CLARK COUNTY BOARD OF EQUALIZATION www.clark.wa.gov
PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ETTER SAMUEL & ETTER DARIYA**

ETTER SAMUEL & ETTER DARIYA
13513 NE SALMON CREEK AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 186265-000

PROPERTY LOCATION: 13513 NE SALMON CREEK AVE
VANCOUVER, WA 98686

PETITION: 110

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	$	448,466		$	217,348
Improvements	$	520,355		$	520,355
ASSESSED VALUE	**$**	**968,821**	**BOE VALUE**	**$**	**737,703**

Date of hearing: December 3, 2024

Recording ID# ETTER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - John Marks
- Appellant:
  - Samuel Etter
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,693 square feet, built in 1962 and is of average construction quality located on 1.08 acres. The property includes an unfinished day basement measuring 411 square feet and a carport measuring 640 sqaure feet.

The appellant stated he does not believe the land value is accurate. The parcel is split into two separate plots of land which are separated by a parcel of County land. The second plot of land is not accessible to the subject property. The land is very steep with a 30-foot cliff. The Assessor's comparable property #1 has double the acreage of the subject property with flat land and is only valued at 10% higher than the subject property. Comparable 2 and 3 are roughly 39% larger and both have completely flat land. The appellant's evidence included photos of the sloped land on the subject property.

The appellant requested a value of $507,000.

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

The Assessor's comparable #1 (#186000-000) is on Salmon Creek and is comparable to the subject property for that reason only. The land is 2.3 times the size of the subject property, is in one piece, and is reasonably flat. The subject property is steep and divided by another property. The comparable property is valued at $4.62 per square foot and the subject property is valued at $9.53 per square foot. The reduction of the comparable land value made by the Assessor does not make them comparable in value. The other comparable properties provided by the Assessor are not comparable to the subject property. The revised value of the land indicates a value of $217,348, plus the assessed value of the building of $520,355 for a total value of $737,703.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

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 $737,703 as of January 1, 2024.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on December 18, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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: **LIJIAN YUAN & DALIN CHEN**

LIJIAN YUAN & DALIN CHEN
988 W MAGNOLIA LP
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 176827-264

PROPERTY LOCATION: 2401 SE 173RD AVE, VANCOUVER
VANCOUVER, WA 98683

PETITION: 111

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	$	210,000		$	210,000
Improvements	$	334,031		$	334,031
ASSESSED VALUE	**$**	**544,031**	**BOE VALUE**	**$**	**544,031**

Date of hearing: December 3, 2024

Recording ID# LIJIAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - 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 2,277 square feet, built in 1999 and is of average minus construction quality located on 0.12 acres.

The appellant submitted one comparable sale [#176827-206 sold for $493,000 in October 2023].

The appellant requested a value of $510,048.

The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant did not provide sufficient evidence to support a value other than the assessed value of $544,031.

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 $544,031 as of January 1, 2024.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on December 18, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **SMITH STEPHEN H & SMITH KAREN L TRUSTEES**

SMITH STEPHEN H & SMITH KAREN L TRUSTEES
3524 NW MCMASTERS DR
CAMAS, WA 98607

ACCOUNT NUMBER: 986043-895

PROPERTY LOCATION: 3524 NW MCMASTER DR
CAMAS, WA 98607

PETITION: 149

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	$	700,000	$	700,000
Improvements	$	1,079,748	$	901,773
ASSESSED VALUE	**$**	**1,779,748**	**BOE VALUE $**	**1,601,773**

Date of hearing: December 3, 2024

Recording ID# SMITH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - John Marks
- Appellant:
  - Stephen Smith
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,785 square feet, built in 2021 and is of excellent construction quality located on 0.35 acres.

The appellant stated the subject property is located adjacent to a commercial property with a large HVAC system. The noise from the HVAC systems is higher than the WA State Noise pollution standard, and it operates 24 hours a day. There is an open lawsuit dealing with the noise issues surrounding the subject property. A real estate broker stated that there might be a 10-20% reduction in sale price based on these factors. The appellant does not believe the comparable sales provided by the Assessor are similar to the subject property because they do not have comparable negative noise influences. The appellant's evidence include a Acoustics Measurement Summary as of January 2024 and a copy of WAC 173-60-040 presenting the maximum permissible environmental noise levels.

The appellant requested a value of $1,543,358.

The Assessor's evidence included four comparable sales, a decibel level comparison chart, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The evidence provided by the appellant supports a modest value reduction. Problems of this nature support a 10% reduction to $1,601,773.

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 $1,601,773 as of January 1, 2024.

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

Mailed on December 18, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **WATROUS CASEY TRUSTEE**

WATROUS CASEY TRUSTEE
1020 W MCKEVER LN
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 986058-351

PROPERTY LOCATION: 1020 W MCKEVER LN
WASHOUGAL, WA 98671

PETITION: 113

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	$	307,850		$	200,000
Improvements	$	558,217		$	625,841
ASSESSED VALUE	**$**	**866,067**	**BOE VALUE**	**$**	**825,841**

Date of hearing: December 3, 2024

Recording ID# WATROUS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - John Marks
- Appellant:
  - Casey Watrous
- Assessor:
  - Karen Reisenauer

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,972 square feet, built in 2022 and is of average plus construction quality located on 0.27 acres.

The appellant stated that the Assessor's Office visited the subject property last year and commented that the land is not useable due to severe slopes. The property was purchased for $864,900 in April 2023. The appellant's evidence included photos of the sloped land on the subject property.

The appellant requested a value of $736,750.

At the hearing, the Assessor's Office updated their opinion of the assessed value to $825,841 in a new cover letter. The appellant agreed with this value. The Assessor's representative stated that the land value would be reduced due to the building restrictions. The values are still subject to change in future years due to market conditions. The Assessor's evidence included four comparable sales, a property information card, and an initial cover letter recommending no change to the assessed value.

The Assessor's representative and appellant agreed to a change in value to $825,841 They agreed to $200,000 for the land value and a reclassification of the building for an improvement value of $625, 841.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor's Office, 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 $825,841 as of January 1, 2024.

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

Mailed on December 18, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HAMIDE ADAM & HAMIDE DAMLA**

HAMIDE ADAM & HAMIDE DAMLA
6901 SE TOPPER DR
VANCOUVER, WA 98664

ACCOUNT NUMBER: 37914-206

PROPERTY LOCATION: 6901 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 27

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	$	1,864,250		$	1,439,607
Improvements	$	2,146,461		$	2,146,461
ASSESSED VALUE	**$**	**4,010,711**	**BOE VALUE**	**$**	**3,586,068**

Date of hearing: December 3, 2024

Recording ID# HAMIDE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - John Marks
- Appellant:
  - Adam Hamide
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 7,295 square feet, built in 1996 and is of class 7 construction quality located on 0.63 acres.

The appellant stated he purchased the property for less than the assessed value in August 2022. The Assessor stipulated to the purchase price for 2022 and 2023. The Assessor's comparable properties were chosen based on similar lots, but the Assessor still made large land adjustments despite these similarities. The subject property is located near Wintler Park, and potentially dangerous situations have occurred, so the appellant does not believe his location is more desirable than the comparable properties. The property was purchased for $3,425,000 in August 2022.

The appellant requested a value of $3,566,615.

The Assessor's evidence included three comparable sales, aerial photos, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The comparable properties indicate a lower land value which still indicates a higher overall value in a year which the Assessor's property sales study indicates no increase in values. The lower land values support a value of $3,586,068.

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 $3,586,068 as of January 1, 2024.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on December 18, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **FALL BRIAN & FALL HEATHER**

FALL BRIAN & FALL HEATHER
2415 N 4TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 130556-086

PROPERTY LOCATION: 2415 N 4TH ST
WASHOUGAL, WA 98671

PETITION: 119

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	$	150,650		$	150,650
Improvements	$	676,703		$	676,703
ASSESSED VALUE	**$**	**827,353**	**BOE VALUE**	**$**	**827,353**

Date of hearing: December 3, 2024

Recording ID# FALL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - 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 3,718 square feet, built in 2005 and is of good construction quality located on 0.18 acres. The property includes an unfinished day basement measuring 200 square feet.

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

The appellant requested a value of $788,104.

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

The appellant provided no evidence to support a value other than the assessed value of $827,353.

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 $827,353 as of January 1, 2024.

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

Mailed on December 18, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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