



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SPAFFORD CHRISTOPHER M & MORRIS
MELINDA C

SPAFFORD CHRISTOPHER M & MORRIS MELINDA C
17413 NE 167TH AVE
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 194789-000

PROPERTY LOCATION: 17413 NE 167TH AVE
BRUSH PRAIRIE, WA 98606

PETITION: 460

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	\$ 493,483	\$	493,483
Improvements	\$ 510,060	\$	441,517
ASSESSED VALUE	\$ 1,003,543	BOE VALUE	\$ 935,000

Date of hearing: April 1, 2025

Recording ID# SPAFFORD

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:

Christopher Spafford

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,396 square feet, built in 1979 and is of average construction quality located on 10.12 acres. The property includes a general purpose building measuring 728 square feet with a leanto measuring 350 square feet and an area beside the garage measuring 364 square feet and a loft barn measuring 1,260 square feet with a leanto measuring 360 square feet

The appellant referred to his comparable sales and commented that sales have stagnated in recent years. There is a creek at the back of the property. The property is zoned as Agriculture-20. The appellant's evidence included an appraisal performed by Justin Crowder of Mueller Services indicating a value of \$700,000 as of November 2020. The appellant submitted three comparable sales [#201887-000 sold for \$800,000 in August 2023; #195324-000 sold for \$835,000 in February 2023; and #191970-000 sold for \$770,000 in June 2023].

The appellant requested a value of \$856,243.

The Assessor's evidence included four comparable sales and an analysis of the appellant's comparable sales.

The majority of the Assessor's and appellant's comparable sales support a value of \$390 per square foot for a value of \$935,000.

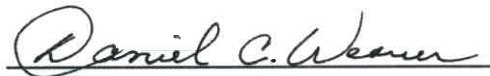
DECISION

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 \$935,000 as of January 1, 2024.

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

Mailed on April 14, 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: MOON AUSTIN LEO & MOON LEE

MOON AUSTIN LEO & MOON LEE
11814 NE 177TH CIR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 195379-000

PROPERTY LOCATION: 11814 NE 177TH CIR
BATTLE GROUND, WA 98604

PETITION: 461

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	\$ 208,434	\$	208,434
Improvements	\$ 476,155	\$	476,155
ASSESSED VALUE	\$ 684,589	BOE VALUE	\$ 684,589

Date of hearing: April 1, 2025

Recording ID# MOON

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:

Lee Moon

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,318 square feet, built in 2002 and is of good minus construction quality located on 1.19 acres.

The appellant updated her opinion of the land value to \$180,212. The appellant deducted her improvement value by 15% to account for the negative impact from the commercial properties. There are seven surveillance cameras from neighboring properties, two of which point to the subject property. The appellant expressed concerns about increased traffic on the weekends from the local Saddle Club. She believes the growing commercial presence will continue to negatively affect her property and its value. The appellant's evidence included a letter discussing the increased development and traffic around their property and photos demonstrating the situation. The appellant submitted three comparable sales [#194072-072 sold for \$639,900 in February 2023; #192193-014 sold for \$475,000 in May 2023; and #199623-002 sold for \$680,000 in August 2023].

The appellant requested a value of \$583,344.

The assessed value of the subject property has been reduced from the previous year's value which is evidence the Assessor appears to have taken the area annoyances into consideration by reducing the value from \$712,647 to a value of \$684,589.

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 \$684,589 as of January 1, 2024.

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

Mailed on Mailed on April 14, 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: HUTANI TINA & JELER NELLO TRUSTEES

HUTANI TINA & JELER NELLO TRUSTEES
28016 NE 122ND AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 224305-000

PROPERTY LOCATION: 28104 NE 122ND AVE
BATTLE GROUND, WA 98604

PETITION: 462

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	\$ 290,716	\$	290,716
Improvements	\$ 601,770	\$	601,770
ASSESSED VALUE	\$ 892,486	BOE VALUE	\$ 892,486

Date of hearing: April 1, 2025

Recording ID# HUTANI

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 1.5-story residence with 4,248 square feet, built in 1971 and is of average plus construction quality located on 2.5 acres. The property includes two general purpose buildings measuring 864 square feet and 2,200 square feet and a detached garage measuring 528 square feet.

The appellant's evidence included a map of property listings from a local neighborhood.

The appellant requested a value of \$755,000.

The appellant provided no quantitative information to support a value other than the assessed value of \$892,486.

DECISION

The Board, after carefully reviewing the information 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 \$892,486 as of January 1, 2024.

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

Mailed on April 14, 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: MARTIN WENDY B

MARTIN WENDY B
27233 NE 157TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 226270-000

PROPERTY LOCATION: 27233 NE 157TH AVE
BATTLE GROUND, WA 98604

PETITION: 463

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	\$ 178,182	\$	178,182
Improvements	\$ 411,086	\$	0
ASSESSED VALUE	\$ 589,268	BOE VALUE	\$ 178,182

Date of hearing: April 1, 2025

Recording ID# MARTIN

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:

Warren Martin

Jillian Stansbury

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,688 square feet, built in 1981 and is of average plus construction quality located on 7.04 acres. The property includes a general purpose building measuring 1,008 square feet and a barn measuring 864 square feet.

The appellants stated the improvement was valued at \$0 due to a landslide, but the assessment included an improvement value suddenly for 2024 with no explanation. The appellants live in the property. They believe no bank would give a loan on the property, and they must disclose all of the details of the property, so the landslide would deter any possible interested parties. The owners cannot get landslide insurance on the property. They could not get approval on building permits to provide support to mitigate the landslide because no engineer could guarantee to the County that a retaining wall would solve the problem. The landslide initially occurred in January 1997 and created a deep ravine. The majority of the land on the property is hilled and would not be ideal for development. The structure cannot be moved. The appellant's evidence included records of a landslide on the subject property.

The appellant requested a value of \$178,182.

The information provided by the appellant and the fact that no value was assigned in the prior year supports the removal of the improvements value from the subject property, valuing only the land at \$178,182.

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 \$178,182 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: ECKERT KAREN E

ECKERT KAREN
34204 NE 79TH AVE
LA CENTER, WA 98629

ACCOUNT NUMBER: 266402-000

PROPERTY LOCATION: 34204 NE 79TH AVE
LA CENTER, WA 98629

PETITION: 464

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	\$ 52,621	\$	56,631
Improvements	\$ 172,491	\$	45,369
ASSESSED VALUE	\$ 225,112	BOE VALUE	\$ 102,000

Date of hearing: April 1, 2025

Recording ID# ECKERT

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:

Karen Eckert

Sandra Laycock

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 2,523 square feet, built in 2006 and is of average construction quality located on 1 acre.

The appellant stated the value and condition of a manufactured home depreciate differently than a stick-built home. It is hard to get loans or insurance for manufactured homes that are aged past 10 years. The property needs many repairs including subflooring replacements, plumbing repairs, and other major cost repairs. The appellant updated their opinion of value to a total of \$102,000 based on the value placed on the property during the mediation process with the mortgage company. The appellant submitted photos of the damage to the subject property and information about an ongoing dispute with the mortgage company in Washington State Mediation.

The appellant requested a value of \$98,621, which was updated to \$102,000 in additional evidence.

The information about the age and condition of the mobile home and the ability to finance the land and mobile home supports a value of \$102,000.

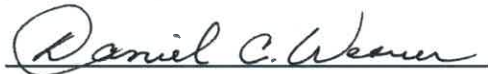
DECISION

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 \$102,000 as of January 1, 2024.

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

Mailed on April 14, 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: ECKERT KAREN E

ECKERT KAREN
PO BOX 428
LA CENTER, WA 98629

ACCOUNT NUMBER: 266402-000

PROPERTY LOCATION: 34204 NE 79TH AVE
LA CENTER, WA 98629

PETITION: 464

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	\$ 52,621	\$	56,631
Improvements	\$ 172,491	\$	45,369
ASSESSED VALUE	\$ 225,112	BOE VALUE	\$ 102,000

Date of hearing: April 1, 2025

Recording ID# ECKERT

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:

Karen Eckert

Sandra Laycock

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 2,523 square feet, built in 2006 and is of average construction quality located on 1 acre.

The appellant stated the value and condition of a manufactured home depreciate differently than a stick-built home. It is hard to get loans or insurance for manufactured homes that are aged past 10 years. The property needs many repairs including subflooring replacements, plumbing repairs, and other major cost repairs. The appellant updated their opinion of value to a total of \$102,000 based on the value placed on the property during the mediation process with the mortgage company. The appellant submitted photos of the damage to the subject property and information about an ongoing dispute with the mortgage company in Washington State Mediation.

The appellant requested a value of \$98,621, which was updated to \$102,000 in additional evidence.

The information about the age and condition of the mobile home and the ability to finance the land and mobile home supports a value of \$102,000.

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 \$102,000 as of January 1, 2024.

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

Mailed on April 14, 2025
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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: **HOFFMAN MATTHEW R & HOFFMAN
KIMBERLY R**

HOFFMAN MATTHEW R & HOFFMAN KIMBERLY R
6017 NE 129TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 198836-005

PROPERTY LOCATION: LOT 2 SP2-645 2.50A

PETITION: 567

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	\$ 899,000	\$	273,000
Improvements	\$ 0	\$	0
ASSESSED VALUE	\$ 899,000	BOE VALUE	\$ 273,000

Date of hearing: April 1, 2025

Recording ID# HOFFMAN

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:

Matthew Hoffman

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.5-acre bare-land parcel.

The appellant presented information from Earthworks Excavating showing that the sewer is at capacity and cannot connect to the subject property due to pressure and elevation. The engineer estimated that it would cost \$1.7 million to connect the property to the sewer. The appellant referred to two recent purchase offers from 2024. Two comparable sales are located 10 miles to the north and are vacant lots. The subject property is adjacent to the owner's home site. The appellant's evidence included a purchase offer from ZNZ Top Properties for \$268,711 as of April 2024. The appellant submitted three comparable sales [#98605-610 sold for \$205,000 in March 2022; #267070-000 sold for \$270,000 in July 2023; and #237033-000 sold for \$251,000 in May 2022].

The appellant requested a value of \$273,000.

The lack of sewer availability, cost to acquire sewer access, and the restriction on ability to build using septic all prevent the development of the subject property. The appellant's comparable sales support the requested value of \$273,000.

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 \$273,000 as of January 1, 2024.

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

Mailed on April 14, 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: MIRONENKO NADEZHDA S & MIRONENKO YURY Y TRUSTEES

MIRONENKO NADEZHDA S & MIRONENKO YURY Y TRUSTEES
23801 NW 1ST AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 92150-000

PROPERTY LOCATION: 4011 SE 168TH AVE
VANCOUVER, WA 98683

PETITION: 568

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	\$ 227,141	\$	227,141
Improvements	\$ 424,492	\$	352,859
ASSESSED VALUE	\$ 651,633	BOE VALUE	\$ 580,000

Date of hearing: April 1, 2025

Recording ID# MIRONENKO

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:

Nadia Mironenko

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,627 square feet, built in 1962 and is of good minus construction quality located on 0.29 acres. The property includes a detached garage measuring 529 square feet.

The appellant stated the original structure was built in 1962 with an add on built in 1972. Part of the home has no air conditioning or heating. The property has no upgrades or remodels and bids were provided to quantify the necessary major repairs that have not yet been completed. The appellant's evidence included a bid by Superior Exterior Systems to replace the roof and siding for \$61,996 as of April 2020, a bid by Lifetime Exteriors to also replace the roof for \$26,966 as of August 2020, a bid by Comfort Air to provide a ductless air system for \$9,350 as of October 2021, and a bid by Wolfer Heating and Air Conditioning to also install a ductless air system for \$10,206 as of February 2018. The appellant's evidence included an appraisal performed by Vladislav Grebyonkin of VG Appraisals indicating a value of \$480,000 as of December 2022.

The appellant requested a value of \$480,000.

The appellant presented evidence for a necessary roof and air system which supports an allowance for the repair and replacement, indicating a value of \$580,000.

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 \$580,000 as of January 1, 2024.

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

Mailed on April 14, 2025

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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