



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANSEN HANH & HANSEN PAUL

HANSEN HANH & HANSEN PAUL
1002 NE 167TH AVE
VANCOUVER, WA 98684

ACCOUNT NUMBER: 164524-100

**PROPERTY LOCATION: 1002 NE 167TH AVE
VANCOUVER, WA 98684**

PETITION: 245

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	\$ 182,250	\$ 182,250
Improvements	\$ 341,271	\$ 341,271
Personal property		
ASSESSED VALUE	\$ 523,521	BOE VALUE \$ 523,521

Date of hearing: December 14, 2022

Recording ID# HANSEN

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:
Paul Hansen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,930 square feet, built in 2002 and is of average minus construction quality located on 0.15 acres.

The appellant stated that the comparables indicate a lower valuation. They are near the assessment date, comparable to the subject, and are all below \$500,000. The appellant submitted three comparable sales [#172117-022 sold for \$471,000 in January 2022; #164262-052 sold for \$430,000 in March 2022; and #164364-066 sold for \$495,000 in March 2022].

The appellant requested a value of \$475,000.

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 Assessor's comparable sales were all in the same neighborhood as the subject property and support the assessed value of \$523,521.

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 \$523,521 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: LUNGWITZ GARY & LUNGWITZ ELLA

LUNGWITZ GARY & LUNGWITZ ELLA
PO BOX 2464
VANCOUVER, WA 98668

ACCOUNT NUMBER: 160736-005

**PROPERTY LOCATION: 6512 NE 48TH CIR
VANCOUVER, WA 98661**

PETITION: 247

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	\$ 315,162	\$ 315,162
Improvements	\$ 575,654	\$ 575,654
Personal property		
ASSESSED VALUE	\$ 890,816	BOE VALUE \$ 890,816

Date of hearing: December 14, 2022

Recording ID# LUNGWITZ

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 3,539 square feet, built in 2001 and is of good construction quality located on 1.2 acres. The property includes a detached garage measuring 2,483 square feet with 974 square feet above.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$720,000.

The appellant did not provide any evidence to prove a value other than the assessed value of \$890,816.

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 \$890,816 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: GOURLEY JEFFERSON B & GOURLEY MARY S

GOURLEY JEFFERSON B & GOURLEY MARY S
8401 NE 299TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 224806-000

**PROPERTY LOCATION: 8401 NE 299TH ST
BATTLE GROUND, WA 98604**

PETITION: 256

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	\$ 247,183	\$ 247,183
Improvements	\$ 665,949	\$ 552,817
Personal property		
ASSESSED VALUE	\$ 913,132	BOE VALUE \$ 800,000

Date of hearing: December 14, 2022

Recording ID# GOURLEY

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:
Mary Gourley

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,640 square feet, built in 2007 and is of good construction quality located on 5 acres. The property includes a general-purpose building measuring 1,120 square feet, a shed measuring 200 square feet, and a pool measuring 648 square feet.

The appellant stated that comparables were selected from the surrounding area with similar builds to the subject. The outbuildings on the property are a garage-type shop and a pool-house. The appraisal indicated a hot tub, but this is in fact a small 1-foot-deep child pool. One of the bedrooms is actually an office. The home is listed as good quality but should instead be average based on the materials that were used to construct and finish it. The appellant submitted three comparable sales [#224725-000 sold along with #24726-000 and #224727-000 for \$665,000 in August 2021; #267018-000 sold for \$778,000 in January 2021; and #222313-000 sold for \$710,000 in June 2021].

The appellant requested a value of \$728,302.

The appellant comparable sales support a value of \$800,000.

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 \$800,000 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: GOCHNEUR RUSSELL G & GOCHNEUR DENICE A

GOCHNEUR RUSSELL G & GOCHNEUR DENICE A
3874 FOREST VIEW DR
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 1301151-000

**PROPERTY LOCATION: 3874 FOREST VIEW DR
WASHOUGAL, WA 98671**

PETITION: 258

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	\$	154,800	\$	154,800
Improvements	\$	392,479	\$	392,479
Personal property				
ASSESSED VALUE	\$	547,279	BOE VALUE	\$ 547,279

Date of hearing: December 14, 2022

Recording ID# GOCHNEUR

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:
Denice Gochneur

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,957 square feet, built in 2005 and is of good minus construction quality located on 0.16 acres.

The appellant stated that the comparables and market activity do not support the assessed value. The appellant's evidence referenced an appraisal performed by Steven P. Smith indicating a value of \$420,000 as of June 2020. The appellant submitted three comparable sales [#134140-232 sold for \$471,000 in June 2021; #134140-098 sold for \$485,000 in March 2022; and #131918-004 sold for \$436,000 in December 2021].

The appellant requested a value of \$430,000.

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 Assessor's comparable sales were all in the subject's neighborhood and were approximately the same size and quality and support the assessed value of \$547,279.

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 \$547,279 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: MARTIN DAVID & MARTIN PAMELA

MARTIN DAVID & MARTIN PAMELA
7017 NE 391ST ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 263543-000

**PROPERTY LOCATION: 7017 NE 391ST ST
LA CENTER, WA 98629**

PETITION: 259

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	\$ 296,067	\$ 296,067
Improvements	\$ 175,642	\$ 147,111
Personal property		
ASSESSED VALUE	\$ 471,709	BOE VALUE \$ 443,178

Date of hearing: December 14, 2022

Recording ID# MARTIN

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:
David Martin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,890 square feet, built in 1990 and is of fair plus construction quality located on 5 acres. The home includes an additional 1,098 square feet of unfinished basement space. The property includes a detached garage measuring 576 square feet.

The appellant stated that repairs needed were deducted from the assessment to arrive at an estimate of \$445,178. The appellant's evidence included a bid by Home Guard Exteriors to replace windows for \$28,531.

The appellant requested a value of \$426,714 which was updated to \$443,178 in the additional evidence submitted.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The assessed value less the bid for new windows supports a value of \$443,178.

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 \$443,178 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: LENGVENIS DYLAN R & LENGVENIS JENNIFER

LENGVENIS DYLAN R & LENGVENIS JENNIFER
1209 W 39TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 88-000

PROPERTY LOCATION: 1209 W 39TH ST
VANCOUVER, WA 98660

PETITION: 260

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	\$ 204,288	\$ 204,288
Improvements	\$ 190,029	\$ 132,599
Personal property		
ASSESSED VALUE	\$ 394,317	BOE VALUE \$ 336,887

Date of hearing: December 14, 2022

Recording ID# LENGVENIS

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:
Jennifer Lengvenis

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,048 square feet, built in 1910 and is of fair plus construction quality located on 0.26 acres. The home includes an additional 711 square feet of unfinished basement space. The property includes a general-purpose building measuring 360 square feet.

The appellant stated that there is a homeless camp immediately nearby the home with several car campers and trailers. There is significant noise, fighting, trash, and animal problems.

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

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 Assessor's comparable sales do not take into account the location and terrible environment in the area around the subject property. The evidence indicates the property has not increased in value like other property in Clark County. The property has not increased in value from the value of \$336,887 set in 2021.

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 \$336,887 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: WINN KAYA ETAL

ANDERSON STEVE
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 201167-015

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #1 & #2 LOT 4 SP1-687 2.62A

PETITION: 252

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	\$ 258,918	\$ 180,716
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 258,918	BOE VALUE \$ 180,716

Date of hearing: December 14, 2022

Recording ID# WINN

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:
Steve Anderson (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.62-acre parcel of bare land.

The representative stated that the three properties were bought together for \$560,000 after 51 days on the market. The representative's estimate is \$691,300 in assessed value after adjustments. Comparable properties in the neighborhood were considered in the adjustment. The lots are not developable due to their small size and the structures would need to be removed. The property was purchased as part of a group of three (#201167-015, #201167-019, & #202301-015) for \$560,000 in May 2020.

The appellant requested a value of \$181,242.

The appellant argued that the three properties should be trended from the purchase date to the assessment date of January 1, 2022. Trending (5% for 2020 and 21% for 2021) the \$560,000 from May 2020 yields a value of \$711,480 for the total of the three properties. Allocating the \$711,480 in the same ratio as the three properties assessed value yields a value of \$180,716 for this property.

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 \$180,716 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: WINN KAYA ETAL

ANDERSON STEVE
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 201167-019

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #3 LOT 4 SP1-687 .38A

PETITION: 253

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	\$	28,335	\$	28,335
Improvements	\$	19,387	\$	5,105
Personal property				
ASSESSED VALUE	\$	47,722	BOE VALUE	\$ 33,440

Date of hearing: December 14, 2022

Recording ID# WINN

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:
Steve Anderson (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.38-acre parcel. The property includes a pole cover measuring 900 square feet, and a freestanding building measuring 1,100 square feet with 320 square feet above and a 460 square foot lean-to.

The representative stated that the three properties were bought together for \$560,000 after 51 days on the market. The representative's estimate is \$691,300 in assessed value after adjustments. Comparable properties in the neighborhood were considered in the adjustment. The lots are not developable due to their small size and the structures would need to be removed. The property was purchased as part of a group of three (#201167-015, #201167-019, & #202301-015) for \$560,000 in May 2020.

The appellant requested a value of \$28,938.

The appellant argued that the three properties should be trended from the purchase date to the assessment date of January 1, 2022. Trending (5% for 2020 and 21% for 2021) the \$560,000 from May 2020 yields a value of \$711,480 for the total of the three properties. Allocating the \$711,480 in the same ratio as the three properties assessed value yields a value of \$33,440 for this property.

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 \$33,440 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: WINN KAYA ETAL

ANDERSON STEVE
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 202301-015

**PROPERTY LOCATION: 19806 NE 224TH AVE
BRUSH PRAIRIE, WA 98606**

PETITION: 254

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	\$ 309,007	\$ 309,007
Improvements	\$ 404,511	\$ 188,317
Personal property		
ASSESSED VALUE	\$ 713,518	BOE VALUE \$ 497,324

Date of hearing: December 14, 2022

Recording ID# WINN

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:
Steve Anderson (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,515 square feet, built in 1979 and is of average construction quality located on 2.78 acres.

The representative stated that the three properties were bought together for \$560,000 after 51 days on the market. The representative's estimate is \$691,300 in assessed value after adjustments. Comparable properties in the neighborhood were considered in the adjustment. The lots are not developable due to their small size and the structures would need to be removed. The property was purchased as part of a group of three (#201167-015, #201167-019, & #202301-015) for \$560,000 in May 2020.

The appellant requested a value of \$485,100.

The appellant argued that the three properties should be trended from the purchase date to the assessment date of January 1, 2022. Trending (5% for 2020 and 21% for 2021) the \$560,000 from May 2020 yields a value of \$711,480 for the total of the three properties. Allocating the \$711,480 in the same ratio as the three properties assessed value yields a value of \$497,324 for this property.

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 \$497,324 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: GUTH MARK GEORGE & GUTH YING SUN

ANDERSON STEVE
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 92008-082

PROPERTY LOCATION: 3810 SE RIVERCREST AVE
VANCOUVER, WA 98683

PETITION: 255

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	\$ 357,500	\$ 357,500
Improvements	\$ 693,965	\$ 572,500
Personal property		
ASSESSED VALUE	\$ 1,051,465	BOE VALUE \$ 930,000

Date of hearing: December 14, 2022

Recording ID# GUTH

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:
Steve Anderson (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,516 square feet, built in 1990 and is of very good plus construction quality located on 0.44 acres. The property includes a detached garage measuring 392 square feet.

The representative stated that the estimate of value was originally \$777,000 based on sales trends. In light of comparables, the updated estimate is now \$930,000. There are five comparable sales in the area, which range from \$896,700 to \$1,278,000 after adjustments. These homes are similar in age, square footage, bathrooms, and other features. The subject home was purchased for \$620,000 in June 2019. The appellant submitted five comparable sales [#122575-006 sold for \$900,000 in August 2022; #122575-030 sold for \$912,000 in March 2022; #114784-296 sold for \$1,050,000 in December 2021; #92008-994 sold for \$1,166,000 in March 2022; and #92009-910 sold for \$1,200,000 in February 2022].

The appellant requested a value of \$777,000, which was updated to \$930,000 at the hearing.

The appellant's comparable sales support a value of \$930,000.

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 \$930,000 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.

**** 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. ****