



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STAROS DOMINIK & STAROS GINA

STAROS DOMINIK & STAROS GINA
1903 NE 387TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140689-000

**PROPERTY LOCATION: 1903 NE 387TH AVE
WASHOUGAL, WA 98671**

PETITION: 148

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	\$ 333,349	\$ 333,349
Improvements	\$ 1,164,755	\$ 866,651
Personal property		
ASSESSED VALUE	\$ 1,498,104	BOE VALUE \$ 1,200,000

Date of hearing: November 16, 2022

Recording ID# STAROS

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Dominik Staros
Gina Staros

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,625 square feet, built in 2013 and is of very good construction quality located on 6.4 acres. The property includes a second residential building measuring 1,446 square feet with a garage measuring 476 square feet.

The appellants stated that an appraisal was performed earlier this year, indicating a value of \$1,330,000 as of September 28, 2022. The appraisal utilized comparables that considered the positive and negative qualities of the subject property. The 2021 assessment was \$1,000,000. Finding a middle ground between the 2021 assessment and the recent appraisal indicates a value of \$1,200,000 for the 2022 assessment. The appellant submitted an appraisal as of December 4, 2020 performed by Kenneth Weiner of Fast Track Appraisals indicating a value of \$1,045,000. An additional appraisal performed by Kenneth Weiner of Fast Track Appraisals was submitted which indicated a value of \$1,330,000 as of September 2022. The appellant submitted two comparable sales [#141065-000 sold for \$875,000 in August 2021; and #140674-000 sold for \$950,000 in October 2021]. A third sale was submitted, but was not within Clark County.

The appellant requested a value of \$1,090,000.

The two appraisals submitted by the appellant provide significant data points for the valuation of the subject property. High end homes did not increase in value at the same rate as more moderately priced homes, therefore a valuation of \$1,200,000 is indicated by the appraisal dated December 4, 2020 and supported by the appraisal dated September 28, 2022.

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 \$1,200,000 as of January 1, 2022.

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

Mailed on December 9, 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: PEDONE DEMIAN A & PEDONE MEGAN D

PEDONE DEMIAN A & PEDONE MEGAN D
3812 U ST
VANCOUVER, WA 98663

ACCOUNT NUMBER: 102580-000

**PROPERTY LOCATION: 3812 U ST
VANCOUVER, WA 98663**

PETITION: 127

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	\$	169,000	\$	169,000
Improvements	\$	152,482	\$	152,482
Personal property				
ASSESSED VALUE	\$	321,482	BOE VALUE	\$ 321,482

Date of hearing: November 16, 2022

Recording ID# PEDONE

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Demian Pedone

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 672 square feet, built in 1920 and is of fair plus construction quality located on 0.23 acres. The home includes an additional 672 square feet of unfinished basement space. The property includes a shed measuring 288 square feet and a detached garage measuring 572 square feet.

The appellant stated that the subject property needs significant repair and upgrading in order to align with the assessment. The home has lead paint and would need extensive remediation. When a bid was received several years ago to strip the lead paint, it would cost roughly \$12,000 and then still need to be repainted by the appellant.

The appellant requested a value of \$281,000.

The Assessor's evidence included three 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 appellant submitted a description and pictures of the needed repairs and upgrades, however, no bids to upgraded or repair were submitted and no comparable sales were submitted.

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 \$321,482 as of January 1, 2022.

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

Mailed on December 9, 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: EDWINSON MICHAEL D & EDWINSON MORGAN U CO-TRUSTEES

EDWINSON MICHAEL D & EDWINSON MORGAN U CO-TRUSTEES
714 W 16TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 55590-000

**PROPERTY LOCATION: 714 W 16TH ST
VANCOUVER, WA 98660**

PETITION: 115

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	\$ 219,600	\$ 219,600
Improvements	\$ 295,475	\$ 295,475
Personal property		
ASSESSED VALUE	\$ 515,075	BOE VALUE \$ 515,075

Date of hearing: November 16, 2022

Recording ID# EDWINSON

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Michael Edwinson
Morgan Edwinson (Spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,388 square feet, built in 1905 and is of average construction quality located on 0.09 acres.

The appellant stated that the subject property is a 1910 home that is difficult to compare. It is very basic with no garage or storage space and is on a small lot. The home across the street is in a pending sale. It was originally listed for \$510,000 and was marked down to \$435,000. The neighboring home has nicer qualities than the subject and it is newer. The comparables submitted are within the same neighborhood. The appellant submitted nine comparable sales [#37910-414 sold for \$422,263 in December 2021; #11000-060 sold for \$371,388 in December 2021; #986047-141 sold for \$405,983 in December 2021; #45665-000 sold for \$462,454 in December 2021; #98142-368 sold for \$460,928 in December 2021; #176827-028 sold for \$462,963 in December 2021; #185175-464 sold for \$428,876 in December 2021; #44790-000 sold for \$425,860 in September 2021; and #986034-162 sold for \$431,525 in October 2021].

The appellant requested a value of \$430,249.

The Assessor's evidence included four 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 assessed value was appropriately supported by the Assessor's comparable sales. Most of the appellant comparable sales were significantly newer than the subject property. The appellant did not overcome the Assessor's presumption of correctness.

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 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 \$515,075 as of January 1, 2022.

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

Mailed on December 9, 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: IRVIN STEPHEN & IRVIN CHERYL

IRVIN STEPHEN & IRVIN CHERYL
13112 NE SALMON CREEK AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 186251-000

**PROPERTY LOCATION: 13112 NE SALMON CREEK AVE
VANCOUVER, WA 98686**

PETITION: 130

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	\$ 480,320	\$ 480,320
Improvements	\$ 238,448	\$ 67,626
Personal property		
ASSESSED VALUE	\$ 718,768	BOE VALUE \$ 547,946

Date of hearing: November 16, 2022

Recording ID# IRVIN

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Stephen Irvin
Cheryl Irvin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,477 square feet, built in 1945 and is of fair plus construction quality located on 1.69 acres. The property includes a detached garage measuring 576 square feet.

The appellants stated that of the 1.69-acre property, only 0.13 acres is not in the floodplain. The Assessor's Office believes there is additional buildable space, causing the assessment to be incorrect. The property was damaged by flooding in the 1990s and is expected to flood periodically.

The appellant requested a value of \$423,448.

The subject property is predominately in a flood plain and cannot be subdivided for development purposes. The value of the land should be significantly discounted due the restrictive nature of the flood plain. Using the prior year value, increased by the county wide average increase of 21%, indicates a value of \$547,946.

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 \$547,946 as of January 1, 2022.

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

Mailed on December 9, 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: JACKSON DAVID L & JACKSON GEORGI P

JACKSON DAVID L & JACKSON GEORGI P
8000 SE MAPLE AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 118157-000

**PROPERTY LOCATION: 2701 NE 104TH ST
VANCOUVER, WA 98686**

PETITION: 131

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	\$ 204,600	\$ 172,894
Improvements	\$ 227,106	\$ 227,106
Personal property		
ASSESSED VALUE	\$ 431,706	BOE VALUE \$ 400,000

Date of hearing: November 16, 2022

Recording ID# JACKSON

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Dave Jackson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,585 square feet, built in 1948 and is of fair construction quality located on 0.32 acres. The property includes a detached garage measuring 672 square feet.

The appellant stated that a section of the property is unusable, as it is an easement on an adjacent property. Roads, slopes, and a powerline along the east portion of the lot inhibit the property's usability. The Assessor's comparables are more valuable lots with better use and curb appeal. The subject property is older and in worse condition than the Assessor's comparables. The appellant submitted three comparable sales [#18728-000 sold for \$180,000 in November 2021; #144735-000 sold for \$177,000 in March 2022; and #99776-092 sold for \$172,000 in March 2022].

The appellant requested a value of \$387,106.

The appellant's comparable sales of lots support the reduced value of the subject land value to \$172,894 which supports a total value of the subject of \$400,000.

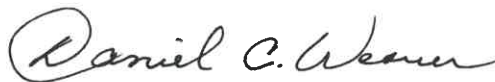
DECISION

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 \$400,000 (land \$172,894 and improvements \$227,106) as of January 1, 2022.

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

Mailed on December 9, 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: SASAKI DAVE G

SASAKI DAVE G
15711 SE 23RD ST #121
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92007-458

**PROPERTY LOCATION: 15711 SE 23RD ST #121
VANCOUVER, WA 98683**

PETITION: 132

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	\$ 0	\$ 0
Improvements	\$ 325,697	\$ 284,530
Personal property		
ASSESSED VALUE	\$ 325,697	BOE VALUE \$ 284,530

Date of hearing: November 16, 2022

Recording ID# SASAKI

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Dave Sasaki

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 717 square feet, built in 1988 and is of average construction quality located on 0.86 acres. The property includes a detached garage measuring 288 square feet.

The appellant stated that the subject property does not have as much square footage as the Assessor's comparable properties. Only one of the Assessor's comparables is similar to the subject in footage and bedrooms, which sold for \$219,900 in April 2021. The appellant submitted one recent comparable sale [#92007-452 sold for \$209,900 in August 2020]. The other sales submitted were unable to be considered due to age.

The appellant requested a value of \$235,000.

The Assessor's evidence included eight sales adjusted for time, 2021 property information cards, an aerial neighborhood image, and a cover letter recommending the assessed value be reduced to \$284,530.

The revised value suggested by the Assessor indicates that the adjustments suggested by the appellant have been taken into consideration and only differs by the amount of golf course value. The Assessor's revised value of \$284,530 is appropriate.

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 \$284,530 as of January 1, 2022.

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

Mailed on December 9, 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: DAWSON STEPHEN & DAWSON KARIN

DAWSON STEPHEN & DAWSON KARIN
12904 NE 14TH ST
VANCOUVER, WA 98684

ACCOUNT NUMBER: 110284-150

PROPERTY LOCATION: 12904 NE 14TH ST
VANCOUVER, WA 98684

PETITION: 133

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	\$ 191,400	\$ 191,400
Improvements	\$ 224,187	\$ 223,400
Personal property		
ASSESSED VALUE	\$ 415,587	BOE VALUE \$ 414,800

Date of hearing: November 16, 2022

Recording ID# DAWSON

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Stephen Dawson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,378 square feet, built in 1974 and is of fair plus construction quality located on 0.23 acres.

The appellant stated that the subject is on septic, which will need to be replaced with sewer if sold. It would cost \$12,000-\$15,000 to get the new line. Most homes in the neighborhood are already on sewer. The roof needs replacement, which would cost \$10,000-\$12,000. The home is only a 2-bedroom, 2-bathroom, with a small addition for a family room. Property #110284-154 sold for \$400,000.

The appellant requested a value of \$340,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$414,800.

The appellant did not provide detailed costs to cure deficiencies in home. The Assessor's adjusted value accounts for the reduction in size of the bathroom and indicates a new value of \$414,800.

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 \$414,800 as of January 1, 2022.

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

Mailed on December 9, 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: LI GARY GANG & ZHAO YUFANG

LI GARY GANG & ZHAO YUFANG
1217 NE 150TH AVE
VANCOUVER, WA 98684

ACCOUNT NUMBER: 110175-616

**PROPERTY LOCATION: 1217 NE 150TH AVE
VANCOUVER, WA 98684**

PETITION: 135

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	\$	207,000	\$	207,000
Improvements	\$	639,614	\$	639,614
Personal property				
ASSESSED VALUE	\$	846,614	BOE VALUE	\$ 846,614

Date of hearing: November 16, 2022

Recording ID# LIZHAO

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Gary Gang Li
Yufang Zhao

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,560 square feet, built in 2002 and is of good construction quality located on 0.23 acres.

The appellants stated that the home's classification was changed from good plus to good. The home should still be classified as good plus. The appellant submitted two comparable sales [#110175-614 sold for \$867,400 in August 2021; and #110175-598 sold for \$1,150,000 in March 2022]. They also submitted an analysis of assessed values of neighboring homes.

The appellant requested a value of \$833,111.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value. The Assessor also indicated that a change in quality of the home would only be adjusted upon a revaluation at the appropriate cycle.

The Assessor's comparable sales support the assessed value of \$846,614. The Board encourages the Assessor's Office to review the subject quality in further detail.

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 \$846,614 as of January 1, 2022.

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

Mailed on December 9, 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: MINTER HARVEY H & MINTER KATHRYN L

MINTER HARVEY H & MINTER KATHRYN L
1414 NE 394TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 141079-000

PROPERTY LOCATION: 1414 NE 394TH AVE
WASHOUGAL, WA 98671

PETITION: 136

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	\$	258,360	\$	258,360
Improvements	\$	709,494	\$	638,544
Personal property				
ASSESSED VALUE	\$	967,854	BOE VALUE	\$ 896,904

Date of hearing: November 16, 2022

Recording ID# MINTER

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks

Appellant:
Harvey Minter
Kathryn Minter

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,770 square feet, built in 2015 and is of good construction quality located on 5 acres.

The appellants referred to the submitted comparables. The Assessor's comparables included properties in a different neighborhood than the subject. The appellant submitted three comparable sales [#14106-500 sold for \$875,500 in August 2021; #140914-000 sold for \$819,660 in September 2021; and #142640-000 sold for \$815,000 in November 2021].

The appellant requested a value of \$785,742.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to \$896,904.

The Assessor's comparable sales adjusted for time, and as revised from the original value, appropriately value the subject property at \$896,904.

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 \$896,904 as of January 1, 2022.

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

Mailed on December 9, 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. ****