PROPERTY OWNER: HANI TRUCKING LLC

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

ACCOUNT NUMBER:

164127-000

PROPERTY LOCATION: 14908 NE 28TH ST

VANCOUVER, WA 98682

PETITION:

400

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	\$	202,532		\$	202,532
Improvements	\$	174,283		\$	47,468
Personal property					
ASSESSED VALUE	\$	376,815	BOE VALUE	\$	250,000

Date of hearing:

March 9, 2023

Recording ID#

HANI

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 1.5-story residence with 1,586 square feet, built in 1952 and is of fair construction quality located on 0.59 acres. The property includes a carport measuring 400 square feet.

The representative referred to the submitted materials. The subject sale is the best representation of value. The homeowner included written testimony stating there is damage to the home. The Assessor's sales are similar but the subject sale is the best representation. The property was purchased for \$250,000 in December 2021.

The appellant requested a value of \$330,000 which was updated to \$250,000 at the hearing.

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 \$289,674.

The property was purchased in December 2021 in a damaged condition for \$250,000.

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 \$250,000 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.

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: GOLDMAN MELANIE B

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

ACCOUNT NUMBER:

150565-000

PROPERTY LOCATION: 4709 NW DIVISION AVE

VANCOUVER, WA 98683

PETITION:

401

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:

Land	ASSESS	ED VALUE	BOARD OF EQUALIZATIO (BOE) VALUE		
	\$	164,155		\$	164,155
Improvements	\$	318,195		\$	270,845
Personal property					
ASSESSED VALUE	\$	482,350	BOE VALUE	\$	435,000

Date of hearing:

March 9, 2023

Recording ID#

GOLDMAN

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 2,664 square feet, built in 1965 and is of average minus construction quality located on 0.23 acres. The property includes a detached garage measuring 560 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 May 2021 through September 2021 with sale prices ranging from \$330,000 to \$482,000. The median adjusted price of the sales comes to \$417,212. 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 [#37918-024 sold for \$482,000 in May 2021; #37918-056 sold for \$330,000 in May 2021; and #101193-028 sold for \$425,000 in September 2021].

The appellant requested a value of \$435,000 which was updated to \$430,000 in the additional evidence submitted.

The appellant evidence supports 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:

LAU SANDOR W

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

ACCOUNT NUMBER:

30912-090

PROPERTY LOCATION: 1553 SE CUTTER LN

VANCOUVER, WA 98661

PETITION:

402

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:

	ASSESSI	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	0		\$	0
Improvements	\$	441,821		\$	433,200
Personal property					
ASSESSED VALUE	\$	441,821	BOE VALUE	\$	433,200

Date of hearing:

March 9, 2023

Recording ID#

LAU

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 condominium residence with 1,453 square feet, built in 2001 and is of good construction quality.

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 December 2021 with sale prices ranging from \$330,000 to \$389,900. The median adjusted price of the sales comes to \$414,000. 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 homeowner says one bedroom has no light fixtures and repairs are needed for plumbing, windows, and other fixtures. The property was purchased for \$380,000 in May 2021. The appellant submitted eight comparable sales [#30912-026 sold for \$380,000 in January 2021; #30912-056 sold for \$330,000 in March 2021; #30912-110 sold for \$355,000 in April 2021: #30912-156 sold for \$347,500 in March 2021; #30912-210 sold for \$385,000 in May 2021; #30912-212 sold for \$359,000 in March 2021; and #30912-400 sold for \$380,000 in September 2021].

The appellant requested a value of \$415,000 which was updated to \$380,000 in the additional evidence submitted.

The Assessor's evidence included four sales adjusted for time, a 2022 property information card, an aerial photo of the complex, and a cover letter recommending no change to the assessed value. It should be noted that the GIS shows the property's current assessed value at \$441,821, however the Assessor's response indicates the current assessed value is \$433,200 and recommends that value.

The appellant' evidence supports a value of \$433,200.

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 \$433,200 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:

NORTZ JIMMIE & NORTZ CYNTHIA

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

ACCOUNT NUMBER:

118256-642

PROPERTY LOCATION: 14403 NE 31ST AVE

VANCOUVER, WA 98686

PETITION:

404

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	\$	264,600		\$	264,600
Improvements	\$	452,604		\$	452,604
Personal property					
ASSESSED VALUE	\$	717,204	BOE VALUE	\$	717,204

Date of hearing:

March 9, 2023

Recording ID#

NORTZ

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 1.5-story residence with 2,631 square feet, built in 2000 and is of good 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 March 2022 with sale prices ranging from \$528,000 to \$654,500. The median adjusted price of the sales comes to \$662,937. 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. None of the Assessor sales sold for more than the subject's assessed value. The appellant submitted six comparable sales [#186019-060 sold for \$647,500 in August 2021; #186019-090 sold for \$528,000 in March 2021; #117894-018 sold for \$599,999 in February 2021: #117890-044 sold for \$630,000 in July 2021; #117891-162 sold for \$552,000 in January 2021; and #185837-058 sold for \$654,500 in March 2022].

The appellant requested a value of \$650,000 which was updated to \$662,000 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 Assessor's comparable property sales support the assessed value of \$717,204.

DECISION

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

The certified value of the subject property is sustained at \$717,204 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:

PHILLIPS RYAN CONNORS

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

ACCOUNT NUMBER:

43850-000

PROPERTY LOCATION: 2409 D ST

VANCOUVER, WA 98663

PETITION:

406

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 EQUALIZATION (BOE) VALUE			
Land	\$	222,077		\$	222,077
Improvements	\$	272,199		\$	272,199
Personal property					
ASSESSED VALUE	\$	494,276	BOE VALUE	\$	494,276

Date of hearing:

March 9, 2023

Recording ID#

PHILLIPS

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 1,497 square feet, built in 1923 and is of average construction quality located on 0.1 acres. The home includes an additional 375 square feet of unfinished basement space. The property includes a detached garage measuring 240 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 January 2021 through January 2022 with sale prices ranging from \$366,000 to \$450,000. The median adjusted price of the sales comes to \$413,000. 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. Most of the comparables do have some finished basement space. Comparable #3 is a significant representation of the subject's value. The Assessor's sales do not support the assessed value of the subject property. The appellant submitted four comparable sales [#57070-000 sold for \$438,000 in January 2022; #57910-000 sold for \$384,500 in January 2021; #56090-000 sold for \$450,000 in May 2021; and #55070-000 sold for \$366,000 in April 2021].

The appellant requested a value of \$435,000 which was updated to \$413,000 in the additional evidence submitted. The estimate of value was further updated to \$440,000 at the hearing.

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 sales support the assessed value of \$494,276.

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 \$494,276 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: RODRIGUEZ JORGE & NAUGLE CHRISTINA

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

ACCOUNT NUMBER: 127363-090

PROPERTY LOCATION: 1045 NW HOQUIAM CT

CAMAS, WA 98607

PETITION: 407

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 EQUALIZATE SED VALUE (BOE) VALUE			
Land	\$	259,600		\$	259,600
Improvements	\$	720,655		\$	720,655
Personal property					
ASSESSED VALUE	\$	980,255	BOE VALUE	\$	980,255

Date of hearing: March 9, 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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,217 square feet, built in 2004 and is of good construction quality located on 0.2 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 September 2020 through March 2022 with sale prices ranging from \$710,000 to \$950,000. The median adjusted price of the sales comes to \$869,985. 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. None of the Assessor sales sold for more than the subject's assessed value. The appellant submitted four recent comparable sales [#125403-062 sold for \$950,000 in June 2021; #127358-054 sold for \$799,000 in June 2021; #83144-002 sold for \$750,000 in November 2021; and #126946-002 sold for \$945,000 in March 2022]. The sale of #127463-186 is older and holds diminished weight in representing market value.

The appellant requested a value of \$900,000 which was updated to \$869,000 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 Assessor's comparable sales support the assessed value of \$980,255.

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 \$980,255 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

(1) 000

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: ROHFELD TIM C & ROHFELD MARI S

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

ACCOUNT NUMBER: 117893-072

PROPERTY LOCATION: 15809 NE 29TH AVE

VANCOUVER, WA 98686

PETITION: 408

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:

Land	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
	\$	274,800		\$	274,800
Improvements	\$	621,755		\$	621,755
Personal property					
ASSESSED VALUE	\$	896,555	BOE VALUE	\$	896,555

Date of hearing: March 9, 2023 Recording ID# **ROHFELD**

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 4,197 square feet, built in 1989 and is of good construction quality located on 0.25 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 \$525,000 to \$700,000. The median adjusted price of the sales comes to \$599,352. 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 homeowner's written testimony stated there is water rot, an adjacent loud and busy street, and foundation issues. The Assessor's sales sold for lower than assessed value. Assessor sales #1 and #3 especially support a reduction. The appellant submitted six comparable sales [#117890-920 sold for \$580,000 in December 2021; #117890-758 sold for \$525,000 in July 2021; #186019-060 sold for \$647,500 in August 2021; #186019-090 sold for \$528,000 in March 2021; #186019-002 sold for \$700,000 in February 2022; and #186019-084 sold for \$670,000 in July 2021].

The appellant requested a value of \$790,000 which was updated to \$730,000 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 Assessor's comparable sales support the assessed value of \$896,555.

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 \$896,555 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: TIESZEN TROY DALE & TIESZEN CRYSTAL MARIE

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

ACCOUNT NUMBER:

125857-250

PROPERTY LOCATION: 3715 SE 189TH AVE

VANCOUVER, WA 98683

PETITION:

409

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:

Land	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
	\$	166,250		\$	166,250
Improvements	\$	392,332		\$	324,750
Personal property					
ASSESSED VALUE	\$	558,582	BOE VALUE	\$	491,000

Date of hearing:

March 9, 2023

Recording ID#

TIESZEN

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 2,732 square feet, built in 2005 and is of average minus construction quality located on 0.08 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 December 2021 with sale prices ranging from \$422,800 to \$485,000. The median adjusted price of the sales comes to \$491,816. 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 sale is the best representation of value. The property was purchased for \$430,000 in April 2021. The appellant submitted two comparable sales [#125857-054 sold for \$422,800 in January 2021 and #125857-138 sold for \$485,000 in December 2021].

The appellant requested a value of \$515,000 which was updated to \$479,000 in the additional evidence submitted.

The appellant's comparable sales support a value of \$491,000.

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 \$491,000 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. akaren

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: WILLIAMS CAROLE J

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

ACCOUNT NUMBER: 37915-981

PROPERTY LOCATION: 1101 SE 95TH AVE

VANCOUVER, WA 98664

PETITION: 411

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	\$	193,050		\$	193,050
Improvements	\$	328,156		\$	328,156
Personal property					
ASSESSED VALUE	\$	521,206	BOE VALUE	\$	521,206

Date of hearing:

March 9, 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:

Daurius Cayan

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,917 square feet, built in 1959 and is of average construction quality located on 0.19 acres. The home includes an additional 989 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 October 2021 with sale prices ranging from \$450,000 to \$535,000. The median adjusted price of the sales comes to \$478,449. 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 Assessor sales #1 and #3 sold for less than the subject's assessment. The appellant submitted five comparable sales [#112528-054 sold for \$450,000 in March 2021; #37915-917 sold for \$535,000 in September 2021; #110559-084 sold for \$500,000 in September 2021; #114232-032 sold for \$520,000 in July 2021; and #114232-162 sold for \$508,000 in October 2021]

The appellant requested a value of \$475,000 which was updated to \$478,000 in the additional evidence submitted.

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 support the assessed value of \$521,206.

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 \$521,206 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: ST PIERRE DANNY R & ST PIERRE CORINNE M

TRUSTEES

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

ACCOUNT NUMBER: 105522-570

PROPERTY LOCATION: 8028 NE 71ST LOOP

VANCOUVER, WA 98662

PETITION: 468

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:

Land	ASSESSED VALUE		(BOE) VALUE		
	\$	228,353		\$	228,353
Improvements	\$	610,798		\$	554,147
Personal property					
ASSESSED VALUE	\$	839,151	BOE VALUE	\$	782,500

DOADD OF FOULL IZATION

Date of hearing: March 9, 2023

Recording ID# STPIERRE

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 3,232 square feet, built in 1989 and is of good construction quality located on 0.24 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 \$700,000 to \$780,000. The median adjusted price of the sales comes to \$777,822. 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. Comparables #1 and #2 are being given the most weight. Assessor sale #1 is the best representation of the subject and supports a reduction. The appellant submitted four comparable sales [#105522-558 sold for \$780,000 in March 2022; #105522-432 sold for \$750,000 in June 2021; #105522-384 sold for \$710,000 in February 2022; and #105522-524 sold for \$700,000 in August 2021].

The appellant requested a value of \$775,000 which was updated to \$782,500 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.

Three of the four comparable sales used by the Assessor were 1.5 story or split-level homes while the subject is a ranch style home. In addition, the 2022 assessed value (+40%) is well above the average trended value (+21%) for Clark County for the 2021 year. The appellant's comparable sales support a value of \$782,500 which is still 31% above the prior year.

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 \$782,500 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

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