



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** GALLAGHER CARRIE & GALLAGHER TIMOTHY

GALLAGHER CARRIE & GALLAGHER TIMOTHY  
PO BOX 154  
LA CENTER, WA 98629

**ACCOUNT NUMBER:** 2223920-000

**PROPERTY LOCATION:** 33718 NE 60TH AVE  
LA CENTER, WA 98629

**PETITION:** 604

**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>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 482,370	\$	482,370
Improvements	\$ 432,966	\$	378,130
<b>ASSESSED VALUE</b>	<b>\$ 915,336</b>	<b>BOE VALUE</b>	<b>\$ 860,500</b>

Date of hearing: September 25, 2025

Recording ID# GALLAGHER

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

Joel Cline

Appellant:

Carrie Gallagher

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style mobile home with 2,580 square feet, built in 2013 and is of good construction quality located on 20 acres. The property includes a worn out mobile home measuring 1,684 square feet, a machshed measuring 800 square feet, a barn measuring 1,750, a loafshed measuring 1,419 square feet, a general purpose building measuring 3,200 square feet, and a leanto measuring 800 square feet.

The appellant stated she spoke with the Assessor's Office in the Spring to make property detail corrections for 2025, but corrections could not be made for the 2024 assessment. There were manifest errors for the structures on the property. The original home on the property is a building valued at \$54,836, but this building is dilapidated and has been overtaken by nature and since been adjusted by the Assessor to a value of \$0 for 2025. There was also a duplicated line for the value of a pole cover that has since been removed but was initially present in the 2024 assessment. The appellant's evidence included the 2024 and 2025 property information cards from the Assessor listing the buildings on the property and their values.

The original assessment in the 2024 Notice of Value of \$915,336 included the value of \$54,836 for the dilapidated original home. Based on the information provided and discussion from the appellant, the original value assigned of \$915,336 should be adjusted by the \$54,836 to indicate an adjusted value of \$860,500.

## 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 \$860,500 as of January 1, 2024.

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

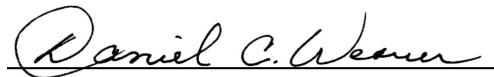
Mailed on October 1, 2025

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. \*\****