



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KNIGHT JAMES P A TRUSTEE

KNIGHT JAMES P A TRUSTEE
2512 SE BAYPOINT DR UNIT L37
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92006-270

**PROPERTY LOCATION: 2512 SE BAYPOINT DR UNIT L37
VANCOUVER, WA 98683**

PETITION: 102

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	\$ 350,000	\$ 350,000
Personal property		
ASSESSED VALUE	\$ 350,000	BOE VALUE \$ 350,000

Date of hearing: November 3, 2022

Recording ID# KNIGHT

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 964 square feet, built in 1983 and is of average construction quality. The property includes a detached garage measuring 288 square feet.

The property was purchased for \$350,000 in March 2022.

The appellant requested a value of \$350,000.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$350,000. A second Notice of Value was sent out in September 2022 establishing the value of \$350,000 for assessment year 2022.

The agreement between the Assessor and the appellant was not received by the Board prior to the hearing. The agreement between the Assessor sets the value at \$350,000.

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 \$350,000 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

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. ****

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,412 square feet, built in 2021 and is of fair plus construction quality located on 0.06 acres.

The property was purchased for \$402,290 in June 2021. The appeal erroneously indicated the property was purchased in June 2022.

The appellant requested a value of \$367,108.

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

The purchase price of \$402,290 for the subject property in June 2021 trended to January 2022 clearly supports the assessed value of \$420,132.

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 \$420,132 as of January 1, 2022.

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROSBURG SHARON LYNN

ROSBURG SHARON LYNN
3228 NW IVY LN
CAMAS, WA 98607

ACCOUNT NUMBER: 92232-080

**PROPERTY LOCATION: 3228 NW IVY LN
CAMAS, WA 98607**

PETITION: 105

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:

	ASSESSMENT VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	226,150	\$	226,150
Improvements	\$	228,344	\$	215,824
Personal property				
ASSESSMENT VALUE	\$	454,494	BOE VALUE	\$ 441,974

Date of hearing: November 3, 2022

Recording ID# ROSBURG

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 2,080 square feet, built in 1991 and is of average construction quality located on 0.49 acres.

The appellant's evidence included a bid by Legit Exteriors to repair and replace roofing for \$12,520 as of March 2021.

The appellant requested a value of \$250,000.

The Assessor's evidence included 10 sales adjusted for time, a 2021 property information cards, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The evidence provided included a bid for roof replacement of \$12,520 which supports a value of \$441,974.

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 \$441,974 as of January 1, 2022.

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

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ARNDT JOSEPH DON

ARNDT JOSEPH DON
313 NW 101ST CIR
VANCOUVER, WA 98685

ACCOUNT NUMBER: 118104-018

**PROPERTY LOCATION: 313 NW 101ST CIR
VANCOUVER, WA 98685**

PETITION: 109

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	\$	211,500	\$	211,500
Improvements	\$	184,540	\$	184,540
Personal property				
ASSESSED VALUE	\$	396,040	BOE VALUE	\$ 396,040

Date of hearing: November 3, 2022

Recording ID# ARNDT

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:
Joseph Arndt

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,288 square feet, built in 1977 and is of fair plus construction quality located on 0.27 acres.

The appellant stated that the subject is difficult to find comparables for. In searching, no adequate comparables were found that reflect the subject's qualities. The appellant's evidence included an appraisal performed by Arthur M. Fisher of Fisher Appraisal Service indicating a value of \$361,000 as of September 2020.

The appellant requested a value of \$355,533.

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 disagreed with the appraiser's findings.

The trended value of the appraisal as of September 2020 to the assessment date supports the assessed value of \$396,040.

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 \$396,040 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
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JOHNSON DAVID A & JOHNSON ELIZABETH A TRUSTEES

JOHNSON DAVID A & JOHNSON ELIZABETH A TRUSTEES
19215 SE 34TH ST #106-522
CAMAS, WA 98607

ACCOUNT NUMBER: 169696-000

PROPERTY LOCATION: 20020 NE 58TH ST
VANCOUVER, WA 98682

PETITION: 111

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	\$	358,784	\$	358,784
Improvements	\$	450,457	\$	450,457
Personal property				
ASSESSSED VALUE	\$	809,241	BOE VALUE	\$ 809,241

Date of hearing: November 3, 2022

Recording ID#: JOHNSON

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 2,812 square feet, built in 2004 and is of average plus construction quality located on 5.77 acres. The property includes a machine shed measuring 450 square feet.

The appellant's evidence noted that the property was reduced from 7.52 acres to 5.77 acres, as 1.82 acres was sold off to an adjacent neighbor in 2022.

The appellant requested a value of \$700,457.

The Notice of Value indicates the value is for 5.77 acres and the appellant provided no detail information to support a value different than the assessed value of \$809,241.

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 \$809,241 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
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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: HUANG EVA WAN-HSIEN & HUANG RAY JUI LUNG

HUANG EVA WAN-HSIEN & HUANG RAY JUI LUNG
3705 SE 172ND AVE
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92008-510

PROPERTY LOCATION: 3705 SE 172ND AVE
VANCOUVER, WA 98683

PETITION: 112

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	\$	226,100	\$	226,100
Improvements	\$	573,749	\$	549,900
Personal property				
ASSESSED VALUE	\$	799,849	BOE VALUE	\$ 776,000

Date of hearing: November 3, 2022

Recording ID# HUANG

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:

Eva Huang

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,458 square feet, built in 1990 and is of good construction quality located on 0.2 acres.

The appellant confirmed the details of the appraisal. The appraisal was received for a refinance and provides the best representation of the subject's value. There are additional maintenance issues that will need repair, including an expensive drainage issue in the front yard. The appellant's evidence included an appraisal performed by Samuel Hutchins Robertson of Cole & Company Appraisal Services Inc indicating a value of \$776,000 as of November 2021.

The appellant requested a value of \$776,000.

The independent appraisal was performed near the assessment date and is the best indicator of value to support the requested value of \$776,000.

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 \$776,000 as of January 1, 2022.

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