



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAMANATHAN PRIYA & SUBRAMANIAN VENKATACHALAM

RAMANATHAN PRIYA & SUBRAMANIAN VENKATACHALAM
711 NW VALLEY ST
CAMAS, WA 98607

ACCOUNT NUMBER: 126808-114

**PROPERTY LOCATION: 4118 SE 177TH LN
VANCOUVER, WA 98683**

PETITION: 77

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	\$ 164,650	\$ 164,650
Improvements	\$ 338,422	\$ 338,422
Personal property		
ASSESSED VALUE	\$ 503,072	BOE VALUE \$ 503,072

Date of hearing: November 1, 2022

Recording ID# SRINIVAS-RAMANATHAN

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:
Venkat Subramanian

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,623 square feet, built in 2014 and is of good construction quality located on 0.05 acres.

The appellant stated that properties #126808-114 and #126808-110 were purchased at the same time in 2021. This appeal pertains to property #126808-114. The comparables found support the appellant's estimated value. The homes on the subject side of the street have small backyards and back up to manufactured homes. Homes directly across the street in the same neighborhood back up to a greenbelt. The structures are comparable. The property was purchased for \$437,500 in February 2021. The appellant's evidence referenced an appraisal performed by Harper Certified Appraisals, LLC indicating a value of \$445,000 as of February 2021. The appellant submitted three comparable sales [#126808-110 sold for \$437,500 in February 2021; #126808-098 sold for \$444,950 in March 2021; and #126808-096 sold for \$445,000 in March 2021].

The appellant requested a value of \$445,000.

The comparable property sales were in February and March 2021 and the sales prices were not trended to January 2022. Sales values increased substantially during 2021. The increase developed by the County Assessor indicates an overall average of 20% plus. The sales price of the comparable sales increased by the 2021 average sales price increase supports the assessed value of \$503,072.

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 \$503,072 as of January 1, 2022.

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

Mailed on November 10, 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: WADDELL ROBERT K & WADDELL PAMELA S

WADDELL ROBERT K & WADDELL PAMELA S
PO BOX 817
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 986042-785

**PROPERTY LOCATION: 18915 A NE 164TH ST
BRUSH PRAIRIE, WA 98606**

PETITION: 78

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	\$ 165,559	\$ 165,559
Personal property		
ASSESSED VALUE	\$ 165,559	BOE VALUE \$ 165,559

Date of hearing: November 1, 2022

Recording ID#: WADDELL

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 Waddell
Pamela Waddell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 2,100 square feet, built in 2017 and is of average construction quality.

The appellants stated that the property is in a hardship status. The home must be destroyed upon their death, making it worthless. The correct square footage of the mobile home is 1,925 square feet according to the information obtained at the date of purchase.

The appellant requested a value of \$0.

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

The Assessor should verify the square footage of the mobile home and determine if the difference in size makes a difference in the value of the mobile home and make adjustments in the assessed value and related taxes for appropriate years involved.

The comparable properties provided by the Assessor supports the assessed value of \$165,559.

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 \$165,559 as of January 1, 2022.

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

Mailed on November 10, 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: KUIVANEN DAVID P & ONGKO KARIM

KUIVANEN DAVID P & ONGKO KARIM
PO BOX 700
BARAGA, MI 49908

ACCOUNT NUMBER: 37775-150

**PROPERTY LOCATION: 3611 E MILL PLAIN BLVD
VANCOUVER, WA 98661**

PETITION: 79

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	\$	232,243	\$	66,673
Improvements	\$	0	\$	0
Personal property				
ASSESSED VALUE	\$	232,243	BOE VALUE	\$ 66,673

Date of hearing: November 1, 2022

Recording ID# KUIVANEN

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 Kuivanen
Karim Ongko

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.26-acre parcel of bare land.

The appellants stated that the subject property has significant earthwork needed that was not realized at the outset. The appellant's evidence included a bid to make the lot buildable by The Construction Specialists Group Inc indicating a cost of \$101,294 with \$8,371 in owner fees.

The appellant requested a value of \$85,000.

The Assessor's Office provided a stipulation letter to the appellant offering a reduction to \$66,673. The appellant agreed to the offer in writing, which the Board was made aware of at the hearing.

The value agreed upon by the Assessor and the appellant indicates a value of \$66,673.

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 \$66,673 as of January 1, 2022.

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

Mailed on November 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SRINIVAS EUNICE SUNAYANA & RAMACHANDRAN SRINIVAS ETAL

SRINIVAS EUNICE SUNAYANA & RAMACHANDRAN SRINIVAS ETAL
6556 WESTBURY DR
DUBLIN, OH 43016

ACCOUNT NUMBER: 126808-110

PROPERTY LOCATION: 4110 SE 177TH LN
VANCOUVER, WA 98683

PETITION: 83

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	\$ 164,650	\$ 164,650
Improvements	\$ 314,606	\$ 314,606
Personal property		
ASSESSED VALUE	\$ 479,256	BOE VALUE \$ 479,256

Date of hearing: November 1, 2022

Recording ID# SRINIVAS-RAMANATHAN

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:
Venkat Subramanian

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,623 square feet, built in 2014 and is of good construction quality located on 0.06 acres.

The appellant stated that the properties #126808-114 & #126808-110 were purchased at the same time in 2021. This appeal pertains to property #126808-110. The comparables found support the appellant's estimated value. The homes on the subject side of the street have small backyards and back up to manufactured homes. Homes directly across the street in the same neighborhood back up to a greenbelt. The structures are comparable. The property was purchased for \$437,500 in February 2021. The appellant's evidence referenced an appraisal performed by Home Appraisal Source indicating a value of \$445,000 as of January 2021. The appellant submitted three comparable sales [#126808-114 sold for \$437,500 in February 2021; #126808-098 sold for \$444,950 in March 2021; and #126808-096 sold for \$445,000 in March 2021].

The appellant requested a value of \$445,000.

The comparable property sales were in February and March 2021 and the sales prices were not trended to January 2022. Sales values increased substantially during 2021. The increase developed by the County Assessor indicates an overall average of 20% plus. The sales price of the comparable sales increased by the 2021 average sales price increase supports the assessed value of \$479,256.

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 \$479,256 as of January 1, 2022.

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

Mailed on November 10, 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: MURRAY JUSTIN PATRICK & MURRAY ANDEA LEE TRUSTEES

MURRAY JUSTIN PATRICK & MURRAY ANDEA LEE TRUSTEES
1900 S 22ND PL
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 121063-000

**PROPERTY LOCATION: 1900 S 22ND PL
RIDGEFIELD, WA 98642**

PETITION: 85

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	\$ 298,808	\$ 298,808
Improvements	\$ 436,392	\$ 436,392
Personal property		
ASSESSED VALUE	\$ 735,200	BOE VALUE \$ 735,200

Date of hearing: November 1, 2022

Recording ID# MURRAY

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 2,791 square feet, built in 1979 and is of average plus construction quality located on 2.38 acres. The property includes a barn measuring 1,920 square feet with an 800 square feet lean-to.

The property was purchased for \$725,000 in November 2020.

The appellant requested a value of \$632,677.

The Assessor's evidence included an aerial photo of the property and surrounding area, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The appellant provided insufficient supporting information to prove a value other than the assessed value of \$735,200.

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 \$735,200 as of January 1, 2022.

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

Mailed on November 10, 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: RUDER BRIAN J & RUDER MANDY J

RUDER BRIAN J & RUDER MANDY J
23201 NE KASKILLAH DR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 237017-000

**PROPERTY LOCATION: 23201 NE KASKILLAH DR
BATTLE GROUND, WA 98604**

PETITION: 86

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	\$ 296,581	\$ 296,581
Improvements	\$ 694,193	\$ 627,419
Personal property		
ASSESSED VALUE	\$ 990,774	BOE VALUE \$ 924,000

Date of hearing: November 1, 2022

Recording ID# RUDER

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:
Brian Ruder

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,789 square feet, built in 2005 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 960 square feet.

The appellant stated that the comparables are all nearby the subject. They are similar in size with some differences in features. One property has established vineyard and a view, which is why the sale price is higher. The appellant submitted three comparable sales [#237006-000 sold for \$930,000 in August 2021; #237020-000 sold for \$777,000 in September 2021; and #237019-000 sold for \$775,000 in August 2021].

The appellant requested a value of \$780,000.

The Assessor's evidence included five sales adjusted for time, a comparable sales map, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant did not receive the Assessor's evidence.

The appellant's comparable sales and #23992-000 and #36841-010 of the Assessor's comparable sales support a lower value. Property #237006-000 which is on both the Assessor's list and the appellant's list is especially important. The extra buildings on this comparable more than offsets the trending value. The evidence provided supports a value of \$924,000.

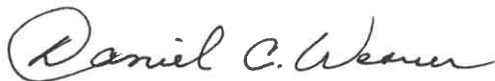
DECISION

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 \$924,000 as of January 1, 2022.

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

Mailed on November 10, 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: BURTON HOLDINGS NW LLC

BURTON HOLDINGS NW LLC
3287 S 10TH WAY
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 91054-092

**PROPERTY LOCATION: 711 NE 1ST CT
BATTLE GROUND, WA 98604**

PETITION: 87

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	\$ 149,673	\$ 149,673
Improvements	\$ 335,010	\$ 335,010
Personal property		
ASSESSED VALUE	\$ 484,683	BOE VALUE \$ 484,683

Date of hearing: November 1, 2022

Recording ID# BURTON

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:
Joey Burton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,924 square feet, built in 1972 and is of fair construction quality located on 0.21 acres.

The appellant stated that the Assessor's Office did not consider that the garage space is constrained due to a stairway. The configuration and functionality of the home does not promote the assessed value.

The appellant requested a value of \$414,673.

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 detail information to support the requested 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 \$484,683 as of January 1, 2022.

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

Mailed on November 10, 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: MERRITT ZORAIDA

MERRITT ZORAIDA
5212 NE 281ST AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 170936-000

**PROPERTY LOCATION: 5212 NE 281ST AVE
CAMAS, WA 98607**

PETITION: 88

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	\$ 367,794	\$ 367,794
Improvements	\$ 598,115	\$ 598,115
Personal property		
ASSESSED VALUE	\$ 965,909	BOE VALUE \$ 965,909

Date of hearing: November 1, 2022

Recording ID# MERRITT

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 residence with 3,273 square feet, built in 1997 and is of good construction quality located on 6.33 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$719,660.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The appellant provided no detail information to support the requested value.

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 \$965,909 as of January 1, 2022.

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

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Vancouver, WA 98660-5000
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