



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GREEN ERIK

GREEN ERIK
409 E HEATHER WAY
YACOLT, WA 98675

ACCOUNT NUMBER: 229663-050

**PROPERTY LOCATION: 409 E HEATHER WAY
YACOLT, WA 98675**

PETITION: 699

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	\$ 92,400	\$ 92,400
Improvements	\$ 286,771	\$ 286,771
Personal property		
ASSESSED VALUE	\$ 379,171	BOE VALUE \$ 379,171

Date of hearing: May 2, 2023

Recording ID# GREEN

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:
Erik Green

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,295 square feet, built in 2010 and is of average construction quality located on 0.33 acres.

The appellant stated that the subject value was artificially inflated by the market. The property was purchased for \$370,000 in February 2021. The appellant submitted three comparable sales [#67314-000 sold for \$360,000 in June 2021; #229663-054 sold for \$378,000 in September 2021; and #6722-000 sold for \$370,000 in August 2021].

The appellant requested a value of \$322,000.

The purchase price of \$370,000 in February 2021 trended to the valuation date exceeds the assessed value of \$379,171.

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 \$379,171 as of January 1, 2022.

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


Mailed on May 31, 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: MCGRAW MARILYN ANN TRUSTEE

MCGRAW MARILYN
36121 SE 13TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 143322-000

**PROPERTY LOCATION: 36121 SE 13TH ST
WASHOUGAL, WA 98671**

PETITION: 702

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	\$ 401,472	\$ 401,472
Improvements	\$ 1,191,621	\$ 998,528
Personal property		
ASSESSED VALUE	\$ 1,593,093	BOE VALUE \$ 1,400,000

Date of hearing: May 2, 2023

Recording ID# POFFENBERGER

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:
Marilyn McGraw

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,418 square feet, built in 2001 and is of very good construction quality located on 5.02 acres.

The appellant stated that the home went on the market in July of 2022 and after several weeks on the market the home was purchased for \$1,400,000. The Clark County Property Information Center Sales Search includes 44 properties, with the most applicable sales indicating a cost per square foot of \$196 to \$290 with an average in low \$200s. The subject's assessment comes out to \$294 per square foot. The purchase price of \$1,400,000 indicates a square foot value of \$258 per square foot, which is still high, given the range found. The requested value is the previous value of \$1,224,000 or the purchase price of \$1,400,000. The property was purchased for \$1,400,000 in September 2022.

The appellant requested a value of \$1,224,000.

The purchase price of \$1,400,000 in September 2022 is the best evidence of value at that time and there is no evidence to support a significant increase or decrease in value from the valuation date of January 1, 2022, to the purchase date in September 2022.

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

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

Mailed on May 31, 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: LIEN PAUL & LIEN OLGA

LIEN OLGA & LIEN PAUL
8509 SE 15TH CIR
VANCOUVER, WA 98664

ACCOUNT NUMBER: 112427-326

**PROPERTY LOCATION: 8509 SE 15TH CIR
VANCOUVER, WA 98664**

PETITION: 703

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	\$ 185,600	\$ 185,600
Improvements	\$ 351,061	\$ 298,311
Personal property		
ASSESSED VALUE	\$ 536,661	BOE VALUE \$ 483,911

Date of hearing: May 2, 2023

Recording ID# LIEN

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,695 square feet, built in 2004 and is of average plus construction quality located on 0.23 acres.

The appellant's evidence included a bid by TerraFirma to address foundation needs for \$52,750 as of August 2022.

The appellant requested a value of \$483,911.

The assessed value of \$536,661 reduced by the quoted cost (\$52,750) to remediate the foundation problems indicates a value of \$483,911.

DECISION

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

The market value of the subject property is set at \$483,911 as of January 1, 2022.

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

Mailed on May 31, 2023

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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: BROWN GARY & BROWN LACEY

BROWN GARY & BROWN LACEY
501 NW 214TH CIR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 179444-000

**PROPERTY LOCATION: 501 NW 214TH CIR
RIDGEFIELD, WA 98642**

PETITION: 704

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	\$ 462,006	\$ 462,006
Improvements	\$ 955,600	\$ 955,600
Personal property		
ASSESSED VALUE	\$ 1,417,606	BOE VALUE \$ 1,417,606

Date of hearing: May 2, 2023

Recording ID# BROWN

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 5,568 square feet, built in 1995 and is of very good minus construction quality located on 5 acres. The property includes a detached garage measuring 1,248 square feet with 624 square feet above and a second detached garage measuring 1,284 square feet with 800 square feet above.

No sales of comparable property or detailed quantitative information was provided by the appellant for Board review. The information from Redfin only indicates a listing price and estimated value.

The appellant requested a value of \$1,200,000.

The evidence does not prove a value other than the assessed value of \$1,417,606.

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 \$1,417,606 as of January 1, 2022.

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

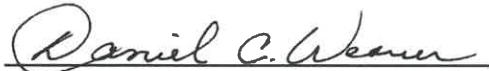
Mailed on May 31, 2023

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: SCHOENHEIT DOMINIC & SCHOENEIT ANNA

SCHOENHEIT DOMINIC & SCHOENHEIT ANNA
13620 NE 110TH WAY
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986058-030

PROPERTY LOCATION: 13620 NE 110TH WAY
VANCOUVER, WA 98682

PETITION: 705

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	\$ 164,500	\$ 164,500
Improvements	\$ 298,405	\$ 298,405
Personal property		
ASSESSED VALUE	\$ 462,905	BOE VALUE \$ 462,905

Date of hearing: May 2, 2023

Recording ID# SCHOENHEIT

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 1,831 square feet, built in 2021 and is of average plus construction quality located on 0.1 acres.

The property was purchased for \$442,000 in October 2021.

The appellant requested a value of \$320,000.

The purchase price of \$442,000 in October 2021 time-adjusted supports the assessed value of \$462,905.

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 \$462,905 as of January 1, 2022.

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

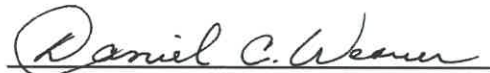
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NORDSTROM BARBARA TRUSTEE

NORDSTROM BARBARA TRUSTEE
13818 NE 45TH AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 117893-158

PROPERTY LOCATION: 13818 NE 45TH AVE
VANCOUVER, WA 98686

PETITION: 706

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	\$ 285,000	\$ 285,000
Improvements	\$ 507,282	\$ 507,282
Personal property		
ASSESSED VALUE	\$ 792,282	BOE VALUE \$ 792,282

Date of hearing: May 2, 2023

Recording ID# NORDSTROM

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:
Barbara Nordstrom

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,128 square feet, built in 1993 and is of very good minus construction quality located on 0.46 acres.

The appellant stated that the property was purchased for \$807,000 after being bid up from the original price of \$725,000. The property at 4500 NE 139th Street is across the street and sold for \$732,500 in September of 2021. It is extremely comparable to the subject. The property was purchased for \$807,000 in May 2021. The appellant submitted three comparable sales [#117893-220 sold for \$732,500 in September 2021; #186205-026 sold for \$725,000 in October 2021; and #186425-018 sold for \$705,000 in September 2021].

The appellant requested a value of \$710,000.

The purchase price of \$807,000 in May 2021 time adjusted to the valuation date of January 1, 2022, supports the assessed value of \$792,282.

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 \$792,282 as of January 1, 2022.

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


Mailed on May 31, 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: COMBS R LON
COMBS R LON
1541 NW DRAKE ST
CAMAS, WA 98607

ACCOUNT NUMBER: 85148-000

PROPERTY LOCATION: 1605 NW DRAKE ST
CAMAS, WA 98607

PETITION: 707

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 174,948	\$ 120,234
Improvements	\$ 45,134	\$ 0
Personal property		
ASSESSED VALUE	\$ 220,082	BOE VALUE \$ 120,234

Date of hearing: May 2, 2023

Recording ID# COMBS

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:
Lon Combs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,400 square feet, built in 2022 and is of average construction quality located on 0.19 acres.

The appellant stated that the property was originally purchased for \$120,000 in 2017. In order to build, a portion of the lot was designated as conservation zone, reducing the usable portion to 0.19 acres. There were no structures on the property as of July 31, 2022. Additional work had to be done to bring the subject lot into compliance for development, including stormwater infrastructure and accessible sidewalks. The appellant's evidence included bids by Lindberg Pipe & Grade to prepare the lot for \$17,163 as of August 2022; a bid by Kaski Koncrete to construct a basement for \$20,005 as of September 2022; and a bid by Grade Werks Excavating to perform earthwork for \$5,201 as of January 2023.

The appellant requested a value of \$120,234.

There was no construction on the property before July 31, 2022, and the land had not been readied for construction. The assessed value of \$220,082 reduced by the costs incurred after July 31, 2022, for preparing the land indicates a value of \$120,234.

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 \$120,234 as of January 1, 2022.

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

Mailed on May 31, 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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