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: **ABDALSHAH DAJLAH HUSSEIN**

OWNWELL
C/O PACE COLTON
401 TOM LANDRY HWY #660901
DALLAS, TX 75266

ACCOUNT NUMBER: 986053-323

PROPERTY LOCATION: 9708 NE 150TH AVE
VANCOUVER, WA 98682

PETITION: 209

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	$	268,945		$	268,945
Improvements	$	622,904		$	622,904
ASSESSED VALUE	**$**	**891,849**	**BOE VALUE**	**$**	**891,849**

Date of hearing: January 8, 2026

Recording ID# ABDALSHAH

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:
  - Jordan Rubin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,912 square feet, built in 2021 and is of good minus construction quality located on 0.23 acres.

The appellant's representative provided four comparable sales near the subject property. The adjusted average value of these sales is $827,688, and the adjusted median value is $833,801. Three of the Assessor's sales sold in 2023, while all of the appellant's comparable sales sold in 2024. The appellant submitted four comparable sales [#986031-274 sold for $700,000 in June 2024; #104070-048 sold for $800,000 in October 2024; #986034-722 sold for $712,000 in March 2024; and #986034-768 sold for $775,000 in March 2024].

The appellant requested a value of $830,000.

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 disagreed with the appraiser's findings.

Even though some of the Assessor's comparable property sales were in 2023, they were very comparable, in close proximity to the subject property, and support the assessed value of $891,849.

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 $891,849 as of January 1, 2025.

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

Mailed on January 23, 2026
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: **POVASER KRISTIN M**

OWNWELL
C/O PACE COLTON
401 TOM LANDRY HWY #660901
DALLAS, TX 75266

ACCOUNT NUMBER: 986054-657

PROPERTY LOCATION: 10523 NE 103RD ST
VANCOUVER, WA 98682

PETITION: 210

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	$	174,675		$	174,675
Improvements	$	340,727		$	340,727
ASSESSED VALUE	**$**	**515,402**	**BOE VALUE**	**$**	**515,402**

Date of hearing: January 8, 2026

Recording ID# POVASER

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:
  - Jordan Rubin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,520 square feet, built in 2020 and is of average minus construction quality located on 0.11 acres.

The appellant's representative provided five comparable sales all in the subject property's neighborhood and within ½ a mile of the subject property. The adjusted average value of these sales is $483,052, and the adjusted median value is $490,044. Two of the Assessor's sales support a lower value than the assessed value. The appellant submitted five comparable sales [#986054-664 sold for $510,000 in June 2024; #986049-892 sold for $570,000 in May 2024; #986055-974 sold for $545,000 in August 2024; #986037-197 sold for $505,000 in August 2024; and #986040-083 sold for $5,630,000 in September 2024].

The appellant requested a value of $490,000.

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 disagreed with the appraiser's findings.

The Assessor's comparable property sales were close in proximity to the subject property, required very little adjustment to the sale's prices for comparability, and support the assessed value of $515,402.

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 $515,402 as of January 1, 2025.

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

Mailed on January 23, 2026
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: **HO HENRY & MAN CINDY**

OWNWELL
C/O PACE COLTON
401 TOM LANDRY HWY #660901
DALLAS, TX 75266

ACCOUNT NUMBER: 986057-300

PROPERTY LOCATION: 2602 NE 116TH PL
VANCOUVER, WA 98664

PETITION: 211

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	$	159,560		$	159,560
Improvements	$	256,920		$	256,920
ASSESSED VALUE	**$**	**416,480**	**BOE VALUE**	**$**	**416,480**

Date of hearing: January 8, 2026

Recording ID# HO

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:
  - Jordan Rubin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,434 square feet, built in 2021 and is of fair plus construction quality located on 0.04 acres.

The appellant's representative provided six comparable sales in the subject property's neighborhood. The adjusted average value of these sales is $383,750, and the median adjusted value is $386,755. The appellant's comparable sales are closer to the subject property than the Assessor's sales. The appellant submitted six comparable sales [#986057-333 sold for $400,000 in October 2024; #986057-359 sold for $375,000 in May 2024; #986057-358 sold for $380,000 in July 2024; #986057-357 sold for $383,000 in February 2025; #986057-363 sold for $378,750 in January 2025; and #986048-440 sold for $379,900 in October 2024].

The appellant requested a value of $385,000.

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

The Assessor's comparable property sales were close in proximity to the subject property, needed very little adjustment for comparability, and support the assessed value of $416,480.

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 $416,480 as of January 1, 2025.

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

Mailed on January 23, 2026
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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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **CHAN THEODORE**

OWNWELL
C/O PACE COLTON
401 TOM LANDRY HWY #660901
DALLAS, TX 75266

ACCOUNT NUMBER: 986057-615

PROPERTY LOCATION: 5917 NE 80TH CT
VANCOUVER, WA 98682

PETITION: 212

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	$	155,000		$	155,000
Improvements	$	281,534		$	281,534
ASSESSED VALUE	**$**	**436,534**	**BOE VALUE**	**$**	**436,534**

Date of hearing: January 8, 2026

Recording ID# CHAN

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:
  - Jordan Rubin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,520 square feet, built in 2021 and is of fair plus construction quality located on 0.05 acres.

The appellant's representative provided four comparable sales within ½ a mile of the subject property. Comparable Sale #1 is on the same street as the subject property. The adjusted average value of these sales is $421,031, and the adjusted median value is $419,988. The appellant and the Assessor share one comparable sale but do have different adjustments. The appellant submitted four comparable sales [#986057-588 sold for $478,000 in December 2024; #104967-042 sold for $460,000 in May 2024; #105000-166 sold for $419,900 in October 2024; and #156690-062 sold for $394,000 in October 2024].

The appellant requested a value of $420,000.

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 disagreed with the appraiser's findings.

The Assessor's comparable property sales were close in proximity to the subject property, needed little adjustment for comparability, and support the assessed value of $436,534.

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 $436,534 as of January 1, 2025.

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

Mailed on January 23, 2026
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: **WANG HOWARD & LI HONG**

WANG HOWARD & LI HONG
2773 CHERRY AVE NE
SALEM, OR 97301

ACCOUNT NUMBER: 206939-000

PROPERTY LOCATION: 22718 NE 123RD CIR
BRUSH PRAIRIE, WA 98606

PETITION: 237

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	$	470,038		$	470,038
Improvements	$	1,820,246		$	1,679,962
ASSESSED VALUE	**$**	**2,290,284**	**BOE VALUE**	**$**	**2,150,000**

Date of hearing: January 8, 2026

Recording ID# WANG

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:
  - Howard Wang
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 6,565 square feet, built in 1994 and is of excellent construction quality located on 5.46 acres. The property includes a pool measuring 1,032 square feet, a shed measuring 196 square feet, and a tennis court measuring 7,671 square feet.

The appellant stated the $2,150,000 purchase price included the interior and exterior furnishings with the property. Since this price included furnishings, the appellant believes the value on the property itself should be lower than the purchase price. The property was purchased for $2,150,000 in September 2024.

The appellant requested a value of $2,125,000.

The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to $2,150,000.

The information provided by the appellant did not include specific details and values of the personal property included in the sale, therefore the value of the sale as indicated, and recommended by the assessor, supports the revised assessed value of $2,150,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, concludes that an argument has been made that is sufficiently clear, cogent, and convincing to overcome the Assessor's initial presumption of correctness.

The market value of the subject property is set at $2,150,000 as of January 1, 2025.

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

Mailed on January 23, 2026
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: **HUDSON DANA**

HUDSON DANA
15917 NE UNION RD #104
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 117892-596

PROPERTY LOCATION: 15917 NE UNION RD UNIT 104
RIDGEFIELD, WA 98642

PETITION: 74

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	$	0		$	0
Improvements	$	529,695		$	475,000
ASSESSED VALUE	**$**	**529,695**	**BOE VALUE**	**$**	**475,000**

Date of hearing: January 8, 2026

Recording ID# HUDSON

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:
  - Dana Hudson
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story condominium unit with 2,611 square feet, built in 1993 and is of good construction quality. The property includes an unfinished day basement measuring 536 square feet.

The appellant referred to their comparable sales located within his development. The subject property is a Whipple Creek Condominium with a basement. The condos often all have the same floor plans with few variations. The subject property has a damaged deck. The appellant submitted five comparable sales [#117892-274 sold for $375,000 in October 2025; #117892-282 sold for $402,000 in August 2025; #117892-594 sold for $430,000 in September 2025; #117892-878 sold for $460,000 in June 2024; and #117892-826 sold for $499,000 in February 2025].

The appellant requested a value of $475,000.

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's comparable property sales support the requested value of $475,000.

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 $475,000 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on January 23, 2026
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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CLARK COUNTY BOARD OF EQUALIZATION www.clark.wa.gov

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **LAMBERT LORNA F & LAMBERT CHRISTOPHER M TRUSTEES**

LAMBERT LORNA F & LAMBERT CHRISTOPHER M TRUSTEES
23308 NE 148TH ST
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 205684-000

PROPERTY LOCATION: 23308 NE 148TH ST
BRUSH PRAIRIE, WA 98606

PETITION: 97

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	$	403,635		$	403,635
Improvements	$	621,114		$	521,365
ASSESSED VALUE	**$**	**1,024,749**	**BOE VALUE**	**$**	**925,000**

Date of hearing: January 8, 2026

Recording ID# LAMBERT

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:
  - Lorna Lambert
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,803 square feet, built in 1990 and is of average plus construction quality located on 5 acres. The property includes a detached garage measuring 440 square feet with an area beside the garage measuring 570 square feet.

The appellant focused on the condition and the cost to cure issues of the subject property. She noted that the Assessor's comparable sales had nicer features such as views and updated interiors. The Assessor's second comparable sale has an income producing Accessory Dwelling Unit. The fourth comparable sale was very different from the subject property with a completely updated interior and luxury features. The additional outbuilding on this property has heating. The subject property does not have any of these desirable features; the room that is attached to the garage in the subject property is not an accessory dwelling unit. There is no kitchen and there is no intention of using it for income purposes. The subject property's staircase is a safety hazard because it was installed incorrectly with no safety railing; it could cost from $2,000 to $5,000 to replace this dangerous stairway. There are leaks and damaged wood in the property. The appellant's evidence included a bid by Serden Group to renovate a bathroom and kitchen for $82,068 as of November 2025 and a bid by Lowe's to replace an exterior door for $992 as of December 2025.

The appellant requested a value of $925,000.

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 disagreed with the appraiser's findings.

The appellant included a description of differences and associated costs the bring the subject property up to the level of the comparable properties. These detailed repairs and corrections support the requested value of $925,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

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 $925,000 as of January 1, 2025.

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

Mailed on January 23, 2026
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: **LECHUGA VELMA & LECHUGA MARIO**

LECHUGA VELMA & LECHUGA MARIO
5109 NE 134TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 986040-799

PROPERTY LOCATION: 5109 NE 134TH ST
VANCOUVER, WA 98686

PETITION: 231

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	$	185,500		$	185,500
Improvements	$	447,093		$	447,093
ASSESSED VALUE	**$**	**632,593**	**BOE VALUE**	**$**	**632,593**

Date of hearing: January 8, 2026

Recording ID# LECHUGA

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:
  - Velma Lechuga
  - Mario Lechuga
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,807 square feet, built in 2017 and is of good minus construction quality located on 0.13 acres.

The subject property was purchased in 2022. The appellant believes the Assessor used higher quality, larger homes for their comparable sales. The appellant attempted to find comparable sales with similar square footage in the requested time frame. The appellant submitted five comparable sales [#986054-119 sold for $585,900 in February 2024; #986045-717 sold for $585,715 in November 2024; #986045-700 sold for $379,208 in January 2025; #986054-127 sold for $570,000 in November 2024; and #986045-714 sold for $582,000 in October 2024].

The appellant requested a value of $580,000.

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

The Assessor's comparable property sales were all close in proximity to the subject property, required very little adjustment to make them comparable to the subject property, and support the assessed value of $632,593.

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 $632,593 as of January 1, 2025.

This order is submitted into the record of the Clark County Washington Board of Equalization:
Mailed on January 23, 2026
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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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: **CJT HEIGHTS 24 LLC**

CJT HEIGHTS 24 LLC
1701 SE COLUMBIA RIVER DR
VANCOUVER, WA 98661

ACCOUNT NUMBER: 37910-016

PROPERTY LOCATION: #45 SEC 30 T2N R2E OF W M .52A

PETITION: 1231

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	$	2,172,374		$	2,172,374
Improvements	$	5,309,826		$	4,240,261
ASSESSED VALUE	**$**	**7,482,200**	**BOE VALUE**	**$**	**6,412,635**

Date of hearing: January 8, 2026

Recording ID# CJT HEIGHTS

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:
  - Julie Martin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a shopping center measuring 149,411 square feet located on 3.43 acres. The shopping center is made up of 5 parcels, 4 of which are discussed below.

The appellant stated they received an offer for $10.3 million for the entire set of four properties. The appellant submitted a partial appraisal valuing the total of all four properties at $12,510,150. The appellant's evidence included a rent roll as of June 2025 and six comparable sales of shopping centers from Oregon and Washington.

The appellant allocated the value as follows:

Parcel #37910-016	$ 6,412,635
Parcel #37910-018	$ 328,878
Parcel #37910-019	$ 220,099
Parcel #37910-020	$ 5,538,388
Total	$12,500,000

The appellant did not appeal properties #370910-18 or #37910-019. They did appeal properties #37910-016, for which they requested the value of $6,412,635 and #37910-020, for which they requested a value of $5,538,388.

Although the appellant did not submit the entire appraisal, the partial information submitted appears to be legitimate, and along with the testimony provided, supports the requested value of $6,412,635 for property #37910-016.

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 $6,412,635 as of January 1, 2025.

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

Mailed on January 23, 2026
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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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **CJT HEIGHTS 24 LLC**

CJT HEIGHTS 24 LLC
1701 SE COLUMBIA RIVER DR
VANCOUVER, WA 98661

ACCOUNT NUMBER: 37910-020

PROPERTY LOCATION: 6701 E MILL PLAIN BLVD
VANCOUVER, WA 98661

PETITION: 230

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	$	1,631,746		$	1,631,746
Improvements	$	4,892,054		$	3,906,642
ASSESSED VALUE	**$**	**6,523,800**	**BOE VALUE**	**$**	**5,538,388**

Date of hearing: January 8, 2026

Recording ID# CJT HEIGHTS

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:
  - Julie Martin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a shopping center measuring 102,366 square feet located on 2.35 acres. The shopping center is made up of 5 parcels, 4 of which are discussed below.

The appellant stated they received an offer for $10.3 million for the entire set of four properties. The appellant submitted a partial appraisal valuing the total of all four properties at $12,510,150. The appellant's evidence included a rent roll as of June 2025 and six comparable sales of shopping centers from Oregon and Washington.

The appellant allocated the value as follows:

Parcel #37910-016	$ 6,412,635
Parcel #37910-018	$ 328,878
Parcel #37910-019	$ 220,099
Parcel #37910-020	$ 5,538,388
Total	$12,500,000

The appellant did not appeal properties #370910-18 or #37910-019. They did appeal properties #37910-016 for which they requested the value of $6,412,635 and #37910-020 for which they requested a value of $5,538,388.

Although the appellant did not submit the entire appraisal, the partial information submitted appears to be legitimate, and along with the testimony provided, supports the requested value of $5,538,388 for the property #37910-020.

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 $5,538,388 as of January 1, 2025.

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

Mailed on January 23, 2026
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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