



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MATSON ROY & MATSON JANET

TAPIO PETER
18904 NE 112TH ST
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 207642-006

**PROPERTY LOCATION: 18904 NE 112TH ST
BRUSH PRAIRIE, WA 98606**

PETITION: 219

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	\$ 410,792	\$ 410,792
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 410,792	BOE VALUE \$ 410,792

Date of hearing: September 5, 2024

Recording ID# MATSON

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:
Peter Tapio

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.05-acre bare-land parcel.

The appellant stated he is concerned about remaining in the agriculture program during a transfer of sale. The property was purchased and transferred ownership in early September 2024. There is no home on the property. According to the Clark County Property Information Center, the subject property does appear to be in the Current Use program for the assessment year. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$335,000.

The Assessor's evidence included two comparable sales, an aerial photo of local sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant provided no information to support a value other than the assessed value of \$410,792.

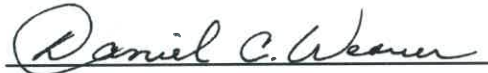
DECISION

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 \$410,792 as of January 1, 2023.

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

Mailed on September 16, 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: CHEN SHUPING & WEN LING

CHEN SHUPING & WEN LING
937 W ALDER CT
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 126946-050

**PROPERTY LOCATION: 4635 NW 11TH CIR
CAMAS, WA 68607**

PETITION: 1031

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	\$ 246,500	\$ 246,500
Improvements	\$ 624,618	\$ 624,618
ASSESSED VALUE	\$ 871,118	BOE VALUE \$ 871,118

Date of hearing: September 5, 2024

Recording ID# SHUPING

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:
Shuping Chen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,957 square feet, built in 2002 and is of very good minus construction quality located on 0.22 acres.

The appellant stated she purchased the property as a short sale for \$290,000 in 2013. The comparable properties are close to the subject property and have similar square footage. The appellant disagrees with the Assessor's opinion of the condition of the subject property. The appellant submitted three comparable sales [#92232-078 sold for \$745,000 in January 2023; #124969-014 sold for \$770,000 in March 2023; and #93144-002 sold for \$740,000 in November 2022].

The appellant requested a value of \$641,666.

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

The Assessor's comparable sales support the assessed value of \$871,118, and the appellants comparable sales do not overcome the assigned value.

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 \$871,118 as of January 1, 2023.

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

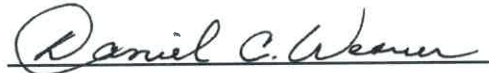
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The Board of Equalization

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: REEVES DAVID & REEVES KATHRYN

REEVES DAVID & REEVES KATHRYN
201 SW 19TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986065-749

**PROPERTY LOCATION: 203 SW 19TH ST
BATTLEGROUND, WA 98604**

PETITION: 1032

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	\$ 112,500	\$ 62,500
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 112,500	BOE VALUE \$ 62,500

Date of hearing: September 5, 2024

Recording ID# REEVES

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:
David Reeves

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.25-acre bare-land parcel.

The appellant stated this property did not exist in 2023 and was broken off from a subdivision. The property was registered with the Assessor in November 2023, and the appellant was notified in December 2023. The sewer was not completed and accepted by the City of Battle Ground until August 2024. Prior to August 15, 2024, it was not a complete lot and could not be developed. The appellant's original estimate included the cost for improvements such as water and sewer, but he believes it should not have been assessed as real property until 2024, so his revised opinion of value for 2023 is \$0. The subject property has a city easement and a 5-foot setback.

The appellant requested a value of \$62,500, which was updated to \$0 at the hearing.

The discounted value provided by the appellant indicates the estimated costs to develop the subject property to realize market value.

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 \$62,500 as of January 1, 2023.

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

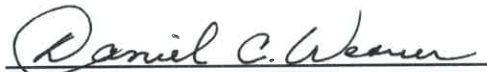
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The Board of Equalization

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DEROCHE BRIAN R & DEROCHE LESLIE

DEROCHE BRIAN R & DEROCHE LESLIE
15105 NE 223RD CIR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 229012-015

**PROPERTY LOCATION: 15105 NE 223RD CIR
BATTLE GROUND, WA 98604**

PETITION: 1039

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	\$ 283,895	\$ 283,895
Improvements	\$ 679,317	\$ 504,105
ASSESSED VALUE	\$ 963,212	BOE VALUE \$ 788,000

Date of hearing: September 5, 2024

Recording ID# DEROCHE

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:
Leslie DeRoche
Brian DeRoche

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch with 4,800 square feet, built in 1981 and is of average plus construction quality located on 1.3 acres. This property includes a day unfinished basement measuring 672 square feet and a detached garage measuring 1,000 square feet.

The appellant referred to their appraisal from July 2024 with an opinion of value of \$788,000. The comparable sales in the appraisal occurred in 2022 and are relevant to the January 1st, 2023 assessment date. The four comparable sales have similar construction dates and are all located on small acreage. All comparable sales are located within four miles of the subject property. The comparable sales do have different square footage in the improvements because of limited properties on the market. The subject property was purchased two years ago in an arms-length transaction for \$760,000. In April of 2023, the Board of Equalization reduced the value of the subject property from \$1.45 million to the purchase price. The property was purchased for \$760,000 in April 2022. The appellant's evidence included an appraisal performed by Jeff Matteo of Skyward Appraisal indicating a value of \$788,000 as of July 2024.

The appellant requested a value of \$788,000.

The independent appraisal requires an intense review of the property and provides a significant indicator of market value and provides a significant data point for determining the value of the 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 \$788,000 as of January 1, 2023.

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

Mailed on September 16, 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: SHPAK IVAN V

SHPAK IVAN V
3123 NE 141ST AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986060-369

PROPERTY LOCATION: 3123 NE 141ST AVE
VANCOUVER, WA 98682

PETITION: 1041

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	\$ 199,500	\$ 199,500
Improvements	\$ 553,543	\$ 553,543
ASSESSED VALUE	\$ 753,043	BOE VALUE \$ 753,043

Date of hearing: September 5, 2024

Recording ID# SHPAK

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 with 1,953 square feet, built in 2022 and is of good plus construction quality located on 0.22 acres.

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

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

The Assessed value of the subject property is supported by the comparable property sales provided, which support the Assessed value of \$753,043.

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 \$753,043 as of January 1, 2023.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KIRDEY DMITRIY & KIRDEY OKSANA

KIRDEY DMITRIY & KIRDEY OKSANA
4304 SE 166TH CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 126694-018

**PROPERTY LOCATION: 4304 SE 166TH CT
VANCOUVER, WA 98683**

PETITION: 1042

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	\$ 148,500	\$ 148,500
Improvements	\$ 914,896	\$ 718,076
ASSESSED VALUE	\$ 1,063,396	BOE VALUE \$ 866,576

Date of hearing: September 5, 2024

Recording ID#

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 3,667 square feet, built in 2022 and is of very good construction quality located on 0.19 acres. This property includes an attached outdoor living area measuring 475 square feet.

The appellant's evidence included a Construction Progress Inspection Report stating the property is 85% complete by Jeff Matteo of Skyward Appraisal as of February 2024, but is only 75% complete as of July 31, 2023.

The appellant requested a value of \$600,000.

Utilizing the assessor's value of \$1,063,000 at 92% complete, a value of approximately \$1,155,430 is indicated at full completion. The appraiser's information indicates a percentage of completion on July 31, 2023 of 75% or approximately \$866,576.

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 \$866,576 as of January 1, 2023.

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