



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAKINSON ALLISON & MAKINSON RYAN

MAKINSON ALLISON & MAKINSON RYAN
3518 NW MCMASTER DR
CAMAS, WA 98607

ACCOUNT NUMBER: 986043-894

**PROPERTY LOCATION: 3518 NW MCMASTER DR
CAMAS, WA 98607**

PETITION: 854

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	\$ 569,500	\$ 569,500
Improvements	\$ 1,433,007	\$ 1,233,007
ASSESSED VALUE	\$ 2,002,507	BOE VALUE \$ 1,802,507

Date of hearing: August 21, 2024

Recording ID# MAKINSON

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 Makinson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,936 square feet, built in 2021 and is of excellent construction quality located on 0.34 acres. The property includes an attached outdoor living area measuring 492 square feet and a pool measuring 703 square feet.

The appellant stated there is a commercial property abutting the subject property. The appellant is in active litigation with the owner of that commercial property over noise created by many HVAC systems located adjacent to the appellant's property line. The appellant conducted a noise study to show the negative impact with noise pollution levels regularly above Vancouver's limits. There is also light pollution from this neighboring property's stadium style lighting. The appellant stated it was difficult to find comparable properties that suffered from the same noise and light pollution from a commercial building. The Assessor's comparable sales do not have the same influence from the commercial property, and so do not receive the same negative impact from the commercial property. The appellant's evidence included a cover letter detailing detriments to their property and photos demonstrating the light pollution and other influences from the adjacent office building.

The appellant requested a value of \$1,802,507.

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

The appellant's discussion of the issues of noise and light are real issues that affect value on similar properties. The appellant quoted other studies that document evidence of value reductions in such circumstances. Absent actual studies on the subject property, a 10% reduction is reasonable based on the facts and other studies and supports the requested value of \$1,802,567. Actual study results and other documented evidence should be provided for future consideration.

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 \$1,802,567 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: ALLEN STEVEN D & MANGUM HOLLY R

ALLEN STEVEN D & MANGUM HOLLY R
555 N AMBOY AVE UNIT 572
YACOLT, WA 98675

ACCOUNT NUMBER: 229865-000

**PROPERTY LOCATION: 32101 NE CC LANDON RD
YACOLT, WA 98675**

PETITION: 988

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	\$ 520,602	\$ 520,602
Improvements	\$ 1,099,917	\$ 929,398
ASSESSED VALUE	\$ 1,620,519	BOE VALUE \$ 1,450,000

Date of hearing: August 21, 2024

Recording ID# ALLEN

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:
Holly Mangum

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 6,407 square feet, built in 2005 and is of good minus construction quality located on 53 acres. The property includes a loft barn measuring 2,100 square feet, an arena measuring 9,000 square feet, and a loafshed measuring 1,440 square feet.

The appellant stated the property is in a heavily forested rural area with a gravel access road that is not maintained by the county. There is also a pond and culvert in the access area that flood and need improvement. The property is over 50 acres total and zoned FR-40. There are no improvements that have been finished on the subject property, and the land is in need of maintenance. The area over the garage is unfinished and is not considered livable space. The first comparable property has timber land, the second comparable property has agricultural land, and the last property is similarly zoned to the subject property. The appellant's evidence included a bid by M&T Construction to install a culvert, provide drainage, and thin out trees on the property for \$38,320 as of December 2021. The appellant submitted three comparable sales [#194818-000 & #194831-000 sold for \$1,150,000 in December 2022; #264411-000 sold for \$1,175,000 in January 2023; and #248181-000 sold for \$1,012,500 in January 2023].

The appellant requested a value of \$1,074,000.

The appellant's commentary indicates the property and home need substantial repairs, but only provided one small bid for work to be done. The appellant's comparable sales support a value of \$1,450,000.

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 \$1,450,000 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: NVR LLC

JURGENSON ROB
4004 SW WESTDALE DR
PORTLAND, OR 97221

ACCOUNT NUMBER: 219801-000

PROPERTY LOCATION: #27 #130 #131 FREDERICK SHOBERT DLC 15.91A
M/L

PETITION: 991

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	\$ 1,125,132	\$ 185,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,125,132	BOE VALUE \$ 185,000

Date of hearing: August 21, 2024

Recording ID# NVR LLC

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:
Jo Ellen Jarvis (spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 15.91-acre bare land parcel.

The appellant's evidence included an appraisal performed by Jo Ellen Jarvis of Jarvis Appraisal Company indicating a value of \$185,000 as of January 2023. The appraiser attended the hearing and summarized her findings on the property. The appellant's evidence included a series of geographical, geological, and habitat maps to show the developable land of the subject property. The findings show that only one viable building site exists, and it would take considerable time, effort, and costs to develop.

The appellant requested a value of \$500,000.

The independent appraisal indicates that to develop a single buildable lot on the acreage would be costly. Although there are 15.91 acres, it is property leftover from earlier development and was not allowed to be developed previously. The evidence provided indicates a value of \$185,000.

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 \$185,000 as of January 1, 2023.

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

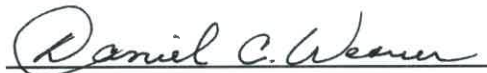
Mailed on September 4, 2024

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: XU ZHIYUAN & NG JUDY F

XU ZHIYUAN & NG JUDY F
15419 NE 12TH ST
VANCOUVER, WA 98684

ACCOUNT NUMBER: 110184-154

PROPERTY LOCATION: 15419 NE 12TH ST
VANCOUVER, WA 98684

PETITION: 1020

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	\$ 205,875	\$ 205,875
Improvements	\$ 243,297	\$ 207,125
ASSESSED VALUE	\$ 449,172	BOE VALUE \$ 413,000

Date of hearing: August 21, 2024

Recording ID# XU

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 1,520 square feet, built in 1996 and is of average minus construction quality located on 0.16 acres.

The property was purchased for \$413,000 in December 2023.

The appellant requested a value of \$400,000.

The Assessor's evidence included a property information sheet and a cover letter recommending the assessed value be reduced to \$413,000.

The evidence provided supports a value of \$413,000.

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 \$413,000 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: OLD CASTLE GLASS INC

DUCHARME, MCMILLEN & ASSOCIATES, INC
C/O CHARLIE YOUNG
16435 N SCOTTSDALE RD SUITE 230
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 192197-000

**PROPERTY LOCATION: 1611 SE COMMERCE AVE
BATTLE GROUND, WA 98604**

PETITION: 990

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	\$ 1,723,535	\$ 1,723,535
Improvements	\$ 12,253,915	\$ 12,253,915
ASSESSED VALUE	\$ 13,977,450	BOE VALUE \$ 13,977,450

Date of hearing: August 21, 2024

Recording ID# OLD CASTLE GLASS

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 warehouse and office complex with 71,400 square feet located on 6.54 acres.

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

The appellant requested a value of \$9,521,920.

The appellant provided no evidence to support a value other than the assessed value of \$13,977,450.

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 \$13,977,450 as of January 1, 2023.

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

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