



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

**PROPERTY OWNER: CHEN MIKE MINCHAO & CHANG SANDY XIN TRUSTEES**

CHEN MIKE MINCHAO & CHANG SANDY XIN TRUSTEES  
638 W X ST  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 123011-024

**PROPERTY LOCATION:** 638 W X ST  
WASHOUGAL, WA 98671

**PETITION:** 788

**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>ASSESSMENT VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	234,200	\$	234,200
Improvements	\$	854,486	\$	854,486
Personal property				
<b>ASSESSMENT VALUE</b>	<b>\$</b>	<b>1,088,686</b>	<b>BOE VALUE</b>	<b>\$ 1,088,686</b>

Date of hearing: June 13, 2023

Recording ID# CHEN

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 4,421 square feet, built in 2010 and is of good plus construction quality located on 0.17 acres.

The property was purchased for \$1,300,000 in December 2021. The appellant's evidence included an appraisal performed by Matt Frey of M & M Residential, Inc. indicating a value of \$1,238,000 as of December 2021. The appellant submitted three comparable sales [#123011-030 sold for \$1,300,000 in May 2022; #122996-018 sold for \$1,275,000 in May 2022; and #123006-082 sold for \$1,433,000 in June 2022].

The appellant requested a value of \$919,200.

The purchase price and independent appraisal supports the assessed value of \$1,088,686.

## 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 \$1,088,686 as of January 1, 2022.

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

Mailed on July 13, 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: PAPENFUSE ELLYN A & RAJEFF STEVEN**

PAPENFUSE ELLYN A & RAJEFF STEVEN  
PO BOX 345  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 265119-000**

**PROPERTY LOCATION: 14510 NE 365TH ST  
LA CENTER, WA 98629**

**PETITION: 789**

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 274,005	\$ 274,005
Improvements	\$ 933,108	\$ 685,995
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,207,113</b>	<b>BOE VALUE \$ 960,000</b>

Date of hearing: June 13, 2023

Recording ID# PAPENFUSE

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:  
Ellyn Papenfuse  
Steve Rajeff

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,674 square feet, built in 2004 and is of good construction quality located on 5.06 acres. The property includes a detached garage measuring 1,792 square feet.

The appellants stated that the comparable sales were selected for similarity to the subject. While the subject address is in La Center, the home is in the Battle Ground school district. Comparable sale #1 has cedar siding, similar to the subject. It is larger, has a second full kitchen, and additional amenities. This is the most representative of what the subject should be valued at. Comparable sale #2 is representative of what the assessment implies the subject is worth. The property is set up as a wedding venue and is a superior home in square footage and quality. Comparable sale #3 does not have cedar siding but is similar to the subject in other features. The appellant submitted three comparable sales [#279680-000 sold for \$950,000 in November 2021; #277759-000 sold for \$1,175,000 in January 2022; and #278574-000 sold for \$755,000 in February 2022].

The appellant requested a value of \$960,000.

The appellant's comparable sales support the requested value of \$960,000.

## 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 \$960,000 as of January 1, 2022.

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

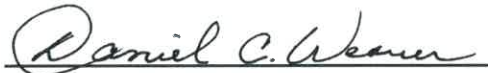
Mailed on July 13, 2023

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: MEYER BRUCE A & MEYER CARMEN M**

MEYER BRUCE A & MEYER CARMEN M  
26601 SE 5TH ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 178226-010**

**PROPERTY LOCATION: 26601 SE 5TH ST  
CAMAS, WA 98607**

**PETITION: 790**

**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>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	190,686	\$	190,686
Improvements	\$	278,434	\$	278,434
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>469,120</b>	<b>BOE VALUE</b>	<b>\$ 469,120</b>

Date of hearing: June 13, 2023

Recording ID# MEYER

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 1,897 square feet, built in 1992 and is of fair plus construction quality located on 2.25 acres. The property includes a general-purpose building measuring 1,920 square feet with a lean-to measuring 1,320 square feet.

The appellant's evidence included materials on the impact of easements from adjacent power lines causing inability to divide the property and a road easement along the north side of the land.

The appellant requested a value of \$368,434.

The appellant provided no quantitative evidence to support a value other than the assessed value of \$469,120.

## 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 \$469,120 as of January 1, 2022.

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

Mailed on July 13, 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: OLD CASTLE GLASS INC**

DUCHARME, MCMILLEN & ASSOCIATES, INC  
C/O ANDREA HUGHES  
16435 N SCOTTSDALE RD SUITE 230  
SCOTTSDALE, AZ 85254

**ACCOUNT NUMBER: 192197-000**

**PROPERTY LOCATION: 1611 SE COMMERCE AVE  
BATTLE GROUND, WA 98604**

**PETITION: 773**

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,566,850	\$ 1,566,850
Improvements	\$ 9,516,400	\$ 8,103,850
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 11,083,250</b>	<b>BOE VALUE \$ 9,670,700</b>

Date of hearing: June 13, 2023

Recording ID# OLDCASTLE

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:

Andrea Hughes

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is an industrial building with 95,810 square feet according to county data (74,390 square feet according to the appellant) located on 6.54 acres.

The representative stated that the building is 74,390 square feet, giving an assessment of \$149 per square foot, which is above the local sales. The structure was built in 2001 and sits on 6.5 acres. Comparable sale #7 in Battle Ground is the closest to the subject and sold for \$128.55 per square foot. It has distribution space, which generally sells for more and is on a corner lot for easier access. Comparable sale #6 has just over 74,000 square feet and sold for \$133.93 per square foot. The appellant submitted eight comparable sales [#108472-084 sold for \$3,700,000 in April 2021; #158453-000 sold for \$6,250,000 in May 2022; #214052-001 sold for \$3,800,000 in July 2020; #158402-005 sold for \$16,200,000 in August 2021; #107196-180 sold for \$3,565,000 in December 2020; #986027-393 sold for \$9,977,500 in September 2021; #91057-157 sold for \$4,000,000 in April 2022; and #157502-000 sold for \$4,100,000 in January 2021].

The appellant requested a value of \$9,521,920.

The appellant testimony and comparable sales support the building of 74,390 square feet being valued at \$130 per square foot, which indicates a value of \$9,670,700.

## 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 \$9,670,700 as of January 1, 2022.

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

Mailed on July 13, 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: 134TH STREET LOFTS INVESTORS LLC ETAL**

MARVIN F. POER  
C/O MICHAEL BYRNES  
2151 MICHELSON DR SUITE 282  
IRVINE, CA 92612

**ACCOUNT NUMBER: 186611-000**

**PROPERTY LOCATION: 13414 NE 23RD AVE UNIT 53  
VANCOUVER, WA 98686**

**PETITION: 786**

**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>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,576,384	\$ 1,576,384
Improvements	\$ 29,411,916	\$ 29,411,916
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 30,988,300</b>	<b>BOE VALUE \$ 30,988,300</b>

Date of hearing: June 13, 2023

Recording ID# 134THST

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 Byrnes (Representative)

Assessor:  
Keri Dudley (Appraiser)

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is an apartment complex with 108,487 square feet, built in 2017 and located on 3.33 acres.

The representative stated that the apartment building has 124 units, was completed in 2021 and was full as of 2022. The estimate of value is based on market rents in the area. Rental rates range from \$1,550-\$2,150 with roughly \$500,000 in additional income. The data indicates a value of \$28,970,000. The net rentable area is 108,487 square feet. The appellant submitted eleven comparable sales [#200087-000 sold for \$34,500,000 in November 2021; #115010-000 sold for \$51,000,000 in August 2020; #48170-012 sold for \$62,500,000 in October 2020; #160746-000 sold for \$18,200,000 in October 2021; #986048-471 sold for \$20,500,000 in September 2020; #126466-000 sold for \$44,500,000 in December 2020; #160002-000 sold for \$39,500,000 in June 2021; #986053-952 sold for \$48,500,000 in August 2021; #185979-000 sold for \$48,250,000 in September 2021; #160746-000 sold for \$17,250,000 in August 2019; and #101118-000 sold for \$54,612,766 in November 2021].

The appellant requested a value of \$28,968,960.

The representative stated that the subject property was in new construction status for the 2022 assessment year. The property sold in July of 2022 for \$38,657,000. The assessment is at roughly \$250 per unit whereas the property sold for \$311 per unit. The Assessor's evidence included five comparable sales, a comparable sales map, and a cover letter recommending no change to the assessed value.

The Assessor's presumption of correctness is supported by the sale of the complex in July of 2022 for a value greater than the assessed value of \$30,988,300.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 \$30,988,300 as of January 1, 2022.

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

Mailed on July 13, 2023

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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