



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** ARNDT DAVID & ARNDT JULIE

ARNDT DAVID & ARNDT JULIE  
32717 NW 49TH RD  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 210126-000

**PROPERTY LOCATION:** 32717 NW 49TH RD  
RIDGEFIELD, WA 98642

**PETITION:** 322

**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	\$ 374,717	\$	374,717
Improvements	\$ 546,852	\$	495,811
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 921,569</b>	<b>BOE VALUE</b>	<b>\$ 870,528</b>

Date of hearing: February 21, 2023

Recording ID# ARNDT

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

John Marks

Appellant:

David Arndt

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,639 square feet, built in 1998 and is of good minus construction quality located on 4.5 acres. The property includes a loft barn measuring 1,120 square feet.

The appellant referred to their submitted materials. The home is approaching time for replacement for features such as the roof, windows, and painting. Comparables #1 and #2 are nice houses that seem to have had work done. Comparable #5 is representative of what the subject could be if it were fixed up, with a newer roof and shop. The appellant submitted six comparable sales [#210366-000 sold for \$749,000 in June 2021; #117515-000 sold for \$790,000 in December 2022; #210138-000 sold for \$625,000 in December 2021; #213004-000 sold for \$749,000 in March 2022; #210819-000 sold for \$860,000 in August 2021; and #211489-000 sold for \$741,500 in October 2021].

The appellant requested a value of \$725,000.

The Assessor's evidence included a 2022 property information card and a cover letter, indicating a change in condition of the property from average to fair and recommending the assessed value be reduced to \$870,528.

The revised assessed value of \$870,528 more closely ties to a trending from last year and the adjusted values of the appellant comparable sales.

## 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 \$870,528 as of January 1, 2022.

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

Mailed on March 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:** COOK THOMAS M

COOK THOMAS M  
1911 NW 206TH ST  
RIDGEFIELD, WA 98642-8909

**ACCOUNT NUMBER:** 179660-000

**PROPERTY LOCATION:** 1911 NW 206TH ST  
RIDGEFIELD, WA 98642

**PETITION:** 323

**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	\$ 452,120	\$	452,120
Improvements	\$ 2,609,531	\$	2,609,531
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 3,061,651</b>	<b>BOE VALUE</b>	<b>\$ 3,061,651</b>

Date of hearing: February 21, 2023

Recording ID# COOK

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

John Marks

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 12,328 square feet, built in 2006 and is of excellent construction quality located on 5 acres. The home includes an additional 594 square feet of unfinished basement space and a carport measuring 868 square feet. The property includes an outdoor living area measuring 936 square feet, a detached garage measuring 2,400 square feet, and a pool measuring 1,008 square feet.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$2,750,000.

The appellant provided no information to overcome the assessed value of \$3,061,651.

## 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 \$3,061,651 as of January 1, 2022.

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

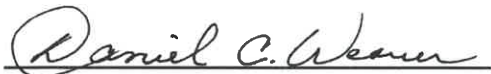
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The Board of Equalization

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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:** HUFFMAN EDWARD L & HUFFMAN KELLY L

HUFFMAN EDWARD L & HUFFMAN KELLY L  
40508 NE 186TH AVE  
AMBOY, WA 98607

**ACCOUNT NUMBER:** 275743-000

**PROPERTY LOCATION:** 40508 NE 186TH AVE  
AMBOY, WA 98607

**PETITION:** 325

**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	\$ 246,322	\$	246,322
Improvements	\$ 408,816	\$	408,816
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 655,138</b>	<b>BOE VALUE</b>	<b>\$ 655,138</b>

Date of hearing: February 21, 2023

Recording ID# HUFFMAN

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

John Marks

Appellant:

Edward Huffman

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,212 square feet, built in 1984 and is of fair plus construction quality located on 6.14 acres. The property includes a detached garage measuring 864 square feet and a machine shed measuring 700 square feet.

The appellant stated that the comparables were generally from the middle of 2021 and within roughly 8 miles of the subject. The appellant submitted three comparable sales [#279275-000 sold for \$450,000 in May 2021; #279476-005 sold for \$477,000 in June 2021; and #277281-000 sold for \$555,000 in March 2021].

The appellant requested a value of \$570,855.

The appellant's trended comparable properties support the assessed value of \$655,138.

## 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 \$655,138 as of January 1, 2022.

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

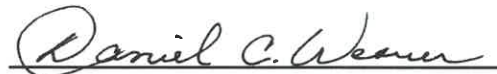
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The Board of Equalization

1300 Franklin Street, Suite 650

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564-397-2337



Daniel C. Weaver, Chairman

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## 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](mailto:BOE@clark.wa.gov)

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** MOORE DANIEL

MOORE DANIEL  
13904 NW 20TH CT  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 118107-626

**PROPERTY LOCATION:** 13904 NW 20TH CT  
VANCOUVER, WA 98685

**PETITION:** 326

**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	\$ 237,500	\$	237,500
Improvements	\$ 472,532	\$	472,532
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 710,032</b>	<b>BOE VALUE</b>	<b>\$ 710,032</b>

Date of hearing: February 21, 2023

Recording ID# MOORE

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

John Marks

Appellant:

None

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,566 square feet, built in 1991 and is of good construction quality located on 0.24 acres.

The appellant submitted one comparable sale [#118107-616 sold for \$647,000 in April 2022].

The appellant requested a value of \$640,000.

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 Assessor's comparable property sales support the assessed value of \$710,032.

## 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 \$710,032 as of January 1, 2022.

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

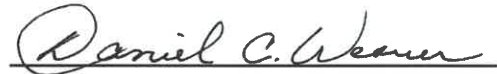
Mailed on March 15, 2023

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:** WALSH DANNY L & WALSH LORETTA E  
TRUSTEES

WALSH DANNY L & WALSH LORETTA E TRUSTEES  
28118 NE 122ND AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 224290-000

**PROPERTY LOCATION:** 28118 NE 122ND AVE  
BATTLE GROUND, WA 98604

**PETITION:** 328

**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	\$ 419,666	\$	419,666
Improvements	\$ 261,036	\$	261,036
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 680,702</b>	<b>BOE VALUE</b>	<b>\$ 680,702</b>

Date of hearing: February 21, 2023

Recording ID# WALSH

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

John Marks

Appellant:

Danny Walsh

Loretta Walsh

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,400 square feet, built in 1920 and is of average construction quality located on 20 acres. The property includes a detached garage measuring 360 square feet and a general-purpose building measuring 2,880 square feet.

The appellants stated that the subject home is pre-World War II and is located on an Agricultural-20 zoned parcel. There is no sewer, public water, cable, natural gas, public transportation, etc. The comparables found in the Assessor's records indicate a lower value for the subject. No separate comparable property sales or other evidence was provided by the appellant.

The appellant requested a value of \$568,578.

The Assessor's comparable sales included three 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 support the assessed value of \$680,702.

## 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 \$680,702 as of January 1, 2022.

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

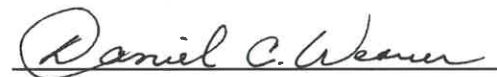
Mailed on March 15, 2023

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:** WOLFE RONALD

WOLFE RONALD  
3811 NE 62ND ST  
VANCOUVER, WA 98661

**ACCOUNT NUMBER:** 986041-845

**PROPERTY LOCATION:** 3811 NE 62ND ST  
VANCOUVER, WA 98661

**PETITION:** 333

**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	\$ 140,400	\$	140,400
Improvements	\$ 328,614	\$	328,614
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 469,014</b>	<b>BOE VALUE</b>	<b>\$ 469,014</b>

Date of hearing: February 21, 2023

Recording ID# WOLFE

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  
John Marks

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 2,064 square feet, built in 2017 and is of fair plus construction quality located on 0.07 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$421,785.

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 Assessor's comparable sales support the assessed value of \$469,014.

## 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 \$469,014 as of January 1, 2022.

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

Mailed on March 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:** COLLINS GREGORY & COLLINS PENNY

COLLINS GREGORY & COLLINS PENNY  
823 NW 22ND AVE  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 127400-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #61 SEC 9 T1NR3EWM 3A

**PETITION:** 334

**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	\$ 518,751	\$	269,031
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 518,751</b>	<b>BOE VALUE</b>	<b>\$ 269,031</b>

Date of hearing: February 21, 2023

Recording ID# COLLINS

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

John Marks

Appellant:

Gregory Collins

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 3-acre parcel of bare land.

The appellant stated that the subject is unique, as it is a three-acre piece inside the City of Camas. They are currently in the process of short platting to sell the property. The municipal code would require buffering, limiting it to seven lots possible. Based on the range of costs associated with developing the property, the net value of the property is \$269,031. An unsolicited bid was received from a firm in Spokane, offering \$225,123 to purchase the property. The appellant's evidence included documentation of development factors.

The appellant requested a value of \$269,031.

The appellant provided a well thought out and documented analysis of the cost to develop the property and the remaining residual value and supports the requested value of \$269,031.

## 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 \$269,031 as of January 1, 2022.

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

Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

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564-397-2337



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: BARANZANO RICHARD AVERY**

BARANZANO RICHARD AVERY  
1133 NW 11TH AVENUE UNIT 401  
PORTLAND, OR 97209

**ACCOUNT NUMBER: 29917-000**

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #97 ROBERT ROCKETT DLC .41A

**PETITION: 330****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	\$ 232,200	\$	232,200
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 232,200</b>	<b>BOE VALUE</b>	<b>\$ 232,200</b>

**Date of hearing:** February 21, 2023**Recording ID#** BARANZANO**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

John Marks

**Appellant:**

None

**Assessor:**

Justin Soth



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a parking lot located on 0.41 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$169,700.

The appraiser provided testimony responses to the appellant's concerns. The comparable across the street was valued as part of the new construction cycle and an equitable assessment was sent in the Notice of Value mailing that went out in the latter half of the year. Additionally, the subject land value had not been updated from the 2018 valuation and received an increase to bring the assessment to the correct January 1, 2022 valuation.

The appellant did not overcome the assessed value of \$232,200.

## DECISION

The Board, after carefully reviewing the information provided by the appellant and testimony provided by the appraiser, 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 \$232,200 as of January 1, 2022.

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

Mailed on March 15, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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