



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AUK-BROOKSIDE LLC

MF POER
C/O MICHAEL BYRNES
2151 MICHELSON DR., SUITE 282
IRVINE, CA 92612

ACCOUNT NUMBER: 162702-011

PROPERTY LOCATION: 4619 NE 112TH AVE UNIT OFC
VANCOUVER, WA 98682

PETITION: 685

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	\$ 4,544,527	\$	4,544,527
Improvements	\$ 74,613,773	\$	74,613,773
Personal property			
ASSESSED VALUE	\$ 79,158,300	BOE VALUE	\$ 79,158,300

Date of hearing: April 20, 2023

Recording ID# AUK

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bödner

John Marks

Appellant:

None

Assessor:

Keri Dudley (Appraiser)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an apartment complex with the subject parcel portion being 11.34 acres.

The appellant submitted rental income documentation.

The appellant requested a value of \$77,779,000.

The appraiser stated that the collective property of four parcels is an apartment complex built around 1989-1993. The property consists of 32 2-story apartment buildings, a leasing office, a pool, a recreation center that includes an additional pool and a hot tub, parking, and detached garages. There are 369 rentable units totaling 318,647 square feet. The property is 17.02 acres total and is zoned for 18 units per acre on the property. It is located near Vancouver Mall with easy access to transportation, shopping, and other services. The capitalization rate used by the Assessor's Office was 4.5%, after studies indicated a rate of 4.52%. The best comparable sale is #163542-000, which is very comparable to the subject in unit count, age, unit size, and is within a few blocks of the subject. That property sold in August of 2021 for \$104,000,000 with a price per unit of \$268,000. Sales found from January of 2022 are outside the neighborhood but do reflect accurately on the subject assessment. Sales found from 2020 and 2019 are in the same neighborhood with similar features and also support the assessment. The appellant's evidence uses a capitalization rate of 5.25% which supports the assessed value, when applied to the income and actuals. The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

The Assessor's information includes an income approach which derives a value of \$68,536,369 and then adds an annual adjustment of 15% to get a value \$79,158,300 for the main property with the structures. The added 15% was not explained in the documentation and was only referred to as "we always do that". The explanation is not acceptable to the Board, however, when the value is taken for the entire complex it is comparable to the Assessor's comparable sales of other sold properties.

DECISION

The Board, after carefully reviewing the information provided by the appellant and information and testimony provided by 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 \$79,158,300 as of January 1, 2022.

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

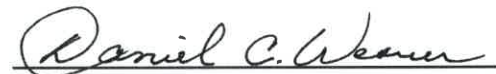
Mailed on May 9, 2023

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. ****



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: AUK-BROOKSIDE LLC

MF POER
C/O MICHAEL BYRNES
2151 MICHELSON DR., SUITE 282
IRVINE, CA 92612

ACCOUNT NUMBER: 162701-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: JOHN PETER BERSCH EST #27 LOT 5 .72A

PETITION: 686

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	\$ 288,542	\$	288,542
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 288,542	BOE VALUE	\$ 288,542

Date of hearing: April 20, 2023

Recording ID# AUK

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:

Keri Dudley (Appraiser)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an apartment complex with the subject parcel portion being 0.72 acres.

The appellant submitted rental income documentation.

The appellant requested a value of \$288,540.

The appraiser stated that the collective property of four parcels is an apartment complex built around 1989-1993. The property consists of 32 2-story apartment buildings, a leasing office, a pool, a recreation center that includes an additional pool and a hot tub, parking, and detached garages. There are 369 rentable units totaling 318,647 square feet. The property is 17.02 acres total and is zoned for 18 units per acre on the property. It is located near Vancouver Mall with easy access to transportation, shopping, and other services. The capitalization rate used by the Assessor's Office was 4.5%, after studies indicated a rate of 4.52%. The best comparable sale is #163542-000, which is very comparable to the subject in unit count, age, unit size, and is within a few blocks of the subject. That property sold in August of 2021 for \$104,000,000 with a price per unit of \$268,000. Sales found from January of 2022 are outside the neighborhood but do reflect accurately on the subject assessment. Sales found from 2020 and 2019 are in the same neighborhood with similar features and also support the assessment. The appellant's evidence uses a capitalization rate of 5.25% which supports the assessed value, when applied to the income and actuals. The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

The assessed value is appropriate when combined with the entire complex.

DECISION

The Board, after carefully reviewing the information provided by the appellant and information and testimony provided by 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 \$288,542 as of January 1, 2022.

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

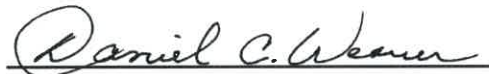
Mailed on May 9, 2023

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AUK-BROOKSIDE LLC

MF POER
C/O MICHAEL BYRNES
2151 MICHELSON DR., SUITE 282
IRVINE, CA 92612

ACCOUNT NUMBER: 162702-004

PROPERTY LOCATION: 11515 NE 49TH ST
VANCOUVER, WA 98682

PETITION: 687

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	\$ 1,274,391	\$	1,274,391
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,274,391	BOE VALUE	\$ 1,274,391

Date of hearing: April 20, 2023

Recording ID# AUK

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:

Keri Dudley (Appraiser)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an apartment complex with the subject parcel portion being 3.18 acres.

The appellant submitted rental income documentation.

The appellant requested a value of \$1,274,300.

The appraiser stated that the collective property of four parcels is an apartment complex built around 1989-1993. The property consists of 32 2-story apartment buildings, a leasing office, a pool, a recreation center that includes an additional pool and a hot tub, parking, and detached garages. There are 369 rentable units totaling 318,647 square feet. The property is 17.02 acres total and is zoned for 18 units per acre on the property. It is located near Vancouver Mall with easy access to transportation, shopping, and other services. The capitalization rate used by the Assessor's Office was 4.5%, after studies indicated a rate of 4.52%. The best comparable sale is #163542-000, which is very comparable to the subject in unit count, age, unit size, and is within a few blocks of the subject. That property sold in August of 2021 for \$104,000,000 with a price per unit of \$268,000. Sales found from January of 2022 are outside the neighborhood but do reflect accurately on the subject assessment. Sales found from 2020 and 2019 are in the same neighborhood with similar features and also support the assessment. The appellant's evidence uses a capitalization rate of 5.25% which supports the assessed value, when applied to the income and actuals. The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

The assessed value is appropriate when combined with the entire complex.

DECISION

The Board, after carefully reviewing the information provided by the appellant and information and testimony provided by 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 \$1,274,391 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: AUK-BROOKSIDE LLC

MF POER
C/O MICHAEL BYRNES
2151 MICHELSON DR., SUITE 282
IRVINE, CA 92612

ACCOUNT NUMBER: 162721-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #120 OF JOHN P BERSCH ESTATE 1.78A

PETITION: 688

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	\$ 713,338	\$	713,338
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 713,338	BOE VALUE	\$ 713,338

Date of hearing: April 20, 2023

Recording ID# AUK

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:

Keri Dudley (Appraiser)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an apartment complex with the subject parcel portion being 1.78 acres.

The appellant submitted rental income documentation.

The appellant requested a value of \$713,300.

The appraiser stated that the collective property of four parcels is an apartment complex built around 1989-1993. The property consists of 32 2-story apartment buildings, a leasing office, a pool, a recreation center that includes an additional pool and a hot tub, parking, and detached garages. There are 369 rentable units totaling 318,647 square feet. The property is 17.02 acres total and is zoned for 18 units per acre on the property. It is located near Vancouver Mall with easy access to transportation, shopping, and other services. The capitalization rate used by the Assessor's Office was 4.5%, after studies indicated a rate of 4.52%. The best comparable sale is #163542-000, which is very comparable to the subject in unit count, age, unit size, and is within a few blocks of the subject. That property sold in August of 2021 for \$104,000,000 with a price per unit of \$268,000. Sales found from January of 2022 are outside the neighborhood but do reflect accurately on the subject assessment. Sales found from 2020 and 2019 are in the same neighborhood with similar features and also support the assessment. The appellant's evidence uses a capitalization rate of 5.25% which supports the assessed value, when applied to the income and actuals. The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

The assessed value is appropriate when combined with the entire complex.

DECISION

The Board, after carefully reviewing the information provided by the appellant and information and testimony provided by 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 \$713,338 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: FOWLDS SCOTT

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 62174-270

PROPERTY LOCATION: 2903 VAN ALLMAN AVE
VANCOUVER, WA 98660

PETITION: 774

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	\$ 195,802	\$	195,802
Improvements	\$ 189,299	\$	46,118
Personal property			
ASSESSED VALUE	\$ 385,101	BOE VALUE	\$ 241,920

Date of hearing: April 20, 2023

Recording ID# FOWLDS

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,008 square feet, built in 1942 and is of fair construction quality located on 0.29 acres. The property includes a detached garage measuring 572 square feet.

The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject subdivision. The subject is a three-bedroom home with one bathroom. No changes have been made to the subject property. The appellant submitted seven comparable sales [#986027-020 sold for \$297,800 in January 2021; #62176-250 sold for \$121,000 in February 2021; #62174-220 sold for \$230,000 in February 2021; #62178-290 sold for \$276,249 in June 2021; #62177-250 sold for \$285,000 in June 2021; #62172-120 sold for \$410,000 in September 2021; and #62178-020 sold for \$250,000 in November 2021].

The appellant requested a value of \$207,618 which was updated to \$219,161 in the additional evidence submitted.

The appellant's comparable sales when appropriately time adjusted at 21% supports a value of \$241,920.

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 \$241,920 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 213808-100

PROPERTY LOCATION: 3424 S 3RD WAY
RIDGEFIELD, WA 98642

PETITION: 775

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	\$ 104,423	\$	104,423
Improvements	\$ 374,515	\$	374,515
Personal property			
ASSESSED VALUE	\$ 478,938	BOE VALUE	\$ 478,938

Date of hearing: April 20, 2023

Recording ID# SUGAR775

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,713 square feet, built in 2006 and is of fair plus construction quality located on 0.11 acres.

The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject subdivision. The subject is a five-bedroom home with two and a half bathrooms. No changes have been made to the subject property. The appellant submitted five comparable sales [#213808-242 sold for \$320,000 in February 2021; #213808-056 sold for \$445,000 in March 2021; #213808-110 sold for \$447,000 in May 2021; #213808-040 sold for \$485,000 in June 2021; and #213808-334 sold for \$250,000 in November 2021].

The appellant requested a value of \$387,343 which was updated to \$428,600 in the additional evidence submitted.

The appellant's comparable sales when appropriately time adjusted at 21% supports a value of \$478,938.

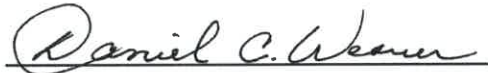
DECISION

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 \$478,938 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 30240-260

PROPERTY LOCATION: 4018 GIBBONS ST
VANCOUVER, WA 98661

PETITION: 776

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	\$ 133,980	\$	133,980
Improvements	\$ 123,231	\$	73,290
Personal property			
ASSESSED VALUE	\$ 257,211	BOE VALUE	\$ 207,270

Date of hearing: April 20, 2023

Recording ID# SUGAR776

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 882 square feet, built in 1991 and is of fair construction quality located on 0.06 acres.

The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject subdivision. The subject is a two-bedroom home with one and a half bathrooms. No changes have been made to the subject property. The price per square foot of the comparable sales was applied to the subject to arrive at the estimate of value. The appellant submitted four comparable sales [#30240-352 sold for \$325,000 in September 2021; #30240-232 sold for \$267,000 in September 2021; #30240-306 sold for \$283,000 in October 2021; and #30240-272 sold for \$290,000 in December 2021].

The appellant requested a value of \$184,117 which was updated to \$198,944 in the additional evidence submitted.

The appellant's comparable sales when appropriately time adjusted at 21% supports a value of \$207,270.


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 \$207,270 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: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 158449-178

PROPERTY LOCATION: 5264 NE 121ST AVE UNIT E29
VANCOUVER, WA 98682

PETITION: 777

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	\$ 229,962	\$	229,962
Personal property			
ASSESSED VALUE	\$ 229,962	BOE VALUE	\$ 229,962

Date of hearing: April 20, 2023

Recording ID# SUGAR777

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 890 square feet, built in 2004 and is of fair plus construction quality. The property includes a detached garage measuring 188 square feet.

The appellant agreed with the Assessor's determination.

The appellant requested a value of \$194,481.

The Assessor's evidence included six sales adjusted for time, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$229,962.

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 \$229,962 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: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 158449-044

PROPERTY LOCATION: 5264 NE 121ST AVE UNIT H49
VANCOUVER, WA 98682

PETITION: 778

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	\$ 222,489	\$	222,489
Personal property			
ASSESSED VALUE	\$ 222,489	BOE VALUE	\$ 222,489

Date of hearing: April 20, 2023

Recording ID# SUGAR778

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story condominium residence with 877 square feet, built in 2003 and is of fair plus construction quality located on 0.74 acres. The property includes a detached garage measuring 187 square feet.

The appellant agreed with the Assessor's determination.

The appellant requested a value of \$182,878.

The Assessor's evidence included six sales adjusted for time, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$222,489.

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 \$222,489 as of January 1, 2022.

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

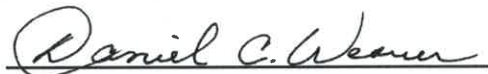
Mailed on May 9, 2023

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 107979-016

PROPERTY LOCATION: 5700 82ND AVE UNIT A 4
VANCOUVER, WA 98662

PETITION: 779

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	\$ 344,328	\$	344,328
Personal property			
ASSESSED VALUE	\$ 344,328	BOE VALUE	\$ 344,328

Date of hearing: April 20, 2023

Recording ID# SUGAR779

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bi-level (split entry) condominium residence with 2,129 square feet, built in 2003 and is of average construction quality.

The appellant agreed with the Assessor's determination.

The appellant requested a value of \$305,729.

The Assessor's evidence included three sales adjusted for time, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$344,328.

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 \$344,328 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUGAR CREEK PROPERTIES LLC

FOWLDS SCOTT
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 108780-014

PROPERTY LOCATION: 6111 NE 34TH ST
VANCOUVER, WA 98661

PETITION: 780

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	\$ 135,825	\$	135,825
Improvements	\$ 175,502	\$	157,697
Personal property			
ASSESSED VALUE	\$ 311,327	BOE VALUE	\$ 293,522

Date of hearing: April 20, 2023

Recording ID# SUGAR780

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:

Scott Fowlds

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,513 square feet, built in 2006 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject complex. The subject is a three-bedroom residence with two and a half bathrooms. The property was still being repaired by the homeowner's association for around \$45,000 when it was reassessed. The details of the comparable sales were applied to the subject to arrive at the estimate of value. The appellant submitted three comparable sales [#108780-052 sold for \$267,000 in April 2021; #108780-002 sold for \$266,000 in April 2021; and #108780-038 sold for \$234,974 in May 2021].

The appellant requested a value of \$208,805 which was updated to \$259,419 in the additional evidence submitted.

The appellant's comparable sales when appropriately time adjusted at 21% supports a value of \$293,522.

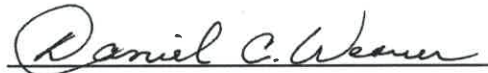
DECISION

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 \$293,522 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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