



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WANG WEI/WANG WEI & ER XUEYAN

FAN LIMING
18900 NE 25TH DR
VANCOUVER, WA 98684

ACCOUNT NUMBER: (SEE SCHEDULE ON PAGE 2)

PROPERTY LOCATION: (SEE SCHEDULE ON PAGE 2)

PETITION: #56 thru #65

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	\$ -	\$ -
Improvements	\$ (SEE SCHEDULE)	\$ (SEE SCHEDULE)
Personal property		
ASSESSED VALUE	\$ (SEE SCHEDULE)	BOE VALUE \$ (SEE SCHEDULE)

Date of hearing: October 20, 2022

Recording ID# WANG

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:
Fan Liming

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject properties are a group of 10 2-story residences built in 2007 and are of average plus construction quality located on 0.48 acres.

The representative stated that the Assessor's sales are all larger than the subject properties, with nicer features, and are close to the river. The end units do not have additional windows. The Assessor's adjusted sale prices indicate an average of \$235 per square foot, the subject is assessed at \$288 per square foot.

The appellant requested a value of \$235.20 per square foot.

The Assessor's evidence included three sales adjusted for time, 2021 property information cards, blueprints, aerial photos, and a cover letter recommending no change to the assessed values.

The information included with the appellant's appeal used assessed values for comparison purposes, which is unacceptable by law for the valuation of like properties. At the hearing the appellant entered into a discussion of the comparable sales presented by the Assessor. They indicated that the Assessor comparable sales reflect a much lower value per square foot. The presentation clearly indicated the value per square foot of the Assessor's comparable sales was significantly lower than the value assigned to the subject property. The comparable properties indicate a value of \$235.20 per square foot including the finished daylight basements. The schedule below reflects the value of the subject units at \$235.20 per square as indicated by the Assessor's comparable sales. In addition, the comparable sales have views and are in close proximity to the water. The subject properties have been adjusted to show the square feet of space indicated in the Clark County GIS system at the indicated value of \$235.20 per square foot of space.

Owner	Property ID	Case	Address	Sqft	ASSESSOR		BOE	
					Assessor Value	Price/SqFt	Price/SqFt	BOE Value
WANG WEI	81958-250	56	2660 NW LOGAN ST	1149	\$ 342,574	\$ 298.15	\$ 235.20	\$ 270,245
WANG WEI & ER XUEYAN	81958-252	57	2661 NW KENT ST	1192	\$ 336,179	\$ 282.03	\$ 235.20	\$ 280,358
WANG WEI	81958-254	58	2662 NW LOGAN ST	1183	\$ 333,880	\$ 282.23	\$ 235.20	\$ 278,242
WANG WEI & ER XUEYAN	81958-256	59	2663 NW KENT ST	1181	\$ 333,207	\$ 282.14	\$ 235.20	\$ 277,771
WANG WEI	81958-258	60	2664 NW LOGAN ST	1183	\$ 351,069	\$ 296.76	\$ 235.20	\$ 278,242
WANG WEI & ER XUEYAN	81958-260	61	2665 NW KENT ST	1185	\$ 351,623	\$ 296.73	\$ 235.20	\$ 278,712
WANG WEI	81958-262	62	2666 NW LOGAN ST	1183	\$ 333,816	\$ 282.18	\$ 235.20	\$ 278,242
WANG WEI & ER XUEYAN	81958-264	63	2667 NW KENT ST	1182	\$ 333,417	\$ 282.08	\$ 235.20	\$ 278,006
WANG WEI	81958-266	64	2668 NW LOGAN ST	1189	\$ 335,372	\$ 282.06	\$ 235.20	\$ 279,653
WANG WEI & ER XUEYAN	81958-268	65	2669 NW KENT ST	1185	\$ 352,017	\$ 297.06	\$ 235.20	\$ 278,712

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 values of the subject properties are set at the values indicated in the schedule as of January 1, 2022.

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

Mailed on October 28, 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. ****