PROPERTY OWNER: DOBSON BRETT E & DOBSON JODI R

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 126946-040

PROPERTY LOCATION: 4500 NW 11TH CIR

CAMAS, WA 98607

PETITION: 363

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:

	ASSES	SED VALUE	BOARD OF EQUALIZATIO (BOE) VALUE		
Land	\$	234,600		\$	234,600
Improvements	\$	835,294		\$	835,294
Personal property					
ASSESSED VALUE	\$	1,069,894	BOE VALUE	\$	1,069,894

Date of hearing: March 8, 2023

Recording ID# DOBSON

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,431 square feet, built in 2002 and is of good plus construction quality located on 0.21 acres. The home includes an additional 251 square feet of unfinished basement space.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from October 2020 through November 2021 with sale prices ranging from \$719,900 to \$980,000. The median adjusted price of the sales comes to \$943,000. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. Comparable #1 is especially close to the subject. The Assessor's sales have some superior qualities and do not appear to have been adjusted downward. The appellant submitted four comparable sales [#126946-026 sold for \$900,000 in July 2021; #125662-054 sold for \$719,900 in October 2020; #125662-100 sold for \$855,000 in November 2021; and #82990-460 sold for \$980,000 in October 2021].

The appellant requested a value of \$925,000 which was updated to \$943,000 in the additional evidence submitted.

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

The appellant's comparable sales consisted of two 2-story homes and two ranch-style homes while the Assessor's comparable sales consisted of four ranch-style homes. The Assessor's comparable sales better represent the subject property. The appellant's comparable sales did not overcome the Assessor's 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 \$1,069,894 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.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHUMAKER BRIAN

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 24730-000

PROPERTY LOCATION: 2011 E 32ND ST

VANCOUVER, WA 98663

PETITION: 364

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:

	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	156,600		\$	156,600
Improvements	\$	293,992		\$	263,400
Personal property					
ASSESSED VALUE	\$	450,592	BOE VALUE	\$	420,000

Date of hearing: March 8, 2023

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

SHUMAKER

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

Recording ID#

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,910 square feet, built in 1949 and is of fair plus construction quality located on 0.12 acres. The property includes a detached garage measuring 315 square feet.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from July 2021 through January 2022 with sale prices ranging from \$375,000 to \$441,000. The median adjusted price of the sales comes to \$404,449. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The land is adjusted by square footage. No Assessor sales sold above the subject's assessed value. The appellant submitted four comparable sales [#21140-000 sold for \$375,000 in September 2021; #26540-000 sold for \$441,000 in September 2021; #20737-012 sold for \$430,000 in January 2022; and #29276-110 sold for \$398,000 in July 2021].

The appellant requested a value of \$420,000 which was updated to \$405,000 in the additional evidence submitted.

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 comparable sales of both the Assessor and the appellant support the requested value of \$420,000.

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 \$420,000 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.



PROPERTY OWNER: REINHARDT HEINZ W & REINHARDT GERDA

TRUSTEES

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 63472-320

PROPERTY LOCATION: 642 E PIONEER LOOP

LA CENTER, WA 98629

365 **PETITION:**

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:

	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	143,325		\$	143,325
Improvements	\$	391,860		\$	356,675
Personal property					
ASSESSED VALUE	\$	535,185	BOE VALUE	\$	500,000

Date of hearing: March 8, 2023 Recording ID# REINHARDT

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,430 square feet, built in 1996 and is of average construction quality located on 0.19 acres. The home includes an additional 716 square feet of unfinished basement space.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from March 2021 through December 2021 with sale prices ranging from \$490,000 to \$675,000. The median adjusted price of the sales comes to \$506,000. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. Comparable #1 is especially close to the subject. The appellant submitted six comparable sales [#63472-322 sold for \$500,000 in October 2021; #63472-390 sold for \$570,000 in March 2021; #986046-602 sold for \$560,000 in October 2021; #258894-048 sold for \$490,000 in December 2021; #258894-018 sold for \$675,000 in June 2021; and #986046-598 sold for \$659,990 in October 2021].

The appellant requested a value of \$475,000 which was updated to \$500,000 in the additional evidence submitted.

The appellant's comparable sales support a value of \$500,000.

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 \$500,000 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

aniel C. L.

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.



PROPERTY OWNER: BENNETT TERRY & BENNETT TRACIE

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER:

37918-764

PROPERTY LOCATION: 5315 NW 8TH AVE

VANCOUVER, WA 98663

PETITION:

367

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	\$	194,700		\$	194,700
Improvements	\$	289,016		\$	220,300
Personal property					
ASSESSED VALUE	\$	483,716	BOE VALUE	\$	415,000

Date of hearing:

March 8, 2023

Recording ID#

BENNETTA

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,972 square feet, built in 1955 and is of fair construction quality located on 0.24 acres. The home includes an additional 752 square feet of unfinished basement space.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from June 2021 through February 2022 with sale prices ranging from \$385,000 to \$433,500. The median adjusted price of the sales comes to \$416,987. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The appellant submitted three comparable sales [#37920-054 sold for \$390,000 in June 2021; #37918-136 sold for \$385,000 in October 2021; and #37919-796 sold for \$433,500 in February 2022].

The appellant requested a value of \$415,000.

The appellant's comparable sales support the requested value of \$415,000.

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 \$415,000 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

aniel C. a

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.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ATTARAN MEHDI & SIRIANNI CYNTHIA ANN

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER:

126737-004

PROPERTY LOCATION: 4400 SE 169TH CT

VANCOUVER, WA 98683

PETITION:

393

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:

	ASSESS	ED VALUE	BOARD OF EQUALIZATIO (BOE) VALUE		
Land	\$	228,500		\$	228,500
Improvements	\$	697,073		\$	661,500
Personal property					
ASSESSED VALUE	\$	925,573	BOE VALUE	\$	890,000

Date of hearing:

March 8, 2023

Recording ID#

ATTARAN

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,115 square feet, built in 2015 and is of good minus construction quality located on 0.29 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from January 2021 through August 2021 with sale prices ranging from \$670,000 to \$785,000. The median adjusted price of the sales comes to \$889,675. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The subject is close to a highway and is impacted by traffic noise. The subject sale is the best representation of value. The property was purchased for \$775,000 in January 2021. The appellant submitted three comparable sales [#126737-004 sold for \$775,000 in January 2021; #122156-010 sold for \$670,000 in March 2021; and #92009-654 sold for \$785,000 in August 2021].

The appellant requested a value of \$875,000 which was updated to \$889,000 at the hearing.

The appellants evidence supports a value of \$890,000.

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 \$890,000 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.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

BENNETT TERRY & BENNETT TRACIE PROPERTY OWNER:

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 100271-272

PROPERTY LOCATION: 3803 NE 38TH ST

VANCOUVER, WA 98661

PETITION: 394

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:

	ASSESS	ED VALUE	BOARD OF EQUAL (BOE) VALUI		
Land	\$	162,400		\$	162,400
Improvements	\$	305,371		\$	272,600
Personal property					
ASSESSED VALUE	\$	467,771	BOE VALUE	\$	435,000

Date of hearing: March 8, 2023 Recording ID# **BENNETTB**

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a bi-level (split entry) residence with 2,968 square feet, built in 1975 and is of average minus construction quality located on 0.18 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from February 2021 through October 2021 with sale prices ranging from \$384,000 to \$405,000. The median adjusted price of the sales comes to \$423,000. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The appellant submitted three comparable sales [#108148-038 sold for \$394,000 in February 2021; #108148-028 sold for \$405,000 in October 2021; and #108149-132 sold for \$384,000 in February 2021].

The appellant requested a value of \$415,000 which was updated to \$435,000 in the additional evidence submitted. The estimate of value was further updated to \$425,000 at the hearing.

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

The appellant comparable sales better represent the subject property and support a value of \$435,000.

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 \$435,000 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.



PROPERTY OWNER: BENNETT TERRY & BENNETT TRACIE

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER:

220032-194

PROPERTY LOCATION: 1910 S 15TH CT

RIDGEFIELD, WA 98642

PETITION:

395

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:

	ASSESS	BOARD OF EQUAL (BOE) VALUE				
Land	\$	158,000		\$	158,000	
Improvements	\$	697,732		\$	642,000	
Personal property						
ASSESSED VALUE	\$	855,732	BOE VALUE	\$	800,000	

Date of hearing:

March 8, 2023

Recording ID#

BENNETTC

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,665 square feet, built in 2007 and is of good minus construction quality located on 0.26 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from June 2021 through March 2022 with sale prices ranging from \$628,900 to \$810,000. The median adjusted price of the sales comes to \$794,421. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The bottom level of the house flooded in 2018 due to a plumbing failure and had to be stripped. The Assessor's sales do not support the assessed value and all sold much lower than the assessed value. The appellant submitted six comparable sales [#986033-369 sold for \$628,900 in June 2021; #986038-607 sold for \$810,000 in March 2022; #121061-056 sold for \$670,000 in June 2021; #121061-052 sold for \$770,000 in October 2021; #121061-050 sold for \$669,900 in June 2021; and #67369-006 sold for \$709,000 in July 2021].

The appellant requested a value of \$800,000.

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 do not support or bracket the subject property. The appellant's comparable sales better support 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 30, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C. L.

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.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

CORKUM DICK M & CORKUM B JUNE TRUSTEES PROPERTY OWNER:

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 130031-046

PROPERTY LOCATION: 3562 Z ST

WASHOUGAL, WA 98671

PETITION: 397

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:

	ASSESS	ED VALUE	BOARD OF (BOE	EQUA () VAL	
Land	\$	169,800		\$	169,800
Improvements	\$	592,480		\$	495,200
Personal property					
ASSESSED VALUE	\$	762,280	BOE VALUE	\$	665,000

Date of hearing: March 8, 2023

Recording ID# **CORKUM**

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,661 square feet, built in 2006 and is of good minus construction quality located on 0.17 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from June 2021 through November 2021 with sale prices ranging from \$610,000 to \$650,000. The median adjusted price of the sales comes to \$665,000. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The subject has a defective roof that requires repair and impacts marketability. The property is also impacted by powerlines and the view is obstructed by the surrounding homes. The Assessor's sales sold for less than the assessed value. Assessor sales #1 and #3 support a reduction. Assessor sale #2 is newer than the subject and has significantly more square footage in land and improvements. The appellant submitted four comparable sales [#130115-164 sold for \$630,000 in June 2021; #130115-048 sold for \$650,000 in September 2021; #130036-020 sold for \$610,000 in November 2021; and #132818-020 sold for \$610,000 in June 2021].

The appellant requested a value of \$650,000 which was updated to \$665,000 at the hearing.

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

The appellant provided support for the adjustments of comparable sales to the subject that support a value of \$665,000.

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 \$665,000 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

aniel C. akanen

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.



PROPERTY OWNER: CURTIS JASON MATTHEW & CURTIS HEATHER

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 184963-010

PROPERTY LOCATION: 14613 NW 19TH AVE

VANCOUVER, WA 98685

PETITION: 398

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:

	ASSESS	BOARD OF EQUALIZED VALUE (BOE) VALUE			
Land	\$	218,500		\$	218,500
Improvements	\$	445,485		\$	445,485
Personal property					
ASSESSED VALUE	\$	663,985	BOE VALUE	\$	663,985

Date of hearing: March 8, 2023

Recording ID# CURTIS

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,484 square feet, built in 2005 and is of average plus construction quality located on 0.17 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from January 2021 through January 2022 with sale prices ranging from \$491,000 to \$600,000. The median adjusted price of the sales comes to \$616,765. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. Comparable #1 is especially close to the subject. Assessor sale #1 is the same for the Assessor as for the appellant and supports a reduced value for the subject. Assessor sales #3 and #5 are the only ones that sold above the subject assessment and they are superior to the subject. The appellant submitted five comparable sales [#184963-030 sold for \$540,000 in January 2021; #184964-052 sold for \$491,000 in June 2021; #185178-074 sold for \$600,000 in January 2022; #118263-786 sold for \$570,000 in August 2021; and #117892-332 sold for \$520,000 in November 2021].

The appellant requested a value of \$620,000.

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 Assessor provided six comparable sales that clearly support the assessed value of \$663,985.

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 \$663,985 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.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FINK ZAL & FINK RUTH E

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER:

130050-048

PROPERTY LOCATION: 4838 Y ST

WASHOUGAL, WA 98671

PETITION:

399

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:

	ASSESS	ED VALUE	BOARD OF (BOE	EQUA) VALI	
Land	\$	169,088		\$	169,088
Improvements	\$	489,983		\$	489,983
Personal property					
ASSESSED VALUE	\$	659,071	BOE VALUE	\$	659,071

Date of hearing:

March 8, 2023

Recording ID#

FINK

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,322 square feet, built in 2011 and is of average construction quality located on 0.18 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from March 2021 through February 2022 with sale prices ranging from \$500,000 to \$621,000. The median adjusted price of the sales comes to \$584,738. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. The majority of the Assessor's sales do not support the assessed value. The appellant submitted twelve comparable sales [#130050-036 sold for \$565,000 in December 2021; #130050-156 sold for \$595,000 in August 2021; #130050-014 sold for \$542,000 in February 2022: #130046-012 sold for \$570,000 in September 2021; #130046-014 sold for \$621,000 in August 2021; #130046-002 sold for \$590,000 in November 2021; #130115-056 sold for \$525,100 in July 2021: #98607-244 sold for \$580,000 in April 2021; #96159-438 sold for \$520,000 in January 2022; #132591-142 sold for \$525,000 in November 2021; #132591-148 sold for \$510,000 in March 2021; and #96158-924 sold for \$500,000 in December 2021].

The appellant requested a value of \$575,000 which was updated to \$584,000 in the additional evidence submitted.

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 provided four comparable sales that support the assessed value of \$659,071.

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 \$659,071 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.



PROPERTY OWNER: BENNETT TERRY & BENNETT TRACIE

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 96620-024

PROPERTY LOCATION: 1411 NE 65TH ST

VANCOUVER, WA 98665

PETITION: 467

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:

	ASSESS	ED VALUE	BOARD OF EQUALIZATIO (BOE) VALUE		
Land	\$	192,700		\$	192,700
Improvements	\$	282,955		\$	232,300
Personal property					
ASSESSED VALUE	\$	475,655	BOE VALUE	\$	425,000

Date of hearing:

March 8, 2023

Recording ID#

BENNETTD

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,626 square feet, built in 1956 and is of average minus construction quality located on 0.23 acres.

The representative referred to the submitted materials. Comparables were selected for their similarity to the subject for factors such as location, age, size, lot size, condition, quality, and time of sale. Sales collected range from April 2021 through March 2022 with sale prices ranging from \$375,000 to \$482,500. The median adjusted price of the sales comes to \$436,719. Comparables were adjusted where appropriate for improvements, lot size, year built, effective year built, sale date, and whether the property included a pool or not. Comparable #1 holds the most weight in representing the subject's value. The appellant submitted four comparable sales [#148484-000 sold for \$415,000 in September 2021; #148229-000 sold for \$482,500 in March 2022; #148026-000 sold for \$390,000 in April 2021; and #97975-230 sold for \$375,000 in April 2021].

The appellant requested a value of \$425,000 which was updated to \$415,000 in the additional evidence submitted. The estimate of value was further updated to \$425,000 at the hearing.

The appellant provided four comparable sales that support a value of \$425,000.

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 \$425,000 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.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BENNETT TERRY & BENNETT TRACIE

OWNWELL, INC C/O COLTON PACE 1217 WILSHIRE BLVD #3400 SANTA MONICA, CA 90403

ACCOUNT NUMBER: 256354-000

PROPERTY LOCATION: (NO SITUS ADDRESS)

LOCATION: #79 SEC 22 T5N R1EWM 5.29A

PETITION: 708

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	\$	257,486		\$	190,500
Improvements	\$	20,702		\$	20,702
Personal property					
ASSESSED VALUE	\$	278,188	BOE VALUE	\$	211,202

Date of hearing: March 8, 2023

Recording ID# **BENNETTE**

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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property includes a general-purpose building measuring 1,752 square feet located on 5.29 acres.

The representative referred to the submitted materials. Comparables were dominantly selected for their similarity to the subject in acreage. Sales collected range from March 2020 through July 2021 with sale prices ranging from \$19,000 per acre to \$36,000 per acre. Comparables #1 and #2 are sales that transacted on the open market. The timeframe of comparable sales had to be expanded to find valid sales. Comparable #3 is nearly identical to the subject. The appellant submitted four comparable sales from in and around Clark County [Property #1 sold for \$180,000 in May 2021; Property #2 sold for \$180,000 in March 2020; Property #3 sold for \$150,000 in July 2021; and Property #4 sold for \$190,000 in March 2020].

The appellant requested a value of \$240,000 which was updated to \$190,500 for the land the hearing.

The comparable sales presented support a value of \$190,500 for the land plus the assessed value on the improvements for a total value \$211,202.

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 \$211,202 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.