



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OH ROBERT J & CORDOVA JEANNETTE A

OH ROBERT J & CORDOVA JEANNETTE A
611 W 24TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 56420-000

**PROPERTY LOCATION: 611 W 24TH ST
VANCOUVER, WA 98660**

PETITION: 263

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 222,217	\$ 222,217
Improvements	\$ 246,749	\$ 246,749
Personal property		
ASSESSED VALUE	\$ 468,966	BOE VALUE \$ 468,966

Date of hearing: December 15, 2022

Recording ID# OH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,226 square feet, built in 1927 and is of average plus construction quality located on 0.1 acres. The home includes an additional 770 square feet of unfinished basement space.

The appellant submitted three comparable sales [#16048-200 sold for \$290,000 in September 2021; #99777-181 sold for \$340,000 in April 2021; and #150011-000 sold for \$322,000 in February 2021].

The appellant requested a value of \$350,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales were all in the subjects neighborhood and were overall better comparable sales than the appellant's and support the assessed value of \$468,966.


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 \$468,966 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: FANDELL JEFFREY & FANDELL FRANCES

FANDELL JEFFREY & FANDELL FRANCES
610 E RAISON CT
KUNA, ID 83634-4912

ACCOUNT NUMBER: 213991-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #42 SEC 21 T4N R1EWM 3.11A

PETITION: 267

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	\$ 676,956	\$ 375,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 676,956	BOE VALUE \$ 375,000

Date of hearing: December 15, 2022

Recording ID# FANDELL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
Dick Riley

Appellant:
Jeff Fandell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.11-acre parcel of bare land.

The appellant stated that the property is wedge-shaped and due to setbacks, there are areas that are unbuildable. Open space of .75 acres is required by the City of Ridgefield, there is wetland buffer over 0.5 acres of the lot, and an Oregon White Oak buffer restricts an additional 0.2 acres. The total area restricted is roughly 1.5 acres. Access to the property is only available from Pioneer Street after crossing a bridge. Water and sewer would require installation of lines all the way to the north end. Over 50% of the lot is restricted from building and the expenses to develop the property inhibit the buildability. Only a single home could be built with minimal issues. Developers have looked into construction and backed off. The appellant's evidence included an appraisal performed by Jerin Harper indicating a value of \$375,000 as of July 2022. The appellant's evidence included details regarding the difficulties in utilizing the property.

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

The information supplied by the appellant indicates the property is severely restricted and does not lend itself to development. In addition, the independent appraiser indicated there were restriction and gave their opinion of value at \$375,000.

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 \$375,000 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: BROWN GUY & BROWN WILMA

BROWN GUY & BROWN WILMA
16215 NE 61ST AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 195981-010

**PROPERTY LOCATION: 16215 NE 61ST AVE
VANCOUVER, WA 98685**

PETITION: 268

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	\$ 289,519	\$ 289,519
Improvements	\$ 269,161	\$ 269,161
Personal property		
ASSESSED VALUE	\$ 558,680	BOE VALUE \$ 558,680

Date of hearing: December 15, 2022

Recording ID# BROWN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
Dick Riley

Appellant:
Guy Brown
Dee Reins (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,620 square feet, built in 1978 and is of average construction quality located on 2.5 acres. The property includes a general-purpose building measuring 1,440 square feet.

The appellant stated that roughly 40% of the property is underwater or considered a buffer zone, as it extends out into Leaper Lake. A new heating system is needed, which will cost roughly \$10,000. The subject has not been remodeled. The appellant's evidence included a bid by Area Heating & Cooling to replace the heating and cooling system for \$9,930 as of May 2022.

The appellant requested a value of \$396,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The appellant provided no comparable sales information or other quantitative information to support the requested value. The Assessor's information supports the assessed value of \$558,680.

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 \$558,680 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: ROBERTSON RICHARD T & ROBERTSON BEVERLY J

ROBERTSON RICHARD T & ROBERTSON BEVERLY J
PO BOX 208
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 127443-000

**PROPERTY LOCATION: 3134 NW MCINTOSH RD
CAMAS, WA 98607**

PETITION: 269

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	\$ 419,066	\$ 419,066
Improvements	\$ 222,712	\$ 0
Personal property		
ASSESSED VALUE	\$ 641,778	BOE VALUE \$ 419,066

Date of hearing: December 15, 2022

Recording ID# ROBERTSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
Dick Riley

Appellant:
Richard Robertson

Assessor: ,
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,808 square feet, built in 1920 and is of fair construction quality located on 0.72 acres. The home includes an additional 300 square feet of unfinished basement space.

The appellant stated that the property value should be raised but not the house. The home is not rented and is mainly for storage, as the roof leaks. It is a liability and will cost money to demolish. A portion of the property is steep leaving only part for a single homesite. The property was purchased directly. The property was purchased for \$300,000 in May 2021.

The appellant requested a value of \$324,000.

The property is only worth the value of the land set by the Assessor of \$419,066.

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 \$419,066 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: WINTERS ROBERT & WINTERS PENNY

WINTERS ROBERT & WINTERS PENNY
17801 NE HOMESTEAD DR
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 119202-208

**PROPERTY LOCATION: 17801 NE HOMESTEAD DR
BRUSH PRAIRIE, WA 98606**

PETITION: 270

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	\$ 204,750	\$ 204,750
Improvements	\$ 427,524	\$ 427,524
Personal property		
ASSESSED VALUE	\$ 632,274	BOE VALUE \$ 632,274

Date of hearing: December 15, 2022

Recording ID# WINTERS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
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 2,292 square feet, built in 1987 and is of good construction quality located on 0.64 acres.

No detailed quantitative information was provided for Board review.

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

The appellant provided no comparable sales or other detail information to support a value other than the assessed value of \$632,274.

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 \$632,274 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: ABE KRISTEN M

ABE KRISTEN M
19754 SE 38TH WAY
CAMAS, WA 98607

ACCOUNT NUMBER: 125853-168

**PROPERTY LOCATION: 19754 SE 38TH WAY
CAMAS, WA 98607**

PETITION: 319

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	\$ 170,313	\$ 170,313
Improvements	\$ 349,574	\$ 349,574
Personal property		
ASSESSED VALUE	\$ 519,887	BOE VALUE \$ 519,887

Date of hearing: December 15, 2022

Recording ID# ABE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Rose
Dick Riley

Appellant:
Kristen Abe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,146 square feet, built in 2005 and is of average construction quality located on 0.06 acres.

The appellant stated that within the neighborhood there is variation in quality and style. No improvements have been done to the subject home. The appellant submitted three comparable sales [#125853-134 sold for \$476,000 in April 2022; #1946-887 sold for \$495,000 in July 2022; and #22291-801 sold for \$439,000 in August 2022].

The appellant requested a value of \$494,337.

The appellant information did not provide support for a value other than the assessed value of \$519,887.

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 \$519,887 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: LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES

LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES
PO BOX 1957
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 192610-000

**PROPERTY LOCATION: 20808 NE 96TH AVE
BATTLE GROUND, WA 98604**

PETITION: 320

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	\$ 411,700	\$ 411,700
Improvements	\$ 1,110,409	\$ 1,110,409
Personal property		
ASSESSED VALUE	\$ 1,522,109	BOE VALUE \$ 1,522,109

Date of hearing: December 15, 2022

Recording ID# LEMEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Rose

Dick Riley

Appellant:

Mike Lemen

Debbie Lemen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,529 square feet, built in 2006 and is of good construction quality located on 5 acres. The home includes an outdoor living area measuring 593 square feet. The property includes a detached garage measuring 1,704 square feet with 1,269 square feet above.

The appellants stated that the average of the comparable sales comes to \$278 per square foot. Comparable #3 is larger and of better condition, with additional bedrooms. The subject basement is only partially finished with no walkout. The area above the garage is storage. The appellant submitted three comparable sales [#986033-729 sold for \$1,000,000 in September 2021; #211008-010 sold for \$1,299,000 in September 2021; and #215418-000 sold for \$1,559,000 in September 2021].

The appellant requested a value of \$1,200,000.

The comparable sales were not in the same area as the subject property and do not provide support for a value other than the assessed value of \$1,522,109.

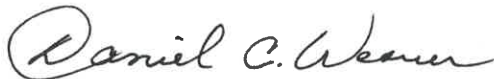
DECISION

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 \$1,522,109 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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