



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

**PROPERTY OWNER:** JCTSK LLC

JCTSK LLC  
7069 ELMSDALE DR  
SAN JOSE, CA 95120

**ACCOUNT NUMBER:** 116090-000

**PROPERTY LOCATION:** 21114 NE 22ND AVE  
RIDGEFIELD, WA 98642

**PETITION:** 778

**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 (BOE) VALUE</b>
Land	\$ 417,968	\$ 417,968
Improvements	\$ 403,366	\$ 352,032
<b>ASSESSED VALUE</b>	<b>\$ 821,334</b>	<b>BOE VALUE \$ 770,000</b>

Date of hearing: April 16, 2024

Recording ID# JCTSK

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 1.5-story residence with 2,384 square feet, built in 1920 and is of average construction quality located on 5 acres. This property includes a machshed (machine shed) measuring 732 square feet, a barn measuring 1,000 square feet, and a detached garage measuring 864 square feet.

The appellant's evidence included an appraisal performed by Steven Smith indicating a value of \$750,000 as of September 2023.

The appellant requested a value of \$749,436.

The Assessor's evidence included five sales and a cover letter recommending the assessed value be reduced to \$770,000.

The independent appraisal and the Assessor's comparable sales support the value of \$770,000 suggested by the Assessor.

## 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 \$770,000 as of January 1, 2023.

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

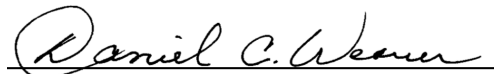
Mailed on June 17, 2024

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: TROTTER JAMIE L & TROTTER CHRIS L**

TROTTER JAMIE L & TROTTER CHRIS L  
3070 N DEBOEVER LN  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 130979-000**

**PROPERTY LOCATION: 3070 N DEBOEVER LN  
WASHOUGAL, WA 98671**

**PETITION: 779**

**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 (BOE) VALUE</b>
Land	\$ 901,193	\$ 901,193
Improvements	\$ 971,535	\$ 971,535
<b>ASSESSED VALUE</b>	<b>\$ 1,872,728</b>	<b>BOE VALUE \$ 1,872,728</b>

Date of hearing: April 16, 2024

Recording ID# TROTTER

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:  
Jamie Trotter  
Chris Trotter

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,482 square feet, built in 2021 and is of good plus construction quality located on 5.01 acres.

The appellant stated that not all of the subject property is buildable because two acres of the property are considered riparian habitat. Three acres are buildable and should be the only land that is considered in the value. They referred to the submitted appraisal that showed the value of the property according to the cost approach. The appellant's evidence included part of an appraisal performed by Matthew Fulmer of NW Valuation Group indicating a value of \$1,494,632 through the cost approach as of January 2023.

The appellant requested a value of \$1,504,589.

The independent appraisal was only partially included in the appeal and did not show the complete analysis of the market value of the property. The appellant did not provide sufficient evidence to prove a value other than the assessed value of \$1,872,728.

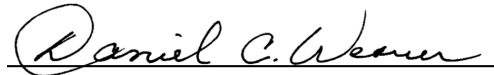
## DECISION

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 \$1,872,728 as of January 1, 2023.

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

Mailed on June 17, 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 DUSTIN E & MARTIN CHELSEY A**

MARTIN DUSTIN E & MARTIN CHELSEY A  
12900 NE EMERICK RD  
WOODLAND , WA 98674

**ACCOUNT NUMBER: 261509-000**

**PROPERTY LOCATION:** 12900 NE EMERICK RD  
WOODLAND , WA 98674

**PETITION: 780**

**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 (BOE) VALUE</b>
Land	\$ 314,366	\$ 314,366
Improvements	\$ 562,193	\$ 464,634
<b>ASSESSED VALUE</b>	<b>\$ 876,559</b>	<b>BOE VALUE \$ 779,000</b>

Date of hearing: April 16, 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:  
Chelsey Martin

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,309 square feet, built in 2022 and is of average plus construction quality located on 5.05 acres. This property includes a day unfinished basement measuring 1,294 square feet.

The appellant stated their assessment should match the appraisal that was performed when the house was purchased in 2023. The appellant's evidence included a construction appraisal performed by Nathan Shank of Pacific Crest Appraisals, LLC indicating a value of \$779,000 as of March 2022. The appraisal was updated and the value confirmed after completion in May 2023.

The appellant requested a value of \$779,000.

The independent appraisal performed for construction and confirmed at completion supports a value of \$779,000.

## 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 \$779,000 as of January 1, 2023.

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

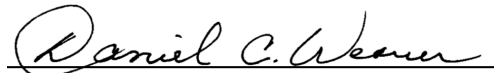
Mailed on June 17, 2024

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: BURRIS MARK & BURRIS YEKATERINA**

BURRIS MARK & BURRIS YEKATERINA  
8008 FLORIDA DR  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 37911-163**

**PROPERTY LOCATION: 8008 FLORIDA DR  
VANCOUVER, WA 98664**

**PETITION: 784**

**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 (BOE) VALUE</b>
Land	\$ 198,742	\$ 198,742
Improvements	\$ 536,399	\$ 536,399
<b>ASSESSED VALUE</b>	<b>\$ 735,141</b>	<b>BOE VALUE \$ 735,141</b>

Date of hearing: April 16, 2024

Recording ID# BURRIS

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:  
Mark Burris

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a Bi-level residence with 3,112 square feet, built in 1971 and is of average plus construction quality located on 0.32 acres.

The appellant does not consider the remodel as part of the value of the subject property. The sewer backed up into the downstairs bathroom, the pipes are rusty and galvanized, the roof, the garage, and the chimney leak, and the floors were improperly finished. There is also an open lawsuit considering the ownership of the land of the subject property. The appellant stated evidence which showed cost to cure was submitted to the Assessor's Office, but it was not received by the Board of Equalization. The appellant's evidence included photos presenting damage and a redfin profile page of the subject property.

The appellant requested a value of \$450,000.

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

The evidence provided by the appellant to the Board does not support a value other than the assessed of \$735,141.

## 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 \$735,141 as of January 1, 2023.

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

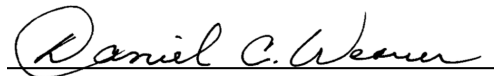
Mailed on June 17, 2024

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: STANLEY KAREN L TRUSTEE**

STANLEY KAREN L TRUSTEE  
3039 NW LACAMAS DR  
CAMAS, WA 98607

**ACCOUNT NUMBER: 110186-960**

**PROPERTY LOCATION: 3039 NW LACAMAS DR  
CAMAS, WA 98607**

**PETITION: 785**

**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 (BOE) VALUE</b>
Land	\$ 461,950	\$ 461,950
Improvements	\$ 1,843,895	\$ 1,438,050
<b>ASSESSED VALUE</b>	<b>\$ 2,305,845</b>	<b>BOE VALUE \$ 1,900,000</b>

Date of hearing: April 16, 2024

Recording ID# STANLEY

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:  
Karen Stanley

Assessor:  
Jason Arberry  
Karen Reisenauer

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

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 7,831 square feet, built in 2005 and is of very good plus construction quality located on 0.43 acres. This property includes a day unfinished basement measuring 959 square feet, a carport measuring 352 square feet, and a pool measuring 128 square feet.

The appellant stated that she submitted comparable sales but found it difficult to find comparable properties because of the structure's large square footage and the Accessory Dwelling Unit. The appellant referred to differing adjustments between the Assessor's Office and the appellant. The appellant strived to come to an agreement with the Assessor's Office. The appellant stated there is deferred maintenance in the home including overflowing gutters. The appellant's evidence included a bid by ERS Painting LLC to stain the tile roof of the property for \$24,932 as of June 2023, a bid by Perfect Pitch Roof to clean the roof for \$23,978 as of June 2023, a bid by Diversified Technologies NW to replace audio equipment for \$6,768, and a bid by LaCamas Gutters to replace gutters for \$29,295 as of June 2023. The appellant submitted five comparable sales [#92008-970 sold for \$1,600,000 in September 2022; #176150-032 sold for \$1,650,000 in August 2022; #110186-932 sold for \$1,150,000 in October 2022; #92232-558 sold for \$1,264,000 in April 2022; and #92232-734 sold for \$1,141,150 in May 2022].

The appellant requested a value of \$1,550,000, but it was adjusted to \$1,644,500 in additional evidence.

The Assessor's Office's representative stated that he believes all of the submitted evidence provided supports the Assessor's revised value. He pointed out that one real estate broker stated that the value of the subject property as of the assessment date is \$2 million and one other stated it was valued between \$1.5 million to \$2 million. He referred to the comparable sales that are located nearby on the golf course. The Assessor's Office referenced the history of this property's appeals including an open state appeal. The Assessor's evidence included nine sales and a cover letter recommending the assessed value be reduced to \$1,900,000. The Assessor's cover letter did indicate a different value in the structure, but their desired total remained \$1,900,000.

The Assessor has provided comparable sales and other corroborating evidence that supports their final adjusted value of \$1,900,000.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor's Office, 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 \$1,900,000 as of January 1, 2023.

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

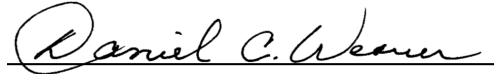
Mailed on June 17, 2024

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: HARRIS KEITH & HARRIS KATHLEEN**

HARRIS KEITH & HARRIS KATHLEEN  
12306 NE 42ND AVE  
VANCOUVER, WA 98686

**ACCOUNT NUMBER: 186333-000**

**PROPERTY LOCATION: 12306 NE 42ND AVE  
VANCOUVER, WA 98686**

**PETITION: 786**

**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 (BOE) VALUE</b>
Land	\$ 1,297,015	\$ 1,297,015
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 1,297,015</b>	<b>BOE VALUE \$ 1,297,015</b>

Date of hearing: April 16, 2024

Recording ID# HARRIS

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:  
Kathleen Harris  
Scott Harris

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,904 square feet, built in 1969 and is of average minus construction quality located on 4.49 acres. This property includes a general purpose building measuring 600 square feet and a leanto measuring 1,200 square feet.

The appellant referred to the three submitted comparable properties. She believes that the property is being assessed too high because of these comparable sales. The appellant believes the house is only being considered for its potential and not its actual use. The appellant submitted three comparable sales [#184751-000 sold for \$750,000 in August 2022; #97420-000 sold for \$600,000 in October 2022; and #189665-000 sold for \$675,000 in September 2022].

The appellant requested a value of \$525,000.

The property is being valued at its highest and best use which is indicated by the surrounding property being highly developed single-family housing.

## DECISION

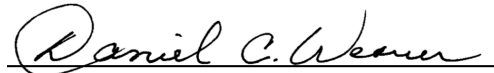
The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,297,015 as of January 1, 2023.

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

Mailed on June 17, 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:     HOFFMAN MATTHEW R & HOFFMAN  
  KIMBERLY R**

HOFFMAN MATTHEW R & HOFFMAN KIMBERLY R  
6017 NE 129TH ST  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:     198836-005**

**PROPERTY LOCATION: LOT 2 SP2-645 2.50A**

**PETITION:                             787**

**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 (BOE) VALUE</b>
Land	\$       891,250	\$       260,000
Improvements	\$                0	\$                0

**ASSESSED VALUE     \$       891,250     BOE VALUE     \$       260,000**

Date of hearing:                     April 16, 2024

Recording ID#                       HOFFMAN

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:  
Matthew Hoffman

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2.5-acre bare land parcel.

The appellant stated that when the adjacent Jesse Hollow subdivision was constructed the subject property was not connected to the new sewer line. The appellant referred to the previous year's Board of Equalization decision and comparable sales. The appellant referred to an offer to purchase the property for \$96,000. The appellant submitted three comparable sales [#236993-000 sold for \$250,000 in May 2022; #237033-000 sold for \$251,000 in May 2022; and #225208-000 sold for \$230,000 in March 2022].

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

The appellant's comparable sales, the fact that no sewer is available and the low purchase offer all support the requested value of \$260,000.

## 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 \$260,000 as of January 1, 2023.

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

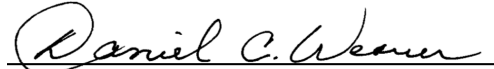
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The Board of Equalization

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: ECKERT KAREN E**

ECKERT KAREN E  
PO BOX 428  
LA CENTER, WA 98629

**ACCOUNT NUMBER: 266402-000**

**PROPERTY LOCATION: 34204 NE 79TH AVE  
LACENTER, WA 98629**

**PETITION: 788**

**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 (BOE) VALUE</b>
Land	\$ 50,968	\$ 50,968
Improvements	\$ 167,258	\$ 45,690
<b>ASSESSED VALUE</b>	<b>\$ 218,226</b>	<b>BOE VALUE \$ 96,658</b>

Date of hearing: April 16, 2024

Recording ID# ECKERT

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:  
Karen Eckert  
Sandy Laycock

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style mobile home residence with 2,523 square feet, built in 2006 and is of average construction quality located on 1 acre.

The appellant stated they did a legal lot determination in 2023, and it was determined this is not a legal lot but only a tax lot. The appellant referred to the depreciation of the manufactured home due to its condition. The subflooring of the property needs to be repaired. The appellant referred to an agreement of \$65,000 with the Assessor's Office in the 2022 assessment. With repairs and damage considered, the structure would need at least \$40,000 worth of repairs. To sell the subject property, the cost to move the mobile home would need to be considered. The appellant's evidence included a used manufactured home value report from J.D. Power indicating a value of \$80,884 as of January 2021.

The appellant requested a value of \$96,658.

The condition, estimate of value and the cost to move the mobile home all support the requested value of \$96,658.

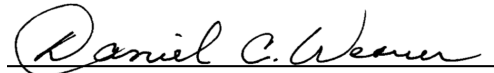
## DECISION

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 \$96,658 as of January 1, 2023.

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

Mailed on June 17, 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:** VON REUTER AARON

VON REUTER AARON  
2012 F ST  
VANCOUVER, WA 98663

**ACCOUNT NUMBER:** 43100-000

**PROPERTY LOCATION:** 2012 F ST  
VANCOUVER, WA 98663

**PETITION:** 790

**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 (BOE) VALUE</b>
Land	\$ 215,114	\$ 215,114
Improvements	\$ 298,362	\$ 244,886
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 513,476</b>	<b>BOE VALUE \$ 460,000</b>

Date of hearing: April 16, 2024

Recording ID# VON REUTER

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 1,356 square feet, built in 1924 and is of fair plus construction quality located on 0.1 acres. This property includes an unfinished basement measuring 408 square feet and a detached garage measuring 304 square feet.

The appellant submitted three comparable sales [#42420-000 sold for \$440,000 in February 2022; #42190-000 sold for \$470,000 in September 2021; and #41590-000 sold for \$425,000 in September 2022].

The appellant requested a value of \$460,000.

The appellant's comparable sales support the requested value of \$460,000.

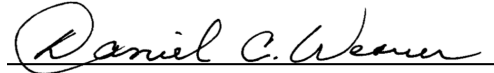
## DECISION

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 \$460,000 as of January 1, 2023.

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

Mailed on June 17, 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:** CARR MIKALAI

CARR MIKALAI  
312 SW 2ND CT  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 104636-000

**PROPERTY LOCATION:** 9508 NE 65TH ST  
VANCOUVER, WA 98662

**PETITION:** 816

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 221,184	\$ 99,999
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 221,184</b>	<b>BOE VALUE \$ 99,999</b>

Date of hearing: April 16, 2024

Recording ID#: CARR

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 mobile home residence with 980 square feet, built in 1979 and is of fair construction quality located on 0.71 acres.

The property was purchased for \$100,000 in June 2021.

The appellant requested a value of \$100,000.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$99,999.

The evidence provided supports a value of \$99,999.

## 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 \$99,999 as of January 1, 2022.

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

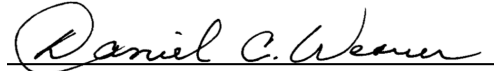
Mailed on June 17, 2024

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:** YUNG GLEN J & TO XUAN K

YUNG GLEN J & TO XUAN K  
2014 COLUMBIA ST  
VANCOUVER, WA 98660

**ACCOUNT NUMBER:** 54000-000

**PROPERTY LOCATION:** 2014 COLUMBIA ST  
VANCOUVER, WA 986660

**PETITION:** 277

**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 (BOE) VALUE</b>
Land	\$ 203,330	\$ 203,330
Improvements	\$ 924,881	\$ 924,881
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,128,211</b>	<b>BOE VALUE \$ 1,128,211</b>

Date of hearing: April 16, 2024

Recording ID#: YUNG

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 2-story residence with 3,560 square feet, built in 1925 and is of good construction quality located on 0.11 acres. This property includes a secondary living structure measuring 1,066 square feet.

The appellant requested a value of \$768,138.

Per WAC 458-14-146, stating that Board members shall disqualify themselves from hearing an appeal involving property owned in whole or in part by members or employees of the board or county legislative authority or any person related to a member or employee of the board or county legislative authority by blood or marriage, the Board of Equalization was required to recuse themselves and could not achieve a quorum at this hearing and the property value must be sustained. The taxpayer has the right to appeal the Board's action to the State Board of Tax Appeals.

## DECISION

Per WAC 458-14-146, the Board of Equalization could not achieve a quorum at this hearing, and the property value must be sustained. The taxpayer has right to appeal the Board's action to the State Board of Tax Appeals.

The certified value of the subject property is sustained at \$1,128,211 as of January 1, 2023.

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

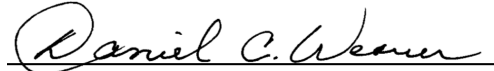
Mailed on June 17, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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