



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: AHSAN MUHAMMAD & AHSAN FAIZA

AHSAN MUHAMMAD & AHSAN FAIZA
2424 NW IRIS CT
CAMAS, WA 98607

ACCOUNT NUMBER: 197667-000

PROPERTY LOCATION: 12308 NE 172ND AVE
BRUSH PRAIRIE, WA 98606

PETITION: 791

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	\$ 378,893	\$	378,893
Improvements	\$ 1,878,178	\$	1,878,178
Personal property			
ASSESSED VALUE	\$ 2,257,071	BOE VALUE	\$ 2,257,071

Date of hearing: June 14, 2023

Recording ID# AHSAN

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:

Muhammad Ahsan

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 8,761 square feet, built in 2019 and is of class 7 construction quality located on 9.97 acres. The property includes a guest house measuring 1,060 square feet.

The appellant stated that the home is under construction but is being valued as if it is fully complete. Completion is at roughly 85% at this time but was not that far along at the time of assessment.

The appellant requested a value of \$822,899.

The Assessor's evidence included a sales list, photographs of the home, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant provided no detailed quantitative evidence to support a value other than the assessed value of \$2,257,071.

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 \$2,257,071 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: POWERS RYAN LEE

POWERS RYAN LEE
8525 NE 25TH AVE
VANCOUVER, WA 98665

ACCOUNT NUMBER: 986056-761

**PROPERTY LOCATION: 8525 NE 25TH AVE
VANCOUVER, WA 98665**

PETITION: 792

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	\$ 213,750	\$	213,750
Improvements	\$ 241,401	\$	149,250
Personal property			
ASSESSED VALUE	\$ 455,151	BOE VALUE	\$ 363,000

Date of hearing: June 14, 2023

Recording ID# POWERS

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 2,104 square feet, built in 1967 and is of fair construction quality located on 0.19 acres. The home includes an additional 104 square feet of unfinished basement space. The property includes a detached garage measuring 576 square feet.

The property was purchased for \$300,000 in December 2020. The appellant submitted six comparable sales [#97978-152 sold for \$330,000 in August 2022; #96621-004 sold for \$350,000 in May 2022; and #96626-618 sold for \$362,000 in October 2022; #108858-060 sold for \$375,000 in October 2021; #118137-684 sold for \$380,000 in August 2021; and #37290-054 sold for \$390,000 in June 2021].

The appellant requested a value of \$360,000.

The trended purchase price and the supporting sales indicate a value of \$363,000.

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 \$363,000 as of January 1, 2022.

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1300 Franklin Street, Suite 650

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AHSAN MUHAMMAD & AHSAN FAIZA

AHSAN MUHAMMAD & AHSAN FAIZA
2424 NW IRIS CT
CAMAS, WA 98607

ACCOUNT NUMBER: 90265-768

PROPERTY LOCATION: 2424 NW IRIS CT
CAMAS, WA 98607

PETITION: 795

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	\$ 212,500	\$	212,500
Improvements	\$ 810,179	\$	810,179
Personal property			
ASSESSED VALUE	\$ 1,022,679	BOE VALUE	\$ 1,022,679

Date of hearing: June 14, 2023

Recording ID# AHSAN

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:

Muhammad Ahsan

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,590 square feet, built in 2004 and is of very good minus construction quality located on 0.23 acres.

The appellant stated that nothing has been done to the property to cause the increase in value.

The appellant requested a value of \$513,548.

The appellant provided no quantitative evidence to support a value other than the assessed value of \$1,022,679.

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 \$1,022,679 as of January 1, 2022.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WENHOLZ NEPHI DANIEL

WENHOLZ NEPHI DANIEL
40001 NE MUNCH RD
AMBOY, WA 98601

ACCOUNT NUMBER: 262372-000

PROPERTY LOCATION: 40001 NE MUNCH RD
AMBOY, WA 98601

PETITION: 796

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	\$ 372,982	\$	372,982
Improvements	\$ 76,831	\$	76,831
Personal property			
ASSESSED VALUE	\$ 449,813	BOE VALUE	\$ 449,813

Date of hearing: June 14, 2023

Recording ID# WENHOLZ

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:

Nephi Wenholtz

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,322 square feet, built in 1920 and is of low construction quality located on 20 acres.

The appellant stated that the home is on cinderblocks. The roof is rolled roofing that is 30 to 40 years old and leaks. A junk removal service quoted \$1,000 per truck to clear the property of vehicles.

The appellant's petition was in the form of a Request for Reconvene and did not include an appellant's estimate of value.

The appellant provided no quantitative detailed evidence to support a value other than the assessed value of \$449,813.

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 \$449,813 as of January 1, 2022.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HOFFMAN MATTHEW R & HOFFMAN
KIMBERLY R**

HOFFMAN MATTHEW R & HOFFMAN KIMBERLY R
6017 NE 129TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 198836-005

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: LOT 2 SP2-645 2.50A

PETITION: 798

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	\$ 775,000	\$ 260,000	
Improvements	\$ 0	\$ 0	
Personal property			
ASSESSED VALUE	\$ 775,000	BOE VALUE	\$ 260,000

Date of hearing: June 14, 2023

Recording ID# HOFFMAN

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:

Matthew Hoffman

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.5-acre parcel of bare land.

The appellant stated that contractors were consulted, and it would not be possible to connect to the sewer systems in adjacent developments. To develop the property would be costly and would likely require installing a pump station and joining to the sewer easement. The appellant submitted three comparable sales [#236993-000 sold for \$250,000 in May 2022; #237033-000 sold for \$251,000 in May 2022; and #986051-675 sold for \$225,000 in June 2021].

The appellant requested a value of \$260,000.

The appellant's comparable sales and the analysis of the ability to connect to the sewer system supports the requested value of \$260,000.

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 \$260,000 as of January 1, 2022.

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

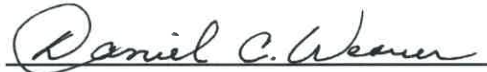
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The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DANCIU PETER & DANCIU OFELIA

DANCIU PETER & DANCIU OFELIA
3520 NE 101 ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 189783-018

PROPERTY LOCATION: 3520 NE 101 ST
VANCOUVER, WA 98686

PETITION: 348

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	\$ 219,600	\$	204,600
Improvements	\$ 418,183	\$	418,183
Personal property			
ASSESSED VALUE	\$ 637,783	BOE VALUE	\$ 622,783

Date of hearing: June 14, 2023

Recording ID# DANCIU

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:

Peter Danciu

Danny Danciu

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,700 square feet, built in 2002 and is of good minus construction quality located on 0.19 acres.

The appellants stated that the subject is being valued at a premium due to the adjacent stormwater lot, but it is not adding benefit to the subject. Other homes adjacent to similar water utility lots are not assigned this premium. The appellant's evidence included details of the surrounding properties in relation to the subject.

The appellant requested a value of \$604,191.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The removal of the storm water swale privacy premium is appropriate based on the appellant's evidence and indicates the value of \$622,783.

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 \$622,783 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: MIRONENKO YURY Y & MIRONENKO
NADEZHDA S TRUSTEES

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

ACCOUNT NUMBER: 216967-000

PROPERTY LOCATION: 23801 NW 1ST AVE
RIDGEFIELD, WA 98642

PETITION: 375

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	\$ 360,602	\$	360,602
Improvements	\$ 498,871	\$	229,398
Personal property			
ASSESSED VALUE	\$ 859,473	BOE VALUE	\$ 590,000

Date of hearing: June 14, 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 2,549 square feet, built in 1992 and is of good minus construction quality located on 5.03 acres.

The appellant stated that the home was bought as a foreclosure. There is standing water on the property that has breached into the crawlspace, requiring a sump pump to be installed. The well water causes staining on all plumbing fixtures in the house. The existing filtration system is insufficient to prevent this. No upgrades have been done to the home, though repairs are needed to the roof and windows. The appellant's evidence included an appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$590,000 as of December 2022. The evidence also included a broker's price opinion indicating a value of \$480,000-\$500,000 in its current condition as of February 2020. The appellant's evidence included a bid by Superior Exterior to perform roof work for \$19,785 as of August 2020 and a bid by Lifetime Exteriors to perform roof work for \$29,881 as of August 2020.

The appellant requested a value of \$550,000.

The Assessor's evidence included a 2022 property information card and a cover letter recommending the assessed value be reduced to \$783,342. The appellant disagreed with the appraiser's findings.

The condition of the property is worse than fair as evidenced by the realtor opinion of value and the independent appraisal dated in December 2022 indicating a value of \$590,000.

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 \$590,000 as of January 1, 2022.

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

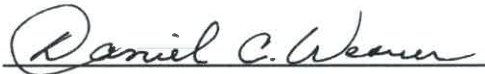
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The Board of Equalization

1300 Franklin Street, Suite 650

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KIESSLING MICHAEL A & KIESSLING
KIMBERLY L

KIESSLING MICHAEL A & KIESSLING KIMBERLY L
4505 NE 399TH ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 256760-000

PROPERTY LOCATION: 4505 NE 399TH ST
LA CENTER, WA 98629

PETITION: 379

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	\$ 283,803	\$	283,803
Improvements	\$ 752,729	\$	541,197
Personal property			
ASSESSED VALUE	\$ 1,036,532	BOE VALUE	\$ 825,000

Date of hearing: June 14, 2023

Recording ID# KIESSLING

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:

Kimberly Kiesslering

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,920 square feet, built in 2005 and is of good construction quality located on 5 acres.

The appellant referred to the submitted comparable sales. They are all in the same neighborhood with similar home features to the subject. The subject is a ranch with a loft that only has three bedrooms while the comparable sales include outbuildings, basements, and some differences in zoning. The average of the comparable sales indicates a value of \$784,000. The appellant submitted three comparable sales [#265093-000 sold for \$780,000 in January 2021; #265779-000 sold for \$877,000 in July 2021; and #259392-000 sold for \$695,000 in January 2021].

The appellant requested a value of \$784,000.

The trended value of the comparable property sales and an allowance for the outbuildings of the comparable properties support a value of \$825,000.

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 \$825,000 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: WPC BROADWAY LLC

PROPERTY TAX ANALYTICS
C/O CHRISTOPHER ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 38840-000

PROPERTY LOCATION: 801 C ST
VANCOUVER, WA 98660

PETITION: 793

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	\$ 3,825,900	\$	3,825,900
Improvements	\$ 2,886,200	\$	2,886,200
Personal property			
ASSESSED VALUE	\$ 6,712,100	BOE VALUE	\$ 6,712,100

Date of hearing: June 14, 2023

Recording ID# WPC

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 movie theater with a café and office spaces located on 1.6 acres.

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

The appellant requested a value of \$5,000,000.

The appellant provided no detailed quantitative evidence to support a value other than the assessed value of \$6,712,100.

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 \$6,712,100 as of January 1, 2022.

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

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