



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLES VICKI LIZBETH

COLES VICKI LIZBETH
1201 SE 80TH AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 35770-034

PROPERTY LOCATION: 6605 SE EVERGREEN HWY
VANCOUVER, WA 98661

PETITION: 722

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	\$ 202,880	\$	202,880
Improvements	\$ 387,615	\$	276,403
Personal property			
ASSESSED VALUE	\$ 590,495	BOE VALUE	\$ 479,283

Date of hearing: May 18, 2023

Recording ID# COLES

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Vicki Coles

Assessor:

None

Spectator:

Deb Wechselblatt (County Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,224 square feet, built in 1950 and is of average construction quality located on 0.52 acres. The home includes an additional 917 square feet of unfinished daylight basement space and an in-ground pool measuring 393 square feet.

The appellant referred to the submitted photos detailing the condition of the property. The repairs needed will cost \$80,000-\$100,000. Interior repairs are needed that are not fully captured in that figure. The siding is cedar and in need of replacement. The property is overgrown, leaving only a limited view of the river. No one has lived in the house since at least 2013. There is significant road noise from SR-14. The home predates SR-14 and was not in the city limits when built. The appellant submitted three comparable sales [#156957-006 sold for \$425,000 in August 2021; #108017-005 sold for \$435,000 in April 2021; and #157005-000 sold for \$520,000 in January 2021].

The appellant requested a value of \$470,000.

There is significant evidence of a deteriorated condition with no evidence of any remediation attempted on the house. The land does enjoy the position of being near the water and potentially having a significant view when the landscaping and brush is removed and cultured. The assessed value of the land is appropriate however the structure has not improved in the past year and has actually deteriorated. Using the assessed land value and the prior year assessed value of the structure supports a value of \$479,283.

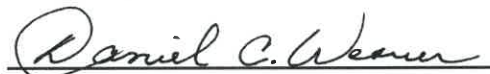
DECISION

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 \$479,283 as of January 1, 2022.

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

Mailed on June 9, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, <https://clark.wa.gov/internal-services/board-equalization>, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANCOCK SCOTT T & HANCOCK ESSIE MAE TRUSTEES

HANCOCK SCOTT T & HANCOCK ESSIE MAE TRUSTEES
808 N HELENS VIEW DR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 213799-000

PROPERTY LOCATION: 808 N HELENS VIEW DR
RIDGEFIELD, WA 98642

PETITION: 725

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	\$ 1,233,559	\$	1,233,559
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,233,559	BOE VALUE	\$ 1,233,559

Date of hearing: May 18, 2023

Recording ID# HANCOCK

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Scott Hancock

Assessor:

None

Spectator:

Deb Wechselblatt (County Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,456 square feet, built in 1992 and is of fair construction quality located on 10.02 acres.

The appellant referred to the submitted comparable sale. The sale found is an excellent representation of the subject's value. The comparable is similar in size with a close sale date to the assessment. It is within 2.5 miles of the subject. The comparable has superior zoning, with more units possible, but was not adjusted to match the Clark County Assessor's adjustment procedure. The appellant submitted one comparable sale [#215865-000 sold for \$1,450,000 in February 2022].

The appellant requested a value of \$520,000.

The appellant evidence did not provide sufficient support to make an adjustment to the assessed value of \$1,233,559.

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 \$1,233,559 as of January 1, 2022.

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

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Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KENNETH & ELLEN LUND FAMILY LLC

KENNETH & ELLEN LUND FAMILY LLC
14701 NE SALMON CREEK AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 185957-000

PROPERTY LOCATION: 14703 NE SALMON CREEK AVE
VANCOUVER, WA 98686

PETITION: 728

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	\$ 1,836,540	\$ 520,157
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 1,836,540	BOE VALUE \$ 520,157

Date of hearing: May 18, 2023

Recording ID# KENNETH

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Ken Lund

Assessor:

None

Spectator:

Deb Wechselblatt (County Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,024 square feet, built in 1955 and is of fair plus construction quality located on 8.35 acres. The property includes a detached garage measuring 160 square feet with 460 square feet beside, and a carport measuring 200 square feet.

The appellant stated that they are alright with the \$520,157 offered by the Assessor's Office. The appellant's evidence included documentation of the constraints faced in development, especially with sewer accessibility.

The appellant's submitted paperwork requested a value of \$400,000.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$520,157.

The value provided by the Assessor of \$520,157 was acceptable to the appellant.

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 \$520,157 as of January 1, 2022.

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

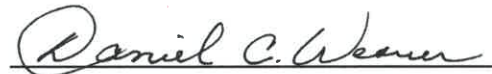
Mailed on June 9, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HOROWITZ DAVID A & HOROWITZ LINDA H TRUSTEES

HOROWITZ DAVID A & HOROWITZ LINDA H TRUSTEES
4504 SE ASCENSION DR
CAMAS, WA 98607

ACCOUNT NUMBER: 986050-763

PROPERTY LOCATION: 4504 SE ASCENSION DR
CAMAS, WA 98607

PETITION: 729

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	\$ 536,900	\$	536,900
Improvements	\$ 535,266	\$	535,266
Personal property			
ASSESSED VALUE	\$ 1,072,166	BOE VALUE	\$ 1,072,166

Date of hearing: May 18, 2023

Recording ID# HOROWITZ

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

David Horowitz

Assessor:

None

Spectator:

Deb Wechselblatt (County Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,491 square feet, built in 2019 and is of good construction quality located on 0.22 acres.

The appellant referred to the comparable sales submitted. The appellant's evidence referenced an appraisal performed by Kim Dehning indicating a value of \$1,100,000 as of August 2021. The appellant submitted three comparable sales [#986035-669 sold for \$1,449,997 in August 2022; #986039-042 sold for \$1,030,000 in July 2022; and #986033-304 sold for \$950,000 in August 2022].

The appellant requested a value of \$947,166.

The evidence provided supports a value of \$1,072,166.

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 \$1,072,166 as of January 1, 2022.

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

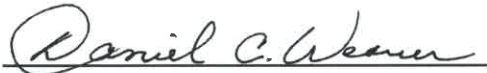
Mailed on June 9, 2023

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: KIM BRUCE D

KIM BRUCE D
4216 80TH PL
KENOSHA, WI 53142

ACCOUNT NUMBER: 137098-000

PROPERTY LOCATION: 9101 NE LIVINGSTON RD
CAMAS, WA 98607

PETITION: 730

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	\$ 441,781	\$	441,781
Improvements	\$ 192,634	\$	192,634
Personal property			
ASSESSED VALUE	\$ 634,415	BOE VALUE	\$ 634,415

Date of hearing: May 18, 2023

Recording ID# KIM

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Bruce Kim

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,152 square feet, built in 1990 and is of fair plus construction quality located on 26 acres.

The appellant referred to the submitted materials. The property has had no maintenance or improvements since its construction in the early 1990s. The timber management plan currently covers 24 acres out of the total, which is an increase from the prior version of the plan. The property was purchased for \$645,000 in January 2022. The appellant's evidence included a bid by Foundations First to make foundation repairs for \$10,350 as of October 2021 and bids by TrackWorks to perform demolition for \$25,424 and \$28,029 as of January 2022. The appellant's evidence included an appraisal performed by William K. Reese of B&D Appraisal indicating a value of \$588,000 as of October 2021, a timber management plan as of January 2022, and a home inspection as of October 2021. The appellant submitted nine comparable sales [#228117-000 sold for \$525,000 in April 2021; #137098-000 sold for \$645,000 in December 2021; #447900-000 sold for \$398,000 in September 2021; #117894-666 sold for \$510,000 in September 2021; #109582-554 sold for \$380,000 in March 2021; #105525-082 sold for \$440,000 in November 2021; #276844-000 sold for \$463,000 in July 2021; #266776-000 sold for \$522,649 in January 2021; and #209107-000 sold for \$535,000 in June 2021].

The appellant requested a value of \$217,805.

The purchase price of \$645,000 in January 2022 is the best evidence to support the assessed value of \$634,415.

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 \$634,415 as of January 1, 2022.

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

Mailed on June 9, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LAYCOCK SANDRA

LAYCOCK SANDRA
PO BOX 795
LA CENTER, WA 98629

ACCOUNT NUMBER: 266399-000

PROPERTY LOCATION: 34210 NE 79TH AVE
LA CENTER, WA 98629

PETITION: 731

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	\$ 52,701	\$ 52,701
Improvements	\$ 183,722	\$ 20,000
Personal property		
ASSESSED VALUE	\$ 236,423	BOE VALUE \$ 72,701

Date of hearing: May 18, 2023

Recording ID# MERRELL

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Sandra Laycock

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home residence with 1,892 square feet, built in 2003 and is of good construction quality located on 1 acre.

The appellant stated that the lot is unbuildable. The mobile home on the property is worth at-most \$10,000 to an arms-length buyer due to costs to move it off of the property. It is older and most banks will not do a loan on it. It is "fair" condition, not "good" condition. Water is shared but septic is independent between the subject and surrounding lot. The property was purchased for \$20,000 in September 2022. The appellant's evidence included a JD Power used manufactured home value report, indicating a value of \$34,336 as of October 2022.

The appellant requested a value of \$71,091.

The lot is carved out of the existing farmland of the appellants parents and cannot be sold separately outside the family and the mobile home would not be worth the cost to move it to an independent location. The subject valuation is supported by the circumstances at a value of \$72,701.

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 \$72,701 as of January 1, 2022.

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

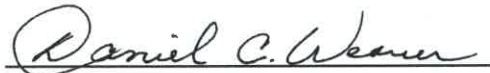
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The Board of Equalization

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Daniel C. Weaver, Chairman

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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: SCOTT PAIGE

SCOTT PAIGE
700 W 36TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 4386-000

PROPERTY LOCATION: 700 W 36TH ST
VANCOUVER, WA 98660

PETITION: 733

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	\$ 211,547	\$	211,547
Improvements	\$ 229,623	\$	200,000
Personal property			
ASSESSED VALUE	\$ 441,170	BOE VALUE	\$ 411,547

Date of hearing: May 18, 2023

Recording ID# SCOTT

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Paige Scott

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,462 square feet, built in 1940 and is of fair plus construction quality located on 0.17 acres. The home includes an additional 396 square feet of unfinished basement space.

The appellant stated that the subject house was built in 1939 and has had some major issues. The home has had demolition done to address a pest issue and has not been built back from that. The home is effectively only a two-bedroom, two-bathroom home with a single car garage. Homes in the neighborhood are being purchased in disrepair and then flipped for double their purchase price. The appellant's evidence included photos documenting the incomplete state of the home.

The appellant requested a value of \$411,547.

The condition of the residence supports the requested value of \$411,547.

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 \$411,547 as of January 1, 2022.

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

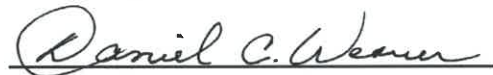
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