



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

**PROPERTY OWNER: BAILE JOSEPH W & DESOYZA SAYOMI**

BAILE JOSEPH W & DESOYZA SAYOMI  
41109 NE MILLER RD  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 140901-000**

**PROPERTY LOCATION: 41109 NE MILLER RD  
WASHOUGAL, WA 98671**

**PETITION: 415**

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

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

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 256,945            | \$ 256,945                                   |
| Improvements          | \$ 732,950            | \$ 732,950                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 989,895</b>     | <b>BOE VALUE \$ 989,895</b>                  |

Date of hearing: March 22, 2023

Recording ID# BAILE

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 2,700 square feet, built in 2019 and is of average construction quality located on 5.18 acres. The property includes a detached garage measuring 992 square feet, a general-purpose building measuring 2,400 square feet with 960 square feet beside, and a machine shed measuring 864 square feet with a lean-to measuring 360 square feet.

The home was built for \$425,000 within the last few years. No comparable sales or other quantitative information was provided.

The appellant requested a value of \$681,945.

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

The appellant provided no comparable sales or other quantitative information to support a value other than the assessed value of \$989,895.

## 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 \$989,895 as of January 1, 2022.

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

Mailed on April 10, 2023  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\***



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

**PROPERTY OWNER: CAMPBELL DAVID W & CAMPBELL ANNA DUBROVSKAYA**

CAMPBELL DAVID W & CAMPBELL ANNA DUBROVSKAYA  
15909 NE 205TH AVE  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER: 204008-042**

**PROPERTY LOCATION: 15909 NE 205TH AVE  
BRUSH PRAIRIE, WA 98606**

**PETITION: 417**

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

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

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 266,474            | \$ 266,474                                   |
| Improvements          | \$ 904,459            | \$ 703,526                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 1,170,933</b>   | <b>BOE VALUE \$ 970,000</b>                  |

Date of hearing: March 22, 2023

Recording ID# CAMPBELL

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

Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
David Campbell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,894 square feet, built in 2013 and is of very good construction quality located on 0.88 acres. The property includes a detached garage measuring 1,432 square feet with 714 square feet beside and 195 square feet above. The property also includes a shed measuring 324 square feet.

The appellant provided three comparable sales and stated that comparable #1 is comparable with the buildings of the subject. Comparable #2 is an exact copy of the main house and sold recently. The outbuildings are a shop with an office studio and a sauna building that includes a bathroom. The appellant submitted three comparable sales [#197656-000 sold for \$989,000 in September 2021; #204008-020 sold for \$875,000 in November 2022; and #204121-000 sold for \$975,000 in January 2023].

The appellant requested a value of \$970,000.

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 and three of the Assessor's comparable sales better support the requested value of \$970,000.

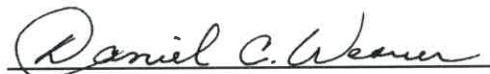
## DECISION

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 \$970,000 as of January 1, 2022.

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

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

**PROPERTY OWNER:      CHANG PIERCE & CHIA YA NAN TRUSTEES**

CHANG PIERCE & CHIA YA NAN TRUSTEES  
23002 NE COUNTRY VIEW CIRCLE  
CAMAS, WA 98607

**ACCOUNT NUMBER:      173156-020**

**PROPERTY LOCATION:** 23002 NE COUNTRY VIEW CIRCLE  
CAMAS, WA 98607

**PETITION:                      418**

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

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

|                       | <b>ASSESSED VALUE</b>  | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|------------------------|--|
| Land                  | \$      288,000        | \$      288,000                              |
| Improvements          | \$      660,796        | \$      602,000                              |
| Personal property     |                        |  |
| <b>ASSESSED VALUE</b> | <b>\$      948,796</b> | <b>BOE VALUE      \$      890,000</b>        |

Date of hearing:                      March 22, 2023

Recording ID#                              CHANG

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:  
Pierce Chang  
Ya Nan Chia

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 4,668 square feet, built in 1990 and is of good construction quality located on 1 acre.

The appellants stated that the home was listed in the Assessor's information as a six-bedroom, but it is only a four-bedroom with storage rooms, as they do not have closets and one is a basement room. The inspection to confirm the bedroom count was performed by a Clark County employee. The property was purchased for \$728,008 in December 2020. The appellant submitted six comparable sales [#171038-000 sold for \$802,005 in October 2021; #171271-000 sold for \$855,400 in March 2021; #174073-000 sold for \$702,126 in May 2021; #173156-018 sold for \$681,533 in May 2020; #171119-000 sold for \$845,206 in November 2020; and #137104-000 sold for \$782,494 in January 2020].

The appellant requested a value of \$820,000.

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.

All of the Assessor's comparable sales are 5 acres except one, the Assessor has mischaracterized the home as having 6 bedrooms when it has only 4 qualified bedrooms and the subject is 10 plus years older than 4 of the comparable sales. The trended values of the appellant's comparable sales and downgrading the value for age and number of bedrooms 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:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 5,869 square feet, built in 1983 and is of very good construction quality located on 5.43 acres. The property includes a general-purpose building measuring 1,800 square feet.

The appellant stated that the purchase of the home was not a distressed sale and no improvements have been made since the purchase. There is a 1,200 square foot attic, which is just open space, and a large amount of the home's footage is in basement space. The property was purchased for \$1,000,000 in October 2020. The appellant's evidence included an appraisal performed by Mary Fisher of Rose Real Estate Group, Inc. indicating a value of \$1,000,000 as of August 2020.

The appellant requested a value of \$1,200,000.

The Assessor's trending study for 2021-2022 indicates that high-end homes do not always support the trending levels indicated by lower priced homes during 2021. However, utilizing the average trends for 2020 and 2021 applied to the appraisal value and purchase price of \$1,000,000 supports a value of \$1,250,000.

## 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 \$1,250,000 as of January 1, 2022.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

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

**PROPERTY OWNER: DAMON JENNIFER**

DAMON JENNIFER  
12110 NW 48TH CT  
VANCOUVER, WA 98685

**ACCOUNT NUMBER: 188220-020**

**PROPERTY LOCATION: 12110 NW 48TH CT  
VANCOUVER, WA 98685**

**PETITION: 420**

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

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

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 282,250            | \$ 282,250                                   |
| Improvements          | \$ 592,159            | \$ 234,616                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 874,409</b>     | <b>BOE VALUE \$ 516,866</b>                  |

Date of hearing: March 22, 2023

Recording ID# DAMON

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:  
Jennifer Damon

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,389 square feet, built in 2013 and is of good plus construction quality located on 0.57 acres.

The appellant stated that the home has required multiple lawsuits to repair issues in the home. Both suits have been settled, though it was insufficient for the correction needs and has not been applied to the home. The cost to perform home repairs has risen over 19% according to national real estate data. The property does not have a certificate of occupancy in the county records. The appellant's evidence included market trend data.

The appellant requested a value of \$435,563.

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

The Assessor has accepted the costs to cure the home as evidence in the past, however the bids are getting too stale to merely use an index to update them from year to year. The Board agrees with the Assessor that new bids should be provided. Using the outdated and updated amount (\$357,543) from the prior year should be accepted as a reduction of the assessed value of \$874,409 to produce a value of \$516,866.

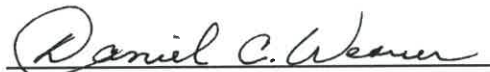
## DECISION

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 \$516,866 as of January 1, 2022.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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

**PROPERTY OWNER: ALLEN STEVEN D & MANGUM HOLLY R**

ALLEN STEVEN D & MANGUM HOLLY R  
555 N AMBOY AVE UNIT 572  
YACOLT, WA 98675-0799

**ACCOUNT NUMBER: 229865-000**

**PROPERTY LOCATION: 32101 NE CC LANDON RD  
YACOLT, WA 98675**

**PETITION: 423**

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

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

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 505,783            | \$ 505,783                                   |
| Improvements          | \$ 1,123,219          | \$ 644,217                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 1,629,002</b>   | <b>BOE VALUE \$ 1,150,000</b>                |

Date of hearing: March 22, 2023

Recording ID#: ALLEN

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:  
Holly Mangum

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 6,407 square feet, built in 2005 and is of good minus construction quality located on 53 acres. The property includes a loft barn measuring 2,100 square feet, an arena measuring 9,000 square feet, and a loafshed measuring 1,440 square feet.

The appellant referred to the submitted materials. The property is zoned Forest-40 (FR-40) and is primarily alder trees. The house is experiencing significant wear, as it was built with inferior materials. The condition would be considered average. The comparables provided also have FR-40 designations and some include views and some water frontage. Access to the property is difficult and the road requires repair. The appellant submitted three comparable sales [#247644-000 sold for \$955,000 in October 2021; #276443-000 sold for \$1,020,000 in January 2021; and #264354-000 sold for \$910,000 in April 2021]. The appellant's evidence included a bid by M&T Construction to improve the lot for drainage and fire safety for \$38,320 as of December 2021.

The appellant requested a value of \$1,049,000.

The Assessor issued a notice of value dated June 9, 2022, showing a value of \$1,756,709 but issued an additional notice of value on September 29, 2022, showing a value of \$1,629,002.

The subject property is constructed of lower quality material that is in relatively poor condition and the property is located in a remote area with limited and difficult access. Location, condition, and cost to cure various issues severely impair the value of the property. The appellant's comparable property sales and the value trended from the prior year support a value of \$1,150,000.


## 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 \$1,150,000 as of January 1, 2022.

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

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