



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ANDERSON JOHN H JR & ANDERSON ELIZABETH E**

ANDERSON JOHN H JR & ANDERSON ELIZABETH E
3909 SE 158TH CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 122157-010

PROPERTY LOCATION: 3909 SE 158TH CT
VANCOUVER, WA 98683

PETITION: 438

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:

	ASSESED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	467,604	\$	467,604
Improvements	\$	487,952	\$	487,952
Personal property				
ASSESED VALUE	\$	955,556	BOE VALUE	\$ 955,556

Date of hearing: March 23, 2023

Recording ID# ANDERSON

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,026 square feet, built in 1994 and is of average plus construction quality located on 1.16 acres.

The appellant's evidence included a bid by TerraFirma to perform extensive concrete work for \$60,780 as of June 2021.

The appellant requested a value of \$844,776.

The appellant's request for allowance for TerraFirma work indicates the bulk of the effort is to lift and stabilize the driveway, sidewalks, and patio but does not include a sufficient description of the need for work on the home foundation. Driveways, sidewalks, and patios are not typically included in valuing a particular property.

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 \$955,556 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, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MUKOBI ASABA C & MUKOBI KIMBERLY L

MUKOBI ASABA C & MUKOBI KIMBERLY L
930 NW VIEW RIDGE CT
CAMAS, WA 98607

ACCOUNT NUMBER: 82989-087

**PROPERTY LOCATION: 930 NW VIEW RIDGE CT
CAMAS, WA 98607**

PETITION: 427

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	\$ 254,245	\$ 254,245
Improvements	\$ 431,968	\$ 431,968
Personal property		
ASSESSED VALUE	\$ 686,213	BOE VALUE \$ 686,213

Date of hearing: March 23, 2023

Recording ID# MUKOBI

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:
Kimberly Mukobi

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,775 square feet, built in 1979 and is of average construction quality located on 0.34 acres.

The appellant referred to the submitted materials. The home is older than neighboring houses and has a dated interior downstairs. The upstairs was refinished, but this did not include the lower floor. The home feels cramped due to its design. The sales selected by the Assessor include larger properties. The state of the driveway is a detractor to market value and to repair it would be a significant cost. The appellant submitted six comparable sales [#90264-860 sold for \$440,000 in January 2022; #88460-000 sold for \$385,000 in December 2021; #92233-164 sold for \$425,000 in October 2021; #177235-130 sold for \$439,000 in February 2021; #92232-146 sold for \$439,000 in January 2021; and #126042-018 sold for \$468,000 in April 2021]. The appellant's evidence included a bid by D&D Concrete Inc. to replace the driveway for \$19,616 as of April 2021 and several bids by Merritt to perform renovations for a total of \$83,154. The total cost to perform all repairs indicated comes to \$183,431.

The appellant requested a value of \$475,000.

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 Assessor's comparable sales have similar ages and shortcomings, which support the assessed value of \$686,213.


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 \$686,213 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROWE BRANDON & ROWE RENEE

ROWE BRANDON & ROWE RENEE
2834 SE 2ND AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 91045-542

PROPERTY LOCATION: 2834 SE 2ND AVE
CAMAS, WA 98607

PETITION: 431

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	\$ 181,449	\$ 181,449
Improvements	\$ 374,498	\$ 374,498
Personal property		
ASSESSED VALUE	\$ 555,947	BOE VALUE \$ 555,947

Date of hearing: March 23, 2023

Recording ID# ROWE

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:
Brandon Rowe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,208 square feet, built in 1960 and is of average minus construction quality located on 0.25 acres.

The appellant referred to the submitted materials. The appellant's evidence included an appraisal performed by Marco Mogrovejo of Appraisals 4U indicating a value of \$515,000 as of July 2021.

The appellant requested a value of \$515,000.

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.

An independent appraisal requires an intense review of the property and provides a significant indicator of market value, however the appraisal performed in July needs to be trended to the end of year 2021. The trended value of the appraisal and the Assessor's comparable sales support the assessed value of \$555,947.

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 \$555,947 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: SALUTE DRAGONS COMMODITIES LIVING TRUST

CLELLAND JILL
17729 NE BAKER CREEK RD
BRUSH PRAIRIE, WA 98606-9556

ACCOUNT NUMBER: 204095-000

**PROPERTY LOCATION: 17729 NE BAKER CREEK RD
BRUSH PRAIRIE, WA 98606**

PETITION: 432

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	\$ 296,237	\$ 296,237
Improvements	\$ 578,546	\$ 483,763
Personal property		
ASSESSED VALUE	\$ 874,783	BOE VALUE \$ 780,000

Date of hearing: March 23, 2023

Recording ID# SALUTE

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

Attendees (all through virtual conference):

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

Appellant:
Jill Clelland

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,296 square feet, built in 1980 and is of good plus construction quality located on 2.97 acres. The home includes an additional 1,180 square feet beside the attached garage and a pool measuring 800 square feet. The property includes a detached garage measuring 1,980 square feet.

The appellant stated that the home had been on the market for two years at varying prices prior to purchase. There is a large amount of deferred maintenance on top of the dated features. The roof was repaired incorrectly, resulting in some evident damage. The appellant's evidence included an appraisal performed by Christopher Young of Appraisals Plus Inc indicating a value of \$615,000 as of July 2020. The appellant submitted three comparable sales [#202544-000 sold for \$646,199 in February 2021; #207897-000 sold for \$626,590 in April 2021; and #206918-002 sold for \$549,900 in January 2021].

The appellant requested a value of \$649,000.

The independent appraisal and the trended comparable sales support a value of \$780,000.

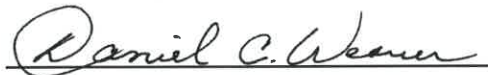
DECISION

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 \$780,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCLEAN ALAN S & MCLEAN DAINA S

MCLEAN ALAN S & MCLEAN DAINA S
PO BOX 503
LA CENTER, WA 98629

ACCOUNT NUMBER: 63472-886

**PROPERTY LOCATION: 1982 E HEITMAN CIR
LA CENTER, WA 98629**

PETITION: 436

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	\$ 139,675	\$ 139,675
Improvements	\$ 709,742	\$ 630,325
Personal property		
ASSESSED VALUE	\$ 849,417	BOE VALUE \$ 770,000

Date of hearing: March 23, 2023

Recording ID# MCLEAN

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:

Alan McLean

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,946 square feet, built in 2006 and is of good construction quality located on 0.23 acres. The home includes an additional 377 square feet of unfinished basement space.

The appellant referred to the submitted comparables. The sales found are of a similar size and build quality to the subject property. Adjustments were made to account for factors such as quality and build year. Comparable #2 is the most similar to the subject home and sold after the assessment date. The average of the comparables after adjustment was used to arrive at the estimate of value for the subject property. The appellant submitted three comparable sales [#63472-842 sold for \$700,000 in November 2021; #258992-028 sold for \$748,000 in April 2022; and #258992-008 sold for \$680,000 in January 2021].

The appellant requested a value of \$746,000.

The appellant comparable sales and the trended values support a value of \$770,000.

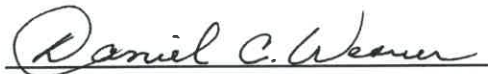
DECISION

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 \$770,000 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
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WILSON GARY W

WILSON GARY W
806 NW 209TH ST
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 179440-000

**PROPERTY LOCATION: 806 NW 209TH ST
RIDGEFIELD, WA 98642**

PETITION: 437

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	\$ 481,320	\$ 481,320
Improvements	\$ 462,882	\$ 244,680
Personal property		
ASSESSED VALUE	\$ 944,202	BOE VALUE \$ 726,000

Date of hearing: March 23, 2023

Recording ID# WILSON

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:
Gary Wilson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,008 square feet, built in 1995 and is of average construction quality located on 8.19 acres. The property includes a detached garage measuring 400 square feet.

The appellant stated that the subject property was built with inferior materials. A previous owner lost the home in a foreclosure and damaged the home before leaving. An appraisal performed in 2017 identified the poor condition of the home, which is severe enough that there may be difficulty financing the home. The costs to repair issues are a strong representation of the reduction needed. The appellant submitted three comparable sales [#263266-000 sold for \$550,000 in September 2021; #222975-000 sold for \$550,000 in June 2022; and #222154-000 sold for \$535,000 in August 2021]. The appellant's evidence included estimates by Kukun for extensive repair work totaling \$454,140.

The appellant requested a value of \$573,746.

The appellant's request for costs to cure include many items that would be considered normal yearly maintenance items or total remodel costs and not necessary costs to cure. The prior year analysis concluded the value was \$600,000 and the property has increased for market conditions and decreased for more wear and tear, but overall would increase in accordance with the market, which indicates a value of \$726,000.

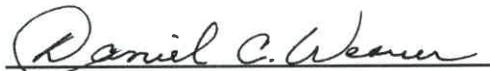
DECISION

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 \$726,000 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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