



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PETERSON TRACY & YUAN XIAOTIAN

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

ACCOUNT NUMBER: 63472-438

**PROPERTY LOCATION: 1244 E PIONEER LOOP
LA CENTER, WA 98629**

PETITION: 424

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	\$	180,000	\$	180,000
Improvements	\$	442,789	\$	442,789
Personal property				
ASSESSED VALUE	\$	622,789	BOE VALUE	\$ 622,789

Date of hearing: March 20, 2024

Recording ID# PETERSON

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:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,864 square feet, built in 1997 and is of good minus construction quality located on 0.21 acres.

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

The appellant requested a value of \$550,000.

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 value of \$622,789.

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 \$622,789 as of January 1, 2023.

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

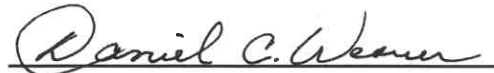
Mailed on April 8, 2024

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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NUNAMAKER STEVEN J

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

ACCOUNT NUMBER: 107662-064

PROPERTY LOCATION: 14604 NE 71ST ST
VANCOUVER, WA 98682

PETITION: 427

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:

	ASSESED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	192,850	\$	192,850
Improvements	\$	254,184	\$	254,184
Personal property				
ASSESED VALUE	\$	447,034	BOE VALUE	\$ 447,034

Date of hearing: March 20, 2024

Recording ID# NUNAMAKER

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 ranch-style residence with 1,498 square feet, built in 1973 and is of fair construction quality located on 0.25 acres. The property includes a carport measuring 480 square feet.

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

The appellant requested a value of \$397,000.

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 value of \$447,034.

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 \$447,034 as of January 1, 2023.

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

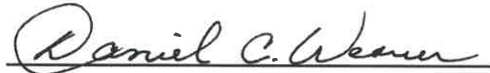
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION:

PROPERTY OWNER: NORTZ JIMMIE & NORTZ CYNTHIA

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

ACCOUNT NUMBER: 118256-642

**PROPERTY LOCATION: 14403 NE 31ST AVE
VANCOUVER, WA 98686**

PETITION: 430

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	\$	272,400	\$	272,400
Improvements	\$	457,884	\$	457,884
Personal property				
ASSESSED VALUE	\$	730,284	BOE VALUE	\$ 730,284

Date of hearing: March 20, 2024

Recording ID# NORTZ

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 2,631 square feet, built in 2000 and is of good construction quality located on 0.29 acres.

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

The appellant requested a value of \$709,000.

The Assessor's evidence included five 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 value of \$730,284.

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 \$730,284 as of January 1, 2023.

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

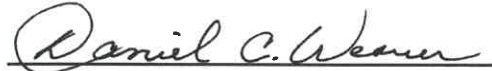
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TIESZEN TROY DALE & TIESZEN CRYSTAL MARIE

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

ACCOUNT NUMBER: 125857-250

**PROPERTY LOCATION: 3715 SE 189TH AVE
VANCOUVER, WA 98683**

PETITION: 432

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	\$ 175,000	\$ 175,000
Improvements	\$ 415,827	\$ 415,827
Personal property		
ASSESSED VALUE	\$ 590,827	BOE VALUE \$ 590,827

Date of hearing: March 20, 2024

Recording ID#: TIESZEN

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 2,732 square feet, built in 2005 and is of average minus 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 \$552,000.

The Assessor's evidence included four 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 value of \$590,827.

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 \$590,827 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: KNUDSEN ERIKA A

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

ACCOUNT NUMBER: 160095-012

PROPERTY LOCATION: 9008 NE 54TH ST UNIT J40
VANCOUVER, WA 98662

PETITION: 436

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	\$ 0	\$ 0
Improvements	\$ 379,988	\$ 379,988
Personal property		
ASSESSED VALUE	\$ 379,988	BOE VALUE \$ 379,988

Date of hearing: March 20, 2024

Recording ID# KNUDSEN

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 condo with 1,406 square feet, built in 2000 and is of average construction quality. The property includes a detached garage measuring 228 square feet.

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

The appellant requested a value of \$349,000.

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

The appellant provided no evidence to support a value other than the assessed value of \$379,988.

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 \$379,988 as of January 1, 2023.

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

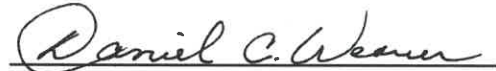
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BENNETT TERRY & BENNETT TRACIE TRUSTEES

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

ACCOUNT NUMBER: 256354-000

PROPERTY LOCATION: #79 SEC 22 T5N R1EWM 5.29A

PETITION: 439

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	\$ 288,811	\$ 288,811
Improvements	\$ 21,381	\$ 21,381
Personal property		
ASSESSED VALUE	\$ 310,192	BOE VALUE \$ 310,192

Date of hearing: March 20, 2024

Recording ID# BENNETT

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 5.29- acre parcel of bare land. The property includes a general purpose building measuring 1,752 square feet.

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

The appellant requested a value of \$250,000.

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 value of \$310,192.

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 \$310,192 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: GORSHKOV KRISTJAN K

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

ACCOUNT NUMBER: 986026-946

PROPERTY LOCATION: 5002 NE 2ND AVE
VANCOUVER, WA 98663

PETITION: 441

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	\$ 133,400	\$ 133,400
Improvements	\$ 281,762	\$ 281,762
Personal property		
ASSESSED VALUE	\$ 415,162	BOE VALUE \$ 415,162

Date of hearing: March 20, 2024

Recording ID# GORSHKOV

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 1,462 square feet, built in 2013 and is of fair plus construction quality located on 0.06 acres.

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

The appellant requested a value of \$390,000.

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 value of \$415,162.

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 \$415,162 as of January 1, 2023.

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

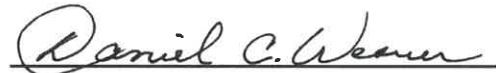
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUMMIT INDUSTRIES WAREHOUSE LLC

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

ACCOUNT NUMBER: 33793-000

**PROPERTY LOCATION: 300 GRAND BLVD
VANCOUVER, WA 98661**

PETITION: 422

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	\$	913,999	\$	913,999
Improvements	\$	4,367,201	\$	4,367,201
Personal property				
ASSESSED VALUE	\$	5,281,200	BOE VALUE	\$ 5,281,200

Date of hearing: March 20, 2024

Recording ID#: SUMMIT INDUSTRIES

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 warehouse commercial space measuring 35,746 square feet, built in 2015, and located on 2.18 acres.

The appellant's representative referred to their income approach with an actual income of \$503,000 with operating expenses of \$88,000. They used a loaded 8% capitalization rate, which resulted in a value of \$5,190,000. An income approach with a stabilized income was also provided using a rental rate of \$10 per square foot and an 8% capitalization rate, yielding a rounded market value of \$4,060,000. These two income approaches were used to come to the appellant's opinion of value of \$5,000,000. The appellant's evidence included a CoStar industrial submarket report, rent roll from December 2022, and an income statement from December 2022.

The appellant requested a value of \$4,820,000, which was updated to \$5,000,000 in the additional evidence.

The Assessor's Office's representative stated that the property is considered a flex property which could be a basic warehouse or have elaborate offices. The Assessor's Office used a blended rate of \$0.85 per square foot for the rent and a 6.14% capitalization rate in their income approach. The Assessor's Office noted the difference in values comes from the difference in capitalization rates. The vacancy rate is quite low in industrial spaces in Clark County at 1.7%, which pushes capitalization rates down. The Assessor's evidence included a property summary packet including an income summary approach, property information card, lease availability report, industrial building sales, photos, and a cover letter recommending no change to the assessed value.

The appellant's capitalization rate is too high based on the information provided and does not support a value other than the assessed value of \$5,281,200.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor's Office, 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 \$5,281,200 as of January 1, 2023.

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

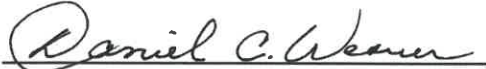
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WREN JOSIAH SPARROW

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

ACCOUNT NUMBER: 40350-000

**PROPERTY LOCATION: 303 E 16TH ST
VANCOUVER, WA 98663**

PETITION: 423

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	\$	495,000	\$	495,000
Improvements	\$	1,026,700	\$	1,026,700
Personal property				
ASSESSED VALUE	\$	1,521,700	BOE VALUE	\$ 1,521,700

Date of hearing: March 20, 2024

Recording ID# WREN

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 an office building with 9,270 square feet, built in 1964, and located on 0.23 acres.

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

The appellant requested a value of \$1,200,000.

The Assessor's evidence included a property summary packet including information on cost approach, income approach, and sales approach.

The appellant provided no evidence to support a value other than the assessed value of \$1,521,700.

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 \$1,521,700 as of January 1, 2023.

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

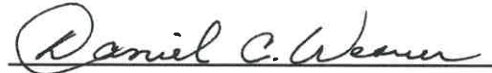
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