



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ZHANG YI & XU JIAYUN

ZHANG YI & XU JIAYUN
2341 NW DOUGLAS ST
CAMAS, WA 98607

ACCOUNT NUMBER: 90264-780

PROPERTY LOCATION: 2341 NW DOUGLAS ST
CAMAS, WA 98607

PETITION: 791

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	\$ 294,400	\$ 294,400
Improvements	\$ 1,186,064	\$ 1,186,064
ASSESSED VALUE	\$ 1,480,464	BOE VALUE \$ 1,480,464

Date of hearing: April 17, 2024

Recording ID# ZHANG

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 5,714 square feet, built in 1995 and is of very good plus construction quality located on 0.23 acres.

The property was purchased for \$1,830,000 in June 2022. The appellant's evidence included a bid by TerraFirma Foundation Systems for \$48,899 as of February 2024 and photos of water damage within the crawl space and walls.

The appellant requested a value of \$1,135,000.

The purchase price of \$1,830,000 less the identified costs to cure does not support a value less than the assessed value of \$1,480,464.

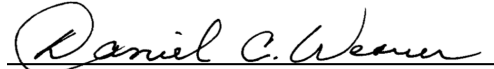
DECISION

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 \$1,480,464 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: H2 VIERS LLC

HINTON NIKOLE
14010 A 3RD CT STE 106
VANCOUVER, WA 98685

ACCOUNT NUMBER: 181682-000

PROPERTY LOCATION: #13 SEC 13 T3N R1EWM 44.87A

PETITION: 792

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	\$ 7,188,311	\$ 2,940,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 7,188,311	BOE VALUE \$ 2,940,000

Date of hearing: April 17, 2024

Recording ID# H2

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:
Nikki Duke
Mark Hinton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 44.87-acre bare land parcel.

The appellant stated that the parcel should be assessed at \$2,940,000 based off of a recent, thorough private appraisal. The appraisal considered comparable property values and the current stage of the development of this parcel. An additional piece of property was added to the subject property, but it incurred additional construction costs due to wet land and road development. The appellant's evidence included a property summary packet including an appraisal report from Cassinelli Valuation indicating a value of \$2,825,000 as of January 2022, an updated appraisal report from Cassinelli Valuation indicating a value of \$2,940,000 as of January 1, 2023, a property information center page, and a report from Fidelity National Title.

The appellant requested a value of \$2,900,000 which was updated to \$2,940,000 at the hearing.

The independent appraisal provided a complete and thorough analysis of the property and the related conditions and supports the requested value of \$2,940,000.

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 \$2,940,000 as of January 1, 2023.

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

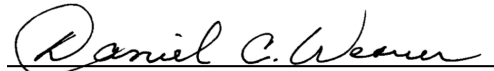
Mailed on June 17, 2024

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: GRANITE SEVEN LLC

HINTON NIKOLE
14010 A 3RD CT STE 106
VANCOUVER, WA 98685

ACCOUNT NUMBER: 130545-000

PROPERTY LOCATION: #10 SEC 6 T1NR4EWM 56.35A

PETITION: 793

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	\$ 10,792,132	\$ 5,115,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 10,792,132	BOE VALUE \$ 5,115,000

Date of hearing: April 17, 2024

Recording ID# GRANITE SEVEN

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:
Nikki Duke
Mark Hinton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 56.35-acre bare land parcel.

The appellant stated the property has been appraised in detail for multiple years by a private appraiser, including an appraisal in 2023, which they believe is the fair and reasonable value. The property is located in the City of Washougal. The appellant's evidence included a property summary packet including an appraisal report from Cassinelli Valuation indicating a value of \$5,285,000 as of January 2023 for property IDs 130541000 and 130545000, a development agreement between Granite Three LLC and the City of Washougal from December 2016, and two Geotechnical Review of Engineering Grading Plans from Columbia West Engineering as of June 2020 and September 2016.

The appellant requested a value of \$5,115,000 for this property and \$170,000 for the related parcel which equates to the total appraised value of \$5,285,000.

The independent appraisal and analysis support the requested value of \$5,115,000.

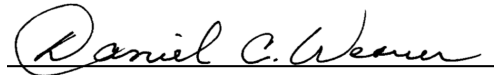
DECISION

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 \$5,115,000 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: GRANITE SEVEN LLC

HINTON NIKOLE
14010 A 3RD CT STE 106
VANCOUVER, WA 98685

ACCOUNT NUMBER: 130541-000

PROPERTY LOCATION: #6 SEC 6 T1NR4EWM 1.94A

PETITION: 794

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	\$ 356,091	\$ 170,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 356,091	BOE VALUE \$ 170,000

Date of hearing: April 17, 2024

Recording ID# GRANITE SEVEN

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:
Nikki Duke
Mark Hinton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.94-acre bare land parcel.

The appellant stated the property has been appraised in detail for multiple years by a private appraiser, including an appraisal in 2023, which they believe is the fair and reasonable value. The property is located in the City of Washougal. The appellant's evidence included a property summary packet including an appraisal report from Cassinelli Valuation indicating a value of \$5,285,000 as of January 2023 for property IDs 130541000 and 130545000, a development agreement between Granite Three LLC and the City of Washougal from December 2016, and two Geotechnical Review of Engineering Grading Plans from Columbia West Engineering as of June 2020 and September 2016.

The appellant requested a value of \$170,000 for this property and \$5,115,000 for the related property which equates to the total appraised value of \$5,285,000.

The independent appraisal and analysis support the requested value of \$170,000.

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 \$170,000 as of January 1, 2023.

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

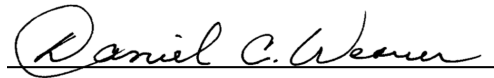
Mailed on June 17, 2024

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: SCOTTON 4 LLC

HINTON NIKOLE
14010 A 3RD CT STE 106
VANCOUVER, WA 98685

ACCOUNT NUMBER: 91103-173

PROPERTY LOCATION: #177,178 SEC 3 T3N R2EWM 5.47A

PETITION: 795

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	\$ 727,685	\$ 137,750
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 727,685	BOE VALUE \$ 137,750

Date of hearing: April 17, 2024

Recording ID# SCOTTON

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:
Nikki Duke
Mark Hinton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.47-acre bare land parcel.

The appellant stated this subject property is a remainder parcel from a nearby retail parcel. This parcel is entirely wet. The development of a wetland on this property failed due to poor soil. The appellant has worked with the Department of Ecology and the Corps of Engineers to form a plan for this property, and the conclusion is this site is not buildable and nothing can be done with it. They consider the property to be valued between \$10,000 to \$25,000 an acre contingent on future development. The appellant's evidence included a wetland mitigation plan from Cascadia Ecological Services and an alternative site analysis for retail development by Johnson Economics as of 2015.

The appellant requested a value of \$27,350, which was adjusted to \$137,750 in additional evidence.

The analysis of the property indicates it is not developable and will likely be donated as unusable property and valued at \$25,000 per acre or \$137,750 in total.

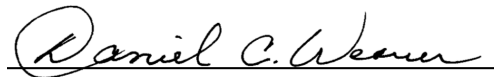
DECISION

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 \$137,750 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: NW DRAKE LLC

COMBS LON
1605 NW DRAKE ST
CAMAS, WA 98607

ACCOUNT NUMBER: 85148-000

PROPERTY LOCATION: 1605 NW DRAKE ST
CAMAS, WA 98607

PETITION: 797

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	\$ 186,993	\$ 126,970
Improvements	\$ 541,641	\$ 541,641
ASSESSED VALUE	\$ 728,634	BOE VALUE \$ 668,611

Date of hearing: April 17, 2024

Recording ID# NW DRAKE

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 duplex residence with 4,535 square feet, built in 2022 and is of average construction quality located on 0.19 acres.

The appellant's evidence included photographs of the property and information about the reduction of the lot size due to city requirements.

The appellant requested a value of \$524,970.

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

The appellant's evidence supports a reduction of the land value to \$126,970, but no real evidence was provided to support a reduction in the structure value. A value of \$668,611 is supported.

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 \$668,611 as of January 1, 2023.

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

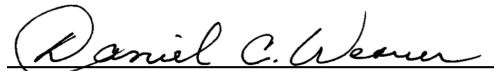
Mailed on June 17, 2024

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: CAMVEST GM LLC

COMBS LON
1541 NW DRAKE ST
CAMAS, WA 98607

ACCOUNT NUMBER: 986043-773

PROPERTY LOCATION: #44 SEC 17 T2N R3EWM 7.61A

PETITION: 798

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	\$ 1,448,884	\$ 395,720
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,448,884	BOE VALUE \$ 395,720

Date of hearing: April 17, 2024

Recording ID# CAMVEST

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:
Lon Combs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 7.61-acre bare land parcel.

The appellant initially purchased this property in 2005. The cost to bring utilities and road access to the property is \$5.35 million. The cost per lot would be \$357,000 for development. The subject property can only be sold as a single lot, and the City of Camas will not allow septic or sewer to be added to the property. The appellant had hoped to join with another development for utilities, but that is now impossible. The appellant provided bare land comparable properties. The appellant's evidence included a bid by Legacy 6 to develop the land into a development for \$5,355,737 as of August 2023.

The appellant requested a value of \$395,720.

The costs to develop the property is shown to be uneconomical and the comparable land sales support the requested value of \$395,720.

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 \$395,720 as of January 1, 2023.

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

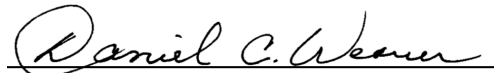
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The Board of Equalization

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: HASEMI FARROKH HOSSEINI

HASEMI FARROKH HOSSEINI
5914 OKLAHOMA DR
VANCOUVER, WA 98661

ACCOUNT NUMBER: 37912-436

**PROPERTY LOCATION: 5914 OKLAHOMA DR
VANCOUVER, WA 98661**

PETITION: 799

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	\$ 183,750	\$ 183,750
Improvements	\$ 274,668	\$ 274,668
ASSESSED VALUE	\$ 458,418	BOE VALUE \$ 458,418

Date of hearing: April 17, 2024

Recording ID# HASEMI

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 1,494 square feet, built in 1965 and is of average construction quality located on 0.21 acres.

The appellant's evidence included a bid by Giron Roofing to perform roofwork for \$18,261 as of August 2023, a bid by Global Pro Painting for \$3,580 as of July 2023, a bid by Ed's Economy Roofing to repair the chimney for \$596 as of September 2020, and a bid by PDX Renovations to update the bathrooms, kitchens, and refinish the hardwood floors for \$33,000 as of July 2021.

The appellant requested a value of \$315,000.

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

The Assessor's comparable sales support the assessed value and are indicative of the condition of a property of comparable age.

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 \$458,418 as of January 1, 2023.

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

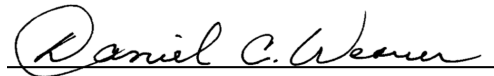
Mailed on June 17, 2024

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: FULLER TODD A & UNREIN PATTI

FULLER TODD A & UNREIN PATTI
21317 NE 249TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 120420-005

PROPERTY LOCATION: 21317 NE 249TH AVE
BATTLE GROUND, WA 98604

PETITION: 800

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	\$ 297,037	\$ 297,037
Improvements	\$ 506,600	\$ 506,600
ASSESSED VALUE	\$ 803,637	BOE VALUE \$ 803,637

Date of hearing: April 17, 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:
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 3,166 square feet, built in 1978 and is of average minus construction quality located on 2.49 acres. This property includes a general purpose building measuring 1,440 square feet and a leanto measuring 480 square feet.

The appellant submitted four comparable sales [#119453-004 sold for \$600,000 in March 2022; #120410-000 sold for \$724,500 in December 2022; #232933-005 sold for \$778,000 in June 2022; and #202161-005 sold for \$815,000 in February 2022].

The appellant requested a value of \$712,965.

The appellant did not compare the comparable sales to the subject property to prove a value other than the assessed value of \$803,637.

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 \$803,637 as of January 1, 2023.

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

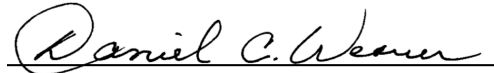
Mailed on June 17, 2024

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: SIX POINTE PROPERTIES LLC

WIANT MICHAEL
PO BOX 1567
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 179380-000

PROPERTY LOCATION: 20004 NE 10TH AVE
RIDGEFIELD, WA 98642

PETITION: 801

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	\$ 4,230,900	\$ 2,998,250
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 4,230,900	BOE VALUE \$ 2,998,250

Date of hearing: April 17, 2024

Recording ID#: SIX POINTE

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:
Mike Wiant

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 39.32-acre bare land parcel.

The appellant referred to the submitted comparable sales from 2022 and a map showing the proximity of those comparable properties. The three properties have similar zoning and lot sizes. The subject property had a lot line adjustment to make it 39.32 acres, so the appellant adjusted the sales price to reflect that value. The subject property is currently up for sale as a commercial property, but there is no current interest, and it is not connected to the sewer. The structure is currently in use as an office space and is zoned as a business park so cannot be used or sold as a residential property. The appellant submitted two comparable sales [#179152-000 sold for \$1,700,000 (\$66,536 per acre) in August 2022; and #179153-000 sold for \$1,450,000 (\$86,053 per acre) in March 2023].

The appellant requested a value of \$2,998,250 (\$76,252 per acre).

The appellant's comparable sales were sold before and after the assessment date and bracket the subject property in price per acre. The value of \$2,998,250 is supported by the comparable sales.

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 \$2,998,250 as of January 1, 2023.

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

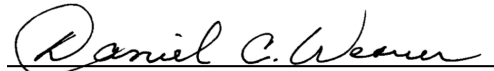
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