Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	174	Parcel Number:	127141-000		
Owner Name:	SHAPIRO ALAN TRUSTEE						
Situs Address:	4222 SW 5TH AVE CAMAS, WA 98607						
Property Type:	ranch-style residence			Acres:	1.02	NBHD	22
Mailing Address:	4222 SW 5TH AVE CAMAS, WA 98607						

ATTENDANCE

Held by:	☒ Video Conference	[ ] Phone Conference	[ ] In-Person

Board:		Taxpayer:	Assessor:	Third Parties *(if any)*:
☒ Daniel Weaver ☐ Lisa Bodner ☒ John Marks	☐ John Rose ☒ Terry Hagberg ☐ Gloria Gomez-Matthews ☐ Joel Cline	Alan Shapiro		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	9:08	9:22	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#112427-236 sold for $2,800,000 in October 2022; #37914-208 sold for $3,750,000 in April 2022; and #37914-206 sold for $3,800,000 in August 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included five sales, aerial photos of the property, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 1,113,781	$ 1,113,781	[ ] Sustained	☒ Appellant Analysis
IMPROVEMENTS	$ 1,347,081	$ 1,086,219	☒ Changed	☐ Assessor Recomdtn
PERSONAL PROPERTY	$	$	[ ] _____	
TOTAL	$ 2,460,862	$ 2,200,000		

NOTES: Assessors reconciliation does not take into consideration of the Quality of location, tideland ownership & private dock

☐ Purchase ☐ Repairs
☐ Appraisal ☐ Manfst Err.
☐ Comps ☐ Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	11/30/23

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	**2023**	Petition No:	**176**	Parcel Number:	**248331-000**		
Owner Name:	**EPLING STEVEN & EPLING SARAH**						
Situs Address:	**31300 NE 270TH ST YACOLT, WA 98675**						
Property Type:	1.5-story residence			Acres:	5.6	NBHD	1
Mailing Address:	31300 NE 270TH ST YACOLT, WA 98675						

ATTENDANCE

Held by: [X] Video Conference [ ] Phone Conference [ ] In-Person

Board:		Taxpayer:	Assessor:	Third Parties *(if any)*:
☒ Daniel Weaver ☐ Lisa Bodner ☒ John Marks	☐ John Rose ☒ Terry Hagberg ☐ Gloria Gomez-Matthews ☐ Joel Cline	— ~~9:38~~	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	9:38	9:40	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The property was purchased for $831,000 in April 2023.The appellant's evidence included an appraisal performed by Heidi Drilevich of Ravenclaw Appraisals LLC indicating a value of $840,000 as of March 2023.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 188,731	$ ~~65~~188,731	[ ] Sustained	☐ Appellant Analysis
IMPROVEMENTS	$ 804,192	$ 651,269	[X] Changed	
PERSONAL PROPERTY	$	$	[ ] _____	☐ Assessor Recomdtn
TOTAL	$ 992,923	$ 840,000		

NOTES: Independant appraisal & purchase price

☐ Purchase ☐ Repairs
☒ Appraisal ☐ Manfst Err.
☐ Comps ☐ Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	11/30/23

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	175	Parcel Number:	142024-000		
Owner Name:	DAVIS MEGAN & DAVIS TYLER						
Situs Address:	32708 SE WOOD DR WASHOUGAL, WA 98671						
Property Type:	2-story residence			Acres:	5.79	NBHD	24
Mailing Address:	32708 SE WOOD DR WASHOUGAL, WA 98671						

ATTENDANCE

Held by: [X] Video Conference [ ] Phone Conference [ ] In-Person

Board:		Taxpayer:	Assessor:	Third Parties *(if any)*:
☒ Daniel Weaver ☐ Lisa Bodner ☒ John Marks	☐ John Rose ☒ Terry Hagberg ☐ Gloria Gomez-Matthews ☐ Joel Cline	Tyler Davis		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	10:15	10:24	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#141333-000 sold for $787,000 in July 2022; #140651-000 sold for $825,000 in June 2022; and #130409-000 sold for $620,000 in January 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included four sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 289,367	$ 289,367	[ ] Sustained	☒ Appellant Analysis
IMPROVEMENTS	$ 603,479	$ 560,633	[X] Changed	
PERSONAL PROPERTY	$	$	[ ] _____	☐ Assessor Recomdtn
TOTAL	$ 892,846	$ 850,000		

NOTES: Appellant Comps 141333000 1 2 and assessor Comps 1 & 4 140651000 139890000 & 139798000

☐ Purchase ☐ Repairs
☐ Appraisal ☐ Manfst Err.
☐ Comps ☐ Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	11/30/23

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	180	Parcel Number:	101403-450		
Owner Name:	DANNER STEVE S & DANNER KIM M						
Situs Address:	10300 NE 20TH CIR VANCOUVER, WA 98664						
Property Type:	ranch-style residence			Acres:	0.23	NBHD	277
Mailing Address:	10300 NE 20TH CIR VANCOUVER, WA 98664						

ATTENDANCE

Held by: ☒ Video Conference [ ] Phone Conference [ ] In-Person

Board:		Taxpayer:	Assessor:	Third Parties *(if any)*:
☒ Daniel Weaver ☐ Lisa Bodner ☒ John Marks	☐ John Rose ☒ Terry Hagberg ☐ Gloria Gomez-Matthews ☐ Joel Cline	Steve Danner		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	10:30	10:57	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#101403-474 sold for $550,000 in February 2023; #117892-176 sold for $610,000 in March 2023; and #101403-236 sold for $600,000 in January 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included five sales and a cover letter recommending the assessed value be reduced to $655,713.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 187,200	$ 187,200	[ ] Sustained	☐ Appellant Analysis
IMPROVEMENTS	$ 508,179	$ 468,713	[X] Changed	☐ Assessor Recomdtn
PERSONAL PROPERTY	$	$	[ ] _____	
TOTAL	$ 695,379	$ 655,713		

NOTES: Assessor Recommends

☐ Purchase ☐ Repairs
☐ Appraisal ☐ Manfst Err.
☐ Comps ☐ Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	11/30/23

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	182	Parcel Number:	177504-008		
Owner Name:	WESTRIDGE RIVER LLC						
Situs Address:	524 SE 201ST AVE CAMAS, WA 98607						
Property Type:	1.5-story residence			Acres:	0.32	NBHD	225
Mailing Address:	7260 W AZURE DR SUITE 140-1022 LAS VEGAS, NV 89130						

ATTENDANCE

Held by: [X] Video Conference [ ] Phone Conference [ ] In-Person

Board:		Taxpayer:	Assessor:	Third Parties *(if any)*:
[X] Daniel Weaver [ ] Lisa Bodner [X] John Marks	[ ] John Rose [X] Terry Hagberg [ ] Gloria Gomez-Matthews [ ] Joel Cline	James Mesa Della		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	10:59	11:10	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant submitted six comparable sales [#177496-158 sold for $953,000 in March 2022; #123831-038 sold for $975,000 in June 2023; #1101175-402 sold for $1,163,057 in June 2023; #177496-462 sold for $1,025,000 in March 2022; #986046-719 sold for $937,328 in June 2022; and #986046-714 sold for $934,939 in February 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 318,200	$ 318,200	[ ] Sustained	[X] Appellant Analysis
IMPROVEMENTS	$ 1,220,234	$ 968,202	[X] Changed	[ ] Assessor Recomdtn
PERSONAL PROPERTY	$	$	[ ] _____	
TOTAL	$ 1,538,434	$ 1,286,402		

NOTES: Appellant comps

[ ] Purchase [ ] Repairs
[ ] Appraisal [ ] Manfst Err.
[ ] Comps [ ] Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	11/30/23

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	184	Parcel Number:	986027-070		
Owner Name:	BROWN DAVID SALTER & BROWN AUDRA COLEMAN TRUSTEES						
Situs Address:	5905 SE COLUMBIA WAY #201 VANCOUVER, WA 98662						
Property Type:	ranch-style condominium residence			Acres:	0	NBHD	619
Mailing Address:	5905 SE COLUMBIA WAY #201 VANCOUVER, WA 98662						

ATTENDANCE

Held by: [X] Video Conference [ ] Phone Conference [ ] In-Person

Board:		Taxpayer:	Assessor:	Third Parties *(if any)*:
☒ Daniel Weaver ☐ Lisa Bodner ☒ John Marks	☐ John Rose ☒ Terry Hagberg ☐ Gloria Gomez-Matthews ☐ Joel Cline	Dave Brown		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	10:30	11:40	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant submitted one comparable sales [#986027-058 sold for $1,182,325 in May 2023].

ASSESSOR EVIDENCE: The Assessor's evidence included four sales, a floor plan of the unit, aerial photos of the condominiums, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 0	$	[X] Sustained [ ] Changed [ ] _____	☐ Appellant Analysis ☐ Assessor Recomdtn
IMPROVEMENTS	$ 1,433,411	$ 1,433,411		
PERSONAL PROPERTY	$	$		
TOTAL	$ 1,433,411	$ 1,433,411		

NOTES:

☐ Purchase ☐ Repairs
☐ Appraisal ☐ Manfst Err.
☐ Comps ☐ Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
David C. Weaver	11/30/23

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	185	Parcel Number:	35770-034		
Owner Name:	COLES VICKI LIZBETH						
Situs Address:	6605 SE EVERGREEN HWY VANCOUVER, WA 98661						
Property Type:	ranch-style residence			Acres:	0.52	NBHD	122
Mailing Address:	1201 SE 80TH AVE VANCOUVER, WA 98664						

ATTENDANCE

Held by: [X] Video Conference [ ] Phone Conference [ ] In-Person

Board:	Taxpayer:	Assessor:	Third Parties *(if any)*:
☒ Daniel Weaver ☐ John Rose ☐ Lisa Bodner ☒ Terry Hagberg ☒ John Marks ☐ Gloria Gomez-Matthews ☐ Joel Cline	Vicki Coles		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 30, 2023	11:47	11:57	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#96620-056 sold for $600,000 in July 2022; #118255-110 sold for $464,900 in August 2022; and #37919-202 sold for $545,000 in January 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	$ 202,880	$ 202,880	[ ] Sustained	☐ Appellant Analysis
IMPROVEMENTS	$ 414,976	$ 276,403	[X] Changed	
PERSONAL PROPERTY	$	$	[ ] _____	☐ Assessor Recomdtn
TOTAL	$ 617,856	$ 479,283		

NOTES: House has continued to deteriorate

☐ Purchase ☐ Repairs
☐ Appraisal ☐ Manfst Err.
☐ Comps ☐ Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	11/30/23

Owner	PID	Case	Mail	ATD	NOTES
SHAPIRO ALAN TRUSTEE	127141000	**174**	4222 SW 5TH AVE	Alan Shapiro	**The appellant referred to the Assessor's comparable sales that have varied adjustments that do not reflect all features of the properties. These sales did not include an adjustment for the subject property's dock which is considered shared personal property. All three of the Assessor's comparable sales own access to the tidelands through the Homeowner's Association, the subject property does not own the tidelands adjacent to their property. Comparable sales were in private, gated communities. The subject property is next to highway noise, an abandoned home, and is not in a gated community.**
EPLING STEVEN & EPLING SARAH	248331000	**176**	31300 NE 270TH ST	None	**No attendance**
DAVIS MEGAN & DAVIS TYLER	142024000	**175**	32708 SE WOOD DR	Tyler Davis	**The appellant referred to the Assessor's comparable sales, two of which are located in Camas, while the appellant provided all comparable sales in Washougal. The subject property is located on a steep embankment. Less than .75 acres of the subject property is usable land. Many of the comparable sales provided by the Assessor were renovated with additional detached buildings. The Assessor did not adjust for the detached structures in their comparable analysis. The appellant's comparable properties were built before 2001, contained 3,000-4,000 square feet, and a lot size of 5-10 acres.**
DANNER STEVE S & DANNER KIM M	101403450	**180**	10300 NE 20TH CIR	Steve Danner	**The appellant stated that location and neighborhoods are key drivers in value and referred to 2022 sales in close-proximity neighborhoods to the subject property. The square footage of the subject property's finished basement was incorrect but appears to have been corrected as of 2022. Thirteen comparable properties sold in the nearby neighborhoods and the average sale price was $554,000. The subject property contains a steep section that is considered a geological hazard, reducing usable land to .21 acres. The Assessor's first comparable sale has a remodel with an additional mother-in-law suite. According to the appellant, the Assessor's comparable sales average $625,000.**

WESTRIDGE RIVER LLC	177504008	**182**	7260 W AZURE DR SUITE 140-1022	James Muse Della Muse	**The appellant referred to their comparable sales which are in close-proximity of the subject property. A map was provided to show the relative distance of all comparable sales. The appellant's comparable Sale #2 is within walking distance and was recently fully remodeled. The county does not show the details of this update in the effective age built of the comparable property. The Assessor's comparable sales are located further away and adjacent to the golf course and lake. The subject property has no view. (Updated estimate to 1,201,042)**
BROWN DAVID SALTER & BROWN AUDRA COLEMAN TRUSTEES	986027070	**184**	5905 SE COLUMBIA WAY #201	David Brown	**The appellant referred to the comparable sale which sold in the same complex as the subject property. It sold for 1.1 million dollars on May 31st, 2023, and it has similar square footage and interior features.**
COLES VICKI LIZBETH	35770034	**185**	1201 SE 80TH AVE	Vicki Coles	**The appellant stated that the property is in a state of deterioration and at this time, nothing has been updated, repaired, or improved. The subject property has considerable traffic noise from SR-14 and is located three lots away from the railroad tracks.**