



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

**PROPERTY OWNER:** C AERO LLC

INGRAM LAW  
C/O DENNIS INGRAM  
1216 E MAIN ST  
MEDFORD, OR 97504

**ACCOUNT NUMBER:** 181268-000

**PROPERTY LOCATION:** 2224 NE 179TH ST  
RIDGEFIELD, WA 98642

**PETITION:** 416

**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:

ASSESSMENT YEAR		BOARD OF EQUALIZATION	
ASSESSMENT YEAR		(BOE) VALUE	
Land	\$ 1,425,827	\$	673,160
Improvements	\$ 0	\$	66,840
Personal property			
<b>ASSESSMENT YEAR</b>	<b>\$ 1,425,827</b>	<b>BOE VALUE</b>	<b>\$ 740,000</b>

**Date of hearing:** June 15, 2023

**Recording ID#** CAERO

**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:

Dennis Ingram

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,960 square feet, built in 1993 and is of average construction quality located on 6.4 acres. The property includes a carport measuring 750 square feet.

The appellant stated that the subject does not have appropriate access onto a public road to facilitate developing the property. Its use as a residential property is its current highest and best use. A large portion of the property is wetlands that would need to be mitigated as part of development. To make the improvements to the road and wetland would cost around \$1,500,000 in development costs. The property was purchased for \$1,090,000 in an agreement with the owner and adjoining owner to be reimbursed \$350,000 for the portion of the land used by the adjacent owner, making the purchase price effectively \$740,000. There is an agreement with Clark County as part of the transaction to build a road on behalf of the county when the property is developed. The property was purchased for \$740,000 in June 2022. The appellant submitted three comparable sales [#181277-000 sold for \$540,000 in May 2022; #181454-000 sold for \$600,000 in December 2020; and #181933-000 sold for \$275,000 in February 2022]. The evidence included materials detailing the procedures and restrictions faced in utilizing the property.

The appellant requested a value of \$740,000.

The appellant paid \$1,090,000 for the property in an agreement to be reimbursed \$350,000 for a lot line adjustment with the neighboring property, bringing the net amount paid to \$740,000.

## DECISION

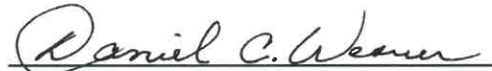
The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$740,000 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

**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:** LEMEN AARON M & LEMEN KATHERINE A

LEMEN AARON M & LEMEN KATHERINE A  
20701 NE 96TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 192679-000

**PROPERTY LOCATION:** 20701 NE 96TH AVE  
BATTLE GROUND, WA 98604

**PETITION:** 422

**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	\$ 387,982	\$	387,982
Improvements	\$ 595,608	\$	437,018
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 983,590</b>	<b>BOE VALUE</b>	<b>\$ 825,000</b>

Date of hearing: June 15, 2023

Recording ID# LEMEN

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:

Aaron Lemen

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,561 square feet, built in 1994 and is of good construction quality located on 5.13 acres.

The appellant referred to the submitted materials. The comparable sales found indicate a value of \$792,745. Comparable sales were selected for their similarity to the subject property. The appellant submitted three comparable sales [#210366-000 sold for \$749,000 in June 2021; #222794-000 sold for \$700,000 in April 2021; and #236515-000 sold for \$975,000 in October 2021].

The appellant requested a value of \$795,000.

The time adjusted value of the comparable sales 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

**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](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:** SMOKEY MYRON & SMOKEY DEBRA

SMOKEY MYRON & SMOKEY DEBRA  
PO BOX 820938  
VANCOUVER, WA 98682

**ACCOUNT NUMBER:** 205232-000

**PROPERTY LOCATION:** 19406 NE 144TH ST  
BRUSH PRAIRIE, WA 98606

**PETITION:** 433

**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</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 332,046	\$	332,046
Improvements	\$ 526,541	\$	526,541
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 858,587</b>	<b>BOE VALUE</b>	<b>\$ 858,587</b>

Date of hearing: June 15, 2023

Recording ID# SMOKEY

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 1.5-story residence with 2,764 square feet, built in 2005 and is of average construction quality located on 3.5 acres. The property includes a detached garage measuring 960 square feet with 360 square feet above.

The appellant submitted three comparable sales [#223935-015 sold for \$713,727 in May 2021; #236636-006 sold for \$720,000 in February 2021; and #203786-006 sold for \$753,000 in August 2021].

The appellant requested a value of \$806,255.

The time adjusted value of the comparable sales support the assessed value of \$858,587.

## 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 \$858,587 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. \*\***



## 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](mailto:BOE@clark.wa.gov)

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** SNOEY ROGER B & SNOEY BARBARA J TRUSTEES

SNOEY ROGER B & SNOEY BARBARA J TRUSTEES  
3711 NW 110TH CIR  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 188315-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #123 CHRISTIAN POWLEY DLC 5A

**PETITION:** 434

**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	\$ 885,221	\$	433,783
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 885,221</b>	<b>BOE VALUE</b>	<b>\$ 433,783</b>

**Date of hearing:** June 15, 2023

**Recording ID#** SNOEY

**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:

Roger Snoey

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 the property includes erosion hazard areas. There is a 50-foot buffer imposed on landslide areas, impacting usability. Similar properties were found to demonstrate the severity of the issues the subject includes. Only two acres is usable out of the total five acres. The appellant submitted three comparable sales [#181444-010 sold for \$780,000 in November 2021; #181233-000 sold for \$3,250,000 in October 2021; and #198808-000 sold for \$375,000 in September 2021].

The appellant requested a value of \$400,000 which was updated to \$433,783 in the additional evidence submitted.

The appellant's analysis of the usability of the property due to landslide set back restrictions supports a value of \$433,783.

## 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 \$433,783 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

**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](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:** WOYTOWICH JASON F & WANG JUAN

WOYTOWICH JASON F & WANG JUAN  
17959 MOUNTAIN CHARLIE RD  
LOS GATOS, CA 95033

**ACCOUNT NUMBER:** 986035-269

**PROPERTY LOCATION:** 5816 NW 25TH AVE  
CAMAS, WA 98607

**PETITION:** 435

**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	\$ 177,500	\$	177,500
Improvements	\$ 484,514	\$	417,500
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 662,014</b>	<b>BOE VALUE</b>	<b>\$ 595,000</b>

**Date of hearing:** June 15, 2023

**Recording ID#** WOYTOWICH

**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:**

Juan Wang

**Assessor:**

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,370 square feet, built in 2016 and is of good minus construction quality located on 0.07 acres.

The appellant stated that the subject has a very small yard and is charged homeowner's association fees. The home was purchased in an arms-length transaction shortly before the assessment date. The property was purchased for \$558,500 in September 2021.

The appellant requested a value of \$570,000.

The time adjusted purchase price indicates a value of \$595,000.

## 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 \$595,000 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

**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](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:** FERNANDES RONALD & FERNANDES SUSAN

FERNANDES RONALD & FERNANDES SUSAN  
PO BOX 937  
AMBOY, WA 98601

**ACCOUNT NUMBER:** 264627-000

**PROPERTY LOCATION:** 17219 NE 391ST ST  
AMBOY, WA 98601

**PETITION:** 447

**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	\$ 269,058	\$	269,058
Improvements	\$ 561,053	\$	330,942
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 830,111</b>	<b>BOE VALUE</b>	<b>\$ 600,000</b>

Date of hearing: June 15, 2023

Recording ID# FERNANDES

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:

Susan Fernandes

Ron Fernandes

Angelica Pravettoni (Daughter)

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,052 square feet, built in 1993 and is of average plus construction quality located on 5 acres. The home includes an additional 1,170 square feet of unfinished basement space. The property includes a general-purpose building measuring 1,920 square feet and a lean-to measuring 900 square feet.

The appellants stated that contractors were consulted regarding arsenic in the well water and the lack of backup power, which is needed due to the location. It would cost around \$100,000 to address these two issues alone. A leak was found in the kitchen which involved black mold and will require work on two floors to repair. The windows are warping and require replacement. The roof was replaced incorrectly, causing warping and allowing water intrusion, with no ability to invoke the warranty as the company went out of business. There is radon present, which also needs mitigation. The repairs needed are necessary to the home's livability. The appellant's evidence included a bid by Cutting Edge Contracting to perform extensive repair work for \$538,500 as of November 2022 and a bid by The Clean Water Store to install a water treatment system for \$32,209.

The appellant requested a value of \$599,111.

The Assessor's evidence included three sales adjusted for time and a cover letter recommending no change to the assessed value.

The appellant documented needed repairs to bring the property up to current standards. The Board reviewed the costs to cure and concluded that approximately \$230,000 should be allowed as a reduction of the value to \$599,111.

## 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 \$600,000 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

**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](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:** MCALONEN JOSEPH A III TRUST

MCALONEN JOSEPH A III TRUST  
7327 SW BARNES RD #703  
PORTLAND, OR 97725

**ACCOUNT NUMBER:** 127369-066

**PROPERTY LOCATION:** 3013 NW 12TH AVE  
CAMAS, WA 98607

**PETITION:** 461

**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	\$ 191,640	\$	191,640
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 191,640</b>	<b>BOE VALUE</b>	<b>\$ 191,640</b>

**Date of hearing:** June 15, 2023

**Recording ID#** MCALONEN

**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:

Jay McAlonen

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.27-acre parcel of bare land.

The appellant referred to the submitted materials. The subject is a flag lot behind another home, which is more expensive to develop. The lot has water issues that will need to be addressed and will cost \$131,300. The appellant's evidence included a bid by Lindberg Pipe & Grade to perform utilities work and lot improvements for \$131,300, as of August 2022.

The appellant requested a value of \$131,260.

The appellant did not support the requested value with comparable sales of other properties.

## 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 \$191,640 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. \*\****



## 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:** NUZZO DANIEL R JR

NUZZO DANIEL R JR  
10806 NW 38TH AVE  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 188694-000

**PROPERTY LOCATION:** 10806 NW 38TH AVE  
VANCOUVER, WA 98685

**PETITION:** 428

**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	\$ 380,967	\$	250,000
Improvements	\$ 569,804	\$	569,804
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 950,771</b>	<b>BOE VALUE</b>	<b>\$ 819,804</b>

Date of hearing: June 15, 2023

Recording ID# NUZZO

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:

Daniel Nuzzo

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,787 square feet, built in 1970 and is of good construction quality located on 1.73 acres. The property includes a detached garage measuring 676 square feet with 546 square feet above.

The appellant stated that the property is steep with erosion complications. Access to the property is a long, narrow driveway that would be an easement if the two properties were not owned together. The usable area is irregular with insufficient space to build an attached garage. A two-car detached garage was able to fit, but that is the capacity for the space. The railroad is immediately next to the property and the 50-60 trains per day cause significant noise disruption. The comparable sales include properties with slopes and railroad issues, and some with access issues like the subject. The appellant's evidence included details about the property's land issues, including a set of land sales that sold for \$100,000 to \$315,000 during 2022.

The appellant requested a value of \$819,084.

The appellant's comparable sales and the analysis of the topography supports the requested value of \$819,804.

## 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 \$819,804 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:**      **NUZZO DANIEL JR & PERRULT-MATTISON  
PATRICIA**

NUZZO DANIEL JR & PERRULT-MATTISON PATRICIA  
10806 NW 38TH AVE  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:**      188695-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #44 OF SEC 32 T3NR1EWM 1.79A

**PETITION:**                      429

**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	\$      342,077	\$      230,000	
Improvements	\$              0	\$              0	
Personal property			
<b>ASSESSED VALUE</b>	<b>\$      342,077</b>	<b>BOE VALUE</b>	<b>\$      230,000</b>

Date of hearing:                      June 15, 2023

Recording ID#                      NUZZO

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:

Daniel Nuzzo

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.79-acre parcel of bare land.

The appellant stated that the property is steep with erosion complications. Access to the property is a long, narrow driveway that would be an easement if the two properties were not owned together. The usable area is irregular with insufficient space to build an attached garage. A two-car detached garage was able to fit, but that is the capacity for the space. The railroad is immediately next to the property and the 50-60 trains per day cause significant noise disruption. The comparable sales include properties with slopes and railroad issues, and some with access issues like the subject. The appellant submitted eleven comparable sales [#126812-000 sold for \$295,000 in August 2022; #83093-000 sold for \$100,000 in September 2022; #83070-000 sold for \$115,000 in September 2022; (MLS #22223097) sold for \$125,000 in October 2022; (MLS #22298955) sold for \$125,000 in October 2022; (MLS #22285189) sold for \$200,000 in January 2023; (MLS #22090459) sold for \$245,000 in September 2022; #181249-000 sold for \$150,000 in January 2023; #213250-000 sold for \$315,000 in April 2022; #225208-000 sold for \$230,000 in March 2022; and #225919-000 sold for \$195,000 in September 2022].

The appellant requested a value of \$230,000.

The appellant's comparable sales and the analysis of the topography supports the requested value of \$230,000.

## 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 \$230,000 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

**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. \*\***