



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA JV BORROWER 2019-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 189747-022

PROPERTY LOCATION: 10306 NE 33rd Ct
Vancouver, WA 98686

PETITION: 417

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	\$ 137,250	\$ 137,250
Improvements	\$ 365,031	\$ 365,031
Personal property		
ASSESSED VALUE	\$ 502,281	BOE VALUE \$ 502,281

Date of hearing: March 17, 2022

Recording ID# HPA417

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,721 square feet, built in 2009 and is of average plus construction quality located on 0.16 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.25 miles of the subject property. Sales range from \$442,800 to \$491,300. They have an average sale price of \$468,717 with a median sale price of \$468,500. The Assessor's evidence notes that the appellant's evidence is incorrectly time adjusted, but no correct time adjustment is indicated. No adjustments are indicated by the Assessor for size, age, or lot size. The appellant submitted six comparable sales [#189747-024 sold for \$434,000 in July 2020; #189747-020 sold for \$455,000 in March 2020; #189747-010 sold for \$460,000 in March 2020; #189757-018 sold for \$450,000 in September 2020; #189757-010 sold for \$440,000 in February 2020; and #189492-028 sold for \$450,000 in March 2020].

The appellant requested a value of \$468,700.

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 representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

All of the Assessor's comparable sales were on the same street as the subject property and were very comparable. The appellant did not overcome the presumption of correctness.

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 \$502,281 as of January 1, 2021.

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

Mailed on April 1, 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: HPA BORROWER 20016-2 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 195288-000

**PROPERTY LOCATION: 13100 NE 159th St
Brush Prairie, WA 98606**

PETITION: 419

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	\$ 216,001	\$ 216,001
Improvements	\$ 361,511	\$ 361,511
Personal property		
ASSESSED VALUE	\$ 577,512	BOE VALUE \$ 577,512

Date of hearing: March 17, 2022

Recording ID# HPA419

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,092 square feet, built in 1977 and is of average minus construction quality located on 1.13 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 1.5 miles of the subject property. Sales range from \$516,250 to \$635,350. They have an average sale price of \$554,825 with a median sale price of \$533,850. The Assessor's evidence notes that the appellant's evidence is incorrectly time adjusted, but no correct time adjustment is indicated. No adjustments are indicated by the Assessor for size, age, or lot size. The appellant submitted four comparable sales [#196711-000 sold for \$615,000 in September 2020; #119202-080 sold for \$524,900 in July 2020; #119205-013 sold for \$565,000 in June 2020; and #193789-010 sold for \$510,000 in June 2020].

The appellant requested a value of \$554,800.

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 representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant's comparable sales were mostly all 2-story homes and were not truly comparable. The Assessor's comparable sales were all approximately the same size and configuration as the subject 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 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 \$577,512 as of January 1, 2021.

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

Mailed on April 1, 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: HPA BORROWER 2017-1 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 200589-015

**PROPERTY LOCATION: 16205 NE 101st St
Vancouver, WA 98682**

PETITION: 420

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	\$ 230,708	\$ 230,708
Improvements	\$ 340,952	\$ 340,952
Personal property		
ASSESSED VALUE	\$ 571,660	BOE VALUE \$ 571,660

Date of hearing: March 17, 2022

Recording ID# HPA420

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,415 square feet, built in 1979 and is of average construction quality located on 1.36 acres. The property includes a general-purpose building measuring 576 square feet.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 2 miles of the subject property. Sales range from \$508,800 to \$580,800. They have an average sale price of \$543,767 with a median sale price of \$541,700. The Assessor's evidence notes that the appellant's evidence is incorrectly time adjusted, but no correct time adjustment is indicated. No adjustments are indicated by the Assessor for size, age, or lot size. The appellant submitted three comparable sales [#119881-016 sold for \$485,500 in March 2020; #200158-000 sold for \$480,000 in May 2020; and #204485-010 sold for \$438,000 in March 2020].

The appellant requested a value of \$543,800.

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 representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant did not prove the assessed 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 \$571,660 as of January 1, 2021.

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

Mailed on April 1, 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: HPA BORRWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 213808-344

**PROPERTY LOCATION: 3033 S Cedar Ridge Dr
Ridgefield, WA 98642**

PETITION: 421

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	\$ 102,500	\$ 102,500
Improvements	\$ 324,826	\$ 324,826
Personal property		
ASSESSED VALUE	\$ 427,326	BOE VALUE \$ 427,326

Date of hearing: March 17, 2022

Recording ID# HPA421

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,552 square feet, built in 2007 and is of fair plus construction quality located on 0.11 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.25 miles of the subject property. Sales range from \$385,900 to \$428,800. They have an average sale price of \$412,400 with a median sale price of \$417,450. The Assessor's evidence notes that the appellant's evidence is incorrectly time adjusted, but no correct time adjustment is indicated. No adjustments are indicated by the Assessor for size, age, or lot size. The appellant submitted four comparable sales [#213808-314 sold for \$385,900 in March 2020; #213808-304 sold for \$334,900 in March 2020; #213808-060 sold for \$389,900 in April 2020; and #213808-078 sold for \$367,500 in March 2020].

The appellant requested a value of \$412,400.

The Assessor's evidence included a 2021 property information card and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant's comparable sales #213808-314 and #213808-060 actually support the assessed value of \$427,326.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

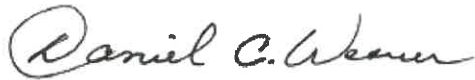
DECISION

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 \$427,326 as of January 1, 2021.

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

Mailed on April 1, 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: HPA BORROWER 20016-2 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 220032-048

**PROPERTY LOCATION: 1654 S 15th Way
Ridgefield, WA 98642**

PETITION: 422

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	\$ 150,000	\$ 150,000
Improvements	\$ 401,412	\$ 378,600
Personal property		
ASSESSED VALUE	\$ 551,412	BOE VALUE \$ 528,600

Date of hearing: March 17, 2022

Recording ID# HPA422

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,985 square feet, built in 2005 and is of good minus construction quality located on 0.17 acres.

The representative agreed with the Assessor's offer of \$528,600. The appellant submitted five comparable sales [#220032-146 sold for \$485,000 in July 2020; #220032-122 sold for \$500,000 in September 2020; #220032-074 sold for \$452,000 in January 2020; #121080-064 sold for \$430,000 in July 2020; and #121080-060 sold for \$489,000 in July 2020].

The appellant requested a value of \$499,400.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$528,600. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor, after reviewing the appeal, recommended the value be reduced and the appellant agreed to the revised value of \$528,600.

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 \$528,600 as of January 1, 2021.

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

Mailed on April 1, 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: HPA II BORROWER 2020-2 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 228513-316

**PROPERTY LOCATION: 2502 NW 15th St
Battle Ground, WA 98604**

PETITION: 423

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	\$	93,750	\$	93,750
Improvements	\$	351,015	\$	351,015
Personal property				
ASSESSED VALUE	\$	444,765	BOE VALUE	\$ 444,765

Date of hearing: March 17, 2022

Recording ID# HPA423

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,748 square feet, built in 2004 and is of fair plus construction quality located on 0.13 acres.

The representative agreed with the Assessor's valuation of \$444,765. The property was purchased for \$414,000 in December 2019. The appellant submitted six comparable sales [#228513-312 sold for \$372,000 in February 2020; #228513-190 sold for \$366,000 in May 2020; #228513-210 sold for \$398,000 in March 2020; #228561-034 sold for \$395,000 in July 2020; #228561-082 sold for \$365,000 in December 2019; and #228573-342 sold for \$395,000 in June 2020].

The appellant requested a value of \$416,500.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant, after further review, agreed with the assessed value of \$444,765.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

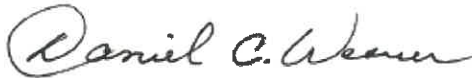
DECISION

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 \$444,765 as of January 1, 2021.

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

Mailed on April 1, 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: HPA BORROWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 228951-016

**PROPERTY LOCATION: 115 NE 18th Ave
Battle Ground, WA 98604**

PETITION: 424

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 125,000	\$ 125,000
Improvements	\$ 346,433	\$ 346,433
Personal property		
ASSESSED VALUE	\$ 471,433	BOE VALUE \$ 471,433

Date of hearing: March 17, 2022

Recording ID#: HPA424

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,471 square feet, built in 2002 and is of average construction quality located on 0.23 acres.

The representative agreed with the Assessor's valuation of \$471,433. The appellant submitted five comparable sales [#229039-170 sold for \$355,000 in April 2020; #229039-140 sold for \$375,500 in June 2020; #229039-130 sold for \$405,000 in December 2020; #229039-160 sold for \$355,000 in April 2020; and #229039-292 sold for \$389,500 in October 2020].

The appellant requested a value of \$449,400.

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 representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant, after further review, agreed with the assessed value of \$471,433.

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 \$471,433 as of January 1, 2021.

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

Mailed on April 1, 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: HPA BORROWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 228974-016

**PROPERTY LOCATION: 1413 NE 12th St
Battle Ground, WA 98604**

PETITION: 425

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	\$ 125,000	\$ 125,000
Improvements	\$ 326,954	\$ 310,876
Personal property		
ASSESSED VALUE	\$ 451,954	BOE VALUE \$ 435,876

Date of hearing: March 17, 2022

Recording ID# HPA425

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:
Judson Bracewell (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,218 square feet, built in 2002 and is of average minus construction quality located on 0.23 acres.

The representative agreed with the Assessor's offer of \$435,876. The appellant submitted four comparable sales [#229039-170 sold for \$355,000 in April 2020; #229039-250 sold for \$330,000 in August 2020; #229039-160 sold for \$355,000 in April 2020; and #229039-278 sold for \$340,000 in October 2020].

The appellant requested a value of \$413,800.

The Assessor's evidence included eight sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$435,786. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant, after reviewing the Assessor's information, agreed to the Assessor's revised value of \$435,876.

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 \$435,876 as of January 1, 2021.

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

Mailed on April 1, 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. ****

