



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ALLDREDGE NANCY A & ALLDREDGE JOEL M

ALLDREDGE NANCY A & ALLDREDGE JOEL M
21428 NE 29TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 165424-000

PROPERTY LOCATION: 9920 NE 3RD ST
VANCOUVER, WA 98664

PETITION: 734

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	\$ 215,250	\$	215,250
Improvements	\$ 239,840	\$	184,750
Personal property			
ASSESSED VALUE	\$ 455,090	BOE VALUE	\$ 400,000

Date of hearing: May 30, 2023

Recording ID# ALLDREDGE

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:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,880 square feet, built in 1950 and is of fair construction quality located on 0.28 acres.

The appellant submitted three comparable sales [#109585-009 sold for \$350,000 in November 2021; #108471-526 sold for \$350,000 in January 2022; and #110299-312 sold for \$370,000 in December 2021].

The appellant requested a value of \$355,000.

The appellant comparable sales with allowances for a partially finished basement and garages indicates a value of \$400,000.

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

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

Mailed on June 30, 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: RICE LOREN P & RICE CAROL G

RICE LOREN P & RICE CAROL G
3115 NE 190TH CIR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 181557-000

PROPERTY LOCATION: 3115 NE 190TH CIR
RIDGEFIELD, WA 98642

PETITION: 736

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	\$ 525,130	\$	525,130
Improvements	\$ 431,535	\$	431,535
Personal property			
ASSESSED VALUE	\$ 956,665	BOE VALUE	\$ 956,665

Date of hearing: May 30, 2023

Recording ID# RICE

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:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,891 square feet, built in 1977 and is of average construction quality located on 5.08 acres. The property includes a general-purpose building measuring 480 square feet and a general-purpose building measuring 792 square feet.

The appellant's evidence dated November 7, 2022 included an engineer's note identifying 2.21 acres of the subject lot as critical area with a 200 foot riparian stream buffer.

The appellant requested a value of \$756,535.

The Assessor issued a notice of value dated June 9, 2022, which indicated a value of \$772,306 but issued a revised notice of value dated September 29, 2022, which indicated a value of \$1,682,083. The value of the property was then reduced to \$956,665 in the property information system without any additional notice of value filed. That final reduction was subsequent to the appeal filed by the appellant and therefore is presumed to have included the adjustment for the critical area and riparian buffer. The appellant's information did not include supported values for the desired reduction to \$756,535.

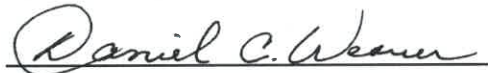
DECISION

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 \$956,665 as of January 1, 2022.

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

Mailed on June 30, 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: PRESSON PATRICIA G ETAL

PRESSON PATRICIA G ETAL
21109 NE 182ND AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 201664-000

PROPERTY LOCATION: 21109 NE 182ND AVE
BATTLE GROUND, WA 98604

PETITION: 737

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	\$ 317,749	\$	277,749
Improvements	\$ 659,684	\$	600,251
Personal property			
ASSESSED VALUE	\$ 977,433	BOE VALUE	\$ 878,000

Date of hearing: May 30, 2023

Recording ID# PRESSON

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:

Patricia Presson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,170 square feet, built in 1966 and is of average plus construction quality located on 6.51 acres. The property includes a 1,560 square feet general-purpose building with 600 square feet of lean-to space, a shed measuring 240 square feet, and a pool measuring 460 square feet.

The appellant stated that the value was stipulated at the state level to be \$650,961 in 2020 and the state determined the value to be \$733,911 in 2021. The 2022 assessment does not consider the repairs needed on the roof and pool. There is noise pollution from an adjacent road, which reduces the value by possibly \$40,000. A recent mortgage notice identified the home at around \$800,000. The appellant's evidence included materials on the impact of noise on property values.

The appellant requested a value of \$626,186.

The appellant's evidence indicated a stipulation was agreed to for the 2021 valuation which include an allowance for the roof and pool. The information supports an allowance of \$60,000 for the roof and pool and \$40,000 for the noise as indicated by the report supplied. A value of \$878,000 is supported.

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 \$878,000 as of January 1, 2022.

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

Mailed on June 30, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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

**** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CORTESE JOHN & CORTESE CINDY

CORTESE JOHN & CORTESE CINDY
2018 SE 283RD AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 123231-000

PROPERTY LOCATION: 2018 SE 283RD AVE
CAMAS, WA 98607

PETITION: 738

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	\$ 235,535	\$	235,535
Improvements	\$ 1,048,356	\$	721,900
Personal property			
ASSESSED VALUE	\$ 1,283,891	BOE VALUE	\$ 957,435

Date of hearing: May 30, 2023

Recording ID# CORTESE

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:

Cindy Cortese

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,495 square feet, built in 2015 and is of good plus construction quality located on 1.72 acres. The home includes an outdoor living area measuring 257 square feet and 736 square feet beside the garage.

The appellant stated that the home only has two bedrooms. The property is mostly wetlands and has been under mitigation. There is a 60-foot easement used by neighbors for access. The septic mound is also undevelopable and there is a reserve area in case the primary mound fails. The upstairs has one bedroom and bathroom with the rest of the space being unfinished studio space. The additional space in the garage is just storage area, currently used for boxes. The appellant submitted three comparable sales [#142640-000 sold for \$815,000 in November 2021; #127744-034 sold for \$825,000 in January 2021; and #41797-000 sold for \$969,999 in February 2022].

The appellant requested a value of \$957,435.

The appellant's comparable sales and analysis of the home space supports the value of \$957,435 requested by the appellant.

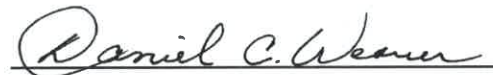
DECISION

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 \$957,435 as of January 1, 2022.

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

Mailed on June 30, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BLECHA F DAVID & BLECHA HAI

BLECHA F DAVID & BLECHA HAI
35710 NW SEIBLER DR
LA CENTER, WA 98629

ACCOUNT NUMBER: 258432-000

PROPERTY LOCATION: 35710 NW SEIBLER DR
LA CENTER, WA 98629

PETITION: 785

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	\$ 206,526	\$	206,526
Improvements	\$ 291,814	\$	291,814
Personal property			
ASSESSED VALUE	\$ 498,340	BOE VALUE	\$ 498,340

Date of hearing: May 30, 2023

Recording ID# BLECHA

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:

Hai Blecha

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bi-level (split entry) residence with 2,312 square feet, built in 1978 and is of average minus construction quality located on 4.45 acres. The property includes a general-purpose building measuring 864 square feet.

The appellant stated that the home has depreciated as the view has been completely obscured by the neighbor's trees that are now 30 feet tall. They were planted immediately next to the subject's deck and pose a fire hazard. The lot is irregularly shaped with areas that are unusable, including road easements with some of the parcel on the opposite side. The appellant submitted three comparable sales [#259406-000 sold for \$499,900 in September 2022; #266382-000 sold for \$681,100 in October 2022; and #266988-008 sold for \$585,000 in November 2022].

The appellant requested a value of \$413,035.

The appellant's comparable sales were not supportive of a reduction in value for the subject property.

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 \$498,340 as of January 1, 2022.

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

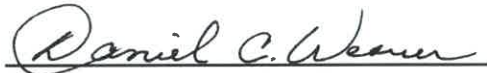
Mailed on June 30, 2023

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: PERRY JAKOB

PERRY JAKOB
5119 NE 111TH CIRCLE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 986050-815

PROPERTY LOCATION: 5119 NE 111TH CIRCLE
VANCOUVER, WA 98686

PETITION: 740

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	\$ 225,000	\$	145,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 225,000	BOE VALUE	\$ 145,000

Date of hearing: May 30, 2023

Recording ID# PERRY

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:

Jakob Perry

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1-acre parcel of bare land.

The appellant stated that the subject is a 1-acre lot that is roughly 8,000 square feet of possibly buildable area. The property includes a ravine with a creek that drains into a pond. The property is worth roughly \$145,000 which is the same as the prior year's value. The structure shown on the property is in actuality a fountain and not a building. A new Notice of Value was received recently which updated the value to \$225,000 for 2022. The appellant submitted four comparable sales [#119595-050 (with #119595-040) sold for \$175,000 in July 2021; #199363-000 sold for \$200,000 in September 2021; #199136-000 sold for \$189,900 in September 2021; and #189752-000 sold for \$140,000 in October 2021].

The appellant requested a value of \$145,000.

The appellant's analysis and comparable sales support the requested value of \$145,000.

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 \$145,000 as of January 1, 2022.

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

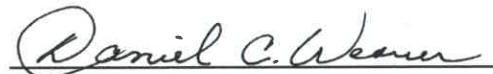
Mailed on June 30, 2023

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: MAYLONE KENNETH D & MAYLONE CHRISTINE J

MAYLONE KENNETH D & MAYLONE CHRISTINE J
21111 NE 399TH ST
AMBOY, WA 98601

ACCOUNT NUMBER: 276134-000

PROPERTY LOCATION: 21111 NE 399TH ST
AMBOY, WA 98601

PETITION: 741

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	\$ 217,370	\$	217,370
Improvements	\$ 287,885	\$	202,968
Personal property			
ASSESSED VALUE	\$ 505,255	BOE VALUE	\$ 420,338

Date of hearing: May 30, 2023

Recording ID# MAYLONE

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:

Kenneth Maylone

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,042 square feet, built in 1910 and is of average construction quality located on 3.48 acres. The property includes a detached garage measuring 1,200 square feet with 400 square feet above and a 720 square foot carport, a general-purpose building measuring 800 square feet, a general-purpose building measuring 2,400 square feet, and a machine shed measuring 672 square feet with a 336 square foot shed.

The appellant agreed with the Assessor's stipulated valuation offer of \$420,338. The appellant's evidence included a bid by Riveras Roofing Services to perform roof work for \$19,404 as of March 2023 and a bid by Pacific Exteriors to perform exterior work for \$62,573 as of February 2023.

The appellant requested a value of \$310,500 but stipulated to the \$420,838 value offered by the Assessor.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending the assessed value be reduced to \$420,338.

The appellant stipulated to the Assessor's offer of \$420,338.

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 \$420,338 as of January 1, 2022.

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

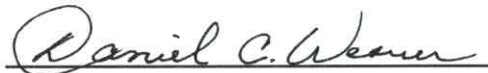
Mailed on June 30, 2023

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: BENCE CHRISTOPHER J & BENCE WENDY L

BENCE CHRISTOPHER J & BENCE WENDY L
2605 NW 374TH CIR
LA CENTER, WA 98629

ACCOUNT NUMBER: 257608-000

PROPERTY LOCATION: 2605 NW 374TH CIR
LA CENTER, WA 98629

PETITION: 744

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	\$ 281,320	\$	281,320
Improvements	\$ 1,021,759	\$	893,680
Personal property			
ASSESSED VALUE	\$ 1,303,079	BOE VALUE	\$ 1,175,000

Date of hearing: May 30, 2023

Recording ID# BENCE

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:

Christopher Bench

Wendy Bence

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 6,332 square feet, built in 2004 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 384 square feet and a general-purpose building measuring 1,596 square feet with a 504 square foot lean-to.

The appellants referred to the submitted comparable sales. In 2021, a pole barn was added to the property, which may have resulted in the value being skewed disproportionately. The barn is only a shell at this time. Three of the five acres is still heavily wooded, which is worse usability than the comparable sales. The appellant submitted three comparable sales [#986026-199 sold for \$942,000 in November 2022; #259388-000 sold for \$965,000 in June 2022; and #256714-000 sold for \$825,000 in March 2022].

The appellant requested a value of \$1,030,000.

The appellant's comparable sales adjusted for time and an allowance for the difference in the basement supports a value of \$1,175,000.

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 \$1,175,000 as of January 1, 2022.

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

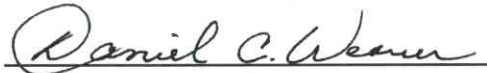
Mailed on June 30, 2023

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: KNUDTSON KAREN D & KNUDTSON DAVID A
TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 CRESTON AVE
VANCOUVER, WA 98683

ACCOUNT NUMBER: 187803-030

PROPERTY LOCATION: 13301 NW 42ND CT
VANCOUVER, WA 98685

PETITION: 742

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	\$ 241,800	\$	150,000
Improvements	\$ 443,613	\$	415,000
Personal property			
ASSESSED VALUE	\$ 685,413	BOE VALUE	\$ 565,000

Date of hearing: May 30, 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

Lisa Bodner

John Rose

Appellant:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,798 square feet, built in 2002 and is of good minus construction quality located on 0.23 acres.

The appellant referred to the submitted materials detailing the subject property's condition. The subject does not have any covenants, codes, and restrictions on it. Space in the home was converted in a prior year into sleeping space in a process that cost less than \$6,000. The comparable sales that are most representative of the subject include nicer features. The lowest comparable sale is the best representation of the subject's true and fair value. Based on the sales found and homeowner's association circumstances, the subject lot was worth between \$150,000 and \$165,000 in 2022. The improvements on the lot were worth no more than \$365,000, due to the condition of major features of the home. Given the comparable sales found and the condition of the subject property, the total value of the subject for 2022 should be \$530,000. The property was purchased for \$423,000 in July 2020. The appellant submitted four comparable sales [#185575-128 sold for \$650,000 in April 2021; #118263-772 sold for \$658,000 in July 2021; #118107-706 sold for \$675,000 in August 2021; and #188321-030 sold for \$710,000 in November 2021]. The appellant submitted an additional eight comparable sales [#986055-840 sold for \$315,000 in March 2021; #986055-839 sold for \$325,000 in January 2021; #986055-837 sold for \$325,000 in May 2021; #986055-868 sold for \$350,000 in April 2021; #986055-838 sold for \$379,900 in September 2021; #986055-846 sold for \$400,000 in March 2022; #986060-357 sold for \$475,000 in March 2022; and #986054-891 sold for \$180,000 in January 2021]. The evidence also included a list of 21 comparable sales with purchase prices mostly ranging from \$120,000 to \$475,000 with an outlier sale of \$1,625,000.

The appellant requested a value of \$565,000.

The appellant's comparable sales and analysis supports the requested value of \$565,000.

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 \$565,000 as of January 1, 2022.

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

Mailed on June 30, 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. ****