



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

**PROPERTY OWNER: TANNE JASON & TANNE SAYO TRUSTEES**

TANNE JASON & TANNE SAYO TRUSTEES  
15512 SE 40TH CIR  
VANCOUVER, WA 98683

**ACCOUNT NUMBER: 92009-820**

**PROPERTY LOCATION: 15512 SE 40TH CIR  
VANCOUVER, WA 98683**

**PETITION: 308**

**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	\$ 228,000	\$ 228,000
Improvements	\$ 734,553	\$ 521,520
<b>ASSESSED VALUE</b>	<b>\$ 962,553</b>	<b>BOE VALUE \$ 749,520</b>

Date of hearing: August 8, 2024

Recording ID# TANNE

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:  
Jason Tanne

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 4,533 square feet, built in 1998 and is of good construction quality located on 0.23 acres.

The appellant referred to his three comparable properties that all have a lower price per square foot compared to the subject property. He presented two recent sales which were sold in 2024 for approximately \$246 per square foot. Work was completed on the door, windows, stucco, and deck between 2022 and 2023 on the subject property costing \$121,000. Leaks continue in the house, faulty work was performed by contractors causing additional damage, and stucco siding needs to still be finished on three sides of the home. The appellant estimates that \$450,000 worth of work may still need to be completed. The appellant is currently in disputes with the insurance companies to settle for the cost of the poor work that caused damages. The appellant's evidence included a bid by Lowe's to replace a sink for \$6,028.84 as of January 2024, an invoice by CHH Plastering Company to perform stucco repair work for \$2,934.27 as of January 2023, an invoice by The Home Depot for a fiberglass door replacement for \$6,762.68 as of February 2023, a bid by Lake Side Construction & Remodeling to perform construction and remodeling work throughout the subject property for \$274,362.26 as of August 2023, a bid by Caldwell Roof Restoration to provide roofwork for \$25,500 as of September 2023, a bid from PMJ Plastering & Stucco to resurface two sides and back elevation of the property for \$107,166.48 as of February 2023, and a bid by Rock Solid Waterproofing to install waterproof coating of the deck surface for \$9,239.50 as of September 2023. The appellant submitted three comparable sales [#122156-010 sold for \$670,000 in March 2021; #122136-000 sold for \$600,000 in December 2020; and #126694-014 sold for \$775,000 in January 2023].

The appellant requested a value of \$749,520.

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

The appellant's evidence provided support for over \$400,000 of items, which included some remodeling, to be done to the subject property. The appellant requested a value of \$749,520 which was derived by only reducing the value for items needing repair or replacement.

# 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 \$749,520 as of January 1, 2023.

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

Mailed on August 26, 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: MORAN MICHAEL J**

MORAN MICHAEL J  
2316 NE 80TH ST  
VANCOUVER, WA 98665

**ACCOUNT NUMBER: 145094-012**

**PROPERTY LOCATION: 2316 NE 80TH ST  
VANCOUVER, WA 98665**

**PETITION: 373**

**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	\$ 169,750	\$ 169,750
Improvements	\$ 160,291	\$ 125,250
<b>ASSESSED VALUE</b>	<b>\$ 330,041</b>	<b>BOE VALUE \$ 295,000</b>

Date of hearing: August 8, 2024

Recording ID# MORAN

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:  
Michael Moran

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 1,460 square feet, built in 2002 and is of fair plus construction quality located on 0.06 acres.

The subject property is 20 years old and is of poor construction causing it to need many repairs. The appellant estimates the repairs would cost approximately \$100,000, while the Assessor's Office currently considers a value of \$40,000 for cost to cure. The subject property has a poor location because it is surrounded by apartments providing no privacy and suffers from amplified noise. In contrast to the Assessor's statement, the appellant stated that the senior exemption program no longer applies to the subject property. The appellant's evidence included a bid by TerraFirm Foundation Systems to perform work on the foundation and crawlspace for \$19,468.36 as of July 2024, a bid by Smart Choice Heating & Cooling to install a Heat Pump system for \$23,220.56 as of June 2024, a bid by Performance Building Products to replace a garage door for \$4,475.63 as of April 2023, and a bid by Cherry Roofing to replace the roofing for \$12,634.22 as of June 2023. The appellant's evidence also included a cost analysis for house work from Home Depot and photos of the subject property. The appellant submitted three comparable sales [#108780-064 sold for \$295,000 in December 2022; #105529-746 sold for \$261,500 in November 2022; and #108800-008 sold for \$297,000 in November 2022].

The appellant requested a value of \$262,000.

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

The appellant's comparable sales tempered by the needs for improvements support a value of \$295,000.

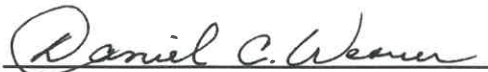
## DECISION

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 \$295,000 as of January 1, 2023.

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

Mailed on August 26, 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: HOSMER LISA D**

HOSMER LISA D  
14606 NE 159TH ST  
BRUSH PRAIRIE, WA 98606-7402

**ACCOUNT NUMBER: 195125-000**

**PROPERTY LOCATION: 14606 NE 159TH ST  
BRUSH PRAIRIE, WA 98606-7402**

**PETITION: 161**

**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	\$	304,248	\$	304,248
Improvements	\$	781,072	\$	781,072
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>1,085,320</b>	<b>BOE VALUE</b>	<b>\$ 1,085,320</b>

Date of hearing: August 8, 2024

Recording ID# HOSMER

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:  
Lisa Hosmer

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,882 square feet, built in 2002 and is of very good construction quality located on 5 acres.

The appellant stated this house was purchased as a distressed repossessed property in 2015. The house needed extensive renovation and continues to need additional work. The appellant does not believe a buyer would pay more than \$850,000, and the subject property does not have the curb appeal to attract the assessed value. No comparable sales or cost to cure needed repairs was provided for Board consideration.

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

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

The appellant provided no quantitative information to review, and the Assessor's comparable property sales support the assessed value of \$1,085,320.

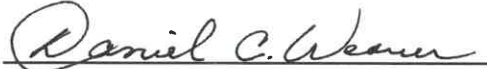
## DECISION

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 \$1,085,320 as of January 1, 2023.

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

Mailed on August 26, 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: HAVERKAMPF LORRAINE & HAVERKAMPF DAVID**

HAVERKAMPF LORRAINE & HAVERKAMPF DAVID  
6742 NE 239TH ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 227625-000**

**PROPERTY LOCATION: 6742 NE 239TH ST  
BATTLE GROUND, WA 98604**

**PETITION: 682**

**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	\$	540,478	\$	540,478
Improvements	\$	349,923	\$	349,923
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>890,401</b>	<b>BOE VALUE</b>	<b>\$ 890,401</b>

Date of hearing: August 8, 2024

Recording ID# HAVERKAMPF

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 1,873 square feet, built in 1987 and is of average plus construction quality located on 9.41 acres. This property includes a general purpose building measuring 1,980 square feet.

The appellant submitted three comparable sales [#193038-000 sold for \$660,000 in December 2022; #223432-000 sold for \$660,000 in January 2023; and #275028-000 sold for \$425,999 in March 2022].

The appellant requested a value of \$699,923.

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

The Assessor's comparable property sales support the assessed value and the appellant's property sales did not overcome the Assessor's assessed value of \$890,401.

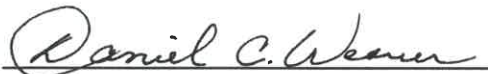
## DECISION

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 \$890,401 as of January 1, 2023.

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

Mailed on August 26, 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: CAPE RYAN**

CAPE RYAN  
208 NE 136TH ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER: 117896-752**

**PROPERTY LOCATION: 208 NE 136TH ST  
VANCOUVER, WA 98685**

**PETITION: 370**

**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	\$ 218,500	\$ 218,500
Improvements	\$ 320,579	\$ 320,579
<b>ASSESSED VALUE</b>	<b>\$ 539,079</b>	<b>BOE VALUE \$ 539,079</b>

Date of hearing: August 8, 2024

Recording ID# CAPE

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:  
Ryan Cape

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 1,975 square feet, built in 1996 and is of average construction quality located on 0.18 acres.

The appellant stated the siding is defective and rotting. He submitted a defective siding report to Clark County but has not heard a response. The house needs work to be in marketable condition. The appellant referred to moisture problems that affect the subject property. Homes in the subject property's neighborhood are not currently selling.

The appellant requested a value of \$410,000.

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

The appellant provided no evidence for Board consideration to overcome the assessed value of \$539,079.

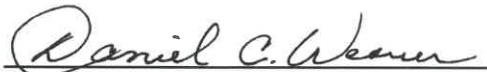
## DECISION

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 \$539,079 as of January 1, 2023.

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

Mailed on August 26, 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: JIM PATTISON DEVELOPMENT INC**

ALTUS GROUP  
C/O MATTHEW MEGARITY  
PO BOX 92129  
SOUTHLAKE, TX 76092

**ACCOUNT NUMBER: 114779-000**

**PROPERTY LOCATION: 13215 SE MILL PLAIN BLVD B  
VANCOUVER, WA 98684**

**PETITION: 446**

**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	\$ 3,642,062	\$ 3,642,062
Improvements	\$ 3,274,538	\$ 1,857,938
<b>ASSESSED VALUE</b>	<b>\$ 6,916,600</b>	<b>BOE VALUE \$ 5,500,000</b>

Date of hearing: August 8, 2024

Recording ID# JIM PATTINSON

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 Megarity

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a grocery store within a shopping center with 57,100 square feet, built in 1989 located on 4.59 acres. The property is a retail building that operates as a Chuck's Produce.

The appellant's representative stated the property was purchased in March 2022 for \$5,500,000. They believe the value would have decreased from that sale price with market conditions. The cost approach with the land value and depreciation for age valued the property at \$5,320,000.

The appellant requested a value of \$5,842,062 on the appeal form, which was updated to \$5,500,000 at the hearing.

The purchase price in March of 2022 supports a value of \$5,500,000.

## 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 \$5,500,000 as of January 1, 2023.

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

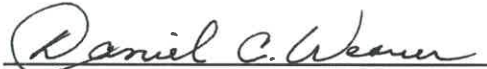
Mailed on August 26, 2024

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:** NHI-REIT OF NEXT HOUSE LLC

ALTUS GROUP C/O MATTHEW MEGARITY  
PO BOX 92129  
SOUTHLAKE, TX 76092

**ACCOUNT NUMBER:** 114512-000

**PROPERTY LOCATION:** 1303 SE MCGILLIVRAY BLVD  
VANCOUVER, WA 98683

**PETITION:** 450

**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	\$ 1,326,859	\$ 1,326,859
Improvements	\$ 15,805,037	\$ 13,663,141
<b>ASSESSED VALUE</b>	<b>\$ 17,131,896</b>	<b>BOE VALUE \$ 14,990,000</b>

Date of hearing: August 8, 2024

Recording ID# NHI

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 Megarity

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a senior living facility with 105,804 square feet, built in 1997 and is located on 3.44 acres.

The appellant's representative stated this property is a senior living facility with no major changes in the property from previous years. The representative stated the cost approach is the best way to value this property because the income and sales approaches value the business, which could include health care costs and other factors unrelated to the real estate value. The representative referred to a document that states the WA State Board of Tax appeals agreed that the cost approach is the best process for valuing senior living facilities. With a 14% depreciation and the added land value, the subject property is valued at \$14,990,000 by the cost approach. This would value the property at approximately \$134 per square foot. Since the subject property was constructed in 1997 and only has three floors, the representative considers the subject property a senior citizen multi-residence and not a Home for the Elderly referenced in the Assessor's materials. The appellant's evidence included a well reasoned and explained cost approach valuing the property at \$14,990,000.

The appellant requested a value of \$14,000,000.

The Assessor's evidence included five comparable sales, photos of the subject property and comparable properties, a 2023 cost analysis, and a cover letter recommending no change to the assessed value.

The appellant provided a well-reasoned analysis of the property and the development of the cost approach to valuing the property at \$14,990,000.

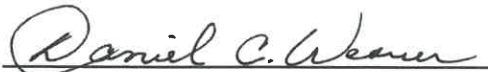
## DECISION

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 \$14,990,000 as of January 1, 2023.

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

Mailed on August 26, 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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