



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: LATHE MATTHIAS & LATHE MARY KATHERINE

LATHE MATTHIAS & LATHE MARY KATHERINE
2016 NW SIERRA LN
CAMAS, WA 98607

ACCOUNT NUMBER: 83779-062

PROPERTY LOCATION: 2016 NW SIERRA LN
CAMAS, WA 98607

PETITION: 727

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	\$ 311,010	\$	311,010
Improvements	\$ 603,373	\$	463,990
Personal property			
ASSESSED VALUE	\$ 914,383	BOE VALUE	\$ 775,000

Date of hearing: July 26, 2023

Recording ID# LATHE

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:

Matthias Lathe

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,503 square feet, built in 1993 and is of good plus construction quality located on 0.55 acres.

The appellant stated that the property was purchased near the assessment date in a fair market sale. The property was purchased for \$775,000 in October 2021. The appellant submitted three comparable sales [#83779-060 sold for \$850,000 in October 2021; #83144-002 sold for \$750,000 in November 2021; and #92233-006 sold for \$860,000 in September 2022].

The appellant requested a value of \$775,000.

The purchase price of \$775,000 in October 2021 supports a value of \$775,000.

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 \$775,000 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.

***** 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAYBURN KEVIN A & MORGENTHALER LISA

RAYBURN KEVIN A & MORGENTHALER LISA
24622 NE 149TH ST
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 986038-798

PROPERTY LOCATION: 24622 NE 149TH ST
BRUSH PRAIRIE, WA 98606

PETITION: 739

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	\$ 331,818	\$	331,818
Improvements	\$ 358,510	\$	293,182
Personal property			
ASSESSED VALUE	\$ 690,328	BOE VALUE	\$ 625,000

Date of hearing: July 26, 2023

Recording ID# RAYBURN

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:

Lisa Morgenthaler

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,962 square feet, built in 2021 and is of average construction quality located on 5 acres.

The appellant stated that the home is roughly half a mile off the road on a gravel driveway. Development of the property is restricted due to the hill and adjacent creeks. It is not useful for agriculture and has been logged. The property was purchased for \$625,000 in June 2022. The appellant's evidence included an appraisal performed by Bryan L. Wiese of Appraisal Northwest, Inc. indicating a value of \$680,000 as of May 2022.

The appellant requested a value of \$625,000.

The purchase price of \$625,000 in June 2021 supports the requested value of \$625,000.

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 \$625,000 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.

**** 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: STARLING DERIK & STARLING JULI

STARLING DERIK & STARLING JULI
13718 NE 240TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 226726-000

PROPERTY LOCATION: 13718 NE 240TH ST
BATTLE GROUND, WA 98604

PETITION: 743

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	\$ 198,329	\$	198,329
Improvements	\$ 484,606	\$	401,671
Personal property			
ASSESSED VALUE	\$ 682,935	BOE VALUE	\$ 600,000

Date of hearing: July 26, 2023

Recording ID# STARLING

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:
Juli Starling

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,096 square feet, built in 1983 and is of average construction quality located on 1.24 acres. The property includes a detached garage measuring 624 square feet.

The appellant referred to the submitted materials. The average price of the comparable sales comes to \$555,000. The appellant submitted five comparable sales [#226401-000 sold for \$437,500 in April 2023; #22901-500 sold for \$530,000 in January 2021; #121291-012 sold for \$581,000 in January 2022; #193083-010 sold for \$610,000 in June 2021; and #223430-000 sold for \$600,000 in June 2022].

The appellant requested a value of \$500,564.

The appellant comparable sales support a value of \$600,000.

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 \$600,000 as of January 1, 2022.

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

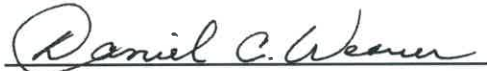
Mailed on August 11, 2023

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.

**** 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: TSEMENTZIS SOTIRIOS E

TSEMENTZIS SOTIRIOS E
1908 SE 97TH AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 114232-252

PROPERTY LOCATION: 1908 SE 97TH AVE
VANCOUVER, WA 98664

PETITION: 746

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	\$ 370,500	\$	370,500
Improvements	\$ 146,404	\$	58,763
Personal property			
ASSESSED VALUE	\$ 516,904	BOE VALUE	\$ 429,263

Date of hearing: July 26, 2023

Recording ID# TSEMENTZIS

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:

Sotirios Tsementzis

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,376 square feet, built in 1980 and is of average construction quality located on 0.27 acres.

The appellant stated that the subject house is in reconstruction and is down to studs. No one is living in the house. The value estimate is based on previous estimates received. Only more demolition has been done since the prior year's appeal. The appellant's evidence included details on the condition of the house.

The appellant requested a value of \$425,000.

The condition of the property has continued to deteriorate, and the appellant testified that additional demolition has been done. The value of the property has decreased from the value assigned in the prior year.

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 \$429,263 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.

**** 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: MORAN MICHAEL J

MORAN MICHAEL J
2316 NE 80TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145094-012

PROPERTY LOCATION: 2316 NE 80TH ST
VANCOUVER, WA 98665

PETITION: 766

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	\$ 166,250	\$	166,250
Improvements	\$ 153,369	\$	118,801
Personal property			
ASSESSED VALUE	\$ 319,619	BOE VALUE	\$ 285,051

Date of hearing: July 26, 2023

Recording ID# MORAN

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:

Michael Moran

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,460 square feet, built in 2002 and is of fair plus construction quality located on 0.06 acres.

The appellant stated that the subject property is encroached by a large apartment complex with minimal setbacks. There is little daylight, no views, amplified noise, and no street frontage. Many repairs are needed including an HVAC system, roof replacement, and entryway concrete repair. The appellant's evidence included details of costs to cure issues with the home, totaling \$75,000. The appellant submitted six comparable sales [#185838-160 sold for \$284,000 in November 2021; #108780-038 sold for \$234,974 in May 2021; #986027-025 sold for \$250,000 in May 2021; #108780-046 sold for \$297,000 in November 2021; #108780-002 sold for \$266,000 in April 2021; and #108780-052 sold for \$267,000 in April 2021].

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

The appellant comparable sales and the repairs needed support a value of \$285,051.

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 \$285,051 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.

**** 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: SWIFT KENNETH A & SWIFT LINDA E (C/B)

SWIFT LINDA
10013 NE HAZEL DELL AVE BOX 333
VANCOUVER, WA 98685

ACCOUNT NUMBER: 198941-000

PROPERTY LOCATION: 6219 NE 139TH ST
VANCOUVER, WA 98686

PETITION: 767

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	\$ 1,067,165	\$	1,067,165
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,067,165	BOE VALUE	\$ 1,067,165

Date of hearing: July 26, 2023

Recording ID# SWIFT

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:

Linda Swift

Lauren Swift

Chloe Swift

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,440 square feet, built in 1971 and is of fair construction quality located on 3.96 acres.

The appellants referred to the submitted materials. The highest and best use of the land is as natural and agricultural space for educational purposes. The appellant submitted three comparable sales [#207743-000 sold for \$500,000 in January 2023; #171035-000 sold for \$325,000 in October 2022; and #197858-000 sold for \$365,000 in June 2022].

The appellant requested a value of \$323,000 which was updated to \$431,267 in the hearing.

The appellant information does not support a value other than the assessed value of \$1,067,165.

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 \$1,067,165 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.

**** 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COORAY SUSITH & COORAY DINALI

COORAY SUSITH & COORAY DINALI
3942 NW OAKRIDGE LN
CAMAS, WA 98607

ACCOUNT NUMBER: 127502-140

PROPERTY LOCATION: 3942 NW OAKRIDGE LN
CAMAS, WA 98607

PETITION: 787

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	\$ 214,176	\$	214,176
Improvements	\$ 296,036	\$	257,824
Personal property			
ASSESSED VALUE	\$ 510,212	BOE VALUE	\$ 472,000

Date of hearing: July 26, 2023

Recording ID# COORAY

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 1,906 square feet, built in 2004 and is of average construction quality located on 0.1 acres.

The appellant submitted five comparable sales [#177235-114 sold for \$475,000 in April 2021; #177235-088 sold for \$475,000 in April 2021; #125843-036 sold for \$475,000 in January 2021; #177235-130 sold for \$439,000 in February 2021; and #126042-018 sold for \$468,000 in April 2021].

The appellant requested a value of \$401,330.

The trended appellant comparable sales support a value of \$472,000.

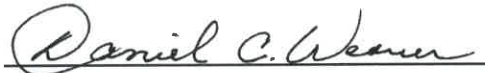
DECISION

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 \$472,000 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.

***** 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: THOMASON JEANINE L

THOMASON JEANINE L
PO BOX 1364
VANCOUVER, WA 98666

ACCOUNT NUMBER: 98822-096

PROPERTY LOCATION: 6400 NW JORDAN WAY
VANCOUVER, WA 98665

PETITION: 794

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	\$ 188,000	\$	188,000
Improvements	\$ 172,000	\$	172,000
Personal property			
ASSESSED VALUE	\$ 360,000	BOE VALUE	\$ 360,000

Date of hearing: July 26, 2023

Recording ID# THOMASON

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:

Jeanine Thomason

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 945 square feet, built in 1955 and is of average minus construction quality located on 0.18 acres.

The appellant stated that the home was purchased in 2003 and no major updates have been made. The roof is leaking into the house in several places. The home is in a less desirable area. The appellant's evidence included details on the condition of the house.

The appellant requested a value of \$265,495.

The appellant provided no quantitative information to support a value other than the assessed value of \$360,000.

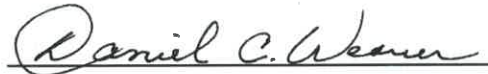
DECISION

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 \$360,000 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.

***** 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: GRIFFIN ERIC & GRIFFIN JENNIFER

GRIFFIN ERIC & GRIFFIN JENNIFER
11507 NW 41ST CT
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986055-845

PROPERTY LOCATION: 11507 NW 41ST CT
VANCOUVER, WA 98685

PETITION: 797

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	\$ 307,500	\$	307,500
Improvements	\$ 1,349,588	\$	1,117,500
Personal property			
ASSESSED VALUE	\$ 1,657,088	BOE VALUE	\$ 1,425,000

Date of hearing: July 26, 2023

Recording ID# GRIFFIN

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:

Eric Griffin

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,299 square feet, built in 2021 and is of average construction quality located on 0.25 acres. The property includes an outdoor living area measuring 420 square feet and an outdoor living area measuring 303 square feet.

The appellant confirmed the details of the appraisals. The home was completed as of October of 2021. The property was purchased for \$300,000 in July 2020. The appellant's evidence included an appraisal performed by Jeffrey Shull of NW Valuation Group indicating a value of \$1,340,000 as of January 2021. The appellant's evidence also included an appraisal performed by Patrick M. Cole of Cole & Company Appraisal Services indicating a value of \$1,425,000 as of October 2021.

The appellant requested a value of \$1,210,000.

The independent appraisal requires an in-depth valuation of the subject property and provides an important indicator of market value and supports a value of \$1,425,000.

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 \$1,425,000 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

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: PETERSON ROBERT L & PETERSON DIANE C TRUSTEES

PETERSON ROBERT L & PETERSON DIANE C TRUSTEES
31420 NE 90TH CIR
CAMAS, WA 98607

ACCOUNT NUMBER: 136856-000

**PROPERTY LOCATION: 31420 NE 90TH CIR
CAMAS, WA 98607**

PETITION: 735

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	\$ 350,773	\$	350,773
Improvements	\$ 1,426,677	\$	1,149,227
Personal property			
ASSESSED VALUE	\$ 1,777,450	BOE VALUE	\$ 1,500,000

Date of hearing: July 26, 2023

Recording ID# PETERSON

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:

Robert Peterson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 7,027 square feet, built in 2004 and is of very good plus construction quality located on 5 acres. The home includes an outdoor living area measuring 192 square feet.

The appellant stated that fire risk is a significant factor in the home's value. The area is remote with less access to water and if a fire were to occur the fire department would fight "defensively", meaning the loss of the home. It is rated extremely poorly for fire risk by insurance companies. The home and those around it are on well water. Roughly 2.5 acres of the property is unusable due to habitat area. The area is difficult to sell property in, with homes selling for less than asking after months on the market. The basement is only half finished with the space being used for storage. The appellant submitted three comparable sales [#170908-000 sold for \$1,105,000 in December 2022; #170955-000 sold for \$865,000 in May 2023; and #139890-000 sold for \$965,000 in July 2022]. The evidence included information about mitigation plan areas that obstruct development, and wildfire risk to the property.

The appellant requested a value of \$1,385,000.

The appellant comparable sales and the overall location restrictions support a value of \$1,500,000.

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 \$1,500,000 as of January 1, 2022.

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

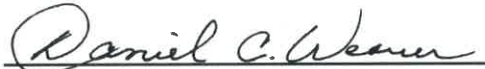
Mailed on August 11, 2023

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.

**** 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: ELKINS DAN COURTNEY

ELKINS DAN COURTNEY
32008 NE 9TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 96410-000

PROPERTY LOCATION: 36017 NE WASHOUGAL RIVER RD
WASHOUGAL, WA 98671

PETITION: 752

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	\$ 155,278	\$	155,278
Improvements	\$ 275,125	\$	275,125
Personal property			
ASSESSED VALUE	\$ 430,403	BOE VALUE	\$ 430,403

Date of hearing: July 26, 2023

Recording ID# ELKINS

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

Appellant:

Karen Kirk (Wife)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,664 square feet, built in 1924 and is of fair plus construction quality located on 0.32 acres. The home includes an additional 840 square feet of unfinished basement space and a sun room measuring 120 square feet. The property includes a detached garage measuring 180 square feet and a carport measuring 300 square feet.

The appellant stated that the subject is difficult to find comparables for as no major improvements have been done and most similar homes have been remodeled. The outbuildings are for storage.

The appellant requested a value of \$337,025.

The appellant provided no comparable sales or other quantitative valuation information to support a value other than the assessed a value of \$430,403.

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 \$430,403 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.

**** 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: ZHILKO VIKTOR & ZHILKO VIKTORIYA

ZHILKO VIKTOR & ZHILKO VIKTORIYA
5120 S ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 132844-000

PROPERTY LOCATION: 5120 S ST
WASHOUGAL, WA 98671

PETITION: 745

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	\$ 238,250	\$	238,250
Improvements	\$ 853,399	\$	624,750
Personal property			
ASSESSED VALUE	\$ 1,091,649	BOE VALUE	\$ 863,000

Date of hearing: July 26, 2023

Recording ID# ZHILKO

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

Appellant:

Viktoriya Zhilko

Ruslan Kotsyubchuk (Son)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,063 square feet, built in 2015 and is of good construction quality located on 0.88 acres. The home includes an outdoor living area measuring 574 square feet. The property includes a detached garage measuring 1,350 square feet with 728 square feet above.

The appellant stated that comparable sales were selected for their similarity to the subject. A home within a few blocks of the subject sold for \$690,000 in July of 2023. The appellant submitted three comparable sales [#130050-054 sold for \$741,500 in August 2021; #132837-086 sold for \$480,000 in November 2021; and #96159-314 sold for \$725,000 in November 2021]. (Some details of the comparable sales could not be verified in the county's property information data.)

The appellant requested a value of \$730,000 which was updated to \$752,383 at the hearing.

The appellant comparable sales and the trended value from the prior year support value of \$863,000.

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 \$863,000 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.

***** 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. *****