



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: HOGAN JOSHUA & HOGAN THOMAS

HOGAN JOSHUA & HOGAN THOMAS
2406 NE 375TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140664-000

PROPERTY LOCATION: 2406 NE 375TH AVE
WASHOUGAL, WA 98671

PETITION: 219

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	\$ 302,299	\$	302,299
Improvements	\$ 789,976	\$	622,701
ASSESSED VALUE	\$ 1,092,275	BOE VALUE	\$ 925,000

Date of hearing: April 29, 2025

Recording ID# HOGAN

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:

Josh Hogan

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,022 square feet, built in 2003 and is of good construction quality located on 5 acres.

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. 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].

The appellant requested a value of \$800,000, which was updated to \$875,000 in additional evidence.

The appellant's best comparable property sale, property #173669-000 at \$293 per square foot, subtracting an allowance for the outbuilding of 2,400 square foot, supports a value of \$925,000.

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 \$925,000 as of January 1, 2024.

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

Mailed on May 7, 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: KIESSLING MICHAEL A & KIESSLING
KIMBERLY L

KIESSLING MICHAEL A & KIESSLING KIMBERLY L
4505 NE 399TH ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 256760-000

PROPERTY LOCATION: 4505 NE 399TH ST
LA CENTER, WA 98629

PETITION: 273

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	\$ 284,824	\$	284,824
Improvements	\$ 673,005	\$	673,005
ASSESSED VALUE	\$ 957,829	BOE VALUE	\$ 957,829

Date of hearing: April 29, 2025

Recording ID# KIESSLING

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:

Kim Kiesslering

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,920 square feet, built in 2005 and is of good construction quality located on 5 acres.

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 of the bids for the repair. The appellant averaged her 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. The appellant's evidence included a bid from Valiant Roofing to replace the roof for \$44,839 as of June 2024, a bid by All County Roofing to replace the roof for \$58,061 as of March 2024, and a bid by Max's Custom Remodeling to replace the roof for \$62,260 as of January 2023. 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].

The appellant requested a value of \$876,914, which was updated to \$924,946 in additional 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 updated assessed value of \$957,829.

The Assessor's comparable property sale #278420-000 is the best comparable property and supports the revised certified assessed value of \$957,829.

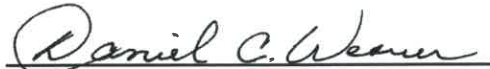
DECISION

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 \$957,829 as of January 1, 2024.

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

Mailed on May 7, 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: COORAY SUSITH & COORAY DINALI

COORAY SUSITH & COORAY DINALI
3942 NW OAKRIDGE LN
CAMAS, WA 98607

ACCOUNT NUMBER: 127502-140

PROPERTY LOCATION: 3942 NW OAKRIDGE LN
CAMAS, WA 98607

PETITION: 282

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	\$ 224,640	\$	224,640
Improvements	\$ 322,681	\$	281,960
ASSESSED VALUE	\$ 547,321	BOE VALUE	\$ 506,600

Date of hearing: April 29, 2025

Recording ID# COORAY

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:

Susith Cooray

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,906 square feet, built in 2004 and is of average construction quality located on 0.1 acres.

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 acknowledged by the Assessor in 2021 as well as a deduction for poor location. The subject property is adjacent to a public parking lot and is surrounded by other homes. The appellant stated that the Assessor's comparable sales overlook green spaces with better locations. 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].

The appellant requested a value of \$477,595.

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 are in less desirable areas than the Assessor's comparable property sales that have open space adjacent to the properties. The appellant's comparable sales indicate a value of \$506,600.

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 \$506,600 as of January 1, 2024.

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

Mailed on May 7, 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: **DAVIS MEGAN & DAVIS TYLER**

DAVIS MEGAN & DAVIS TYLER
32708 SE WOOD DR
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 142024-000

PROPERTY LOCATION: 32708 SE WOOD DR
WASHOUGAL, WA 98671

PETITION: 431

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	\$ 289,367	\$ 289,367	
Improvements	\$ 630,999	\$ 630,999	
ASSESSED VALUE	\$ 920,366	BOE VALUE	\$ 920,366

Date of hearing: April 29, 2025

Recording ID# DAVIS

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:

Tyler Davis

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,556 square feet, built in 1993 and is of average plus construction quality located on 5.79 acres. The property includes a general purpose building measuring 228 square feet.

The appellant provided comparable land sales to present an analysis of the market value of the land. 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. 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].

The appellant requested a value of \$784,280.

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 property sales yield overall values per square foot ranging from \$251 to \$359. The assessed value yields an overall value per square foot of \$258, which falls within the range of the appellant's comparable sales.

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 \$920,366 as of January 1, 2024.

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

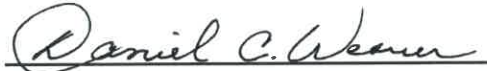
Mailed on May 7, 2025

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: SWAMINATHAN ASHOK & ASHOK
VIJAYALAKSHMI

SWAMINATHAN ASHOK & ASHOK VIJAYALAKSHMI
20215 NE 83RD ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 168412-000

PROPERTY LOCATION: 20215 NE 83RD ST
VANCOUVER, WA 98682

PETITION: 458

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	\$ 348,039	\$ 348,039
Improvements	\$ 757,178	\$ 757,178

ASSESSED VALUE	\$ 1,105,217	BOE VALUE	\$ 1,105,217
-----------------------	---------------------	------------------	---------------------

Date of hearing: April 29, 2025

Recording ID# SWAMINATHAN

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:

Ashok Swaminathan

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,975 square feet, built in 2000 and is of good construction quality located on 2.73 acres. The property includes a sun room measuring 482 square feet and a general purpose building measuring 1,832.

The appellant stated the house was appraised for \$1,000,000, but he had to purchase the property for \$1,195,000 in April 2022 to secure the purchase in the competitive market. 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 list price. 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].

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

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.

The appellant's two market analyses included properties with qualities and sizes comparable to the subject property that sold for a range of \$820,000 to \$1,800,000 with five of the nine sales in excess of the subject property's assessed value. That analysis and the original purchase price of \$1,195,000 support the assessed value of \$1,105,217.

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 \$1,105,217 as of January 1, 2024.

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

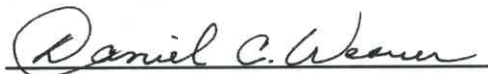
Mailed on May 7, 2025

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. ****