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: **LEE LANCE & LEE SEUNGAH**

LEE LANCE & LEE SEUNGAH
14803 NE 23RD AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 185667-038

PROPERTY LOCATION: 14803 NE 23RD AVE
VANCOUVER, WA 98686

PETITION: 20

ASSESSMENT YEAR: Valued January 1, 2025 **TAXES PAYABLE IN:** 2026

The Board of Equalization for Clark County Washington was duly convened on September 25, 2025 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	$	173,250	$	173,250
Improvements	$	436,712	$	436,712
ASSESSED VALUE	**$**	**609,962**	**BOE VALUE $**	**609,962**

Date of hearing: October 8, 2025

Recording ID# LEE

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 2-story residence with 2,821 square feet, built in 2005 and is of average construction quality located on 0.08 acres.

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

The appellant requested a value of $510,000.

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

The appellant provided no information to support a value other than the assessed value of $609,962.

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 $609,962 as of January 1, 2025.

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

Mailed on October 24, 2025
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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. *****

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: **SLUIS GABRIEL**

SLUIS GABRIEL
2813 NE 59TH ST
VANCOUVER , WA 98663

ACCOUNT NUMBER: 99776-200

PROPERTY LOCATION: 2813 NE 59TH ST
VANCOUVER , WA 98663

PETITION: 22

ASSESSMENT YEAR: Valued January 1, 2025 **TAXES PAYABLE IN:** 2026

The Board of Equalization for Clark County Washington was duly convened on September 25, 2025 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	$	185,649		$	176,618
Improvements	$	92,382		$	92,382
ASSESSED VALUE	**$**	**278,031**	**BOE VALUE**	**$**	**269,000**

Date of hearing: October 8, 2025

Recording ID# SLUIS

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:
  - Gabriel Sluis
- Assessor:
  - Nicholas Pisono

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 687 square feet, built in 1982 and is of fair construction quality located on 0.23 acres. The property includes a carport measuring 130 square feet.

The appellant acknowledged that the Assessor made an adjustment for an easement for the discovered sewer line. However, he believes there should be a value reduction for old growth trees that restrict construction on the property. Tree removal would cost up to $7,000. He believes the trees could also fall and cause damage or increase insurance costs for the subject property. The appellant's evidence included a letter and map presenting the negative effects of a sewer line on the property.

The appellant requested a value of $260,626.

The Assessor's Office agreed that there is now an adjustment to allow for an easement for the sewer line, and this land will be valued at $0 moving forward. Trees do not warrant a negative value adjustment in Clark County. These trees were also present at the time of purchase so would have been considered in the purchase price. The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to $269,000.

The Assessor's comparable sales and adjustment for the easement support the revised assessed value of $269,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 $269,000 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on October 24, 2025
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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. *****

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: **FAIR MARTIN R**

FAIR MARTIN R
1120 N 1ST AVE
RDIGEFIELD, WA 98642

ACCOUNT NUMBER: 219380-010

PROPERTY LOCATION: 1120 N 1ST AVE
RDIGEFIELD, WA 98642

PETITION: 23

ASSESSMENT YEAR: Valued January 1, 2025 **TAXES PAYABLE IN:** 2026

The Board of Equalization for Clark County Washington was duly convened on September 25, 2025 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	$	142,800	$	142,800
Improvements	$	475,208	$	422,200
ASSESSED VALUE	**$**	**618,008**	**BOE VALUE $**	**565,000**

Date of hearing: October 8, 2025

Recording ID# FAIR

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:
  - Martin Fair
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,481 square feet, built in 2006 and is of average construction quality located on 0.13 acres.

The appellant stated that the exact floor plan of the subject property has been built multiple times in Ridgefield. These houses sell between $530,000 - $560,000. He stated no house has been sold for over $600,000. The appellant stated the subject property is near the railroad, and a less desirable location than the Assessor's comparable sales near Pioneer Street. The appellant's evidence included a broker's price opinion performed by Bobi Jo Wakefield of Reality One Group for the appellant and Fifth Third Bank indicating a value of $568,500 as of February 2025. The appellant submitted three comparable sales [#213808-154 sold for $530,000 in November 2024; #986040-485 sold for $540,000 in November 2024; and #213808-028 sold for $564,900 in November 2024].

The appellant requested a value of $580,893, which was updated to $565,000 at the hearing.

The Assessor's evidence included six comparable sales, an analysis of the comparable sales, photos of comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to $590,000.

The appellant's broker's price opinion combined with the appellant's comparable sales and two of the Assessor's comparable sales support the revised value of $565,000 requested by the appellant.

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 $565,000 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on October 24, 2025
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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. *****

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: **ELTZ SVETLANA**

ELTZ SVETLANA
17219 SE 31ST ST
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92009-256

PROPERTY LOCATION: 17219 SE 31ST ST
VANCOUVER, WA 98683

PETITION: 24

ASSESSMENT YEAR: Valued January 1, 2025 **TAXES PAYABLE IN:** 2026

The Board of Equalization for Clark County Washington was duly convened on September 25, 2025 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	$	263,200		$	263,200
Improvements	$	430,679		$	430,679
ASSESSED VALUE	**$**	**693,879**	**BOE VALUE**	**$**	**693,879**

Date of hearing: October 8, 2025

Recording ID# ELTZ

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:
  - Svetlana Eltz
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,093 square feet, built in 1993 and is of average plus construction quality located on 0.17 acres.

The appellant stated the subject property was purchased a few years ago and there were no modern updates to the property. The appellant spoke to real estate agents who suggested values of $665,000 to $680,000 for a possible listing price. She also stated that she has a two-car garage, but the Assessor lists the home with a three-car garage. A house across the street sold for $685,000 with four bedrooms and two stories. The appellant referred to properties that are currently on the market. The appellant's evidence included property listings from Zillow.

The appellant requested a value of $645,000.

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 did not provide actual sales of comparable properties; however, the Assessor provided comparable sales which support the assessed value of $693,879.

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 $693,879 as of January 1, 2025.

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

Mailed on October 24, 2025
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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. *****

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: **ZHU GAOFENG**

ZHU GAOFENG
720 NW 30TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 81958-344

PROPERTY LOCATION: 720 NW 30TH AVE
CAMAS, WA 98607

PETITION: 27

ASSESSMENT YEAR: Valued January 1, 2025 **TAXES PAYABLE IN:** 2026

The Board of Equalization for Clark County Washington was duly convened on September 25, 2025 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	$	335,000		$	335,000
Improvements	$	398,579		$	398,579
ASSESSED VALUE	**$**	**733,579**	**BOE VALUE**	**$**	**733,579**

Date of hearing: October 8, 2025

Recording ID# ZHU

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:
  - Gaofeng Zhu
- Assessor:
  - Alex VanDinter

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,803 square feet, built in 2010 and is of average plus construction quality located on 0.31 acres.

The appellant referred to a Zillow estimate of $708,000. The appellant referred to three comparable sales that range from $505,000 -$665,000 which were not submitted to the Board before the hearing. The appellant's evidence included a copy of the list of all of the sales from the Assessor's Office's report which did not indicate any specific properties that should be considederd comparable sales and an estimate from Zillow.

The appellant requested a value of $675,229.

The Assessor's Office believes their first sale is the most comparable to the subject property. It is close to the subject property, has similar square footage, and a similar construction date. The Assessor's evidence included two comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

The appellant did not provide comparable sales that would support a value other than the assessed value of $733,579.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 $733,579 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on October 24, 2025
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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. *****

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: **RIBARY RYAN & RIBARY TIA**

RIBARY RYAN & RIBARY TIA
19607 NE 173RD CT
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 201870-000

PROPERTY LOCATION: 19607 NE 173RD CT
BATTLE GROUND, WA 98604

PETITION: 28

ASSESSMENT YEAR: Valued January 1, 2025 **TAXES PAYABLE IN:** 2026

The Board of Equalization for Clark County Washington was duly convened on September 25, 2025 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	$	411,802		$	411,802
Improvements	$	968,555		$	746,263
ASSESSED VALUE	**$**	**1,380,357**	**BOE VALUE**	**$**	**1,158,065**

Date of hearing: October 8, 2025

Recording ID# RIBARY

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:
  - Ryan Ribary
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 6,249 square feet, built in 1972 and is of average plus construction quality located on 4.82 acres.

The appellant stated that he determined his value with a comparative market analysis, resulting in a value of $1,158,065 with an average square foot price of $227. The structure still needs remodeling. The appellant's evidence included an appraisal performed by Kevin B. Weed of Resort Appraisal Service indicating a value of $1,050,000 as of October 2019. The appellant submitted ten comparable sales [#137113-000 sold for $1,130,000 in March 2025; #137119-000 sold for $1,200,000 in May 2024; #223393-015 sold for $835,000 in November 2024; #228954-000 sold for $838,950 in August 2024; #201478-000 sold for $850,000 in March 2024; #137119-000 sold for $1,200,000 in May 2024; #236998-000 sold for $1,090,000 in July 2023; #235903-000 sold for $1,275,000 in July 2024; #203829-000 sold for $1,254,000 in May 2024; and #237048-000 sold for $965,000 in May 2024].

The appellant requested a value of $1,100,000.

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

The Assessor's comparable sales were not very comparable in terms of size and configuration. Comparable sales # 137113-000 and # 137119-000, provided by the appellant, were the best comparable sales in terms of size and configuration and support a value of $1,158,065.

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 $1,158,065 as of January 1, 2025.

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

Mailed on October 24, 2025
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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. ****