



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://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:** KNUDTSON KAREN D & KNUDTSON DAVID A  
TRUSTEES

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

**ACCOUNT NUMBER:** 35771-418

**PROPERTY LOCATION:** 520 SE COLUMBIA RIVER DR APT 116  
VANCOUVER, WA 98661

**PETITION:** 232

**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	\$ 490,707	\$	395,000
Improvements	\$ 0	\$	0
<b>ASSESSED VALUE</b>	<b>\$ 490,707</b>	<b>BOE VALUE</b>	<b>\$ 395,000</b>

Date of hearing: July 16, 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

Lisa Bodner

Terry Hagberg

Appellant:

David Knudtson

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,319 square feet, built in 1996 and is of good construction quality.

The appellant described the subject property as a first floor unit with limited shade, facing the freeway, railway, and parking lot. It was purchased with unpermitted work, which the appellant is replacing with legal, cheaper features. He believes the subject property is the least desirable unit in the condominium complex and thus inferior to all comparable sales, so there should be a noticeable reduction in its market value. The appellant's comparable sales included better views, garages, significant shade, and higher locations. The appellant's evidence included photos of the subject property, the condominium complex, and views from different locations within the building. The appellant submitted seven comparable sales [#35771-428 sold for \$290,000 in January 2023; #35771-366 sold for \$625,000 in February 2023; #35771-390 sold for \$610,000 in September 2023; #35771-392 sold for \$850,000 in February 2023; #35771-304 sold for \$350,000 in August 2023; #35771-490 sold for \$350,000 in March 2023; and #35771-362 sold for \$435,000 in July 2023].

The appellant requested a value of \$395,000.

The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

Three of the Assessor's comparable property sales were on the 3<sup>rd</sup> floor of the complex, and one was on the 2<sup>nd</sup> floor, while the subject property is on the 1<sup>st</sup> floor in an undesirable location. The subject property had other restrictive qualities that were not shared with the Assessor's comparable sales. Three of the Assessor's comparable properties, the appellant's description of the property, and the appellant's property sales support the requested value of \$395,000.

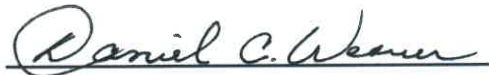
## DECISION

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 \$395,000 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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:** SWANSON DELTON & SWANSON SHARON  
TRUSTEE 1/3 INT

FILES PATRICK  
906 NE COTTONWOOD DR  
WOODLAND, WA 98674

**ACCOUNT NUMBER:** 252663-000

**PROPERTY LOCATION:** #28 D WELLS GARDNER DLC 5.21A

**PETITION:** 594

**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	\$ 270,524	\$	140,000
Improvements	\$ 65,090	\$	42,932
<b>ASSESSED VALUE</b>	<b>\$ 335,614</b>	<b>BOE VALUE</b>	<b>\$ 182,932</b>

**Date of hearing:** July 16, 2025

**Recording ID#** SWANSON

**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:

Patrick Files

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 5.21-acre bare land parcel. The property includes a general purpose building measuring 1,920 square feet, a leanto measuring 480 square feet, and an area beside the garage measuring 120 square feet.

The appellant constructed an outbuilding in 2017, which County Planning told him would not be taxed because it was not built to code. In 2023, due to a change in the law, the building was included in the tax assessment. The appellant believes that one structure, a dilapidated woodshed, should be subtracted from the Assessor's revised structure total of \$40,000. This would result in a subtraction of around \$12,000. The subject property is only accessible by private roads, and the only connection to a public road is a steep cliff with a guard rail. There are streams and swamps that are present on the property most of the year. The appellant's estimate of value for the structures was sourced from information for constructing similar outbuildings in Clark County. The appellant's evidence included a letter describing the limitations of the subject property, photots of the land, an estimate for the construction of an outbuilding similar to the one on the subject property, and communications with the Assessor's Office.

The appellant requested a value of \$165,000.

The Assessor's evidence included two aerial photos, a property information card, and a cover letter recommending the assessed value be reduced to \$313,456.

The lack of access, the topography, and the cost to build a legal building similar to the subject property all support a reduced value of \$182,932.

## 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 \$182,932 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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:** ZEINER THOMAS & ZEINER LISA TRUSTEES

ZEINER THOMAS & ZEINER LISA TRUSTEES  
20434 NE 50TH AVE  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 178931-000

**PROPERTY LOCATION:** #96 SEC 1 T3N R1EWM 4A

**PETITION:** 597

**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	\$ 245,956	\$	245,956
Improvements	\$ 0	\$	0
<b>ASSESSED VALUE</b>	<b>\$ 245,956</b>	<b>BOE VALUE</b>	<b>\$ 245,956</b>

Date of hearing: July 16, 2025

Recording ID# ZEINER

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:

Thomas Zeiner

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 4-acre bare-land parcel.

The appellant stated the subject property is not a legal lot; it is land locked with zero public road access. The appellant believes the property is being taxed as if the lot is buildable. The appellant stated that Clark County will not provide a legal lot determination. The subject property is currently only used as walking trails. The appellant does own an adjacent 3-acre property made up of three parcels.

The appellant requested a value of \$120,000.

The appellant provided no real evidence to support a value other than the assessed value of \$245,956.

## 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 \$245,956 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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:** CHASE RICHARD & CHASE AMY

CHASE RICHARD & CHASE AMY  
219 EAST 4TH ST  
LACENTER, WA 98629

**ACCOUNT NUMBER:** 259130-005

**PROPERTY LOCATION:** 35216 NE 23RD AVE  
LA CENTER, WA 98629

**PETITION:** 598

**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	\$ 768,154	\$	505,000
Improvements	\$ 273,808	\$	180,000
<b>ASSESSED VALUE</b>	<b>\$ 1,041,962</b>	<b>BOE VALUE</b>	<b>\$ 685,000</b>

Date of hearing: July 16, 2025

Recording ID# CHASE

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:

Amy Chase

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,600 square feet, built in 1982 and is of fair construction quality located on 11 acres.

The appellant provided an appraisal which was purchased for the purpose of this appeal before the Assessor offered a stipulation agreement. The appellant's evidence included an appraisal performed by Kitty Hardy of Kitty Appraisal Group indicating a value of \$685,000 as of May 2025.

The appellant requested a value of \$750,150, which was updated to \$685,000 at the hearing based on their independent appraisal.

The Assessor's evidence included six comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$800,000.

An independent appraisal requires an intense review of the property and provides a significant indicator of market value. Even though the sales used in the independent appraisal occurred in 2024 and early 2025, the appraisal provided significant evidence for a value of \$685,000 as of January 1, 2024.

## 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 \$685,000 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LUM JOSEPH

LUM JOSEPH  
1439 E RIALTO AVE  
FRESNO, CA 93707

**ACCOUNT NUMBER:** 206685-228

**PROPERTY LOCATION:** 12205 NE 241ST CT  
BRUSH PRAIRIE, WA 98606

**PETITION:** 599

**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	\$ 228,000	\$	228,000
Improvements	\$ 1,148,517	\$	997,000
<b>ASSESSED VALUE</b>	<b>\$ 1,376,517</b>	<b>BOE VALUE</b>	<b>\$ 1,225,000</b>

Date of hearing: July 16, 2025

Recording ID# LUM

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:  
Joseph Lum

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 6,203 square feet, built in 2004 and is of very good plus construction quality located on 0.84 acres.

The appellant stated the subject property needed repairs and a new roof after his purchase. He did receive an inspection at the time of purchase and appraisal. The appellant provided a Clark County Sheriff's report of the death of the subject property's previous owner within the home. The appellant's evidence included an appraisal performed by Nathan Gause of Ark Valuations indicating a value of \$1,225,000 as of February 2024. The appellant's evidence included a bid by Soto & Brothers Roofing to replace the roof for \$43,000 as of October 2024 and a bid by Clearview Painting to perform interior painting for \$16,300 as of March 2024.

The appellant requested a value of \$1,225,000.

An independent appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal supports the requested value of \$1,225,000.

## 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 \$1,225,000 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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:** THOMPSON CHRISTINA

THOMPSON CHRISTINA  
29142 TAMAYO DR  
PUNTA GORDA, FL 33982

**ACCOUNT NUMBER:** 194125-000

**PROPERTY LOCATION:** 11708 NE 189TH ST  
BATTLE GROUND, WA 98604

**PETITION:** 600

**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	\$ 153,590	\$	78,339
Improvements	\$ 21,915	\$	21,915
<b>ASSESSED VALUE</b>	<b>\$ 175,505</b>	<b>BOE VALUE</b>	<b>\$ 100,254</b>

Date of hearing: July 16, 2025

Recording ID# THOMPSON

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:

Christina Thompson

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 1,608 square feet, built in 1979 and is of fair construction quality located on 0.28 acres.

The appellant stated the property is a dated manufactured home. The majority of the land is considered an easement which is used as a private road, the only access road to other properties. The appellant could only find comparable sales of mobile homes that are in mobile home parks that do not own their own land. Despite owning land, the appellant cannot use it due to the existing road that dominates the property.

The appellant requested a value of \$92,000.

The easement for a road to access the properties behind the subject property severely restricts the usefulness and value of the subject property.

## 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 \$100,254 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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:** CHEN MENG-FEI & TSAI YU-CHEN

CHEN MENG-FEI & TSAI YU-CHEN  
5820 NW NIGHTSHADE ST  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 175962-000

**PROPERTY LOCATION:** 5820 NW NIGHTSHADE ST  
CAMAS, WA 98607

**PETITION:** 601

**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	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 369,520	\$	369,520
Improvements	\$ 162,548	\$	65,480
<b>ASSESSED VALUE</b>	<b>\$ 532,068</b>	<b>BOE VALUE</b>	<b>\$ 435,000</b>

**Date of hearing:** July 16, 2025

**Recording ID#** CHEN

**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:  
Meng-Fei Chen

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,377 square feet, built in 2007 and is of average construction quality located on 0.89 acres.

The appellant stated that no house sales with similar square footage near the subject property sold for a value near the assessment. He presented a comparable grid of local sales. The appellant submitted two comparable sales [#124265-000 sold for \$349,000 in March 2025; and #173175-000 sold for \$439,000 in March 2025].

The appellant requested a value of \$435,000.

The comparable property sales support the requested value of \$435,000.

## 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 \$435,000 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 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: THE NEIL JONES FOOD COMPANY**

ALTUS GROUP  
C/O CARLSON TRAVIS  
20 WIGHT AVE #200  
HUNT VALLEY, MD 21030

**ACCOUNT NUMBER: 986004-016**

**PETITION: 466**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
<b>PERSONAL PROPERTY ASSESSED VALUE</b>	<b>\$ 5,857,365.00</b>	<b>\$ 5,144,793</b>

Date of hearing: July 16, 2025

Recording ID# NEIL JONES

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 personal property consisting of food processing equipment.

The appellant's evidence included schedules of the investments in machinery, mobile equipment, small tools, furniture, buildings, structures, land improvements, laboratory equipment, pollution control, non-attached personal property, materials, supplies, and leased furnishings.

The appellant requested a value of \$2,928,682 on the appeal form but provided a detailed list with a value of \$5,144,793 assigned to all personal property.

The detailed list of all person property supports a value of \$5,144,793.

## 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 \$5,144,793 as of January 1, 2024.

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

Mailed on July 25<sup>th</sup>, 2025  
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1300 Franklin Street, Suite 650  
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