



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: PLANTENBERG ERIC JAMES & PLANTENBERG
SABRINA ANN

PLANTENBERG ERIC JAMES & PLANTENBERG SABRINA ANN
2800 NE 252ND AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 174080-000

PROPERTY LOCATION: 2800 NE 252ND AVE
CAMAS, WA 98607

PETITION: 371

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	\$ 335,660	\$	335,660
Improvements	\$ 396,495	\$	396,495
Personal property			
ASSESSED VALUE	\$ 732,155	BOE VALUE	\$ 732,155

Date of hearing: March 7, 2023

Recording ID# PLANTENBERG

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 1,961 square feet, built in 2008 and is of fair construction quality located on 3 acres. The property includes a general-purpose building measuring 1,296 square feet and an outbuilding measuring 486 square feet.

The appellant submitted three comparable sales [#17316-900 sold for \$665,000 in November 2021; #171130-400 sold for \$625,000 in October 2021; and #115652-000 sold for \$445,000 in April 2022].

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

The adjusted price per square foot supports the value assigned by the assessor.

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 \$732,155 as of January 1, 2022.

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

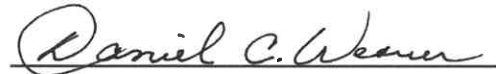
Mailed on March 30, 2023

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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL

WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL
PO BOX 4
YACOLT, WA 98675

ACCOUNT NUMBER: 279237-000

PROPERTY LOCATION: 24914 NE WH GARNER RD
YACOLT, WA 98675

PETITION: 373

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	\$ 253,058	\$	253,058
Improvements	\$ 649,660	\$	571,942
Personal property			
ASSESSED VALUE	\$ 902,718	BOE VALUE	\$ 825,000

Date of hearing: March 7, 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:

James Williams

Seth Williams

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,560 square feet, built in 2005 and is of average construction quality located on 9.19 acres. The property includes a second ranch-style residence measuring 1,560 square feet, a detached garage measuring 484 square feet, and a second detached garage measuring 484 square feet.

The appellants referred to the comparable sales. The average of the selected comparables is \$711,158. The three best comparables averaged to \$728,333. The way the homes are situated it would not be easy to divide the property. The property is unique in that it has a home and a guest house that is considered by the Assessor's Office as though it is one combined living area. The comparables are all in Yacolt. The appellant submitted three comparable sales [#276479-000 sold for \$830,000 in September 2021; #279675-000 sold for \$705,000 in August 2021; and #231599-000 sold for \$650,000 in March 2022].

The appellant requested a value of \$728,333.

The trend from the prior year and comparable #276479-000 indicate a value of \$825,000.

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 \$825,000 as of January 1, 2022.

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

Mailed on March 30, 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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RODRIGUEZ KELLI

RODRIGUEZ KELLI
13520 NE BETTS RD
VANCOUVER, WA 98686

ACCOUNT NUMBER: 186267-000

PROPERTY LOCATION: 13520 NE BETTS RD
VANCOUVER, WA 98686

PETITION: 374

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	\$ 481,280	\$	343,606
Improvements	\$ 101,852	\$	101,852
Personal property			
ASSESSED VALUE	\$ 583,132	BOE VALUE	\$ 445,458

Date of hearing: March 7, 2023

Recording ID# RODRIGUEZ

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:

Kelli Rodriguez

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 837 square feet, built in 1945 and is of fair plus construction quality located on 1.25 acres. The property includes a detached garage measuring 476 square feet.

The appellant stated that the subject property is unique as the home is small and the land is not very usable. The Assessed value is not what the home would sell for. There is a septic system with a sand mound, the driveway to the property is a hill, and although the home has frontage and view on Salmon Creek it does not have easy and safe access to the water. The comparables include other homes with similar features and do include views. The appellant submitted three comparable sales [#233175-005 sold for \$419,948 in October 2021; #223903-000 sold for \$401,250 in September 2021; and #233145-000 sold for \$438,900 in May 2021].

The appellant requested a value of \$445,458.

The appellant's comparable properties and the trended value from the prior year support the requested value of \$445,458.

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 \$445,458 as of January 1, 2022.

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

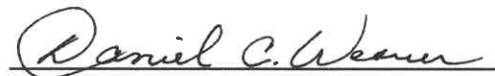
Mailed on March 30, 2023

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. *****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JONES RYAN P & YOUNCE CARRIE A

JONES RYAN P & YOUNCE CARRIE A
17412 NE 32ND ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 172250-026

PROPERTY LOCATION: 17412 NE 32ND ST
VANCOUVER, WA 98682

PETITION: 376

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	\$ 197,400	\$	197,400
Improvements	\$ 451,352	\$	409,366
Personal property			
ASSESSED VALUE	\$ 648,752	BOE VALUE	\$ 606,766

Date of hearing: March 7, 2023

Recording ID# JONES

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:

Ryan Jones

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,043 square feet, built in 2000 and is of average plus construction quality located on 0.17 acres.

The appellant stated that everything in the home is original, and many repairs are needed including cabinets, laundry facilities, roofing, and repairing facilities that are encountering water damage. The appellant's evidence included a bid by JV Roofing to replace the roof for \$29,742 as of July 2022.

The appellant requested a value of \$554,230.

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 \$606,766 based on the condition being changed from average condition to fair condition. The appellant disagreed with the appraiser's findings.

The assessor recommendation from average to fair supports the recommended value of \$606,766.

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 \$606,766 as of January 1, 2022.

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

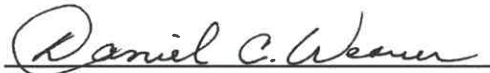
Mailed on March 30, 2023

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. *****



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: CAPE RYAN

CAPE RYAN
208 NE 136TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 117896-752

PROPERTY LOCATION: 208 NE 136TH ST
VANCOUVER, WA 98685

PETITION: 248

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	\$ 218,500	\$	218,500
Improvements	\$ 295,215	\$	295,215
Personal property			
ASSESSED VALUE	\$ 513,715	BOE VALUE	\$ 513,715

Date of hearing: March 7, 2023

Recording ID# CAPE

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 1,975 square feet, built in 1996 and is of average construction quality located on 0.18 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$423,453.

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 assessed value of \$513,715 is supported by the Assessor's comparable sales.

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 \$513,715 as of January 1, 2022.

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

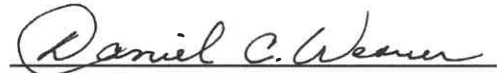
Mailed on March 30, 2023

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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FRANKE MILTON E & FRANKE JEANNE A
TRUSTEES

FRANKE MILTON E & FRANKE JEANNE A TRUSTEES
PO BOX 1292
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 218257-000

PROPERTY LOCATION: 7201 NW 291ST ST
RIDGEFIELD, WA 98642

PETITION: 266

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 321,354	\$ 321,354
Improvements	\$ 520,267	\$ 520,267
Personal property		
ASSESSED VALUE	\$ 841,621	BOE VALUE \$ 841,621

Date of hearing: March 7, 2023

Recording ID# FRANKE

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 2,230 square feet, built in 2010 and is of good construction quality located on 5.44 acres.

The appellant submitted three comparable sales [#223641-000 sold for \$775,000 in May 2021; #237005-000 sold for \$702,955 in February 2021; and #253080-000 sold for \$641,900 in May 2021]. The appellant's evidence included documentation of habitat and wetland constraints on the property. The appellant's evidence also included a bid by Quams Handyman to repair stress fractures in the home for \$4,568 as of October 2020.

The appellant requested a value of \$650,000.

The evidence submitted by the appellant does not overcome the Assessor's presumption of correctness.

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 \$841,621 as of January 1, 2022.

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

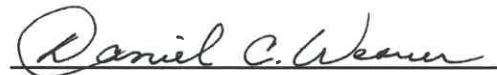
Mailed on March 30, 2023

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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHERMER-SMITH LORI L

SHERMER-SMITH LORI L
26200 NE LUCIA FALLS RD
YACOLT, WA 98675

ACCOUNT NUMBER: 232273-000

PROPERTY LOCATION: 26200 NE LUCIA FALLS RD
YACOLT, WA 98675

PETITION: 265

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	\$ 123,840	\$	123,840
Improvements	\$ 115,377	\$	102,910
Personal property			
ASSESSED VALUE	\$ 239,217	BOE VALUE	\$ 226,750

Date of hearing: March 7, 2023

Recording ID# SHERMER

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:

Lori Shermer-Smith

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,809 square feet, built in 1999 and is of average construction quality located on 0.32 acres.

The appellant stated that the manufactured home is 23 years old and would be cheaper to replace with a brand-new home than what it is assessed at. Parts of the home are falling apart due to the cheap materials used in the unit's construction. There is significant new construction in Yacolt that will bring increased traffic to the subject road. The home right across the street sold for \$150,000 in October 2022. The appellant's evidence included a bid by Ideal Roofing to replace the roof for \$12,461 as of January 2023.

The appellant requested a value of \$164,846.

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

The appellant provided support for the roof replacement which reduces the assessed value to \$226,750.

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 \$226,750 as of January 1, 2022.

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

Mailed on March 30, 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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WALDHAUS JOHN

WALDHAUS JOHN
55 S KUKUI ST #D611
HONOLULU, HI 96813

ACCOUNT NUMBER: 83075-000

PROPERTY LOCATION: 655 SW TROUT CT
CAMAS, WA 98607

PETITION: 369

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	\$ 172,530	\$	172,530
Improvements	\$ 206,088	\$	89,325
Personal property			
ASSESSED VALUE	\$ 378,618	BOE VALUE	\$ 261,855

Date of hearing: March 7, 2023

Recording ID# WALDHAUSA

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:

John Waldhaus

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,264 square feet, built in 1925 and is of fair construction quality located on 0.32 acres. The home includes an additional 504 square feet of unfinished basement space.

The appellant stated that the subject is a two-bedroom, one bathroom house. There were significant repairs needed on the property. The purchase price is the best representation of the home's value. The bank had the property listed through a realtor and it sat on the market for some time before being lowered. The purchase price was higher than the lowered listing price to prevent competitive bids. After purchase, repairs were performed to plumbing and interior finishes. The property was purchased for \$253,000 in October 2021.

The appellant requested a value of \$253,000.

The trended purchase price from the date of purchase to the end of the year supports a value of \$261,855.

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 \$261,855 as of January 1, 2022.

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

Mailed on March 30, 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. ****

**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:** WALDHAUS JOHN LEOWALDHAUS JOHN
55 S KUKUI ST #D611
HONOLULU, HI 96813**ACCOUNT NUMBER:** 37918-624**PROPERTY LOCATION:** (NO SITUS ADDRESS)
LOCATION: PLATTED SEC 16 T2N R1E ADJ#5 BLK 9
& ADJ#5 BLK8 1.34A**PETITION:** 370**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	\$ 180,931	\$	91,178
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 180,931	BOE VALUE	\$ 91,178

Date of hearing: March 7, 2023**Recording ID#** WALDHAUSB**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:

John Waldhaus

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.34-acre parcel of bare land.

The appellant stated that the subject was purchased in a competitive buying process and was bought over the original asking price. The land was purchased with the intention to build a home, but this has not been done. There are currently no utilities to the property. The property was purchased for \$88,010 in July 2021.

The appellant requested a value of \$88,010.

The purchase price trended to the year-end supports a value of \$91,178.

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 \$91,178 as of January 1, 2022.

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


Mailed on March 30, 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. *****



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: WALDHAUS JOHN L

WALDHAUS JOHN
55 S KUKUI ST #D611
HONOLULU, HI 96813

ACCOUNT NUMBER: 37916-981

PROPERTY LOCATION: 4900 E 5TH ST
VANCOUVER, WA 98661

PETITION: 464

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:

ASSESSSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 140,045	\$	140,045
Improvements	\$ 143,656	\$	143,656
Personal property			
ASSESSSED VALUE	\$ 283,701	BOE VALUE	\$ 283,701

Date of hearing: March 7, 2023

Recording ID# WALDHAUSC

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:

John Waldhaus

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,221 square feet, built in 1942 and is of fair construction quality located on 0.08 acres.

The appellant stated that the subject is a three-bedroom, two-bathroom house. The home was purchased in November of 2018 as the market was already beginning to increase. The home was in very rough shape and needed plumbing repairs. It was listed at \$140,000 and was bid up to \$181,000. The appellant's evidence included an appraisal performed by Aleksander Koval of Koval Appraisal Services indicating a value of \$200,000 as of August 2020. The appellant submitted two comparable sales [#33125-000 sold for \$195,000 in July 2021; and #29354-000 sold for \$174,000 in January 2021].

The appellant requested a value of \$215,000.

The appellant's evidence does not support a reduction in the current valuation.

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 \$283,701 as of January 1, 2022.

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

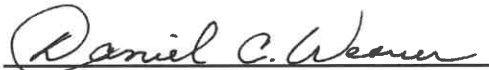
Mailed on March 30, 2023

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. ****