



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

**PROPERTY OWNER: GRILL SHAWN S & GRILL DIANE K CO-TRUSTEES**

GRILL SHAWN S & GRILL DIANE K CO-TRUSTEES  
3502 SE 139TH AVE  
VANCOUVER, WA 98683

**ACCOUNT NUMBER:** 114784-206

**PROPERTY LOCATION:** 3502 SE 139TH AVE  
VANCOUVER, WA 98683

**PETITION:** 6

**ASSESSMENT YEAR:** Valued January 1, 2022      **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$ 252,900	\$ 252,900
Improvements	\$ 417,332	\$ 238,100
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 670,232</b>	<b>BOE VALUE \$ 491,000</b>

Date of hearing: October 4, 2022

Recording ID#: GRILL

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:
  - Shawn Grill
  - Diane Grill

- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,940 square feet, built in 1989 and is of good construction quality located on 0.13 acres.

The appellants referred to the submitted comparable sales. The comparables are nicer than the subject property, but still indicate the asserted value by square foot. The subject is in a waterfront neighborhood but is positioned right by the gate and train tracks. It does not have views of the water, which other homes in the neighborhood do have. The appellant submitted 11 comparable sales [#114782-152 sold for \$470,000 in January 2022; #92007-738 sold for \$410,000 in January 2022; #114729-884 sold for \$425,000 in December 2021; #92004-356 sold for \$485,000 in September 2021; #91636-015 sold for \$460,000 in September 2021; #986035-415 sold for \$511,600 in January 2022; #92009-428 sold for \$500,000 in October 2021; #114782-232 sold for \$514,500 in December 2021; #125853-056 sold for \$601,200 in January 2022; #114783-948 sold for \$605,000 in December 2021; and #114784-934 sold for \$548,702 in December 2021].

The appellant requested a value of \$442,320.

The evidence and testimony indicate the subject property does not share the same characteristics and value that other properties in the Steamboat Landing development have. The appellant's one-level comparable properties and a reasonable trending support a lower value of \$491,000.

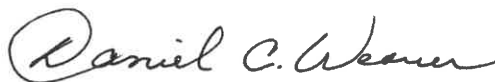
## DECISION

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 \$491,000 as of January 1, 2022.

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

Mailed on October 21, 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.

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

**PROPERTY OWNER: COWSER CHARLES W & COWSER PATRICIA N**

COWSER CHARLES W & COWSER PATRICIA N  
214 NE 18TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 91052-372**

**PROPERTY LOCATION: 214 NE 18TH AVE  
BATTLE GROUND, WA 98604**

**PETITION: 10**

**ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023**

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$	147,000	\$	147,000
Improvements	\$	615,792	\$	533,000
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>762,792</b>	<b>BOE VALUE</b>	<b>\$ 680,000</b>

Date of hearing: October 4, 2022

Recording ID# COWSER

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:  
Patricia Cowser  
Charles Cowser

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,223 square feet, built in 2004 and is of average plus construction quality located on 0.27 acres.

The appellants referred to the submitted appraisal. The appraisal was purchased specifically for the purpose of appealing. The appellant's evidence included an appraisal performed by Kenneth Weiner of Fast Track Appraisals indicating a value of \$655,000 as of June 2021.

The appellant requested a value of \$655,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal trended to January 1, 2022, supports a value of \$680,000.

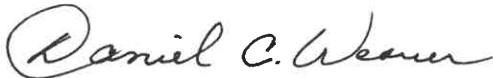
## DECISION

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 \$680,000 as of January 1, 2022.

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

Mailed on October 21, 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: CARROLL DEBORAH A**

CARROLL DEBORAH A  
16500 SE 1ST ST UNIT 51  
VANCOUVER, WA 98684

**ACCOUNT NUMBER: 611109-000**

**PROPERTY LOCATION: 16500 SE 1ST ST UNIT 51  
VANCOUVER, WA 98684**

**PETITION: 12**

**ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023**

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$	0	\$	0
Improvements	\$	217,558	\$	175,147
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>217,558</b>	<b>BOE VALUE</b>	<b>\$ 175,147</b>

Date of hearing: October 4, 2022

Recording ID# CARROLL

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:  
Deborah Carroll

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,743 square feet, built in 1999 and is of excellent construction quality. The property includes an attached garage measuring 538 square feet.

The appellant stated that the comparable sales are within the subject park of 170 homes. All of the homes are comparable in age, size, and condition. The average sale prices indicate a value of \$100.49 per square foot. This indicates a price for the subject of \$175,147. The notice of rent increase for 2023 will only be a few dollars a month, but in prior years it has been a few hundred. The appellant submitted eight comparable sales [#610511-000 sold for \$158,000 in December 2021; #608483-000 sold for \$160,000 in December 2021; #610074-000 sold for \$125,000 in November 2021; #610343-000 sold for \$85,000 in October 2021; #618486-000 sold for \$173,000 in November 2021; #617952-000 sold for \$162,000 in November 2021; #608071-000 sold for \$161,000 in November 2021; and #607955-000 sold for \$124,900 in October 2021].

The appellant requested a value of \$175,147.

The appropriate comparable sales of like mobile home in the same park provide excellent evidence and supports the requested value of \$175,147.

## 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 \$175,147 as of January 1, 2022.

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

Mailed on October 21, 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: BRANDT THOMAS & WOOD SANDRA LEANN**

BRANDT THOMAS & WOOD SANDRA LEANN  
206 SE WEIR ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 91045-592**

**PROPERTY LOCATION: 206 SE WEIR ST  
CAMAS, WA 98607**

**PETITION: 13**

**ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023**

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$	164,973	\$	164,973
Improvements	\$	207,632	\$	207,632
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>372,605</b>	<b>BOE VALUE</b>	<b>\$ 372,605</b>

Date of hearing: October 4, 2022

Recording ID# BRANDT

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:  
Thomas Brandt  
Sandra Leann Wood

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,644 square feet, built in 1935 and is of fair plus construction quality located on 0.13 acres. The property includes a detached garage measuring 300 square feet.

The appellant stated that the subject was purchased as a fixer upper. There is asbestos that needs to be removed, mold issues, and water seepage in the basement when it rains.

The appellant included information about their disabled veteran status. This information provided cannot be considered in determining the assessed value. The appellant may wish to consider the tax exemption programs available through the Clark County Assessor's Office. No other quantitative information was provided.

The appellant requested a value of \$305,000.

No evidence was provided to support a lower 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 \$372,605 as of January 1, 2022.

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

Mailed on October 21, 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: BOSWELL DAVID A & BOSWELL DIANA TRUSTEE**

BOSWELL DAVID A & BOSWELL DIANA TRUSTEE  
16117 NE LEAPER RD  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:** 195988-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #73 SEC 18 T3N R2EWM 1.24A

**PETITION:** 14

**ASSESSMENT YEAR:** Valued January 1, 2022      **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$ 102,929	\$	39,998
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 102,929</b>	<b>BOE VALUE</b>	<b>\$ 39,998</b>

Date of hearing: October 4, 2022

Recording ID# BOSWELL

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 Boswell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.24-acre parcel of bare land.

The appellant stated that the subject is 85%-90% in water. The shoreline act prevents building on the property. The county's comparables are not split by a road, road easement, or inhibited by water.

The appellant requested a value of \$39,000.

The property is unusable by the appellant or otherwise and should not warrant an increase in value comparable with other properties in Clark County. The property should carry the same value as in the prior year.

## 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 \$39,998 as of January 1, 2022.

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

Mailed on October 21, 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: LAING NATE W & LAING ALICIA K**

LAING NATE W & LAING ALICIA K  
13808 NE GLORY RD  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER: 205799-020**

**PROPERTY LOCATION: 13808 NE GLORY RD  
BRUSH PRAIRIE, WA 98606**

**PETITION: 15**

**ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023**

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSMENT VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	469,730	\$	469,730
Improvements	\$	743,451	\$	743,451
Personal property				
<b>ASSESSMENT VALUE</b>	<b>\$</b>	<b>1,213,181</b>	<b>BOE VALUE</b>	<b>\$ 1,213,181</b>

Date of hearing: October 4, 2022

Recording ID# LAING

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:  
Nathan Laing

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,610 square feet, built in 2004 and is of good construction quality located on 15.59 acres. The property includes a shed measuring 400 square feet, a general purpose building measuring 2,400 square feet, a pole cover measuring 720 square feet, and an outdoor pool measuring 640 square feet.

The appellant stated there were infrastructure and habitat needs present when the home was purchased in 2020, but the appellant did not know that the home was out of compliance with the forest tax incentives. It will cost an additional \$25,000-\$45,000 to achieve compliance on top of the \$15,000 spent. The appellant is just disputing the value of the home. The value of the land was only discussed as it is being costly to rehabilitate. Most of the needed repairs to the home have been completed. The property was purchased for \$880,000 in October 2020.

The appellant requested a value of \$1,044,194.

The appellant did not provide evidence to support a reduction of the market value as provided by the assessed value of \$1,213,181.

## 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 \$1,213,181 as of January 1, 2022.

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

Mailed on October 21, 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: THOMPSON MERRILL**

THOMPSON MERRILL  
2800 NE 119TH ST  
VANCOUVER, WA 98686

**ACCOUNT NUMBER: 186837-000**

**PROPERTY LOCATION: 2800 NE 119TH ST  
VANCOUVER, WA 98686**

**PETITION: 16**

**ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023**

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$	418,457	\$	418,457
Improvements	\$	334,352	\$	334,352
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>752,809</b>	<b>BOE VALUE</b>	<b>\$ 752,809</b>

Date of hearing: October 4, 2022

Recording ID# THOMPSON

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:  
Merrill Thompson

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,707 square feet, built in 1925 and is of average plus construction quality located on 0.57 acres. The home includes an additional 1,132 square feet of unfinished basement space. The property includes a detached garage measuring 660 square feet with a 237 square foot office.

The appellant stated that the property to the west is on a cliff above the creek, while the other properties are lower with more direct access to the creek. One property is subdivided into three sub-parcels. The land value is the major issue, not the house value. The subject home sits up and away from the creek and is only half an acre. The adjacent parcels are much larger than the subject.

The appellant requested a value of \$587,359.

The appellant used assessed values of nearby properties to reach a conclusion that the subject property was overvalued. A proper comparison would be the market values of comparable properties that were sold within the past year. The Board understands the unique circumstances of the property but cannot consider assessed values to make a change in 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 \$752,809 as of January 1, 2022.

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

Mailed on October 21, 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: SIMON THOMAS R JR & SIMON SUE A TRUSTEES**

SIMON THOMAS R JR & SIMON SUE A TRUSTEES  
15917 NE UNION RD UNIT 27  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 117892-808

**PROPERTY LOCATION:** 15917 NE UNION RD UNIT 27  
RIDGEFIELD, WA 98642

**PETITION:** 17

**ASSESSMENT YEAR:** Valued January 1, 2022      **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$ 0	\$ 0
Improvements	\$ 497,267	\$ 497,267
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 497,267</b>	<b>BOE VALUE \$ 497,267</b>

Date of hearing: October 4, 2022

Recording ID# SIMON

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 2-story condominium residence with 3,147 square feet, built in 1995 and is of good construction quality.

The property was purchased for \$379,000 in April 2020.

The appellant requested a value of \$450,000.

The appellant provided no quantitative evidence to support a change in the assessed value of \$497,267.

## 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 \$497,267 as of January 1, 2022.

**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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