



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: ABERG LAWRENCE L & ABERG BETTY

ABERG LAWRENCE L & ABERG BETTY
3915 NE 143RD AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 109583-200

PROPERTY LOCATION: 3915 NE 143RD AVE
VANCOUVER, WA 98682

PETITION: 134

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	\$ 197,347	\$	197,347
Improvements	\$ 752,870	\$	551,525
Personal property			
ASSESSED VALUE	\$ 950,217	BOE VALUE	\$ 748,872

Date of hearing: January 26, 2023

Recording ID# ABERG

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Lawrence Aberg

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,699 square feet, built in 2016 and is of good minus construction quality located on 0.46 acres. The home includes an additional 648 square feet of space above the garage. The property includes a detached garage measuring 864 square feet.

The appellant referred to a displayed appraisal report. The report indicates a value of \$630,000 as of March 2020. A shop was built after the report and is considered to be worth \$35,000. An analysis was done as part of a recent change to Allstate insurance indicating a value of \$700,000 with a replacement cost of the home at \$550,000. The property is in the process of being listed for sale and realtors are recommending a listing price of \$659,000-\$699,000. The appellant submitted three comparable sales [#986053-322 sold for \$707,850 in October 2021; #986040-616 sold for \$700,000 in August 2021; and #200607-048 sold for \$707,000 in July 2021].

The appellant requested a value of \$748,872.

The Assessor's evidence included eight sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$866,842. The appellant disagreed with the appraiser's findings.

Of the 8 comparable sales submitted by the Assessor, 4 were incomplete and could not be evaluated and of the 4 remaining, 3 appeared to have incorrect calculations of the "trended sale amount". The Assessor trended the sale amount of the appellant's comparable sales and they indicate a value of \$744,890 which supports the appellant's requested value of \$748,872. In addition, the trended prior year assessed value at 21% indicates a value of \$787,258.

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 \$748,872 as of January 1, 2022.

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

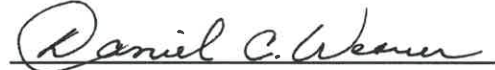
Mailed on February 15, 2023

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, 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: HYDE RONALD M & HYDE MICHELLE C

HYDE RONALD M & HYDE MICHELLE C
33514 SE 27TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 130093-000

PROPERTY LOCATION: 33514 SE 27TH ST
WASHOUGAL, WA 98671

PETITION: 144

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	\$ 332,108	\$	332,108
Improvements	\$ 519,829	\$	519,829
Personal property			
ASSESSED VALUE	\$ 851,937	BOE VALUE	\$ 851,937

Date of hearing: January 26, 2023

Recording ID# HYDE

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Ronald Hyde

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,938 square feet, built in 1977 and is of average construction quality located on 5 acres. The property includes a machine shed measuring 590 square feet attached to a barn measuring 350 square feet, a stable measuring 1,800 square feet, and a detached garage measuring 864 square feet.

The appellant stated that many areas of the home need repair. The home was purchased as-is with some issues known, but additional issues were discovered after purchase. A higher price was paid to secure the purchase without competition but is not indicative of the home's value. The property was purchased for \$925,000 in January 2022.

The appellant requested a value of \$757,881.

The purchase price in January 2022 indicates a higher value than the assessed value.

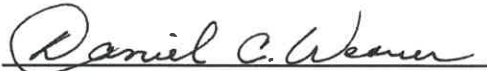
DECISION

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 \$851,937 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: SINGLETON GARY W TRUSTEE ETAL

SINGLETON GARY W TRUSTEE ETAL
13615 NE REGENTS DR
VANCOUVER, WA 98684

ACCOUNT NUMBER: 110089-230

PROPERTY LOCATION: 13615 NE REGENTS DR
VANCOUVER, WA 98684

PETITION: 150

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	\$ 0	\$	0
Improvements	\$ 491,431	\$	400,000
Personal property			
ASSESSED VALUE	\$ 491,431	BOE VALUE	\$ 400,000

Date of hearing: January 26, 2023

Recording ID# SINGLETON

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Gary Singleton

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 2,540 square feet, built in 1977 and is of average construction quality. The property includes a detached garage measuring 440 square feet.

The appellant stated that three units sold in late 2021 for \$323,000-\$400,000. The subject does not share a wall with the adjacent unit, but there are other units in the complex like it. The appellant submitted three comparable sales [#110089-224 sold for \$392,000 in October 2021; #110089-232 sold for \$400,000 in October 2021; and #110089-201 sold for \$325,000 in September 2021].

The appellant requested a value of \$370,000.

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

The appellant's comparable sales even after being trended by the Assessor supports a value of \$400,000. In addition the trended prior year value at 21% indicates a value of \$393,250

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 \$400,000 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: REINS HARLAN D & REINS ALICIA L

REINS HARLAN D & REINS ALICIA L
10812 NE 269TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 225644-000

PROPERTY LOCATION: 10812 NE 269TH ST
BATTLE GROUND, WA 98604

PETITION: 194

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	\$ 226,245	\$	226,245
Improvements	\$ 460,639	\$	460,639
Personal property			
ASSESSED VALUE	\$ 686,884	BOE VALUE	\$ 686,884

Date of hearing: January 26, 2023

Recording ID# REINS

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Harlan Reins

Alicia Reins

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,306 square feet, built in 1978 and is of fair plus construction quality located on 2.34 acres.

The appellants stated that the subject has not had many updates in the last 20 years. There is a drainage ditch through the property and nearly all of the property is deemed riparian. The appellant's evidence included documentation of building constraints due to property features.

The appellant requested a value of \$604,000.

The appellant provided no comparable sales or method of valuing the unusable portion of the subject property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$686,884 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
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DEXTER NATHAN R & DEXTER SALLY A

DEXTER NATHAN R & DEXTER SALLY A
42814 NE GRIST MILL RD
WOODLAND, WA 98674

ACCOUNT NUMBER: 261090-000

PROPERTY LOCATION: 42814 NE GRIST MILL RD
WOODLAND, WA 98674

PETITION: 216

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	\$ 315,537	\$	315,537
Improvements	\$ 720,447	\$	720,447
Personal property			
ASSESSED VALUE	\$ 1,035,984	BOE VALUE	\$ 1,035,984

Date of hearing: January 26, 2023

Recording ID# DEXTER

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

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 3,002 square feet, built in 2013 and is of average plus construction quality located on 9.6 acres. The property includes a 1.5-story residence measuring 1,124 square feet and a general-purpose building measuring 3,000 square feet.

The appellant submitted thirteen comparable sales [#261103-000 sold for \$590,000 in January 2020; #266387-000 sold for \$910,000 in August 2021; #260875-000 sold for \$715,000 in November 2021; #265779-000 sold for \$877,000 in July 2021; #265701-000 sold for \$780,000 in October 2021; #265290-000 sold for \$899,000 in October 2021; #262616-000 sold for \$720,000 in January 2022; #264391-000 sold for \$700,000 in October 2021; #261077-000 sold for \$665,000 in June 2021; #262637-000 sold for \$784,000 in May 2021; #256980-000 sold for \$877,500 in April 2021; #264354-000 sold for \$910,000 in April 2021; and #264393-000 sold for \$859,900 in September 2021].

The appellant requested a value of \$855,956.

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

The Assessor's comparable sales are very comparable to the subject property and the appellant comparable sales are not truly comparable to the subject property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,035,984 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: CAMACHO DUNCAN & CAMACHO DANA

CAMACHO DUNCAN & CAMACHO DANA
13210 NW 33RD AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 187785-064

PROPERTY LOCATION: 13210 NW 33RD AVE
VANCOUVER, WA 98685

PETITION: 223

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	\$ 251,800	\$	251,800
Improvements	\$ 577,404	\$	577,404
Personal property			
ASSESSED VALUE	\$ 829,204	BOE VALUE	\$ 829,204

Date of hearing: January 26, 2023

Recording ID# CAMACHO

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Duncan Camacho

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,882 square feet, built in 2001 and is of good construction quality located on 0.23 acres.

The appellant stated that the Assessor's sales do not have the same issues that the subject parcel has. The subject lot is largely on a hill. The appellant submitted three comparable sales [#118137-562 sold for \$637,000 in October 2021; #118263-830 sold for \$772,300 in September 2021; and #117768-576 sold for \$755,000 in August 2021].

The appellant requested a value of \$660,000.

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

The Assessor's comparable sales support the assessed value of \$829,204.

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 \$829,204 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: LIEZIERT CHRISTOPHER & LIEZIERT LORI

LIEZIERT CHRISTOPHER & LIEZIERT LORI
29811 SE 23RD ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 130958-000

PROPERTY LOCATION: 29811 SE 23RD ST
WASHOUGAL, WA 98671

PETITION: 229

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	\$ 206,747	\$	206,747
Improvements	\$ 667,912	\$	667,912
Personal property			
ASSESSED VALUE	\$ 874,659	BOE VALUE	\$ 874,659

Date of hearing: January 26, 2023

Recording ID# LIEZIERT

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Lori Lieziert

Christopher Lieziert

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,197 square feet, built in 2012 and is of good construction quality located on 1.51 acres.

The appellants stated that the Assessor's comparables have significantly more land than the subject, water frontage, and other features that are not representative of the subject. The closest Assessor comparable has 1,500 more square feet than the subject and one is listed as an assisted living retirement residence. The property has constraints due to powerlines and significant drainage issues. The flooding has gotten worse over the years, with running water over two thirds of the yard and settling issues occurring with the home. The appellant submitted three comparable sales [#174336-000 sold for \$835,000 in May 2022; #176631-000 sold for \$862,500 in June 2022; and #178434-000 sold for \$868,000 in September 2021].

The appellant requested a value of \$570,000.

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

The combination of the Assessor and appellant comparable sales support the assessed value of \$874,659.

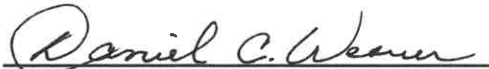
DECISION

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 \$874,659 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: SHAPIRO ALAN TRUSTEE

SHAPIRO ALAN TRUSTEE
4222 SW 5TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 127141-000

PROPERTY LOCATION: 4222 SW 5TH AVE
CAMAS, WA 98607

PETITION: 244

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	\$ 1,130,707	\$	1,130,707
Improvements	\$ 1,273,619	\$	908,232
Personal property			
ASSESSED VALUE	\$ 2,404,326	BOE VALUE	\$ 2,038,939

Date of hearing: January 26, 2023

Recording ID# SHAPIRO

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

Alan Shapiro

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,548 square feet, built in 2005 and is of excellent construction quality located on 1.02 acres. The property includes a secondary living structure measuring 1,184 square feet, general-purpose building measuring 1,024 square feet, and an outdoor living area measuring 236 square feet.

The appellant referred to the submitted materials. The boat dock is half-owned, but is not considered in the assessment, as it is personal property. The value of the subject should be \$1,952,000. The appellant submitted two comparable sales [#1668311-010 sold for \$1,550,000 in September 2021; and #35770-162 sold for \$2,950,000 in July 2021].

The appellant requested a value of \$2,038,939 which was updated to \$1,952,000.

The appellant comparable sales and analysis supports a value of \$2,038,939.

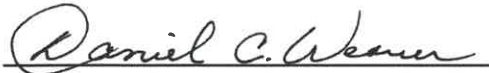
DECISION

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 \$2,038,939 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: KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 CRESTON AVE
VANCOUVER, WA 98663

ACCOUNT NUMBER: 35771-418

PROPERTY LOCATION: 520 SE COLUMBIA RIVER DR UNIT 116
VANCOUVER, WA 98661

PETITION: 250

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	\$ 0	\$	0
Improvements	\$ 470,405	\$	470,405
Personal property			
ASSESSED VALUE	\$ 470,405	BOE VALUE	\$ 470,405

Date of hearing: January 26, 2023

Recording ID# KNUDTSON

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Dick Riley

Appellant:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,319 square feet, built in 1996 and is of good construction quality. The property includes basement garage space measuring 243 square feet.

The appellant stated that sales in the complex are generally higher, the higher the floor and which direction the unit faces. The view from the unit changes based on these factors. They are sometimes sold without being listed on RMLS, especially if they are fourth floor units with river views. The remodel to the subject unit was done by a tenant without permits and had to be removed due to mold and permitting needs. The subject was purchased for \$376,651 in November 2020. The unit faces north, looking at the railroad track and has no river view. The unit next door sold for \$520,000, but it has remodeling and a river view. Despite the improvements, the unit was overpriced. Another unit sold for \$520,000, but it is two stories higher than the subject and looks directly at the Interstate Bridge with remodeling to improve the floorplan and kitchen. The sales collected include units with superior finishes, views, and property features. The appellant submitted six comparable sales [#35771-418 sold for \$385,000 in November 2020; #35771-416 sold for \$520,000 in October 2021; #35771-462 sold for \$520,000 in March 2022; #35771-424 sold for \$316,500 in May 2021; #35771-384 sold for \$389,000 in May 2021; and #35771-366 sold for \$539,900 in February 2021].

The appellant requested a value of \$394,381.

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

The Assessor's comparable sales are not erroneous and support the assessed value of \$470,405.

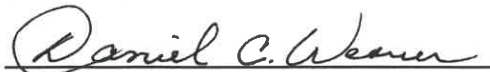
DECISION

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 \$470,405 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, 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. ****