

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	219	Parcel Number:	140664-000
Owner Name:	HOGAN JOSHUA & HOGAN THOMAS				
Situs Address:	2406 NE 375TH AVE WASHOUGAL, WA 98671				
Property Type:	1.5 story residence	Acres:	5	NBHD	
Mailing Address:	2406 NE 375TH AVE WASHOUGAL, WA 98671				

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 checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez <input type="checkbox"/> Matthews <input type="checkbox"/> Joel Cline	Josh Hogan			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 29, 2025	9:02	9:10	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: which was updated to \$875,000 in additional evidence. The appellant submitted three comparable sales [#173669-000 sold for \$900,000 in April 2023; #140463-000 sold for \$825,000 in April 2023; and #143317-000 sold for \$1,220,000 in May 2023].	
ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 302,299	\$ 302,299	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 789,976	\$ 622,701		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,092,275	\$ 925,000		
NOTES: Appellant Comparable Sales			<input type="checkbox"/> Purchase <input type="checkbox"/> Repair's <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	4/29/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	273	Parcel Number:	256760-000
Owner Name:	KIESSLING MICHAEL A & KIESSLING KIMBERLY L				
Situs Address:	4505 NE 399TH ST LA CENTER, WA 98629				
Property Type:	1.5-story residence	Acres:	5	NBHD	
Mailing Address:	4505 NE 399TH ST LA CENTER, WA 98629				

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 checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez <input type="checkbox"/> Matthews <input type="checkbox"/> Joel Cline		<i>Kim Kiessling</i>				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 29, 2025	9:20	9:46	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included a bid from Valiant Roofing to replace the roof for \$44,839 as of June 2024. The appellant submitted three comparable sales [#259389-000 sold for \$980,000 in April 2024; #256765-000 sold for \$975,000 in May 2024; and #266820-000 sold for \$985,000 in June 2024].	
ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a revised Notice of Value, 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)	\$ 284,824	\$ 284,824	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 673,005	\$ 673,005	<input type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recomdtn
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 957,829	\$ 957,829		
NOTES: <i>Assessor reduced for cost to cure</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>	4/29/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	282	Parcel Number:	127502-140
Owner Name:	COORAY SUSITH & COORAY DINALI				
Situs Address:	3942 NW OAKRIDGE LN CAMAS, WA 98607				
Property Type:	2-story residence	Acres:	0.1	NBHD	
Mailing Address:	3942 NW OAKRIDGE LN 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 checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez <input type="checkbox"/> Matthews <input type="checkbox"/> Joel Cline	Susith Cooray				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 29, 2025	9:47	10:02	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted four comparable sales [#127502-092 sold for \$459,000 in December 2023; #126042-294 sold for \$575,000 in April 2023; #126042-330 sold for \$550,000 in March 2023; and #125853-192 sold for \$531,000 in January 2024].	
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)	\$ 224,640	\$ 224,640	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 322,681	\$ 281,960	<input checked="" type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recomdtn
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 547,321	\$ 506,600		
NOTES: Appellant Comps & More appropriate Sales in Area - Property Has bad Location			<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
Daniel C. Weaver	4/29/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	431	Parcel Number:	142024-000
Owner Name:	DAVIS MEGAN & DAVIS TYLER				
Situs Address:	32708 SE WOOD DR WASHOUGAL, WA 98671				
Property Type:	2-story residence	Acres:	5.79	NBHD	
Mailing Address:	32708 SE WOOD DR WASHOUGAL, WA 98671				

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 checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Tyler Davis				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 29, 2025	10:09	1028	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence also included four land sales. The appellant submitted three comparable sales (#141561-000 sold for \$739,000 in February 2023; #142183-000 sold for \$660,000 in July 2023; and #141774-000 sold for \$860,000 in April 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.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 289,367	\$ 289,367	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 630,999	\$ 630,999	<input type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recomdtn
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/>	
TOTAL	\$ 920,366	\$ 920,366		
NOTES: Adjusted appellant comparable sales support the value @ 258/sq ft			<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
Daniel C. Weaver	4/29/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	458	Parcel Number:	168412-000
Owner Name:	SWAMINATHAN ASHOK & ASHOK VIJAYALAKSHMI				
Situs Address:	20215 NE 83RD ST VANCOUVER, WA 98682				
Property Type:	1.5 story residence	Acres:	2.73	NBHD	
Mailing Address:	20215 NE 83RD ST VANCOUVER, WA 98682				

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 checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		Ashok Swaminathan			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 29, 2025	10:31	10:43	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included a competitive market analysis by Jennifer Picinich of Homes with JJ indicating a value of \$1,000,000 as of February 2025. The appellant submitted three comparable sales [#168425-000 sold for \$900,000 in December 2023; #170858-000 sold for \$710,000 in November 2024; and #202159-008 sold for \$1,000,000 in April 2024].	
ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, photos of the subject property, 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)	\$ 348,039	\$ 348,039	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 757,178	\$ 757,178	<input type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recommendation
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 1,105,217	\$ 1,105,217		
NOTES: Purchase price in 2022 - 1,895,000 Real for est. of Value #1 1,000,000 #2 950,000			<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
Daniel C. Weaver	4/29/25

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
HOGAN JOSHUA & HOGAN THOMAS	140664000	219	2406 NE 375TH AVE	Josh Hogan	The appellant stated that the Assessor's Office compares the subject property to properties in Camas and does not believe that is an accurate comparison to his remote Washougal property. The appellant provided comparable sales from his area including a property with a larger structure. He believes this property is similar in size to the properties the Assessor's Office has provided in the past but in a more relevant location.
KIESSLING MICHAEL A & KIESSLING KIMBERLY L	256760000	273	4505 NE 399TH ST	Kim Kiessling	The appellant stated she received a revised Notice of Value with a reduction for the cost to replace her roof. This reduction accounted for the lowest estimate, but she believes the reduction should be for the average cost of all the bids for the roof repair that were provided. The appellant averaged their three comparable sales and deducted the average of the roof bids for her revised opinion of value of \$924,946. The appellant expressed disagreement with the Assessor's methodology for assessment.
COORAY SUSITH & COORAY DINALI	127502140	282	3942 NW OAKRIDGE LN	Susith Cooray	The appellant referred to his comparable sales and provided the average price per square foot of those comparable properties. His analysis included deductions for cost to cure items that the Assessor acknowledged in 2021 as well as a deduction for location. The subject property has an adjacent public parking lot and is surrounded by other homes. The appellant stated that the Assessor's comparable sales overlook green spaces with better locations.
DAVIS MEGAN & DAVIS TYLER	142024000	431	32708 SE WOOD DR	Tyler Davis	The appellant provided comparable land sales to present his opinion of the accurate land value. The appellant's comparable property #3 was also present in the Assessor's analysis. The appellant's first comparable property sale is the most relevant because it has similar terrain, on the river, and within 2 miles of the subject property. No renovations have been completed on the subject property and 80% of the land is very steep and not usable.
SWAMINATHAN ASHOK & ASHOK VIJAYALAKSHMI	168412000	458	20215 NE 83RD ST	Ashok Swaminathan	The appellant stated the house was appraised for \$1,000,000, but they had to purchase the property for \$1,195,000 in April 2022 to secure the purchase. When interest rates went down, nearby houses were selling for significantly less. The appellant's realtor thinks it could take as long as two months to

					sell the subject property and should list for \$1,000,000. Another local realtor noted comparable properties are selling for around \$100,000 less than the listing price.
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