



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: REID SIMMY D & REID KATHRYN M

REID SIMMY D & REID KATHRYN M
22706 NE 176TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236084-004

**PROPERTY LOCATION: 22706 NE 176TH AVE
BATTLE GROUND, WA 98604**

PETITION: 246

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$	311,073	\$	311,073
Improvements	\$	510,571	\$	475,927
Personal property				
ASSESSED VALUE	\$	821,644	BOE VALUE	\$ 787,000

Date of hearing: January 10, 2024

Recording ID# REID

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

Attendees (all through virtual conference):

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

Appellant:
Kathryn Reid

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,143 square feet, built in 1998 and is of good construction quality located on 2.51 acres. The property includes a detached garage measuring 660 square feet with an area beside the garage measuring 480 square feet.

The appellant referred to their map representing the distances of all comparable sales from the subject property. The appellant's comparable sales #1 and #3 are closest to the subject property. All of the appellant's comparable sales have outbuildings, similar square footage, and similar acreage to the subject property with Comparable #1 being the most similar to the subject property. The appellant submitted eight comparable sales [#223179-000 sold for \$677,500 in January 2023; #266821-000 sold for \$685,000 in March 2023; #196320-000 sold for \$565,000 in February 2023; #236575-000 sold for \$650,000 in June 2023; #233520-000 sold for \$735,000 in October 2022; #202279-005 sold for \$746,686 in April 2022; #201190-000 sold for \$799,900 in August 2022; and #120410-000 sold for \$724,500 in December 2022].

The appellant requested a value of \$699,167.

The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The comparable sales provided by both the Assessor and the appellant support values that are similar to the subject property. In consideration of all of the Assessor's and appellant's comparable sales taken together, a value of \$787,000 is supported.

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 \$787,000 as of January 1, 2023.

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

Mailed on January 23, 2024

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: 10

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$	187,600	\$	187,600
Improvements	\$	685,924	\$	634,055
Personal property				
ASSESSED VALUE	\$	873,524	BOE VALUE	\$ 821,655

Date of hearing: January 10, 2024

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
Lisa Bodner
John Marks

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 presented two comparable sales with details and photos. The average price per square foot of the comparable properties is \$222. The structure is 19 years old, has not been painted, and has a damaged roof. The appellant referred to quotes from professional contractors to show the cost to cure for these repairs. The appellant's evidence included a bid by Exterior Home Solutions to replace the roof for \$39,494 as of June 2023 and a bid by Fresh Look Painting to paint the exterior of the property and replace the trim for \$12,375 as of August 2023. The appellant submitted two comparable sales [#83144-002 sold for \$740,000 in November 2022; and #124969-074 sold for \$750,000 in May 2023].

The appellant requested a value of \$744,600, which was updated to \$706,161 in additional evidence.

The Assessor's evidence included five sales and a cover letter recommending no change to the assessed value.

The appellant's evidence indicated the need for a new roof and repair and painting of the exterior for a total of \$51,869 was needed to support the full value of the home. Using the assessed value of \$873,524 less the needed repairs, a value of \$821,655 is indicated.

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 \$821,665 as of January 1, 2023.

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

Mailed on January 23, 2024

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: FLORY BRIAN M & FLORY JENNY P

FLORY BRIAN M & FLORY JENNY P
15114 NW 11TH AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 184954-000

PROPERTY LOCATION: #8 SEC 21 T3N R1EWM 3.24A

PETITION: 248

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 158,766	\$ 81,850
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 158,766	BOE VALUE \$ 81,850

Date of hearing: January 10, 2024

Recording ID# FLORY

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

Attendees (all through virtual conference):

- Board of Equalization Members:
 - Daniel C. Weaver, Chairman
 - Lisa Bodner
 - John Marks

Appellant:
Brian Flory

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.24-acre parcel of bare land.

The appellant stated the subject property is landlocked on all sides with no public access. Whipple Creek runs through the property, causing a flood zone. The property also experiences runoff from the retention pond of a nearby development. The subject lot is severely sloped and would be difficult to build upon. The property was purchased in 2014 for \$2,500 through a realtor, in conjunction with an adjacent property where the appellant resides.

The appellant requested a value of \$10,000.

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

The description and map of the property indicates that it does not share the same characteristics as the adjacent property and has significant restrictions and setbacks which severely reduce the value of the property. A value equal to one-half the value of the adjacent property with the appellant's home is set on the subject property. A value of \$81,850 is indicated.

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 \$81,850 as of January 1, 2023.

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

Mailed on January 23, 2024

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: ARD DENNIS D & ARD MARSHA P

ARD DENNIS D & ARD MARSHA P
3114 NW 125TH CIR
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986026-498

PROPERTY LOCATION: 3114 NW 125TH CIR
VANCOUVER, WA 98685

PETITION: 250

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 245,000	\$ 245,000
Improvements	\$ 568,220	\$ 568,220
Personal property		
ASSESSED VALUE	\$ 813,220	BOE VALUE \$ 813,220

Date of hearing: January 10, 2024

Recording ID#: ARD

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,792 square feet, built in 2011 and is of good construction quality located on 0.23 acres.

The appellant submitted a letter discussing the effects on the value of a traffic road easement on the subject property and sales information from 2017 for a comparable property and the subject property.

The appellant requested a value of \$776,030.

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

The appellant's evidence was not sufficient to support a value other than the assessed value of \$813,220.

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 \$813,220 as of January 1, 2023.

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

Mailed on January 23, 2024
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: MARTIN DAVID & MARTIN PAMELA

MARTIN DAVID & MARTIN PAMELA
7017 NE 391ST ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 263543-000

**PROPERTY LOCATION: 7017 NE 391ST ST
LA CENTER, WA 98629**

PETITION: 252

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 295,050	\$ 295,050
Improvements	\$ 193,232	\$ 102,906
Personal property		
ASSESSED VALUE	\$ 488,282	BOE VALUE \$ 397,956

Date of hearing: January 10, 2024

Recording ID# MARTIN

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

Attendees (all through virtual conference):

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

Appellant:
David Martin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,890 square feet, built in 1990 and is of fair plus construction quality located on 5 acres. The property includes a day unfinished basement measuring 1,098 square feet and a detached garage measuring 576 square feet.

The appellant stated that the property needs repairs to make it possible to sell and referred to quotes for siding and windows. The appellant updated their opinion of value to \$397,956 in their additional evidence after they subtracted the cost to cure from the 2023 assessment value. The appellant's evidence included a bid by DaBella Siding to replace the siding for \$49,108 and replace the windows for \$42,218 as of October 2023.

The appellant requested a value of \$451,454, which was updated to \$397,956 in additional evidence.

The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The evidence provided supports a value of \$397,956 after deducting allowances for the cost to cure siding and windows.

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 \$397,956 as of January 1, 2023.

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

Mailed on January 23, 2024
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: FENG DONGYAN

FENG DONGYAN
2516 NW WALDEN DR
CAMAS, WA 98607

ACCOUNT NUMBER: 92232-534

**PROPERTY LOCATION: 2516 NW WALDEN DR
CAMAS, WA 98607**

PETITION: 254

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$	471,950	\$	471,950
Improvements	\$	715,577	\$	715,577
Personal property				
ASSESSED VALUE	\$	1,187,527	BOE VALUE	\$ 1,187,527

Date of hearing: January 10, 2024

Recording ID# FENG

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

Attendees (all through virtual conference):

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

Appellant:
Dongyan Feng

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,205 square feet, built in 1989 and is of very good minus construction quality located on 0.39 acres.

The appellant referred to estimates that were gathered in 2019. No improvements have been made to the subject property. The appellant's evidence included a bid by River City Enterprises to perform drywall repairs for \$7,469 as of January 2019, a bid by Rescue Rooter to install a waste line for \$2,432 as of February 2019, a bid by TLC Home Solutions to paint the exterior, install window casings, create concrete patios, and refinish a deck for \$37,631 as of February 2019, and a bid by Russ Construction & Remodeling to replace window casings and trim and to retexture and paint the interior for \$27,913 as of January 2019. The appellant submitted three comparable sales [#92232-536 sold for \$1,100,000 in January 2023; #92232-776 sold for \$750,000 in April 2021; and #92232-524 sold for \$1,100,000 in July 2023].

The appellant requested a value of \$820,176.

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

The appellant's comparable sales were smaller and not comparable and the bids were too old to be considered appropriate; therefore, the value assigned by the Assessor of \$1,187,527 is considered appropriate.

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 \$1,187,527 as of January 1, 2023.

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

Mailed on January 23, 2024
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: RODRIGUEZ KELLI

RODRIGUEZ KELLI
13520 NE BETTS RD
VANCOUVER, WA 98686

ACCOUNT NUMBER: 186267-000

**PROPERTY LOCATION: 13520 NE BETTS RD
VANCOUVER, WA 98686**

PETITION: 255

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 493,337	\$ 493,337
Improvements	\$ 109,579	\$ 0
Personal property		
ASSESSED VALUE	\$ 602,916	BOE VALUE \$ 493,337

Date of hearing: January 10, 2024

Recording ID# RODRIGUEZ

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

Attendees (all through virtual conference):

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

Appellant:
Kelli Rodriguez

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 837 square feet, built in 1945 and is of fair plus construction quality located on 1.25 acres. The property includes a detached garage measuring 476 square feet.

The appellant stated that the subject property's land is over one acre, but it is surrounded by water and subject to flooding so has limited uses. It is located along Salmon Creek, but there is no beach access and part of the property is considered wetlands due to drainage from an adjacent slope. There is an increased cost in flood insurance for the property due to these factors. The structure is 837 square feet, and there is an old, detached garage with a cracked foundation on the property. A realtor estimated that it could sell for \$475,000 to \$500,000 in 2022. Due to the small size of the house and the condition of the land, it is difficult to find comparable properties. The appellant submitted three comparable sales [#35770-099 sold for \$515,000 in July 2022; #121565-002 sold for \$478,000 in April 2022; and #233267-000 sold for \$490,000 in April 2022].

The appellant requested a value of \$528,051.

The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant's comparable sales, the location and characteristics of the property, and the size and age of the home all provide evidence of a much lower valuation and support a value of \$493,337.

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 \$493,337 as of January 1, 2023.

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

Mailed on January 23, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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