



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: MARIANU JONATHAN & MARIANU DANIELA ETAL

MARIANU JONATHAN & MARIANU DANIELA ETAL
1305 NE 143RD ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 603155-000

PROPERTY LOCATION: 1305 NE 143RD ST
VANCOUVER, WA 98685

PETITION: 590

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	\$ 0	\$	0
Improvements	\$ 48,683	\$	48,683
ASSESSED VALUE	\$ 48,683	BOE VALUE	\$ 48,683

Date of hearing: May 27, 2025

Recording ID# MARIANU

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
Terry Hagberg

Appellant:
Jonathan Marianu

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,370 square feet, built in 1974 and is of average construction quality.

The appellant stated the property is inhabited by his senior parents. The property is in extreme disarray with asbestos and will be destroyed when the appellant's parents move out. The appellant does not believe this property could be resalable. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$21,566.

The appellant provided no information to support a value other than the assessed value of \$48,683.

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 \$48,683 as of January 1, 2024.

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

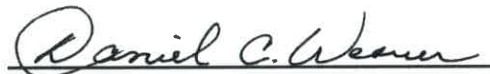
Mailed on June 9, 2025

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: MARSH PETER R TRUSTEE ETAL

MARSH PETER R TRUSTEE ETAL
3307 EVERGREEN WAY, STE 707-390
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 131387-000

PROPERTY LOCATION: 1900 N O ST
WASHOUGAL, WA 98671

PETITION: 591

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	\$ 388,120	\$	388,120
Improvements	\$ 1,047,136	\$	811,880
ASSESSED VALUE	\$ 1,435,256	BOE VALUE	\$ 1,200,000

Date of hearing: May 27, 2025

Recording ID# MARSH

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

Terry Hagberg

Appellant:

Peter Marsh

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 5,660 square feet, built in 2000 and is of good plus construction quality located on 1.42 acres. The property includes an unfinished day basement measuring 381 square feet.

The appellant stated he did not receive information from the Assessor about the valuation of the subject property. He pointed out that the Assessor claimed an increase of 5% in market sales, and his evidence included data for an increase in the median sale price of no more than 6.76% in comparable properties, so he does not believe his increase in assessment is justified by the actual Clark County sales. The appellant's evidence included a letter from Jarvis Appraisal with a summary of sales between \$1 million and \$2 million from 2023 and 2024 in Washougal and Clark County and a letter explaining the data which demonstrates an average 6.5% increase in median price for these sales.

The appellant requested a value of \$1,182,500.

The appellant provided a letter and analysis by an independent fee appraiser who appraised the property in the prior year that demonstrates an increase of 6.5% and a statement that the "2024 Assessor's Report" states "Home sales prices across Clark County rose by about 5%." A value of \$1,200,000 is supported.

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 \$1,200,000 as of January 1, 2024.

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

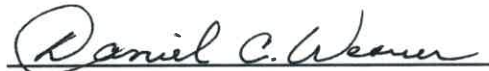
Mailed on June 9, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FREY SCOTT TRUSTEE

FREY SCOTT TRUSTEE
1926 NE BROWN RD
WASHOUGAL , WA 98671

ACCOUNT NUMBER: 986059-429

PROPERTY LOCATION: 1926 NE BROWN RD
WASHOUGAL , WA 98671

PETITION: 592

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	\$ 510,610	\$	510,610
Improvements	\$ 777,040	\$	589,390
ASSESSED VALUE	\$ 1,287,650	BOE VALUE	\$ 1,100,000

Date of hearing: May 27, 2025

Recording ID# FREY

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
Terry Hagberg

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,718 square feet, built in 2023 and is of good minus construction quality located on 7.08 acres.

The appellant submitted four comparable sales [#130041-000 sold for \$940,000 in June 2023; #201864-000 sold for \$975,000 in July 2023; #217432-000 sold for \$1,036,900 in August 2023; and #139905-000 sold for \$875,464 in March 2025].

The property was valued at \$1,411,872 on the Notice of Value dated October 3, 2024, but was ultimately certified at \$1,287,650 as reported in the property information system.

The appellant requested a value of \$1,070,000.

The appellant's comparable property sales support a value of \$1,100,000.

DECISION

The Board, after carefully reviewing the information 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 \$1,100,000 as of January 1, 2024.

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

Mailed on June 9, 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: SMITH KERRY R & SMITH JAMIE

SMITH KERRY R & SMITH JAMIE
704 NE HUGHES RD
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 141339-000

PROPERTY LOCATION: 704 NE HUGHES RD
WASHOUGAL, WA 98671

PETITION: 432

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	\$ 561,427	\$	561,427
Improvements	\$ 274,497	\$	274,497
ASSESSED VALUE	\$ 835,924	BOE VALUE	\$ 835,924

Date of hearing: May 27, 2025

Recording ID# SMITH

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

Terry Hagberg

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,388 square feet, built in 1978 and is of fair plus construction quality located on 7.01 acres. The property includes a general purpose building measuring 936 square feet and a carport measuring 616 square feet.

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

The appellant requested a value of \$603,442.

The appellant provided no support for a value other than the assessed value of \$835,924.

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 \$835,924 as of January 1, 2024.

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

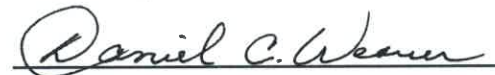
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1300 Franklin Street, Suite 650

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: BACCHILEGA DOROTHY & CARLSON RONALD D

BACCHILEGA DOROTHY & CARLSON RONALD D
1780 34TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 986056-947

PROPERTY LOCATION: 1780 34TH ST
WASHOUGAL, WA 98671

PETITION: 450

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	\$ 258,000	\$	258,000
Improvements	\$ 589,713	\$	589,713
ASSESSED VALUE	\$ 847,713	BOE VALUE	\$ 847,713

Date of hearing: May 27, 2025

Recording ID# BACCHILEGA

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
Terry Hagberg

Appellant:
Dorothy Bacchilega
Ronald Carlson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,805 square feet, built in 2021 and is of average plus construction quality located on 0.19 acres.

The appellants stated they built their house in 2022. They based their opinion of value on the cost of construction. The appellant sought to add comparable sales with similar construction dates. The appellant submitted six comparable sales [#130361-044 sold for \$699,000 in January 2023; #13291-158 sold for \$610,000 in July 2023; #132591-128 sold for \$685,000 in June 2023; #986059-947 sold for \$749,900 in April 2023; #986059-937 sold for \$710,000 in September 2023; and #986059-938 sold for \$749,900 in January 2023].

The appellant requested a value of \$748,000.

The appellant's comparable property sales #986059-947, #986059-937 and #986059-938 are all ranch style homes similar to the subject property, while the other three comparable property sales provided are 2-story homes. The sales price per square foot of the ranch style homes supports the assessed value of \$847,713.

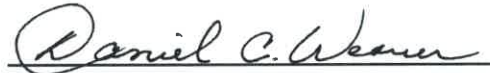
DECISION

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 \$847,713 as of January 1, 2024.

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

Mailed on June 9, 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: KOVALENKO RUBEN & CASAGRANDE ELLA

KOVALENKO RUBEN & CASAGRANDE ELLA
711 W 17TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 55560-000

PROPERTY LOCATION: 711 W 17TH ST
VANCOUVER, WA 98660

PETITION: 593

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	\$ 227,550	\$	227,550
Improvements	\$ 137,506	\$	57,450
ASSESSED VALUE	\$ 365,056	BOE VALUE	\$ 285,000

Date of hearing: May 27, 2025

Recording ID# KOVALENKO

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

Terry Hagberg

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,001 square feet, built in 1906 and is of low plus construction quality located on 0.11 acres. The property includes a detached garage measuring 216 square feet.

The property was purchased for \$285,000 in December 2024. The appellant's evidence included an appraisal performed by Catherine Putegnat of Homestead Appraisals indicating a value of \$290,000 as of November 2024.

The appellant requested a value of \$215,000.

The Assessor's evidence included cover letter recommending the assessed value be reduced to the purchase price of \$285,000.

The purchase price and recommendation of the Assessor support a value of \$285,000.

DECISION

The Board, after carefully reviewing the information 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 \$285,000 as of January 1, 2024.

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

Mailed on June 9, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

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