



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2017-1 LLC

RYAN
C/O PEYTON ROBERT
16220 NORTH SCOTTSDALE RD, SUITE 650
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 119740-034

PROPERTY LOCATION: 10510 NE 122ND AVE
VANCOUVER, WA 98682

PETITION: 359

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	\$ 130,500	\$ 130,500
Improvements	\$ 477,226	\$ 477,226
ASSESSED VALUE	\$ 607,726	BOE VALUE \$ 607,726

Date of hearing: March 6, 2025

Recording ID# HPA 359

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:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,687 square feet, built in 2007 and is of good construction quality located on 0.13 acres.

The agent stated all comparable sales are from 2023 and are located closely to the subject property. The median price of the comparable sales reflects their opinion of value. The appellant submitted six comparable sales [#119740-008 sold for \$607,500 in July 2023; #986040-036 sold for \$605,000 in August 2023; #986039-995 sold for \$746,000 in June 2023; #986033-133 sold for \$600,000 in December 2023; #986033-143 sold for \$598,000 in October 2023; and #200177-008 sold for \$467,000 in March 2023].

The appellant requested a value of \$580,100.

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

The Assessor's comparable property sales better represent the subject property and support the assessed value of \$607,726.

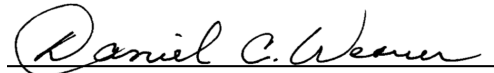
DECISION

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 \$607,726 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2020-1 ML LLC

RYAN
C/O PEYTON ROBERT
16220 NORTH SCOTTSDALE RD, SUITE 650
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 130561-046

PROPERTY LOCATION: 676 N V ST
WASHOUGAL, WA 98671

PETITION: 362

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	\$ 144,100	\$ 144,100
Improvements	\$ 522,067	\$ 486,283
ASSESSED VALUE	\$ 666,167	BOE VALUE \$ 630,383

Date of hearing: March 6, 2025

Recording ID# HPA 362

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:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,917 square feet, built in 2006 and is of average plus construction quality located on 0.11 acres.

The agent provided six sales with adjustments. The adjusted median sale price is their estimate of value. The appellant submitted six comparable sales [#986032-220 sold for \$535,000 in October 2023; #75358-389 sold for \$425,000 in March 2023; #128358-238 sold for \$540,000 in January 2024; #123002-030 sold for \$579,900 in April 2023; #986048-908 sold for \$430,000 in November 2023; and #986048-900 sold for \$420,000 in July 2023].

The appellant requested a value of \$591,900.

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

Two of the Assessor's comparable property sales were sold in 2023, and the remaining sales occurred in 2022. Three of the appellant's comparable property sales were similarly zoned (R1-7.5 and R1-15), and all but one sold during 2023; the remaining property sold in January 2024. The most emphasis was placed on the appellant comparable sales #986032-220, #128358-238 & #123002-030, which support a value of \$630,383.

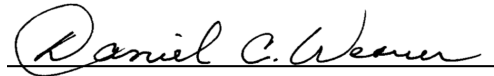
DECISION

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 \$630,383 as of January 1, 2024.

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

Mailed on March 19, 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: HPA II BORROWER 2019-1 LLC

RYAN
C/O PEYTON ROBERT
16220 NORTH SCOTTSDALE RD, SUITE 650
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 163505-008

PROPERTY LOCATION: 2301 NE 94TH CT
VANCOUVER, WA 98664

PETITION: 366

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	\$ 162,150	\$ 162,150
Improvements	\$ 370,051	\$ 370,051
ASSESSED VALUE	\$ 532,201	BOE VALUE \$ 532,201

Date of hearing: March 6, 2025

Recording ID# HPA 366

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:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,930 square feet, built in 2016 and is of average minus construction quality located on 0.13 acres.

The agent provided six sales within a mile of the subject property. The appellant submitted six comparable sales [#109936-088 sold for \$579,000 in October 2023; #109936-148 sold for \$541,500 in January 2023; #101403-650 sold for \$480,000 in September 2023; #101403-634 sold for \$500,000 in January 2024; #101403-714 sold for \$517,000 in May 2023; and #101403-596 sold for \$470,000 in April 2023].

The appellant requested a value of \$507,068.

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

The Assessor's comparable property sales support the assessed value of \$532,201.

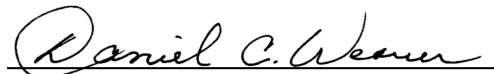
DECISION

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 \$532,201 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA JV BORROWER 2019-1 ML LLC

RYAN
C/O PEYTON ROBERT
16220 NORTH SCOTTSDALE RD, SUITE 650
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 177496-160

PROPERTY LOCATION: 19804 SE 10TH ST
CAMAS, WA 98607

PETITION: 369

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	\$ 250,000	\$ 250,000
Improvements	\$ 499,167	\$ 436,000
ASSESSED VALUE	\$ 749,167	BOE VALUE \$ 686,000

Date of hearing: March 6, 2025

Recording ID# HPA 369

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:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,722 square feet, built in 2002 and is of good construction quality located on 0.25 acres.

The agent provided six sales. The estimate of value is based on the median sale price of the comparable sales. The appellant submitted six comparable sales [#177496-168 sold for \$785,000 in May 2023; #177501-002 sold for \$732,500 in February 2023; #177496-224 sold for \$735,000 in May 2023; #176623-258 sold for \$555,000 in April 2023; #176623-130 sold for \$565,000 in June 2023; and #126464-030 sold for \$660,000 in October 2023].

The appellant requested a value of \$686,000.

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 better represent the subject property and support the requested value of \$686,000.

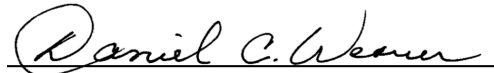
DECISION

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 \$686,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA US1 LLC

RYAN
C/O PEYTON ROBERT
16220 NORTH SCOTTSDALE RD, SUITE 650
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 226989-012

PROPERTY LOCATION: 113 NW 25TH ST
BATTLEGROUND, WA 98604

PETITION: 378

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	\$ 140,000	\$ 140,000
Improvements	\$ 418,107	\$ 335,000
ASSESSED VALUE	\$ 558,107	BOE VALUE \$ 475,000

Date of hearing: March 6, 2025

Recording ID# HPA 378

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:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,296 square feet, built in 2013 and is of average construction quality located on 0.15 acres.

The agent provided six sales within one mile of the property. The first provided sale is the sale of the subject property. The subject property was purchased for \$475,000 in February 2023. The appellant submitted five additional comparable sales [#986026-693 sold for \$592,500 in May 2023; #226944-044 sold for \$590,000 in December 2023; #986045-328 sold for \$730,000 in December 2023; #229000-299 sold for \$585,000 in July 2023; and #229045-038 sold for \$425,000 in December 2023].

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

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

The purchase price in February 2023 is a significant measure of the subject value and supports the requested value of \$475,000.

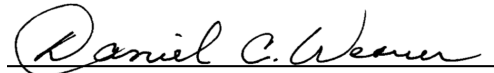
DECISION

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 \$475,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2019-2 LLC

RYAN
C/O PEYTON ROBERT
16220 NORTH SCOTTSDALE RD, SUITE 650
SCOTTSDALE, AZ 85254

ACCOUNT NUMBER: 986044-597

PROPERTY LOCATION: 2907 NE 170TH AVE
VANCOUVER, WA 98682

PETITION: 384

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	\$ 192,850	\$ 192,850
Improvements	\$ 446,024	\$ 446,024
ASSESSED VALUE	\$ 638,874	BOE VALUE \$ 638,874

Date of hearing: March 6, 2025

Recording ID# HPA 384

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:
Mercy Galindo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,027 square feet, built in 2018 and is of average plus construction quality located on 0.13 acres.

The agent stated she provided six sales within one mile. The appellant submitted six comparable sales [#164340-178 sold for \$440,000 in May 2023; #164340-038 sold for \$515,000 in December 2023; #164311-156 sold for \$535,000 in May 2023; #172189-090 sold for \$579,900 in July 2023; #172189-106 sold for \$604,900 in April 2023; and #159373-414 sold for \$515,000 in January 2024].

The appellant requested a value of \$566,800.

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

The Assessor's comparable property sales support the assessed value of \$638,874.

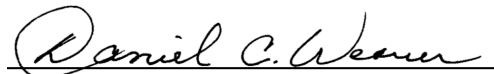
DECISION

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 \$638,874 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VERDIER E RENEE

VERDIER RENEE
PO BOX 472
CAMAS, WA 98607

ACCOUNT NUMBER: 129859-000

PROPERTY LOCATION: #50 SEC 3 T1N R4EWM 4.97A

PETITION: 418

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	\$	298,607	\$	85,000
Improvements	\$	0	\$	0
ASSESSED VALUE	\$	298,607	BOE VALUE	\$ 85,000

Date of hearing: March 6, 2025

Recording ID# VERDIER

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:
Renee Verdier

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 4.97-acre bare-land parcel.

The appellant stated she purchased the property in 1972, and later, the subject property was separated from the home parcel. There is less than 1 acre of usable land on the parcel due to a creek that bisects the property and dense trees throughout the land. Loggers have stated they would not be able to harvest valuable resources due to this creek. To access the area that is not environmentally constrained, a road would need to be constructed. The appellant stated the Assessor's Office considers this is a 5-acre buildable property based on Lidar analysis. There is an abandoned road to the north of the subject property which is also designated as abandoned by the County. The appellant's comparable property has similarly constrained land in a gated subdivision with water and sewer connections that sold for \$85,000 in January 2023. The appellant's evidence included GIS and platt maps. The appellant submitted one comparable land sale [#141815-000 sold for \$85,000 in January 2023].

The appellant requested a value of \$0.

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

The similar comparable property sale near the subject property is the best evidence provided and supports a value of \$85,000.

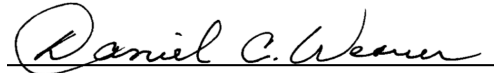
DECISION

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 \$85,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EYN REVOCABLE TRUST

EYN REVOCABLE TRUST
C/O SIGFRIDSON BRIAN
PO BOX 709
CAMAS, WA 98607

ACCOUNT NUMBER: 143319-000

PROPERTY LOCATION: 37020 SE 13TH ST
WASHOUGAL, WA 98671

PETITION: 426

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	\$ 407,571	\$ 407,571
Improvements	\$ 1,101,162	\$ 842,429

ASSESSED VALUE \$ 1,508,733 BOE VALUE \$ 1,250,000

Date of hearing: March 6, 2025

Recording ID# EYN

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,674 square feet, built in 2005 and is of good construction quality located on 5.21 acres. The property includes an unfinished day basement measuring 176 square feet. The subject property also includes a ranch style residence measuring a total of 1,184 square feet.

The subject property was purchased for \$1,250,000 in March 2023. The appellant's evidence included an appraisal performed by Aaron Griffith of AG Appraisals LLC indicating a value of \$1,250,000 as of March 2023. The appellant submitted six comparable sales and their comparable assessed values.

The appellant requested a value of \$950,000.

The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to \$1,250,000.

The independent fee appraisal and purchase price of \$1,250,000 support the revised value suggested by the Assessor of \$1,250,000.

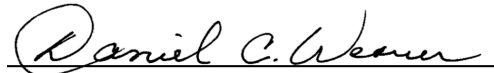
DECISION

The Board, after carefully reviewing the information 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 \$1,250,000 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
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LAVEYRA ROBERT

LAVEYRA ROBERT
2615 SE 342ND AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 130040-000

**PROPERTY LOCATION: 2615 SE 342ND AVE
WASHOUGAL, WA 98671**

PETITION: 427

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	\$ 1,006,755	\$ 1,006,755
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,006,755	BOE VALUE \$ 1,006,755

Date of hearing: March 6, 2025

Recording ID# LAVEYRA

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:
Robert Laveyra

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 892 square feet, built in 1926 and is of fair plus construction quality located on 5.1 acres. The property includes an unfinished basement measuring 780 square feet.

The appellant stated their property assessment doubled a year after he joined the exemption program. He believed he was zoned as R-3, but the property was confirmed on the County GIS as R-30. The appellant's evidence included a bid by Cascade Fence & Deck to install a cedar fence for \$9,857 as of July 2023.

The appellant requested a value of \$833,000.

The appellant did not provide quantitative data to support a value other than the assessed value of \$1,006,755.

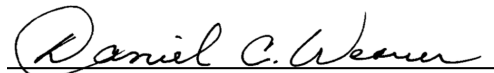
DECISION

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 \$1,006,755 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GOEHNER MAOLIOSA

GOEHNER MAOLIOSA
3212 NW 108TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986035-877

PROPERTY LOCATION: 3212 NW 108TH ST
VANCOUVER, WA 98685

PETITION: 453

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	\$ 219,615	\$ 219,615
Improvements	\$ 664,027	\$ 636,304
ASSESSED VALUE	\$ 883,642	BOE VALUE \$ 855,919

Date of hearing: March 6, 2025

Recording ID# GOEHNER 453

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:
Melissa Goehner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,571 square feet, built in 2016 and is of good construction quality located on 0.14 acres.

The property was constructed by JD Homes. Other homes in the neighborhood were constructed for \$100,000 more than the subject property because they have additional finishings and features. This property is assessed for more than neighboring properties. There are drainage issues and cracks in the foundation. The comparable sales are located in neighborhoods near the subject property but not the exact subdivision. The appellant's evidence included a home inspection report from Barkee Inspection Services as of December 2017 and photos of damage to the subject property. The appellant submitted three comparable sales [#189366-006 sold for \$675,000 in August 2023; #986039-251 sold for \$714,123 in July 2023; and #986039-262 sold for \$762,500 in August 2023].

The appellant requested a value of \$749,600.

The Assessor's evidence included four comparable sales, an aerial photo, 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 testimony and evidence demonstrate the negative condition of the subject property. The Assessor's comparable sales, #986032-559, #188321-072 & #986039-262, provide the best comparable sales with values ranging from \$242 to \$369 per square foot. The Assessor's comparable property #986030-215 at \$422 per square foot is superior to the subject property. The range of values per square foot of the three Assessor comparable properties support the value of the subject property at \$855,919 or \$333 per square foot.

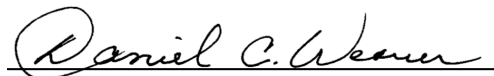
DECISION

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 \$855,919 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GOEHNER MAOLIOSA

GOEHNER MAOLIOSA
3212 NW 108TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986035-877

PROPERTY LOCATION: 3212 NW 108TH ST
VANCOUVER, WA 98685

PETITION: 1050

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Deny the Senior Exemption for the 2023 assessment

BOE determination: Sustain the denial of the Senior Exemption for the 2023 assessment

Date of hearing: March 6, 2025

Recording ID# GOEHNER 1050

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:
Maoliosa Goehner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,571 square feet, built in 2016 and is of good construction quality located on 0.14 acres.

The appellant stated she was over the income limit for the exemption program by a few thousand dollars. The Social Security Department made a mistake and did not issue her a timely payment for 2022. The payment for 2022 was combined in one check with the payment for 2023. This payment made the appellant's annual income appear to be higher than the exemption limit. She believes if Social Security had issued individual checks for each year, there would not have been a problem with her status in the exemption program. The appellant's evidence included a Turbo Tax report with an Adjusted Gross Income of \$61,288 from a 2023 Federal Tax Return Summary, a 2023 1040-SR, and a 2023 SSA 10-99.

The appellant requested that a senior exemption be allowed.

The funds received during the subject year, while unfortunately were for a prior year, do apply against the allowable gross income and causes the income for the subject year to exceed the limitation. The evidence provided indicates that allowable gross income is exceeded and the Senior Exemption for the 2023 assessment must be denied.

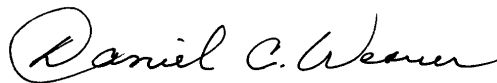
DECISION

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 Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2023, for taxes payable in 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, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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