

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	167	Parcel Number:	194323-000
Owner Name:	SUERKEN JAMES K				
Situs Address:	2511 S PARKWAY AVE BATTLE GROUND, WA 98604				
Property Type:	1.5-story residence	Acres:	16	NBHD	
Mailing Address:	11410 JAMES GRANT DR EL PASO, TX 79936				

**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 type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	James Suerken Kirk Goodman James Suerken	-

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	8:21	8:31	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> The appellant's evidence included a Preliminary Critical Areas Assessment by Jim Barnes of Cascadia Ecological Services as of October 2023. The appellant submitted five comparable sales [#91051-036 sold for \$788,750 in July 2023; #194142-000 sold for \$755,000 in January 2021; #194425-000 sold for \$750,000 in October 2021; #228781-000 sold for \$800,000 in January 2022; and #986057-808 sold for \$850,000 in August 2020].	
<b>ASSESSOR EVIDENCE:</b> (NO ASSESSOR EVIDENCE)	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 3,668,055	\$ 1,786,750	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	\$ 3,668,055	\$ 1,786,750		
<b>NOTES:</b> Appellant analysis			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel Cleburn</i>	1/8/25

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	168	Parcel Number:	194422-000
Owner Name:	THREE E HOLDINGS LLC				
Situs Address:	2800 SE 17TH AVE BATTLE GROUND, WA 98606				
Property Type:	bare-land parcel	Acres:	19.37	NBHD	
Mailing Address:	P.O BOX 85 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 type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Nick Redinger —	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	9:37	10:00	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> The property was purchased for \$1,550,000 in March 2022. The appellant's evidence included a Critical Areas Report prepared by Ecological Land Services as of February 2021. The appellant submitted three comparable sales [#19457-000 sold for \$1,300,000 in October 2022; #228522-000 sold for \$2,352,350 in October 2023; and #228545-000 sold for \$2,050,000 in October 2023].	
<b>ASSESSOR EVIDENCE:</b> (NO ASSESSOR EVIDENCE)	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 4,905,106	\$ 1,938,693	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 4,905,106</b>	<b>\$ 1,938,693</b>		
<b>NOTES:</b> Analysis of property & comparable properties			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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. Wesum</i>	1/8/25

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	174	Parcel Number:	986060-721
Owner Name:	MATTOX KEVIN L				
Situs Address:	#88 SEC 32 T4N R2EWM 5.0A ,				
Property Type:	bare-land parcel	Acres:	5	NBHD	
Mailing Address:	7902 NE 219TH ST BATTLEGROUND, 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 type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Kevin & Lucia Mattox	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	10:39	11:00	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#228327-000 sold for \$274,900 in January 2024; #228323-000 sold for \$280,000 in November 2023; and #228326-000 sold for \$2,830,000 in January 2024].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 349,978	\$ 280,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 349,978</b>	<b>\$ 280,000</b>		

**NOTES:** Using the comps provided by the appellant in the embedded area. Testimony by appellant is the comps have utilities & access available. In subject does not.

<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
<input checked="" type="checkbox"/> Comps	<input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/8/25

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	175	Parcel Number:	986060-722
Owner Name:	MATTOX CARMEN				
Situs Address:	#89 SEC 32 T4N R2EWM 5.0A ,				
Property Type:	bare-land parcel	Acres:	5	NBHD	
Mailing Address:	7903 NE 219TH ST BATTLEGROUND, WA 98604				

**ATTENDANCE**

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

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	10:39	11:00	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> The appellant submitted three comparable sales [#228327-000 sold for \$274,900 in January 2024; #228323-000 sold for \$280,000 in November 2023; and #228326-000 sold for \$2,830,000 in January 2024].	
<b>ASSESSOR EVIDENCE:</b> The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending no change to the assessed value.	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 373,968	\$ 280,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 373,968</b>	<b>\$ 280,000</b>		
<b>NOTES:</b> Same as #174			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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>	1/8/25

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	176	Parcel Number:	986060-723
Owner Name:	MATTOX LISA MARIE				
Situs Address:	#90 SEC 32 T4N R2EWM 5.0A ,				
Property Type:	bare-land parcel	Acres:	5	NBHD	
Mailing Address:	7904 NE 219TH ST BATTLEGROUND, 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 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	Kevin & Lisa Mattox	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	10:39	11:00	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#228327-000 sold for \$274,900 in January 2024; #228323-000 sold for \$280,000 in November 2023; and #228326-000 sold for \$2,830,000 in January 2024].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 392,000	\$ 280,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 392,000</b>	<b>\$ 280,000</b>		
<b>NOTES:</b> Same as # 174			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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>	1/8/25

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	181	Parcel Number:	177504-008
Owner Name:	WESTRIDGE RIVER LLC				
Situs Address:	524 SE 201ST AVE CAMAS, WA 98607				
Property Type:	1.5-story residence	Acres:	0.32	NBHD	
Mailing Address:	7260 W AZURE DR STE 140-1022 LAS VEGAS, NV 89130				

**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 type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Delta Muse Janes Muse	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	11:13	11:23	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#177496-168 sold for \$785,000 in May 2023; #177500-014 sold for \$976,000 in January 2024; and #122123-006 sold for \$1,427,800 in September 2023].

**ASSESSOR EVIDENCE:** The Assessor's evidence included five 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.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 332,000	\$ 332,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,103,417	\$ 984,705		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,435,417</b>	<b>\$ 1,316,705</b>		
<b>NOTES:</b> Appellant comps. in neighborhood at price per sq. ft. of 266.57			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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	1/8/25

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

### CASE BEING HEARD

Assessment Year:	2024	Petition No:	197	Parcel Number:	171698-000
Owner Name:	RODENHURST AARON K & FUHR BRIAN E				
Situs Address:	5611 NE 204TH CT VANCOUVER, WA 98682				
Property Type:	ranch style residence	Acres:	5.01	NBHD	
Mailing Address:	5611 NE 204TH CT 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 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		Aaron Rodenhurst Brian Fuhr				

### HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	11:27	11:43	

### CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant submitted four comparable sales [#140887-000 sold for \$365,000 in February 2024; #136890-000 sold for \$301,000 in May 2024; #140887-000 sold for \$365,000 in February 2024; and #136890-000 sold for \$301,000 in May 2024].
ASSESSOR EVIDENCE:	The Assessor's evidence included five comparable sales, an aerial map of the sales, a property information card, and a cover letter recommending no change to the assessed value.

### DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 467,649	\$ 467,649	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,112,086	\$ 1,112,086		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,579,735</b>	<b>\$ 1,579,735</b>		
<b>NOTES:</b> Both the assessor & appellant mistakenly valued only land + perhaps must value entire 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>	1/8/25

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	198	Parcel Number:	279237-000
Owner Name:	WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL				
Situs Address:	24914 NE WH GARNER RD YACOLT, WA 98675				
Property Type:	ranch style residence	Acres:	9.19	NBHD	
Mailing Address:	PO BOX 4 YACOLT, WA 98675				

**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 type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	James Williams	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 8, 2025	11:50	12:03	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant submitted ten comparable sales [#231599-000 sold for \$650,000 in March 2022; #231818-000 sold for \$801,000 in April 2023; #273276-000 sold for \$600,000 in November 2022; #221286-000 sold for \$745,000 in November 2023; #277286-000 sold for \$750,000 in October 2023; #248271-000 sold for \$750,000 in August 2023; #278411-000 sold for \$775,000 in April 2023; #231818-000 sold for \$801,000 in April 2023; #223659-000 sold for \$835,000 in March 2024; and #279477-000 sold for \$850,000 in June 2024].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 304,271	\$ 304,271	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 638,884	\$ 650,729		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 943,155</b>	<b>\$ 855,000</b>		
<b>NOTES:</b> Appellant comps + least + 15% + RE agent \$839,900			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel E. Weaver</i>	1/8/25



Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
SUERKEN JAMES K	194323000	167	11410 JAMES GRANT DR	James Suerken Kurt Godman James Suerken	The appellant stated the 2023 value of the property was reduced to \$1,786,750 in April 2023 and no changes have occurred since that date. A significant amount of the subject property is wetland or buffer area, so the buildable area is reduced to 10.2 acres. There is no water or sewer service to the site, and the cost would be extensive for a developer to connect to utilities.
THREE E HOLDINGS LLC	194422000	168	P.O BOX 85	Nick Redinger	The appellant stated that the subject property is 12.94 acres and only 12 acres of the property are developable. Comparable 1 is located 600 feet from the subject property and is most similar. Both properties are pasture fields with a comparable amount of developable acreage. A stream runs through the property that will hinder development. The appellant updated his opinion of value to \$1,938,693 in the additional evidence utilizing his comparable sales.
LINGEL FAMILY INV LLC	228506000	171	14010 A NE 3RD CT #106	STIPULATED	
MATTOX KEVIN L	986060721	174	7902 NE 219TH ST	Lisa Mattox Kevin Mattox	The appellants stated the parcels were originally part of a 20-acre parcel, which was subdivided into four parcels as an inheritance. The land is all timber with no utilities or access. The comparable properties are accessible by road and do have access to utilities, unlike the subject properties. There is no intention to sell the land.
MATTOX CARMEN	986060722	175	7902 NE 219TH ST		
MATTOX LISA MARIE	986060723	176	7902 NE 219TH ST		
WESTRIDGE RIVER LLC	177504008	181	7260 W AZURE DR STE 140-1022	Della Muse James Muse	The appellants believe their comparable sales are more appropriate than the Assessor's Office. They stated their comparable sales are located close to the subject property and all with sales dates in 2023. Two of the Assessor's comparable properties have lake views and are adjacent to the golf course. The Assessor's comparable properties 4 and 5

					were sold in 2022 and comparable 5 has 1 acre of land. The subject property is located in a subdivision without similar amenities to the comparable properties.
RODENHURST AARON K & FUHR BRIAN E	171698000	<b>197</b>	5611 NE 204TH CT	<b>Aaron Rodenhurst Brian Fuhr</b>	The appellants stated the subject property is not a full usable five acres. The shared paved access road for the subdivision goes through the subject property. The appellants expressed a desire to have comparable assessments with their neighbors.
WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL	279237000	<b>198</b>	PO BOX 4	<b>JAMES Williams</b>	The appellant disagreed with the Assessor's methodologies for valuing properties. The appellant referred to their 2023 value of \$815,000 which was established by the Assessor. The appellant stated that the average home price for Yacolt went up 5% according to his real estate agent and the Assessor's newsletter. The appellant believes \$855,000 would be the appropriate market value based on that reported 5% increase. The appellant's son and his wife live in the second structure; it is not an income property.