



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: GRANITE SEVEN LLC**

DEFORD KOLTON  
7408 NE 113th Circle  
VANCOUVER, WA 98662

**ACCOUNT NUMBER: 130545-000**

**PROPERTY LOCATION: #10 SEC 6 T1NR4EWM 56.35A**

**PETITION: 210**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 9,327,325	\$ 6,395,000
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 9,327,325</b>	<b>BOE VALUE \$ 6,395,000</b>

Date of hearing: January 23, 2025

Recording ID# GRANITE SEVEN

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  
John Marks

Appellant:  
Kolton DeFord

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 48.89-acre bare-land parcel. The Property Information Center currently lists the value of this property as \$9,327,325, while the Notice of Value, issued on June 6, 2024, established the value at \$10,750,557. No Change of Value Notice was submitted to the owner or posted on the County website to establish this change in value.

The appellant stated this site is difficult to develop due to the rocky land and sloping on the properties. No work, improvements, or development have been completed as of the Assessment date. The appellant's evidence included an appraisal performed by Richard Cassinelli of Value Added Assets indicating a value of \$6,395,000 as of January 2024 and a Preliminary Geotechnical Site Investigation for Granite Highlands Phases 1-5 from Columbia West Engineering as of September 2016. The appellant submitted a Development Agreement with the City of Washougal dated December 2016, a Notice of Final Order and Decision for Granite Highlands Subdivision dated June 2017, and a Post Decision Review Narrative for Granite Highlands (Phase 7 to 10) from January 2020. The appellant also submitted bids by Rotschy Inc for Early Grading for \$4,869,295 as of August 2023, Phase 6 Grading for \$926,286 as of March 2023, Phase 7 Grading for \$4,050,990 as of March 2023, and Phase 9 Grading for \$4,787,077 as of August 2023.

The appellant requested a value of \$5,115,000, which was updated to \$6,395,000 in additional evidence based on the appraisal from January 2024.

The appellant has stated that none of the project development had been completed as of the assessment date and the \$6,395,000 independent appraisal in January 2024 represents the true value of the property as of that date.

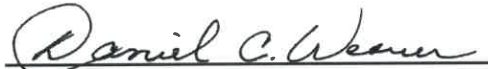
## DECISION

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 \$6,395,000 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.

**\*\* 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: GRANITE SEVEN LLC**

DEFORD KOLTON  
7408 NE 113th Circle  
VANCOUVER, WA 98662

**ACCOUNT NUMBER: 130541-000**

**PROPERTY LOCATION: #6 SEC 6 T1NR4EWM 1.94A  
WASHOUGAL, WA**

**PETITION: 211**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,423,226	\$ 210,000
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 1,423,226</b>	<b>BOE VALUE \$ 210,000</b>

Date of hearing: January 23, 2025

Recording ID# GRANITE SEVEN

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  
John Marks

Appellant:  
Kolton DeFord

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 9.4-acre bare-land parcel.

The appellant stated this site is difficult to develop due to the rocky land and sloping on the properties. No work, improvements, or development have been completed as of the Assessment date. The appellant's evidence included an appraisal performed by Richard Cassinelli of Value Added Assets indicating a value of \$210,000 as of January 2024 and a Preliminary Geotechnical Site Investigation for Granite Highlands Phases 1-5 from Columbia West Engineering as of September 2016. The appellant submitted a Development Agreement with the City of Washougal dated December 2016, a Notice of Final Order and Decision for Granite Highlands Subdivision dated June 2017, and a Post Decision Review Narrative for Granite Highlands (Phase 7 to 10) from January 2020. The appellant also submitted bids by Rotschy Inc for Early Grading for \$4,869,295 as of August 2023, Phase 6 Grading for \$926,286 as of March 2023, Phase 7 Grading for \$4,050,990 as of March 2023, and Phase 9 Grading for \$4,787,077 as of August 2023.

The appellant requested a value of \$170,000, which was updated to \$210,000 in additional evidence based on the appraisal from January 2024.

The appellant stated that none of the project development has been completed as of the assessment date, and the \$210,000 independent appraisal in January 2024 represents the true value of the property as of that date.

## 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 \$210,000 as of January 1, 2024.

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

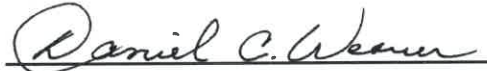
Mailed on February 7, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** H2 VIERS LLC

HINTON DEVELOPMENT  
C/O NIKKI DUKE  
14010 A NE 3RD CT #106  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 181682-000

**PROPERTY LOCATION:** #13 SEC 13 T3N R1EWM 44.87A

**PETITION:** 212

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 7,251,546	\$ 2,940,000
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 7,251,546</b>	<b>BOE VALUE \$ 2,940,000</b>

Date of hearing: January 23, 2025

Recording ID# H2 VIERS

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  
John Marks

Appellant:  
Nikole Duke

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 44.87-acre bare-land parcel.

The appellant stated there was an agreement to lower the assessed value with the Assessor's Office and Hinton Development, but it was not provided to the Board of Equalization or posted in County records before the hearing. The appellant stated there are no construction updates and nothing has changed since the 2023 assessment hearing in April 2024. The appellant believes the appraisal reflects the true market value of the property as of the assessment date. The appellant's evidence included a property summary packet including an appraisal report from Cassinelli Valuation indicating a value of \$2,940,000 as of January 2023.

The appellant requested a value of \$2,940,000.

The subject property was adjusted by the Board of Equalization in April 2024, and the same information was presented at that time. The appellant stated that nothing else has been done with the subject property since that hearing. The evidence was reviewed by the Board, and they reached the same conclusion with respect to the subject property that sets the value at \$2,940,000.

## 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 \$2,940,000 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:** SCOTTON 4 LLC

HINTON DEVELOPMENT  
C/O NIKKI DUKE  
14010 A NE 3RD CT #106  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 91103-173

**PROPERTY LOCATION:** #177,178 SEC 3 T3N R2EWM 5.47A  
BATTLE GROUND, WA

**PETITION:** 213

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 800,454	\$ 137,750
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 800,454</b>	<b>BOE VALUE \$ 137,750</b>

Date of hearing: January 23, 2025

Recording ID#: SCOTTON

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  
John Marks

Appellant:  
Nikole Duke

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 5.47-acre bare-land parcel.

The appellant stated there was an agreement to lower the assessed value with the Assessor's Office and Hinton Development, but it was not provided to the Board of Equalization or posted in County records before the hearing. The appellant stated this property is a mitigation site. The subject property will likely never be able to be developed because the entire piece is considered wetlands. The appellant confirmed no changes have occurred since the previous assessment year. The appellant's evidence included a wetland mitigation plan from Cascadia Ecological Services as of September 2015 and an alternative site analysis for retail development by Johnson Economics as of August 2015.

The appellant requested a value of \$137,750.

The Board reviewed the information and determined that decision in April 2024 was still applicable and supports the requested value of \$137,750.

## 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 \$137,750 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: RELYEA JAMES & RELYEA JUDITH**

HINTON DEVELOPMENT  
C/O NIKKI DUKE  
14010 A NE 3RD CT #106  
VANCOUVER, WA 98685

**ACCOUNT NUMBER: 211217-000**

**PROPERTY LOCATION: 31010 NW SPENCER RD  
RIDGEFIELD, WA 98642**

**PETITION: 215**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 2,875,908	\$ 1,000,000
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 2,875,908</b>	<b>BOE VALUE \$ 1,000,000</b>

Date of hearing: January 23, 2025

Recording ID#: RELYEA

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  
John Marks

Appellant:  
Nikole Duke

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,848 square feet, built in 1987 and is of average construction quality located on 20 acres. The property includes an area beside the garage measuring 1,240 sqft, a general purpose building measuring 5,184 square feet, and a general purpose building measuring 1,800 square feet.

The appellant stated there was an agreement to lower the assessed value with the Assessor's Office and Hinton Development, but it was not provided to the Board of Equalization or posted in County records before the hearing. The appellant confirmed no changes have occurred since the previous assessment year. There are access issues and wetland issues. Due to a conversation with the Assessor's Office, this property and #211458-000 will likely be pulled from the prime developable land program for future assessment years. Hinton Development currently has a Purchase and Sale Agreement with the Relyeas to purchase both properties for \$1.2 million, but due to encroachments, this will likely need to be renegotiated to a lower price. The appellant's evidence included a property information packet including pre-application notes for development with the City of La Center, a purchase agreement for both properties, maps of the subject properties, a development assessment narrative, and details of the geographic features of the subject properties.

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

The purchase agreement and analysis by the appellant supports a value of \$1,000,000.


## 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 \$1,000,000 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



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: RELYEA JAMES & RELYEA JUDITH ETAL**

HINTON DEVELOPMENT  
C/O NIKKI DUKE  
14010 A NE 3RD CT #106  
VANCOUVER, WA 98685

**ACCOUNT NUMBER: 211458-000**

**PROPERTY LOCATION: 31012 NW SPENCER RD  
RIDGEFIELD, WA 98642**

**PETITION: 216**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 917,602	\$ 458,392
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 917,602</b>	<b>BOE VALUE \$ 458,392</b>

Date of hearing: January 23, 2025

Recording ID# RELYEA

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  
John Marks

Appellant:  
Nikole Duke

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,484 square feet, built in 1998 and is of average plus construction quality located on 5 acres.

The appellant stated there was an agreement to lower the assessed value with the Assessor's Office and Hinton Development, but it was not provided to the Board of Equalization or posted in County records before the hearing. The appellant confirmed no changes have occurred since the previous assessment year. There are access issues and wetland issues. Due to a conversation with the Assessor's Office, these properties will likely be pulled from the prime developable land program for future assessment years. Hinton Development currently has a Purchase and Sale Agreement with the Relyeas to purchase both this property and #211217-000 for \$1.2 million, but due to encroachments, this will likely need to be renegotiated to a lower price. The appellant's evidence included a property information packet including pre-application notes for development with the City of La Center, a purchase agreement for both properties, maps of the subject properties, a development assessment narrative, and details of the geographic features of the subject properties.

The appellant requested a value of \$458,392.

The purchase agreement and analysis by the appellant supports a value of \$458,392.

## 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 \$458,392 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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