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: **KLAS DEAN A & KLAS ROXANNE**

KLAS DEAN A & KLAS ROXANNE
3533 NE FRANKLIN LOOP
CAMAS, WA 98607

ACCOUNT NUMBER: 123833-038

PROPERTY LOCATION: 3533 NE FRANKLIN LOOP
CAMAS, WA 98607

PETITION: 67

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	$	275,000		$	275,000
Improvements	$	308,823		$	308,823
ASSESSED VALUE	**$**	**583,823**	**BOE VALUE**	**$**	**583,823**

Date of hearing: October 23, 2025

Recording ID# KLAS

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:
  - Dean Klas
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,111 square feet, built in 2008 and is of average plus construction quality located on 0.1 acres.

The appellant stated it was difficult to find comparable properties to the subject property. He is concerned with the percentage of value increase. The Assessor informed the appellant that the prices for comparable homes range from $420,000 to $590,000. The subject property is unique because it is considered a townhome with a shared wall. A local realtor mentioned she would list the subject property for around $530,000, but it would probably sell for closer to $513,000. The appellant submitted ten comparable sales [#163763-176 sold for $361,000 in June 2024; #107979-014 sold for $386,000 in February 2024; #107979-108 sold for $365,500 in August 2024; #126042-090 sold for $580,000 in October 2024; #64353-000 sold for $404,000 in May 2024; #145536-006 sold for $397,000 in November 2024; #9770-050 sold for $425,000 in April 2024; #253524-000 sold for $580,000 in October 2024; #125845-104 sold for $570,000 in January 2024; and #145536-010 sold for $375,000 in May 2024].

The appellant requested a value of $454,000, which was updated to $510,000 at the hearing.

The Assessor's evidence included three comparable sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant did not compare the characteristics of the subject property to the comparable sales. The Assessor's comparable sales and several of the appellant's comparable sales compared favorably with price and size of the $583,823 assessed value of the subject property.

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 $583,823 as of January 1, 2025.

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

Mailed on November 12th, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **WHITAKER BRIAN J**

WHITAKER BRIAN J
3917 NE 83RD WAY
VANCOUVER, WA 98665

ACCOUNT NUMBER: 97626-170

PROPERTY LOCATION: 3917 NE 83RD WAY
VANCOUVER, WA 98665

PETITION: 68

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	$	187,200		$	187,200
Improvements	$	323,401		$	323,401
ASSESSED VALUE	**$**	**510,601**	**BOE VALUE**	**$**	**510,601**

Date of hearing: October 23, 2025

Recording ID# WHITAKER

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:
  - Brian Whitaker
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,177 square feet, built in 1999 and is of average construction quality located on 0.13 acres.

The appellant stated that he paid a premium for his property. The appellant provided sales in Hazel Dell which are all lower than his assessment. Due to market factors, he believes houses are selling for less, and the median market value is at about $500,000 for properties of similar size. The appellant submitted three comparable sales [#144521-028 sold for $426,500 in April 2025; #96626-370 sold for $492,800 in February 2025; and #96626-410 sold for $510,000 in January 2025]. The appellant purchased the property for $528,600 in March 2025.

The appellant requested a value of $471,822.

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

The Assessor's comparable sales and the appellant's purchase of the property in March 2025 for $528,600 support the assessed value of $510,601.

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 $510,601 as of January 1, 2025.

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

Mailed on November 12th, 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: **RINGS JOERG & GATCHELL BRITTANY L**

RINGS JOERG & GATCHELL BRITTANY L
11708 NW 16TH AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 189012-000

PROPERTY LOCATION: 11708 NW 16TH AVE
VANCOUVER, WA 98665

PETITION: 69

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	$	346,298		$	346,298
Improvements	$	448,423		$	448,423
ASSESSED VALUE	**$**	**794,721**	**BOE VALUE**	**$**	**794,721**

Date of hearing: October 23, 2025

Recording ID# RINGS

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:
  - Joerg Rings
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,157 square feet, built in 1961 and is of average construction quality located on 0.71 acres. The property includes an unfinished day basement measuring 713 square feet.

The appellant stated he could not sell his property for $800,000 and is concerned with the high land value placed on his property. Property ID 189260-015 sold for $675,000 with .1 acre of land less than the subject property but is valued at $100,000 less than the subject property. He believes this shows an overvaluation of his own land. The appellant disagrees with the effective year built, 2005, because the foundation, walls, and insulation are all still from the initial construction date. The appellant submitted five comparable sales [#189159-000 sold for $594,900 in June 2025; #188941-014 sold for $670,000 in April 2025; #146204-000 sold for $735,000 in May 2025; #118263-642 sold for $650,000 in April 2025; and #118139-566 sold for $455,000 in June 2025].

The appellant requested a value of $715,656.

The Assessor's evidence included seven 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 appellant disagreed with the appraiser's findings.

The appellant's comparable sales did not provide sufficient detail to compare to the subject property, and the Assessor disqualified all but two of the appellant's sales. The Assessor's comparable sales compared favorably with the subject property and support the assessed value of $794,721.

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 $794,721 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on November 12th, 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: **GRAMAN HOWARD B & GRAMAN KATHERINE C TRUSTEES**

GRAMAN HOWARD B & GRAMAN KATHERINE C TRUSTEES
12816 NE LAURIN RD
VANCOUVER, WA 98662

ACCOUNT NUMBER: 198331-000

PROPERTY LOCATION: 12816 NE LAURIN RD
VANCOUVER , WA 98662

PETITION: 71

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	$	539,806		$	539,806
Improvements	$	1,161,039		$	998,924
ASSESSED VALUE	**$**	**1,700,845**	**BOE VALUE**	**$**	**1,538,730**

Date of hearing: October 23, 2025

Recording ID# GRAMAN

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:
  - Howard Graman
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,953 square feet, built in 2005 and is of very good construction quality located on 10 acres. The property includes a barn measuring 2,592 square feet, another barn measuring 864 square feet, and a pole cover measuring 8,640 square feet.

The appellant stated the percentage of the increase in the property sales market over the past year is less than 1%. The appellant strove to find nearby properties, while the Assessor provided sales further away, outside the appellant's neighborhood. The Assessor's sales were in Ridgefield with different services and amenities. There have been no improvements to the subject property since the time of purchase in 2012. The appellant submitted three comparable sales [#193542-012 sold for $1,400,000 in July 2024; #195919-000 sold for $1,275,000 in May 2024; and #195560-000 sold for $1,325,000 in January 2024].

The appellant requested a value of $1,538,730.

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 disagreed with the appraiser's findings.

Two of the Assessor's comparable sales are in Ridgefield, and all are in R-5 zoning, while the subject is in Vancouver with an AG zoning with other AG properties nearby. The appellant's comparable sales are all in Battle Ground with one of the properties in AG zoning. The appellant's comparable sales more closely represent 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 $1,538,730 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on November 12th, 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: **HAM MICHAEL L & HAM ROXANNE L**

HAM MICHAEL L & HAM ROXANNE L
40402 NE 74TH AVE
LA CENTER, WA 98629

ACCOUNT NUMBER: 263302-000

PROPERTY LOCATION: 40402 NE 74TH AVE
LA CENTER, WA 98629

PETITION: 73

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	$	395,303	$	395,303
Improvements	$	621,355	$	535,697
ASSESSED VALUE	**$**	**1,016,658**	**BOE VALUE $**	**931,000**

Date of hearing: October 23, 2025

Recording ID# HAM

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:
  - Michael Ham
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,636 square feet, built in 1990 and is of good minus construction quality located on 10 acres. The property includes a general purpose building measuring 1,800 square feet.

The appellant agreed with the Assessor's stipulated value of $931,000 at the hearing. The property was purchased for $921,000 in September 2024.

The appellant requested a value of $931,000.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to $931,000.

The Assessor and the appellant agreed to the adjusted purchase value of $931,000.

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 $931,000 as of January 1, 2025.

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

Mailed on November 12th, 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: **WALTHER PAULETTE BEAULIEU TRUSTEE ETAL**

WALTHER PAULETTE BEAULIEU TRUSTEE ETAL
5110 NW 138TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986038-843

PROPERTY LOCATION: 5110 NW 138TH ST
VANCOUVER, WA 98685

PETITION: 75

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	$	230,400		$	230,400
Improvements	$	556,859		$	504,600
ASSESSED VALUE	**$**	**787,259**	**BOE VALUE**	**$**	**735,000**

Date of hearing: October 23, 2025

Recording ID# WALTHER

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:
  - Paulette Walther
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,380 square feet, built in 2017 and is of good minus construction quality located on 0.21 acres.

The appellant stated the house across the street sold for $731,000. Home prices in Clark County are going down by around 1%. The appellant submitted one comparable sale [#986038-852 sold for $735,000 in October 2024].

The appellant requested a value of $735,000.

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 provided information on the sale of an identical home across the street with the same square footage of 2,380 also built in 2017 that sold in October 2024 for $735,000.

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 $735,000 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on November 12th, 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: **KILLINEN WALTER W & KILLINEN WENDY**

KILLINEN WALTER W & KILLINEN WENDY
923 SE 35TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986061-493

PROPERTY LOCATION: 923 SE 35TH ST
BATTLE GROUND, WA 98604

PETITION: 76

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	$	152,600		$	152,600
Improvements	$	642,716		$	642,716
ASSESSED VALUE	**$**	**795,316**	**BOE VALUE**	**$**	**795,316**

Date of hearing: October 23, 2025

Recording ID# KILLINEN

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:
  - Walter Killinen
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,973 square feet, built in 2023 and is of average plus construction quality located on 0.14 acres.

The appellant stated the house was purchased with cash. The appellant is concerned with other recent purchased properties that are being assessed at less than their purchase prices. The appellant expressed concern about a nearby road with heavy and dangerous traffic. Thes Assessor's comparable sales are not near this road. The appellant submitted two lists of comparable sales with their comparable assessments.

The appellant requested a value of $585,620.

The Assessor's evidence included three comparable sales and a cover letter recommending no change to the assessed value.

The appellant provided no detailed analysis of properties comparable to the subject property that sold in 2024 or early 2025 that would support a value other than the assessed value of $795,316.

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 $795,316 as of January 1, 2025.

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

Mailed on November 12th, 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: **MOREKHODOV KYRYLO & MOREKHODOVA OXANA**

MOREKHODOV KYRYLO & MOREKHODOVA OXANA
10004 PEEBLES ST
ORLANDO, FL 32827

ACCOUNT NUMBER: 986039-751

PROPERTY LOCATION: 1526 NE 37TH AVE
CAMAS, WA 98607

PETITION: 77

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	$	310,000		$	310,000
Improvements	$	425,163		$	340,000
ASSESSED VALUE	**$**	**735,163**	**BOE VALUE**	**$**	**650,000**

Date of hearing: October 23, 2025

Recording ID# MOREKHODOV

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:
  - Oxana Morekhodov
  - Kyrlo Morekhodov
- Assessor:
  - None

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 2020 and is of average plus construction quality located on 0.12 acres.

The appellant stated the Assessor's comparable sales have larger lots with superior views. The subject property is surrounded by neighbors with no views. The Assessor's comparable sales are also larger homes. The appellant's comparable sales are within walking distance of the subject property. The appellant submitted three comparable sales [#986039-746 sold for $620,000 in April 2024; #986043-932 sold for $683,960 in September 2024; and #986039-675 sold for $600,000 in May 2024].

The appellant requested a value of $650,000, which was updated to $680,000 at the hearing.

The Assessor's evidence included four comparable sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant's comparable sales are all in the immediate vicinity to the subject and are very comparable and support the initially requested value.

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 $650,000 as of January 1, 2025.

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

Mailed on November 12th, 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. *****