



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BATZOLD CAROL M

BATZOLD CAROL M
C/O MIKE TRZASKA
3104 NE 88 AVE
VANCOUVER, WA 98662

ACCOUNT NUMBER: 109936-010

**PROPERTY LOCATION: 3104 NE 88 AVE
VANCOUVER, WA 98662**

PETITION: 279

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	\$ 130,000	\$ 130,000
Improvements	\$ 307,855	\$ 307,855
Personal property		
ASSESSED VALUE	\$ 437,855	BOE VALUE \$ 437,855

Date of hearing: July 12, 2022

Recording ID# BATZOLD

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,868 square feet, built in 2009 and is of average plus construction quality located on 0.13 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$407,360.

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 \$437,855.

DECISION

The Board, after carefully reviewing the information 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 \$437,855 as of January 1, 2021.

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

Mailed on July 20, 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: FERNANDES RONALD & FERNANDES SUSAN

FERNANDES RONALD & FERNANDES SUSAN
PO BOX 937
AMBOY, WA 98601-0059

ACCOUNT NUMBER: 264627-000

**PROPERTY LOCATION: 17219 NE 391 ST
AMBOY, WA 98601**

PETITION: 646

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	\$ 201,001	\$ 201,001
Improvements	\$ 489,412	\$ 489,412
Personal property		
ASSESSED VALUE	\$ 690,413	BOE VALUE \$ 690,413

Date of hearing: July 12, 2022

Recording ID# FERNANDES

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Susan Fernandes

Ronald Fernandes

Angelica Pravettoni

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,052 square feet, built in 1993 and is of average plus construction quality located on 5 acres. The home includes an additional 1,170 square feet of unfinished basement space. The property includes a general-purpose building measuring 1,920 square feet with a 900 square foot lean-to.

The appellants stated that many repairs are needed to the property. The home has historically sold for at or below its previous purchase price. There is arsenic in the well water of a level deemed unsafe. The roof was supposed to be a 50-year roof but is failing within the first few years. The house is placed such that water encroaches underneath and there is the potential for slide risk. The appellant submitted two recent comparable sales [#264388-000 sold for \$310,637 in April 2021; and #264596-000 sold for \$399,000 in July 2020]. The sale of parcel #256761-000 could not be considered due to age.

The appellant requested a value of \$395,000.

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

The appellant provided no support for the curing of the issues that should reduce the assessed value and the Assessor's comparable sales support the assessed value of \$690,413.

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 \$690,413 as of January 1, 2021.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
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: SHERMAN ANDREW C

SHERMAN ANDREW C
10023 NE 86TH CT
VANCOUVER, WA 98662

ACCOUNT NUMBER: 252031-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #19, #18 SEC 9 T5N R1EWM 2.87A M/L

PETITION: 815

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	\$ 133,021	\$ 47,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 133,021	BOE VALUE \$ 47,000

Date of hearing: July 12, 2022

Recording ID#: SHERMAN

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Andrew Sherman

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.87-acre parcel of bare land on a river.

The appellant stated that the subject property has lost eight feet of the upper bank, removing buildability, due to the atmospheric river that occurred over the winter. If the property continues to erode, it will not have any buildable area. To build at this time, a bank stabilization would need to occur, but other permits would be required to even begin the application process. The different requirements create difficulty in taking action and determining the best way forward. The appellant submitted two comparable sales [#254381-000 sold for \$110,000 in July 2018; and #233252-000 sold for \$80,000 in August 2018].

The appellant requested a value of \$38,644.

The evidence provided and the testimony of the appellant indicates the property has deteriorated over the past year and has diminished the possibilities of being a buildable property and has increased the cost of restoring the property to a buildable status. The value of the property has not increased over the prior year value of \$47,000.

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 \$47,000 as of January 1, 2021.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAJNI JUTLA

RAJNI JUTLA
6900 E GREENLAKE WAY N, STE J
SEATTLE, WA 98115

ACCOUNT NUMBER: 117891-075

**PROPERTY LOCATION: 16315 NE 22ND AVE
RIDGEFIELD, WA 98642**

PETITION: 816

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	\$ 253,882	\$ 253,882
Improvements	\$ 1,015,198	\$ 1,015,198
Personal property		
ASSESSED VALUE	\$ 1,269,080	BOE VALUE \$ 1,269,080

Date of hearing: July 12, 2022

Recording ID# RAJNI

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,676 square feet, built in 2012 and is of good plus construction quality located on 1.99 acres. The property includes an indoor pool measuring 600 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$1,034,690.

No evidence was provided which would support a value other than the assessed value of \$1,269,080.

DECISION

The Board, after carefully reviewing the information 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 \$1,269,080 as of January 1, 2021.

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

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1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TARKOVSKIY ANDREY & TARKOVSKIY ILONA

TARKOVSKIY ANDREY & TARKOVSKIY ILONA
16436 NE 222ND AVE
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 203808-000

**PROPERTY LOCATION: 16436 NE 222ND AVE
BRUSH PRAIRIE, WA 98606**

PETITION: 820

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	\$ 311,091	\$ 311,091
Improvements	\$ 554,666	\$ 554,666
Personal property		
ASSESSED VALUE	\$ 865,757	BOE VALUE \$ 865,757

Date of hearing: July 12, 2022

Recording ID# TARKOVSKIY

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Andrey Tarkovskiy

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,293 square feet, built in 2019 and is of average plus construction quality located on 6.01 acres. The property includes a mobile home measuring 1,334 square feet, a shed measuring 320 square feet, and a detached garage measuring 768 square feet.

The appellant stated that the subject property was built two years ago and has not been improved. The home construction was in-progress in 2019, but the occupancy permit was not received until September 2020. The homes nearby have sold at around a 6%-7% increase from the prior year. There is a 50 square foot difference between the GIS system and the permit.

The appellant requested a value of \$807,056.

The timing of the construction and completion of the property indicates it was valued as an incomplete property in the prior year which accounts for the increase in value greater than the surrounding properties.

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 \$865,757 as of January 1, 2021.

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564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAZUL DOROTHY

GRAZUL DOROTHY
1328 NW ASTOR ST
CAMAS, WA 98607

ACCOUNT NUMBER: 92372-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: FOREST HOME ADDN #3 LOTS 16 & 17 .51 A

PETITION: 817

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:

	ASSESED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	80,048	\$	69,000
Improvements	\$	0	\$	0
Personal property				
ASSESED VALUE	\$	80,048	BOE VALUE	\$ 69,000

Date of hearing: July 12, 2022

Recording ID# GRAZUL

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Dorothy Krahn (Grazul)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.51-acre parcel of bare land.

The appellant stated that the subject property is being valued as prime developable land, but the features of the subject parcels would make development difficult. Roughly a third to half of the collective property is part of a ravine and is suffering from erosion. All three parcels include "severe erosion hazard" areas. If developed, the trees would need to be removed, which would cause further erosion. The subject would need to have the septic field moved and a removal of buildings to make it comparable to other properties that are ready to build. Parcel group #85795-002 & #85796-005 is nearby the subject. It has direct access to a main road and the land is much more buildable. That property group sold for \$750,000 (\$135,379 per acre) in March of 2022 and is zoned R-10.

The appellant requested a value of \$20,000.

The comparable sale of nearby property indicates the subject property is very similar and would likely sell as a group at a comparable price of \$135,379 per acre which supports a value of \$69,000 for the .51 acres.

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 \$69,000 as of January 1, 2021.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAZUL DOROTHY

GRAZUL DOROTHY
1328 NW ASTOR ST
CAMAS, WA 98608

ACCOUNT NUMBER: 127724-000

**PROPERTY LOCATION: 1342 NW ASTOR ST
CAMAS, WA 98607**

PETITION: 818

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	\$ 663,215	\$ 557,800
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 663,215	BOE VALUE \$ 557,800

Date of hearing: July 12, 2022

Recording ID# GRAZUL

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dorothy Krahn (Grazul)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,172 square feet, built in 1921 and is of fair construction quality located on 4.12 acres. The property includes a detached garage measuring 360 square feet.

The appellant stated that the subject property is being valued as prime developable land, but the features of the subject parcels would make development difficult. Roughly a third to half of the collective property is part of a ravine and is suffering from erosion. All three parcels include "severe erosion hazard" areas. If developed, the trees would need to be removed, which would cause further erosion. The subject would need to have the septic field moved and a remove buildings to make it comparable to other properties that are ready to build. Parcel group #85795-002 & #85796-005 is nearby the subject. It has direct access to a main road and the land is much more buildable. That property group sold for \$750,000 (\$135,379 per acre) in March of 2022 and is zoned R-10.

The appellant requested a value of \$371,000.

The comparable sale of nearby property indicates the subject property is very similar and would likely sell as a group at a comparable price of \$135,379 per acre which supports a value of \$557,800 for the 4.12 acres. The house does not contribute to the value of the "prime developable property".

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 \$557,800 as of January 1, 2021.

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

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Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAZUL DOROTHY

GRAZUL DOROTHY
1328 NW ASTOR ST
CAMAS, WA 98609

ACCOUNT NUMBER: 127741-000

**PROPERTY LOCATION: 1328 NW ASTOR ST
CAMAS, WA 98609**

PETITION: 819

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	\$ 590,293	\$ 151,600
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 590,293	BOE VALUE \$ 151,600

Date of hearing: July 12, 2022

Recording ID# GRAZUL

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Dorothy Krahn (Grazul)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,380 square feet, built in 1978 and is of good construction quality located on 1.12 acres.

The appellant stated that the subject property is being valued as prime developable land, but the features of the subject parcels would make development difficult. Roughly a third to half of the collective property is part of a ravine and is suffering from erosion. All three parcels include "severe erosion hazard" areas. If developed, the trees would need to be removed, which would cause further erosion. The subject would need to have the septic field moved and a remove buildings to make it comparable to other properties that are ready to build. Parcel group #85795-002 & #85796-005 is nearby the subject. It has direct access to a main road and the land is much more buildable. That property group sold for \$750,000 (\$135,379 per acre) in March of 2022 and is zoned R-10.

The appellant requested a value of \$190,000.

The comparable sale of nearby property indicates the subject property is very similar and would likely sell as a group at a comparable price of \$135,379 per acre which supports a value of \$151,600 for the 1.12 acres.

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 \$151,600 as of January 1, 2021.

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

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The Board of Equalization
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CAM PROPERTY INVESTMENTS LLC

CAM PROPERTY INVESTMENTS LLC
C/O MICHAEL A CHARLSON & CINDY TRONDSSEN
12501 NE 308TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 194437-000

**PROPERTY LOCATION: 701 SE EATON BLVD
BATTLE GROUND, WA 98604**

PETITION: 821

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	\$	198,650	\$	198,650
Improvements	\$	108,150	\$	108,150
Personal property				
ASSESSED VALUE	\$	306,800	BOE VALUE	\$ 306,800

Date of hearing: July 12, 2022

Recording ID# CAM

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Cindy Trondsen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.28-acre parcel of bare land.

The appellant stated that the building was removed from the property in December 2021. As of January 1, 2021 the home was inhabited. The appellant's evidence included documentation showing that the structure on the property was removed prior to January 1, 2022.

The appellant requested a value of \$198,650.

Since the property was not demolished until December 2021 and the house was occupied as of January 1, 2021 the value of the house should not be removed from the total value of the property.

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 \$306,800 as of January 1, 2021.

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