



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GONZALEZ VALENTIN

GONZALEZ VALENTIN
17810 NE 96TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 195489-028

PROPERTY LOCATION: 17810 NE 96TH AVE
BATTLE GROUND, WA 98604

PETITION: 1019

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	\$ 297,295	\$ 297,295
Improvements	\$ 669,782	\$ 669,782
ASSESSED VALUE	\$ 967,077	BOE VALUE \$ 967,077

Date of hearing: August 22, 2024

Recording ID# GONZALEX

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 2,858 square feet, built in 2000 and is of good construction quality located on 0.91 acres. The property includes a detached garage measuring 2,520 square feet.

The appellant submitted three comparable sales [#236969-015 sold for \$720,000 in February 2022; #233520-000 sold for \$735,000 in October 2022; and #225851-000 sold for \$772,000 in June 2023].

The appellant requested a value of \$650,000.

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

The Assessor's comparable property sales support the assessed value of \$967,077.

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 \$967,077 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.

**** 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: C AERO LLC

C AERO LLC
C/O DENNIS INGRAM
2019 NE 179TH ST APT A1
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 181268-000

PROPERTY LOCATION: 2224 NE 179TH ST
RIDGEFIELD, WA 98642

PETITION: 1024

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	\$ 1,639,544	\$ 740,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,639,544	BOE VALUE \$ 740,000

Date of hearing: August 22, 2024

Recording ID# C AERO

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:
Dennis Ingram

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 1,960 square feet, built in 1993 and is of average construction quality located on 6.4 acres. The property includes a carport measuring 750 square feet.

The appellant referred to his comparable sales that show the market value of properties has declined this year. The appellant believes the comparable sales justify a value of \$625,000. Insurance companies will only value the manufactured home at \$36,000. The property was purchased for \$1,090,000 in November 2021. The appellant's evidence included a bid by Sarkien Ground Works to construct an access road for \$813,875 as of May 2023 and a technical memorandum addressing approximate wetland mitigation costs for future development by Cascadia Ecological Services as of March 2023. The appellant submitted three comparable sales [#181257-000 sold for \$925,000 in August 2023; #181933-000 sold for \$275,000 in February 2022; and #181277-000 sold for \$540,000 in May 2022]. The documentation included a purchase agreement for \$1,090,000 and a repayment document for Roadway Agreement Compensation in the amount of \$350,000.

The appellant requested a value of \$740,000.

The purchase agreement and the roadway compensation agreement net to the requested value of \$740,000.

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 \$740,000 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

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: WILLIAMS-LEYBA JANICE ANN TRUSTEE

WILLIAMS-LEYBA JANICE ANN TRUSTEE
7121 TOPEKA LN
VANCOUVER, WA 98664

ACCOUNT NUMBER: 37912-069

**PROPERTY LOCATION: 7121 TOPEKA LN
VANCOUVER, WA 98664**

PETITION: 764

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	\$ 174,000	\$ 174,000
Improvements	\$ 371,982	\$ 326,000
ASSESSED VALUE	\$ 545,982	BOE VALUE \$ 500,000

Date of hearing: August 22, 2024

Recording ID# WILLIAMS

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:
Janice Williams-Leyba

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,348 square feet, built in 1960 and is of average construction quality located on 0.25 acres. The property includes an unfinished basement measuring 552 square feet.

The appellant referred to recent photos of the condition of the property. Three comparable properties in the appellant's neighborhood are similar size, style, and have close construction dates. One of these comparable properties was placed on the market in August 2023 for \$560,000, but it sold in September of 2023 for \$475,000. This property is exactly like the subject property and initially contained dated interior features. Only after refinishing and many updates, did the property resell for over \$600,000 in 2024. The appellant stated that the subject property needs significant updates and work to be comparable to current sales and would not have the appeal of other properties. The appellant's evidence included photos demonstrating the condition of the subject property. The appellant submitted three comparable sales [#37912-106 sold for \$475,000 in September 2023; #37912-120 sold for \$406,500 in February 2021; and #37912-126 sold for \$510,000 in December 2021].

The appellant requested a value of \$401,208.

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

The appellant's comparable sales, pictures, descriptive information, and comparison to the Assessor's comparable sales all support a value of \$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 \$500,000 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

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: CEDARS HOLDINGS LLC

CEDARS HOLDINGS LLC
C/O HENDRICKSON SCOTT
PO BOX 866
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986051-252

PROPERTY LOCATION: #104 SEC 12 T3N R2EWM 9.72A

PETITION: 1026

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	\$ 2,212,204	\$ 801,873
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 2,212,204	BOE VALUE \$ 801,873

Date of hearing: August 22, 2024

Recording ID# CEDARS HOLDINGS

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:
Scott Hendrickson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is located on 9.72-acre bare land parcel.

The appellant stated he purchased Property #986051-252 and Property #986051-253 in a competitive market between developers in July 2023 for just under \$1.5 million. The subject properties have significant wetlands, so only 33 lots can be developed when initially it was estimated that 66 lots could be developed. The two properties were purchased for a combined \$1,489,983 in July 2023. The appellant's evidence included an appraisal performed by Garth Bergenson of Jackson Group NW indicating a fee simple value of \$1,490,000 as of May 2024. The appellant submitted two comparable sales [#986051-252 sold for \$1,488,250 in July 2023; and #986051-254 sold for \$275,000 in February 2024].

The appellant requested a value of \$801,873 for property #986051-252 and \$686,377 for property #98651-253, which totals the purchase price of \$1,488,250

The purchase price and the allocation support a value of \$801,873 for this property.

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 \$801,873 as of January 1, 2023.

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

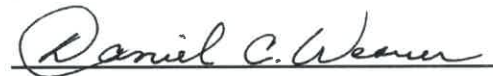
Mailed on September 4, 2024

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.

**** 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: CEDARS HOLDINGS LLC

CEDARS HOLDINGS LLC
C/O HENDRICKSON SCOTT
PO BOX 866
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986051-253

PROPERTY LOCATION: #105 SEC 12 T3N R2EWM 8.32A

PETITION: 1027

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	\$ 1,893,574	\$ 686,377
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,893,574	BOE VALUE \$ 686,377

Date of hearing: August 22, 2024

Recording ID# CEDARS HOLDINGS

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:
Scott Hendrickson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an 8.32-acre bare land parcel.

The appellant stated he purchased Property #986051-252 and Property #986051-253 in a competitive market between developers in July 2023 for just under \$1.5 million. The subject properties have significant wetlands, so only 33 lots can be developed when initially it was estimated that 66 lots could be developed. The two properties were purchased for a combined \$1,489,983 in July 2023. The appellant's evidence included an appraisal performed by Garth Bergenson of Jackson Group NW indicating a fee simple value of \$1,490,000 as of May 2024. The appellant submitted two comparable sales [#986051-252 sold for \$1,488,250 in July 2023; and #986051-254 sold for \$275,000 in February 2024].

The appellant requested a value of \$801,873 for property #986051-252 and \$686,377 for property #98651-253, which totals the purchase price of \$1,488,250

The purchase price and the allocation support a value of \$686,377 for this property.

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 \$686,377 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.

**** 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: SHERMAN ANDREW C

SHERMAN ANDREW C
606 N HUBBARD AVE
YACOLT, WA 98675

ACCOUNT NUMBER: 252031-000

PROPERTY LOCATION: #19, #18 SEC 9 T5N R1EWM 2.87A M/L

PETITION: 1029

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	\$ 119,729	\$ 1,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 119,729	BOE VALUE \$ 1,000

Date of hearing: August 22, 2024

Recording ID# SHERMAN

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:
Andrew Sherman

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 2.87-acre bare land parcel.

The appellant stated there is severe erosion issues with the subject property. Twenty-five feet of the bank is now gone and a cement slab for a boat dock has been destroyed. The erosion is so significant that it will soon encroach on the road. The septic tank on the property needed to be removed due to exposure from the erosion. The property was not initially considered a legal lot, so the appellant could not receive the many permits needed to utilize the property or repair the embankment before the erosion decreased the property's size. The appellant's evidence included photos demonstrating the condition and erosion of the subject property. The appellant submitted two comparable sales [#254381-000 sold for \$110,000 in July 22018; and #233252-000 sold for \$80,000 in August 22018].

The appellant requested a value of \$21,304.

The evidence submitted by the appellant indicates the property has severely eroded and there is no apparent ability to stop the erosion by the appellant or the authorities. All indications are that the property is worthless.

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 \$1,000 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

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: VELENDO VANCOUVER PLAZA LLC

VELENDO VANCOUVER PLAZA LLC
C/O HELEN DO
6501 NE 47TH AVE
VANCOUVER, WA 98661

ACCOUNT NUMBER: 159775-000

**PROPERTY LOCATION: 5131 NE 94TH AVE
VANCOUVER, WA 98662**

PETITION: 1023

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	\$ 1,184,300	\$ 1,184,300
Improvements	\$ 3,305,400	\$ 3,305,400
ASSESSED VALUE	\$ 4,489,700	BOE VALUE \$ 4,489,700

Date of hearing: August 22, 2024

Recording ID# VELENDO

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:
Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a mixed office and warehouse building with 41,057 square feet built in 2000 located on 2.36 acres.

The appellant submitted a comparative market analysis performed by Clayton Brown of Marcus & Milichap Brown Retail Group indicating a value of \$3,285,000 as of February 2024.

The appellant requested a value of \$3,405,000.

The Assessor's Office's representative stated the subject property is currently being assessed in a reevaluation year, and a land study was conducted on the subject property resulting in the land value increasing from \$12 per foot to \$16 per foot. Current commercial rents for flex spaces in Clark County start at 75 cents per foot. Income records from the appellant could have aided in the assessment of the property, but after multiple requests, that information was never provided. The Assessor's representative stated the market analysis and comparable properties provided by the appellant were from the entire state of Washington and not comparable, so did not reflect the Clark County market and was not relevant to the subject property.

The appellant's analysis included no properties in Clark County or the immediate surrounding counties. The Assessor's testimony indicated that properties in Clark County were used for the revaluation of this property for the value established in 2023 and supports the assessed value of \$4,489,700.

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 \$4,489,700 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.

**** 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. ***