



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LORA TERRIE & LORA WILLIE

LORA TERRIE & LORA WILLIE
710 RHODODENDRON DR
VANCOUVER, WA 98661

ACCOUNT NUMBER: 37911-005

**PROPERTY LOCATION: 710 RHODODENDRON DR
VANCOUVER, WA 98661**

PETITION: 709

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	\$ 411,360	\$	411,360
Improvements	\$ 370,286	\$	318,640
Personal property			
ASSESSED VALUE	\$ 781,646	BOE VALUE	\$ 730,000

Date of hearing: May 3, 2023

Recording ID# LORA

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:

Terrie Lora

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,033 square feet, built in 2022 and is of very good construction quality located on 0.79 acres. The home includes an additional 2,631 square feet of unfinished basement space.

The appellant stated that the subject property had been destroyed by a fire prior to the purchase of the property. Appellant was deployed in the US Military at the time of purchase in April 2021. The demolition was started around Christmas 2021 and construction was started in May 2022. As of July 31, 2022, the foundation and the first floor were complete, though not the garage. The home was not finished until April 2023. Some costs of the construction were included in the purchase. The property was purchased for \$730,000 in April 2021. The purchase price included the plans, permit transfer and some materials. The appellant's evidence included permitting materials.

The appellant requested a value of \$616,929.

The Assessor's evidence included photos and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The subject purchase was a somewhat complicated transaction that includes a burned-out shell, plans, permits and some materials (trusses and other materials). The evidence and narrative by the appellant indicates some level of completion including demolition, permits, materials and some level of construction. The purchase price of \$730,000 is the best support for the value of the land, materials and the level of construction that was complete as of the valuation date of July 31, 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 \$730,000 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

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: DECKER RICHARD J & DECKER ARLENE E

DECKER RICHARD J & DECKER ARLENE E
15719 SE 23RD ST L 120
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92007-488

PROPERTY LOCATION: 15719 SE 23RD ST L 120
VANCOUVER, WA 98683

PETITION: 710

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	\$ 0	\$	0
Improvements	\$ 404,124	\$	360,000
Personal property			
ASSESSED VALUE	\$ 404,124	BOE VALUE	\$ 360,000

Date of hearing: May 3, 2023

Recording ID# DECKER

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:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,064 square feet, built in 1988 and is of average construction quality. The property includes a detached garage measuring 264 square feet.

The appellant submitted six comparable sales [#92006-866 sold for \$290,000 in September 2021; #92007-490 sold for \$310,000 in July 2021; #92006-734 sold for \$321,000 in June 2021; #92006-214 sold for \$332,000 in August 2022; #92006-730 sold for \$360,000 in June 2022; and #92007-898 sold for \$359,000 in September 2022].

The appellant requested a value of \$332,000.

The Assessor's evidence included eight sales adjusted for time, an aerial complex photo, 2022 property information cards, and a cover letter recommending no change to the assessed value.

The appellant's comparable sales and four of the Assessor's comparable sales produce time-adjusted values less than \$360,000.

DECISION

The Board, after carefully reviewing the information provided by the Assessor and 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 \$360,000 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: CHO SUNG & NGUYEN THERESA

CHO SUNG & NGUYEN THERESA
1310 S TRELLIS CT
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 986057-918

PROPERTY LOCATION: 1310 S TRELLIS CT
RIDGEFIELD, WA 98642

PETITION: 711

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	\$ 141,000	\$	141,000
Improvements	\$ 579,393	\$	579,393
Personal property			
ASSESSED VALUE	\$ 720,393	BOE VALUE	\$ 720,393

Date of hearing: May 3, 2023

Recording ID# CHO

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:

Sung Cho

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,478 square feet, built in 2021 and is of good minus construction quality located on 0.15 acres.

The appellant stated that the subject is part of a brand-new housing development in Ridgefield. The subject is the basic floorplan with no upgrades. Other homes in the neighborhood have all possible upgrades, which skews the subject value when assessed. The property was purchased for \$716,000 in February 2022. The appellant's evidence included an appraisal performed by Jason Langeliers of Solidrock Appraisal, Inc. indicating a value of \$850,000 as of February 2022. The appellant submitted two comparable sales [#986050-934 sold for \$595,384 in July 2021 and #986050-896 sold for \$620,486 in March 2021].

The appellant requested a value of \$620,000.

The appellant's purchase price of \$716,000 in February 2022 and the independent appraisal of \$850,000 in January 2022 supports the assessed value of \$720,393.

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 \$720,393 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: ROBERTS JAMES B & ROBERTS PAMELA TRUSTEE

ROBERTS JAMES B & ROBERTS PAMELA TRUSTEE
6306 NE 144TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 196337-000

PROPERTY LOCATION: 6306 NE 144TH ST
VANCOUVER, WA 98686

PETITION: 712

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	\$ 383,375	\$	383,375
Improvements	\$ 525,015	\$	487,625
Personal property			
ASSESSED VALUE	\$ 908,390	BOE VALUE	\$ 871,000

Date of hearing: May 3, 2023

Recording ID# ROBERTS

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:

Pamela Roberts

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,987 square feet, built in 1990 and is of average plus construction quality located on 5 acres. The property includes a barn measuring 680 square feet and an outbuilding comprised of a machine shed measuring 384 square feet, a pole cover measuring 190 square feet, a general-purpose building measuring 864 square feet, and a lean-to measuring 308 square feet.

The appellant referred to the submitted materials. The estimate of value was arrived at from the comparable sales found and information on market trends. The appellant submitted three comparable sales [#216488-000 sold for \$567,893 in September 2021; #184791-000 sold for \$700,000 in January 2022; and #195918-000 sold for \$740,000 in September 2021].

The appellant requested a value of \$776,000.

The appellant's information indicates inconsistent increases in market value before BOE adjustment in prior years. The appellant's comparable sales provide a strong indication the property is overvalued. The prior year value of \$720,000 trended at 21% supports a value of \$871,000.

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 \$871,000 as of January 1, 2022.

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

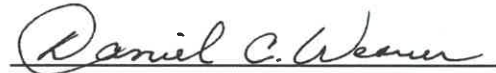
Mailed on May 31, 2023

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: JARVIS JO ELLEN & WATSON WILLIAM D

JARVIS JO ELLEN & WATSON WILLIAM D
38516 SE NICHOLS HILL RD
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 129651-000

PROPERTY LOCATION: 38516 SE NICHOLS HILL RD
WASHOUGAL, WA 98671

PETITION: 713

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	\$ 328,312	\$	328,312
Improvements	\$ 655,569	\$	496,688
Personal property			
ASSESSED VALUE	\$ 983,881	BOE VALUE	\$ 825,000

Date of hearing: May 3, 2023

Recording ID# JARVIS

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:

Jo Ellen Jarvis

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,167 square feet, built in 1989 and is of average construction quality located on 5.03 acres.

The appellant referred to the submitted materials. The comparable sales found indicate a value range of \$744,750 to \$874,950. The sale at the top end of the range is on the same street as the subject but it is completely remodeled inside and is significantly smaller than the subject. The other properties are more similar in size and style and have an upper range of \$836,000. The work done on the subject has mostly been to bring the subject up to par, aside from a newer master bathroom. The appellant submitted four comparable sales [#142640-000 sold for \$815,000 in November 2021; #130341-000 sold for \$745,000 in February 2021; #142893-000 sold for \$769,900 in August 2021; and #129209-000 sold for \$787,600 in November 2021].

The appellant requested a value of \$825,000.

The appellant's comparable sales support the requested value of \$825,000.

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 \$825,000 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: BROSSEAU CURTIS & BROSSEAU STEPHANIE

BROSSEAU CURTIS & BROSSEAU STEPHANIE
39508 NE 144TH AVE
AMBOY, WA 98601-3115

ACCOUNT NUMBER: 264410-000

PROPERTY LOCATION: 39508 NE 144TH AVE
AMBOY, WA 98601

PETITION: 714

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	\$ 300,910	\$	300,910
Improvements	\$ 613,372	\$	613,372
Personal property			
ASSESSED VALUE	\$ 914,282	BOE VALUE	\$ 914,282

Date of hearing: May 3, 2023

Recording ID# BROSSEAU

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:

Curtis Brossea

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,758 square feet, built in 2006 and is of average construction quality located on 6 acres. The property includes a general-purpose building measuring 2,264 square feet with a lean-to measuring 468 square feet, and a pool measuring 840 square feet.

The appellant referred to the submitted materials. The Assessor's property records indicate that there is a mobile home on the property, but it was in fact removed prior to the purchase of the subject. An adjacent property is very similar and had the same builder. The pool was included in the assessment, but had not been constructed as of January 1, 2022, and was not completed until August of 2022. The appellant's evidence included an appraisal performed by Terry Barnes of Pro Appraisal Services indicating a value of \$980,000 as of January 2022. The appellant submitted three comparable sales [#216968-000 sold for \$950,000 in August 2022; #200966-000 sold for \$895,000 in September 2022; and #275923-000 sold for \$704,812 in October 2022].

The appellant requested a value of \$799,996.

The independent appraisal supports the assessed value of \$914,282.

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 \$914,282 as of January 1, 2022.

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

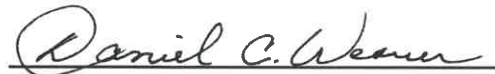
Mailed on May 31, 2023

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: CHUI CHI-MING

CHUI CHI-MING
3922 NW OAKRIDGE LN
CAMAS, WA 98607

ACCOUNT NUMBER: 127502-148

PROPERTY LOCATION: 3922 NW OAKRIDGE LN
CAMAS, WA 98607

PETITION: 715

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	\$ 219,176	\$	219,176
Improvements	\$ 315,310	\$	283,347
Personal property			
ASSESSED VALUE	\$ 534,486	BOE VALUE	\$ 502,523

Date of hearing: May 3, 2023

Recording ID# CHUI

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:

Chi-Ming Chui

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,930 square feet, built in 2003 and is of average construction quality located on 0.1 acres.

The appellant referred to the submitted materials. The comparable sales found in the Assessor's sales list indicate a price per square foot of \$255.69 to \$265.76. An average of \$260.24 per square foot was applied to the subject property to arrive at the estimate of value. The property was purchased for \$215,000 in May 2021. The appellant's evidence included an appraisal performed by Ralph K. Olsen of Pacific West Appraisal Services, Inc. indicating a value of \$425,000 as of February 2021. The appellant submitted four comparable sales [#127502-076 sold for \$565,000 in October 2021; #986038-885 sold for \$479,900 in October 2021; #986040-296 sold for \$526,200 in November 2021; and #986040-299 sold for \$528,000 in December 2021].

The appellant requested a value of \$502,523.

The independent appraisal trended from the appraisal date to the valuation date supports the requested value of \$502,523.

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 \$502,523 as of January 1, 2022.

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

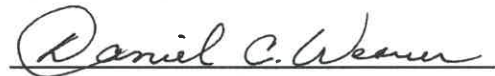
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NEWTON MARY JO

NEWTON MARY JO
21616 NE 72ND AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 193117-000

PROPERTY LOCATION: 21616 NE 72ND AVE
BATTLE GROUND, WA 98604

PETITION: 720

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	\$ 244,345	\$	244,345
Improvements	\$ 1,015,766	\$	730,825
Personal property			
ASSESSED VALUE	\$ 1,260,111	BOE VALUE	\$ 975,170

Date of hearing: May 3, 2023

Recording ID# NEWTON

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:

Mary Jo Newton

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,431 square feet, built in 1991 and is of good minus construction quality located on 2.23 acres. The property includes a 224 square foot carport, a 572 square foot carport, a 3,184 square foot detached garage with 1,250 square feet above, a 224 square foot carport, a 572 square foot carport, a 576 square foot shed and a 1,408 square foot detached garage with 1,250 square feet above.

The appellant referred to the submitted materials. The most that's ever been offered on the property is \$750,000. It was on the market a couple years ago but was removed without selling. The property is zoned rural-commercial residential, but it is solely residential use currently. The appellant submitted six comparable sales [#192912-000 sold for \$695,000 in March 2021; #227717-000 sold for \$1,095,000 in August 2021; #181204-000 sold for \$1,399,000 in September 2021; #986043-414 sold for \$944,000 in October 2021; #227393-004 sold for \$899,000 in November 2021; and #227985-005 sold for \$725,000 in August 2021].

The appellant requested a value of \$975,170.

The comparable sales and the indication that the location degrades the value supports the requested value of \$975,170.

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 \$975,170 as of January 1, 2022.

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

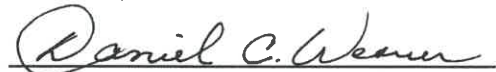
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FLAPPER ASHLEY COSTENTINE & FLAPPER
KEVIN ANDREAS

FLAPPER ASHLEY COSTENTINE & FLAPPER KEVIN ANDREAS
31106 NW 71ST AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 218041-000

PROPERTY LOCATION: 31106 NW 71ST AVE
RIDGEFIELD, WA 98642

PETITION: 717

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	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 301,709	\$	301,709
Improvements	\$ 450,717	\$	450,717
Personal property			
ASSESSED VALUE	\$ 752,426	BOE VALUE	\$ 752,426

Date of hearing: May 3, 2023

Recording ID# FLAPPER

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:

Ashley Flapper

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,930 square feet, built in 1979 and is of average minus construction quality located on 2.89 acres. The property includes a detached garage measuring 1,920 square feet.

The appellant referred to the submitted materials. No significant updates have been made to the subject. It would not sell for the assessed value, given other comparable sale prices. The appellant submitted three comparable sales [#216479-000 sold for \$655,000 in February 2022; #214914-000 sold for \$695,000 in July 2022; and #217209-000 sold for \$705,000 in November 2021].

The appellant requested a value of \$690,000.

The sales provided by the appellant were not comparable to the subject property and cannot be used to effect a change in the assessed value of \$752,426.

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 \$752,426 as of January 1, 2022.

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

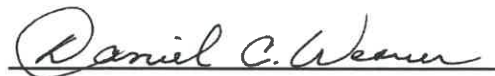
Mailed on May 31, 2023

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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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: BARRUS DEAN & BARRUS MARIANNE

BARRUS DEAN & BARRUS MARIANNE
21014 NW 17TH CT
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 179683-000

PROPERTY LOCATION: 21014 NW 17TH CT
RIDGEFIELD, WA 98642

PETITION: 718

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	\$ 448,896	\$	448,896
Improvements	\$ 1,683,456	\$	1,683,456
Personal property			
ASSESSED VALUE	\$ 2,132,352	BOE VALUE	\$ 2,132,352

Date of hearing: May 3, 2023

Recording ID# BARRUS

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:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 11,775 square feet, built in 1991 and is of very good plus construction quality located on 5 acres. The home includes an additional 546 square feet of unfinished basement space. The property includes a shed measuring 300 square feet, a pool measuring 800 square feet, and a loft barn measuring 384 square feet.

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

The appellant requested a value of \$1,932,352.

The appellant provided no support to effect a change to the assessed value of \$2,132,352.

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 \$2,132,352 as of January 1, 2022.

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

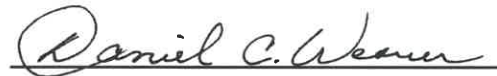
Mailed on May 31, 2023

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: KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 CRESTON AVE
VANCOUVER, WA 98663

ACCOUNT NUMBER: 10375-000

PROPERTY LOCATION: 3709 CRESTON AVE
VANCOUVER, WA 98663

PETITION: 251

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	\$ 209,000	\$	209,000
Improvements	\$ 407,312	\$	316,000
Personal property			
ASSESSED VALUE	\$ 616,312	BOE VALUE	\$ 525,000

Date of hearing: May 3, 2023

Recording ID# KNUDTSON

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:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style duplex residence with 1,840 square feet, built in 1955 and is of average construction quality located on 0.11 acres. The home includes an additional 1,840 square feet of unfinished basement space.

The appellant referred to the submitted materials. The basement is not tall enough to be considered living space and cannot legally be used as living space. The subject being a duplex makes it a very small representation of the types of homes in the county and less represented by the assessment program. Only one duplex lot was available on the market in 2021, which sold for \$135,000 in December 2021 after being on the market for 113 days and closing for less than the original listing price. The basement measurement of the subject home is incorrect as changes have been made that have altered the measurement. The appellant submitted five comparable sales [#161671-000 sold for \$595,000 in October 2021; #986056-367 sold for \$631,000 in October 2021; #29297-000 sold for \$650,000 in February 2021; #350-000 sold for \$670,000 in July 2021; and #108141-824 sold for \$590,000 in March 2021]. The appellant's evidence included a list of 12 comparable sales with purchase prices ranging from \$354,100 to \$479,000.

The appellant requested a value of \$411,625.

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

The appellant's comparable sales and analysis plus a nominal value for the basement constraints indicates a value of \$525,000.

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 \$525,000 as of January 1, 2022.

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

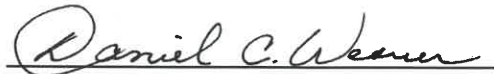
Mailed on May 31, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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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