



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRUSHEVSKIY PETER & ZHILKO IRINA

GRUSHEVSKIY PETER & ZHILKO IRINA
5110 S ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 986059-416

**PROPERTY LOCATION: 5110 S ST
WASHOUGAL, WA 98671**

PETITION: 292

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	\$	225,000	\$	225,000
Improvements	\$	777,153	\$	750,000
ASSESSED VALUE	\$	1,002,153	BOE VALUE	\$ 975,000

Date of hearing: February 3, 2026

Recording ID#: GRUSHEVSKIY

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 3,027 square feet, built in 2022 and is of good construction quality located on 0.23 acres. The property includes an unfinished day basement measuring 1,010 square feet.

The appellant submitted three comparable sales [#134165-013 sold for \$750,000 in April 2024; #134196-178 sold for \$740,000 in September 2024; and #96158-914 sold for \$665,000 in August 2024].

The appellant requested a value of \$700,000.

The Assessor's evidence included five comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$975,000.

The Assessor's comparable property sales support the revised value of \$975,000.

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 \$975,000 as of January 1, 2025.

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

Mailed on February 18, 2026
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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. ****

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,969 square feet, built in 2005 and is of average construction quality located on 0.17 acres.

The appellant submitted three comparable sales [#219380-008 sold for \$565,000 in April 2025; #219380-016 sold for \$580,000 in May 2025; and #219380-056 sold for \$550,000 in September 2024].

The appellant requested a value of \$585,000.

The Assessor's evidence included six comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$600,000.

The appellant's comparable property sales, two of which are nearby and on the subject property's same street, support a further reduction in value to \$585,000.

DECISION

The Board, after carefully reviewing the information 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 \$585,000 as of January 1, 2025.

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

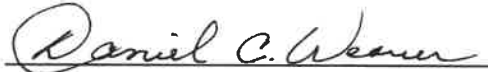
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JONES KATHERINE DILLMAN & ANDERSON DANIEL TRUSTEES

JONES KATHERINE DILLMAN & ANDERSON DANIEL TRUSTEES
9604 NE 212TH AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 168438-000

PROPERTY LOCATION: 9604 NE 212TH AVE
VANCOUVER, WA 98682

PETITION: 296

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	\$	435,000	\$	435,000
Improvements	\$	373,090	\$	300,000
ASSESSED VALUE	\$	808,090	BOE VALUE	\$ 735,000

Date of hearing: February 3, 2026

Recording ID# JONES

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:
Katherine Jones
Daniel Anderson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,100 square feet, built in 1972 and is of average construction quality located on 2.5 acres. The property includes a machine shed measuring 200 square feet, a general purpose building measuring 464 square feet, and a shed measuring 200 square feet.

The appellant stated the comparable sales are all on similar acreage, but they are newer than the subject property with additional bathrooms. Comparable property ID #168452-000 is a neighboring property with solar panels which the subject property does not have. The appellant submitted five comparable sales [#207818-000 sold for \$670,000 in June 2025; #168452-000 sold for \$706,000 in June 2025; #207886-000 sold for \$750,000 in June 2025; #168452-000 sold for \$706,500 in July 2025; and #206905-005 sold for \$675,000 in September 2025].

The appellant requested a value of \$735,000.

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

The appellant's comparable property sales, especially property #168452-000 which is located next door to the subject property, support the requested value of \$735,000.

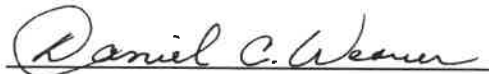
DECISION

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:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BYLER FRED LARRY & BYLER LINDA ANN TRUSTEES

BYLER FRED LARRY & BYLER LINDA ANN TRUSTEES
1906 SE 96TH COURT
VANCOUVER, WA 98664

ACCOUNT NUMBER: 114232-270

**PROPERTY LOCATION: 1906 SE 96TH COURT
VANCOUVER, WA 98664**

PETITION: 301

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 350,336	\$ 350,336
Improvements	\$ 571,533	\$ 528,864
ASSESSED VALUE	\$ 921,869	BOE VALUE \$ 879,200

Date of hearing: February 3, 2026

Recording ID# BYLER

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:
Linda Byler

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,694 square feet, built in 1983 and is of good construction quality located on 0.64 acres. The property includes a finished day basement measuring 664 square feet.

The appellant stated her comparable sales are in the same assessment neighborhood as the subject property so should be considered in the valuation. The appellant's neighborhood is very eclectic with a wide variety of prices and styles. The land is very sloped, and there is a private road that backs up to the property. The appellant believes the best comparable sale is her first sale, Property ID #92009-830, because it sold close to the assessment date and has similar characteristics to the subject property. The appellant added an upward \$25,000 adjustment to account for the subject property's larger land parcel in comparison to the sale. The appellant submitted four comparable sales [#92009-830 sold for \$847,799 in November 2024; #92009-822 sold for \$790,000 in March 2024; #126694-010 sold for \$880,000 in April 2024; and #114232-266 sold for \$737,800 in September 2024].

The appellant requested a value of \$879,200.

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's comparable property sales and the Assessor's comparable property sales, #114232-266 and #111029-052, support a value of \$879,200.

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 \$879,200 as of January 1, 2025.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GOURLEY JEFFERSON B & GOURLEY MARY S

GOURLEY JEFFERSON B & GOURLEY MARY S
8401 NE 299TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 224806-000

**PROPERTY LOCATION: 8401 NE 299TH ST
BATTLE GROUND, WA 98604**

PETITION: 304

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 340,072	\$ 340,072
Improvements	\$ 646,097	\$ 646,097
ASSESSED VALUE	\$ 986,169	BOE VALUE \$ 986,169

Date of hearing: February 3, 2026

Recording ID# GOURLEY

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 1.5-story residence with 2,640 square feet, built in 2007 and is of good construction quality located on 5 acres. The property includes a general purpose building measuring 1,120 square feet with two leantos measuring 360 square feet and 600 square feet, a shed measuring 200 square feet, and a pool measuring 648 square feet.

The appellant submitted three comparable sales [#263251-000 sold for \$710,000 in April 2025; #194037-000 sold for \$448,000 in May 2025; and #233719-005 sold for \$928,586 in March 2025].

The appellant requested a value of \$872,431.

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

The Assessor's comparable property sales support the assessed value of \$986,169.

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 \$986,169 as of January 1, 2025.

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