



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

**PROPERTY OWNER: BOYD JENNIFER**

OWNWELL  
C/O PACE COLTON  
401 TOM LANDRY HWY #660901  
DALLAS, TX 75266

**ACCOUNT NUMBER: 4180-000**

**PROPERTY LOCATION: 714 W 37TH ST  
VANCOUVER, WA 98660**

**PETITION: 126**

**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	\$ 217,086	\$ 217,086
Improvements	\$ 266,742	\$ 217,914

**ASSESSED VALUE \$ 483,828 BOE VALUE \$ 435,000**

Date of hearing: March 4, 2025

Recording ID# BOYD

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:  
Jordan Rubin

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,860 square feet, built in 1926 and is of average construction quality located on 0.11 acres.

The appellant's agent referred to the four comparable sales. Comparable sale 2 and 4 are in the subject property's neighborhood, 102. These properties are all similar square footage and sold close to the assessment date. The appellant submitted four comparable sales [#6760-000 sold for \$465,000 in January 2024; #3590-000 sold for \$457,190 in December 2023; #1215-250 sold for \$484,000 in October 2023; and #17760-000 sold for \$535,000 in April 2023].

The appellant requested a value of \$420,000, which was updated to \$435,000 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's comparable sales and related adjustments are more representative of the subject property and support a value of \$435,000.

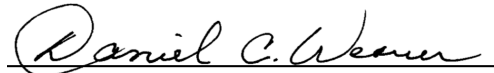
## DECISION

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 \$435,000 as of January 1, 2024.

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

Mailed on March 18, 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: HUTCHISON RALPH C & HUTCHISON CAROL S TRUSTEES**

OWNWELL  
C/O PACE COLTON  
401 TOM LANDRY HWY #660901  
DALLAS, TX 75266

**ACCOUNT NUMBER: 96158-788**

**PROPERTY LOCATION: 1857 N 10TH ST  
WASHOUGAL, WA 98671**

**PETITION: 132**

**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>ASSESSMENT VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	229,000	\$	229,000
Improvements	\$	491,956	\$	416,000
<b>ASSESSMENT VALUE</b>	<b>\$</b>	<b>720,956</b>	<b>BOE VALUE</b>	<b>\$ 645,000</b>

Date of hearing: March 4, 2025

Recording ID# HUTCHISON

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:  
Jordan Rubin

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,928 square feet, built in 1996 and is of good construction quality located on 0.23 acres. This property includes an unfinished basement measuring 204 square feet.

The appellant's agent referred to three comparable sales that are located within 1/3 of a mile from the subject property. Adjusted sale prices for these comparable sales range from \$561,335 to \$645,103 with an average adjusted value of \$622,343. The appellant submitted three comparable sales [#131173-002 sold for \$679,000 in February 2023; #131173-008 sold for \$725,000 in April 2023; and #131173-086 sold for \$690,000 in November 2023].

The appellant requested a value of \$645,000.

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's comparable property sales and related adjustments are more representative of the subject property and support a value of \$645,000.

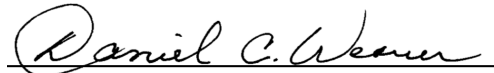
## DECISION

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 \$645,000 as of January 1, 2024.

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

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

**PROPERTY OWNER:** AL-ZUGHIR HANI & ABDALSHAH DAJLAH

OWNWELL  
C/O PACE COLTON  
401 TOM LANDRY HWY #660901  
DALLAS, TX 75266

**ACCOUNT NUMBER:** 986053-323

**PROPERTY LOCATION:** 9708 NE 150TH AVE  
VANCOUVER, WA 98682

**PETITION:** 139

**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	\$ 254,600	\$ 254,600
Improvements	\$ 581,695	\$ 525,400

**ASSESSED VALUE \$ 836,295 BOE VALUE \$ 780,000**

Date of hearing: March 4, 2025

Recording ID# AL-ZUGHIR

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:  
Jordan Rubin

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,912 square feet, built in 2021 and is of average construction quality located on 0.23 acres.

The appellant's agent referred to his four comparable sales located within ½ a mile from the subject property. These properties have similar square footage and sold in 2023. After adjustments, their values range from \$719,572 to \$795,192 with an average adjusted value of \$768,315. The appellant submitted four comparable sales [#200610-006 sold for \$682,000 in December 2023; #200337-086 sold for \$740,000 in December 2023; #200545-008 sold for \$799,950 in August 2023; and #986032-696 sold for \$630,000 in April 2023].

The appellant requested a value of \$780,000.

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's comparable property sales and related adjustments are more representative of the subject property and support a value of \$780,000.

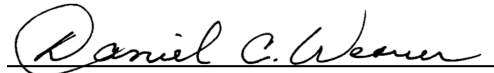
## DECISION

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 \$780,000 as of January 1, 2024.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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Daniel C. Weaver, Chairman

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

**PROPERTY OWNER:** FKR PROPERTIES LLC

PROPERTY VALUATION SERVICES  
C/O FRIZELL REED  
14400 METCALF AVE  
OVERLAND PARK, KS 66223

**ACCOUNT NUMBER:** 165174-005

**PROPERTY LOCATION:** 312 SE STONEMILL DR  
VANCOUVER, WA 98684

**PETITION:** 85

**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	\$ 6,639,859	\$ 6,639,859
Improvements	\$ 13,321,941	\$ 10,980,141

**ASSESSED VALUE \$ 19,961,800 BOE VALUE \$ 17,620,000**

Date of hearing: March 4, 2025

Recording ID# FKR PROPERTIES

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:  
Reed Frizell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is an office building with 121,512 square feet, built in 1986 and located on 9.08 acres.

The appellant presented their income approach utilizing a loaded capitalization rate of 8.9%. The average for capitalization rates in the area in 2023 was 8.2%, and the agent presented a CoStar report showing a trend of increases in capitalization rates for this market. The appellant referred to a CoStar Comparable Lease summary with 8 properties all located near the subject property. The appellant used a 10% vacancy in their calculations, but noted that the average vacancy for office buildings for Quarter 4 of 2023 was 28%. The appellant's evidence included an income analysis utilizing a loaded capitalization rate of 8.95% indicating a value of \$17,620,000. The appellant submitted seven comparable office building leases with rental rates.

The appellant initially requested a value of \$14,250,000, which was updated to \$17,620,000 in additional evidence.

The Assessor's evidence included a cost analysis, an income approach utilizing the loaded capitalization rate of 7.66% indicating a value of \$19,676,671, three comparable sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant's income analysis compares favorably with the value derived from the Assessor's sales price per square foot of an older comparable property and supports the requested value of \$17,620,000.

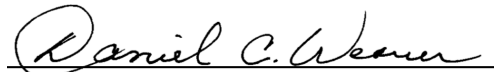
## DECISION

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 \$17,620,000 as of January 1, 2024.

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

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