



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SKINNER CHRISTOPHER L

SKINNER CHRISTOPHER L
1308 S GREAT BLUE RD
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 220032-246

**PROPERTY LOCATION: 1308 S GREAT BLUE RD
RIDGEFIELD, WA 98642**

PETITION: 18

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 158,000	\$ 158,000
Improvements	\$ 791,985	\$ 682,782
Personal property		
ASSESSED VALUE	\$ 949,985	BOE VALUE \$ 840,782

Date of hearing: October 5, 2022

Recording ID# SKINNER

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:
Christopher Skinner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,927 square feet, built in 2016 and is of good plus construction quality located on 0.5 acres.

The appellant confirmed the details of the purchase. The property was owned by the appellant previously but was refinanced and purchased from their partner as part of a divorce. The purchase price of \$940,000 was agreed as part of the divorce despite the appraisal of \$840,000 to improve the equity available. The property was purchased for \$940,000 in May 2021. The appellant's evidence included an appraisal performed by Mary Fisher of Rose Real Estate Group, Inc. indicating a value of \$840,000 as of April 2021.

The appellant requested a value of \$840,782.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The requested value of \$840,782 is supported by an independent appraisal of the subject 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 \$840,782 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, 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: FAHERTY DARREN

FAHERTY DARREN
4644 NE EVERETT ST
CAMAS, WA 98607

ACCOUNT NUMBER: 178208-000

**PROPERTY LOCATION: 4644 NE EVERETT ST
CAMAS, WA 98607**

PETITION: 19

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 206,160	\$ 206,160
Improvements	\$ 303,004	\$ 303,004
Personal property		
ASSESSED VALUE	\$ 509,164	BOE VALUE \$ 509,164

Date of hearing: October 5, 2022

Recording ID# FAHERTY

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,822 square feet, built in 1967 and is of fair construction quality located on 0.62 acres. The home includes an additional 554 square feet of unfinished basement space. The property includes a detached garage measuring 760 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$433,368.

The appellant provided no evidence to support a change in the assessed value of \$509,164.

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 \$509,164 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: BASHAM ANDREW & BASHAM SARAH

BASHAM ANDREW & BASHAM SARAH
1523 NW NORWOOD DR
CAMAS, WA 98607

ACCOUNT NUMBER: 84630-005

**PROPERTY LOCATION: 1523 NW NORWOOD DR
CAMAS, WA 98607**

PETITION: 20

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:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	179,837	\$	179,837
Improvements	\$	496,421	\$	496,421
Personal property				
ASSESSED VALUE	\$	676,258	BOE VALUE	\$ 676,258

Date of hearing: October 5, 2022

Recording ID# BASHAM

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:
Sarah Basham

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,465 square feet, built in 2004 and is of average minus construction quality located on 0.26 acres.

The appellant stated that a realtor reviewed the property and provided some comparables. The appellant submitted six comparable sales [#87780-000 sold for \$540,500 in March 2021; #82001-000 sold for \$599,800 in October 2021; #91045-881 sold for \$533,500 in May 2021; #178251-000 sold for \$566,900 in June 2021; #986039-987 sold for \$541,100 in April 2021; and #84455-010 sold for \$616,200 in May 2021].

The appellant requested a value of \$585,000.

The appellant's comparable sales were not appropriately adjusted for the date of sales and size of the property in comparison to the subject property. The evidence provided did not support a change in the assessed value of \$676,258.

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 \$676,258 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: THOMAS KATHLEEN S & BUCHANAN NANCY J

THOMAS KATHLEEN S & BUCHANAN NANCY J
22507 NE 167TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 229240-024

PROPERTY LOCATION: 22507 NE 167TH AVE
BATTLE GROUND, WA 98604

PETITION: 22

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:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	302,900	\$	302,900
Improvements	\$	835,700	\$	835,700
Personal property				
ASSESSED VALUE	\$	1,138,600	BOE VALUE	\$ 1,138,600

Date of hearing: October 5, 2022

Recording ID# THOMAS

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:
Kathy Thomas
Nancy Buchanan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,893 square feet, built in 2014 and is of average plus construction quality located on 2.5 acres.

The appellants stated that the comparables strongly disprove the assessed value. Two homes within the same homeowners' association sold in 2021. No improvements have been made to the property and water damage repairs had to be made. The property has two attached garages. The home has no basement. The appellant submitted three comparable sales [#229240-014 sold for \$929,000 in December 2021; #229240-002 sold for \$990,000 in September 2021; and #233749-000 sold for \$925,000 in January 2022].

The appellant requested a value of \$950,000.

The comparable sales submitted by the appellant on a value per square foot basis supports the assessed value of \$1,138,600.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,138,600 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: CAMERON PHYLLIS

CAMERON PHYLLIS
PO BOX 101
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 131403-000

**PROPERTY LOCATION: 1525 N 20TH PL
WASHOUGAL, WA 98671**

PETITION: 24

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:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	254,560	\$	200,000
Improvements	\$	247,473	\$	247,473
Personal property				
ASSESSED VALUE	\$	502,033	BOE VALUE	\$ 447,473

Date of hearing: October 5, 2022

Recording ID# CAMERON

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:
Phyllis Cameron

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,080 square feet, built in 1964 and is of fair construction quality located on 1.01 acres. The property includes a pole cover measuring 351 square feet.

The appellant stated that the subject is rundown and undevelopable land. The property cannot be divided without developing a cul-de-sac. The wells adjacent to the property are community wells. The subject's well has been decommissioned. There is no city sewer available and no more septic tanks can be permitted. The appellant submitted three comparable sales [#130955-000 sold for \$425,000 in July 2021; #130296-010 sold for \$320,000 in May 2021; and #130056-005 sold for \$350,000 in May 2021].

The appellant requested a value of \$400,000.

The land cannot be divided because of the lack of utilities available and the restrictions on wells and septic. The land value does not increase because of these restrictions until there is availability of utilities. The house is livable because of the existing septic system and the use of community wells. Keeping the land at the prior year's value of \$200,000 and the building at current assessed value, the subject property indicates a value of \$447,473.


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 \$447,473 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: DYE ERIK

DYE ERIK
28600 NE 197TH AVE
BATTLE GROUND, WA 98604-7503

ACCOUNT NUMBER: 232935-000

**PROPERTY LOCATION: 28600 NE 197TH AVE
BATTLE GROUND, WA 98604-7503**

PETITION: 25

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 300,215	\$ 300,215
Improvements	\$ 754,867	\$ 754,867
Personal property		
ASSESSED VALUE	\$ 1,055,082	BOE VALUE \$ 1,055,082

Date of hearing: October 5, 2022

Recording ID# DYE

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:
Erik Dye

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,692 square feet, built in 2005 and is of good construction quality located on 7.44 acres. The property includes a detached garage measuring 1,008 square feet and a carport measuring 587 square feet.

The appellant stated that in 2019 the subject was purchased for \$516,000. In 2021, the assessment was set at \$591,000. The subject is a one-bedroom home that has never been fully finished. Some areas have no ceilings and there are no door jams.

The appellant requested a value of \$600,000.

The Board understands the appellant's concerns; however, the appellant provided no detailed evidence to support a change from the assessed value of \$1,055,082.

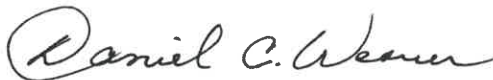
DECISION

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 \$1,055,082 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: BODEN KENT

BODEN KENT
1420 NW ILWACO CT
CAMAS, WA 98607

ACCOUNT NUMBER: 92233-124

**PROPERTY LOCATION: 1420 NW ILWACO CT
CAMAS, WA 98607**

PETITION: 26

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 266,500	\$ 266,500
Improvements	\$ 607,036	\$ 553,500
Personal property		
ASSESSED VALUE	\$ 873,536	BOE VALUE \$ 820,000

Date of hearing: October 5, 2022

Recording ID# BODEN

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:
Kent Boden

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,831 square feet, built in 2001 and is of good construction quality located on 0.34 acres.

The appellant stated that the home was purchased for \$625,000 in September 2020. The comparable submitted is across the street and has a view of the river out to Portland. None of the homes in the neighborhood have basements. The appellant submitted one comparable sale across the street [#92233-132 sold for \$575,000 in May 2021].

The appellant requested a value of \$695,000.

The adjusted sale price of the sale across the street supports a value of \$820,000.

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 \$820,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VAN DUYN JAMES N & VAN DUYN PAMELA C TRUSTEES

VAN DUYN JAMES N & VAN DUYN PAMELA C TRUSTEES
5565 E EVERGREEN BLVD UNIT #3301
VANCOUVER, WA 98661

ACCOUNT NUMBER: 35770-285

**PROPERTY LOCATION: 5565 E EVERGREEN BLVD UNIT #3301
VANCOUVER, WA 98661**

PETITION: 27

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 0	\$ 0
Improvements	\$ 324,227	\$ 288,175
Personal property		
ASSESSED VALUE	\$ 324,227	BOE VALUE \$ 288,175

Date of hearing: October 5, 2022

Recording ID# VAN

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

Attendees (all through virtual conference):

- Board of Equalization Members:
 - Daniel C. Weaver, Chairman
 - Lisa Bodner
 - Dick Riley

Appellant: None

Assessor: None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,382 square feet, built in 1972 and is of average construction quality. The property includes a carport spot measuring 240 square feet.

The appellant's evidence included a special assessment schedule indicating a plumbing assessment \$36,052 for the subject unit.

The appellant requested a value of \$288,175.

The assessed value less the plumbing assessment supports the requested value of \$288,175.


DECISION

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

The market value of the subject property is set at \$288,175 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: CURTIS ETHAN R

CURTIS ETHAN R
2407 NE 100TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 118254-012

**PROPERTY LOCATION: 2407 NE 100TH ST
VANCOUVER, WA 98686**

PETITION: 28

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 209,250	\$ 209,250
Improvements	\$ 206,287	\$ 206,287
Personal property		
ASSESSED VALUE	\$ 415,537	BOE VALUE \$ 415,537

Date of hearing: October 5, 2022

Recording ID# CURTIS

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:
Ethan Curtis

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,463 square feet, built in 1962 and is of average minus construction quality located on 0.33 acres. The property includes a shed measuring 264 square feet.

The appellant referred to the submitted comparables. The appellant submitted three comparable sales [#118216-005 sold for \$375,000 in November 2021; #118256-010 sold for \$353,000 in January 2022; and #96621-052 sold for \$360,000 in December 2021].

The appellant requested a value of \$353,537.

The appellant's comparable sales after adjustment for size and sale date supports the assessed value of \$415,537.

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 \$415,537 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: MUSE J ROBERT & MUSE DELLA QIU AS TRUSTEES

MUSE J ROBERT & MUSE DELLA QIU AS TRUSTEES
524 SE 201ST AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 177504-008

PROPERTY LOCATION: 524 SE 201ST AVE
CAMAS, WA 98607

PETITION: 29

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 290,600	\$ 290,600
Improvements	\$ 1,068,831	\$ 834,400
Personal property		
ASSESSED VALUE	\$ 1,359,431	BOE VALUE \$ 1,125,000

Date of hearing: October 5, 2022

Recording ID# MUSE

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:

Robert Muse

Della Qiu Muse

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,945 square feet, built in 2006 and is of very good plus construction quality located on 0.32 acres.

The appellants stated that an appraisal was performed when considering a refinance. The appellant's evidence included an appraisal performed by Steven Smith indicating a value of \$1,125,000 as of September 2021.

The appellant requested a value of \$1,125,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal supports the requested value of \$1,125,000.

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 \$1,125,000 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, 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. ****