



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: PORT OF VANCOUVER

PROPERTY TAX ANALYTICS
C/O ROBINSON CHRIS
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 986067-459

PROPERTY LOCATION: ADJ LOT 7 PORT OF VANC TERMINAL 1 SP 4-171
1.12A

PETITION: 452

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	\$ 0	\$ 0
Improvements	\$ 134,017,000	\$ 134,017,000

ASSESSED VALUE	\$ 134,017,000	BOE VALUE	\$ 134,017,000
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Date of hearing: May 14, 2025

Recording ID# PORT OF VANCOUVER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Terry Hagberg
Joel Cline

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an office building under construction as of January 1st, 2024.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$100,000,000.

The Assessor's evidence included the leasehold deed of trust cover page and loan amount, a Vancouver Downtown Association article, a property information card, a letter explaining the method of valuation of the construction in progress and a cover letter recommending no change to the assessed value.

The appellant did not provide detailed information sufficient to prove a value other than the assessed value of \$134,017,000.

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 \$134,017,000 as of January 1, 2024.

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

Mailed on May 21, 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: KNUDTSON KAREN D & KNUDTSON DAVID A
TRUSTEES

KNUDTSON DAVID
520 SE COLUMBIA RIVER DR APT 116
VANCOUVER, WA 98661

ACCOUNT NUMBER: 10375-000

PROPERTY LOCATION: 3709 CRESTON AVE
VANCOUVER, WA 98663

PETITION: 233

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	\$ 218,500	\$	218,500
Improvements	\$ 441,299	\$	381,500
ASSESSED VALUE	\$ 659,799	BOE VALUE	\$ 600,000

Date of hearing: May 14, 2025

Recording ID# KNUDTSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Terry Hagberg

Joel Cline

Appellant:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style duplex residence with 1,840 square feet, built in 1955 and is of average construction quality located on 0.11 acres. The home includes an additional 1,840 square feet of unfinished basement space.

The appellant stated the subject property is a duplex that is annually over-assessed. He provided five sales from 2023 of duplexes in the County. The appellant referred to the average market value of his sales as \$475,500. Three of the comparable sales sold below their listing prices after time on the market and in negotiations. The appellant referred to his evidence demonstrating the regulations for legal basements. The subject property's basement is not tall enough to be considered habitable living space, so he believes the value should have a reduction to account for the unusable basement square footage. The appellant's evidence included information about the basement height and standards within Vancouver and photos of the subject property. The appellant submitted five comparable sales [#740-000 sold for \$395,000 in October 2023; #20555-000 sold for \$435,000 in February 2023; #2025-000 sold for \$430,000 in April 2023; #37912-001 sold for \$412,000 in May 2023; and #29809-010 sold for \$660,000 in November 2023].

The appellant requested a value of \$500,000, which he updated to \$475,000 at the hearing.

The appellant's comparable sales were predominantly lower than the subject's assessed value however they are of lesser quality and condition. The subject property is more like the property valued at \$660,000. Based on the comparable properties presented that range from \$395,000 to \$660,000, the subject property is more likely in the \$600,000 range.

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 \$600,000 as of January 1, 2024.

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

Mailed on May 21, 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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