



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHELDON BARBARA J & MULLINS BRIAN K

SHELDON BARBARA J & MULLINS BRIAN K
21731 NE 28TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 173206-000

PROPERTY LOCATION: 21731 NE 28th St
Camas, WA 98607

PETITION: 642

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	\$ 1,011,125		\$ 644,289
Improvements	\$ 0		\$ 0
Personal property			
ASSESSED VALUE	\$ 1,011,125	BOE VALUE	\$ 644,289

Date of hearing: May 12, 2022

Recording ID# SHELDON

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:
Barbara Sheldon

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,384 square feet, built in 2001 and is of fair plus construction quality located on 6 acres. The property includes a general-purpose building measuring 400 square feet with a 400 square foot pole cover.

The appellant confirmed the details of the appraisal, which was performed for a refinance. Another appraisal was performed that was not included in the evidence, which indicated an even lower value. The appellant's evidence included an appraisal performed by Joel Cline of Porch Light Appraisal Inc., indicating a "sales comparison approach" value of \$610,000 and "cost approach" value of \$644,289 as of December 2020.

The appellant requested a value of \$644,289.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The evidence provided supports the requested value of \$644,289.

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 \$644,289 as of January 1, 2021.

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

Mailed on June 3, 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: MACGOWAN GREGORY K & MACGOWAN KARIE

MACGOWAN GREGORY K & MACGOWAN KARIE
34817 SE SUNSET VIEW RD
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 134172-000

**PROPERTY LOCATION: 34817 SE Sunset View Rd
Washougal, WA 98671**

PETITION: 643

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	\$ 189,510	\$ 189,510
Improvements	\$ 313,065	\$ 313,065
Personal property		
ASSESSED VALUE	\$ 502,575	BOE VALUE \$ 502,575

Date of hearing: May 12, 2022

Recording ID# MACGOWAN

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:
Karie MacGowan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,920 square feet, built in 1937 and is of good minus construction quality located on 1.07 acres. The home includes an additional 1,096 square feet of unfinished basement space. The property includes a detached garage measuring 441 square feet.

The appellant stated that there is a bus barn directly across the street, causing significant traffic, noise, and fumes. Traffic goes from 6:00 am throughout the day and sometimes as late into the night as 2:00 am. There are floodlights that shine out from the depot and the diesel dust travels, impacting livability of the subject. The buses have caused erosion on the streets and streambanks that border the subject property. Additionally, the adjacent neighbor's trees have imposed on the subject and, with no response from the neighbor, it has required remediation by the petitioner for \$4,600, within the last month alone. Most of the property is in a floodplain and is completely unbuildable.

The appellant requested a value of \$425,000.

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

The appellant provided no quantitative information, appraisal, or other professional valuation to indicate the value to assign as a reduction in assessment caused by the issues described.

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 \$502,575 as of January 1, 2021.

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

Mailed on June 3, 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: AHSAN MUHAMMAD & AHSAN FAIZA

AHSAN MUHAMMAD & AHSAN FAIZA
2424 NW IRIS CT
CAMAS, WA 98607

ACCOUNT NUMBER: 197667-000

PROPERTY LOCATION: 12308 NE 172nd Ave
Brush Prairie, WA 98606

PETITION: 677

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	\$ 319,647	\$ 319,647
Improvements	\$ 1,286,325	\$ 900,000
Personal property		
ASSESSED VALUE	\$ 1,605,972	BOE VALUE \$ 1,219,647

Date of hearing: May 12, 2022

Recording ID# AHSAN

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:
Muhammad Ahsan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 8,761 square feet, built in 2019 and is of excellent construction quality located on 9.97 acres. The property includes a ranch-style residence measuring 1,060 square feet.

The appellant referred to the submitted materials. The Assessor's Office has not taken into consideration that the construction on the home is completely halted as of July 2021. The home is 1,000 feet from the access gate and is effectively on a flag lot. If sold in the current state, the sale would not cover the costs of construction so far. The building permit is still active until 2023. The home is likely less than 50% to completion. The land was purchased for \$110,000 and over \$100,000 was spent to procure an easement. Roughly \$450,000-\$500,000 has been spent on construction so far. The appellant's evidence noted the stalled construction state of the house and documented prior appeals.

The appellant requested a value of \$572,899.

The Assessor's evidence included a sales list, 2021 property information cards, a land inspection detail list, and a cover letter recommending no change to the assessed value.

The appellant indicates the home is roughly 50% (based on costs incurred to date of approximately \$500,000 for construction) complete because the interior is only sheet-rocked with no finishing work completed on the inside. Using the Assessor's land value and the estimate of the 70% complete for the improvements, the indicated value for the house when complete would be approximately \$1,800,000. That would indicate a value of the home at approximately \$900,000 at 50% complete and the land at \$319,647 for a total of \$1,219,647. The appellant indicated and the appraiser did not dispute that the house was not inspected but only reviewed at a distance from a locked gate on a long driveway.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,219,647 as of January 1, 2021.

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

Mailed on June 3, 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: HANCOCK SCOTT T & HANCOCK ESSIE MAE TRUSTEES

HANCOCK SCOTT T & HANCOCK ESSIE MAE TRUSTEES
808 N HELENS VIEW DR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 213799-000

PROPERTY LOCATION: 808 N Helens View Dr
Ridgefield, WA 98642

PETITION: 707

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	\$ 1,101,393	\$ 1,101,393
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 1,101,393	BOE VALUE \$ 1,101,393

Date of hearing: May 12, 2022

Recording ID# HANCOCK

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:
Scott Hancock

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,456 square feet, built in 1992 and is of fair construction quality located on 10.02 acres.

The appellant stated that the subject has a riparian stream through the middle of the property and significant sloping, which have not been taken into consideration by the Assessor's Office. The Assessor's comparables are not an accurate reflection of the subject property, as they include different zonings with different density options than the subject. The appellant did not provide comparable sales information or other detail information to value the property.

The appellant requested a value of \$520,000.

The Assessor's evidence included details on the classification of land, a 2021 property information card, lists of sales with scatter charts, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant did not provide detail information to support a reduction of the assessed value of \$1,101,393.

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 \$1,101,393 as of January 1, 2021.

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

Mailed on June 3, 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: MIRONENKO NADEZHDA S & MIRONENKO YURY Y TRUSTEES

MIRONENKO NADEZHDA S & MIRONENKO YURY Y TRUSTEES
23801 NW 1ST AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 92150-000

**PROPERTY LOCATION: 4011 SE 168th Ave
Vancouver, WA 98683**

PETITION: 487

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	\$ 179,322	\$ 179,322
Improvements	\$ 341,543	\$ 215,678
Personal property		
ASSESSED VALUE	\$ 520,865	BOE VALUE \$ 395,000

Date of hearing: May 12, 2022

Recording ID# MIRONENKO

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:
Nadia Mironeko

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,627 square feet, built in 1962 and is of good minus construction quality located on 0.29 acres. The property includes a detached garage measuring 529 square feet.

The appellant confirmed the details of the updated appraisal. The subject does not have central heating or air conditioning. The siding and roof are old and damaged. The home is largely unchanged from the 60s-70s. The appellant's evidence included an appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$350,000 as of July 2020. The appellant's evidence included a different appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$395,000 as of October 2021. The appellant's evidence included bids to install a ductless heat pump by Comfort Air, Inc. for \$9,350 and \$12,859; by NW HVAC for \$9,633 and \$10,346; by Precision Air, LLC for \$9,440 and \$10,796; by Smart Choice for \$13,959 and \$14,279; and by Independent Heating & Cooling, LLC for \$8,943; all as of October 2021. The evidence also included a bid to perform roof and siding work by Superior Exterior for \$61,996 and a bid by Lifetime Exteriors for \$34,924 and \$26,966, all as of August 2020.

The appellant requested a value of \$350,000, which was updated to \$395,000.

The Assessor's evidence included four sales adjusted for time, 2021 property information cards, and a cover letter recommending the assessed value be reduced to \$438,413. The appellant disagreed with the appraiser's findings.

An independent appraisal requires an intense review of the property and provides a significant indicator of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The independent appraisal supports a value of \$395,000.

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 \$395,000 as of January 1, 2021.

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

Mailed on June 3, 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: MIRONENKO YURY Y & MIRONENKO NADEZHDA S TRUSTEES

MIRONENKO YURY Y & MIRONENKO NADEZHDA S TRUSTEES
23801 NW 1ST AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 216967-000

PROPERTY LOCATION: 23801 NW 1st Ave
Ridgefield, WA 98642

PETITION: 488

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	\$	330,548	\$	330,548
Improvements	\$	410,334	\$	219,452
Personal property				
ASSESSED VALUE	\$	740,882	BOE VALUE	\$ 550,000

Date of hearing: May 12, 2022

Recording ID# MIRONENKO

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:
Nadia Mironenko

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,682 square feet, built in 1992 and is of good minus construction quality located on 5.03 acres.

The appellant confirmed the details of the updated appraisal. The home is on septic and a well. The water is yellow, which causes staining where water is used in the home. The land continues to hold water, even after a French drain was installed. The appellant's evidence included an appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$490,000 as of November 2019. The appellant's evidence included a different appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$550,000 as of December 2021. The appellant's evidence also included a broker's price opinion performed by Joni Schaber of Hasson Company indicating a suggested listing value of \$500,000, \$640,000 if repaired, as of February 2020. The appellant's evidence also included a bid for roof and siding work by Superior Exterior for \$19,785 and by Lifetime Exteriors for \$29,881, both as of August 2020.

The appellant requested a value of \$490,000.

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

An independent appraisal requires an intense review of the property and provides a significant indicator of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The independent appraisal supports a value of \$550,000.

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 \$550,000 as of January 1, 2021.

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

Mailed on June 3, 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: MCCLASKEY TOD E JR & MCCLASKEY
VERONICA TRUSTEES**

TAX ADVISORS, PLLC
C/O GREGORY A DAMICO
203 SE PARK PLAZA DRIVE SUITE 230
VANCOUVER, WA 98684

ACCOUNT NUMBER: 92008-204

**PROPERTY LOCATION: 14905 SE Rivershore Dr
Vancouver, WA 98683**

PETITION: 733

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	\$ 1,090,000	\$ 1,090,000
Improvements	\$ 866,480	\$ 639,141
Personal property		
ASSESSED VALUE	\$ 1,956,480	BOE VALUE \$ 1,729,141

Date of hearing: May 12, 2022

Recording ID# MCCLASKEY

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:
Logan Keizur (Representative)
Marcus DuPont (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,312 square feet, built in 1994 and is of very good construction quality located on 0.66 acres. The property includes an in-ground pool measuring 394 square feet.

The representatives referred to the submitted materials. The estimate of value was updated to \$1,729,141 in light of repairs needed. The sales collected were selected for similarities and adjusted for time, living area, bedroom, construction quality, basement, and other features. The siding is EIFS synthetic stucco (Exterior Insulation and Finish Systems), which is not suited to the moisture of the Pacific Northwest, resulting in water damage. The roof requires complete removal and replacement. The pool is in disrepair and requires work to be up to operating standards. The appellant submitted a market report indicating a value of \$1,729,141, an inspection report, and four comparable sales [#166947-000 sold for \$1,484,655 in October 2021; #92009-808 sold for \$2,218,800 in April 2019; #37914-222 sold for \$2,619,184 in September 2021; and #114120-000 sold for \$2,784,053 in September 2020]. The appellant's evidence also included a bid by Chief Corner Stone Construction to replace siding for \$180,049 as of February 2022; bids to replace roofing by Warner Roofing for \$60,773 and Northwest Roof for \$2,537, both as of March 2022; and a bid by The Pool & Spa House to repair the pool for \$19,500.

The appellant requested a value of \$1,549,925, which was updated to \$1,729,141.

The analysis by an independent firm and the bids to make repairs supports the requested value of \$1,729,141.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$1,729,141 as of January 1, 2021.

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

Mailed on June 3, 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: FARABEE JENNY & GARRITY ROBERT KEVIN

FARABEE JENNY & GARRITY ROBERT KEVIN
30206 NE 28TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 139936-000

PROPERTY LOCATION: 30206 NE 28th St
Camas, WA 98607

PETITION: 813

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	\$ 260,614	\$ 260,614
Improvements	\$ 581,221	\$ 581,221
Personal property		
ASSESSED VALUE	\$ 841,835	BOE VALUE \$ 841,835

Date of hearing: May 12, 2022

Recording ID# FARABEE

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:
Kevin Garrity

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,369 square feet, built in 1995 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 1,200 square feet with 1,200 square feet above.

The appellant stated that updates are needed to the home to bring it to the value indicated by the Assessor. The subject has granite countertops and oak cabinets, but they are not of the typical standard of those features and are deteriorating more quickly than would be expected. The appellant submitted two comparable sales [#139816-000 sold for \$535,000 in December 2021; and #138971-000 sold for \$850,000 in December 2021].

The appellant requested a value of \$805,614.

The evidence provided by the appellant was not sufficient to indicate a reduction in the assessed value.

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 \$841,835 as of January 1, 2021.

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

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: T-28 LLC

SCRIBNER HOLLY
1220 NW CARTY ROAD
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 215602-000

PROPERTY LOCATION: 1220 NW Carty Road
Ridgefield, WA 98642

PETITION: 809

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	\$ 1,509,861	\$ 1,275,000
Improvements	\$ 1,487,915	\$ 825,000
Personal property		
ASSESSED VALUE	\$ 2,997,776	BOE VALUE \$ 2,100,000

Date of hearing: May 12, 2022

Recording ID# T28LLC

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:
Holly Scribner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story stable building, built in 2010 and is of excellent and class 4 outbuilding construction quality, located on 80 acres. The property includes a 5,653 square foot stable, a 1,819 square foot specialty space, a 1,387 square foot viewing terrace, a 7,200 square foot lean-to, a 392 square foot general-purpose space, an 800 square foot fence, a 640 square foot specialty space, and a 28,912 square foot riding arena. The property also includes a 3,434 square foot detached garage.

The appellant stated that the contractor working on the property did not perform the work agreed on and was removed from the job. The arena structure was completed, but work was performed incorrectly, causing issues like \$175,000 in roof repairs needed from water damage. The property includes a barn and office space, but there is no residence on the property. Out of the 80 acres, less than 30% of the property is buildable, as some is wetland and woods with a creek. The appellant submitted two recent comparable sales [#130749-000 sold for \$550,000 in March 2019; and #986053-103 sold for \$835,000 in August 2019]. The sale of #215107-000 from 2015 was too old to be included in considerations. The appellant's evidence included a bid by Cascade Interiors to complete the structures for \$234,100 as of March 2017 and an email quote by Dr. Roof, Inc. to perform roof repairs of \$175,000 as of September 2021. Hinton Development prepared a valuation of the property using sales of comparable land and value for the structures.

The appellant requested a value of \$1,800,000.

Using the information from Hinton Development and estimates of repairs and costs to complete, the land is valued at \$15,937 per acre or \$1,275,000 in total and the structures at \$1,000,000, less \$175,000 for a new roof, or \$825,000.

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 \$2,100,000 as of January 1, 2021.

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

Mailed on June 3, 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. ****