

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	219	Parcel Number:	207642-006
Owner Name:	MATSON ROY & MATSON JANET				
Situs Address:	18904 NE 112TH ST BRUSH PRAIRIE, WA 98606				
Property Type:	bare-land parcel	Acres:	5.05	NBHD	9
Mailing Address:	11105 NE WARD RD BRUSH PRAIRIE, WA 98606				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Peter Tapia	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
September 5, 2024	9:14	9:33	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** No detailed quantitative information was provided by the appellant for Board review.

**ASSESSOR EVIDENCE:** 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.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 410,792	\$ 410,792	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 410,792</b>	<b>\$ 410,792</b>		
<b>NOTES:</b> Transferred owners			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	9/5/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1031	Parcel Number:	126946-050
Owner Name:	CHEN SHUPING & WEN LING				
Situs Address:	4635 NW 11TH CIR CAMAS, WA 68607				
Property Type:	1.5-story residence	Acres:	0.22	NBHD	
Mailing Address:	937 W ALDER CT WASHOUGAL, WA 98671				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Wen Ping & Shuping	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
September 5, 2024	9:40	9:53	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** 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].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 246,500	\$ 246,500	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 624,618	\$ 624,618		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 871,118</b>	<b>\$ 871,118</b>		
<b>NOTES:</b> Not sufficient detail on condition of property			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/5/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1032	Parcel Number:	986065-749
Owner Name:	REEVES DAVID & REEVES KATHRYN				
Situs Address:	203 SW 19TH ST BATTLEGROUND, WA 98604				
Property Type:	bare-land parcel	Acres:	0.25	NBHD	
Mailing Address:	201 SW 19TH ST BATTLE GROUND, WA 98604				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	David Reeves		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
September 5, 2024	9:56	9:15	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	No detailed quantitative information was provided by the appellant for Board review.
ASSESSOR EVIDENCE:	(NO ASSESSESOR EVIDENCE)

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 112,500	\$ 62,500	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 112,500	\$ 62,500		
NOTES:	Lot not fully developed		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	9/5/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1041	Parcel Number:	986060-369
Owner Name:	SHPAK IVAN V				
Situs Address:	3123 NE 141ST AVE VANCOUVER, WA 98682				
Property Type:	ranch	Acres:	0.22	NBHD	
Mailing Address:	3123 NE 141ST AVE VANCOUVER, WA 98682				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	—	—

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
September 5, 2024	10:25	10:26	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> No detailed quantitative information was provided by the appellant for Board review.	
<b>ASSESSOR EVIDENCE:</b> The Assessor's evidence included four comparable sales, a property information sheet, and a cover letter recommending no change to the assessed value.	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 199,500	\$ 199,500	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 553,543	\$ 553,543		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 753,043</b>	<b>\$ 753,043</b>		
<b>NOTES:</b> No Info			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1039	Parcel Number:	229012-015
Owner Name:	DEROCHE BRIAN R & DEROCHE LESLIE				
Situs Address:	15105 NE 223RD CIR BATTLE GROUND, WA 98604				
Property Type:	ranch	Acres:	1.3	NBHD	
Mailing Address:	15105 NE 223RD CIR BATTLE GROUND, WA 98604				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Brian & Leslie Deroche		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
September 5, 2024	11:02	11:16	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> 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.	
<b>ASSESSOR EVIDENCE:</b> The Assessor's evidence included	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 283,895	\$ 283,895	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 679,317	\$ 504,105	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
<b>TOTAL</b>	<b>\$ 963,212</b>	<b>\$ 788,000</b>		
<b>NOTES:</b> Appellant appraisal			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input checked="" type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	9/5/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1042	Parcel Number:	126694-018
Owner Name:	KIRDEY DMITRIY & KIRDEY OKSANA				
Situs Address:	4304 SE 166TH CT VANCOUVER, WA 98683				
Property Type:	1.5-story residence	Acres:	0.19	NBHD	
Mailing Address:	4304 SE 166TH CT VANCOUVER, WA 98683				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
September 5, 2024	11:50	11:51	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	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.
ASSESSOR EVIDENCE:	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 148,500	\$ 148,500	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 914,896	\$ 718,076		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,063,396</b>	<b>\$ 866,576</b>		
NOTES:	Using the assessor value of 1,063,396 grossed up to 100% or 1,155,430 multiplied by the bank % of 75%		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wean</i>	9/5/23

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
MATSON ROY & MATSON JANET	207642006	219	18904 ne 112 <sup>th</sup> st Brush Prairie 98606	Peter Tapio	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.
CHEN SHUPING & WEN LING	126946050	1031	937 W ALDER CT	Shuping Chen	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.
REEVES DAVID & REEVES KATHRYN	986065749	1032	201 SW 19TH ST	David Reeves	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.
DEROCHE BRIAN R & DEROCHE LESLIE	229012015	1039	15105 NE 223RD CIR	Leslie DeRoche Brian DeRoche	The appellant referred to their appraisal from July 2024 with an opinion of value for \$788,000. The comparable sales in the appraisal occurred in 2022 and are relevant to the January 1 <sup>st</sup> , 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.
SHPAK IVAN V	986060369	1041	3123 NE 141ST AVE	No	No attendance
KIRDEY DMITRIY & KIRDEY OKSANA	126694018	1042	4304 SE 166TH CT	No	No attendance