



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LAMBERT LORNA F & LAMBERT CHRISTOPHER M

LAMBERT LORNA F & LAMBERT CHRISTOPHER M
23308 NE 148TH ST
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 205684-000

PROPERTY LOCATION: 23308 NE 148TH ST
BRUSH PRAIRIE, WA 98606

PETITION: 149

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	\$ 338,880	\$ 338,880
Improvements	\$ 559,948	\$ 471,120
Personal property		
ASSESSED VALUE	\$ 898,828	BOE VALUE \$ 810,000

Date of hearing: November 29, 2022

Recording ID# LAMBERT

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:
Lorna Lambert

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,803 square feet, built in 1990 and is of average plus construction quality located on 5 acres. The property includes a detached garage measuring 440 square feet with a 570 square foot side area.

The appellant stated that bids were received for issues that need addressing in the home. The kitchen and bathroom bid is only for labor and does not include materials costs. The bathroom labor alone would be \$20,000. The staircase to the basement is a safety hazard, as is the deck, which is a requirement for access to the back door. The existing deck is not up to code and contractors have said it would need total demolition in addition to constructing a new deck. The comparables are better representations of the subject than the Assessor's comparables, which had a wide range of sale prices and all of them have been remodeled. The appellant submitted three comparable sales [#203575-000 sold for \$700,000 in December 2021; #204107-000 sold for \$799,000 in April 2021; and #205817-000 sold for \$780,000 in February 2021]. The appellant's evidence included a bid by Advanced Construction And Land Management to remodel the kitchen for \$37,650; and a bid by Haagen General Contractors LLC to remodel the bathroom for \$20,540 as of January 2022.

The appellant requested a value of \$300,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, an aerial image of the subject and surrounding area, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant provided labor-only bids for the kitchen and bathroom totaling approximately \$58,200. Considering the bids and allowing for additional costs for the fixtures, other materials, and other areas that need work indicates a total assessment value of \$810,000. This also ties closely with a 20% increase in value set for last year, as nothing has been fixed since last year.

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 \$810,000 as of January 1, 2022.

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

Mailed on December 30, 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: REID SIMMY D & REID KATHRYN M

REID SIMMY D & REID KATHRYN M
22706 NE 176TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236084-004

**PROPERTY LOCATION: 22706 NE 176TH AVE
BATTLE GROUND, WA 98604**

PETITION: 230

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	\$ 287,651	\$ 287,651
Improvements	\$ 528,742	\$ 439,349
Personal property		
ASSESSED VALUE	\$ 816,393	BOE VALUE \$ 727,000

Date of hearing: November 29, 2022

Recording ID# REID

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:
Kathryn Reid

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,143 square feet, built in 1998 and is of good construction quality located on 2.51 acres. The property includes a detached garage measuring 660 square feet with a 480 square foot side area.

The appellant stated that one of the bathrooms was reduced from a full bath to a $\frac{3}{4}$ bath in a remodel. The comparables are all within a few miles of the home and were selected for location, sale date, and comparability to the subject. The property includes an accessory dwelling that acts as a guest house. The living space of 2,623 square feet includes the guest house, which is 481 square feet. It is of similar quality to the main home. The appellant submitted six comparable sales [#235829-000 sold for \$555,000 in February 2022; #236977-010 sold for \$598,000 in October 2021; #235869-000 sold for \$630,000 in September 2021; #227184-000 sold for \$700,000 in July 2021; #235422-005 sold for \$700,000 in July 2021; and #236989-000 sold for \$660,000 in October 2021].

The appellant requested a value of \$680,000.

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

Using comparable properties from the Assessor's list and the appellant's property sales a value of \$727,000 is indicated.

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 \$727,000 as of January 1, 2022.

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

Mailed on December 30, 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: SMITH DURELL & SMITH PATRICIA

SMITH DURELL & SMITH PATRICIA
10025 NE WARD RD
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 207538-000

**PROPERTY LOCATION: 10025 NE WARD RD
BRUSH PRAIRIE, WA 98606**

PETITION: 195

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	\$ 567,649	\$ 567,649
Improvements	\$ 316,144	\$ 85,351
Personal property		
ASSESSED VALUE	\$ 883,793	BOE VALUE \$ 653,000

Date of hearing: November 29, 2022

Recording ID# SMITH

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:
Durell Smith

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,193 square feet, built in 1985 and is of fair construction quality located on 34.01 acres. The property includes a general-purpose building measuring 768 square feet and a barn measuring 2,900 square feet.

The appellant stated that the property is zoned 20-Agricultural and is wetland. The property cannot be divided and is not desirable on the market. The appellant's evidence included a summary appraisal performed by Kitty L. Hardy of Appraisal Group indicating a value of \$500,000 as of July 2020.

The appellant requested a value of \$653,000.

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 independent appraisal is a significant data point even though it is 17 months before the assessment date and the Assessor's comparable properties are not comparable to the subject property. The independent appraisal trended to the assessment date supports a value of \$653,000.

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 \$653,000 as of January 1, 2022.

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

Mailed on December 30, 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: EPSTEIN DOUGLAS & EPSTEIN CATHERINE

EPSTEIN DOUGLAS & EPSTEIN CATHERINE
2709 NW CASCADE ST
CAMAS, WA 98607

ACCOUNT NUMBER: 90265-542

**PROPERTY LOCATION: 2709 NW CASCADE ST
CAMAS, WA 98607**

PETITION: 196

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	\$	252,500	\$	252,500
Improvements	\$	693,109	\$	629,704
Personal property				
ASSESSED VALUE	\$	945,609	BOE VALUE	\$ 882,204

Date of hearing: November 29, 2022

Recording ID# EPSTEIN

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:
Douglas Epstein

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,812 square feet, built in 1997 and is of good construction quality located on 0.28 acres. The home includes an additional 708 square feet of unfinished basement space.

The appellant stated that all comparables are in Assessor Neighborhood 224. They were selected for similarity to the subject property. There is some age difference in some of the homes, but their qualities are similar. The appellant submitted three comparable sales [#125403-024 sold for \$822,500 in March 2021; #90264-966 sold for \$793,125 in March 2021; and #986031-338 sold for \$1,071,600 in May 2021].

The appellant requested a value of \$882,204.

The appellant's comparable sales and the trended 2021 value supports the requested value of \$882,204.

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 \$882,204 as of January 1, 2022.

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

Mailed on December 30, 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: PETERSON RANDY & PETERSON LAURA

PETERSON RANDY & PETERSON LAURA
15504 SE MEADOW PARK DR
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92005-330

**PROPERTY LOCATION: 15504 SE MEADOW PARK DR
VANCOUVER, WA 98683**

PETITION: 198

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	\$	203,000	\$	203,000
Improvements	\$	321,307	\$	321,307
Personal property				
ASSESSED VALUE	\$	524,307	BOE VALUE	\$ 524,307

Date of hearing: November 29, 2022

Recording ID# PETERSON

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 1,954 square feet, built in 1986 and is of average plus construction quality located on 0.18 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$485,000.

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 provided no information to indicate a value different than the assessed value of \$524,307.

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 \$524,307 as of January 1, 2022.

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

Mailed on December 30, 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: NELSEN STEVEN & NELSEN ANGELLA

NELSEN STEVEN & NELSEN ANGELLA
310 W 24TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 57510-000

**PROPERTY LOCATION: 310 W 24TH ST
VANCOUVER, WA 98660**

PETITION: 199

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	\$ 238,290	\$ 238,290
Improvements	\$ 301,155	\$ 301,155
Personal property		
ASSESSED VALUE	\$ 539,445	BOE VALUE \$ 539,445

Date of hearing: November 29, 2022

Recording ID# NELSEN

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 1.5-story residence with 1,414 square feet, built in 1919 and is of average plus construction quality located on 0.16 acres. The home includes an additional 1,164 square feet of unfinished basement space. The property includes a detached garage measuring 270 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$482,379.

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 provided no information to indicate a value different than the assessed value of \$539,445.

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 \$539,445 as of January 1, 2022.

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

Mailed on December 30, 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: SPIRIT MASTER FUNDING VIII LLC

BIG AL'S
C/O DANIEL KIRKWOOD
2101 NE 129TH ST STE 200
VANCOUVER, WA 98686

ACCOUNT NUMBER: 115100-025

**PROPERTY LOCATION: 16615 SE 18TH ST
VANCOUVER, WA 98683**

PETITION: 201

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	\$ 1,891,670	\$ 1,891,670
Improvements	\$ 6,940,130	\$ 6,940,130
Personal property		
ASSESSED VALUE	\$ 8,831,800	BOE VALUE \$ 8,831,800

Date of hearing: November 29, 2022

Recording ID# SPIRITMASTER

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:
Daniel Kirkwood

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bowling alley, bar, and arcade located on 3.76 acres.

The appellant stated that the increase in the assessment does not match the subject building's value.

The appellant requested a value of \$7,507,021.

The appellant did not provide evidence that supports a value other than the assessed value of \$8,831,800.

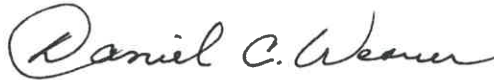
DECISION

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 \$8,831,800 as of January 1, 2022.

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

Mailed on December 30, 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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