



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

**PROPERTY OWNER: ARNDT DAVID & ARNDT JULIE**

ARNDT DAVID & ARNDT JULIE  
32717 NW 49TH RD  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER: 210126-000**

**PROPERTY LOCATION: 32717 NW 49TH RD  
RIDGEFIELD, WA 98642**

**PETITION: 334**

**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	\$ 422,530	\$ 422,530
Improvements	\$ 508,366	\$ 462,470
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 930,896</b>	<b>BOE VALUE \$ 885,000</b>

Date of hearing: April 2, 2024

Recording ID# ARNDT

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 Arndt

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,639 square feet, built in 1998 and is of good minus construction quality located on 4.5 acres. This property includes a loft barn measuring 1,120 square feet.

The appellant referred to their comparable properties. He does not believe the subject property is up to the caliber of the Assessor's comparable properties. The subject property includes a barn that needs continuous work. The roof, windows, and paint of the structures will also need to be replaced. The well was recently replaced, but irrigation will need improvement now as a result. The appellant submitted three comparable sales [#180749-000 sold for \$810,000 in January 2023; #227684-001 sold for \$899,900 in July 2023; and #213333-000 sold for \$930,000 in October 2022].

The appellant requested a value of \$870,528.

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

The appellant's three comparable sales and the Assessor's comparable sale #213326-000 better compare with the age, size, and condition of the subject property. The combined adjusted sales values of the four properties indicate a value of \$885,000.

## 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 \$885,000 as of January 1, 2023.

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

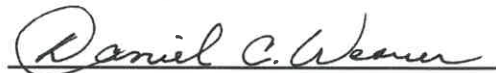
Mailed on April 15, 2024

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: KUNZ JOHN D & KUNZ MARGARET E TRUSTEES**

KUNZ JOHN D & KUNZ MARGARET E TRUSTEES  
3814 NW 106TH ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER: 188674-000**

**PROPERTY LOCATION: 3814 NW 106TH ST  
VANCOUVER, WA 98685**

**PETITION: 150**

**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	\$ 231,576	\$ 231,576
Improvements	\$ 1,056,016	\$ 1,001,874
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,287,592</b>	<b>BOE VALUE \$ 1,233,450</b>

Date of hearing: April 2, 2024

Recording ID# KUNZ

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:  
Margaret Kunz

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 5,169 square feet, built in 2013 and is of very good construction quality located on 1.8 acres. This property includes a detached garage measuring 884 square feet with an area over the garage measuring 416 square feet.

The appellant referred to their comparable sales with additional bathrooms, accessory dwelling units, and superior basements. There have been multiple landslides around the subject property, and there is increased noise from a nearby railway. The appellant submitted twelve comparable sales [#188936-072 sold for \$1,010,000 in March 2022; #117893-858 sold for \$890,000 in August 2022; #117768-118 sold for \$925,000 in August 2022; #114784-705 sold for \$900,000 in January 2023; #986026-113 sold for \$1,150,000 in July 2022; #986029-843 sold for \$1,150,000 in October 2022; #117768-584 sold for \$865,000 in December 2022; #117768-340 sold for \$1,052,000 in November 2022; #183708-046 sold for \$1,150,000 in May 2022; #184829-000 sold for \$1,660,000 in September 2022; #183708-004 sold for \$1,181,250 in June 2022; and #986036-584 sold for \$3,795,000 in December 2022].

The appellant requested a value of \$1,095,246.

The Assessor's evidence included three sales a cover letter recommending the assessed value be reduced to \$1,233,450. The appellant disagreed with the appraiser's findings.

The Assessor's revised value of \$1,233,450 for the subject property is supported by the comparable sales.

## 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 \$1,233,450 as of January 1, 2023.

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

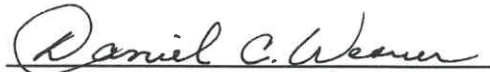
Mailed on April 15, 2024

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: HYDE EUGENE R & HYDE WENDY L**

HYDE EUGENE R & HYDE WENDY L  
15000 SE GRAHAM RD  
VANCOUVER, WA 98683

**ACCOUNT NUMBER: 92004-154**

**PROPERTY LOCATION: 15000 SE GRAHAM RD  
VANCOUVER, WA 98683**

**PETITION: 118**

**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	\$ 196,980	\$ 196,980
Improvements	\$ 433,308	\$ 433,308
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 630,288</b>	<b>BOE VALUE \$ 630,288</b>

Date of hearing: April 2, 2024

Recording ID# HYDE

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:  
Eugene Regan Hyde

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,194 square feet, built in 1981 and is of average plus construction quality located on 0.23 acres. This property includes a pool measuring 576 square feet.

The appellant stated that other properties in the area are selling for \$268 per square foot or less. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$588,153.

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 \$630,288.

## 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 \$630,288 as of January 1, 2023.

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

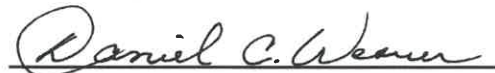
Mailed on April 15, 2024

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: SUERKEN JAMES K**

SUERKEN JAMES K  
11410 JAMES GRANT  
EL PASO, TX 79936

**ACCOUNT NUMBER: 194323-000**

**PROPERTY LOCATION: 2511 S PARKWAY AVE  
BATTLE GROUND, WA 98604**

**PETITION: 225**

**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	\$ 3,334,596	\$ 1,786,750
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 3,334,596</b>	<b>BOE VALUE \$ 1,786,750</b>

Date of hearing: April 2, 2024

Recording ID# SUERKEN

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:  
James Suerken  
James Suerken  
Kirk Godman

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,618 square feet, built in 1901 and is of average construction quality located on 16 acres. The property includes an additional 300 square feet of unfinished basement space. The property includes a 2-story residence measuring 1,102 square feet with a 450 square foot carport, a lean-to measuring 2,550 square feet, and a general-purpose building measuring 800 square feet.

The appellant stated the assessment tripled from the previous year, and he was concerned the development limitations of the property were not fully understood by the Assessor's Office. Cascadia Environmental and SGA Engineering analyzed the property to determine the subject property's environmental constraints. The appellant stated the professional contractors determined that much of the subject property is considered wetlands with setbacks and only 10.21 acres of the property are developable. There is no public access on the east side of the property or utilities on the east side of the site where the majority of the usable land is present. The addition of a sewer line would be an immense cost. The realtor, Kirk Godman, testified the the subject property with the setbacks, lack of utilities, lack of easily accessable sewer, and lack of egress and ingress to the property was very problematic. Undeveloped property of this caliber would sell between \$125,000 and \$175,000 per acre. The realtor and the appellant agree it is not worth more than \$175,000 per acre. The appellant's evidence included three geographical maps of the subject property presenting buildable areas. The appellant submitted four comparable sales [#194142-000 sold for \$755,000 in January 2021; #194425-000 sold for \$750,000 in October 2021; #228781-000 sold for \$800,000 in January 2022; and #986057-808 sold for \$850,000 in August 2020].

The appellant requested a value of \$2,300,871, which was updated to \$1,786,750 at the hearing.

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 appellant's information concluded that the 10.21-acre property would be worth \$1,786,750 in the present state of development and condition.



# 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 subject property is set at \$1,786,750 as of January 1, 2023.

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

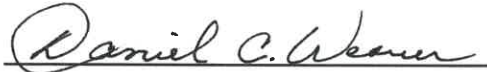
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The Board of Equalization

1300 Franklin Street, Suite 650

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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: POPE DARLENE L**

POPE DARLENE L  
1915 SE IMAGE RD  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 167079-000**

**PROPERTY LOCATION: 1915 SE IMAGE RD  
VANCOUVER, WA 98664**

**PETITION: 301**

**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	\$ 330,180	\$ 330,180
Improvements	\$ 662,304	\$ 469,820
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 992,484</b>	<b>BOE VALUE \$ 800,000</b>

Date of hearing: April 2, 2024

Recording ID# POPE

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:  
Darlene Pope

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,753 square feet, built in 1979 and is of good construction quality located on 0.41 acres.

The appellant stated many of the comparable sales in the area are completely remodeled homes. She provided an appraisal and five new comparable sales. The Assessor's Office's comparable properties were in a nicer neighborhood with finished sidewalks, a park, and streetlights. The subject property does not have these amenities, and it is located near a train track. The appellant does not believe her property should be considered in good condition because the subject property was built with many inferior features including aluminum windows, undesirable light fixtures, and other features of lesser quality. The appellant referred to their multiple bids for repair to improve the subject property. The appellant's evidence included an appraisal performed by Brian Brooks of Brooks Appraisal Services, LLC indicating a value of \$720,000 as of July 2022. The appellant's evidence also included a bid by Nissi-Z-A Lawn & Construction to replace a driveway and deck for \$11,674 as of September 2023, a bid by Jacobs Hearting and Air Conditioning to install a heat pump for \$13,993 as of February 2024, a bid by D & F Plumbing to replace a water heater for \$8,206.85 as of February 2024, a bid by Anderson Glass Company to install windows for \$16,098 as of August 2023, a bid by Fineline Construction to upgrade a primary bathroom for \$61,386 as of August 2023, a bid by View Rail to replace stairs for \$18,500 as of September 2023, and a bid by Vixon Custom Cabminets to replace cabinetry for \$26,456 as of October 2023.

The appellant requested a value of \$800,000.

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.

An independent appraisal requires a significant level of professional review and evaluation to value a specific property. The appellant's independent appraisal of \$720,000 in July 2022 supports a value \$800,000 as of January 1, 2023.

# 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 subject property is set at \$800,000 as of January 1, 2023.

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

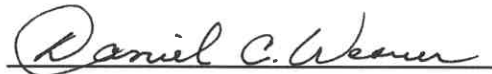
Mailed on April 15, 2024

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: ROBERTSON RICHARD T & ROBERTSON BEVERLY J**

ROBERTSON RICHARD T & ROBERTSON BEVERLY J  
PO BOX 208  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 127443-000**

**PROPERTY LOCATION: 3134 NW MCINTOSH RD  
CAMAS, WA 98607**

**PETITION: 151**

**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	\$ 436,265	\$ 436,265
Improvements	\$ 247,106	\$ 153,735
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 683,371</b>	<b>BOE VALUE \$ 590,000</b>

Date of hearing: April 2, 2024

Recording ID# RICHARDSON

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 1,808 square feet, built in 1920 and is of fair construction quality located on 0.72 acres. This property includes an unfinished basement measuring 300 square feet.

The property was purchased for \$300,000 in May 2021. The appellant's evidence included five sales with incomplete comparable sales data.

The appellant requested a value of \$336,960.

The Assessor's evidence included five sales, a photo of the view, and a cover letter recommending the assessed value be reduced to \$590,000. The appellant disagreed with the appraiser's findings.

The Assessor's comparable properties and sales comparisons support the new suggested value of \$590,000.

## 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 \$590,000 as of January 1, 2023.

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


Mailed on April 15, 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:** CAMPBELL DAVID W & CAMPBELL ANNA DUBROVSKAYA

CAMPBELL DAVID W & CAMPBELL ANNA DUBROVSKAYA  
15909 NE 205TH AVE  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER:** 204008-042

**PROPERTY LOCATION:** 15909 NE 205TH AVE  
BRUSH PRAIRIE, WA 98606

**PETITION:** 229

**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	\$ 291,583	\$ 291,583
Improvements	\$ 963,450	\$ 683,417
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,255,033</b>	<b>BOE VALUE \$ 975,000</b>

Date of hearing: April 2, 2024

Recording ID#: CAMPBELL

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 Campbell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,894 square feet, built in 2013 and is of very good construction quality located on 0.88 acres. The property includes a detached garage measuring 1,432 square feet with an additional 714 square feet beside and 195 square feet above, and a shed measuring 324 square feet.

The appellant referred to their comparable properties that have similar square footage to the subject property. Comparable #2 is in the same subdivision as the subject property, and all of the other comparable sales are within two miles of the subject property. The subject property is unique, so finding comparable properties can be challenging. There is an outbuilding that operates as a shed and houses trailers, and one additional outbuilding is a bathroom. The appellant submitted three comparable sales [#195324-000 sold for \$835,000 in February 2023; #204008-020 sold for \$875,000 in November 2022; and #197656-000 sold for \$989,000 in September 2021].

The appellant requested a value of \$975,000.

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

The appellant's comparable sales better characterize the subject property and two of the properties were sold near the valuation date. The Assessor's sales were closer to mid-year sales when the market evidence indicates the prices were the highest. The appellant's comparable sales support a value of \$975,000.

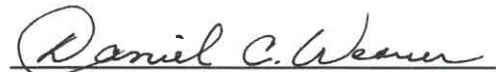
## DECISION

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 \$975,000 as of January 1, 2023.

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

Mailed on April 15, 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: ROWE GERALDINE J**

ROWE GERALDINE J  
11620 NE MEAD RD  
VANCOUVER, WA 98682

**ACCOUNT NUMBER: 208193-000**

**PROPERTY LOCATION: #115 SEC 33 T3N R3EWM 1.76 A**

**PETITION: 316**

**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	\$ 236,422	\$ 184,263
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 236,422</b>	<b>BOE VALUE \$ 184,263</b>

Date of hearing: April 2, 2024

Recording ID# ROWE

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:  
Geraldine Rowe

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.76-acre parcel of bare-land.

The appellant stated the two subject properties are contiguous. Over 90% of the 1.7-acre property is sloped and zoned as R-5. There is a road easement on the eastern side of the property but no sewer or septic. The other property is a flat 5-acre property. The property has a 60-foot road easement on the eastern side. There is a natural gas pipeline adjacent to the subject properties. Both properties are heavily treed with dense brush. The appellant referred to their comparable properties, some of which have structures located on them, sewer connections, or well access, which the subject property does not have. The appellant submitted ten comparable sales [#263040-005 sold for \$150,000 in August 2022; #225208-000 sold for \$230,000 in March 2022; #224729-000 sold for \$250,000 in November 2022; #211249-000 sold for \$250,545 in November 2022; #223282-000 sold for \$275,000 in November 2022; #266977-000 sold for \$280,000 in January 2022; #130347-000 sold for \$299,000 in August 2022; #986034-367 sold for \$150,000 in February 2022; #271625-000 sold for \$240,000 in June 2022; and #275762-000 sold for \$150,000 in September 2022].

The appellant requested a value of \$184,263.

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

The appellant's comparable sales analysis better demonstrates the property's characteristics, and the sale prices support the requested value of \$184,263.

## 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 \$184,263 as of January 1, 2023.

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

Mailed on April 15, 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: ROWE GERALDINE J**

ROWE GERALDINE J  
11620 NE MEAD RD  
VANCOUVER, WA 98682

**ACCOUNT NUMBER: 208194-000**

**PROPERTY LOCATION: #116 SEC 33 T3N R3EWM 5.00 A M/L**

**PETITION: 317**

**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	\$	344,928	\$	280,170
Improvements	\$	0	\$	0
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>344,928</b>	<b>BOE VALUE</b>	<b>\$ 280,170</b>

Date of hearing: April 2, 2024

Recording ID# ROWE

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:  
Geraldine Rowe

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare-land.

The appellant stated the two subject properties are contiguous. Over 90% of the 1.7-acre property is sloped and zoned as R-5. There is a road easement on the eastern side of the property but no sewer or septic. The other property is a flat 5-acre property. The property has a 60-foot road easement on the eastern side. There is a natural gas pipeline adjacent to the subject properties. Both properties are heavily treed with dense brush. The appellant referred to their comparable properties, some of which have structures located on them, sewer connections, or well access, which the subject property does not have. The appellant submitted ten comparable sales [#263040-005 sold for \$150,000 in August 2022; #225208-000 sold for \$230,000 in March 2022; #224729-000 sold for \$250,000 in November 2022; #211249-000 sold for \$250,545 in November 2022; #223282-000 sold for \$275,000 in November 2022; #266977-000 sold for \$280,000 in January 2022; #130347-000 sold for \$299,000 in August 2022; #986034-367 sold for \$150,000 in February 2022; #271625-000 sold for \$240,000 in June 2022; and #275762-000 sold for \$150,000 in September 2022].

The appellant requested a value of \$280,170.

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

The appellant's comparable sales analysis better demonstrates the property's characteristics, and the sale prices support the requested value of \$280,170.

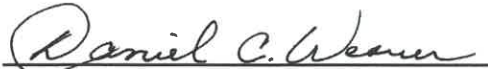
## DECISION

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 \$280,170 as of January 1, 2023.

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

Mailed on April 15, 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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