



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

**PROPERTY OWNER: YUNG GLEN J & TO XUAN K**

YUNG GLEN J & TO XUAN K  
2014 Columbia St  
Vancouver, WA 98660

**ACCOUNT NUMBER: 54000-000**

**PROPERTY LOCATION:** 2014 Columbia St  
Vancouver, WA 98660

**PETITION: 638**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 170,025	\$ 170,025
Improvements	\$ 724,369	\$ 551,475
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 894,394</b>	<b>BOE VALUE \$ 721,500</b>

Date of hearing: March 1, 2022

Recording ID# YUNG

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
  - Dick Riley

Appellant:  
Glen Yung

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,560 square feet, built in 1925 and is of good construction quality located on 0.11 acres. The property includes an auxiliary dwelling measuring 1,066 square feet.

The appellant referred to the submitted materials. The subject does not have much usable yard. Due to kids, many things are in disrepair. The basement has had multiple floods and many repairs are still needed. The sink in the kitchen would require replacement of the granite countertops to repair. The main floor shower is not operational. The floors and trim have been damaged due to water spills, flooding, and wear. The roof will need to be repaired or replaced soon and an exterior defect was repaired, though it was repaired after January of 2021. Comparable #1 [#57850-000] and Comparable #2 [#1041-000] are similar to the subject, though each had recent remodels and unfinished basements. Comparable #3 [#46470-000] is on a similarly busy street to the subject and the home has similar features. Comparable #4 [#44235-000] is worse quality than subject, but it does have an auxiliary dwelling, like the subject. Comparable #6 [#986050-011] has similar features to the subject in footage and location but is a new home of much nicer quality than the subject. The value of the subject should fall between comparables #4 and #6. The appellant submitted six comparable sales [#57850-000 sold for \$450,000 in October 2020; #1041-000 sold for \$485,000 in November 2020; #46470-000 sold for \$605,000 in September 2020; #44235-000 sold for \$575,000 in February 2021; #20-000 sold for \$535,000 in November 2020; and #986050-011 sold for \$850,000 in October 2020].

The appellant requested a value of \$702,000.

The 2020 value of \$650,000 trended at 11% equates to \$721,500 which is consistent with the appellant's comparable sales and the condition of the property.

# 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 \$721,500 as of January 1, 2021.

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

Mailed on March 25, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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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](http://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: NICOSIA CARL & NICOSIA ARLENE TRUSTEES**

NICOSIA CARL & NICOSIA ARLENE TRUSTEES  
16900 NE 226th Cir  
Battle Ground, WA 98604

**ACCOUNT NUMBER: 229240-010**

**PROPERTY LOCATION: 16900 NE 226th Cir**  
Battle Ground, WA 98604

**PETITION: 641**

**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:

	<b>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	262,700	\$	262,700
Improvements	\$	657,437	\$	657,437
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>920,137</b>	<b>BOE VALUE</b>	<b>\$ 920,137</b>

Date of hearing: March 1, 2022

Recording ID# NICOSIA

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  
Dick Riley

Appellant:  
Arlene Nicosia  
Carl Nicosia (Spectator)

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,623 square feet, built in 1998 and is of good plus construction quality located on 2.5 acres. The property includes an auxiliary dwelling measuring 960 square feet.

The appellant stated that they are in zone 11 but the Assessor's comparables show that they used 9, 12, and 14. Those comparables do not reflect the features of the subject home. The subject would not sell for the assessed value and would likely sell closer to \$830,000. The guest house is 960 square feet and is not the same quality of the subject home. No updating has been done from its original construction. The home directly across the street sold and is twice the square footage of the subject including the guest house for \$960,000. The appellant submitted three comparable sales [#229240-006 sold for \$722,600 in September 2019; #226587-000 sold for \$738,600 in August 2019; and #226995-005 sold for \$697,700 in May 2019].

The appellant requested a value of \$830,000.

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

The appellant's comparable sales did not overcome the Assessor's presumption of correctness as supported by the Assessor's comparable sales.

## 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 \$920,137 as of January 1, 2021.

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

Mailed on March 25, 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: TRIOL DAVID & TRIOL EFTIHIA**

TRIOL DAVID & TRIOL EFTIHIA  
508 Cedar St  
Vancouver, WA 98661

**ACCOUNT NUMBER: 34770-000**

**PROPERTY LOCATION:** 3410 Clark Ave  
Vancouver, WA 98661

**PETITION: 644**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 140,180	\$ 140,180
Improvements	\$ 215,946	\$ 215,946
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 356,126</b>	<b>BOE VALUE \$ 356,126</b>

Date of hearing: March 1, 2022

Recording ID# TRIOL CLARK

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  
Dick Riley

Appellant:  
David Triol

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,378 square feet, built in 1952 and is of average construction quality located on 0.12 acres.

The appellant stated that the subject property is all one level and is likely near to the assessed value. The property was purchased for \$292,000 in August 2019.

The appellant requested a value of \$331,000.

The appellant provided no evidence to support a value other than the assessed value of \$356,126.

## 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 \$356,126 as of January 1, 2021.

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

Mailed on March 25, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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

**PROPERTY OWNER: TRIOL DAVID R & TRIOL EFTIHIA**

TRIOL DAVID R & TRIOL EFTIHIA  
508 Cedar St  
Vancouver, WA 98661

**ACCOUNT NUMBER: 986037-914**

**PROPERTY LOCATION: 508 Cedar St**  
Vancouver, WA 98661

**PETITION: 645**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 135,175	\$ 135,175
Improvements	\$ 354,910	\$ 354,910
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 490,085</b>	<b>BOE VALUE \$ 490,085</b>

Date of hearing: March 1, 2022

Recording ID# TRIOL CEDAR

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  
Dick Riley

Appellant:  
David Triol

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,764 square feet, built in 2017 and is of average minus construction quality located on 0.09 acres.

The appellant stated the comparable sale prices were adjusted based on features including square footage, lot size, and age. Comparable A [#35010-000] is immediately nearby the subject property, has a finished basement, and has been updated inside. Comparable B [#37906-134] is older than the subject but has nearly double the lot size of the subject. Comparable C [#34020-000] is a larger lot than the subject. The best comparable is at 413 Date Street [#34630-000]. It is 750 square feet larger than subject. The subject was built for \$80 per square foot. The subject is on a narrow lot compared to other properties. The subject is definitely worth more than \$405,000, but was not worth \$490,000 in January 2021, based on the comparables. The appellant submitted four comparable sales [#35010-000 sold for \$405,000 in July 2021; #37906-134 sold for \$440,000 in May 2021; #34020-000 sold for \$331,000 in July 2020; and #34630-000 sold for \$479,000 in September 2021].

The appellant requested a value of \$429,000 which was updated to \$432,600 in the additional evidence submitted.

The appellant's comparable sales were significantly older and have been remodeled or refurbished and are not truly comparable to a 2017 built home.


## 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 \$490,085 as of January 1, 2021.

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

Mailed on March 25, 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: WABER ROBERT C**

WABER ROBERT C  
21322 NE 202nd Ave  
Battle Ground, WA 98604

**ACCOUNT NUMBER: 201421-000**

**PROPERTY LOCATION:** 21322 NE 202nd Ave  
Battle Ground, WA 98604

**PETITION: 648**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 199,803	\$ 199,803
Improvements	\$ 289,689	\$ 265,660
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 489,492</b>	<b>BOE VALUE \$ 465,463</b>

Date of hearing: March 1, 2022

Recording ID# WABER

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  
Dick Riley

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 2,050 square feet, built in 1977 and is of average construction quality located on 2.28 acres.

The appellant's evidence included commentary regarding incorrectly recorded square footage and limited utility of the attic area.

The appellant requested a value of \$429,224.

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 \$465,463 based on a change in usable space in the upstairs level.

The evidence provided by the appellant gave rise to the suggested reduction by the Assessor to a value of \$465,463.

## 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 \$465,463 as of January 1, 2021.

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

Mailed on March 25, 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: 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: 649**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 357,641	\$ 300,000
Improvements	\$ 184,959	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 542,600</b>	<b>BOE VALUE \$ 300,000</b>

Date of hearing: March 1, 2022

Recording ID# ROBERTSON

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  
Dick Riley

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. The home includes an additional 300 square feet of unfinished basement space.

The property was purchased for \$300,000 in May 2021. The appellant's evidence included commentary regarding incorrectly recorded square footage.

The appellant requested a value of \$300,000.

The purchase price supports an assessed value of \$300,000.

## 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 \$300,000 as of January 1, 2021.

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

Mailed on March 25, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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

**PROPERTY OWNER:** GEHM HALEY NICOLE

GEHM HALEY NICOLE  
5002 SW 6th Ave  
Camas, WA 98607

**ACCOUNT NUMBER:** 125614-000

**PROPERTY LOCATION:** 5002 SW 6th Ave  
Camas, WA 98607

**PETITION:** 650

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 523,884	\$ 523,884
Improvements	\$ 331,985	\$ 121,116
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 855,869</b>	<b>BOE VALUE \$ 645,000</b>

Date of hearing: March 1, 2022

Recording ID# GEHM

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  
Dick Riley

Appellant:  
Brian Gehm

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,946 square feet, built in 1948 and is of average construction quality located on 0.85 acres. The home includes an additional 428 square feet of unfinished basement space.

The appellant referred to the submitted appraisal. There is a train track that obstructs the property's view of the Columbia River. Use of the yard is limited as it is loud and unsafe. The property is adjacent to Highway 14, Evergreen Highway, and the railroad tracks.

The appellant requested a value of \$581,200.

The Assessor used a trending technique last year in the valuation of the property. The land value has increased significantly however the overall property value is still impaired by the location, which is adjacent to Highway 14, the railroad tracks, and Evergreen Highway. The prior year as determined by the Assessor trended at 11% indicates a value of \$645,000.

## 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 \$645,000 as of January 1, 2021.

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

Mailed on March 25, 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: CASTLE TROY S**

CASTLE TROY S  
2310 NE 387th Ave  
Washougal, WA 98671

**ACCOUNT NUMBER: 107662-022**

**PROPERTY LOCATION: 7403 NE 133rd Ave  
Vancouver, WA 98682**

**PETITION: 651**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 165,300	\$ 165,300
Improvements	\$ 186,300	\$ 186,300
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 351,600</b>	<b>BOE VALUE \$ 351,600</b>

Date of hearing: March 1, 2022

Recording ID# CASTLE

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  
Dick Riley

Appellant:  
Troy Castle

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,438 square feet, built in 1970 and is of fair construction quality located on 0.22 acres.

The appellant stated that the assessment of \$351,600 does not reflect the real estate market. The home needs a new roof and renovations to the interior. The appellant's evidence included an excerpt of an appraisal performed by Stanley R. Spencer indicating a value of \$284,500 as of July 2019.

The appellant requested a value of \$311,000.

The appellant provided no current comparable information to support a value other than the assessed value of \$351,600.

## 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 \$351,600 as of January 1, 2021.

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

Mailed on March 25, 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: MURPHY ADEN & MURPHY KARLY**

MURPHY ADEN & MURPHY KARLY  
2809 NE Stoughton Rd  
La Center, WA 98629

**ACCOUNT NUMBER: 211673-000**

**PROPERTY LOCATION: 2809 NE Stoughton Rd**  
La Center, WA 98629

**PETITION: 652**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 217,936	\$ 217,936
Improvements	\$ 1,105,341	\$ 757,064
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,323,277</b>	<b>BOE VALUE \$ 975,000</b>

Date of hearing: March 1, 2022

Recording ID# MURPHY

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  
Dick Riley

Appellant:  
Karly Murphy

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 4,973 square feet, built in 1990 and is of very good plus construction quality located on 5.3 acres. The property includes an outbuilding measuring 450 square feet, an outdoor pool measuring 926 square feet, and a detached garage measuring 1,964 square feet with 1,216 square feet above and a lean-to measuring 962 square feet.

The appellant confirmed the details of the appraisal and purchase. The surrounding homes depreciate the value of the subject. The property was purchased for \$975,000 in April 2021. The appellant's evidence included an appraisal performed by Larry G. Hansen of Broad Street Valuations indicating a value of \$995,000 as of April 2021. The appellant submitted three comparable sales [#214736-000 sold for \$956,000 in February 2021; #194427-000 sold for \$985,000 in February 2021; and #194828-000 sold for \$1,025,000 in May 2021].

The appellant requested a value of \$995,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The appraisal indicating a value of \$995,000 and the related purchase price of \$975,000 supports 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, 2021.

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

Mailed on March 25, 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](http://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. \*\***