



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SUTTER RUSSELL & SUTTER KAREN (C/B)

SUTTER RUSSELL & SUTTER KAREN (C/B)  
2601 NE 121ST ST  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:** 186656-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #165 OF SEC 26 T3NR1EWM 1.13A

**PETITION:** 202

**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:

	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
	<b>ASSESSED VALUE</b>	
Land	\$ 429,295	\$ 376,683
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 429,295</b>	<b>BOE VALUE \$ 376,683</b>

Date of hearing: November 30, 2022

Recording ID# SUTTER

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:  
Karen Sutter  
Russell Sutter (Spectator)

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.13-acre parcel of bare land.

The appellant stated that comparables were selected for similar size to the subject lot and what could be built. Adjustments were done for the building potential, taking water setbacks into account. The appellant submitted three comparable sales [#117891-015 sold for \$290,000 in March 2021; #186005-000 sold for \$320,000 in December 2021; and #19627-000 along with #192269-000 sold for \$1,149,000 in November 2021].

The appellant requested a value of \$376,683.

The appellant's comparable sales and analysis support the requested value of \$376,683.

## 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 \$376,683 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](http://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:** BENTON CAMAS LLC

BENTON CAMAS LLC  
C/O KISHORE KUMAR VUTUKURI  
13503 PROUD CLAIRON ST  
FRISCO, TX 75035

**ACCOUNT NUMBER:** 82973-000

**PROPERTY LOCATION:** 1213 NW BENTON ST  
CAMAS, WA 98607

**PETITION:** 203

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 150,401	\$ 150,401
Improvements	\$ 543,153	\$ 543,153
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 693,554</b>	<b>BOE VALUE \$ 693,554</b>

Date of hearing: November 30, 2022

Recording ID# BENTONCAMAS

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:

Kishore Vutukuri

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story duplex residence with 2,962 square feet, built in 2020 and is of fair plus construction quality located on 0.11 acres.

The representative referred to the submitted comparables. The subject and the comparables are duplex properties. The property was purchased for \$510,000 in January 2021. The appellant submitted three comparable sales [#80040-000 sold for \$550,000 in July 2021; #178152-000 sold for \$575,000 in January 2022; and #80065-000 sold for \$550,000 in July 2021]. The appellant provided no details of the comparable properties other than number of bedrooms and bathrooms.

The appellant requested a value of \$582,879.

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 did not provide sufficient evidence to overcome the assessed value of \$693,554.

## 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 \$693,554 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: GEHM BRYAN C & GEHM HALEY NICOLE**

GEHM BRYAN C & GEHM HALEY NICOLE  
5002 SW 6TH AVE  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 125614-000

**PROPERTY LOCATION:** 5002 SW 6TH AVE  
CAMAS, WA 98607

**PETITION:** 228

**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:

	<b>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	585,429	\$	585,429
Improvements	\$	373,824	\$	156,320
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>959,253</b>	<b>BOE VALUE</b>	<b>\$ 741,749</b>

Date of hearing: November 30, 2022

Recording ID# GEHM

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:  
Bryan Gehm

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,946 square feet, built in 1948 and is of average construction quality located on 0.85 acres. The home includes an additional 428 square feet of unfinished basement space.

The appellant stated that the subject is near the Columbia River, but in-between Evergreen Highway, Highway 14, and a railroad track. It is not of comparable value to the homes in the area. The appellant submitted three comparable sales [#37917-397 sold for \$600,000 in June 2021; #113935-000 sold for \$675,000 in July 2021; and #113816-000 sold for \$412,700 in February 2021].

The appellant requested a value of \$741,749.

The evidence and the testimony by the appellant indicates the property is in an undesirable place between railroad tracks, highway 14 and Evergreen highway and is a difficult property to properly value. The Assessor has previously indicated that the land value has been increased as a result of the significant increase in prior years and it is therefore increased to keep in line with land in the area. Using a trending methodology previously engaged by the Assessor the requested value of \$741,749 is supported.

## 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 \$741,749 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: WUNDERLI DANIEL & WUNDERLI ANGELA HANNAN**

WUNDERLI DANIEL & WUNDERLI ANGELA HANNAN  
27114 NE ROBINSON RD  
CAMAS, WA 98607

**ACCOUNT NUMBER: 178141-000**

**PROPERTY LOCATION: 27114 NE ROBINSON RD  
CAMAS, WA 98607**

**PETITION: 205**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 345,660	\$ 345,660
Improvements	\$ 958,624	\$ 958,624
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,304,284</b>	<b>BOE VALUE \$ 1,304,284</b>

Date of hearing: November 30, 2022

Recording ID# WUNDERLI

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:  
Dan Wunderli

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,504 square feet, built in 1946 and is of average plus construction quality located on 3 acres. The property includes a detached garage measuring 2,160 square feet with 896 square feet above, and a pole cover measuring 900 square feet.

The appellant referred to the submitted comparables. The property was purchased for \$1,140,000 in August 2020. The appellant submitted three comparable sales [#22366-436 sold for \$615,000 in May 2022; #22481-110 sold for \$925,000 in June 2022; and #21041-221 sold for \$475,000 in October 2021]. The appellant did not complete the comparable sales schedule that would allow the Board to compare the properties submitted.

The appellant requested a value of \$1,026,184.

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 evidence provided was not of sufficient detail to allow the board to use the information, leaving no context 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 \$1,304,284 as of January 1, 2022.

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

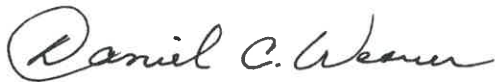
Mailed on December 30, 2022

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: KALMBACH FREDERICK & KALMBACH DINA**

KALMBACH FREDERICK & KALMBACH DINA  
18814 SE ALICIA CIR  
VANCOUVER, WA 98683

**ACCOUNT NUMBER: 177231-020**

**PROPERTY LOCATION: 18814 SE ALICIA CIR  
VANCOUVER, WA 98683**

**PETITION: 208**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 217,600	\$ 217,600
Improvements	\$ 455,301	\$ 407,400
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 672,901</b>	<b>BOE VALUE \$ 625,000</b>

Date of hearing: November 30, 2022

Recording ID# KALMBACH

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:  
 Frederick Kalmbach  
 Dina Kalmbach

Assessor:  
 None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,338 square feet, built in 2005 and is of average plus construction quality located on 0.18 acres.

The appellants stated that the estimate of value was determined from sales in the immediate neighborhood. The Assessor's comparables include homes with updated features. No updates have been made to the subject since purchase. The appellant submitted three comparable sales [#177231-018 sold for \$575,000 in June 2021; #177231-010 sold for \$578,000 in June 2020; and #177231-016 sold for \$538,000 in August 2021].

The appellant requested a value of \$519,000.

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 disagreed with the appraiser's findings. The details on page 2 of the Assessor's response recommend a change in assessed value to \$625,000.

Appellant's comparable property sales and the Assessor's suggested value on page 2 of their response support a value of \$625,000.

## 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 \$625,000 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: MCGUIRE JILL & CAWRSE ROBERT**

MCGUIRE JILL & CAWRSE ROBERT  
4262 NW SACAJAWEA CT  
CAMAS, WA 98607

**ACCOUNT NUMBER: 986031-260**

**PROPERTY LOCATION: 4262 NW SACAJAWEA CT  
CAMAS, WA 98607**

**PETITION: 209**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 239,600	\$ 239,600
Improvements	\$ 572,448	\$ 572,448
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 812,048</b>	<b>BOE VALUE \$ 812,048</b>

Date of hearing: November 30, 2022

Recording ID# MCGUIRE

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 Cawrse

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,085 square feet, built in 2013 and is of good minus construction quality located on 0.17 acres.

The appellant stated that comparables were selected for their similarity to the subject property. The appellant submitted three comparable sales [#986039-104 sold for \$699,995 in September 2021; #177663-334 sold for \$735,000 in February 2021; and #986035-166 sold for \$760,218 in May 2021].

The appellant requested a value of \$731,738.

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 appellant's comparable sales when adjusted for time support the assessed value of \$812,048.

## 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 \$812,048 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: RIDER BARBARA & RIDER DANIEL**

RIDER BARBARA & RIDER DANIEL  
PO BOX 647  
CAMAS, WA 98607

**ACCOUNT NUMBER: 1708610-000**

**PROPERTY LOCATION: 28418 NE 53RD ST  
CAMAS, WA 98607**

**PETITION: 210**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 336,000	\$ 336,000
Improvements	\$ 203,249	\$ 149,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 539,249</b>	<b>BOE VALUE \$ 485,000</b>

Date of hearing: November 30, 2022

Recording ID#: RIDER

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:  
Barbara Rider

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,356 square feet, built in 1977 and is of fair plus construction quality located on 2.5 acres.

The appellant stated that the property has not been well maintained, needing significant work to be done. The home has galvanized piping and acidic water, the roof has been damaged by trees and animals, the garage door is no longer functional, there is asbestos that cannot be floored over, and the slope of the lot makes it less usable. The appellant's evidence included a bid by Repipe Specialists for repiping for \$22,900 as of October 2022; a bid by Simms Electric for repairs for \$1,053 as of August 2022; a bid by Hi-Tops Construction for reroofing for \$16,944 as of April 2022; and a bid by Garage Harmony to replace the garage door for \$5,227 as of October 2022.

The appellant requested a value of \$376,865 which was updated to \$317,153 in the additional evidence submitted.

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 less the costs to cure the issues discussed above supports a value of \$485,000.

## 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 \$485,000 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:** H2 VIERS LLC

H2 VIERS LLC  
C/O MATT HINTON  
14010-A NE 3RD CT SUITE 106  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 181682-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #13 SEC 13 T3N R1EWM 43.26A

**PETITION:** 211

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 5,997,699	\$ 2,825,000
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 5,997,699</b>	<b>BOE VALUE \$ 2,825,000</b>

Date of hearing: November 30, 2022

Recording ID#: H2VIERS

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:  
Scott Farra (Agent)  
Nikole Duke (Project Manager)  
Rich Cassinelli (Appraiser)

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 43.26-acre parcel of bare land. (The appealed property is 43.26-acres. As of the date of the hearing, the property is listed as 44.87 acres, due to a recent addition.)

The representatives stated the subject is raw land, not in development at this time, with unknown costs to prepare the lots for building. The property includes stream buffers, ravines, habitat area, and roughly four acres of wetland. Public water is available, but public sewer is a quarter of a mile away. The minimum lot size is 9,000 square feet. A proposal was submitted for 60-70 lots, but there is no approved proposal as of January 2022. Additional parcels were acquired to the southwest, which added to the acreage of the subject. The cost per square foot of \$180 remains the same. The property was purchased for \$1,200,000 in May 2020. The appellant's evidence included an appraisal performed by Richard E. Cassinelli of Cassinelli Valuation LLC indicating a value of \$2,825,000 as of January 2022 which is derived from 1,884,406 square feet at \$1.50 per square foot.

The appellant originally requested a value of \$1,200,000 but revised that to \$2,825,000.

The independent appraisal requires a significant analysis of the property and comparable properties to arrive at a professional opinion of value and is the best measure of the value at \$2,825,000.

## 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 \$2,825,000 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  
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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: ROBLES CHRISTOBAL & BAGHERI SAURA**

ROBLES CHRISTOBAL & BAGHERI SAURA  
605 N ALLEN CREEK DR  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER: 986028-142**

**PROPERTY LOCATION: 605 N ALLEN CREEK DR  
RIDGEFIELD, WA 98642**

**PETITION: 213**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 154,730	\$ 154,730
Improvements	\$ 379,167	\$ 379,167
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 533,897</b>	<b>BOE VALUE \$ 533,897</b>

Date of hearing: November 30, 2022

Recording ID# ROBLES

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:  
Saura Bagheri

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,232 square feet, built in 2010 and is of average construction quality located on 0.21 acres.

The appellant stated that comparables were selected for age and qualities. The Assessor's comparables were significantly newer. The property was purchased for \$470,000 in July 2020.

The appellant requested a value of \$482,112.

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's comparable sales did not include sufficient delineation to clearly compare the properties and therefore did not overcome the value of \$533,897 set by the Assessor.

## 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 \$533,897 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](http://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: JONES ERNEST E II**

JONES ERNEST E II  
3607 NW SEWARD RD  
VANCOUVER, WA 98685

**ACCOUNT NUMBER: 184816-000**

**PROPERTY LOCATION: 3607 NW SEWARD RD  
VANCOUVER, WA 98685**

**PETITION: 214**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 326,862	\$ 326,862
Improvements	\$ 351,435	\$ 351,435
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 678,297</b>	<b>BOE VALUE \$ 678,297</b>

Date of hearing: November 30, 2022

Recording ID# JONES

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 3,144 square feet, built in 1973 and is of fair plus construction quality located on 2.4 acres. The home includes an additional 288 square feet of unfinished basement space.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$601,435.

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 did not provide comparable sales or other detail information to establish a value other than the assessed value of \$678,297.

## 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 \$678,297 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



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Daniel C. Weaver, Chairman

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