaces, which are features the subject properties do not have. The appellant's representative values each of the subject properties at \$247 per square foot. The appellant submitted three comparable sales [#85783-010 sold for \$389,000 in August 2022; #85783-020 sold for \$400,000 in February 2022; and #87991-004 sold for \$315,000 in November 2022]. See the attached schedule for the appellant's estimate of true and fair value by parcel.

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

Two of the Assessor's comparable sales (#12802012 & #126802-018) are not comparable because of size, style, and configuration. The Assessor's third comparable sale (#87991-026) and the appellant's three comparable sales better fit the size, style, and configuration of the subject properties. The Assessor used only \$52.50 per square foot to adjust for size differences when the differences ranged from 11% to 32% of the subject property. The appellant testified that the comparable sales had yard and amenity differences such as fireplaces that do not justify the quality difference. Using the four comparable sales mentioned above a value of \$260 per square foot is indicated.

Property				ASSESSOR	Appellant	BOE VALUE	
Owner	Property ID	Case	SQFT	Address	Assessed Value	Estimated Total	Total
WANG WEI	81958250	384	1,149	2660 NW LOGAN ST	\$ 357,545	\$ 284,527	\$ 298,740
WANG WEI & ER XUEYAN	81958252	385	1,192	2661 NW KENT ST	\$ 350,883	\$ 295,175	\$ 309,920
WANG WEI	81958254	386	1,183	2662 NW LOGAN ST	\$ 348,489	\$ 292,946	\$ 307,580
WANG WEI & ER XUEYAN	81958256	387	1,181	2663 NW KENT ST	\$ 347,783	\$ 292,451	\$ 307,060
WANG WEI	81958258	388	1,183	2664 NW LOGAN ST	\$ 366,393	\$ 292,946	\$ 307,580
WANG WEI & ER XUEYAN	81958260	389	1,185	2665 NW KENT ST	\$ 366,961	\$ 293,442	\$ 308,100
WANG WEI	81958262	390	1,183	2666 NW LOGAN ST	\$ 348,421	\$ 292,946	\$ 307,580
WANG WEI & ER XUEYAN	81958264	391	1,182	2667 NW KENT ST	\$ 348,003	\$ 292,699	\$ 307,320
WANG WEI	81958266	392	1,189	2668 NW LOGAN ST	\$ 350,044	\$ 294,432	\$ 309,140
WANG WEI & ER XUEYAN	81958268	393	1,185	2669 NW KENT ST	\$ 367,378	\$ 293,442	\$ 308,100

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 values of the subject properties are set at the values indicated in the schedule as of January 1, 2023.

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

Mailed on March 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: FAN LIMING & FAN QI WANG TRUSTEES

FAN LIMING & FAN QI WANG TRUSTEES
18900 NE 25TH DR
VANCOUVER, WA 98684

ACCOUNT NUMBER: 110186-500

PROPERTY LOCATION: 4090 NW SIERRA DR
CAMAS, WA 98607

PETITION: 394

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:

	ASSESSSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 280,580	\$ 280,580
Improvements	\$ 428,469	\$ 389,085
Personal property		
ASSESSSED VALUE	\$ 709,049	BOE VALUE \$ 669,665

Date of hearing: February 20, 2024

Recording ID#: FAN

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:

Liming Fan

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,999 square feet, built in 1996 and is of good construction quality located on 0.18 acres. The property includes an unfinished basement measuring 99 square feet.

The appellant stated the average price per square foot of his comparable sales is \$320. The Assessor's comparable properties have newer, luxury features. The appellant's comparable properties have more basic features and dated interiors that are more comparable to the subject property. The subject property is located on a slope with no backyard and has a very limited view that the Assessor values at \$30,000. The appellant submitted three comparable sales [#110186-408 sold for \$759,000 in February 2022; #110186-568 sold for \$1,100,000 in April 2022; and #90264-610 sold for \$870,000 in June 2022].

The appellant requested a value of \$617,215.

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

Only two of the Assessor's comparable sales are in the immediate area of the subject property, and the adjustment downward for the size difference is computed at only \$57.50 per square foot, which significantly distorts the effect of value attributable to size difference. The appellant's comparable properties are in close proximity to the subject property, the year-built dates are all within two years of each other, the construction quality of all are very similar, and the value per square foot is approximately \$320. Tempering the \$320 per square foot by the two higher value comparable sales from the Assessor's Office supports a value of \$335 per square foot or a value of \$669,665.

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 \$669,665 as of January 1, 2023.

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

Mailed on March 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: LEE JUNG O TRUSTEE

LEE JUNG O TRUSTEE
14801 NE 11TH ST
VANCOUVER, WA 98684

ACCOUNT NUMBER: 191893-000

PROPERTY LOCATION: #1 SEC 1 T3NR2EWM 30A

PETITION: 312

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 6,026,953	\$ 1,350,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 6,026,953	BOE VALUE \$ 1,350,000

Date of hearing: February 20, 2024

Recording ID# LEE

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:
Arrielle Mari

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 30-acre parcel of bare land.

The appellant's representative referred to their in-depth private property appraisal from 2023. The independent appraisal came in at a much lower value than the assessment and had a detailed analysis of comparable land sales and the geographic features of the property. The subject property has hydric soil which would impede development, and there are no utilities near or connecting to the subject property. The appellant hoped to sell this property to developers or timber companies, but there has been no interest. The appellant's evidence included an appraisal performed by Ryan Prusse of RSP & Associates LLC indicating a value of \$1,350,000 as of August 2023.

The appellant requested a value of \$800,000 but agreed the independent appraisal would indicate the best value.

The Assessor's evidence included a property summary packet, sales lists with scatter charts, geographical and topographical maps, and a cover letter recommending no change to the assessed value.

The independent appraisal is very comprehensive and provides a detailed analysis of the conditions that effect the value of the subject property. The appraisal identified the soil type, the slopes, the sales prices of comparable properties in close proximity, the past attempts to sell the property, the time frame it will take to market the property, the utility availability, the street access, and other factors that all effect the value of the property. The appraisal supports a value of \$1,350,000 in August 2023. The conditions that determine the value would not change the value as of January 1, 2023.

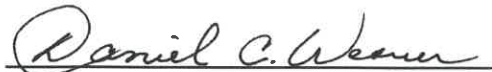
DECISION

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 \$1,350,000 as of January 1, 2023.

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

Mailed on March 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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