



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LABONNE SCOTT & LABONNE BECKY

LABONNE SCOTT & LABONNE BECKY
13205 NE BETTS RD
VANCOUVER, WA 98686

ACCOUNT NUMBER: 186242-000

**PROPERTY LOCATION: 13205 NE BETTS RD
VANCOUVER, WA 98686**

PETITION: 466

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	\$	215,000	\$	215,000
Improvements	\$	392,200	\$	392,200
Personal property				
ASSESSED VALUE	\$	607,200	BOE VALUE	\$ 607,200

Date of hearing: April 6, 2023

Recording ID# LABONNE

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 2,744 square feet, built in 1958 and is of average plus construction quality located on 0.5 acres. The home includes an additional 576 square feet of unfinished basement space. The property includes a 224 square foot carport, an 816 square foot pole cover, a 680 square foot loafshed, a 270 square foot carport, an 846 square foot detached garage, and a 567 square foot detached garage.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$527,200.

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 Assessor's comparable sales support the assessed value of \$607,200.

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 \$607,200 as of January 1, 2022.

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

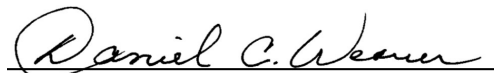
Mailed on April 27, 2023

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: TOMAYER EDWARD J & TOMAYER GEORGINE

TOMAYER EDWARD J & TOMAYER GEORGINE
700 WASHINGTON ST APT 1023
VANCOUVER, WA 98660

ACCOUNT NUMBER: 48170-060

**PROPERTY LOCATION: 700 WASHINGTON ST APT 1023
VANCOUVER, WA 98660**

PETITION: 331

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	\$	553,419	\$	553,419
Personal property				
ASSESSED VALUE	\$	553,419	BOE VALUE	\$ 553,419

Date of hearing: April 6, 2023

Recording ID# TOMAYER

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:
Edward Tomayer

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,023 square feet, built in 2004 and is of very good plus construction quality.

The appellant stated that the subject is not being correctly assessed by the Assessor's computer model, as the subject unit is different from the other units around it, which are significantly nicer. The subject is the smallest unit on the floor and has drastically inferior construction materials to the other units. Based on a public records request, the subject's view increases the assessed value by roughly 40%. The subject has inferior views to units with significantly less assessment value from view. The appellant submitted one comparable sale [#48170-068 sold for \$845,000 in November 2021]. The appellant's evidence included materials detailing the circumstances of the property and associated market.

The appellant requested a value of \$401,016.

The Assessor's evidence included two sales adjusted for time, a 2022 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant derived the requested value of \$401,016 by using assessed values of a similar property and the Assessor used two comparable sales with a wide range of sales price per square foot. Neither methods derived a clear supportable value of the subject property, however, the Assessor's comparable sales bracket the subject property value with a very wide difference.

DECISION

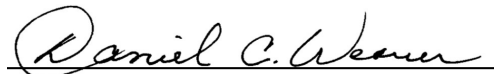
The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$553,419 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: MCLEAN BRADFORD J & MCLEAN MARY MCCAY

MCLEAN BRADFORD J & MCLEAN MARY MCCAY
501 N HELENS VIEW DR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 986028-960

**PROPERTY LOCATION: 501 N HELENS VIEW DR
RIDGEFIELD, WA 98642**

PETITION: 500

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:

	ASSESSMENT VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	154,730	\$	154,730
Improvements	\$	347,244	\$	302,270
Personal property				
ASSESSMENT VALUE	\$	501,974	BOE VALUE	\$ 457,000

Date of hearing: April 6, 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:
Mary McLean

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,661 square feet, built in 2012 and is of average construction quality located on 0.13 acres.

The appellant referred to the submitted comparable sales. The comparable sales are nearby the home in location and were selected for their similarity in features and age, with some being newer. The average of the comparable sales indicates a value for the subject of \$436,200. Only one home was found that sold for over \$500,000. The appellant's evidence included 13 comparable sales with sale #2 being the best representation of the subject's value. Comparable sale #2 is 613 N Allen Creed Dr., which sold for \$415,000 in March 2022.

The appellant requested a value of \$436,200.

The appellant's comparable sales indicate a value of \$275 per square foot. At \$275 per square foot a value of \$457,000 for the subject property is indicated.

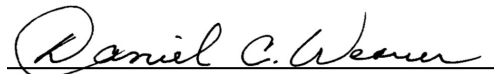
DECISION

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 \$457,000 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: BYNON DANIEL & BYNON PATRICIA TRUSTEES

BYNON DANIEL & BYNON PATRICIA TRUSTEES
1211 S OAK RD
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 220028-000

PROPERTY LOCATION: 1211 S OAK RD
RIDGEFIELD, WA 98642

PETITION: 511

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	\$ 258,710	\$ 258,720
Improvements	\$ 757,984	\$ 705,280
Personal property		
ASSESSED VALUE	\$ 1,016,694	BOE VALUE \$ 964,000

Date of hearing: April 6, 2023

Recording ID# BYNON

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:
Daniel Bynon
Patricia Bynon

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,474 square feet, built in 2007 and is of good construction quality located on 0.94 acres. The property includes a detached garage measuring 1,200 square feet with 560 square feet above.

The appellants stated that the home was built in 2006. The current view was only partial and has been further reduced as the neighbor has planted large trees. Comparable sale #2 has similar square footage, with a more usable lot and unobstructed view. Roughly a third of the subject lot is unusable due to slope. The appellant submitted six comparable sales [#67447-000 sold for \$739,900 in December 2020; #67433-000 sold for \$646,000 in March 2022; #67498-000 sold for \$635,000 in December 2021; #67448-000 sold for \$765,000 in November 2021; #220032-012 sold for \$716,000 in March 2022; and #220032-140 sold for \$650,000 in February 2022].

The appellant requested a value of \$803,255.

The appellant's comparable sales as well as the trended value at 21%, less a discount for the loss of view, support a value of \$964,000.

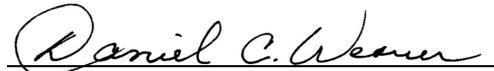
DECISION

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 \$964,000 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: WALKER ANDRE & WALKER STEFANIE

WALKER ANDRE & WALKER STEFANIE
3904 NE STOUGHTON RD
LA CENTER, WA 98629

ACCOUNT NUMBER: 211914-000

**PROPERTY LOCATION: 3904 NE STOUGHTON RD
LA CENTER, WA 98629**

PETITION: 512

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	\$ 330,941	\$ 330,941
Improvements	\$ 812,552	\$ 812,552
Personal property		
ASSESSED VALUE	\$ 1,143,493	BOE VALUE \$ 1,143,493

Date of hearing: April 6, 2023

Recording ID# WALKER

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 4,141 square feet, built in 1984 and is of good minus construction quality located on 9.53 acres. The property includes a loft barn measuring 576 square feet with a lean-to measuring 576 square feet, a detached garage measuring 1,175 square feet, and a pool measuring 360 square feet.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$730,941.

The appellant has not provided detail information which would overcome the Assessor's presumption of correctness.

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 \$1,143,493 as of January 1, 2022.

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

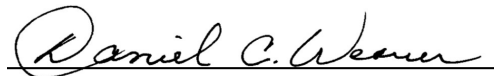
Mailed on April 27, 2023

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: KELL JOHN K & KELL PAMELA K

KELL JOHN K & KELL PAMELA K
1303 NW 5TH AVE
CAMAS, WA 98607-2604

ACCOUNT NUMBER: 986030-277

PROPERTY LOCATION: 1303 NW 5TH AVE
CAMAS, WA 98607-2604

PETITION: 682

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	\$ 261,440	\$ 261,440
Improvements	\$ 945,308	\$ 827,560
Personal property		
ASSESSED VALUE	\$ 1,206,748	BOE VALUE \$ 1,089,000

Date of hearing: April 6, 2023

Recording ID# KELL

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:
John Kell
Pamela Kell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,834 square feet, built in 2014 and is of good construction quality located on 0.35 acres. The home's basement garage includes an additional 672 square feet beside it.

The appellants stated that the home next door was custom built with nice finishes and features. The subject was the last home built out of the homes in the development, with the subject being on a unique hill. The layout of the home was adjusted to fit the lot, resulting in an odd floorplan. The lower floor is difficult to access and is not comfortable living space. The heating on the lower floor is not adequate, making the upper floor the main living space. Another home in the development has a similar hill layout and sold in August 2022 for \$887,000. There is no view from the home. The appellant submitted six comparable sales [#84455-050 sold for \$1,155,000 in February 2021; #986030-276 sold for \$920,000 in August 2021; #79605-000 sold for \$1,005,000 in April 2021; #92232-820 sold for \$1,089,000 in August 2021; #83115-000 sold for \$1,170,000 in October 2021; and #90264-942 sold for \$1,075,000 in April 2021].

The appellant requested a value of \$945,000.

The appellant's comparable sales and trended 2021 value support a value of \$1,089,000.

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 \$1,089,000 as of January 1, 2022.

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

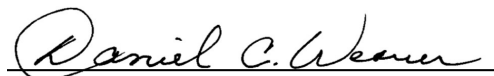
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The Board of Equalization

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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: MALVEAU SUSAN E

MALVEAU SUSAN E
16013 SE EVERGREEN HWY
VANCOUVER, WA 98683

ACCOUNT NUMBER: 122152-000

PROPERTY LOCATION: 16013 SE EVERGREEN HWY
VANCOUVER, WA 98683

PETITION: 684

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	\$ 615,493	\$ 615,493
Improvements	\$ 199,714	\$ 199,714
Personal property		
ASSESSED VALUE	\$ 815,207	BOE VALUE \$ 815,207

Date of hearing: April 6, 2023

Recording ID# MALVEAU

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 3,171 square feet, built in 1936 and is of average construction quality located on 0.88 acres. The property includes a carport measuring 216 square feet and a detached garage measuring 480 square feet.

The appellant submitted eight comparable sales [#37917-397 sold for \$600,000 in June 2021; #113135-000 sold for \$602,000 in November 2021; #114122-000 sold for \$522,000 in October 2021; #125639-000 sold for \$700,000 in October 2021; #126730-000 sold for \$600,000 in August 2021; #166598-000 sold for \$689,000 in February 2021; #167050-000 sold for \$599,000 in April 2021; and #167422-001 sold for \$649,900 in January 2021].

The appellant requested a value of \$609,308.

The appellant comparable sales are not convincing that the property is overvalued, and the trended value is significantly greater than the assessed value.

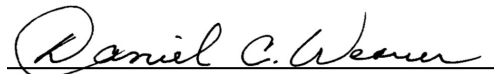
DECISION

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 \$815,207 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: SKN PROPERTIES

DANNY BANWAIT
7502 N COLONIAL AVE STE 101
FRESNO, CA 93711

ACCOUNT NUMBER: 115106-000

PROPERTY LOCATION: 1505 SE 164TH AVE
VANCOUVER, WA 98683

PETITION: 680

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	\$ 862,510	\$ 862,510
Improvements	\$ 929,590	\$ 929,590
Personal property		
ASSESSED VALUE	\$ 1,792,100	BOE VALUE \$ 1,792,100

Date of hearing: April 6, 2023

Recording ID#: SKN

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:
Danny Banwait (Representative)

Assessor:
Mary Howells (Appraiser)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Black Bear Diner restaurant with 6,380 square feet, built in 2008 and is of good construction quality located on 0.72 acres.

The representative stated that the subject has been impacted by the pandemic. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$1,400,000.

The appraiser stated that the 2021 assessment had been reduced by \$300,000 due to the pandemic. The 2022 assessment had been brought back after the reduction. The comparable sales submitted are all restaurants. Square foot sale prices ranged from \$237-\$405. Comparable sale #4 is the most similar to the subject in quality. The Assessor's evidence included five sales adjusted for time and a cover letter recommending no change to the assessed value.

The appellant provided no detailed information to evaluate and the comparable sales provided by the Assessor support the assessed value of \$1,792,100.

DECISION

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

The certified value of the subject property is sustained at \$1,782,100 as of January 1, 2022.

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

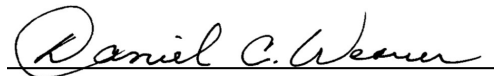
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The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

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Daniel C. Weaver, Chairman

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