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: **FLORY BRIAN M & FLORY JENNY P**

FLORY BRIAN M & FLORY JENNY P
15114 NW 11TH AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 184954-000

PROPERTY LOCATION: #8 SEC 21 T3N R1EWM 3.24A

PETITION: 91

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	$	168,389		$	2,500
Improvements	$	0		$	0
ASSESSED VALUE	**$**	**168,389**	**BOE VALUE**	**$**	**2,500**

Date of hearing: November 5, 2025

Recording ID# FLORY

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Gloria Matthews
  - Terry Hagberg
- Appellant:
  - Brian Flory
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.24-acre bare land parcel.

The appellant stated that the subject property is inaccessible from all sides, severely sloped, and borders Whipple Creek. These features render the subject property unbuildable. The GIS maps available on Clark County's website confirmed the appellant's description of the subject property.

The appellant requested a value of $2,500.

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

The property was purchased for $2,500 in 2014 as an unbuildable property and continues to be unbuildable because of the steep topography and a stream which requires significant setbacks for building or other use.

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 $2,500 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on November 19, 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: **ANDERSEN ROBERT JOSEPH & ANDERSEN CHELSEA VERONICA**

ANDERSEN ROBERT JOSEPH & ANDERSEN CHELSEA VERONICA
1001 W MCKEVER LN
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 986058-335

PROPERTY LOCATION: 1001 W MCKEVER LN

PETITION: 92

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	$	250,000		$	250,000
Improvements	$	595,723		$	595,723
ASSESSED VALUE	**$**	**845,723**	**BOE VALUE**	**$**	**845,723**

Date of hearing: November 5, 2025

Recording ID# ANDERSEN

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Gloria Matthews
  - Terry Hagberg
- Appellant:
  - Robert Andersen
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,226 square feet, built in 2022 and is of average plus construction quality located on 0.15 acres.

The appellant stated the comparable properties in his area signified the value should be a little lower than that assessed value. He believes $820,000 reflects the market conditions. The appellant submitted three comparable sales [#123002-008 sold for $600,000 in June 2024; #123002-048 sold for $760,000 in June 2024; and #123002-088 sold for $637,000 in February 2024].

The appellant requested a value of $825,000.

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 Assessor's comparable sales support the assessed value of $845,723.

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 $845,723 as of January 1, 2025.

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

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The Board of Equalization
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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: **THAWANI MUKESH & THAWANI ANITA**

THAWANI MUKESH & THAWANI ANITA
1819 NW LARKSPUR ST
CAMAS, WA 98607

ACCOUNT NUMBER: 125403-074

PROPERTY LOCATION: 1825 NW LARKSPUR ST
CAMAS, WA 98607

PETITION: 94

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	$	290,000		$	290,000
Improvements	$	0		$	0
ASSESSED VALUE	**$**	**290,000**	**BOE VALUE**	**$**	**290,000**

Date of hearing: November 5, 2025

Recording ID# THAWANI

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Gloria Matthews
  - Terry Hagberg
- Appellant:
  - Mukesh Thawani
  - Anita Thawani
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .21-acre bare land parcel.

The appellants stated the subject property is an empty lot. It was purchased for $185,000 in July 2020. The subject property does not have the view that the Assessor's comparable properties display. The subject property is on a slope, so only limited floor plans are available for building. The appellant believes values of properties in this area fluctuate based on viewpoints. At the hearing, the appellant stated Property ID 986063646 sold for $241,500 in June 2025. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of $180,000.

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 provided no comparable property sales or other evidence to support a value other than the assessed value of $290,000.

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 $290,000 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
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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: **MCDANIEL JOHN & HAMILTON TAMMIE L**

MCDANIEL JOHN & HAMILTON TAMMIE L
118 SE 349TH PL
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 143090-000

PROPERTY LOCATION: 118 SE 349TH PL
WASHOUGAL, WA 98671

PETITION: 96

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	$	462,280		$	462,280
Improvements	$	481,926		$	481,926
ASSESSED VALUE	**$**	**944,206**	**BOE VALUE**	**$**	**944,206**

Date of hearing: November 5, 2025

Recording ID# MCDANIEL

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Gloria Matthews
  - Terry Hagberg
- Appellant:
  - Tammi Hamilton
- Assessor:
  - Jeremique Clifford

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,905 square feet, built in 2015 and is of average plus construction quality located on 5 acres. The property includes a general purpose building measuring 1,296 square feet and a leanto measuring 504 square feet.

The appellant searched for similar comparable sales of 5-acre properties. The subject property does not have a view, unlike the comparable sales. The comparable sales are custom homes, but the subject property is a track home built as a set floor plan from a developer. The subject property has a seasonal creek that prevents land from being buildable. The appellant submitted three comparable sales [#143290-000 sold for $915,000 in June 2024; #143170-000 sold for $989,000 in October 2024; and #141544-000 sold for $1,250,000 in October 2024].

The appellant requested a value of $863,950.

The Assessor's Office stated the view value is for a territorial wooded view. The subject property is predominately flat land, so the entire five acres is valued at the same price per square foot. Five-acre properties in Washougal typically sell for $900,000 to $1,000,000. Both the appellant and the Assessor used the first three comparable sales in the Assessor's packet. The Assessor provided two additional comparable sales that they believe are closer in characteristics to the subject property. 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 disagreed with the appraiser's findings.

The appellant's information was not sufficient to overcome the evidence provided by the Assessor.

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 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 $944,206 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on November 19, 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: **WOODS DONALD C & WOODS KATHRYN M ENTLER**

WOODS DONALD C & WOODS KATHRYN M ENTLER
1110 NW 114TH CIR
VANCOUVER, WA 98685

ACCOUNT NUMBER: 188952-016

PROPERTY LOCATION: 1110 NW 114TH CIR
VANCOUVER, WA 98685

PETITION: 100

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	$	214,365		$	214,365
Improvements	$	321,772		$	321,772
ASSESSED VALUE	**$**	**536,137**	**BOE VALUE**	**$**	**536,137**

Date of hearing: November 5, 2025

Recording ID# WOODS

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Gloria Matthews
  - 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 2,232 square feet, built in 2000 and is of average minus construction quality located on 0.16 acres.

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

The appellant requested a value of $500,000.

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

The appellant did not provide comparable sales to support a value other than the assessed value of $536,137.

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 $536,137 as of January 1, 2025.

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564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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