



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

**PROPERTY OWNER: NGUYEN HUAN BAO & NGUYEN TUHOA THI**

NGUYEN HUAN BAO & NGUYEN TUHOA THI  
1997 E HEITMAN CIR  
LA CENTER, WA 98629

**ACCOUNT NUMBER: 63472-878**

**PROPERTY LOCATION:** 1997 E HEITMAN CIR  
LA CENTER, WA 98629

**PETITION: 349**

**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>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	144,675	\$	144,675
Improvements	\$	609,005	\$	609,005
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>753,680</b>	<b>BOE VALUE</b>	<b>\$ 753,680</b>

Date of hearing: February 23, 2023

Recording ID# NGUYEN

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 3,373 square feet, built in 2006 and is of good construction quality located on 0.37 acres.

The appellant submitted three comparable sales [#258991-138 sold for \$590,000 in September 2020; #258991-064 sold for \$530,000 in November 2020; and #63472-838 sold for \$649,100 in February 2021].

The appellant requested a value of \$630,000.

The appellant comparable property sales when time adjusted support the assessed value of \$753,680.

## 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 \$753,680 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.

**\*\* 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: BALL JOHN & BALL SHELLY TRUSTEES**

BALL JOHN & BALL SHELLY TRUSTEES  
4022 SE 177TH LANE  
VANCOUVER, WA 98683

**ACCOUNT NUMBER:** 126808-096

**PROPERTY LOCATION:** 4022 SE 177TH LANE  
VANCOUVER, WA 98683

**PETITION:** 351

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 164,650	\$ 164,650
Improvements	\$ 338,408	\$ 338,408
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 503,058</b>	<b>BOE VALUE \$ 503,058</b>

Date of hearing: February 23, 2023

Recording ID# BALL

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 townhouse residence with 2,623 square feet, built in 2014 and is of good construction quality located on 0.06 acres.

The property was purchased for \$445,000 in January 2021. The appellant's evidence included an appraisal performed by Cheri Walker of Certified Appraisal Group indicating a value of \$445,000 as of February 2021. The appellant submitted three comparable sales [#126808-100 sold for \$431,500 in October 2020; #126808-108 sold for \$444,250 in January 2021; and #126808-106 sold for \$453,000 in March 2021].

The appellant requested a value of \$448,774.

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 Assessor's comparable adjusted property sales and the appellant time adjusted sale support the assess value of \$503,058.

## 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 \$503,058 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: DOUGLAS PATRICIA L TRUSTEE**

DOUGLAS PATRICIA L TRUSTEE  
6170 SW MAD HATTER LANE  
BEAVERTON, OR 97008

**ACCOUNT NUMBER:** 110088-038

**PROPERTY LOCATION:** 2004 NE 126TH AVE  
VANCOUVER, WA 98684

**PETITION:** 352

**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>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	204,000	\$	204,000
Improvements	\$	161,435	\$	161,435
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>365,435</b>	<b>BOE VALUE</b>	<b>\$ 365,435</b>

Date of hearing: February 23, 2023

Recording ID# DOUGLAS

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 1,226 square feet, built in 1973 and is of fair plus construction quality located on 0.25 acres.

The appellant's evidence included photographs of issues with the property.

The appellant requested a value of \$320,860.

The appellant's information did not include supported costs to cure the deficiencies demonstrated by the photos. The assessed value is presumed correct.

## 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 \$365,435 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: BRADBURY JERRY D & BRADBURY KIMBERLY**

BRADBURY JERRY D & BRADBURY KIMBERLY  
1812 52ND CT  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 986053-691

**PROPERTY LOCATION:** 1812 52ND CT  
WASHOUGAL, WA 98671

**PETITION:** 353

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 249,938	\$ 249,938
Improvements	\$ 474,517	\$ 377,769
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 724,455</b>	<b>BOE VALUE \$ 627,707</b>

Date of hearing: February 23, 2023

Recording ID# BRADBURY

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 1,952 square feet, built in 2021 and is of average minus construction quality located on 0.27 acres.

The property was purchased for \$625,000 in November 2021. The appellant's evidence included an appraisal performed by Kimberly Kempf of K&K Appraisal indicating a value of \$625,000 as of October 2021. The appellant submitted three comparable sales [#986056-950 sold for \$635,000 in October 2021; #986056-951 sold for \$620,000 in August 2021; and #128358-178 sold for \$585,000 in April 2021].

The appellant requested a value of \$612,068.

The Assessor's evidence included a 2022 property information card and a cover letter recommending the assessed value be reduced to \$627,707.

The Assessor's recommended value of \$627,707 is supported by the independent fee appraisal of \$625,000 as of November 2021.

## DECISION

The Board, after carefully reviewing the information 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 \$627,707 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: POPE DARLENE L**

POPE DARLENE L  
1915 SE IMAGE RD  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 167079-000**

**PROPERTY LOCATION: 1915 SE IMAGE RD  
VANCOUVER, WA 98664**

**PETITION: 354**

**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	\$ 339,802	\$ 339,802
Improvements	\$ 664,900	\$ 460,198
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,004,702</b>	<b>BOE VALUE \$ 800,000</b>

Date of hearing: February 23, 2023

Recording ID# POPE

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:  
Darlene Pope

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,753 square feet, built in 1979 and is of good construction quality located on 0.41 acres.

The appellant stated that the assessment is high, possibly due to other homes in the neighborhood having been very nicely remodeled and then sold for over a million dollars. The subject is a fill-in lot, built after the other houses, and is not a part of the adjacent group of homes who have gated access to the beach. The home has many original features from its construction in the 1970s, which people are not looking for in homes over a million dollars. The appellant's evidence included an appraisal performed by Brian Brooks of Brooks Appraisal Services, LLC indicating a value of \$720,000 as of July 2022. The appellant submitted three comparable sales [#37912-213 sold for \$810,000 in September 2021; #112424-100 sold for \$687,500 in August 2021; and #166698-000 sold for \$808,000 in June 2022].

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

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The values determined by the comparable property sales adjusted to the assessment date also provide a significant indication of value. The evidence provided supports a value of \$800,000.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$800,000 as of January 1, 2022.

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

Mailed on 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:** VISTA DELL LLC

VISTA DELL LLC  
C/O DAN KITTERMAN & JERRY MARGER  
9321 NE 72ND AVE STE 12  
VANCOUVER, WA 98665

**ACCOUNT NUMBER:** 145779-000

**PROPERTY LOCATION:** 9511 NE HAZEL DELL AVE  
VANCOUVER, WA 98665

**PETITION:** 355

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,318,386	\$ 1,318,386
Improvements	\$ 24,631,014	\$ 23,860,749
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 25,949,400</b>	<b>\$ 25,179,135</b>

Date of hearing: February 23, 2023

Recording ID# VISTA

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 an apartment complex located on 5.57 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$23,828,020.

The Assessor's evidence included a summary of pertinent data, income approach details, property photos and details, email correspondence, five sales of multifamily properties, a comparable sales map, and a cover letter recommending the assessed value be reduced to \$25,179,135.

The evidence provided supports a value of \$25,179,135.

## DECISION

The Board, after carefully reviewing the information 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 \$25,179,135 as of January 1, 2022.

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

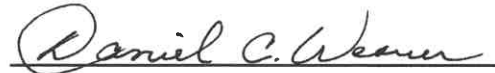
Mailed on March 15, 2023

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: FISCHER JENNIFER & RABALAIS ERICCA**

FISCHER JENNIFER & RABALAIS ERICCA  
645 NW BRADY RD  
CAMAS, WA 98607

**ACCOUNT NUMBER: 92231-026**

**PROPERTY LOCATION: 645 NW BRADY RD  
CAMAS, WA 98607**

**PETITION: 356**

**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	\$ 301,500	\$ 301,500
Improvements	\$ 682,869	\$ 616,341
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 984,369</b>	<b>BOE VALUE \$ 917,841</b>

Date of hearing: February 23, 2023

Recording ID# FISCHER

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 3,324 square feet, built in 2002 and is of good construction quality located on 0.24 acres. The home includes an additional 784 square feet of space beside the garage.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$758,000.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$917,841.

The appellant provided no evidence to support the requested value however the Assessor's comparable property sales support the Assessor's recommended value of \$917,841.

## DECISION

The Board, after carefully reviewing the information 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 \$917,841 as of January 1, 2022.

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

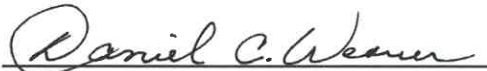
Mailed on March 15, 2023

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: SHEPHERD DOUGLAS MICHAEL & SHEPHERD KARIN ELIZABETH**

SHEPHERD DOUGLAS MICHAEL & SHEPHERD KARIN ELIZABETH  
16500 SE 1ST ST UNIT 134  
VANCOUVER, WA 98684

**ACCOUNT NUMBER: 610800-000**

**PROPERTY LOCATION: 16500 SE 1ST ST UNIT 134  
VANCOUVER, WA 98684**

**PETITION: 357**

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 0	\$ 0
Improvements	\$ 250,654	\$ 175,500
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 250,654</b>	<b>BOE VALUE \$ 175,500</b>

Date of hearing: February 23, 2023

Recording ID# SHEPHERD

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:  
Douglas Shepherd

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,436 square feet, built in 1999 and is of excellent construction quality. The property includes a carport measuring 585 square feet.

The appellant stated that the property was purchased in June 2022 off the open market in a competitive sale. The market value would be at or below the purchase price. The Assessor's sales are nowhere near even \$200,000. The property was purchased for \$175,550 in May 2022. The appellant's evidence included an appraisal performed by Michael O'Brien of Datacomp Appraisal Services indicating a value of \$185,000 as of May 2022.

The appellant requested a value of \$175,550.

The Assessor's evidence included two sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$204,485. 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 actual purchase price in a competitive market is also a good indicator of value. The evidence provided supports a value of \$175,500.

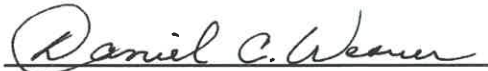
## DECISION

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 \$175,500 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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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: HARTELOO JILL**

HARTELOO JILL  
PO BOX 470  
LA CENTER, WA 98629

**ACCOUNT NUMBER: 211900-000**

**PROPERTY LOCATION: (NO SITUS ADDRESS)**  
LOCATION: #24 #15 SEC 12 T4N R1EWM 19.96A

**PETITION: 358**

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 553,860	\$ 553,860
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 553,860</b>	<b>BOE VALUE \$ 553,860</b>

Date of hearing: February 23, 2023

Recording ID# HARTELOO

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:  
Jill Lockwood

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 19.96-acre parcel of bare land.

The appellant referred to a chart shown onscreen detailing property value increases. The property is Agriculture-20 zoning designation and is not developable. No comparable property sales were presented as evidence.

The appellant requested a value of \$397,144.

The appellant has not overcome the presumption of correctness.

## 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 \$553,860 as of January 1, 2022.

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

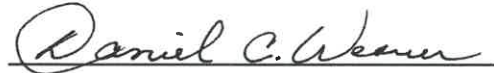
Mailed on March 15, 2023

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.

**\*\* 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: WILLIAMS-LEYBA JANICE ANN TRUSTEE**

WILLIAMS-LEYBA JANICE ANN TRUSTEE  
7121 TOPEKA LANE  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 37912-069**

**PROPERTY LOCATION: 7121 TOPEKA LANE  
VANCOUVER, WA 98664**

**PETITION: 361**

**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	\$ 174,000	\$ 174,000
Improvements	\$ 369,596	\$ 296,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 543,596</b>	<b>BOE VALUE \$ 470,000</b>

Date of hearing: February 23, 2023

Recording ID# WILLIAMS

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:  
Janice Williams-Leyba

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,348 square feet, built in 1960 and is of average construction quality located on 0.25 acres. The home includes an additional 552 square feet of unfinished basement space.

The appellant stated that no improvements have been made to the home since purchase. The neighborhood has a mixture of nicer and less-nice homes than the subject, all in the same area. The basement is accessed by going through an unfinished segment with open rafters, exposed ducting, and an exposed water heater. There is a bedroom in the basement that is accessed by passing through the unfinished section. The shower needs repair and will require the pan and tile to be replaced. Repairs were performed by the previous owner and were not done with quality work or materials. Gutter repairs would cost roughly \$2,300, to refinish the cabinets would cost roughly \$4,000, and materials alone to replace the hazardous deck would cost \$7,000. The bid from Creekside Painting that did not print clearly was for \$2,372. The appellant's evidence referenced an appraisal performed by Jason Moreau of ServiceLink indicating a value of \$377,400 as of March 2020. The appellant's evidence included photographs of issues with the property.

The appellant requested a value of \$408,500.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$531,422.

The Assessor's comparable property sales along with the appellant's pictures and description of the property indicate a value of \$470,000.

## 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 \$470,000 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: MILLER JEFFREY B**

MILLER JEFFREY B  
1218 W 19TH ST  
VANCOUVER, WA 98660

**ACCOUNT NUMBER: 60210-000**

**PROPERTY LOCATION:** 1218 W 19TH ST  
VANCOUVER, WA 98660

**PETITION: 362**

**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>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	174,656	\$	174,656
Improvements	\$	108,454	\$	45,344
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>283,110</b>	<b>BOE VALUE</b>	<b>\$ 220,000</b>

Date of hearing: February 23, 2023

Recording ID# MILLER

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 496 square feet, built in 1928 and is of fair construction quality located on 0.12 acres. The home includes an additional 496 square feet of unfinished basement space.

The appellant submitted three comparable sales [#14766-000 sold for \$240,000 in April 2021; #62172-250 sold for \$290,000 in June 2021; and #62177-390 sold for \$320,000 in December 2021].

The appellant requested a value of \$212,500.

The appellant's comparable sales support a value of \$220,000.

## DECISION

The Board, after carefully reviewing the information 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 \$220,000 as of January 1, 2022.

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

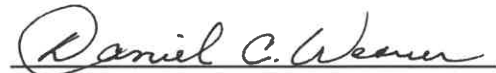
Mailed on March 15, 2023

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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