



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BOLLING THOMAS R & BOLLING CHERRI L
(PREVIOUSLY: NEW VISTA PROPERTIES LLC)

BOLLING THOMAS & CHERRI
15224 NE 70TH STREET
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986033-391

PROPERTY LOCATION: 1502 S LAKE RIVER TER
RIDGEFIELD, WA 98642

PETITION: 799

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	\$ 721,037	\$	535,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 721,037	BOE VALUE	\$ 535,000

Date of hearing: July 25, 2023

Recording ID# NEWVISTA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Tom Bolling

Cherri Bolling

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3-acre parcel of bare land.

The appellants stated that the property was purchased after the assessment. The property is 3 acres and was assessed for 17 lots but is on top of a ridge and could not possibly facilitate 17 lots. Significant lot preparation will need to be done to build a single residence. No work has been done at the time of this hearing. The property was purchased for \$535,000 in November 2022.

The appellant's Request for Reconvene did not include an estimate of value.

The purchase price in November 2022 supports a value of \$535,000.

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 \$535,000 as of January 1, 2022.

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

Mailed on August 11, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, <https://clark.wa.gov/internal-services/board-equalization>, the Assessor's Office or the Washington State Board of Tax Appeals.

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HOYT JAMES L M & HOYT AMY D TRUSTEES

HOYT JAMES L M & HOYT AMY D TRUSTEES
PO BOX 189
WOODBURN, OR 97071

ACCOUNT NUMBER: 170405-000

PROPERTY LOCATION: 25803 NE 60TH ST
VANCOUVER, WA 98682

PETITION: 801

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	\$ 347,004	\$ 258,500
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 347,004	BOE VALUE \$ 258,500

Date of hearing: July 25, 2023

Recording ID# HOYT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Amy Hoyt

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 referred to the purchase of the subject property. The property was purchased for \$250,000 in May 2022.

The appellant requested a value of \$250,000.

The County records indicate a purchase price of \$258,500 in May 2022 which supports a value of that amount as of January 1, 2022.

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 \$258,500 as of January 1, 2022.

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

Mailed on August 11, 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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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GAVRILOVA EVELINA & GAVRILOV YURIY

GAVRILOVA EVELINA & GAVRILOV YURIY
24502 NE 50TH ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 171258-000

PROPERTY LOCATION: 24502 NE 50TH ST
VANCOUVER, WA 98682

PETITION: 804

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	\$ 345,289	\$	345,289
Improvements	\$ 1,159,589	\$	968,386
Personal property			
ASSESSED VALUE	\$ 1,504,878	BOE VALUE	\$ 1,313,675

Date of hearing: July 25, 2023

Recording ID# GAVRILOVA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Yuriy Gavrilov

Mira Gavrilov

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,702 square feet, built in 2006 and is of very good minus construction quality located on 5.01 acres.

The appellant referred to the submitted materials regarding the condition of the house and comparable sales. The fireplaces are all incomplete, the home does not have decorative trims or doors, and the roof leaks. The home has electrical, but the heat system is incomplete. The appellant submitted eight comparable sales [#171072-000 sold for \$910,000 in January 2021; #137346-000 sold for \$1,250,000 in February 2021; #137106-000 sold for \$1,120,000 in March 2021; #137155-000 sold for \$1,020,000 in April 2021; #17254-000 sold for \$886,000 in April 2021; #137318-000 sold for \$1,300,000 in July 2021; #171043-000 sold for \$1,200,000 in July 2021; and #137142-000 sold for \$1,700,000 in August 2021].

The appellant requested a value of \$1,313,675.

The comparable sales as well as the pictures of condition and incompleteness of the property support the requested value of \$1,313,675.

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 \$1,313,675 as of January 1, 2022.

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

Mailed on August 11, 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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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRADSHAW BRENT MICHAEL & BRADSHAW TINA A

BRADSHAW BRENT MICHAEL & BRADSHAW TINA A
4712 NW FRANKLIN ST
VANCOUVER, WA 98663

ACCOUNT NUMBER: 37918-102

PROPERTY LOCATION: 4712 NW FRANKLIN ST
VANCOUVER, WA 98663

PETITION: 805

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	\$ 271,389	\$	271,389
Improvements	\$ 2,154,955	\$	2,154,955
Personal property			
ASSESSED VALUE	\$ 2,426,344	BOE VALUE	\$ 2,426,344

Date of hearing: July 25, 2023

Recording ID# BRADSHAW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Brent Bradshaw

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 10,815 square feet, built in 2001 and is of excellent construction quality located on 1.68 acres. The home includes a passenger elevator, an additional 3,133 square feet of living space above the garage, and a 234 square foot carport. The property includes a shed measuring 478 square feet and a pool measuring 720 square feet.

The appellant stated that market land values increased by around 17% and building values increased by 16%, showing that the assessment is not supported. The property is adjacent to a church and does not have a view. The Assessor's records show six bedrooms, but the home only has four main bedrooms with a fifth above the garage. The entire basement is unfinished and is generally not usable space, except for a bathroom. The storage racks that were there for the previous owner have been removed. The property was purchased for \$1,500,000 in April 2021. The appellant's evidence referenced an appraisal performed by Area Appraisal Services indicating a value of \$2,100,000 as of March 2021. The appellant submitted three comparable sales [#92008-970 sold for \$1,600,000 in September 2022; #184829-000 sold for \$1,660,000 in September 2022; and #83144-058 sold for \$1,750,000 in November 2022].

The appellant requested a value of \$1,739,395.

The subject property is significantly larger than the comparable properties, the independent appraisal performed in March 2021 indicates a value of \$2,100,000, improvements of \$98,000 were made since purchase, and the assessed value is only about 10% higher than the \$2,198,000 indicated by the appraisal value plus improvements.

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 \$2,426,344 as of January 1, 2022.

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

Mailed on August 11, 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: WILLIAMS PATRICK J & WILLIAMS AMY
ELIZABETH

WILLIAMS PATRICK J & WILLIAMS AMY ELIZABETH
31312 NE 69TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 45675-000

PROPERTY LOCATION: 1921 C ST
VANCOUVER, WA 98663

PETITION: 806

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	\$ 221,839	\$	221,839
Improvements	\$ 251,293	\$	183,161
Personal property			
ASSESSED VALUE	\$ 473,132	BOE VALUE	\$ 405,000

Date of hearing: July 25, 2023

Recording ID# WILLIAMS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
Patrick Williams

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,382 square feet, built in 1920 and is of fair plus construction quality located on 0.1 acres. The home includes an additional 832 square feet of unfinished basement space. The property includes a detached garage measuring 216 square feet.

The appellant stated that the subject is a two-bedroom, one-bathroom bungalow. Based on the comparable sales found, the subject is worth \$350,000-\$390,000. Nothing was found for over \$400,000. The basement has a washer and dryer hookup and water heater, but it is still in mostly original condition with concrete flooring. The property was purchased for \$355,000 in April 2021. The appellant submitted nine comparable sales [#55370-000 sold for \$300,000 in September 2022; #60920-000 sold for \$375,000 in March 2023; #162-070 sold for \$331,500 in June 2022; #62177-110 sold for \$389,900 in May 2022; #62174-210 sold for \$399,000 in October 2022; #46550-000 sold for \$345,000 in May 2022; #58835-000 sold for \$370,000 in August 2022; #61760-000 sold for \$350,000 in June 2022; and #164-140 sold for \$375,000 in March 2022].

The appellant's Request for Reconvene did not include an estimate of value.

The purchase price of \$355,000 in April 2021 trended to January 1, 2022 supports a value of \$405,000.

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 \$405,000 as of January 1, 2022.

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

Mailed on August 11, 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: STOUT ALLEN LIFE ESTATE ETAL

STOUT ALLEN LIFE ESTATE ETAL
19012 NE 29TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 117765-095

PROPERTY LOCATION: 19012 NE 29TH AVE
RIDGEFIELD, WA 98642

PETITION: 807

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	\$ 430,000	\$	430,000
Improvements	\$ 246,704	\$	246,704
Personal property			
ASSESSED VALUE	\$ 676,704	BOE VALUE	\$ 676,704

Date of hearing: July 25, 2023

Recording ID# STOUT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Allen Stout

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,810 square feet, built in 1940 and is of average construction quality located on 4.57 acres. The home includes an additional 100 square feet of unfinished basement space. The property includes a general-purpose building measuring 400 square feet.

The appellant stated that the property is 4.57 acres, not 5 acres as the Assessor originally had it listed. It has been changed from agriculture zoning to prime developable land. The property cannot be subdivided until public sewer is available, which will not be for two or more years.

The appellant's Request for Reconvene did not include an estimate of value.

The appellant provided no supporting evidence to support a value other than the assessed value of \$676,704.

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 \$676,704 as of January 1, 2022.

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

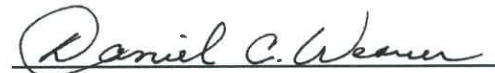
Mailed on August 11, 2023

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

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: DOROHOV ALEXANDER & DOROHOV TATIANA

DOROHOV ALEXANDER
518 SW 27TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 192637-000

PROPERTY LOCATION: 518 SW 27TH AVE
BATTLE GROUND, WA 98604

PETITION: 808

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	\$ 595,100	\$	425,000
Improvements	\$ 812,743	\$	0
Personal property			
ASSESSED VALUE	\$ 1,407,843	BOE VALUE	\$ 425,000

Date of hearing: July 25, 2023

Recording ID# DOROHOV

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Alexander Dorohov

Tatiana Dorohov

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 6,879 square feet, built in 1976 and is of average minus construction quality located on 2 acres.

The appellants referred to the purchase of the subject property for \$425,000 due to the condition. It was purchased from the trustee of the property. The property was purchased for \$425,000 in November 2022.

The appellant's Request for Reconvene did not include an estimate of value.

The evidence provided appears to show an arms-length purchase at a value of \$425,000.

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 \$425,000 as of January 1, 2022.

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

Mailed on August 11, 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: TANNE JASON & TANNE SAYO TRUSTEES

TANNE JASON & TANNE SAYO TRUSTEES
15512 SE 40TH CIR
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92009-820

PROPERTY LOCATION: 15512 SE 40TH CIR
VANCOUVER, WA 98683

PETITION: 498

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	\$ 228,000	\$	228,000
Improvements	\$ 695,453	\$	491,628
Personal property			
ASSESSED VALUE	\$ 923,453	BOE VALUE	\$ 719,628

Date of hearing: July 25, 2023

Recording ID# TANNE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Jason Tanne

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,533 square feet, built in 1998 and is of good construction quality located on 0.23 acres.

The appellant referred to the submitted materials. Comparable sales were selected for their similar circumstances to the subject. The home next door has spent three months on the market and has been reduced \$50,000, now down to \$849,900. The subject is largely obstructed, providing little view of the river. Repair work totaling around \$350,000 is still needed. The siding is stucco and EIFS (Exterior Insulation Finishing Systems) which is problematic without much legal recourse. The appellant submitted two recent comparable sales [#122156-010 sold for \$670,000 in March 2021; and #126694-014 sold for \$775,000 in January 2023]. The appellant's evidence included a bid by PMJ to perform exterior work for \$107,166 as of February 2023, a receipt from Home Depot for a new door for \$6,763 as of January 2023, and bids from Lake Side for extensive remodelling totalling \$269,487 as of May/June 2023.

The appellant requested a value of \$719,628.

The home's need of repairs indicates a reduction in the market value of the property to a value of \$719,628.

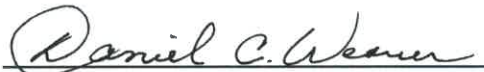
DECISION

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 \$719,628 as of January 1, 2022.

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

Mailed on August 11, 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: LINGLE BRENDA L

LEE BRENDA
1504 NE 17TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 229039-204

PROPERTY LOCATION: 1504 NE 17TH AVE
BATTLE GROUND, WA 98604

PETITION: 700

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	\$ 133,918	\$	133,918
Improvements	\$ 325,314	\$	325,314
Personal property			
ASSESSED VALUE	\$ 459,232	BOE VALUE	\$ 459,232

Date of hearing: July 25, 2023

Recording ID# LINGLE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,232 square feet, built in 1998 and is of average minus construction quality located on 0.23 acres.

The appellant's evidence included details regarding repairs needed to the home and property.

The appellant requested a value of \$383,918.

The appellant provided no bids or other quantitative information to support a reduction in the assessed value of \$459,232.

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 \$459,232 as of January 1, 2022.

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

Mailed on August 11, 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: STANLEY KAREN L TRUSTEE

STANLEY KAREN L TRUSTEE
3039 NW LACAMAS DR
CAMAS, WA 98607

ACCOUNT NUMBER: 110186-960

PROPERTY LOCATION: 3039 NW LACAMAS DR
CAMAS, WA 98607

PETITION: 721

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	\$ 450,550	\$	450,550
Improvements	\$ 1,683,807	\$	1,683,807
Personal property			
ASSESSED VALUE	\$ 2,134,357	BOE VALUE	\$ 2,134,357

Date of hearing: July 25, 2023

Recording ID# STANLEY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

Karen Stanley

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 7,830 square feet, built in 2005 and is of good construction quality located on 0.43 acres. The home includes an additional 959 square feet of unfinished daylight basement space. The property includes a carport measuring 352 square feet and a pool measuring 128 square feet.

The appellant stated that the home has been on and off the market. There are limited buyers looking for properties over \$1,500,000 and of that pool of buyers most are looking for single family residences, unlike the subject which is multifamily. Only two comparable properties were found, given the unique qualities of the subject. There are several hundred thousand dollars in deferred maintenance and improvements to be done to the house.

The appellant requested a value of \$1,650,000.

The appellant provided no comparable property sales or other quantitative information to support a reduction in value from the assessed value of \$2,134,357.

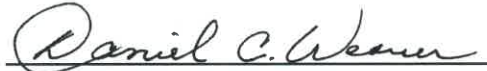
DECISION

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 \$2,134,357 as of January 1, 2022.

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

Mailed on August 11, 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: TAYLOR CAROL XIANG & TAYLOR PAUL N

TAYLOR CAROL XIANG & TAYLOR PAUL N
3542 NW NORWOOD ST
CAMAS, WA 98607

ACCOUNT NUMBER: 124817-172

PROPERTY LOCATION: 3542 NW NORWOOD ST
CAMAS, WA 98607

PETITION: 726

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	\$ 170,800	\$	170,800
Improvements	\$ 631,824	\$	562,200
Personal property			
ASSESSED VALUE	\$ 802,624	BOE VALUE	\$ 733,000

Date of hearing: July 25, 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

John Marks

John Rose

Appellant:

Carol Taylor

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,430 square feet, built in 2005 and is of good plus construction quality located on 0.18 acres.

The appellant referred to the submitted comparable sales. The average of the sales indicates a value of \$200 per square foot for the subject, totaling \$686,000. Less the costs of repairs the subject is worth \$646,000 for 2022. The appellant submitted two comparable sales [#81959-210 sold for \$686,000 in September 2021; and #92002-956 sold for \$715,000 in November 2021].

The appellant requested a value of \$649,430 which was updated to \$646,000 in the additional evidence submitted.

The trended sale prices of the appellant comparable property sales support a value of \$733,000.

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 \$733,000 as of January 1, 2022.

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

Mailed on August 11, 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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