



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: STEENECK ROBERT**

STEENECK TONY  
4908 NE 22ND AVE  
VANCOUVER, WA 98663

**ACCOUNT NUMBER: 150273-000**

**PROPERTY LOCATION: 4908 NE 22ND AVE  
VANCOUVER, WA 98663**

**PETITION: 311**

**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:

|                       | <b>ASSESSED VALUE</b> |                | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |                   |
|-----------------------|-----------------------|----------------|--|-------------------|
| Land                  | \$                    | 183,676        | \$   | 183,676           |
| Improvements          | \$                    | 206,991        | \$   | 136,324           |
| Personal property     |                       |                |  |                   |
| <b>ASSESSED VALUE</b> | <b>\$</b>             | <b>390,667</b> | <b>BOE VALUE</b>                             | <b>\$ 320,000</b> |

Date of hearing: February 6, 2024

Recording ID# STEENECK

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:  
Tony Steeneck

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,652 square feet, built in 1908 and is of average minus construction quality located on 0.39 acres. The property includes a detached garage measuring 810 square feet.

The appellant referred to photos showing the condition of the subject property. The second floor of the subject property is currently just framing, and much of the property needs extensive work. One of the comparable properties has been stripped down for remodeling, which is reflected in the assessment. The purchase of the subject property was a Fannie Mae sale, and due to the bidding process, the appellant believes he overpaid for the property. The appellant purchased the property in May 2022 after two previous winning bids backed out of the purchase with concerns of condition. The appellant's evidence included a series of photos documenting deferred maintenance of the property and an analysis of the Assessor's Office's comparable sales.

The appellant requested a value of \$300,000.

The Assessor's evidence included five sales and a cover letter recommending the assessed value be reduced to \$355,000.

The appellant purchased the property in a bidding process after two higher bidders rejected the property upon examination of the condition. The purchase price was \$320,000 in May 2022 which was the high point of the 2022 market according to the Assessor's study of 2022 sales. The purchase price supports a value of \$320,000.

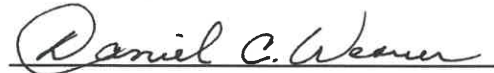
## DECISION

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 \$320,000 as of January 1, 2023.

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

Mailed on February 21, 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.

**\*\* 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: SPAFFORD CHRISTOPHER M & MORRIS  
MELINDA C**

SPAFFORD CHRISTOPHER M & MORRIS MELINDA C  
17413 NE 167TH AVE  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER:** 194789-000

**PROPERTY LOCATION:** 17413 NE 167TH AVE  
BRUSH PRAIRIE, WA 98606

**PETITION:** 313

**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:

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 471,412            | \$ 471,412                                   |
| Improvements          | \$ 452,803            | \$ 384,831                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 924,215</b>     | <b>BOE VALUE \$ 856,243</b>                  |

Date of hearing: February 6, 2024

Recording ID# SPAFFORD

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:  
Christopher Spafford

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,396 square feet, built in 1979 and is of average construction quality located on 10.12 acres. The property includes a leanto measuring 350 square feet, an area beside the garage measuring 364 square feet, and a general purpose building measuring 728 square feet.

The appellant referred to the submitted comparable properties and does not believe that these sales represent an 8% increase in market value. No improvements have been completed on the property. The appellant submitted six comparable sales [#224759-000 sold for \$730,000 in November 2022; #194551-000 sold for \$830,000 in August 2022; #155754-000 sold for \$760,000 in November 2022; #208165-005 sold for \$700,000 in June 2022; #174365-000 sold for \$810,000 in March 2022; and #214704-000 sold for \$709,000 in December 2022].

The appellant requested a value of \$850,000.

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

Two of the Assessor's comparable sales are of significantly higher quality and prices than the subject property, and the third comparable sale requires significantly higher adjustments to compare. The appellant's comparable sales, testimony that no improvements have been made to the subject property, and the fact that the market has shown little or no increase for 2022 all support no increase in the market value of the subject property from the 2022 value of \$856,243.

## 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 \$856,243 as of January 1, 2023.

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

Mailed on February 21, 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: SALUTE DRAGONS COMMODITIES LIVING TRUST**

CLELLAND JILL  
17729 NE BAKER CREEK RD  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER: 204095-000**

**PROPERTY LOCATION: 17729 NE BAKER CREEK RD  
BRUSH PRAIRIE, WA 98606**

**PETITION: 315**

**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:

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 310,462            | \$ 310,462                                   |
| Improvements          | \$ 562,461            | \$ 464,538                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 872,923</b>     | <b>BOE VALUE \$ 775,000</b>                  |

Date of hearing: February 6, 2024

Recording ID# SALUTE DRAGONS

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:  
Jill Clelland

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,296 square feet, built in 1980 and is of good plus construction quality located on 2.97 acres. The property includes a pool measuring 800 square feet and an area beside the garage measuring 1,180 square feet.

The appellant stated the subject property was purchased in 2019 in an arms-length transaction for \$536,100 after being listed on the market for a length of time. There is a large amount of deferred maintenance on the subject property. The appellant referred to a bid to replace rotted support beams for \$26,000. The appellant referred to the first comparable sale which sold at a similar time as the subject property in 2019, and then again in July 2022 for \$700,000. The Assessor valued the 45-year-old pool at \$95,000, but the appellant stated the pool has a damaged heat pump and is regularly inoperable. The appellant's evidence included a bid by Pacific NW Community Contracting LLC to reconstruct a room and provide moisture barriers for \$26,065 as of January 2024. The appellant submitted six comparable sales [#205883-000 sold for \$725,000 in March 2023; #205680-000 sold for \$600,000 in January 2023; #206661-005 sold for \$730,000 in December 2022; #203866-000 sold for \$700,000 in July 2022; #202279-005 sold for \$747,686 in April 2022; and #205680-000 sold for \$600,000 in January 2023].

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

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

The appellant's comparable property sales and the bids for cost to cure support the requested value of \$775,000.

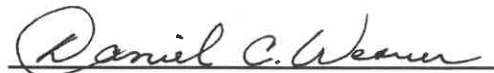
## DECISION

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, 2023.

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

Mailed on February 21, 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: FULLER SEAN P & FULLER MARGAUX G**

FULLER SEAN P & FULLER MARGAUX G  
1842 N 15TH CT  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 96158-392**

**PROPERTY LOCATION: 1842 N 15TH CT  
WASHOUGAL, WA 98671**

**PETITION: 127**

**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:

|                       | <b>ASSESSED VALUE</b> |                | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |                   |
|-----------------------|-----------------------|----------------|--|-------------------|
| Land                  | \$                    | 176,600        | \$   | 176,600           |
| Improvements          | \$                    | 535,097        | \$   | 473,400           |
| Personal property     |                       |                |  |                   |
| <b>ASSESSED VALUE</b> | <b>\$</b>             | <b>711,697</b> | <b>BOE VALUE</b>                             | <b>\$ 650,000</b> |

Date of hearing: February 6, 2024

Recording ID# FULLER

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:  
Sean Fuller

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,221 square feet, built in 1997 and is of good construction quality located on 0.27 acres.

The appellant referred to an inspection of the subject property at the time of its purchase in August 2022, showing multiple problems with the roof. The interior of the structure contains multiple stress fractures, and two showers are not usable due to cracks. The subject property is located on a sloped piece of land with a spring with poor drainage. One comparable sale was a neighboring property that sold for \$625,000 and of more recent construction. The subject property was purchased for \$650,000 in August 2022. The appellant's evidence included a bid by Lifestyles Deck and Fence to replace a deck for \$40,746 as of July 2023, a home inspection report performed by Jared Ball of Bear Home Inspection as of August 2022, and a comparative market analysis performed by Cathi Byrd of John L Scott Real Estate as of June 2023. The appellant submitted eight comparable sales [#96158-100 sold for \$615,900 in March 2023; #96158-403 sold for \$620,000 in November 2022; #134140-390 sold for \$625,000 in April 2023; #123003-044 sold for \$636,000 in December 2022; #130056-052 sold for \$675,000 in April 2023; #132792-070 sold for \$675,000 in June 2023; #131173-002 sold for \$679,000 in February 2023; and #130035-022 sold for \$695,000 in March 2023]. The appellant's evidence included

The appellant requested a value of \$600,000.

The Assessor's evidence included three sales and a cover letter recommending the assessed value be reduced to \$650,000. The appellant disagreed with the Assessor's findings.

The purchase price of \$650,000 was set as the revised assessed value and is supported by the purchase price and condition of the property. Evidence provided supports a value of \$650,000.



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## 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 \$650,000 as of January 1, 2023.

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

Mailed on February 21, 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: 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: 318**

**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:

|                      | <b>ASSESED VALUE</b> |                | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |                   |
|----------------------|----------------------|----------------|--|-------------------|
| Land                 | \$                   | 201,406        | \$   | 201,406           |
| Improvements         | \$                   | 466,588        | \$   | 466,588           |
| Personal property    |                      |                |  |                   |
| <b>ASSESED VALUE</b> | <b>\$</b>            | <b>667,994</b> | <b>BOE VALUE</b>                             | <b>\$ 667,994</b> |

Date of hearing: February 6, 2024

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  
Lisa Bodner  
John Marks

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 and a carport measuring 420 square feet.

The appellant stated she received a revised valuation after a 2022 appeal and believed that should be considered in the 2023 assessment. The appellant referred to their comparable sales that have an average value of \$548,674. The appellant submitted three comparable sales [#192135-000 sold for \$495,200 in March 2023; #233959-000 sold for \$625,000 in June 2023; and #223220-000 sold for \$639,000 in July 2023].

The appellant requested a value of \$590,000, which was updated to \$550,000 in additional evidence.

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

The appellant's comparable property sales were all in 2023 and were smaller in size. The Assessor's comparable property sales support the assessed value of \$667,994.

## 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 \$667,994 as of January 1, 2023.

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

Mailed on February 21, 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: DHINGRA MANISHA & SHIRODKAR BRIJESH**

DHINGRA MANISHA & SHIRODKAR BRIJESH  
8546 N JUNIPER ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 986050-041**

**PROPERTY LOCATION: 8546 N JUNIPER ST  
CAMAS, WA 98607**

**PETITION: 320**

**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:

|                       | <b>ASSESSED VALUE</b> |                | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |                   |
|-----------------------|-----------------------|----------------|--|-------------------|
| Land                  | \$                    | 219,375        | \$   | 219,375           |
| Improvements          | \$                    | 499,810        | \$   | 499,810           |
| Personal property     |                       |                |  |                   |
| <b>ASSESSED VALUE</b> | <b>\$</b>             | <b>719,185</b> | <b>BOE VALUE</b>                             | <b>\$ 719,185</b> |

Date of hearing: February 6, 2024

Recording ID# DHINGRA

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:  
Brijesh Shirodkar

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,570 square feet, built in 2020 and is of average plus construction quality located on 0.17 acres.

The appellant stated he believes the house would sell for 10% less than the assessment. The subject property has no backyard and little privacy. The structure has a very narrow staircase to the second floor. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$649,375.

The Assessor's evidence included three sales, aerial photos of the neighborhood, a land contour map, and a cover letter recommending no change to the assessed value.

The appellant provided no comparable property sales or other quantitative information to prove a value other than the assessed value of \$719,185.

## 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 \$719,185 as of January 1, 2023.

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

Mailed on February 21, 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:** KALMBACH FREDERICK & KALMBACH DINA

KALMBACH FREDERICK & KALMBACH DINA  
18814 SE ALICIA CIR  
VANCOUVER, WA 98683

**ACCOUNT NUMBER:** 177231-020

**PROPERTY LOCATION:** 18814 SE ALICIA CIR  
VANCOUVER, WA 98683

**PETITION:** 331

**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:

|                       | <b>ASSESSED VALUE</b> |                | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |                   |
|-----------------------|-----------------------|----------------|--|-------------------|
| Land                  | \$                    | 217,600        | \$   | 217,600           |
| Improvements          | \$                    | 467,486        | \$   | 467,486           |
| Personal property     |                       |                |  |                   |
| <b>ASSESSED VALUE</b> | <b>\$</b>             | <b>685,086</b> | <b>BOE VALUE</b>                             | <b>\$ 685,086</b> |

**Date of hearing:** February 6, 2024

**Recording ID#** KALMBACH

**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:  
Dina Kalmbach

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,338 square feet, built in 2005 and is of average plus construction quality located on 0.18 acres.

The appellant expressed concern that the Assessor's Office's comparable properties are located further away from the subject property. The appellant's submitted comparable sales are located near the subject property's neighborhood. The subject property is only one of two single story properties on their street. The appellant submitted three detailed comparable sales [#177227-008 sold for \$450,000 in September 2022; #176623-006 sold for \$469,000 in May 2023; and #172207-038 sold for \$450,000 in June 2023].

The appellant requested a value of \$624,999.

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

The appellant's comparable property sales were significantly smaller than the subject property and on a per square foot basis, supported the assessed value of \$685,086.

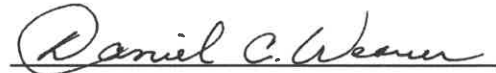
## DECISION

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 \$685,086 as of January 1, 2023.

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

Mailed on February 21, 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: LIGATICH KEITH & LINDBERG KATIE**

LIGATICH KEITH & LINDBERG KATIE  
6538 NE 239TH ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 227598-000**

**PROPERTY LOCATION: 6538 NE 239TH ST  
BATTLE GROUND, WA 98604**

**PETITION: 380**

**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:

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 429,921            | \$ 429,921                                   |
| Improvements          | \$ 362,987            | \$ 362,987                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 792,908</b>     | <b>BOE VALUE \$ 792,908</b>                  |

Date of hearing: February 6, 2024

Recording ID# LIGATICH

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 2,442 square feet, built in 1979 and is of fair plus construction quality located on 5.45 acres. The property includes a general purpose building measuring 1,440 square feet, a leanto measuring 672 square feet, a detached garage measuring 720 square feet, and a leanto measuring 360 square feet.

The appellant submitted three comparable sales [#265245-000 sold for \$370,000 in September 2022; #223432-000 sold for \$660,000 in January 2023; and #275028-000 sold for \$425,999 in March 2022]. The appellant's evidence included a property information packet including maps of the subject property, a property information center page, zoning information, and details of the geographic features of the subject property.

The appellant requested a value of \$221,783.

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

The comparable property sales were not relevant to the subject property and did not support a value other than the assessed value of \$792,908.

## 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 \$792,908 as of January 1, 2023.

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

Mailed on February 21, 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.

**\*\* 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: KRUSMARK LEE & KRUSMARK LINDA M**

KRUSMARK LEE & KRUSMARK LINDA M  
13220 NW 40TH AVE  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 118137-762

**PROPERTY LOCATION:** 13220 NW 40TH AVE  
VANCOUVER, WA 98685

**PETITION:** 267

**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:

|                       | <b>ASSESSED VALUE</b> | <b>BOARD OF EQUALIZATION<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 254,800            | \$ 254,800                                   |
| Improvements          | \$ 206,344            | \$ 206,344                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 461,144</b>     | <b>BOE VALUE \$ 461,144</b>                  |

Date of hearing: February 6, 2024

Recording ID# KRUSMARK

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 bi-level (split entry) residence with 1,706 square feet, built in 1984 and is of average construction quality located on 0.24 acres.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$437,848.

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

The appellant provided no quantitative information to prove a value other than the assessed value of \$461,144.

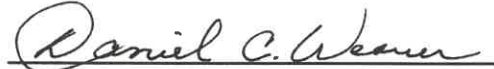
## DECISION

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 \$461,144 as of January 1, 2023.

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

Mailed on February 21, 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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