



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAZUL DOROTHY

GRAZUL DOROTHY
1328 NW ASTOR ST
CAMAS, WA 98607

ACCOUNT NUMBER: 127741-000

**PROPERTY LOCATION: 1328 NW ASTOR ST
CAMAS, WA 98607**

PETITION: 850

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	\$ 660,653	\$ 208,900
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 660,653	BOE VALUE \$ 208,900

Date of hearing: August 20, 2024

Recording ID# GRAZUL

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:
Dorothy Grazul

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,380 square feet, built in 1978 and is of good construction quality located on 1.12 acres.

The appellant stated that her comparable sale is very similar to the subject property. The Assessor's comparable properties are ready to develop immediately, while the appellant's comparable sale is a residential property that would also need work and have a cost to be developed. Property ID 127741-000 has a cliff, reducing the usable land. Property ID 127724-000 is very similar to the comparable sale because it is sloped and would need a geotechnical study before development. Property ID 92372-000 cannot be sold without being subdivided. It has no access road, contains a septic tank, and it has a drain field, so could not be sold independently to be developed. The appellant stated this property has no value without the connected parcels. She does not consider any of these parcels to be prime developable land. The appellant's evidence included an excise tax affidavit that shows the sales price for comparable parcels 084128-000 and 0841156-000 for a combined \$1,425,000 for 7.64 acres or \$186,518 per acre.

The appellant originally requested a value of \$151,623

The appellant's compatible sale of two properties with similar characteristics as the subject property supports a value of \$208,900.

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 \$208,900 as of January 1, 2023.

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

Mailed on September 4, 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: GRAZUL DOROTHY

GRAZUL DOROTHY
1328 NW ASTOR ST
CAMAS, WA 98607

ACCOUNT NUMBER: 127724-000

**PROPERTY LOCATION: 1342 NW ASTOR ST
CAMAS, WA 98607**

PETITION: 851

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	\$ 915,010	\$ 768,454
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 915,010	BOE VALUE \$ 768,454

Date of hearing: August 20, 2024

Recording ID# GRAZUL

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:
Dorothy Grazul

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,172 square feet, built in 1921 and is of fair construction quality located on 4.12 acres. This property includes a detached garage measuring 360 square feet.

The appellant stated that her comparable sale is very similar to the subject property. The Assessor's comparable properties are ready to develop immediately, while the appellant's comparable sale is a residential property that would also need work and have a cost to be developed. Property ID 127741-000 has a cliff, reducing the usable land. Property ID 127724-000 is very similar to the comparable sale because it is sloped and would need a geotechnical study before development. Property ID 92372-000 cannot be sold without being subdivided. It has no access road, contains a septic tank, and it has a drain field, so could not be sold independently to be developed. The appellant stated this property has no value without the connected parcels. She does not consider any of these parcels to be prime developable land. The appellant's evidence included an excise tax affidavit that shows the sales price for comparable parcels 084128-000 and 0841156-000 for a combined \$1,425,000 for 7.64 acres or \$186,518 per acre.

The appellant originally requested a value of \$371,000.

The appellant's compatible sale of two properties with similar characteristics as the subject property supports a value of \$768,454.

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 \$768,454 as of January 1, 2023.

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

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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: GRAZUL DOROTHY

GRAZUL DOROTHY
1328 NW ASTOR ST
CAMAS, WA 98607

ACCOUNT NUMBER: 92372-000

PROPERTY LOCATION: FOREST HOME ADDN #3 LOTS 16 & 17 .51A

PETITION: 852

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	\$ 108,065	\$ 95,124
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 108,065	BOE VALUE \$ 95,124

Date of hearing: August 20, 2024

Recording ID# GRAZUL

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:
Dorothy Grazul

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bare land parcel located on 0.51 acres.

The appellant stated that her comparable sale is very similar to the subject property. The Assessor's comparable properties are ready to develop immediately, while the appellant's comparable sale is a residential property that would also need work and have a cost to be developed. Property ID 127741-000 has a cliff, reducing the usable land. Property ID 127724-000 is very similar to the comparable sale because it is sloped and would need a geotechnical study before development. Property ID 92372-000 cannot be sold without being subdivided. It has no access road, contains a septic tank, and it has a drain field, so could not be sold independently to be developed. The appellant stated this property has no value without the connected parcels. She does not consider any of these parcels to be prime developable land. The appellant's evidence included an excise tax affidavit that shows the sales price for comparable parcels 084128-000 and 0841156-000 for a combined \$1,425,000 for 7.64 acres or \$186,518 per acre.

The appellant originally requested a value of \$20,000.

The appellant's compatible sale of two properties with similar characteristics as the subject property supports a value of \$91,124.

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 \$95,124 as of January 1, 2023.

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

Mailed on September 4, 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: SWIFT KENNETH A & SWIFT LINDA E (C/B)

SWIFT KENNETH A & SWIFT LINDA E (C/B)
10013 NE HAZEL DELL AVE BOX #333
VANCOUVER, WA 98685

ACCOUNT NUMBER: 198941-000

**PROPERTY LOCATION: 6219 NE 139TH ST
VANCOUVER, WA 98686**

PETITION: 857

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	\$ 1,227,240	\$ 503,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,227,240	BOE VALUE \$ 503,000

Date of hearing: August 20, 2024

Recording ID# SWIFT

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:
Linda Swift
Lauren Swift
Chloe Swift (Spectator)

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 1,440 square feet, built in 1971 and is of fair construction quality located on 3.96 acres.

The appellant referred to her submitted evidence including the feasibility report and the Washington State Board of Tax Appeals stipulation. The land of the subject property could create a maximum of 14 lots due to its narrow nature since the property is considered a flag lot. To develop this land into 14 "shovel-ready" parcels," it would cost \$2.28 million with a profit margin of \$407,028. Local developers offered to pay \$500,000 for the property. The appellant stated that only 1.928 acres can be considered developable. The appellant's evidence included a development feasibility and financial analysis report prepared by Jolma Design, LLC, dated July 20, 2024, indicating a development-ready value of \$407,028. The study by Jolma Design stated their opinion of value as \$500,000. The appellant's evidence also included a stipulation with the Clark County Assessor at the Washington State Board of Tax appeals dated May 20, 2024 valuing the subject property at \$830,000.

The appellant requested a value of \$431,267 in their petition, but updated their opinion of value to \$503,000 in their additional evidence.

The appellant's information supports the revised requested value of \$503,000.

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 \$503,000 as of January 1, 2023.

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

Mailed on September 4, 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: SNOEY ROGER B & SNOEY BARBARA J TRUSTEES

SNOEY ROGER B & SNOEY BARBARA J TRUSTEES
3711 NW 110TH CIR
VANCOUVER, WA 98685

ACCOUNT NUMBER: 188315-000

PROPERTY LOCATION: #123 CHRISTIAN POWLEY DLC 5A

PETITION: 979

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	\$ 1,018,003	\$ 433,783
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,018,003	BOE VALUE \$ 433,783

Date of hearing: August 20, 2024

Recording ID# SNOEY

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:
Roger Snoey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre bare-land parcel.

The appellant stated that the subject property is being assessed as prime developable land. The three comparable properties are level land and are considered 100% developable land, while the subject property is sloped and only consists of two acres of developable property. Based on these comparable sales, the appellant considers the value of the actual developable land of the subject property to be \$329,463. The appellant's evidence included geographical maps showing the total developable land on the subject property. The appellant submitted three comparable sales [#198857-000 sold for \$1,200,000 in June 2022; #181701-000 sold for \$1,966,667 in October 2022; and #181450-000 sold for \$2,550,000 in September 2022]

The appellant requested a value of \$329,463.

The appellant's comparable property sales combined with a minimal value for the undevelopable land support a value comparable to the prior year value of \$433,783.

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 \$433,783 as of January 1, 2023.

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

Mailed on September 4, 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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