



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BOESCH JOHN & BOESCH BECKY

BOESCH JOHN & BOESCH BECKY
PO BOX 736
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140479-000

**PROPERTY LOCATION: 3204 NE 360TH AVE
WASHOUGAL, WA 98671**

PETITION: 232

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	\$ 252,368	\$ 252,368
Improvements	\$ 484,844	\$ 336,439
Personal property		
ASSESSED VALUE	\$ 737,212	BOE VALUE \$ 588,807

Date of hearing: December 13, 2022

Recording ID# BOESCH

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:
John Boesch

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,738 square feet, built in 1996 and is of average construction quality located on 5.1 acres. The home includes an additional 1,339 square feet of unfinished basement space. The property includes a detached garage measuring 660 square feet with 200 square feet above.

The appellant stated that comparables were chosen for their similarity to the subject property. The subject lot is steep and unusable. The appellant submitted three comparable sales [#140440-000 sold for \$599,000 in December 2021; #140464-000 sold for \$500,000 in September 2021; and #139816-000 sold for \$535,000 in December 2021].

The appellant requested a value of \$588,807.

The appellant comparable sales and analysis support the requested value of \$588,807.

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 \$588,807 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: KOHUT WILLIAM S & KOHUT SUE E

KOHUT WILLIAM S & KOHUT SUE E
4034 NW 77TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 172956-064

PROPERTY LOCATION: 4034 NW 77TH AVE
CAMAS, WA 98607

PETITION: 234

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	\$ 0	\$ 0
Improvements	\$ 643,762	\$ 600,000
Personal property		
ASSESSED VALUE	\$ 643,762	BOE VALUE \$ 600,000

Date of hearing: December 13, 2022

Recording ID# KOHUT

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:
William Kohut

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story condominium residence with 2,543 square feet, built in 2006 and is of very good minus construction quality. The home includes a passenger elevator.

The appellant stated that due to changes in developers and owners, there is a 15-year gap in age for some units and some older units have been renovated.

The appellant requested a value of \$550,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, a map of comparable sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor comparable sales #172956-064, #172956-062 and #172956-006 all support a value of \$600,000. However, the Assessor comparable sale #172956-026 is significantly larger, has significant upgrades, is on the golf course, and shows an adjusted sale price of \$937,319.

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 \$600,000 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: HALLOCK THEODORE M & HALLOCK FRANCES M

HALLOCK THEODORE M & HALLOCK FRANCES M
25705 NE 74TH CT
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 227393-008

PROPERTY LOCATION: 25705 NE 74TH CT
BATTLE GROUND, WA 98604

PETITION: 235

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	\$ 292,989	\$ 292,989
Improvements	\$ 798,836	\$ 798,836
Personal property		
ASSESSED VALUE	\$ 1,091,825	BOE VALUE \$ 1,091,825

Date of hearing: December 13, 2022

Recording ID# HALLOCK

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:
 Theodore Hallock
 Frances Hallock (Spectator)

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,620 square feet, built in 2001 and is of good construction quality located on 1.94 acres.

The appellants stated that the comparables submitted demonstrate that the subject should be valued at \$849,000. The subject has restricted usability and geological hazard area due to slope. There were a significant number of trees removed between the subdivision and the road, leading to a significant increase in road noise, wind exposure, and crime. There is a farm directly adjacent to the neighborhood that causes smell and animals wandering into the neighborhood. The appellant submitted six comparable sales [#227393-004 sold for \$899,000 in November 2021; #228041-000 sold for \$925,000 in December 2021; #227826-000 sold for \$832,000 in October 2021; #227385-005 sold for \$725,000 in August 2021; #986043-414 sold for \$944,000 in October 2021; and #227705-000 sold for \$770,000 in June 2021].

The appellant requested a value of \$925,000.

The appellant comparable sales when adjusted for time of sale and size support the Assessor's value of \$1,091,825.

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 \$1,091,825 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: GEORGE DANIEL H & GEORGE LINDSEY ANNE

GEORGE DANIEL H & GEORGE LINDSEY ANNE
701 NE 154TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 185408-000

PROPERTY LOCATION: 701 NE 154TH ST
VANCOUVER, WA 98685

PETITION: 236

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	\$ 343,750	\$ 343,750
Improvements	\$ 823,782	\$ 556,250
Personal property		
ASSESSED VALUE	\$ 1,167,532	BOE VALUE \$ 900,000

Date of hearing: December 13, 2022

Recording ID# GEORGE

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 George
Lindsey George

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,348 square feet, built in 2016 and is of average plus construction quality located on 1.5 acres. The home includes an additional 1,324 square feet of unfinished basement space and a passenger elevator. The property includes a detached garage measuring 384 square feet and an additional 1.5-story residence measuring 1,400 square feet, with a 640 square foot basement.

The appellants stated that the original home is still on the property and will cost roughly \$30,000 to remove. It is not livable and should not be factored into living space. It should be considered a liability, not an added value for the assessment. The newer home that is in use is 2,348 square feet with a 1,324 square foot unfinished basement. The old house seems to be added in to make the total of 3,700, which is not correct. The appellant submitted six comparable sales [#185538-000 sold for \$408,000 in January 2022; #186201-002 sold along with #186201-020 for \$899,900 in March 2022; #185404-000 sold for \$1,195,000 in April 2022; #182190-000 sold for \$700,000 in May 2022; #185531-000 sold for \$405,000 in May 2021; and #116784-000 sold along with #116785-000 for \$475,000 in October 2021].

The appellant requested a value of \$780,990.

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 \$1,111,222.

The Assessor's evidence includes a sales grid that incorrectly shows the subject property at 3,749 square feet when it is actually only 2,348 square feet with an unfinished basement of 1,324 square feet. In addition, the Assessor also lists a guest house of 1,400 square feet with an unfinished basement of 640 square feet. The guest house is actually a prior home on the property which is not permitted for use and the basement is actually only a crawl space because it is only 6 feet tall. The home is scheduled to be demolished at a cost of \$30,000. The Assessor has erroneously compared the subject to much larger homes. The appellant's comparable sales when adjusted for time and size support a value of \$900,000.

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 \$900,000 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: HOLLIS BRANDON KANE TODD & HOLLIS DEBORAH MARIE

HOLLIS BRANDON KANE TODD & HOLLIS DEBORAH MARIE
PO BOX 803
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 258690-000

PROPERTY LOCATION: 1107 NW 359TH ST
LA CENTER, WA 98629

PETITION: 240

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	\$ 283,220	\$ 283,220
Improvements	\$ 278,044	\$ 278,044
Personal property		
ASSESSED VALUE	\$ 561,264	BOE VALUE \$ 561,264

Date of hearing: December 13, 2022

Recording ID# HOLLIS

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 2,208 square feet, built in 1963 and is of average construction quality located on 7.42 acres. The property includes a barn measuring 1,700 square feet.

The property was purchased for \$250,000 in February 2020. No detail information was included with the appeal.

The appellant requested a value of \$463,044.

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 did not provide comparable sales or other information to prove a value other than the assessed value of \$561,264.

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 \$561,264 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: BOWER BYARD

BOWER BYARD
5565 E EVERGREEN BLVD UNIT 3106
VANCOUVER, WA 98661

ACCOUNT NUMBER: 35770-267

**PROPERTY LOCATION: 5565 E EVERGREEN BLVD UNIT 3106
VANCOUVER, WA 98661**

PETITION: 241

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	\$ 0	\$ 0
Improvements	\$ 281,734	\$ 239,553
Personal property		
ASSESSED VALUE	\$ 281,734	BOE VALUE \$ 239,553

Date of hearing: December 13, 2022

Recording ID# BOWER

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:
Byard Bower

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,236 square feet, built in 1972 and is of average construction quality. The property includes a carport measuring 240 square feet.

The appellant stated that the unit received a repiping assessment for \$31,250. The comparables selected by the Assessor's Office are on the fourth floor. The subject is on the first floor with no view of the river. No improvements have been made to the subject unit. The appellant submitted three comparable sales [#35770-299 sold for \$211,000 in January 2022; #35770-341 sold for \$230,000 in October 2021; and #35770-339 sold for \$239,000 in August 2021]. The appellant's evidence also included a repiping assessment cost schedule for the complex.

The appellant requested a value of \$220,000.

The Assessor's evidence included a list of comparable sales, a 2021 property information card, a comparable sales map, and a cover letter recommending the assessed value be reduced to \$239,553. The appellant disagreed with the appraiser's findings.

The Assessor recommended reducing the value of the subject property to \$239,533 which is more than the value of the re-piping to allow for other comparable property values presented.


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 \$239,553 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: BALKEMA DOUG R & BALKEMA EVA

BALKEMA DOUG R & BALKEMA EVA
16313 NE 96TH ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 194592-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #50 SEC 12 T3N R2EWM 5.00A

PETITION: 242

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	\$ 322,562	\$ 293,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 322,562	BOE VALUE \$ 293,000

Date of hearing: December 13, 2022

Recording ID# BALKEMA

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 5-acre parcel of bare land.

The appellant submitted four comparable sales [#197169-010 sold for \$255,000 in September 2021; #194995-000 sold for \$299,000 in March 2021; #200600-000 sold for \$369,000 in July 2021; and #197183-000 sold for \$565,000 in June 2021]. The appellant's evidence also included a wetland and habitat report.

The appellant requested a value of \$193,000.

The appellant comparable sales and the trending of land values at 8.6% support a value of \$293,000.

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 \$293,000 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: CAMPBELL LEE E & CAMPBELL SANDRA STEPHENS

CAMPBELL LEE E & CAMPBELL SANDRA STEPHENS
2028 SE OAK ST
PORTLAND, OR 97214

ACCOUNT NUMBER: 986027-715

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #28 SEC 28 T2NR4EWM 1.50A

PETITION: 243

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	\$ 55,652	\$ 15,300
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 55,652	BOE VALUE \$ 15,300

Date of hearing: December 13, 2022

Recording ID# CAMPBELL

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:
Lee Campbell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-acre parcel of bare land.

The appellant stated that the property is only accessible by a prescriptive easement that the neighbor has stated will only be allowed to the appellant. The property was acquired through a tax auction for \$15,300 in 2017. It cannot be built on aside from possibly a shed. A comparable property sold for \$31,000 at an auction and was only bid on by adjacent owners. The appellant submitted one comparable sale [#141818-000 sold for \$31,000 in January 2020. The appellant's evidence also included a bid by A1 Hauling & Site Clean Up LLC to clean up the property for \$58,319 as of October 2017.

The appellant requested a value of \$15,300.

The appellant's bid for junk removal and restrictions on the development of the property as well as the Assessor's stipulation before a Washington State Board of Tax Appeals hearing support the requested value of \$15,300.

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 \$15,300 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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