



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DAMON JENNIFER

DAMON JENNIFER
12110 NW 48TH CT
VANCOUVER, WA 98685

ACCOUNT NUMBER: 188220-020

**PROPERTY LOCATION: 12110 NW 48TH CT
VANCOUVER, WA 98685**

PETITION: 241

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	\$ 288,750	\$ 288,750
Improvements	\$ 315,220	\$ 315,220
ASSESSED VALUE	\$ 603,970	BOE VALUE \$ 603,970

Date of hearing: February 4, 2025

Recording ID# DAMON

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:
Jennifer Damon

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,389 square feet, built in 2013 and is of good plus construction quality located on 0.57 acres.

The appellant stated that she submitted comparable assessments and does not think her assessed value had a fair increase in comparison to those around her. The appellant referred to cost to cure estimates from 2014 which were submitted in previous appeals. The appellant believes that repairs would reduce the value of the house by 80% instead of the Assessor's suggested 50% reduction. No current detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$550,476.

The Assessor's evidence included three comparable sales, a property information card, a statement that due to the need of significant repairs, they have treated the residence as 52% complete, and a cover letter recommending no change to the assessed value.

The appellant provided no current cost to repair bids or estimates or comparable property sales to overcome the assessed value of \$603,970.

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 \$603,970 as of January 1, 2024.

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

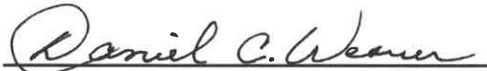
Mailed on February 21, 2025

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: ROWE GERALDINE J

ROWE GERALDINE J
11620 NE MEAD RD
VANCOUVER, WA 98682

ACCOUNT NUMBER: 208193-000

PROPERTY LOCATION: #115 SEC 33 T3N R3EWM 1.76 A

PETITION: 243

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 253,093	\$ 193,476
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 253,093	BOE VALUE \$ 193,476

Date of hearing: February 4, 2025

Recording ID# ROWE

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:
Geraldine Rowe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.76-acre bare-land parcel.

The appellant stated that the subject properties do not have well or septic and both are undeveloped land. There is a view of a junkyard from Property ID 208193000. There is only a private road that accesses the subject properties. There is a utility easement adjacent to the five-acre parcel. The subject properties are heavily treed. The appellant provided the value per acre for the subject properties and comparable sales to show the range of opinion of value in contrast to the assessment. Some of the comparable sales do appear to be buildable and have septic systems, which adds to the value of each comparable property in contrast with the subject properties. The appellant submitted three comparable sales [#180789-000 sold for \$140,000 in August 2023; #986058-976 sold for \$215,000 in June 2023; #267070-000 sold for \$270,000 in July 2023].

The appellant requested a value of \$193,476.

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

The majority of the Assessor's comparable sales were from 2022, were not in the same geographic area as the subject property, and some were in developed areas. The appellant's comparable sales were undeveloped, in similar geographic areas, and semi-forested. The appellant's comparable sales better represent the subject property at a value of \$193,476.

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 \$193,476 as of January 1, 2024.

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

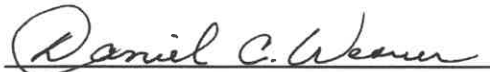
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROWE GERALDINE J

ROWE GERALDINE J
11620 NE MEAD RD
VANCOUVER, WA 98682

ACCOUNT NUMBER: 208194-000

PROPERTY LOCATION: #116 SEC 33 T3N R3EWM 5.00 A M/L

PETITION: 421

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	\$ 360,220	\$ 291,377
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 360,220	BOE VALUE \$ 291,377

Date of hearing: February 4, 2025

Recording ID# ROWE

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:
Geraldine Rowe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre bare-land parcel.

The appellant stated that the subject properties do not have well or septic and both are undeveloped land. There is a view of a junkyard from Property ID 208193000. There is only a private road that accesses the subject properties. There is a utility easement adjacent to the five-acre parcel. The subject properties are heavily treed. The appellant provided the value per acre for the subject properties and comparable sales to show the range of opinion of value in contrast to the assessment. Comparable properties for Parcel 20819400 are similarly five acres. Some of the comparable sales do appear to be buildable and have septic systems, which adds to the value of each comparable property in contrast with the subject properties. The appellant submitted five comparable sales [#986054-884 sold for \$265,000 in March 2023; #260029-000 sold for \$200,000 in October 2023; #222563-000 sold for \$250,000 in June 2023; #271407-000 sold for \$260,000 in August 2023; and #236157-000 sold for \$350,000 in April 2023].

The appellant requested a value of \$291,377.

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

The majority of the Assessor's comparable sales were from 2022, were not in the same geographic area as the subject, and some were in developed areas. The appellant's comparable sales were undeveloped, in similar geographic areas, and semi-forested. The appellant's comparable sales better represent the subject property at a value of \$291,377.


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 \$291,377 as of January 1, 2024.

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

Mailed on February 21, 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: SUCHORZEWSKI ARTUR & HUNDIS ADAM

SUCHORZEWSKI ARTUR & HUNDIS ADAM
13414 NE 100TH WAY
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-988

**PROPERTY LOCATION: 13414 NE 100TH WAY
VANCOUVER, WA 98682**

PETITION: 244

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	\$ 167,040	\$ 167,040
Improvements	\$ 441,389	\$ 414,170
ASSESSED VALUE	\$ 608,429	BOE VALUE \$ 581,210

Date of hearing: February 4, 2025

Recording ID# SUCHORZEWSKI

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:
Artur Suchorzewski

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,185 square feet, built in 2021 and is of average construction quality located on 0.1 acres.

The appellant stated the lot is very narrow with only six feet between the structure and the property line. The appellant found comparable sales in his neighborhood with similar structures and square footage constructed by the same builder. The appellant's first comparable sale is a 1.5-story finished residence similar to the subject property with a primary suite on the first level. These properties are all rear loading homes with the garage at the back of the property. The Assessor's comparable properties include ranch style residences which are often on larger lots with all primary bedrooms on the main floor. The appellant submitted three comparable sales [#986061-072 sold for \$549,900 in October 2023; #986061-068 sold for \$519,900 in December 2023; and #986061-069 sold for \$532,440 in November 2023].

The appellant requested a value of \$563,893.

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.

The appellant's comparable sales were 1.5 or 2-story residences with rear driveways and garages similar to the subject property. Some of the Assessor's comparable sales were ranch style homes. The appellant's comparable properties better represent the subject property and support a value of \$581,210.

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 \$581,210 as of January 1, 2024.

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

Mailed on February 21, 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: SALUTE DRAGONS COMMODITIES LIVING TRUST

CLELLAND JILL
17729 NE BAKER CREEK RD
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 204095-000

**PROPERTY LOCATION: 17729 NE BAKER CREEK RD
BRUSH PRAIRIE, WA 98606**

PETITION: 248

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	\$ 318,876	\$ 318,876
Improvements	\$ 552,982	\$ 466,124
ASSESSED VALUE	\$ 871,858	BOE VALUE \$ 785,000

Date of hearing: February 4, 2025

Recording ID# SALUTE DRAGONS

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:
Jill Clelland

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,296 square feet, built in 1980 and is of good construction quality located on 2.97 acres. The property includes a pool measuring 800 square feet, a detached garage measuring 1,980 square feet, and an area beside the garage measuring 1,180 square feet.

The appellant referred to her Board of Equalization decision from the 2023 assessment. The subject property's structure is a wood sided house with wood posts which are damaged from wear and tear from the Pacific Northwest weather. The retaining wall is failing, and a contractor quoted \$8,500 for repairs. More than half of the property is considered wetland and cannot be used. The Assessor currently values the subject property's pool at \$85,000, but the appellant believes \$25,000 would be more appropriate because it is 45 years old with ongoing maintenance concerns and is not a year-round pool. Many of the Assessor's comparable properties are in better condition than the subject property and have much nicer amenities such as wet bars, car lifts, and improved appliances. The appellant's comparable sales are more similar to the subject property but still have additional renovations and updates that the subject property does not have. The appellant's evidence included a bid by Pacific NW Community Contracting LLC to reconstruct a deck, raise the house and crawl space, work on the foundation, and provide moisture barriers for \$26,065 as of January 2024. The appellant submitted three comparable sales [#205883-000 sold for \$725,000 in March 2023; #204069-000 sold for \$889,000 in February 2023; and #205656-000 sold for \$820,000 in January 2024].

The appellant requested a value of \$785,000.

The Assessor's evidence included six comparable sales, aerial photos, a sketch of the property layout, a property information card, and a cover letter recommending no change to the assessed value.

The condition of the property and the inflated value of the pool indicate an adjustment for the pool of \$60,000 and adjustments for the costs to cure other areas of \$26,000, which support the requested value of \$785,000.

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 \$785,000 as of January 1, 2024.

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

Mailed on February 21, 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: LEWIS JASON C & LEWIS NATALIE J

LEWIS JASON C & LEWIS NATALIE J
3423 NE 177TH AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986046-155

**PROPERTY LOCATION: 3423 NE 177TH AVE
VANCOUVER, WA 98682**

PETITION: 253

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	\$ 170,400	\$ 170,400
Improvements	\$ 481,699	\$ 463,872
ASSESSED VALUE	\$ 652,099	BOE VALUE \$ 634,272

Date of hearing: February 4, 2025

Recording ID#: LEWIS

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:
Jason Lewis

Assessor:
Linda McClain

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,707 square feet, built in 2019 and is of average plus construction quality located on 0.14 acres.

The appellant referred to Northeast Edmonds Road that abuts the subject property. This road has no posted speed limit, which causes many noise disturbances and safety concerns. There have been occasions of cars crashing into neighboring properties and nearby vehicle fires. The appellant believes there should be an adjustment in the assessment to reflect the noise and danger. Three of the Assessor's comparable properties are not located near the subject property and do not have this same negative influence. The Assessor's evidence did report there was a reduction for traffic noise, but the appellant did not believe it was an appropriate amount. The appellant's first comparable sale is closest in size, construction date, and location to the subject property. The appellant submitted three comparable sales [#172147-020 sold for \$540,000 in March 2024; #986046-140 sold for \$675,000 in July 2024; and #172204-074 sold for \$585,000 in December 2023].

The appellant requested a value of \$602,094.

The Assessor's Office stated the subject property will be up for reevaluation in Cycle Six, next year, and a noise and traffic study will be conducted at that time. The current adjustment is small and could potentially increase after this study. The Assessor believes comparable property four is the best comparable because it did not require many adjustments. The Assessor's evidence included four comparable sales, photos, a property information card, and a cover letter recommending no change to the assessed value.

The appellant's comparable property sales, the lack of updated noise study, and the fact that property values did not increase in 2023 support a value of \$634,272.

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 \$634,272 as of January 1, 2024.

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

Mailed on February 21, 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: ALDO RES LLC

ALDO RES LLC
300 S AUSTRALIAN AVE STE 1610
WEST PALM BEACH, FL 33401

ACCOUNT NUMBER: 986035-101

**PROPERTY LOCATION: 15011 NE 83RD CIR
VANCOUVER, WA 98682**

PETITION: 287

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	\$ 170,900	\$ 170,900
Improvements	\$ 370,922	\$ 270,000
ASSESSED VALUE	\$ 541,822	BOE VALUE \$ 440,900

Date of hearing: February 4, 2025

Recording ID# ALDO RES

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:
Scott Wynne

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,032 square feet, built in 2015 and is of average construction quality located on 0.17 acres.

The appellant stated the property was purchased in July 2023 for \$428,925 in an openly advertised auction. The property was listed for \$475,000 for a few months with a pending sale, but it was not completed. The subject property was a bank-owned property with a previous foreclosure, but it was listed on the market through RMLS. The subject property was in fair condition at the time of purchase and needed painting and new appliances. The property was purchased for \$428,925 in July 2023.

The appellant requested a value of \$440,900.

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.

The testimony and statement by the appellant that the property was listed with a realtor prior to the auction indicates the property was appropriately offered for sale to the public. The sale price of \$428,025 is recognized and supports the requested value of \$440,900.

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 \$440,900 as of January 1, 2024.

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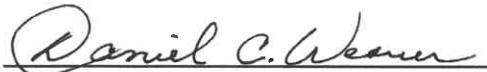
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Daniel C. Weaver, Chairman

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