



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MULLER TONI

MULLER TONI
3314 S ST
VANCOUVER, WA 98663

ACCOUNT NUMBER: 22818-000

**PROPERTY LOCATION: 3314 S ST
VANCOUVER, WA 98663**

PETITION: 453

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	\$ 174,000	\$ 174,000
Improvements	\$ 334,420	\$ 334,420
Personal property		
ASSESSED VALUE	\$ 508,420	BOE VALUE \$ 508,420

Date of hearing: April 5, 2023

Recording ID# MULLER

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:
Toni Muller

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,496 square feet, built in 1918 and is of fair plus construction quality located on 0.21 acres. The property includes a detached garage measuring 378 square feet.

The appellant stated that the homes in the surrounding area do not support the assessed value. Most properties around sold in the \$400,000 range, but none sold in the \$500,000 range. The appellant's evidence referenced an appraisal performed by Kevin Johnson indicating a value of \$365,000 as of July 2020.

The appellant requested a value of \$350,000.

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

The Assessor's comparable sales support the assessed value of \$508,420.

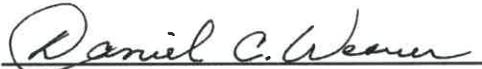
DECISION

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 \$508,420 as of January 1, 2022.

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

Mailed on April 27, 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: HOGAN JOSHUA & HOGAN THOMAS

HOGAN JOSHUA & HOGAN THOMAS
2406 NE 375TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140664-000

**PROPERTY LOCATION: 2406 NE 375TH AVE
WASHOUGAL, WA 98671**

PETITION: 324

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	\$ 250,949	\$ 250,949
Improvements	\$ 772,360	\$ 624,051
Personal property		
ASSESSED VALUE	\$ 1,023,309	BOE VALUE \$ 875,000

Date of hearing: April 5, 2023

Recording ID# HOGAN

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:
Joshua Hogan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,022 square feet, built in 2003 and is of good construction quality located on 5 acres.

The appellant stated that the Assessor is using Camas homes to assess the subject. The comparable sales submitted by the appellant are Washougal addresses in the same neighborhood. They are similar homes to the subject. The appellant submitted five comparable sales [#140651-000 sold for \$825,000 in June 2022; #141318-000 sold for \$824,900 in April 2022; #141318-000 sold for \$850,000 in December 2021; #143477-000 sold for \$875,000 in April 2021; and #141328-000 sold for \$685,000 in September 2021].

The appellant requested a value of \$825,000.

The Assessor's evidence included four sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$984,690.

The appellant's comparable sales and the Assessor's comparable sale #141983-000 support a value of \$875,000.

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 \$875,000 as of January 1, 2022.

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

Mailed on April 27, 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: HORTON MICHELE TRUSTEE

HORTON MICHELE TRUSTEE
2015 NE 387TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140690-000

**PROPERTY LOCATION: 2015 NE 387TH AVE
WASHOUGAL, WA 98671**

PETITION: 465

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	\$ 326,966	\$ 326,965
Improvements	\$ 677,209	\$ 623,035
Personal property		
ASSESSED VALUE	\$ 1,004,175	BOE VALUE \$ 950,000

Date of hearing: April 5, 2023

Recording ID# HORTON

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:
Michele Horton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,000 square feet, built in 2004 and is of good plus construction quality located on 5.03 acres. The property includes a loft barn measuring 2,016 square feet.

The appellant stated that the home is in the far east end of the county, near the Skamania County border. It is far away from services. The comparable sales found are excellent representations of the subject's value. They are nearby with similar details to the subject and in some cases superior features. The Assessor's comparable sales include two of the same ones submitted in the appellant's evidence. The other sales submitted by the Assessor are not representative of the subject. The barn is older and is not living space. The appellant submitted three comparable sales [#141773-000 sold for \$633,000 in March 2021; #141065-000 sold for \$875,500 in August 2021; and #140674-000 sold for \$950,000 in September 2021].

The appellant requested a value of \$891,933 which was updated to \$904,143 in the additional evidence submitted.

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's, and the most representative of the Assessor's comparable sales, support a value of \$950,000.

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 \$950,000 as of January 1, 2022.

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

Mailed on April 27, 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: LOWN ROBIN F & LOWN JODY A

LOWN ROBIN F & LOWN JODY A
33103 SE 15TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 142886-000

**PROPERTY LOCATION: 33103 SE 15TH ST
WASHOUGAL, WA 98671**

PETITION: 454

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	\$ 95,250	\$ 95,250
Improvements	\$ 377,324	\$ 377,324
Personal property		
ASSESSED VALUE	\$ 472,574	BOE VALUE \$ 472,574

Date of hearing: April 5, 2023

Recording ID# LOWN

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:
Robin Lown
Jody Lown

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,150 square feet, built in 1979 and is of average construction quality located on 1 acre.

The appellants referred to the submitted inspection report. The home was sold as-is and has not been updated since purchase. It is one of the oldest properties in the neighborhood and is not comparable to the surrounding homes. The area requires five acres in order to build, so the properties would need to be joined in order to build anything. Most of the appliances are from the home's construction in 1970. If the home were sold it is unlikely a bank would finance it. The appellant's evidence included materials detailing the circumstances of the property.

The appellant requested a value of \$369,511.

The inspection report is too old (2017) to be useful in valuing the subject property and the current information is not sufficient to overcome the Assessor's value of \$472,574.

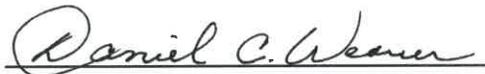
DECISION

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 \$472,574 as of January 1, 2022.

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

Mailed on April 27, 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: LOWN ROBIN F & LOWN JODY A

LOWN ROBIN F & LOWN JODY A
33103 SE 15TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 142885-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #73 SEC 32 T2N R4EWM 4.00A

PETITION: 455

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

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

	ASSESSSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	244,688	\$	244,688
Improvements	\$	27,690	\$	27,690
Personal property				
ASSESSSED VALUE	\$	272,378	BOE VALUE	\$ 272,378

Date of hearing: April 5, 2023
Recording ID#: LOWN
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:
Robin Lown
Jody Lown
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a lean-to measuring 640 square feet and a general-purpose building measuring 2,880 square feet located on 4 acres.

The appellants referred to the submitted inspection report. The home was sold as-is and has not been updated since purchase. It is one of the oldest properties in the neighborhood and is not comparable to the surrounding homes. The area requires five acres in order to build, so the properties would need to be joined in order to build anything. Most of the appliances are from the home's construction in 1970. If the home were sold it is unlikely a bank would finance it. The appellant's evidence included materials detailing the circumstances of the property.

The appellant requested a value of \$204,404.

The inspection report is too old (2017) to be useful in valuing the subject property and the current information is not sufficient to overcome the Assessor's value of \$272,378.

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 \$272,378 as of January 1, 2022.

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

Mailed on April 27, 2023
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: BOSAZ GREGORY A & BOSAZ DAISY M

BOSAZ GREGORY A & BOSAZ DAISY M
6807 GULF DR
VANCOUVER, WA 98664-1507

ACCOUNT NUMBER: 108147-050

**PROPERTY LOCATION: 4605 NE 55TH CIR
VANCOUVER, WA 98661**

PETITION: 457

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	\$ 194,225	\$ 194,225
Improvements	\$ 243,389	\$ 243,389
Personal property		
ASSESSED VALUE	\$ 437,614	BOE VALUE \$ 437,614

Date of hearing: April 5, 2023

Recording ID# BOSAZA

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,722 square feet, built in 1972 and is of fair plus construction quality located on 0.29 acres.

The appellant's evidence referenced an appraisal performed by US Appraisals indicating a value of \$370,000 as of January 2021.

The appellant requested a value of \$370,000.

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 and the trended independent appraisal support the assessed value of \$437,614.

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 \$437,614 as of January 1, 2022.

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

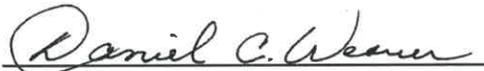
Mailed on April 27, 2023

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: BOSAZ GREGORY & BOSAZ DAISY

BOSAZ GREGORY & BOSAZ DAISY
6807 GULF DR
VANCOUVER, WA 98664-1507

ACCOUNT NUMBER: 37911-417

**PROPERTY LOCATION: 6807 GULF DR
VANCOUVER, WA 98664-1507**

PETITION: 458

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	\$ 196,248	\$ 196,248
Improvements	\$ 487,800	\$ 487,800
Personal property		
ASSESSED VALUE	\$ 684,048	BOE VALUE \$ 684,048

Date of hearing: April 5, 2023

Recording ID# BOSAZB

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 1.5-story residence with 3,676 square feet, built in 1957 and is of average construction quality located on 0.31 acres. The property includes a pool measuring 608 square feet.

The appellant's evidence referenced an appraisal performed by US Appraisals indicating a value of \$500,000 as of January 2021.

The appellant requested a value of \$500,000.

The appellant did not include a copy of the independent appraisal and if included it would be trended to over \$600,000 for the subject property.

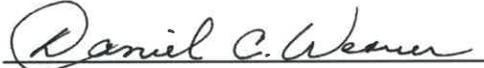
DECISION

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 \$684,048 as of January 1, 2022.

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

Mailed on April 27, 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: PIERCE STEPHEN J

PIERCE STEPHEN J
PO BOX 2491
VANCOUVER, WA 98668

ACCOUNT NUMBER: 117901-042

**PROPERTY LOCATION: 13818 NW 10TH CT UNIT D
VANCOUVER, WA 98685**

PETITION: 459

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	\$ 0	\$ 0
Improvements	\$ 304,139	\$ 299,625
Personal property		
ASSESSED VALUE	\$ 304,139	BOE VALUE \$ 299,625

Date of hearing: April 5, 2023

Recording ID# PIERCE

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 condominium residence with 1,577 square feet, built in 1989 and is of average construction quality.

The appellant submitted three comparable sales [#117901-062 sold for \$255,000 in April 2021; #117899-968 sold for \$251,225 in April 2021; and #117899-874 sold for \$262,500 in May 2021].

The appellant requested a value of \$256,241.

The Assessor's evidence included five sales adjusted for time, a 2022 property information card, an aerial neighborhood photo, and a cover letter recommending the assessed value be reduced to \$299,625. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales support the revised suggested value of \$299,625.

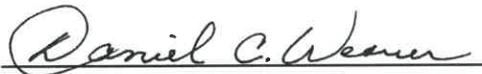
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$299,625 as of January 1, 2022.

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

Mailed on April 27, 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: PIERCE STEPHEN J

PIERCE STEPHEN J
PO BOX 2491
VANCOUVER, WA 98668

ACCOUNT NUMBER: 37912-741

**PROPERTY LOCATION: 6203 KANSAS ST
VANCOUVER, WA 98661**

PETITION: 460

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	\$ 147,000	\$ 147,000
Improvements	\$ 208,953	\$ 148,333
Personal property		
ASSESSED VALUE	\$ 355,953	BOE VALUE \$ 295,333

Date of hearing: April 5, 2023

Recording ID# PIERCE

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,125 square feet, built in 1965 and is of average construction quality located on 0.22 acres.

The appellant submitted three comparable sales [#37911-989 sold for \$330,000 in April 2021; #37911-934 sold for \$250,000 in February 2022; and #37912-804 sold for \$306,000 in March 2022].

The appellant requested a value of \$295,333.

The appellant's comparable sales support the requested value of \$295,333.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$295,333 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: ROWE GERALDINE J

ROWE GERALDINE J
11620 NE MEAD RD
VANCOUVER, WA 98682

ACCOUNT NUMBER: 208193-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #115 SEC 33 T3N R3EWM 1.76 A

PETITION: 462

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	\$ 190,603	\$ 167,512
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 190,603	BOE VALUE \$ 167,512

Date of hearing: April 5, 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:
Geraldine Rowe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.76-acre parcel of bare land.

The appellant referred to the submitted comparable sales. The subject property is difficult to access and requires some travel on a private road. The appellant submitted four comparable sales [#136890-000 sold for \$200,000 in November 2021; #169492-000 sold for \$200,000 in August 2022; #236375-000 sold for \$225,000 in June 2021; and #232886-000 sold for \$210,000 in July 2021].

The appellant requested a value of \$167,512.

The appellant's comparable sales support the requested value of \$167,512.

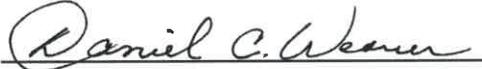
DECISION

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 \$167,512 as of January 1, 2022.

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

Mailed on April 27, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROWE GERALDINE J

ROWE GERALDINE J
11620 NE MEAD RD
VANCOUVER, WA 98682

ACCOUNT NUMBER: 208194-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #116 SEC 33 T3N R3EWM 5.00 A M/L

PETITION: 463

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	\$ 289,788	\$ 254,700
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 289,788	BOE VALUE \$ 254,700

Date of hearing: April 5, 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:
Geraldine Rowe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellant referred to the submitted comparable sales. Comparable sale #2 is larger than the subject and sold for \$200,000 in 2022. The other four comparable sales are all properties of similar acreage to the subject and are nearby in location. The subject has access to utilities, but it does not currently have a well or septic system. The appellant submitted four comparable sales [#136890-000 sold for \$200,000 in November 2021; #169492-000 sold for \$200,000 in August 2022; #236375-000 sold for \$225,000 in June 2021; and #232886-000 sold for \$210,000 in July 2021].

The appellant requested a value of \$254,700.

The appellant's comparable sales support the requested value of \$254,700.

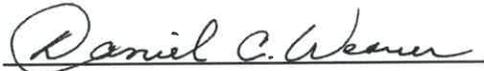
DECISION

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 \$254,700 as of January 1, 2022.

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

Mailed on April 27, 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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