



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://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:** PELKEY JANICE B

PELKEY JANICE B  
27124 NE BRADFORD RD  
VANCOUVER, WA 98682

**ACCOUNT NUMBER:** 171065-000

**PROPERTY LOCATION:** 27124 NE BRADFORD RD  
VANCOUVER, WA 98682

**PETITION:** 758

**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	\$ 425,235	\$	425,235
Improvements	\$ 329,894	\$	329,894
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 755,129</b>	<b>BOE VALUE</b>	<b>\$ 755,129</b>

**Date of hearing:** June 1, 2023

**Recording ID#** PELKEY

**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 2,220 square feet, built in 1975 and is of fair construction quality located on 10.27 acres. The home includes an additional 1,332 square feet of unfinished basement space and a sun room measuring 120 square feet.

The appellant submitted five comparable sales [#170857-000 sold for \$160,000 in March 2021; #174137-000 sold for \$335,000 in March 2021; and #137114-000 sold for \$313,000 in April 2021; #171284-000 sold for \$133,824 in December 2021; and #139652-000 sold for \$240,000 in December 2020].

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

The appellant is comparing the subject property of 10.27 acres with properties with only 5 acres and they do not have homes on the properties. The information does not clearly prove a reduction in value is appropriate.

## 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 \$755,129 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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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: MEADER JOHN & MEADER DEBBIE**

MEADER JOHN & MEADER DEBBIE  
618 NW VIEW RIDGE WAY  
CAMAS, WA 98607

**ACCOUNT NUMBER: 82990-480**

**PROPERTY LOCATION: 618 NW VIEW RIDGE WAY**  
CAMAS, WA 98607

**PETITION: 759**

**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:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 300,800	\$	300,800
Improvements	\$ 1,231,996	\$	740,364
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,532,796</b>	<b>BOE VALUE</b>	<b>\$ 1,041,164</b>

Date of hearing: June 1, 2023

Recording ID# MEADER

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 Meader

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 7,246 square feet, built in 1989 and is of good plus construction quality located on 0.49 acres. The home includes an additional 490 square feet of unfinished basement space.

The appellant referred to the submitted materials. The home has EIFS (External Insulation and Finishing Systems) stucco siding, which is experiencing ongoing failure, and a tile roof from 1989 that needs replacement. Comparable sales were difficult to find, so a competitive market analysis was acquired. The roof is 34 years old and would cost roughly \$50,000 to replace. It would likely cost roughly \$200,000-\$225,000 to replace the stucco. It would cost over \$496,000 to address interior improvement needs. The appellant's evidence included a competitive market analysis by Brenda Wilson indicating a value of \$941,980 as of around August 2022, along with three comparable sales [#84126-000 sold for \$1,080,000 in June 2021; #92233-074 sold for \$1,260,000 in January 2022; and #92231-012 sold for \$1,050,000 in February 2022].

The appellant requested a value of \$1,041,164.

The market analysis, costs to cure and general condition of the home all support the value of \$1,041,164 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 \$1,041,164 as of January 1, 2022.

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

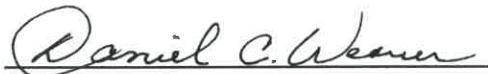
Mailed on June 30, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** MCMAKEN JAMES E

MCMAKEN JAMES E  
28700 NW 55TH AVE  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 213255-000

**PROPERTY LOCATION:** 28700 NW 55TH AVE  
RIDGEFIELD, WA 98642

**PETITION:** 760

**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:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 311,714	\$	311,714
Improvements	\$ 674,561	\$	674,561
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 986,275</b>	<b>BOE VALUE</b>	<b>\$ 986,275</b>

**Date of hearing:** June 1, 2023

**Recording ID#** MCMAKEN

**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:**

James McMaken

**Assessor:**

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,979 square feet, built in 2003 and is of average plus construction quality located on 5.16 acres. The property includes a detached garage measuring 1,776 square feet with 1,332 square feet above and a carport measuring 336 square feet.

The appellant stated that the market in Ridgefield does not support the assessment value of the subject. Comparable sale #2 sold for \$860,000 and is especially representative of the subject property, aside from having superior land to the subject in quality and usability. The 1,300 square feet above the garage is a recreation room with a bathroom but no kitchen or plumbing for appliances. The appellant submitted four comparable sales [#213344-000 sold for \$791,000 in August 2020; #210819-000 sold for \$860,000 in August 2021; #211056-000 sold for \$590,000 in December 2020; and #213330-000 sold for \$930,000 in October 2022].

The appellant requested a value of \$956,933.

The appellant's comparable sales when time adjusted support 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 \$986,275 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: BALLARD LISA ANN & LOWTHER JOHN ALLEN IV**

BALLARD LISA ANN & LOWTHER JOHN ALLEN IV  
610 NW VIEW RIDGE LN  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 82990-498

**PROPERTY LOCATION:** 610 NW VIEW RIDGE LN  
CAMAS, WA 98607

**PETITION:** 762

**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:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 300,800	\$	300,800
Improvements	\$ 471,423	\$	403,548
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 772,223</b>	<b>BOE VALUE</b>	<b>\$ 704,348</b>

Date of hearing: June 1, 2023

Recording ID# BALLARD

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 Lowther

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,692 square feet, built in 1990 and is of good construction quality located on 0.14 acres.

The appellant referred to the submitted comparable sales. Comparable sale #2 is larger than the subject and sold for less than the subject's assessment. The comparable sales found indicate a reduction to the subject's value. The appellant submitted two comparable sales [#82990-474 sold for \$800,000 in May 2022; and #83144-002 sold for \$740,000 in November 2022].

The appellant requested a value of \$584,164.

The appellant's comparable sales with adjustments indicate a value of \$704,348.

## 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 \$704,348 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



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** BOYLE MICHAEL A

BOYLE MICHAEL A  
4310 MCCALLISTER PL  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 133061-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #41 SEC 10 T1N R4EWM 5A

**PETITION:** 764

**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:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 1,013,500	\$	460,000
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,013,500</b>	<b>BOE VALUE</b>	<b>\$ 460,000</b>

Date of hearing: June 1, 2023

Recording ID# BOYLE

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 Boyle

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

The appellant stated that there are no public utilities within reach of the property. The appellant's evidence included documentation of no water or sewer access through the City and a competitive market analysis by Charline Wright indicating a value of \$460,000 along with comparable property data.

The appellant requested a value of \$357,000.

The property has no water or sewer available and a market analysis supports a value of \$460,000.

## 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 \$460,000 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: TAYLOR TERRY M**

TAYLOR TERRY M  
5110 NE 137TH AVE  
VANCOUVER, WA 98682

**ACCOUNT NUMBER: 109592-000**

**PROPERTY LOCATION: 5110 NE 137TH AVE  
VANCOUVER, WA 98682**

**PETITION: 697**

**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:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 1,054,753	\$	1,054,753
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,054,753</b>	<b>BOE VALUE</b>	<b>\$ 1,054,753</b>

Date of hearing: June 1, 2023

Recording ID# TAYLOR

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 1,824 square feet, built in 1960 and is of fair construction quality located on 3.04 acres. The property includes a general-purpose building measuring 4,900 square feet and a machine shed measuring 600 square feet.

The appellant submitted three comparable sales [#1814949-000 sold for \$850,000 in July 2021; #198841-010 sold for \$810,000 in December 2021; and #168217-000 sold for \$699,000 in December 2021].

The appellant requested a value of \$850,000.

The Assessor's evidence included details about the subject property, a 2022 property information card, a map of the subject and surrounding area, sales lists and graphs, and a cover letter recommending no change to the assessed value.

The subject property is being treated as prime developable property and the assessed value is supported by the Assessor's analysis.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,054,753 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:** MIRONENKO NADEZHDA S & MIRONENKO YURY Y TRUSTEES

MIRONENKO NADEZHDA S & MIRONENKO YURY Y TRUSTEES  
23801 NW 1ST AVE  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 92150-000

**PROPERTY LOCATION:** 4011 SE 168TH AVE  
VANCOUVER, WA 98683

**PETITION:** 768

**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	\$ 227,141	\$	227,141
Improvements	\$ 443,774	\$	252,859
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 670,915</b>	<b>BOE VALUE</b>	<b>\$ 480,000</b>

**Date of hearing:** June 1, 2023

**Recording ID#** MIRONENKO

**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:

Nadia Mironenko

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,627 square feet, built in 1962 and is of good minus construction quality located on 0.29 acres. The property includes a detached garage measuring 529 square feet.

The appellant stated that no upgrades or remodels have been done to the subject since purchase. Many repairs are needed, including siding and roofing, and the home is generally in the same condition from the home's construction in the 1960s and 1970s. The addition to the home that was built in 1972 does not have heating or air conditioning. The appellant's evidence included an appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$480,000 as of December 2022. The appellant's evidence included a bid by ComfortAir to install a heat pump for \$9,350 as of October 2021, a bid by Lifetime Exteriors to perform siding and roof work for \$26,966 as of August 2020, and a bid by Superior Exterior Systems to perform extensive siding and roof work for \$61,996 as of August 2020.

The appellant requested a value of \$395,000.

The independent appraisal is the best available evidence of the property's value at December 31, 2022 which supports a value of \$480,000.

## 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 \$480,000 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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## CLARK COUNTY BOARD OF EQUALIZATION

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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:** UNITED NATURAL FOODS INC

RYAN LLC  
C/O SANDRA GUILFOIL  
10500 NE 8TH ST, SUITE 1400  
BELLEVUE, WA 98004

**ACCOUNT NUMBER:** 215444-016

**PROPERTY LOCATION:** 7909 S UNION RIDGE PKWY  
RIDGEFIELD, WA 98642

**PETITION:** 761

**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	\$ 9,158,500	\$	9,158,500
Improvements	\$ 80,714,400	\$	80,714,400
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 89,872,900</b>	<b>BOE VALUE</b>	<b>\$ 89,872,900</b>

**Date of hearing:** June 1, 2023

**Recording ID#** UNITEDNAT

**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 warehouse facility measuring 1,020,534 square feet with a detached holding tank, located on 42.05 acres.

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

The appellant requested a value of \$88,700,000.

The appellants provided no evidence to support the requested value.

## 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 \$89,872,900 as of January 1, 2022.

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

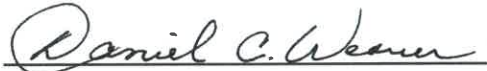
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The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

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Daniel C. Weaver, Chairman

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