



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 MS LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 110288-020

PROPERTY LOCATION: 614 NE 124TH AVE
VANCOUVER, WA 98684

PETITION: 469

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	\$ 191,400	\$	191,400
Improvements	\$ 204,100	\$	204,100
Personal property			
ASSESSED VALUE	\$ 395,500	BOE VALUE	\$ 395,500

Date of hearing: April 18, 2023

Recording ID# HPA469

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,248 square feet, built in 1970 and is of fair plus construction quality located on 0.23 acres.

The representative referred to the submitted materials. The comparable sales selected are all within the subject neighborhood and are similar in age. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#110288-016 sold for \$375,000 in October 2021; #110288-026 sold for \$375,000 in September 2021; and #110288-080 sold for \$203,200 in June 2021].

The appellant requested a value of \$329,600.

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 appellant disagreed with the appraiser's findings.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$395,500.

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 \$395,500 as of January 1, 2022.

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

Mailed on May 9, 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, <https://clark.wa.gov/internal-services/board-equalization>, 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: HPA BORROWER 2016-2 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 37917-757

PROPERTY LOCATION: 704 SE 98TH AVE
VANCOUVER, WA 98664

PETITION: 470

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 185,650	\$	185,650
Improvements	\$ 227,969	\$	227,969
Personal property			
ASSESSED VALUE	\$ 413,619	BOE VALUE	\$ 413,619

Date of hearing: April 18, 2023

Recording ID# HPA470

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,355 square feet, built in 1961 and is of fair plus construction quality located on 0.15 acres.

The representative referred to the submitted materials. The comparable sales selected are nearby the subject and are similar in year built. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted four comparable sales [#37917-759 sold for \$386,000 in April 2021; #111036-074 sold for \$405,000 in September 2021; #37917-633 sold for \$435,000 in March 2021; and #111037-020 sold for \$395,000 in May 2021].

The appellant requested a value of \$363,300.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$413,619.

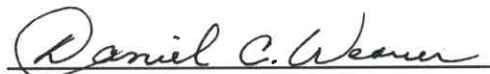
DECISION

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 \$413,619 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: HPA II BORROWER 2020-1 ML LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986046-391

PROPERTY LOCATION: 1315 NE 13TH ST
BATTLE GROUND, WA 98604

PETITION: 471

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 128,095	\$	128,095
Improvements	\$ 441,547	\$	441,547
Personal property			
ASSESSED VALUE	\$ 569,642	BOE VALUE	\$ 569,642

Date of hearing: April 18, 2023

Recording ID# HPA471

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,536 square feet, built in 2018 and is of average construction quality located on 0.16 acres.

The representative referred to the submitted materials. The comparable sales selected are similar in size to the subject. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#986046-406 sold for \$448,101 in July 2021; #986055-892 sold for \$436,125 in November 2020; and #986055-890 sold for \$489,960 in February 2021].

The appellant requested a value of \$504,100.

The Assessor's evidence included four sales adjusted for time and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$569,642.

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 \$569,642 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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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2020-1 ML LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 148056-010

PROPERTY LOCATION: 1719 NE 72ND CIR
VANCOUVER, WA 98665

PETITION: 472

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 159,800	\$	159,800
Improvements	\$ 407,260	\$	407,260
Personal property			
ASSESSED VALUE	\$ 567,060	BOE VALUE	\$ 567,060

Date of hearing: April 18, 2023

Recording ID# HPA472

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,906 square feet, built in 2006 and is of average plus construction quality located on 0.14 acres.

The representative referred to the submitted materials. The comparable sales selected are nearby the subject and are similar in age and size. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#148056-014 sold for \$477,400 in February 2021; #148056-030 sold for \$580,000 in July 2021; and #99535-110 sold for \$437,900 in January 2021].

The appellant requested a value of \$549,500.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$567,060.

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 \$567,060 as of January 1, 2022.

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

Mailed on May 9, 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: HPA II BORROWER 2021-1 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 185668-006

PROPERTY LOCATION: 2009 NE 157TH ST
VANCOUVER, WA 98686

PETITION: 473

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 207,100	\$	207,100
Improvements	\$ 342,735	\$	342,735
Personal property			
ASSESSED VALUE	\$ 549,835	BOE VALUE	\$ 549,835

Date of hearing: April 18, 2023

Recording ID# HPA473

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,465 square feet, built in 2006 and is of average construction quality located on 0.12 acres.

The representative referred to the submitted materials. The comparable sales selected are nearby the subject and were built within 10 years of the subject. Adjustments were made and then the results were averaged to arrive at the estimate of value. The property was purchased for \$448,900 in November 2020. The appellant submitted three comparable sales [#185837-016 sold for \$485,000 in May 2021; #185668-136 sold for \$415,000 in October 2021; and #185667-010 sold for \$448,000 in April 2021].

The appellant requested a value of \$498,100.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$549,835.

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 \$549,835 as of January 1, 2022.

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


Mailed on May 9, 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: HPA BORROWER 20016-2 ML LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 228584-094

PROPERTY LOCATION: 2304 NW 7TH ST
BATTLE GROUND, WA

PETITION: 474

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 108,750	\$	108,750
Improvements	\$ 367,848	\$	367,848
Personal property			
ASSESSED VALUE	\$ 476,598	BOE VALUE	\$ 476,598

Date of hearing: April 18, 2023

Recording ID# HPA474

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,376 square feet, built in 2005 and is of fair plus construction quality located on 0.13 acres.

The representative referred to the submitted materials. The comparable sales selected are within the same neighborhood as the subject and are similar in square footage, though slightly different in ages. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted six comparable sales [#228561-130 sold for \$430,000 in April 2021; #228584-212 sold for \$435,000 in January 2021; #228573-166 sold for \$429,000 in February 2021; #228573-438 sold for \$450,000 in February 2021; #228573-332 sold for \$445,000 in April 2021; and #228513-236 sold for \$469,438 in December 2021].

The appellant requested a value of \$460,400.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$476,598.

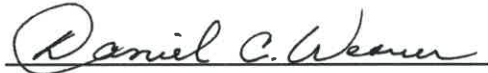
DECISION

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 \$476,598 as of January 1, 2022.

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

Mailed on May 9, 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: SFR ACQUISITIONS I LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 150338-000

PROPERTY LOCATION: 2308 NE 51ST ST
VANCOUVER, WA 98663

PETITION: 475

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 171,069	\$	171,069
Improvements	\$ 288,839	\$	276,851
Personal property			
ASSESSED VALUE	\$ 459,908	BOE VALUE	\$ 447,920

Date of hearing: April 18, 2023

Recording ID# HPA475

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,152 square feet, built in 1953 and is of average construction quality located on 0.27 acres. The property includes a carport measuring 480 square feet.

The representative referred to the submitted materials. The purchase of the subject is the best representation of value. The property was purchased for \$440,000 in October 2021.

The appellant requested a value of \$447,920.

The purchase price of \$440,000 time adjusted supports the requested value of \$447,920.

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 \$447,920 as of January 1, 2022.

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


Mailed on May 9, 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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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 20016-2 ML LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 185667-044

PROPERTY LOCATION: 2311 NE 149TH ST
VANCOUVER, WA 98686

PETITION: 476

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 168,000	\$	168,000
Improvements	\$ 251,994	\$	232,000
Personal property			
ASSESSED VALUE	\$ 419,994	BOE VALUE	\$ 400,000

Date of hearing: April 18, 2023

Recording ID# HPA476

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,734 square feet, built in 2004 and is of average construction quality located on 0.06 acres.

The representative referred to the submitted materials. The comparable sales selected are nearly the same age as the subject. A slight adjustment was needed to comparable sale #1 for size. All other factors needed minimal to no adjustment. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#117897-770 sold for \$325,000 in March 2021; #117897-768 sold for \$386,500 in June 2021; and #117897-798 sold for \$394,000 in December 2021].

The appellant requested a value of \$387,400.

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 appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support a value of \$400,000. This also compares favorably to the Assessor's comparable #117897-798.

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 \$400,000 as of January 1, 2022.

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

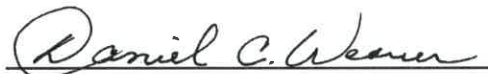
Mailed on May 9, 2023

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1300 Franklin Street, Suite 650

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2020-2 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 228513-316

PROPERTY LOCATION: 2502 NW 15TH ST
BATTLE GROUND, WA 98604

PETITION: 477

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 108,750	\$	108,750
Improvements	\$ 413,672	\$	390,450
Personal property			
ASSESSED VALUE	\$ 522,422	BOE VALUE	\$ 499,200

Date of hearing: April 18, 2023

Recording ID# HPA477

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,748 square feet, built in 2004 and is of fair plus construction quality located on 0.13 acres.

The representative referred to the submitted materials. The comparable sales selected are nearly the same age as the subject with similar square footage. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted four comparable sales [#228513-108 sold for \$460,000 in May 2021; #228513-236 sold for \$469,438 in December 2021; #228513-070 sold for \$470,000 in June 2021; and #228573-438 sold for \$450,000 in February 2021].

The appellant requested a value of \$499,200.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales, especially #228513-108, support the requested value of \$499,200.

DECISION

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

The market value of the subject property is set at \$499,200 as of January 1, 2022.

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

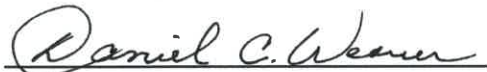
Mailed on May 9, 2023

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, <https://clark.wa.gov/internal-services/board-equalization>, the Assessor's Office or the Washington State Board of Tax Appeals.

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 MS LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 21630-000

PROPERTY LOCATION: 2808 P ST
VANCOUVER, WA 98663

PETITION: 478

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 156,600	\$	156,600
Improvements	\$ 326,689	\$	268,400
Personal property			
ASSESSED VALUE	\$ 483,289	BOE VALUE	\$ 425,000

Date of hearing: April 18, 2023

Recording ID# HPA478

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,598 square feet, built in 2017 and is of fair plus construction quality located on 0.1 acres.

The representative stated that the Assessor's offer of a reduction to \$425,000 is acceptable. The appellant submitted three comparable sales [#102340-010 sold for \$470,000 in January 2022; #986034-295 sold for \$434,900 in August 2021; and #986037-999 sold for \$400,000 in April 2021].

The appellant requested a value of \$441,300.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, and a cover letter recommending the assessed value be reduced to \$425,000.

The appellant agreed with the Assessor's revised assessed value of \$425,000.

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 \$425,000 as of January 1, 2022.

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

Mailed on May 9, 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: HPA BORRWER 2018-1 MS LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 213808-344

PROPERTY LOCATION: 3033 CEDAR RIDGE DR
RIDGEFIELD, WA 98642

PETITION: 479

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 122,351	\$	122,351
Improvements	\$ 391,134	\$	378,912
Personal property			
ASSESSED VALUE	\$ 513,485	BOE VALUE	\$ 501,263

Date of hearing: April 18, 2023

Recording ID# HPA479

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,552 square feet, built in 2007 and is of fair plus construction quality located on 0.11 acres.

The representative stated that the Assessor's offer of a reduction to \$501,263 is acceptable. The appellant submitted six comparable sales [#213808-316 sold for \$425,000 in March 2021; #213808-318 sold for \$410,000 in May 2021; #213808-280 sold for \$435,000 in July 2021; #213808-256 sold for \$476,000 in November 2021; #213808-250 sold for \$479,900 in October 2021; and #213808-238 sold for \$465,000 in January 2022].

The appellant requested a value of \$499,100.

The Assessor's evidence included four sales adjusted for time and a cover letter recommending the assessed value be reduced to \$501,263.

The appellant agreed with the Assessor's revised assessed value of \$501,263.

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 \$501,263 as of January 1, 2022.

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

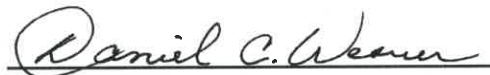
Mailed on May 9, 2023

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: HP WASHINGTON I LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 149757-050

PROPERTY LOCATION: 4702 NE 39TH ST
VANCOUVER, WA 98661

PETITION: 480

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 163,296	\$	163,296
Improvements	\$ 367,215	\$	355,654
Personal property			
ASSESSED VALUE	\$ 530,511	BOE VALUE	\$ 518,950

Date of hearing: April 18, 2023

Recording ID# HPA480

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,507 square feet, built in 2003 and is of fair plus construction quality located on 0.12 acres.

The representative referred to the submitted materials. The comparable sales selected are nearby the subject with comparable sales #2 and #3 being closest. Adjustments were made and then the results were averaged to arrive at the estimate of value. The property was purchased for \$485,000 in August 2021. The appellant submitted three comparable sales [#149757-074 sold for \$485,000 in August 2021; #108538-034 sold for \$470,000 in January 2021; and #149746-006 sold for \$500,000 in September 2021].

The appellant requested a value of \$502,460.

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 trended purchase price of \$485,000 and the prior year assessed value trended to January 1, 2022 supports a value of \$518,950.

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 \$518,950 as of January 1, 2022.

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

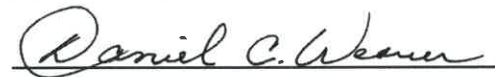
Mailed on May 9, 2023

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, <https://clark.wa.gov/internal-services/board-equalization>, 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: HPA II BORROWER 2020-1 LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 149757-044

PROPERTY LOCATION: 4720 NE 39TH ST
VANCOUVER, WA 98661

PETITION: 481

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 163,296	\$	163,296
Improvements	\$ 379,543	\$	379,543
Personal property			
ASSESSED VALUE	\$ 542,839	BOE VALUE	\$ 542,839

Date of hearing: April 18, 2023

Recording ID# HPA481

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,636 square feet, built in 2003 and is of fair plus construction quality located on 0.12 acres.

The representative referred to the submitted materials. The comparable sales selected are strongly representative of the subject. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted four comparable sales [#149757-050 sold for \$485,000 in August 2021; #108538-034 sold for \$470,000 in January 2021; #108538-038 sold for \$535,000 in July 2021; and #149746-006 sold for \$500,000 in September 2021].

The appellant requested a value of \$522,700.

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

The Assessor's comparable sales support the assessed value of \$542,839.

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 \$542,839 as of January 1, 2022.

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

Mailed on May 9, 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: HPA BORROWER 2018-1 MS LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 37916-825

PROPERTY LOCATION: 4806 NW CHERRY ST
VANCOUVER, WA 98663

PETITION: 482

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 271,427	\$	271,427
Improvements	\$ 682,320	\$	614,313
Personal property			
ASSESSED VALUE	\$ 953,747	BOE VALUE	\$ 885,740

Date of hearing: April 18, 2023

Recording ID# HPA482

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,560 square feet, built in 2006 and is of good minus construction quality located on 0.42 acres.

The representative referred to the submitted materials. The comparable sales selected are within 1.85 miles of the subject and are generally similar. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#146659-012 sold for \$730,000 in August 2021; #146815-008 sold for \$750,000 in October 2021; and #146815-010 sold for \$790,000 in January 2021].

The appellant requested a value of \$844,800.

The appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support a value of \$885,740.

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 \$885,740 as of January 1, 2022.

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

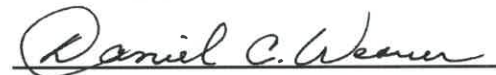
Mailed on May 9, 2023

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: HPA BORROWER 2018-1 MS LLC

RYAN LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, SUITE 1130
FT. LAUDERDALE, FL 33394

ACCOUNT NUMBER: 119593-144

PROPERTY LOCATION: 5808 NE 113TH ST
VANCOUVER, WA 98686

PETITION: 483

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	\$ 206,400	\$	206,400
Improvements	\$ 219,677	\$	219,677
Personal property			
ASSESSED VALUE	\$ 426,077	BOE VALUE	\$ 426,077

Date of hearing: April 18, 2023

Recording ID# HPA483

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 Rose

Appellant:

Nick Kesling (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,064 square feet, built in 1971 and is of fair construction quality located on 0.29 acres.

The representative referred to the submitted materials. The comparable sales selected are up to roughly a half mile away from the subject and slightly larger, but with generally similar features. Adjustments were made and then the results were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#119593-076 sold for \$435,000 in October 2021; #118257-354 sold for \$465,000 in January 2022; and #118257-316 sold for \$490,000 in July 2021].

The appellant requested a value of \$413,700.

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 appellant's comparable property values included only a 10.8% time adjustment and when updating to the County-wide time adjustment of 21% the appellant's comparable sales support the assessed value of \$426,077.

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 \$426,077 as of January 1, 2022.

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

Mailed on May 9, 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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