



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DONEY MICHAEL & DONEY ANDREA

DONEY MICHAEL & DONEY ANDREA
PO BOX 2644
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 201181-000

PROPERTY LOCATION: 21429 NE 227TH AVE
BATTLE GROUND, WA 98604

PETITION: 747

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	\$ 282,967	\$	282,967
Improvements	\$ 379,608	\$	379,608
Personal property			
ASSESSED VALUE	\$ 662,575	BOE VALUE	\$ 662,575

Date of hearing: May 31, 2023

Recording ID# DONEY

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:

Michael Doney

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,372 square feet, built in 1975 and is of average construction quality located on 3 acres.

The appellant stated that the comparable sale found is the best representation of the subject. It is similar in build year, build quality, home features, additional buildings, land size, and location. The appellant submitted one comparable sale [#191917-000 sold for \$138,375 in February 2022].

The appellant requested a value of \$468,389.

The appellant's only comparable sale was a quit claim transaction and not a true sale transaction.

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 \$662,575 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.

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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: HO YING LOI

HO YING LOI
4004 NE 82ND ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 198816-000

PROPERTY LOCATION: 6315 NE 139TH ST
VANCOUVER, WA 98686

PETITION: 748

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	\$ 1,485,375	\$	1,485,375
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,485,375	BOE VALUE	\$ 1,485,375

Date of hearing: May 31, 2023

Recording ID# HO

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:

Ying Loi Ho

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 1,782 square feet, built in 1986 and is of average construction quality located on 5 acres. The property includes a carport measuring 300 square feet, a general-purpose building measuring 1,080 square feet, and a general-purpose building measuring 960 square feet.

The appellant referred to a Redfin estimate of \$616,673. There is no development on the subject street currently and the lot only has a mobile home.

The appellant requested a value of \$510,000.

The subject property is in the urban growth boundary and is considered a "prime developable property" while the property across the street is not within the urban growth boundary. The appellant did not provide sufficient support to change the assessed value.

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 \$1,485,375 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROWN ROBERT E JR & LIPPITT BONNIE D

BROWN ROBERT E JR & LIPPITT BONNIE D
314 NW 94TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 98131-042

PROPERTY LOCATION: 314 NW 94TH ST
VANCOUVER, WA 98665

PETITION: 350

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	\$ 236,425	\$	236,425
Improvements	\$ 281,700	\$	281,700
Personal property			
ASSESSED VALUE	\$ 518,125	BOE VALUE	\$ 518,125

Date of hearing: May 31, 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 Rose

Appellant:

Robert Brown Jr.

Bonnie Lippitt

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,378 square feet, built in 1968 and is of average construction quality located on 0.39 acres.

The appellants referred to the submitted materials. The subject has a large section that is a county right of way that was never disclosed. The issue was only discovered within the last few months. The circumstances will impact the property in a market setting. The appellant's evidence included documentation of the constraints faced in developing the property and difficulties with the adjacent sewer lines. The appellant's evidence included a bid by Pa's Tree Service to remove trees for \$15,190 as of September 2022.

The appellant requested a value of \$441,700.

The subject property is the same as they purchased it in years ago. It was just discovered that it is not the same property that they thought they had purchased because of the right of way that covers a portion of the property near the home. The appellant did not provide quantitative information to prove a reduction in the value. The cost to remove trees is a cost of "landscaping" which is not considered when setting assessed values.

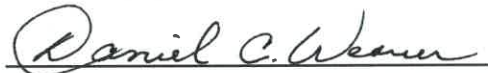
DECISION

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 \$518,125 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAQUER GREGORY & RAQUER JENNIFER

RAQUER GREGORY & RAQUER JENNIFER
PO BOX 821902
VANCOUVER, WA 98682

ACCOUNT NUMBER: 119592-364

PROPERTY LOCATION: 10008 NE 143RD CT
VANCOUVER, WA 98682

PETITION: 750

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	\$ 163,750	\$	163,750
Improvements	\$ 379,160	\$	336,250
Personal property			
ASSESSED VALUE	\$ 542,910	BOE VALUE	\$ 500,000

Date of hearing: May 31, 2023

Recording ID# RAQUER

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:

Gregory Raquer

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,886 square feet, built in 1994 and is of fair plus construction quality located on 0.27 acres. The property includes an auxiliary ranch-style structure measuring 560 square feet.

The appellant referred to the submitted materials. The adjustments used are directly from the Assessor's sales online. The construction done on the property was more expensive due to the pandemic. The cost at the time was \$135,000 and was not completed until February 2023. It was less than 50% complete as of July 31, 2022. The appellant submitted three comparable sales [#986046-625 sold for \$411,831 in May 2021; #986046-633 sold for \$429,537 in May 2021; and #986046-685 sold for \$417,830 in May 2021].

The appellant requested a value of \$433,682.

The appellant's comparable sales and the trended value from last year's assessed value added to one-half the value of the ADU supports a value of \$500,000.

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 \$500,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STEINKE JOHN & STEINKE SARA

STEINKE JOHN STEINKE SARA
3504 NE 184TH ST
RIDGFIELD, WA 98642

ACCOUNT NUMBER: 181512-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #76 SEC 12 T3N R1EWM 3.14A

PETITION: 753

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	\$ 316,589	\$	140,908
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 316,589	BOE VALUE	\$ 140,908

Date of hearing: May 31, 2023

Recording ID# STEINKE

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:

John Steinke

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.14-acre parcel of bare land.

The appellant stated that the subject is tied to the adjacent lot [#181513-000] and is not a legal lot of record. It cannot currently be split or sold individually or developed without the paired parcel. The property is zoned Residential 1-10. The properties were purchased for \$845,000 in October 2022.

The appellant requested a value of \$0.

The appellant purchased properties #181513-000 and #181512-000 together for \$845,000 in October 2022 and the home and three acres have been valued at \$704,092 as of January 1, 2022 which indicates the remainder of the \$845,000 or \$140,908 would be allocated to the adjoining 3.14 acres.

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 \$140,908 as of January 1, 2022.

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

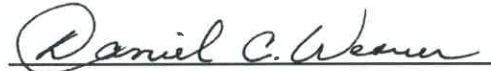
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The Board of Equalization

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: MARTIN MICHAEL E & MARTIN GLENDA E
TRUSTEES

MARTIN MICHAEL E & MARTIN GLENDA E TRUSTEES
13805 NE 385TH ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 986026-200

PROPERTY LOCATION: 13805 NE 385TH ST
LA CENTER, WA 98629

PETITION: 754

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	\$ 279,882	\$	198,474
Improvements	\$ 601,526	\$	601,526
Personal property			
ASSESSED VALUE	\$ 881,408	BOE VALUE	\$ 800,000

Date of hearing: May 31, 2023

Recording ID# MARTIN

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:

Michael Martin

Glenda Martin

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,530 square feet, built in 2013 and is of good minus construction quality located on 5.01 acres. The property includes a barn measuring 1,920 square feet.

The appellants stated that 3/4 of the subject lot is useless due to the restrictions placed on the property. Only 0.71% of an acre is usable or around 30,000 square feet. The property also cannot have an auxiliary dwelling. The comparable sales do not have the same restrictions as the subject property. The Assessor's comparable sales are also properties without encumbrances. The subject well is within 10 feet of the property line. The adjacent property has horses, which causes concerns over hazards from runoff. The appellant submitted three comparable sales [#262616-000 sold for \$650,000 in June 2021; #278441-000 sold for \$625,000 in November 2021; and #278441-000 sold for \$550,000 in May 2021].

The appellant requested a value of \$709,722.

The appellant's comparable sales and the consideration of the land restriction on the subject property indicates a value of \$800,000.

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 \$800,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCHAEFFER MICHAEL & SCHAEFFER NANCY

SCHAEFFER MICHAEL & SCHAEFFER NANCY
535 NE 35TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 124288-000

PROPERTY LOCATION: 3717 NE FRANKLIN ST
CAMAS, WA 98607

PETITION: 757

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	\$ 300,000	\$	200,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 300,000	BOE VALUE	\$ 200,000

Date of hearing: May 31, 2023

Recording ID# SCHAEFFER

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:

Michael Schaeffer

Nancy Schaeffer

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.67-acre parcel of bare land.

The appellants referred to the submitted materials. The average price per acre indicated by the comparable sales is \$88,000. There is a stream that runs through the property year-round, which would have a setback of up to 100 feet if development were to happen. The appellant submitted 11 comparable sales [#173193-000 sold for \$3,536,144 in June 2022; #178140-000 sold for \$3,650,000 in November 2022; #123202-000 sold for \$1,030,000 in January 2022; #130270-024 sold for \$395,000 in July 2022; #130347-000 sold for \$299,000 in August 2022; #141815-000 sold for \$85,000 in January 2023; #142393-000 sold for \$609,900 in September 2022; #142396-000 sold for \$550,000 in September 2022; #142399-000 sold for \$585,000 in July 2022; #986061-516 sold for \$665,000 in July 2022; and #986061-517 sold for \$650,000 in June 2022].

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

The appellant's comparable sales support the requested value of \$200,000.

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 \$200,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCRIBNER HOLLY

SCRIBNER HOLLY
1220 NW CARTY RD
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 215602-000

PROPERTY LOCATION: 1220 NW CARTY RD
RIDGEFIELD, WA 98642

PETITION: 751

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	\$ 1,924,447	\$	1,385,000
Improvements	\$ 1,668,874	\$	825,000
Personal property			
ASSESSED VALUE	\$ 3,593,321	BOE VALUE	\$ 2,210,000

Date of hearing: May 31, 2023

Recording ID# SCRIBNER

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:

Holly Scribner

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story stable building built in 2010 and is of excellent construction quality located on 80 acres. The building consists of a 5,653 square foot stable, a 1,819 square foot specialty space, a 1,387 square foot viewing terrace, a 7,200 square foot lean-to, a 392 square foot general-purpose space, an 800 square foot fence, a 640 square foot specialty space, and a 28,912 square foot riding arena. The property also includes a 3,434 square foot detached garage and a 1,000 square foot stable.

The appellant referred to the submitted materials. The subject is only an agriculture building and cannot be used commercially or as a residence. The insurance company will not cover the building and contents for over \$1,000,000. The roof is a total loss and there is interior damage including water damage. Roughly 60 acres of land is not usable due to the existing wetland and forest. No work has been done on the property at this time aside from a \$45,000 protective coat of paint on the outside. The appellant's evidence included a bid by Cascade Interiors to perform extensive completion work for \$234,100 as of March 2017. The evidence also included a review by Dr. Roof detailing issues with the roof's condition.

The appellant requested a value of \$2,100,000.

The appellant's land value should go up by no more than the general increase in land for Clark County (8.6%) and the building has not been completed in any material way from last year. Using those parameters, the value of the land is indicated at \$1,385,000 and the building should be value the same as last year (\$825,000) for a total value of \$2,210,000.

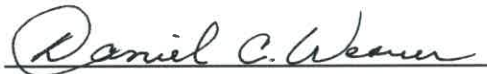
DECISION

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 \$2,210,000 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
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1300 Franklin Street, Suite 650
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564-397-2337



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