



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: YUAN ROBERT & YUAN MARGARET

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 189206-018

**PROPERTY LOCATION: 104 NW 104th Circle
Vancouver, WA 98685**

PETITION: 312

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

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

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	156,145	\$	156,145
Improvements	\$	321,852	\$	321,852
Personal property				
ASSESSED VALUE	\$	477,997	BOE VALUE	\$ 477,997

Date of hearing: February 15, 2022

Recording ID# YUAN

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,960 square feet, built in 2005 and is of average plus construction quality located on 0.17 acres.

The representative stated that the comparables selected are within .4 miles of the subject property. They range in square footage from 1,900 to 2,300 and were built from 1996 to 2005. Comparables 1 and 3 are the best representation of the subject property. The appellant submitted seven comparable sales [#118104-246 sold for \$438,000 in January 2020; #118104-216 sold for \$472,600 in November 2020; #187088-010 sold for \$450,000 in September 2020; #189206-014 sold for \$458,000 in April 2020; #189206-008 sold for \$450,000 in November 2019; #189265-005 sold for \$399,400 in September 2020; and #98140-330 sold for \$385,000 in July 2020].

The appellant requested a value of \$417,000 which was updated to \$395,000 in the additional evidence submitted.

The Assessor's evidence included seven sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The appellant's comparable sales did not prove the Assessor's value was incorrect.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

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

The certified value of the subject property is sustained at \$477,997 as of January 1, 2021.

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

Mailed on March 11, 2022
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, www.clark.wa.gov/boardofequalization, 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: DENTON BRION & DENTON DAWN

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 185575-564

**PROPERTY LOCATION: 219 NW 153rd St
Vancouver, WA 98685**

PETITION: 313

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

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

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	157,500	\$	157,500
Improvements	\$	315,530	\$	285,000
Personal property				
ASSESSED VALUE	\$	473,030	BOE VALUE	\$ 442,500

Date of hearing: February 15, 2022

Recording ID# DENTON

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Dick Riley

Appellant:
Brennan Perry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,354 square feet, built in 2005 and is of average construction quality located on 0.11 acres.

The representative stated that the comparables selected are within .2 miles of the subject property. They range in square footage from 2,200 to 2,600 and were built from 2001 to 2004. The comparables indicate a value range of \$404,000 to \$453,000. Assessor sale #3 indicates a lower value for the subject property. The appellant submitted nine comparable sales [#185575-554 sold for \$446,000 in June 2020; #185479-116 sold for \$390,000 in January 2020; #185479-058 sold for \$335,000 in August 2019; #185575-308 sold for \$425,000 in June 2020; #185575-330 sold for \$429,900 in November 2019; #185575-344 sold for \$470,200 in August 2020; #185575-214 sold for \$429,000 in July 2020; #185575-416 sold for \$359,900 in January 2020; and #185435-008 sold for \$412,100 in September 2020].

The appellant requested a value of \$430,000 which was updated to \$425,000 in the additional evidence submitted.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

Only two of the Assessor's sales included basements. Using those with basements (#63472-428 and #229209-005) supports a value of approximately \$188 per square foot and a value for the subject at \$442,500.

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 \$442,500 as of January 1, 2021.

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

Mailed on March 11, 2022
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, www.clark.wa.gov/boardofequalization, 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: REINHARDT HEINZ W & REINHARDT GERDA TRUSTEES

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 63472-320

**PROPERTY LOCATION: 642 E Pioneer Loop
La Center, WA 98629**

PETITION: 314

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 109,200	\$ 109,200
Improvements	\$ 339,795	\$ 339,795
Personal property		
ASSESSED VALUE	\$ 448,995	BOE VALUE \$ 448,995

Date of hearing: February 15, 2022

Recording ID# REINHARDT

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,430 square feet, built in 1996 and is of average construction quality located on 0.19 acres. The home includes an additional 716 square feet of unfinished basement space.

The representative stated that the comparables selected are within .1 miles of the subject property. They range in square footage from 1,500 to 2,100 and were built from 1996 to 1998. The comparables indicate a value range of \$308,000 to \$425,000. The appellant submitted thirteen comparable sales [#63472-284 sold for \$395,000 in November 2020; #63472-368 sold for \$380,000 in July 2019; #63472-596 sold for \$387,000 in September 2020; #63472-408 sold for \$394,500 in May 2020; #63472-590 sold for \$400,000 in November 2020; #63472-416 sold for \$386,000 in June 2019; #63472-318 sold for \$420,000 in October 2019; #63472-294 sold for \$425,000 in March 2021; #63472-332 sold for \$413,000 in September 2020; #63472-360 sold for \$420,000 in February 2021; #63472-284 sold for \$395,000 in November 2020; #63472-358 sold for \$419,000 in October 2020; and #63472-600 sold for \$385,000 in October 2020].

The appellant requested a value of \$380,000 which was updated to \$375,000 in the additional evidence submitted.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales support the assessed value of \$448,995.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at \$448,995 as of January 1, 2021.

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

Mailed on March 11, 2022
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: RODRIGUEZ JORGE & NAUGLE CHRISTINA

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 127363-090

**PROPERTY LOCATION: 1045 NW Hoquiam Ct
Camas, WA 98607**

PETITION: 316

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

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

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	217,100	\$	217,100
Improvements	\$	591,195	\$	591,195
Personal property				
ASSESSED VALUE	\$	808,295	BOE VALUE	\$ 808,295

Date of hearing: February 15, 2022

Recording ID# RODRIGUEZ

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,217 square feet, built in 2004 and is of good construction quality located on 0.2 acres.

The representative stated that the comparables selected are within .4 miles of the subject property. They range in square footage from 2,600 to 3,300 and were built from 1998 to 2004. The comparables indicate a value range of \$504,000 to \$731,000. The Assessor's sales indicate a lower value for the subject property. The appellant submitted seven comparable sales [#127363-056 sold for \$586,000 in August 2020; #127363-064 sold for \$695,000 in April 2021; #127363-002 sold for \$675,000 in October 2020; #127463-186 sold for \$710,000 in September 2020; #127463-180 sold for \$680,000 in July 2020; and #127463-136 sold for \$520,000 in June 2020; and #127463-126 sold for \$585,000 in October 2020].

The appellant requested a value of \$659,000 which was updated to \$700,000 in the additional evidence submitted.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The evidence provided supports a value of \$808,295.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at \$808,295 as of January 1, 2021.

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

Mailed on March 11, 2022
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: EPLER JOHN N & EPLER JOYCE M TRUSTEES

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 228574-062

**PROPERTY LOCATION: 1303 NW 29th Ct
Battle Ground, WA 98604**

PETITION: 317

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 111,250	\$ 111,250
Improvements	\$ 305,296	\$ 305,296
Personal property		
ASSESSED VALUE	\$ 416,546	BOE VALUE \$ 416,546

Date of hearing: February 15, 2022

Recording ID# EPLER

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Dick Riley

Appellant:
Brennan Perry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,590 square feet, built in 2016 and is of average construction quality located on 0.15 acres.

The representative stated that the comparables selected range in square footage from 1,400 to 2,000 and were built from 2003 to 2016. The comparables indicate a value range of \$299,000 to \$389,000. The appellant submitted twelve comparable sales [#986044-697 sold for \$369,900 in June 2020; #986044-704 sold for \$379,208 in October 2019; #986044-699 sold for \$379,900 in April 2020; #986044-708 sold for \$365,600 in April 2019; #986044-729 sold for \$369,900 in January 2020; #986044-724 sold for \$379,900 in July 2019; #228574-060 sold for \$379,000 in December 2019; #228513-344 sold for \$345,000 in September 2020; #228513-146 sold for \$410,000 in December 2020; #228573-396 sold for \$335,000 in August 2020; #228584-004 sold for \$335,000 in March 2020; and #986037-947 sold for \$377,900 in February 2020].

The appellant requested a value of \$370,000.

The Assessor's evidence included eight sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$416,546.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

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

The certified value of the subject property is sustained at \$416,546 as of January 1, 2021.

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

Mailed on March 11, 2022
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: DIPRIMA JOSEPHINE

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 121080-036

**PROPERTY LOCATION: 1406 S 21st Pl
Ridgefield, WA 98642**

PETITION: 318

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 123,750	\$ 123,750
Improvements	\$ 508,618	\$ 494,250
Personal property		
ASSESSED VALUE	\$ 632,368	BOE VALUE \$ 618,000

Date of hearing: February 15, 2022

Recording ID#: DIPRIMA

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Dick Riley

Appellant:
Brennan Perry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,332 square feet, built in 2007 and is of average plus construction quality located on 0.23 acres.

The representative stated that the comparables selected are within .6 miles of the subject property. They range in square footage from 2,800 to 3,900 and were built from 2006 to 2010. The comparables indicate a value range of \$495,000 to \$590,000. The representative expressed acceptance of the Assessor's adjusted value of \$618,000. The appellant submitted seven comparable sales [#121080-062 sold for \$495,000 in December 2019; #121080-106 sold for \$582,250 in August 2020; #121080-010 sold for \$469,000 in May 2019; #121080-060 sold for \$489,000 in January 2021; #121061-068 sold for \$585,000 in March 2020; #67369-074 sold for \$514,900 in September 2020; and #216044-032 sold for \$449,900 in August 2020].

The appellant requested a value of \$520,000 which was updated to \$550,000 in the additional evidence submitted.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$618,000.

The appellant agreed to the revised value suggested by the Assessor's value of \$618,000.

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 \$618,000 as of January 1, 2021.

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

Mailed on March 11, 2022
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: MILLER LYNN E & MILLER CLAIRE G

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 220032-186

**PROPERTY LOCATION: 1841 S 15th Ct
Ridgefield, WA 98642**

PETITION: 320

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 155,000	\$ 155,000
Improvements	\$ 373,000	\$ 373,000
Personal property		
ASSESSED VALUE	\$ 528,000	BOE VALUE \$ 528,000

Date of hearing: February 15, 2022

Recording ID# MILLER

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,445 square feet, built in 2006 and is of good minus construction quality located on 0.2 acres.

The representative stated that the comparables selected are within .57 miles of the subject property. They range in square footage from 2,400 to 2,800 and were built from 2006 to 2017. The comparables indicate a value range of \$385,000 to \$523,000. The appellant submitted nine comparable sales [#220032-174 sold for \$475,000 in March 2019; #220032-148 sold for \$510,000 in September 2020; #220032-146 sold for \$485,000 in July 2020; #220032-122 sold for \$500,000 in September 2020; #986038-601 sold for \$540,000 in May 2020; #121080-064 sold for \$430,000 in July 2020; #216044-032 sold for \$449,900 in August 2020; #986028-747 sold for \$515,000 in November 2020; and #67369-102 sold for \$480,000 in February 2020].

The appellant requested a value of \$481,000 which was updated to \$455,000 in the additional evidence submitted. The most recently issued Notice of Value indicates an assessed value of \$553,918. The current assessment at the time of the hearing is \$528,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$528,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at \$528,000 as of January 1, 2021.

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

Mailed on March 11, 2022
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: SHALLENBERGER JERRY & SHALLENBERGER JUDY

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 92006-286

**PROPERTY LOCATION: 2318 SE Spyglass Dr
Vancouver, WA 98683**

PETITION: 324

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

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

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	237,200	\$	237,200
Improvements	\$	270,805	\$	270,805
Personal property				
ASSESSED VALUE	\$	508,005	BOE VALUE	\$ 508,005

Date of hearing: February 15, 2022

Recording ID# SHALLENBERGER

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,249 square feet, built in 1987 and is of average minus construction quality located on 0.14 acres.

The representative stated that the comparables selected are within .4 miles of the subject property. They range in square footage from 1,800 to 2,500 and were built from 1980 to 1990. The comparables indicate a value range of \$382,000 to \$484,000. The appellant submitted ten comparable sales [#92008-286 sold for \$367,500 in August 2019; #92002-336 sold for \$455,000 in August 2020; #92008-630 sold for \$417,500 in August 2020; #92007-128 sold for \$410,000 in August 2019; #92009-448 sold for \$425,000 in November 2019; #92009-426 sold for \$435,000 in July 2019; #92004-204 sold for \$435,000 in September 2020; #92005-358 sold for \$385,000 in April 2020; #92008-430 sold for \$449,000 in March 2020; and #92005-310 sold for \$415,000 in September 2019].

The appellant requested a value of \$434,000 which was updated to \$450,000 in the additional evidence submitted.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$508,005.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at \$508,005 as of January 1, 2021.

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

Mailed on March 11, 2022
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: ERICKSON DANIEL L & ERICKSON CATHERINE R

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 181916-044

**PROPERTY LOCATION: 2718 NE 159th Cir
Ridgefield, WA 98642**

PETITION: 325

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 201,500	\$ 201,500
Improvements	\$ 522,677	\$ 522,677
Personal property		
ASSESSED VALUE	\$ 724,177	BOE VALUE \$ 724,177

Date of hearing: February 15, 2022

Recording ID# ERICKSON

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,759 square feet, built in 2007 and is of good minus construction quality located on 0.23 acres.

The representative stated that the comparables selected are within .1 miles of the subject property. They range in square footage from 2,600 to 3,300 and were built from 2006 to 2007. The comparables indicate a value range of \$608,000 to \$659,000. The Assessor's comparable #1 indicates a reduction from the current assessed value. The appellant submitted four comparable sales [#181916-036 sold for \$633,000 in December 2019; #181916-034 sold for \$625,500 in March 2019; #181916-038 sold for \$750,000 in September 2020; and #181916-002 sold for \$643,000 in May 2020].

The appellant requested a value of \$666,000 which was updated to \$630,000 in the additional evidence submitted.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$724,177.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at \$724,177 as of January 1, 2021.

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

Mailed on March 11, 2022
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, www.clark.wa.gov/boardofequalization, 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: WOODRUFF KIMBERLY D & WOODRUFF BARRY W

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 37302-940

PROPERTY LOCATION: 3507 E 12th St
Vancouver, WA 98661

PETITION: 326

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

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

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	155,290	\$	155,290
Improvements	\$	156,958	\$	138,590
Personal property				
ASSESSED VALUE	\$	312,248	BOE VALUE	\$ 293,880

Date of hearing: February 15, 2022

Recording ID# WOODRUFF

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Dick Riley

Appellant:
Brennan Perry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 948 square feet, built in 1942 and is of fair construction quality located on 0.12 acres. The property includes a detached garage measuring 396 square feet.

The representative stated that the comparables selected are within .3 miles of the subject property. They range in square footage from 856 to 1,100 and were built from 1942 to 1953, with effective years built from 1955-1995. The comparables indicate a value range of \$250,000 to \$296,000. The appellant submitted six comparable sales [#37303-180 sold for \$270,000 in January 2019; #37302-500 sold for \$267,500 in April 2019; #37302-660 sold for \$330,000 in July 2020; #37303-990 sold for \$266,000 in March 2020; #34530-000 sold for \$347,500 in October 2020; and #37300-300 sold for \$295,000 in October 2020].

The appellant requested a value of \$247,000 which was updated to \$280,000 in the additional evidence submitted.

The appellant's comparable sales indicate a value of \$310 per square foot or a value of \$293,880.

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 \$293,880 as of January 1, 2021.

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

Mailed on March 11, 2022
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, www.clark.wa.gov/boardofequalization, 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: CORKUM DICK M & CORKUM B JUNE

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 130031-046

PROPERTY LOCATION: 3562 Z St
Washougal, WA 98671

PETITION: 327

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

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

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	147,000	\$	147,000
Improvements	\$	503,160	\$	460,250
Personal property				
ASSESSED VALUE	\$	650,160	BOE VALUE	\$ 607,250

Date of hearing: February 15, 2022

Recording ID#: CORKUM

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
Dick Riley

Appellant:
Brennan Perry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,661 square feet, built in 2006 and is of good minus construction quality located on 0.17 acres.

The representative stated that the comparables selected are within .4 miles of the subject property. They range in square footage from 1,600 to 2,300 and were built from 2003 to 2018. The comparables indicate a value range of \$440,000 to \$590,000. The Assessor's sales indicate a lower value for the subject property. The appellant submitted eleven comparable sales [#130048-018 sold for \$549,900 in September 2020; #130035-080 sold for \$397,000 in August 2019; #130035-112 sold for \$445,000 in October 2020; #130115-034 sold for \$470,000 in November 2020; #130115-016 sold for \$437,000 in September 2020; #130115-044 sold for \$399,999 in March 2019; #130115-068 sold for \$383,000 in July 2019; #130071-058 sold for \$465,000 in January 2020; #132349-070 sold for \$625,000 in August 2020; #132576-038 sold for \$460,000 in July 2020; and #130036-072 sold for \$589,000 in March 2020].

The appellant requested a value of \$440,000 which was updated to \$485,000 in the additional evidence submitted.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, a comparable sales map, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The best comparable sale is #123612-020 which indicates a value of \$165.90 per square foot or \$607,250.

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 \$607,250 as of January 1, 2021.

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

Mailed on March 11, 2022
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: TIESZEN TROY DALE & TIESZEN CRYSTAL MARIE

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 125857-250

**PROPERTY LOCATION: 3715 SE 189th Ave
Vancouver, WA 98683**

PETITION: 328

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 140,000	\$ 140,000
Improvements	\$ 332,773	\$ 332,773
Personal property		
ASSESSED VALUE	\$ 472,773	BOE VALUE \$ 472,773

Date of hearing: February 15, 2022

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
John Marks
Dick Riley

Appellant:
Brennan Perry

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.

The representative stated that the comparables selected are within .1 miles of the subject property. They range in square footage from 2,600 to 2,732 and were all built in 2005. The comparables indicate a value range of \$423,000 to \$445,000. The requested value of \$430,000 is due to the subject sale price. The property was purchased for \$430,000 in April 2021. The appellant submitted five comparable sales [#125857-250 sold for \$430,000 in April 2021; #125857-246 sold for \$445,000 in September 2020; #125857-054 sold for \$422,800 in January 2021; #125857-094 sold for \$415,000 in February 2020; and #125857-090 sold for \$418,000 in July 2020].

The appellant requested a value of \$430,000.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, a sales scatter chart, a list of sales, real estate listings, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales support the assessed value of \$472,773.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at \$472,773 as of January 1, 2021.

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

Mailed on March 11, 2022
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 KENNETH K L & LIN REBECCA Y

REALAPPEAL TECHNOLOGY SOLUTIONS INC.
200 S Barrington Ave # 491681
Los Angeles, CA 90049

ACCOUNT NUMBER: 117893-884

**PROPERTY LOCATION: 4106 NE 134th St
Vancouver, WA 98686**

PETITION: 329

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 144,000	\$ 144,000
Improvements	\$ 482,000	\$ 482,000
Personal property		
ASSESSED VALUE	\$ 626,000	BOE VALUE \$ 626,000

Date of hearing: February 15, 2022

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

John Marks

Dick Riley

Appellant:

Brennan Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,024 square feet, built in 1994 and is of good plus construction quality located on 0.39 acres.

The representative agreed with the Assessor's offer of \$626,000. The property was purchased for \$626,320 in September 2020. The appellant submitted four comparable sales [#117893-884 sold for \$626,320 in September 2020; #186205-024 sold for \$564,900 in March 2020; #117893-166 sold for \$615,900 in April 2020; and #186205-006 sold for \$548,500 in August 2020].

The appellant requested a value of \$626,000.

The Assessor's evidence included a 2021 property information card and a cover letter recommending the assessed value be reduced to \$626,000. The appellant agreed with the appraiser's findings.

The revised assessed value of \$626,000 was agreed to by the appellant.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

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

The certified value of the subject property is sustained at \$626,000 as of January 1, 2021.

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

Mailed on March 11, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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