



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JUNIPER RIDGE LLC

JUNIPER RIDGE LLC
C/O KORPELA TODD
5900 NE 152ND AVE STE 120
VANCOUVER, WA 98682

ACCOUNT NUMBER: 258944-000

**PROPERTY LOCATION: 34017 NW 9TH AVE
LA CENTER, WA 98629**

PETITION: 202

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	\$ 2,311,244	\$ 900,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 2,311,244	BOE VALUE \$ 900,000

Date of hearing: January 21, 2025

Recording ID# JUNIPER NW PACIFIC

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:
Todd Korpela

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a split-style residence with 3,028 square feet, built in 1974 and is of average construction quality located on 12.34 acres.

The appellant stated two subject properties (#258944-000 and #285945-0000) were purchased in May 2024 in one arms-length transaction. The appellant's estimate of value is higher than the purchase price due to a rent back agreement with the seller. There will be a boundary line adjustment for the parcels. There is a creek and a large canyon on the parcels with wetlands and habitat. Only 6.5 acres are buildable due to these constraints, and additionally, there are access problems on the north side of the properties which hinder the development of 3-4 acres of land. A house needs to be demolished before development can begin. The property was purchased for \$820,750 in May 2024. The appellant's evidence included a Critical Areas Report prepared by Ash Eco Solutions as of July 2024.

The appellant requested a value of \$900,000.

The purchase price of \$820,750, the rent back agreement, and critical areas analysis support the requested value of \$900,000.

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 \$900,000 as of January 1, 2024.

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

Mailed on February 7, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NW PACIFIC HWY PROPERTIES LLC

NW PACIFIC HWY PROPERTIES LLC
C/O KORPELA TODD
5900 NE 152ND AVE STE 120
VANCOUVER, WA 98682

ACCOUNT NUMBER: 258945-000

**PROPERTY LOCATION: 34011 NW 9TH AVE
LA CENTER, WA 98629**

PETITION: 203

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	\$ 2,284,653	\$ 450,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 2,284,653	BOE VALUE \$ 450,000

Date of hearing: January 21, 2025

Recording ID# JUNIPER NW PACIFIC

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:
Todd Korpela

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,491 square feet, built in 2014 and is of average construction quality located on 12.34 acres.

The appellant stated two subject properties (#258944-000 and #285945-0000) were purchased in May 2024 in one arms-length transaction. The appellant's estimate of value is higher than the purchase price due to a rent back agreement with the seller. There will be a boundary line adjustment for the parcels. There is a creek and a large canyon on the parcels with wetlands and habitat. Only 6.5 acres are buildable due to these constraints, and additionally, there are access problems on the north side of the properties which hinder the development of 3-4 acres of land. A house needs to be demolished before development can begin. The property was purchased for \$404,250 in May 2024. The appellant's evidence included a Critical Areas Report prepared by Ash Eco Solutions as of July 2024.

The appellant requested a value of \$450,000.

The purchase price of \$450,000 and the critical areas analysis support the requested value of \$450,000.

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 \$450,000 as of January 1, 2024.

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

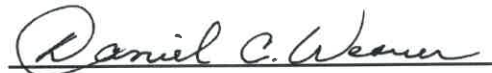
Mailed on February 7, 2025

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: STAROS DOMINIK & STAROS GINA

STAROS DOMINIK & STAROS GINA
1903 NE 387TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140689-000

**PROPERTY LOCATION: 1903 NE 387TH AVE
WASHOUGAL, WA 98671**

PETITION: 204

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	\$ 403,240	\$ 403,240
Improvements	\$ 1,220,993	\$ 1,071,760

ASSESSED VALUE \$ 1,624,233 BOE VALUE \$ 1,475,000

Date of hearing: January 21, 2025

Recording ID# STAROS

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:
Dominik Staros
Gina Staros

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,625 square feet, built in 2013 and is of very good construction quality located on 6.4 acres. The property includes an additional freestanding residence measuring 1,446 square feet.

The appellants stated they received an appraisal in July 2024 with a value of \$1,475,000 for the subject property. Two of the appellants' comparable sales are in their gated community. Six of the appraisal's comparable sales were within 6 miles and in rural areas with limited access to amenities similar to the subject property. The appellant's evidence included an appraisal performed by Kenneth Weiner of Fast Track Appraisals indicating a value of \$1,475,000 as of June 28, 2024. The appellant submitted three comparable sales [#140678-000 sold for \$1,480,000 in December 2023; #140673-000 sold for \$1,200,000 in March 2024; and #142054-000 sold for \$1,420,000 in May 2024]

The appellant requested a value of \$1,475,000.

The independent fee appraisal and related comparable property sales support the requested value of \$1,475,000.

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 \$1,475,000 as of January 1, 2024.

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

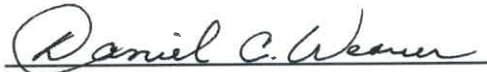
Mailed on February 7, 2025

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: ADAMS JOSEPH THOMAS

ADAMS JOSEPH THOMAS
590 WATERFRONT WAY #403
VANCOUVER, WA 98660

ACCOUNT NUMBER: 986056-928

**PROPERTY LOCATION: 4615 NW PADDOCK CT
CAMAS, WA 98607**

PETITION: 217

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	\$ 656,250	\$ 500,000
Improvements	\$ 0	\$ 0

ASSESSED VALUE	\$ 656,250	BOE VALUE	\$ 500,000
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Date of hearing: January 21, 2025

Recording ID# ADAMS

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:
 Joseph Adams

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .25-acre bare-land parcel.

The appellant stated there are three nearby lots in his cul-de-sac which sold for \$575,000 – \$595,000 in 2021 with Columbia River views. The subject property does not have a view and is surrounded by large fences. The appellant's three comparable sales are more desirable lots. The subject property is the only unbuilt lot in his immediate area. A local realtor valued the lot at \$436,760 in December 2024 based on other lot listings in the market. The property was purchased for \$450,000 in February 2021. The appellant submitted four comparable sales [#986050-755 sold for \$430,000 in June 2023; #986056-930 sold for \$495,000 in May 2021; #92232-002 sold for \$390,000 in March 2023; and #125403-058 sold for \$365,000 in October 2023].

The appellant requested a value of \$468,759 which was updated to \$500,000 in additional evidence.

The comparable sales and sales analysis by a realtor support the requested value of \$500,000.

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 \$500,000 as of January 1, 2024.

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

Mailed on February 7, 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: MARTIN DAVID & MARTIN PAMELA

MARTIN DAVID & MARTIN PAMELA
7017 NE 391ST ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 263543-000

**PROPERTY LOCATION: 7017 NE 391ST ST
LA CENTER, WA 98629**

PETITION: 220

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	\$ 295,000	\$ 295,000
Improvements	\$ 160,819	\$ 160,819
ASSESSED VALUE	\$ 455,819	BOE VALUE \$ 455,819

Date of hearing: January 21, 2025

Recording ID# MARTIN

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:
David Martin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,890 square feet, built in 1990 and is of fair plus construction quality located on 5 acres.

The appellant referred to their bids for repairs for the windows and siding. The windows and siding are original from the 1991 construction. There is peeling in the siding. The windows are nylon slide windows with sweating and mold. The appellant's evidence included a bid by DaBella Siding to replace the siding for \$60,848 and replace the windows for \$41,218 as of October 2023.

The appellant requested a value of \$361,049.

The Assessor's evidence included three comparable sales and a cover letter recommending no change to the assessed value with a statement that the cost to cure has been factored into the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor indicated that all of the issues described by the appellant have been accounted for in the valuation of \$455,819 by the Assessor.

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 \$455,819 as of January 1, 2024.

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

Mailed on February 7, 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: BOESCH JOHN & BOESCH BECKY

BOESCH JOHN
PO BOX 736
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140479-000

**PROPERTY LOCATION: 3204 NE 360TH AVE
WASHOUGAL, WA 98671**

PETITION: 229

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	\$ 303,736	\$ 303,736
Improvements	\$ 518,557	\$ 518,557

ASSESSED VALUE \$ 822,293 BOE VALUE \$ 822,293

Date of hearing: January 21, 2025

Recording ID# BOESCH

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 Boesch

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,738 square feet, built in 1996 and is of average construction quality located on 5.1 acres. The property includes an unfinished day basement measuring 1,339 square feet and a detached garage measuring 660 square feet with an area over the detached garage measuring 200 square feet.

The appellant stated that values in Clark County have not increased much in the past year. The house has no recent improvements or paved access road. The appellant submitted three comparable sales [#140440-000 sold for \$599,000 in December 2021; #140464-000 sold for \$500,000 in September 2021; and #139816-000 sold for \$535,000 in December 2021].

The appellant requested a value of \$760,000.

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 provided no current property sales that support a value other than the assessed value of \$822,293.

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 \$822,293 as of January 1, 2024.

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

Mailed on February 7, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NELSON CLINT W

NELSON CLINT
7803 NE 99TH ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 155759-000

**PROPERTY LOCATION: 7803 NE 99TH ST
VANCOUVER, WA 98662**

PETITION: 231

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	\$ 1,516,229	\$ 1,516,229
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,516,229	BOE VALUE \$ 1,516,229

Date of hearing: January 21, 2025

Recording ID# NELSON

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 1,824 square feet, built in 1948 and is of fair plus construction quality located on 5.75 acres. The property includes a general purpose building measuring 400 square feet, another general purpose building measuring 600 square feet, a pole cover measuring 600 square feet, and a detached garage measuring 360 square feet.

The appellant's evidence included a Competitive Market Analysis performed by Casie Harker of Premiere Property Group indicating a value of \$596,448 as of 2024.

The appellant requested a value of \$600,000.

The subject property is located in an area of properties with mixed use designations. The appellant's comparable sales are located in a more rural area and are not designated for light industrial use. The subject property is valued properly at \$1,516,229 in comparison to other properties in area with the same zoning designations.

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 \$1,516,229 as of January 1, 2024.

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

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Vancouver, WA 98660-5000
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Daniel C. Weaver, Chairman

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