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: **SCHNEIDER THOMAS ROCHUS & SCHNEIDER LAUREN FARRIER**

SCHNEIDER THOMAS ROCHUS & SCHNEIDER LAUREN FARRIER
13100 NE 30TH CIR
VANCOUVER, WA 98682

ACCOUNT NUMBER: 70900-000

PROPERTY LOCATION: 327 SIMONS ST
RIDGEFIELD, WA 98642

PETITION: 30

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	$	195,648	$	195,648
Improvements	$	228,030	$	228,030
ASSESSED VALUE	**$**	**423,678**	**BOE VALUE $**	**423,678**

Date of hearing: October 9, 2025

Recording ID# SCHNEIDER

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - 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 1,280 square feet, built in 1989 and is of fair construction quality located on 0.14 acres.

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

The appellant requested a value of $370,000.

The Assessor's evidence included nine 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 $423,678.

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 $423,678 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. *****

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **SPIKER ROBERT SCOTT & SPIKER JENNIFER KAYE**

SPIKER ROBERT SCOTT & SPIKER JENNIFER KAYE
9206 NE 53RD ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 108476-008

PROPERTY LOCATION: 9206 NE 53RD ST
VANCOUVER, WA 98662

PETITION: 38

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	$	223,000		$	223,000
Improvements	$	291,973		$	258,350
ASSESSED VALUE	**$**	**514,973**	**BOE VALUE**	**$**	**481,350**

Date of hearing: October 9, 2025

Recording ID# SPIKER

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - Terry Hagberg
- Appellant:
  - Robert Scott Spiker
- Assessor:
  - Jeremique Clifford

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,379 square feet, built in 1971 and is of average construction quality located on 0.24 acres.

The appellant stated that the Assessor is missing value detracting factors such as homeless shelters in the assessment process. He believes these features affect marketability of properties. The appellant asserted there is a homeless shelter within 500 feet of the subject property, and he referenced two studies that show how this negatively affects the value of his home. He believes external obsolescence from homeless shelters should reduce the property value to $474,545. The appellant stated the Assessor's comparable sales are more than a mile away and not as close to the shelters. The appellant's evidence included a comparative market analysis by House Canary indicating a value of $474,545 as of January 2025.

The appellant requested a value of $481,350.

The Assessor's Office provided six comparable sales within 2 miles of the subject property. The Assessor's Office pointed out that only the appellant's sale #1 and sale #9 are the same construction quality as the subject property. He believes quality adjustments would cause the sales analysis from the appellant to support the assessed value due to a $30,000 adjustment for construction quality. The Assessor's evidence included six comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

The appellant provided support, including nearby comparable sales and testimony, for a modest adjustment for the negative effects of a homeless shelter near the subject property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

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 $481,350 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **KOSMAS THOMAS & KOSMAS KAREN**

KOSMAS THOMAS & KOSMAS KAREN
18016 NE 84TH CIR
VANCOUVER, WA 98682

ACCOUNT NUMBER: 115621-128

PROPERTY LOCATION: 18016 NE 84TH CIR
VANCOUVER, WA 98682

PETITION: 39

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	$	281,200		$	281,200
Improvements	$	1,087,643		$	910,800
ASSESSED VALUE	**$**	**1,368,843**	**BOE VALUE**	**$**	**1,192,000**

Date of hearing: October 9, 2025

Recording ID# KOSMAS

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - Terry Hagberg
- Appellant:
  - Thomas Kosmas
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,196 square feet, built in 2006 and is of very good minus construction quality located on 0.76 acres.

The appellant stated he purchased the property as a short sale in 2014. Due to the nature of the sale, there was considerable damage to the property. The subject property has a unique layout with limited usable space from its square footage. The appellant's comparable sales, unlike the subject property, are remodeled with additional features such as outdoor living areas and additional structures. The appellant submitted two comparable sales [115621-164 sold for $1,250,000 in July 2024 and 115621-166 sold for $1,100,000 in March 2025.]

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

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

The four comparable sales provided and adjusted by the Assessor support a value of $1,192,000.

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 $1,192,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **MACKEY JESSE MICHAEL**

MACKEY JESSE MICHAEL
406 NE 83RD ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145334-000

PROPERTY LOCATION: 406 NE 83RD ST
VANCOUVER, WA 98665

PETITION: 41

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	$	239,400		$	239,400
Improvements	$	365,953		$	335,685
ASSESSED VALUE	**$**	**605,353**	**BOE VALUE**	**$**	**575,085**

Date of hearing: October 9, 2025

Recording ID# MACKEY

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Joel Cline
  - Terry Hagberg
- Appellant:
  - Jesse Mackey
- Assessor:
  - Nicholas Pisano

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,218 square feet, built in 1975 and is of fair construction quality located on 0.24 acres.

The appellant stated the property was constructed in 1965 and not 1975, the recorded construction year in the property information center. The property's neighborhood is not a nice area, and the subject property is considerably more desirable than neighboring properties. Apartment complexes surround the subject property. The appellant suggested that his initial opinion of value should be higher, believing the value should be between his initial estimate and the Assessor's value. The appellant submitted six comparable sales [#118139-700 sold for $537,100 in July 2025; #98134-148 sold for $399,000 in August 2020; #98146-036 sold for $525,000 in November 2024; #118138-724 sold for $542,000 in December 2024; #97978-088 sold for $345,000 in August 2020; and #97978-352 sold for $440,000 in February 2021].

The appellant requested a value of $480,616.

The Assessor's Office stated the actual construction date of the property doesn't matter because the effective age would be more significant to the value. He stated that only sales affect the value and not the appeal of surrounding properties. Comparable sales should account for location desirability. The Assessor's evidence included six 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 testimony by the appellant as to condition of neighboring properties and environment and the comparable sales provided by the Assessor suggest the subject property should be valued at the lower end of the value indicated by the Assessor. Three of the Assessor's six comparable sales were adjusted to a value below $590,000. All indicate a value of $575,085 is supported.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

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 $575,085 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
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Daniel C. Weaver

Daniel C. Weaver, Chairman

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