



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THE NEIL JONES FOOD COMPANY

ALTUS GROUP US INC
C/O TRAVIS CARLSON
20 WIGHT AVENUE SUITE 200
HUNT VALLEY, MD 21030

ACCOUNT NUMBER: 986004-016

**PROPERTY LOCATION: 1600 W SIMPSON AVE
VANCOUVER, WA**

PETITION: 723

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	\$ -	\$ -
Improvements	\$ -	\$ -
Personal property	\$ 5,886,620	\$ 4,920,676
ASSESSED VALUE	\$ 5,886,620	BOE VALUE \$ 4,920,676

Date of hearing: July 27, 2023

Recording ID# NEILJONES

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is food processing equipment (personal property).

The appellant's evidence included a detailed packet of the property's equipment indicating a total equipment value of \$4,920,676.

The appellant requested a value of \$2,943,310 on the appeal form which was updated to \$4,920,676 in the additional evidence submitted.

The appellant's set of documents showing the details of the subject equipment, the valuation methods and the current documented value supports the requested value of \$4,920,676.

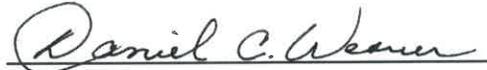
DECISION

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 \$4,920,676 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: KOOIJMAN JOHANNES M

KOOIJMAN JOHANNES M
2303 NE 77TH AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 101403-554

**PROPERTY LOCATION: 2303 NE 77TH AVE
VANCOUVER, WA 98664**

PETITION: 802

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	\$ 0	\$ 0
Improvements	\$ 237,071	\$ 237,071
Personal property		
ASSESSED VALUE	\$ 237,071	BOE VALUE \$ 237,071

Date of hearing: July 27, 2023

Recording ID# KOOIJMANA

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 932 square feet, built in 1997 and is of fair plus construction quality.

The appellant submitted one comparable sale [#101403-538 sold for \$275,000 in December 2022].

The appellant requested a value of \$275,000.

The Assessor's evidence included three sales adjusted for time, a 2022 property information card, an aerial photo of the complex, and a cover letter recommending no change to the assessed value.

The appellant's comparable sale is almost one full year after the valuation date and one individual comparable sale does not constitute proper market analysis.

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 \$237,071 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
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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: KOOIJMAN JOHANNES M

KOOIJMAN JOHANNES M
2303 NE 77TH AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 101403-554

PROPERTY LOCATION: 2303 NE 77TH AVE
VANCOUVER, WA 98664

PETITION: 803

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:

Assessor determination: Deny the Senior Deferral for the 2022 assessment

BOE determination: Sustain the denial of the Senior Deferral for the 2022 assessment

Date of hearing: July 27, 2023

Recording ID# KOOIJMANB

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 932 square feet, built in 1997 and is of fair plus construction quality.

The appellant submitted a packet detailing the circumstances of the deferral's validity.

The appellant requested that the senior deferral be allowed.

The Assessor's evidence included a response packet detailing the circumstances of the deferral denial.

The requirement to qualify for a senior deferral have not been met.

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 preponderance of evidence.

The Senior Citizen & Disabled Persons Deferral denial is sustained for the assessment year 2022 for taxes payable in 2023.

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

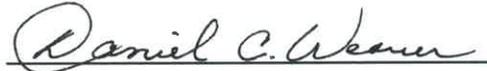
Mailed on August 11, 2023

The Board of Equalization

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Daniel C. Weaver, Chairman

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