



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EARHART ORVILLE E

EARHART ORVILLE E
5119 NE 22ND AVE
VANCOUVER, WA 98663-1345

ACCOUNT NUMBER: 150323-000

**PROPERTY LOCATION: 5119 NE 22ND AVE
VANCOUVER, WA 98663**

PETITION: 137

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	\$ 202,410	\$ 202,410
Improvements	\$ 174,476	\$ 174,476
Personal property		
ASSESSED VALUE	\$ 376,886	BOE VALUE \$ 376,886

Date of hearing: November 17, 2022

Recording ID# EARHART

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,091 square feet, built in 1949 and is of fair plus construction quality located on 0.5 acres. The home includes an additional 893 square feet of unfinished basement space.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$321,894.

The appellant did not provide detailed cost information or comparable properties sales to support a revised value.

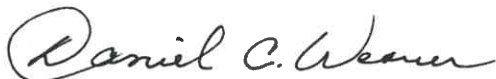
DECISION

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 \$376,886 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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PASCUA ADAM & PASCUA JILLIAN

PASCUA ADAM & PASCUA JILLIAN
33919 NE KELLY RD
YACOLT, WA 98675

ACCOUNT NUMBER: 278589-000

**PROPERTY LOCATION: 33919 NE KELLY RD
YACOLT, WA 98675**

PETITION: 138

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	\$ 288,695	\$ 288,695
Improvements	\$ 332,292	\$ 291,305
Personal property		
ASSESSED VALUE	\$ 620,987	BOE VALUE \$ 580,000

Date of hearing: November 17, 2022

Recording ID# PASCUA

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:
Adam Pascua
Jillian Pascua (Spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,177 square feet, built in 1971 and is of average construction quality located on 6.23 acres. The property includes a machine shed measuring 2,376 square feet.

The appellants stated that there are issues with the well that were not disclosed during purchase. Bids were received to deepen and alternatively to replace the well. There is already one well that's been abandoned on the property. The downstairs of the home is unfinished where ceiling has been removed and not replaced, presumably to repair water damage. Bids were received to replace the ceiling and alternatively to replace pipes and drywall. The kitchen and bathroom were remodeled but only in a limited capacity and very poorly done. The property was purchased for \$495,000 in February 2020. The appellant's evidence included an appraisal performed by Jason Langeliers of Solidrock Appraisal Inc indicating a value of \$505,000 as of January 2020. The appellant's evidence included bids by Ovation Restoration LLC to install drywall to the basement ceiling for \$8,750 and to replace plumbing lines with drywalling for \$9,700; a bid by Henco Plumbing Services LLC to repipe the whole home for \$15,950 as of September 2022; and a bid by Pitner Drilling & Pump to improve the well for \$20,148 as of September 2020.

The appellant requested a value of \$500,088.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending the assessed value be reduced to \$614,422.

The evidence provided indicates a value of \$580,000 after giving allowances to repipe the home, fix the well, and finish the basement.

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 value of the subject property is set at \$580,000 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
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SVISTUN VLADIMIR I & SVISTUN GALINA I

SVISTUN VLADIMIR I & SVISTUN GALINA I
13812 NE 33RD CIR
VANCOUVER, WA 98682

ACCOUNT NUMBER: 164038-003

**PROPERTY LOCATION: 3314 NE 140TH AVE
VANCOUVER, WA 98682**

PETITION: 145

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	\$ 77,546	\$ 31,500
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 77,546	\$ 31,500

Date of hearing: November 17, 2022

Recording ID# SVISTUN

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:
Galina Svistun
Vladimir Svistun (Spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.12-acre parcel of bare land.

The appellant stated that the property line is out into the public roadway and the property remains unbuildable.

The appellant requested a value of \$28,950.

The appellant information and condition of the property indicates only minor time adjustment to the value is appropriate and indicates a value of \$31,500.

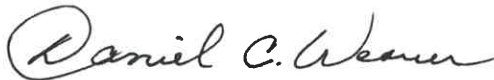
DECISION

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 \$31,500 as of January 1, 2022.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HEIKKALA WAYNE E & HEIKKALA MARLA R TRUSTEES

HEIKKALA WAYNE E & HEIKKALA MARLA R TRUSTEES
10311 SE EVERGREEN HWY
VANCOUVER, WA 98664

ACCOUNT NUMBER: 114105-000

PROPERTY LOCATION: 10311 SE EVERGREEN HWY
VANCOUVER, WA 98664

PETITION: 139

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	\$ 978,748	\$ 978,748
Improvements	\$ 1,206,114	\$ 969,039
Personal property		
ASSESSED VALUE	\$ 2,184,862	BOE VALUE \$ 1,947,787

Date of hearing: November 17, 2022

Recording ID# HEIKKALA

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,339 square feet, built in 1994 and is of very good plus construction quality located on 1.81 acres. The home includes an additional 1,142 square feet of unfinished basement space. The property includes a secondary living structure measuring 970 square feet.

The appellant submitted four comparable sales [#122174-000 sold for \$1,200,000 in July 2021; #113051-000 sold for \$1,270,000 in November 2021; #166831-010 sold for \$1,550,000 in September 2021; and #113893-010 sold for \$1,400,000 in March 2022].

The appellant requested a value of \$1,947,787.

The appellant's comparable sales support the requested value of \$1,947,787. In addition, the Assessor's sales study of high-end homes of this caliber had little or no increase in market value during the 2021 year.

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 \$1,947,787 as of January 1, 2022.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WASHOUGAL ASSISTED LIVING LLC

WASHOUGAL ASSISTED LIVING LLC
C/O WAYNE E. HEIKKALA
4610 NE 77TH AVE SUITE 100
VANCOUVER, WA 98662

ACCOUNT NUMBER: 123005-000

**PROPERTY LOCATION: 2300 W 9TH ST
WASHOUGAL, WA 98671**

PETITION: 206

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	\$ 787,930	\$ 787,930
Improvements	\$ 5,211,250	\$ 3,886,220
Personal property		
ASSESSED VALUE	\$ 5,999,180	BOE VALUE \$ 4,674,150

Date of hearing: November 17, 2022

Recording ID# WASHOUGAL

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a retirement community located on 2.53 acres.

The appellant's evidence included financial statements documenting their income during 2021 and a calculation of the value using the operating income approach and realistic operating income and cap rates.

The appellant requested a value of \$4,674,150.

The detail information and calculations using the net operating income and a reasonable capitalization rate indicates a market value of \$4,674,150.


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 \$4,674,150 as of January 1, 2022.

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