



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

**PROPERTY OWNER: SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE**

SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE  
20102 NE 16TH ST  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 172753-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #1 SEC 20 T2N R3EWM 40.55A

**PETITION:** 217

**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	\$ 6,718,156	\$ 1,000,000
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 6,718,156</b>	<b>BOE VALUE \$ 1,000,000</b>

Date of hearing: December 1, 2022

Recording ID# SCHNELL

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:  
Betty Schnell  
Louis Schnell  
Karen Rigley

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 40.55-acre parcel of bare land. The property includes a general-purpose building measuring 6,400 square feet, a machine shed measuring 950 square feet, and a general-purpose building measuring 2,400 square feet.

The appellants stated that a letter was received from the Department of Natural Resources, offering \$12,000 per acre for all 40 acres. No developers have expressed interest in the property. The land is farmed and is not developable. It floods several times every year and is considered habitat.

The appellant requested a value of \$800,000.

The property remains the same as prior years when there was an appraisal. The property floods every year and is not buildable without significant mitigation. The Department of Natural Resources has offered \$12,000 per acre or \$487,000 for the entire 40.55 acres. There has been no other interest in the property. The property should remain unchanged from 2021 at \$1,000,000.

## 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 \$1,000,000 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](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: GERHART SAMUEL R & STRONG EMILY M**

GERHART SAMUEL R & STRONG EMILY M  
309 NW 25TH PL  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 91050-316**

**PROPERTY LOCATION: 309 NW 25TH PL**  
BATTLE GROUND, WA 98604

**PETITION: 218**

**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>ASSESED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	123,250	\$	123,250
Improvements	\$	366,496	\$	366,496
Personal property				
<b>ASSESED VALUE</b>	<b>\$</b>	<b>489,746</b>	<b>BOE VALUE</b>	<b>\$ 489,746</b>

Date of hearing: December 1, 2022

Recording ID# GERHART

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:  
Emily Gerhart

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,449 square feet, built in 2000 and is of fair plus construction quality located on 0.15 acres.

The appellant stated that the home was purchased above the appraisal value. The home next door at 305 NW 25<sup>th</sup> Place sold for \$449,000. The property was purchased for \$453,000 in April 2021. The appellant's evidence referenced an appraisal performed by Crossroad Appraisal indicating a value of \$450,000 as of April 2021.

The appellant requested a value of \$400,000.

The Assessor's evidence included a 2021 property information card and a cover letter recommending no change to the assessed value.

The purchase price in April 2021 trended to January 1, 2022 exceeds the assessed value of the subject property.

## 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 \$489,746 as of January 1, 2022.

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

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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: LYNCH PATRICK C & LYNCH NICOLE K**

LYNCH PATRICK C & LYNCH NICOLE K  
27100 NE 9TH ST  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 175041-000

**PROPERTY LOCATION:** 27100 NE 9TH ST  
CAMAS, WA 98607

**PETITION:** 222

**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	\$	378,484	\$	378,484
Improvements	\$	131,345	\$	64,713
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>509,829</b>	<b>BOE VALUE</b>	<b>\$ 443,197</b>

Date of hearing: December 1, 2022

Recording ID# LYNCH

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:  
Patrick Lynch

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 936 square feet, built in 1963 and is of fair construction quality located on 5.7 acres. The property includes a shed measuring 304 square feet and a general-purpose building measuring 884 square feet.

The appellant stated that the Assessor has offered a reduction to the structure valuation. The Assessor's comparables indicate an 11.8% increase. The appellant submitted three comparable sales [#142400-000 sold for \$265,000 in February 2020; and #171137-000 sold for \$250,000 in August 2020]. The sale of #137285-010 is older and holds diminished weight in representing market value. The appellant's evidence included bids by Armadas Exterior for roof work for \$15,773, \$3,469, \$15,366, \$19,496, \$4,550, and \$18,896, as of January 2021; a bid by Rogue Electric LLC for rewiring for \$9,800 as of March 2021; a bid by Home Depot for windows for \$9,723 as of March 2021; and a bid by Leakproslumbing for repiping for \$3,850.

The appellant requested a value of \$292,758.

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 \$443,197.

The Assessor made a good faith effort to allow for the condition of the property and the costs to cure certain deficiencies in the property. The Assessor suggested changing the assessed value to \$443,197.

## 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 \$443,197 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: DERRY DAVID D & DERRY JILL E**

DERRY DAVID D & DERRY JILL E  
5010 SE 362ND AVE  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 133030-000

**PROPERTY LOCATION:** 5010 SE 362ND AVE  
WASHOUGAL, WA 98671

**PETITION:** 226

**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	\$ 401,242	\$ 401,242
Improvements	\$ 801,319	\$ 578,758
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,202,561</b>	<b>BOE VALUE \$ 980,000</b>

Date of hearing: December 1, 2022

Recording ID# DERRY

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:  
Dave Derry

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,107 square feet, built in 2004 and is of good construction quality located on 5.46 acres. The home includes an additional 1,537 square feet of unfinished daylight basement space.

The appellant stated that comparables were selected for their similarity to the subject property in age, sale date, zoning, and size. Adjustments were made to align them more closely with the subject property. The average of the adjusted comparable sales came out to \$980,000. The appellant submitted three comparable sales [#143131-000 sold for \$1,059,000 in March 2021; #137552-000 sold for \$810,000 in December 2021; and #137147-000 sold for \$1,025,000 in March 2022].

The appellant requested a value of \$1,050,000 which was updated to \$980,000 at the hearing.

The appellant's comparable sales support the requested value of \$980,000.

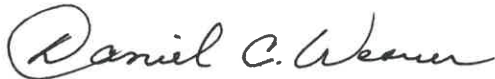
## DECISION

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 \$980,000 as of January 1, 2022.

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

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The Board of Equalization  
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: EBERT RUDOLPH J**

EBERT RUDOLPH J  
PO BOX 603  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 226477-000**

**PROPERTY LOCATION: 24032 NE 167TH AVE  
BATTLE GROUND, WA 98604**

**PETITION: 227**

**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	\$ 362,019	\$ 362,019
Improvements	\$ 225,263	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 587,282</b>	<b>BOE VALUE \$ 362,019</b>

Date of hearing: December 1, 2022

Recording ID# EBERT

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 2,200 square feet, built in 1948 and is of average construction quality located on 9.98 acres. The property includes three sheds, all measuring 480 square feet.

The appellant's evidence included photos of the property's condition.

The appellant requested a value of \$0.

The condition of the house indicates it is of no value therefore only the land value should be included in the assessed value of \$362,019.

## 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 \$362,019 as of January 1, 2022.

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