

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	443	Parcel Number:	192610-000
Owner Name:	LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES				
Situs Address:	20808 NE 96TH AVE BATTLE GROUND, WA 98604				
Property Type:	1.5-story residence	Acres:	5	NBHD	
Mailing Address:	PO BOX 1957 BATTLE GROUND, WA 98604				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mike Lemen	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 19, 2025	9:11	9:23	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> The appellant submitted three comparable sales [#192664-000 sold for \$1,075,000 in February 2023; #192659-000 sold for \$1,100,000 in May 2023; and #215161-000 sold for \$1,375,000 in March 2023].	
<b>ASSESSOR EVIDENCE:</b>	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 440,000	\$ 440,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,001,754	\$ 1,001,754		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,441,754</b>	<b>\$ 1,441,754</b>		
<b>NOTES:</b> <i>No Convincing evidence</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/19/25

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	444	Parcel Number:	175041-000
Owner Name:	LYNCH PATRICK C & LYNCH NICOLE K				
Situs Address:	27100 NE 9TH ST CAMAS, WA 98607				
Property Type:	ranch style residence	Acres:	5.7	NBHD	
Mailing Address:	27100 NE 9TH ST CAMAS, WA 98607				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Patrick Lynch	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 19, 2025	9:27	9:39	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant's evidence included two bid by Armadas Exterior to replace a roof for \$19,469 as of January 2021 and to replace a portion of the roof for \$4,550 as of August 2022, a bid by Rogue Electric to rewire the home for \$9,800 as of March 2021, a bid by Home Depot to replace windows for \$9,723 as of March 2021, and a bid by Precision Paving Plus to replace asphalt for \$13,480 as of August 2023.

**ASSESSOR EVIDENCE:** 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.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 396,512	\$ 396,512	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 129,794	\$ 80,634		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 526,306</b>	<b>\$ 477,146</b>		
<b>NOTES:</b> Allowance for cost to cure 48,146			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/19/25

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	445	Parcel Number:	192679-000
Owner Name:	LEMEN AARON M & LEMEN KATHERINE A				
Situs Address:	20701 NE 96TH AVE BATTLE GROUND, WA 98604				
Property Type:	1.5-story residence	Acres:	5.13	NBHD	
Mailing Address:	20701 NE 96TH AVE BATTLE GROUND, WA 98604				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Aaron Lemen	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 19, 2025	9:41	9:51	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#227186-000 sold for \$962,000 in September 2023; #201208-006 sold for \$960,000 in June 2023; and #201915-000 sold for \$987,117 in May 2023].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 414,153	\$ 414,153	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 531,366	\$ 531,366		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 945,519</b>	<b>\$ 945,519</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
Assessor Comparables				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/19/25

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	446	Parcel Number:	986046-455
Owner Name:	GUPTA SHANKAR MOHANLAL & GUPTA ARTI				
Situs Address:	759 NE PROVINCE CT CAMAS, WA 98607				
Property Type:	2-story residence	Acres:	0.23	NBHD	
Mailing Address:	759 NE PROVINCE CT CAMAS, WA 98607				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference			<input type="checkbox"/> Phone Conference		<input type="checkbox"/> In-Person	
Board:	Taxpayer:		Assessor:		Third Parties (if any):		
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		Shankar Gupta				

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 19, 2025	9:51	10:05	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> The property was purchased for \$2,000,000 in September 2023. The appellant submitted four comparable sales [#986046-432 sold for \$1,600,000 in November 2024; #986046-465 sold for \$1,380,000 in April 2023; #986046-454 sold for \$1,360,000 in August 2024; and #986046-470 sold for \$1,800,000 in October 2024].	
<b>ASSESSOR EVIDENCE:</b> (NO ASSESSOR EVIDENCE)	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 392,500	\$ 392,500	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,215,814	\$ 1,215,814		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,608,314</b>	<b>\$ 1,608,314</b>		
<b>NOTES:</b> Paid \$2,000,000 in Sept 23 overpaid			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/19/25

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	449	Parcel Number:	211264-000
Owner Name:	CARLSON CAREN L ETAL				
Situs Address:	#62 SEC 9 T4N R1EWM 25.78A ,				
Property Type:	bare-land parcel	Acres:	25.78	NBHD	
Mailing Address:	3113 CALLE ATALAYA MAYAGUEZ, PR 682				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Bryan Kast Crescent Design Curtis Carlson Appellants Chris Nocer Karon Carlson	-

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 19, 2025	10:22	11:00	

**CASE DETAILS**

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant's evidence included maps of the developable area, the undevelopable slopes, and the landfill layer.
ASSESSOR EVIDENCE:	(NO ASSESSOR EVIDENCE)

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,963,800	\$ 655,870	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 92,400	\$ 92,400		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 2,056,200	\$ 748,270		
NOTES: Only 8.61 acres of the 25.78 acres is deemed developable due to topography and stream setback regulations - also cost to develop may be prohibitive			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/19/25

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES	192610000	443	PO BOX 1957	Michael Lemen Debra Lemen	The appellant stated that two of their recent comparable sales are located on their street. They believe the property should be assessed at \$308 per square foot. The subject property does not have outbuildings or other features that some of their comparable sales have.
LYNCH PATRICK C & LYNCH NICOLE K	175041000	444	27100 NE 9TH ST	Patrick Lynch	The appellant stated there is a new roof on the property as of August 2023. He stated that the Assessor improved the quality of the subject property on record because there was new paint from 2019. The appellant provided an updated list of repairs that still need to be remedied and has removed bids for items that have been completed.
LEMEN AARON M & LEMEN KATHERINE A	192679000	445	20701 NE 96TH AVE	Aaron Lemen	The appellant chose sales from the end of 2023 from the Assessor's list of market sales. Three local comparable properties on 5 acre lots were provided with the similar construction dates, similar construction quality, and comparable square footage. The average price of those sales is \$298 per square foot. The comparable sales have additional outbuildings. The appellant did not receive the Assessor's letter and comparable sales.
GUPTA SHANKAR MOHANLAL & GUPTA ARTI	986046455	446	759 NE PROVINCE CT	Shankar Gupta	The appellant stated the neighborhood is comprised of all new construction properties. He provided four comparable sales from this neighborhood. The appellant averaged the per square foot value from the assessments of these comparable properties to apply to his square footage, resulting in his opinion of value. He believes he overpaid for the subject property. The builder is doing \$50,000 of repairs that were included in the sale price, but he has not finished.
CARLSON CAREN L ETAL	211264000	449	3113 CALLE ATALAYA	Bryan Kast Chris Nocee Curtis Carlson Caren Carlson	The appellant's agent stated the property value increased from \$440,400 to over \$2 million in one year. This property is zoned for the La Center Junction Plan, but it currently is undeveloped and maintained by the Carlson family. Many mitigating factors negatively affect the value of this property and its potential development. Only 8.6 acres are developable due to slopes and a drainage basin that bisects the property, limiting access to the flat acreage. There are no utilities to this site currently, and a bridge and roadway structure would need to be constructed to access the developable portion of the subject property. There is a landfill layer that would need to be removed before the land could be developed according to Clark County Public Health. There are no current plans to develop the property.