



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

**PROPERTY OWNER:** HPA BORROWER 2018-1 ML LLC

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

**ACCOUNT NUMBER:** 158712-000

**PROPERTY LOCATION:** 7406 NE 134TH AVE  
VANCOUVER, WA 98682

**PETITION:** 485

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

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

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 201,000	\$ 201,000
Improvements	\$ 184,066	\$ 184,066
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 385,066</b>	<b>BOE VALUE \$ 385,066</b>

Date of hearing: April 19, 2023

Recording ID#: HPA485

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

Attendees (all through virtual conference):

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

Appellant:  
Natasha Elliot (Representative)

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 988 square feet, built in 1967 and is of fair construction quality located on 0.26 acres. The property includes a general-purpose building measuring 1,000 square feet with a lean-to measuring 480 square feet.

The representative stated that the comparable sales are similar to the subject in square footage, with some differences in age that were adjusted for. The estimate was arrived at from the average of the adjusted comparable sales. The appellant submitted four comparable sales [#107662-002 sold for \$358,000 in May 2021; #158727-000 sold for \$369,900 in October 2021; #107663-064 sold for \$375,000 in September 2021; and #107669-288 sold for \$395,000 in September 2021].

The appellant requested a value of \$365,500.

The Assessor's evidence included five sales adjusted for time, 2022 property information cards, 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 \$385,066.

## DECISION

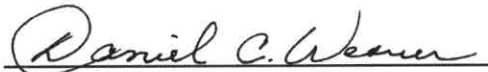
The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$385,066 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.

**\*\* 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:** HPA BORROWER 2018-1 MS LLC

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

**ACCOUNT NUMBER:** 176623-270

**PROPERTY LOCATION:** 19003 SE 16TH ST  
VANCOUVER, WA 98683

**PETITION:** 496

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

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

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 210,800	\$ 210,800
Improvements	\$ 230,389	\$ 230,389
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 441,189</b>	<b>BOE VALUE \$ 441,189</b>

**Date of hearing:** April 19, 2023

**Recording ID#** HPA496

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

**Attendees (all through virtual conference):**

**Board of Equalization Members:**  
Daniel C. Weaver, Chairman  
John Rose  
John Marks

**Appellant:**  
Natasha Elliot (Representative)

**Assessor:**  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,300 square feet, built in 1998 and is of fair plus construction quality located on 0.14 acres.

The representative referred to the submitted comparable sales. Comparable sale #1 is a model-match to the subject and sold in November of 2021. Some adjustments were made to the comparable sales, which were averaged to arrive at the estimate of value. The appellant submitted three comparable sales [#176623-314 sold for \$410,000 in November 2021; #177227-122 sold for \$410,000 in February 2021; and #92001-224 sold for \$424,000 in May 2021].

The appellant requested a value of \$421,900.

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

The appellant's comparable 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 \$441,189.

## 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 \$441,189 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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