

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

MONDAY DARYL & MONDAY STACY TRUSTEES

MONDAY DARYL & MONDAY STACY TRUSTEES 20905 NE 96TH AVE BATTLE GROUND, WA 98604

ACCOUNT NUMBER:

192657-000

**PROPERTY LOCATION: 20905 NE 96TH AVE** 

BATTLE GROUND, WA 98604

**PETITION:** 

116

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:

A	SSESS	BOARD OF EQU. SSED VALUE (BOE) VAI				
Land	\$	408,128		\$	408,128	
Improvements	\$	820,963		\$	618,603	
ASSESSED VALUE	\$	1,229,091	<b>BOE VALUE</b>	\$	1,026,731	

Date of hearing:

January 7, 2025

Recording ID#

**MONDAY** 

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

Gloria Matthews

Appellant:

Daryl Monday

Assessor:

## Continued

## **FACTS AND FINDINGS**

The subject property is a 1.5-story residence with 3,381 square feet, built in 2002 and is of good plus construction quality located on 5 acres. The property includes a detached garage measuring 1,872 square feet with an area beside the garage measuring 480 square feet and an area over the garage measuring 1,152 square feet.

The appellant referred to his first two comparable properties which are on the same street as the subject property. Comparable 2 is the most similar to the subject property. The appellant used square footage from the comparable sales to arrive at an estimate of value of approximately \$270 per square foot. The appellant revised his opinion of value to \$1,026,373 based on this square footage comparison. The appellant submitted three comparable sales [#192664-000 sold for \$1,075,000 in February 2023; #192659-000 sold for \$1,100,000 in May 2023; and #215161-000 sold for \$1,375,000 in March 2023].

The appellant requested a value of \$923,286, which was updated to \$1,026,373 in the additional evidence.

The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$1,067,008.

The appellant's comparable sales, especially Property #192859-0000, supported by the Assessor's comparable sales indicate a value of \$1,026,731.

#### **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 \$1,026,731 as of January 1, 2024.

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

Mailed on January 24, 2025 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000

564-397-2337

Daniel C. Weaver, Chairman

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**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, <a href="https://clark.wa.gov/internal-services/board-equalization">https://clark.wa.gov/internal-services/board-equalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.



### **CLARK COUNTY BOARD OF EQUALIZATION**

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** 

MCGRAW MARILYN ANN TRUSTEE

MCGRAW MARILYN ANN TRUSTEE 36121 SE 13TH ST WASHOUGAL, WA 98682

**ACCOUNT NUMBER:** 

143322-000

**PROPERTY LOCATION:** 36121 SE 13TH ST

WASHOUGAL, WA 98671

**PETITION:** 

154

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:

AS	SSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	401,470		\$	401,470
Improvements	\$	1,269,280		\$	822,896
ASSESSED VALUE	\$	1,670,750	BOE VALUE	S	1,224,366

Date of hearing:

January 7, 2025

Recording ID#

**MCGRAW** 

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

Gloria Matthews

Appellant:

Marilyn McGraw

Assessor:

Jeremique Clifford

### Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch style residence with 5,418 square feet, built in 2001 and is of very good construction quality located on 5.02 acres.

The appellant stated there were two comparable properties that sold in her neighborhood for \$1,220,000 and \$1,200,0000, aligning with her opinion of value. The appellant is concerned with the Very Good condition status of her home. During a phone call in summer 2024, an Assessor's Office representative stated that, with pictures, there could be a lower construction quality assigned to the subject property. The appellant submitted photos and believes that her property should be rated Good based on the details in her property and comparable properties with Good construction qualities. The appellant submitted three comparable sales [#143317-000 sold for \$1,220,000 in May 2023; #143319-000 sold for \$1,220,000 in March 2023; and #130077-010 sold for \$1,220,000 in January 2023].

The appellant requested a value of \$1,224,366.

The Assessor's Office stated that the subject property was purchased for \$1,400,000 in September 2022. The construction quality rating is set during the new construction phase and the property was reviewed through recent photos on the RMLS. He believes it is correctly classified based on these photos. The Assessor's evidence included five comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$1,350,000. The appellant disagreed with the appraiser's findings.

The appellant and the Assessor used the same comparable sales with only modest differences. Although the comparable properties' sizes and classifications differed, one of the comparable properties had a guest house, and one had the same construction quality classification. The comparable properties support a value of \$1,224,366.

## 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 \$1,224,366 as of January 1, 2024.

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

Mailed on January 24, 2025 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, <a href="https://clark.wa.gov/internal-services/board-equalization">https://clark.wa.gov/internal-services/board-equalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** 

GENEREAUX JAMES V & GENEREAUX AMY K

TRUSTEE

GENEREAUX JAMES V & GENEREAUX AMY K TRUSTEE 700 WASHINGTON ST #925 VANCOUVER, WA 98660

**ACCOUNT NUMBER:** 

48170-044

**PROPERTY LOCATION: 700 WASHINGTON ST UNIT 925** 

VANCOUVER, WA 98660

**PETITION:** 

159

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:

A	SSESSE	ED VALUE	(BOE) VALUE		
	\$	0		\$	0
Improvements	\$	898,122		\$	898,122
ASSESSED VALUE	S	898,122	BOE VALUE	S	898,122

Date of hearing:

January 7, 2025

Recording ID#

**GENEREAUX** 

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

Gloria Matthews

Appellant:

None

Assessor:

### Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch-style condominium unit with 1,844 square feet, built in 2004 and is of very good plus construction quality.

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

The appellant requested a value of \$714,860.

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

The appellant provided no information to support a value other than the assessed value of \$898,122.

#### **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 \$898,122 as of January 1, 2024.

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

Mailed on January 24, 2025 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:** AI PHILIP

AI PHILIP 10212 NE 20TH CIR VANCOUVER, WA 98664

**ACCOUNT NUMBER:** 

101403-456

**PROPERTY LOCATION:** 10212 NE 20TH CIR

VANCOUVER, WA 98664

**PETITION**:

160

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:

A	SSESSE	ED VALUE	BOARD OF EQUALIZATIO (BOE) VALUE		
Land	\$	181,309		\$	181,309
Improvements	\$	429,277		\$	388,691
ASSESSED VALUE	\$	610,586	BOE VALUE	\$	570,000

Date of hearing:

January 7, 2025

Recording ID#

ΑI

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

Gloria Matthews

Appellant:

Phillip Ai

Assessor:

### Continued

#### **FACTS AND FINDINGS**

The subject property is a 2-story residence with 2,304 square feet, built in 1998 and is of good minus construction quality located on 0.16 acres.

The appellant stated his bank repetitively reports that the subject property is worth between \$560,000 to \$590,000. The appellant's comparable sales are all in the same zip code. The property was purchased for \$550,000 in May 2023. The appellant submitted three comparable sales [#165386-010 sold for \$499,995 in April 2024; #101403-474 sold for \$550,000 in March 2023; and #108494-172 sold for \$560,000 in March 2024].

The appellant requested a value of \$570,000.

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

The appellant purchased the subject property in May 2023 for \$550,000, and the appellant's comparable sales support a value of \$570,000.

#### **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 \$570,000 as of January 1, 2024.

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

Mailed on January 24, 2025 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: ABERG LAWRENCE L & ABERG BETTY

ABERG LAWRENCE L & ABERG BETTY 3915 NE 143RD AVE VANCOUVER, WA 98682

**ACCOUNT NUMBER:** 

109583-200

**PROPERTY LOCATION: 3915 NE 143RD AVE** 

VANCOUVER, WA 98682

**PETITION:** 

162

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:

A	SSESSE	ED VALUE	(BOE) VALUE		
Land	\$	207,504	\$		207,504
Improvements	\$	773,158		\$	577,368
ASSESSED VALUE	S	980,662	BOE VALUE	S	784,872

Date of hearing:

January 7, 2025

Recording ID#

**ABERG** 

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

Gloria Matthews

Appellant:

Larry Aberg

Assessor:

Robyn Fonoti

## Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch style residence with 2,699 square feet, built in 2016 and is of good minus construction quality located on 0.46 acres. The property includes an area over the attached garage measuring 648 square feet and a detached garage measuring 864 square feet.

The appellant stated the space above the garage is not a living space and does not believe it should be valued as such. The space is unfinished and unheated with low ceilings. The appellant used the cost per square foot of \$277 from his own comparable sales to arrive at his opinion of value. The appellant would like a reduction for the easement that reduces the usable land on his property. The appellant submitted three comparable sales [#162456-000 sold for \$578,000 in July 2023; #110177-302 sold for \$560,000 in January 2023; and #986039-520 sold for \$610,000 in August 2023].

The appellant requested a value of \$784,872.

The Assessor's Office contacted the taxpayer for photos of the area over the garage and is willing to adjust the value with this information. The easement is currently valued at \$0. The quality of construction of the home was lowered because this Very Good home was built in an average-class neighborhood. Instead of being a Class-5 home, this house is valued as a Good Minus structure to account for being an over improvement. The Assessor's evidence included three comparable sales, a statutory warranty deed and a quit claim deed for the subject property from 2015 and 2016, a short plat certification, a property information card and a cover letter recommending the assessed value be reduced to \$968,864. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales are over six miles from the subject property and are valued at \$317 to \$358 per square foot. The Assessor's suggested value of \$968,864 is valued at \$365 per square foot. The Assessor added the square footage of the area over the garage when the appellant testified that the area was unfinished, unheated, accessed only through the garage, had a low ceiling, and was only used for storage. The appellant provided comparable property sales of nearby properties and observations of the area and suggested a value of \$277 per square foot. The information indicates the requested value of \$784,872 is supported.

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 \$784,872 as of January 1, 2024.

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

Mailed on January 24, 2025 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, <a href="https://clark.wa.gov/internal-services/board-equalization">https://clark.wa.gov/internal-services/board-equalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.

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

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

**OBERHOFER CINDI & OBERHOFER RALPH** 

OBERHOFER CINDI & OBERHOFER RALPH 8913 NE 13TH ST VANCOUVER, WA 98664

**ACCOUNT NUMBER:** 

110290-028

**PROPERTY LOCATION: 10212 SE 10TH ST** 

VANCOUVER, WA 98664

**PETITION**:

163

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:

A	SSESSE	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	202,300		\$	202,300
Improvements	\$	341,341		\$	312,700
ASSESSED VALUE	S	543,641	BOE VALUE	\$	515,000

Date of hearing:

January 7, 2025

Recording ID#

**OBERHOFER** 

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

Gloria Matthews

Appellant:

Cindi Oberhofer

Assessor:

### Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch style residence with 2,728 square feet, built in 1956 and is of fair plus construction quality located on 0.25 acres. The property includes a carport measuring 396 square feet.

The appellant agreed to the Assessor's amended value of \$515,000 at the hearing. The appellant's evidence included part of an appraisal performed by John Rose of Rose Real Estate Group indicating a value of \$525,000 as of January 2024. The appellant submitted three comparable sales [#110556-022 sold for \$485,946 in September 2023; #110558-010 sold for \$471,100 in October 2023; and #111014-222 sold for \$495,000 in January 2023].

The appellant requested a value of \$515,000.

The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to \$515,000

The Assessor and appellant agreed to a value of \$515,000.

#### **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 \$515,000 as of January 1, 2024.

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

Mailed on January 24, 2025 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.



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** TAFOYA RON RICHARD & CURRAN SIOBHAN

TAFOYA RON RICHARD & CURRAN SIOBHAN 2112 SE 100TH CT VANCOUVER, WA 98664

**ACCOUNT NUMBER:** 

113893-004

**PROPERTY LOCATION: 2112 SE 100TH CT** 

VANCOUVER, WA 98664

**PETITION:** 

164

**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:

	ASSESSI	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	320,500		\$	200,500
Improvements	\$	687,138		\$	679,500
ASSESSED VALUE	\$	1,007,638	BOE VALUE	\$	880,000

Date of hearing:

January 7, 2025

Recording ID#

**TAFOYA** 

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

Gloria Matthews

Appellant:

Siobhan Curran

Ron Tafoya

Assessor:

### Continued

#### **FACTS AND FINDINGS**

The subject property is a 2-story residence with 3,162 square feet, built in 2004 and is of very good construction quality located on 0.29 acres.

The appellants reviewed the comparable sales provided by the Assessor's Office. Three of these comparable properties were also used by the appellants. The appellants believe their land value should be valued at \$200,500 as indicated by the Assessor in Comparable Sale #1. The subject property is classified as Very Good construction, but they believe the property should be valued as Good Plus based on the construction quality definitions provided by the Assessor. The appellant's evidence included a bid by Shaffer Excavation to replace a patio and install a retaining wall for \$22,446 as of May 2023. The appellant submitted three comparable sales [#122148-035 sold for \$837,500 in October 2023; #122575-024 sold for \$859,000 in December 2023; and #122572-020 sold for \$820,000 in July 2023].

The appellant requested a value of \$838,833.

The Assessor's evidence included six 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 makes a valid argument that the land value should be no greater than the value set on the Assessor's land value of Property #114232410 which is located 842 feet away and is .17 acres larger. In addition, the appellant has documented costs to cure issues with the home. Given the cost to cure and the adjusted land value, a total value of \$880,000 is supported.

#### **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 \$880,000 as of January 1, 2024.

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

Mailed on January 24, 2025 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

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**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, <a href="https://clark.wa.gov/internal-services/board-equalization">https://clark.wa.gov/internal-services/board-equalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** RIDER BARBARA & RIDER DANIEL

RIDER BARBARA & RIDER DANIEL **PO BOX 647 CAMAS, WA 98607** 

ACCOUNT NUMBER: 170861-000

**PROPERTY LOCATION:** 28418 NE 53RD ST

**CAMAS, WA 98607** 

**PETITION:** 196

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:

A	SSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	354,000		\$	354,000
Improvements	\$	202,997		\$	155,000
ASSESSED VALUE	\$	556,997	BOE VALUE	\$	509,000

Date of hearing: January 7, 2025

Recording ID# **RIDER** 

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

Gloria Matthews

Appellant:

Barbara Rider

Assessor:

### Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch style residence with 1,356 square feet, built in 1977 and is of fair plus construction quality located on 2.5 acres.

The appellant stated there is a large amount of work that needs to be completed on the property including painting, a new roof, replacement piping, a new garage door, asbestos removal, and other significant repairs. Comparable One from the Assessor's Office is constructed by the same builder at the same time, but is rated as Fair, while the subject property with almost the exact same construction, is graded as Fair Plus. The appellant's evidence included a bid by Repipe Specialists to repipe the property for \$22,900 as of November 2023, a bid by HiTops Construction to reroof the structure for \$16,944 as of November 2023, a bid by Garage Harmony LLC to replace a garage door for \$3,366 as of November 2023, a bid by 3 Kings to remove asbestos linoleum and replace it for \$4,000 as of November 2023, and a bid by Creekside Painting to paint the exterior of the house for \$4,884 as of December 2023.

The appellant requested a value of \$440,000, which was updated to \$417,000 at the hearing.

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 disagreed with the appraiser's findings.

Adjustments for costs to cure support a value of \$509,000.

#### **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 \$509,000 as of January 1, 2024.

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

Mailed on January 24, 2025 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Vaniel C. akanen

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