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: **SHAPIRO ALAN TRUSTEE**

SHAPIRO ALAN TRUSTEE
4222 SW 5TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 127141-000

PROPERTY LOCATION: 4222 SW 5TH AVE
CAMAS, WA 98607

PETITION: 120

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	$	1,113,781		$	1,113,781
Improvements	$	1,496,673		$	1,186,219
ASSESSED VALUE	**$**	**2,610,454**	**BOE VALUE**	**$**	**2,300,000**

Date of hearing: December 4, 2024

Recording ID# SHAPIRO

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:
  - Alan Shapiro
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,548 square feet, built in 2005 and is of excellent construction quality located on 1.02 acres. The property includes a ranch style secondary living structure measuring 1,184 square feet, an outdoor living area measuring 236 measuring square feet, and a general purpose builiding measuring 1,024 square feet.

The appellant referred to the Assessor's five comparable sales, pointing out errors in the Assessor's analysis. The sales price of Comparable # 1 and Comparable #4 included docks and tidelands. The appellant stated that docks are considered personal property, and the subject property does not have tidelands, so adjustments should be made. The appellant does not believe Comparable Properties #2 and #3 should be considered in this analysis. The Assessor expanded their search to a larger distance for these sales, but no adjustments were made for this difference in location. These two properties are in nicer neighborhoods connected to City water and sewer and located over seven miles away from the subject property. The appellant's evidence included an analysis of the Assessor's comparable properties with revised adjustments based on the comparable features of the properties.

The appellant requested a value of $2,300,000.

The Assessor's evidence included five comparable sales, an aerial photo, 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's analysis of the Assessor's comparable property sales demonstrated their differences from the subject property. Two of the properties included values for the docks and tidelands which the subject property does not have. Two of the properties are some distance from the subject property and are in nicer neighborhoods, but there was no initial adjusted value for these differences to the subject property. The appellant provided an analysis along with a dollar breakdown between the comparable properties and the subject property, supporting the requested value of $2,300,000.

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 $2,300,000 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.
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **TURNBOW DENNIS L**

TURNBOW DENNIS L
1801 SE 169TH AVE
VANCOUVER, WA 98662

ACCOUNT NUMBER: 108491-108

PROPERTY LOCATION: 9913 NE OAKHURST DR
VANCOUVER, WA 98662

PETITION: 125

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	$	191,850		$	191,850
Improvements	$	283,110		$	233,150
ASSESSED VALUE	**$**	**474,960**	**BOE VALUE**	**$**	**425,000**

Date of hearing: December 4, 2024

Recording ID# TURNBOW

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 1,556 square feet, built in 1972 and is of average construction quality located on 0.25 acres.

The property was purchased for $425,000 in January 2024.

The appellant requested a value of $425,000.

The Assessor's evidence included six comparable sales, an aerial photo, the subject property's listing page, a property information card, and a cover letter recommending no change to the assessed value.

The subject property was purchased in January 2024. The purchase in January 2024 supports the requested value of $425,000.

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 $425,000 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: **PARSONS PAUL R**

PARSONS PAUL R
13314 NE 61ST AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 196317-000

PROPERTY LOCATION: #168 SEC 19 T3N R2EWM 1.84A
,

PETITION: 141

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	$	248,060		$	248,060
Improvements	$	0		$	0
ASSESSED VALUE	**$**	**248,060**	**BOE VALUE**	**$**	**248,060**

Date of hearing: December 4, 2024

Recording ID# PARSONS

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 1.84-acre bare-land parcel.

The appellant's evidence included an undated Letter of Intent to Purchase from Seren Properties LLC for $81,859.

The appellant requested a value of $120,000.

The Assessor's evidence included three comparable sales, an aerial photo, a GIS map, a property information card, and a cover letter recommending no change to the assessed value.

The purchase agreement is unsigned and undated and provides no support for a value other than the assessed value of $248,060.

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 $248,060 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: **LOCKHART ARTHUR M TRUSTEE**

LOCKHART ARTHUR M TRUSTEE
10519 NE 176TH CIR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 195551-000

PROPERTY LOCATION: #84 SEC 16 T3N R2EWM .67A M/L

PETITION: 142

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	$	67,412		$	50,162
Improvements	$	0		$	0
ASSESSED VALUE	**$**	**67,412**	**BOE VALUE**	**$**	**50,162**

Date of hearing: December 4, 2024

Recording ID# LOCKHART

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 0.67-acre bare-land parcel.

The two subject properties (#195551-000 and #195552-000) were purchased for a combined $80,000 in November 2022.

The appellant requested a value of $10,000.

The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to $50,162.

The appellant provided no evidence to support a value other than the revised assessed value of $50,162.

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 $50,162 as of January 1, 2024.

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

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **LOCKHART ARTHUR M TRUSTEE**

LOCKHART ARTHUR M TRUSTEE
10519 NE 176TH CIR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 195552-000

PROPERTY LOCATION: #85 SEC 16 T3N R2EWM .50A M/L

PETITION: 143

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	$	40,099		$	29,838
Improvements	$	0		$	0
ASSESSED VALUE	**$**	**40,099**	**BOE VALUE**	**$**	**29,838**

Date of hearing: December 4, 2024

Recording ID# LOCKHART

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 0.5-acre bare-land parcel.

The two subject properties (#195551-000 and #195552-000) were purchased for a combined $80,000 in November 2022.

The appellant requested a value of $10,000.

The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to $29,838.

The appellant provided no evidence to support a value other than the revised assessed value of $29,838.

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 $29,838 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: **WALDHAUS JOHN**

WALDHAUS JOHN
55 S KUKUI ST #D611
HONOLULU, HI 96813

ACCOUNT NUMBER: 83075-000

PROPERTY LOCATION: 655 SW TROUT CT
CAMAS, WA 98607

PETITION: 151

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	$	177,531		$	177,531
Improvements	$	201,367		$	201,367
ASSESSED VALUE	**$**	**378,898**	**BOE VALUE**	**$**	**378,898**

Date of hearing: December 4, 2024

Recording ID# WALDHAUS

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:
  - John Waldhaus
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,264 square feet, built in 1925 and is of fair construction quality located on 0.32 acres. The property includes an unfinished basement measuring 504 square feet.

The appellant stated that the Assessor's comparable properties are not as close to Highway 14 as the subject property. This proximity to the highway causes increased noise and disturbances. The deferred maintenance is still present. A roofing contractor stated that a new roof would be necessary due to moss damage. The quote was for $53,000, but the contractor would not provide the quote in writing since the appellant had no current plans to complete the work. The appellant's evidence included three bids by Floor Coverings International to replace the flooring in multiple rooms for $3,070, $2,503, and $9,975 as of October 2024.

The appellant requested a value of $279,531.

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 bids for floor covering are considered a general maintenance item and the estimate for a new roof is not in writing or documented by pictures.

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 $378,898 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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