



## CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** GRAZUL DOROTHY

GRAZUL DOROTHY  
1328 NW ASTOR ST  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 92372-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: FOREST HOME ADDN #3 LOTS 16 17 .51 A

**PETITION:** 7

**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	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 100,061	\$	69,043
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 100,061</b>	<b>BOE VALUE</b>	<b>\$ 69,043</b>

Date of hearing: January 25, 2023

Recording ID# GRAZUL

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:

Dorothy Grazul

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.51-acre parcel of bare land.

The appellant stated that all three properties are together. The comparables found were very similar to the subject property. The Assessor's Office considers the land to be prime developable, but even if the house was torn down, the land features would restrict much from being built on the property. The comparable parcel that was found was purchased to build a single house on, according to the City of Camas. In the past when selling off some of the lot was considered, it was learned that a geotechnical review would need to be conducted over two years before any further progress could be made. The appellant submitted one comparable sale [#85795-002 sold along with #85796-005 for \$750,000 in March 2022]. The sale totalled 5.54 acres or \$135,379 per acre.

The appellant requested a value of \$20,000.

The subject property of .51 acres at \$135,379 per acre supports a value of \$69,043.


## 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 \$69,043 as of January 1, 2022.

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

Mailed on February 15, 2023  
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: GRAZUL DOROTHY**

GRAZUL DOROTHY  
1328 NW ASTOR ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 127741-000**

**PROPERTY LOCATION: 1328 NW ASTOR ST  
CAMAS, WA 98607**

**PETITION: 8**

**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	\$ 637,866	\$	151,624
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 637,866</b>	<b>BOE VALUE</b>	<b>\$ 151,624</b>

Date of hearing: January 25, 2023

Recording ID# GRAZUL

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:

Dorothy Grazul

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,380 square feet, built in 1978 and is of good construction quality located on 1.12 acres.

The appellant stated that all three properties are together. The comparables found were very similar to the subject property. The Assessor's Office considers the land to be prime developable, but even if the house was torn down, the land features would restrict much from being built on the property. The comparable parcel that was found was purchased to build a single house on, according to the City of Camas. In the past when selling off some of the lot was considered, it was learned that a geotechnical review would need to be conducted over two years before any further progress could be made. The appellant submitted two comparable sale [#85795-002 sold along with #85796-005 for \$750,000 in March 2022 and #81958-123 sold for \$725,000 in January 2020]. Sale of #85795-002 and #85796-005 totalled 5.54 acres or \$135,379 per acre.

The appellant requested a value of \$190,000.

The subject property of 1.12 acres at \$135,379 per acre supports a value of \$151,624.

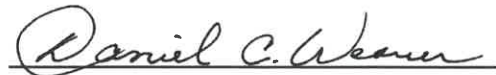
## DECISION

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 \$151,624 as of January 1, 2022.

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

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1300 Franklin Street, Suite 650  
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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: GRAZUL DOROTHY**

GRAZUL DOROTHY  
1328 NW ASTOR ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 127724-000**

**PROPERTY LOCATION: 1342 NW ASTOR ST  
CAMAS, WA 98607**

**PETITION: 9**

**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	\$ 829,019	\$	557,761
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 829,019</b>	<b>BOE VALUE</b>	<b>\$ 557,761</b>

Date of hearing: January 25, 2023

Recording ID# GRAZUL

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:

Dorothy Grazul

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,172 square feet, built in 1921 and is of fair construction quality located on 4.12 acres. The property includes a detached garage measuring 360 square feet.

The appellant stated that all three properties are together. The comparables found were very similar to the subject property. The Assessor's Office considers the land to be prime developable, but even if the house was torn down, the land features would restrict much from being built on the property. The comparable parcel that was found was purchased to build a single house on, according to the City of Camas. In the past when selling off some of the lot was considered, it was learned that a geotechnical review would need to be conducted over two years before any further progress could be made. The appellant submitted one comparable sale [#85795-002 sold along with #85796-005 for \$750,000 in March 2022]. The sale totalled 5.54 acres or \$135,379 per acre.

The appellant requested a value of \$371,000.

The subject property of 4.12 acres at \$135,379 per acre supports a value of \$557,761.

## 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 \$557,761 as of January 1, 2022.

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

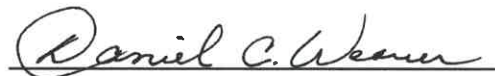
Mailed on February 15, 2023

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:** PATEL MUKESH

PATEL MUKESH  
9225 SE STARK ST  
PORTLAND, OR 97216

**ACCOUNT NUMBER:** 122162-000

**PROPERTY LOCATION:** 15708 SE EVERGREEN HWY  
VANCOUVER, WA 98683

**PETITION:** 11

**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	\$ 448,848	\$	448,848
Improvements	\$ 375,222	\$	375,222
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 824,070</b>	<b>BOE VALUE</b>	<b>\$ 824,070</b>

Date of hearing: January 25, 2023

Recording ID# PATEL

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:

Mukesh Patel

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,932 square feet, built in 1989 and is of average plus construction quality located on 0.89 acres.

The appellant stated that the Assessor's valuation is incorrect.

The appellant requested a value of \$700,000.

The appellant provided no comparable sales or other evidence supporting 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 \$824,070 as of January 1, 2022.

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

Mailed on February 15, 2023

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:** HU ANTHONY W & HU SARAH

HU ANTHONY W & HU SARAH  
2110 NE 109TH CIR  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:** 118230-004

**PROPERTY LOCATION:** 2110 NE 109TH CIR  
VANCOUVER, WA 98686

**PETITION:** 21

**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</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 204,600	\$	204,600
Improvements	\$ 404,699	\$	404,699
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 609,299</b>	<b>BOE VALUE</b>	<b>\$ 609,299</b>

Date of hearing: January 25, 2023

Recording ID# HU

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:

Anthony Hu

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,487 square feet, built in 2008 and is of good minus construction quality located on 0.14 acres.

The appellant stated that the assessed value is higher than any homes in the area have sold for per square foot. The property was purchased for \$577,000 in June 2021. The appellant submitted five comparable sales [#118230-080 sold for \$530,000 in April 2022; #118243-034 sold for \$515,000 in May 2022; #118230-078 sold for \$565,000 in September 2022; #118243-032 sold for \$486,000 in July 2022; and #118243-018 sold for \$510,000 in July 2022].

The appellant requested a value of \$520,000.

The purchase price of \$577,000 trended to January 1, 2022 supports the assessed value of \$609,299.

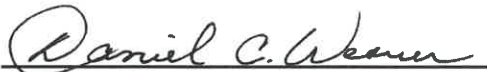
## DECISION

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 \$609,299 as of January 1, 2022.

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

Mailed on February 15, 2023  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HUDSON DANA

HUDSON DANA  
15917 NE UNION RD UNIT 104  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 117892-596

**PROPERTY LOCATION:** 15917 NE UNION RD UNIT 104  
RIDGEFIELD, WA 98642

**PETITION:** 23

**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</b>	
		<b>(BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 0	\$	0
Improvements	\$ 427,764	\$	427,764
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 427,764</b>	<b>BOE VALUE</b>	<b>\$ 427,764</b>

Date of hearing: January 25, 2023

Recording ID# HUDSON

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:

Dana Hudson

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story condominium residence with 2,611 square feet, built in 1993 and is of good construction quality. The home includes an additional 536 square feet of unfinished basement space.

The appellant stated that based on the Assessor's sales and the additional sale found, the subject value should be around \$400,000. Unit 51 has nice improvements and a superior location to the subject. The appellant submitted one comparable sale [#117892-610 sold for \$400,000 in March 2021].

The appellant requested a value of \$380,000 which was updated to \$400,000 at the hearing.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales support the assessed value of \$427,764.

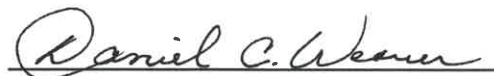
## DECISION

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 \$427,764 as of January 1, 2022.

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

Mailed on February 15, 2023  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KUNZ JOHN D & KUNZ MARGARET E TRUSTEES

KUNZ JOHN D & KUNZ MARGARET E TRUSTEES  
3814 NW 106 ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 188674-000

**PROPERTY LOCATION:** 3814 NW 106 ST  
VANCOUVER, WA 98685

**PETITION:** 44

**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	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 231,576	\$	231,576
Improvements	\$ 921,750	\$	921,750
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,153,326</b>	<b>BOE VALUE</b>	<b>\$ 1,153,326</b>

Date of hearing: January 25, 2023

Recording ID# KUNZ

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:

Maggie Kunz

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 5,169 square feet, built in 2013 and is of very good construction quality located on 1.8 acres. The property includes a detached garage measuring 884 square feet, with 416 square feet above.

The appellant stated that the subject basement is not finished, despite it being listed as finished in the county records. The appellant submitted 11 comparable sales [#183708-084 sold for \$950,000 in October 2020; #183708-010 sold for \$942,000 in November 2020; #986031-165 sold for \$983,500 in March 2021; #986031-130 sold for \$835,000 in May 2021; #986031-129 sold for \$899,000 in May 2021; #986032-574 sold for \$1,175,000 in August 2021; #986032-551 sold for \$905,000 in September 2021; #183708-076 sold for \$925,000 in October 2021; #986032-573 sold for \$800,000 in March 2020; #183708-024 sold for \$1,695,000 in August 2020; and #187556-000 sold for \$1,993,600 in September 2020].

The appellant requested a value of \$951,576.

The Assessor's evidence included five sales adjusted for time, a 2022 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 the same size, appropriately adjusted for time of sale and supports assessed value of \$1,153,326.

## 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 \$1,153,326 as of January 1, 2022.

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

Mailed on February 15, 2023  
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: MARSH PETER R & MARSH BARBARA J**

MARSH PETER R & MARSH BARBARA J  
3307 EVERGREEN WAY STE 707 PMB 390  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 131387-000**

**PROPERTY LOCATION: 1900 N O ST**  
WASHOUGAL, WA 98671

**PETITION: 47**

**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	\$ 488,667	\$	488,667
Improvements	\$ 1,125,238	\$	686,333
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,613,905</b>	<b>BOE VALUE</b>	<b>\$ 1,175,000</b>

Date of hearing: January 25, 2023

Recording ID# MARSH

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:

Peter Marsh

Jo Ellen Jarvis (Representative)

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,660 square feet, built in 2000 and is of very good construction quality located on 1.42 acres. The home includes an additional 381 square feet of unfinished basement space.

The representative stated that the subject was considered for its wholistic value. The property is unique in its location on the Washougal River and its superiority to the homes in the surrounding neighborhood. The home is 23 years old and good quality, but with no significant updating since its construction. Trending the previous year's value resulted in a supporting number to the appraised value. The appellant's evidence included an appraisal performed by Jo Ellen Jarvis of Jarvis Appraisal Co. indicating a value of \$1,175,000 as of January 2022.

The appellant requested a value of \$1,000,000 which was updated to \$1,175,000 in the additional evidence submitted.

The Assessor's evidence included five sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$1,238,752. The appellant disagreed with the appraiser's findings.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal supports a value of \$1,175,000.

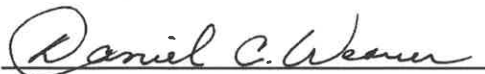
## DECISION

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 \$1,175,000 as of January 1, 2022.

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

Mailed on February 15, 2023  
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:** SHEASGREEN ALAN F TRUSTEE

SHEASGREEN ALAN F TRUSTEE  
8309 SE LIESER POINT DR  
VANCOUVER, WA 98664-2347

**ACCOUNT NUMBER:** 112427-242

**PROPERTY LOCATION:** 8309 SE LIESER POINT DR  
VANCOUVER, WA 98664-2347

**PETITION:** 51

**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</b>	
		<b>(BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 1,548,400	\$	975,000
Improvements	\$ 716,237	\$	775,000
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 2,264,637</b>	<b>BOE VALUE</b>	<b>\$ 1,750,000</b>

Date of hearing: January 25, 2023

Recording ID# SHEASGREEN

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:

Alan Sheasgreen

Wendy Sheasgreen

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,595 square feet, built in 1990 and is of excellent construction quality located on 0.44 acres.

The appellants stated that the Assessor's comparable sales include a lot that is two and a half times the subject's size. The home is 33 years old with original appliances, except for the dishwasher. The appellant submitted three comparable sales [#166831-010 sold for \$1,550,000 in September 2021; #166953-000 sold for \$1,475,000 in November 2021; and #166820-005 sold for \$1,410,000 in September 2021].

The appellant requested a value of \$1,750,000.

The Assessor's evidence included five sales adjusted for time, a 2022 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales #166820-005, #166831-010 and #166953-000 all have basements and presumably are finished as living space similar to the main level and would indicate a value per square foot of \$316-\$360. If the basements were not of similar quality, then size would eliminate them as comparable sales. Comparable #126767000/5008008 is land only that is almost 3 times the size of the subject and therefore not a comparable property. The only true comparable property sale provided by the Assessor is #92009-788 which is 35% larger but carries very similar qualities and an adjusted value of \$478 per square foot. The subject property at \$478 per square foot yields a value of approximately \$1,721,000 which supports the appellant requested value of \$1,750,000.

## 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 \$1,750,000 as of January 1, 2022.

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

Mailed on February 15, 2023  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** PEARCE CRAIG & PEARCE HALEY R

PEARCE CRAIG & PEARCE HALEY R  
1100 NW 109TH ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 189372-000

**PROPERTY LOCATION:** 1100 NW 109TH ST  
VANCOUVER, WA 98685

**PETITION:** 108

**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	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 504,653	\$	286,286
Improvements	\$ 790,205	\$	790,205
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,294,858</b>	<b>BOE VALUE</b>	<b>\$ 1,076,491</b>

Date of hearing: January 25, 2023

Recording ID# PEARCE

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:

Haley Pearce

Craig Pearce (Spectator)

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,989 square feet, built in 2015 and is of good construction quality located on 6.02 acres.

The appellant stated that the land value increased significantly due to development in the surrounding area. A geotechnical report was done when the home was built. The land is steep with erosion hazard and has a riparian setback. The appellant's evidence included geological survey data and maps, including geologic hazard data.

The appellant requested a value of \$1,076,491.

The appellant's survey information indicates and impairment in value of the land. The value of the land should increase in the same ratio as the home and supports the requested value of \$1,076,491.

## 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 \$1,076,491 as of January 1, 2022.

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

Mailed on February 15, 2023  
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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## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** PIO HEATHER LYN

PIO HEATHER LYN  
7155 SW GABLE PKWY  
PORTLAND, OR 97225

**ACCOUNT NUMBER:** 87368-080

**PROPERTY LOCATION:** 1119 SE SUMNER ST  
CAMAS, WA 98607

**PETITION:** 117

**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	\$ 235,800	\$	235,800
Improvements	\$ 437,863	\$	437,863
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 673,663</b>	<b>BOE VALUE</b>	<b>\$ 673,663</b>

Date of hearing: January 25, 2023

Recording ID# PIO

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 Pio

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story duplex residence with 2,762 square feet, built in 2000 and is of fair plus construction quality located on 0.23 acres.

The appellant stated that the subject property is in a floodplain. Most of the lot is low-lying and not usable aside from maintenance. The duplex only has one bathing facility per unit. The Assessor's comparables include more bathrooms, more garage space, nice interior updates, and solar panels. The appellant submitted four comparable sales [#873680-068 sold for \$686,000 in April 2021; #86975-020 sold for \$550,000 in April 2021; #107029-002 sold for \$715,000 in November 2021; and #86110-015 sold for \$625,500 in May 2022].

The appellant requested a value of \$600,000.

The Assessor's evidence included three sales adjusted for time, a 2022 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 were not adjusted for time or size and the Assessor's comparable sales support assessed value of \$673,663.

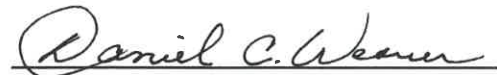
## DECISION

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 \$673,663 as of January 1, 2022.

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

Mailed on February 15, 2023  
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: LONG BRIAN MILES**

LONG BRIAN MILES  
9313 NE 9TH ST  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 111017-254**

**PROPERTY LOCATION:** 9313 NE 9TH ST  
VANCOUVER, WA 98664

**PETITION: 126**

**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	\$ 197,200	\$	197,200
Improvements	\$ 232,068	\$	232,068
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 429,268</b>	<b>BOE VALUE</b>	<b>\$ 429,268</b>

Date of hearing: January 25, 2023

Recording ID# LONG

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:

Brian Long

Joe Cazares

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,400 square feet, built in 1960 and is of fair plus construction quality located on 0.19 acres.

The appellant stated that the comparables indicate a lower value for the subject. They have nicer features and more square footage. The subject only has one bathing facility. The property was purchased for \$345,000 in July 2019. The appellant submitted four comparable sales [#110085-450 sold for \$345,000 in February 2021; #118259-020 sold for \$403,965 in August 2021; #110293-008 sold for \$375,000 in February 2021; and #111036-074 sold for \$405,000 in September 2021].

The appellant requested a value of \$380,000.

The Assessor's evidence included four sales adjusted for time, a 2022 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 and the appellant's comparable sales adjusted for time of sale support the assessed value of \$429,268.

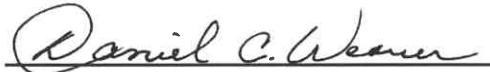
## DECISION

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 \$429,268 as of January 1, 2022.

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

Mailed on February 15, 2023  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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