

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	400	Parcel Number:	222316-000
Owner Name:	MURRAY CRYSTAL ALEXIS & LAWSON JASON R TRUSTEE				
Situs Address:	5316 NE LOCKWOOD CREEK RD				
Property Type:	ranch style residence	Acres:	5.85	NBHD	
Mailing Address:	PO BOX 440				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	9:50	9:51	

CASE DETAILS

TESTIMONY: (See attached note sheet)

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

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 299,574	\$ 299,574	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 375,475	\$ 375,475		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 675,049	\$ 675,049		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other
<i>The appellant information</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel B. Weaver</i>	2/19/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	397	Parcel Number:	121389-026
Owner Name:	VOGEL SANDERS & VOGEL JANE				
Situs Address:	23501 NE 206TH ST				
Property Type:	2-story residence	Acres:	2.56	NBHD	
Mailing Address:	23501 NE 206TH ST				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	9:55	9:56	

CASE DETAILS

TESTIMONY: (See attached note sheet)

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

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 355,360	\$ 355,360	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 567,542	\$ 567,542		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 922,902	\$ 922,902		
NOTES:			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
<i>No appellant information</i>			<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

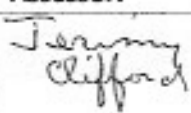
Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C Weaver</i>	2/19/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	394	Parcel Number:	96540-000
Owner Name:	KUTHE PAUL & KUTHE KATHERINE				
Situs Address:	36501 NE WASHOUGAL RIVER RD				
Property Type:	1.5-story residence	Acres:	0.4	NBHD	
Mailing Address:	36501 NE WASHOUGAL RIVER RD				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	10:02	10:11	

CASE DETAILS

TESTIMONY: (See attached note sheet)

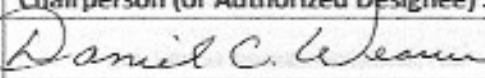
APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by David Carlson of David Carlson & Associates indicating a value of \$698,000 as of March 2021.

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 303,838	\$ 303,838	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 488,458	\$ 488,458		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 792,296	\$ 792,296		
NOTES:			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
Assessor increase due to View & Waterfront Premium			<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	2/19/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	403	Parcel Number:	199873-038
Owner Name:	VILLEGAS EBERARDO & VILLEGAS JENNIFER				
Situs Address:	10302 NE 102ND ST				
Property Type:	2-story residence	Acres:	0.17	NBHD	
Mailing Address:	10302 NE 102ND ST				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner	Taxpayer: <i>Jennifer Villegas</i> Assessor: <i>-</i> Third Parties (if any):

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	10:14	10:18	

CASE DETAILS

TESTIMONY: (See attached note sheet)

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

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 191,800	\$ 191,800	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 557,016	\$ 557,016		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 748,816	\$ 748,816		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
<i>No appellant information</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/19/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	404	Parcel Number:	156435-034
Owner Name:	ROTHWILSON JESSICA & ROTHWILSON JERED				
Situs Address:	5303 NE 66TH DR				
Property Type:	2-story residence	Acres:	0.16	NBHD	
Mailing Address:	5303 NE 66TH DR				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	10:53	10:55	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$525,000 in December 2024. The appellant's evidence included an appraisal performed by Jason Smith of Bridgeport Appraisal indicating a value of \$540,000 as of November 2024.

ASSESSOR EVIDENCE: The Assessor's evidence included a property information card, and a cover letter recommending the assessed value be reduced to \$525,000.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 195,300	\$ 195,300	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 386,175	\$ 329,700	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 581,475	\$ 525,000		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
Assessor recommended purchase price				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/19/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	390	Parcel Number:	86381-000
Owner Name:	JIU ENTONG				
Situs Address:	813 NW FARGO ST				
Property Type:	2-story residence	Acres:	0.16	NBHD	
Mailing Address:	813 NW FARGO ST				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner <i>Derak Entong</i> <i>Jiu Entong</i>	<i>-</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	11:00	11:34	

CASE DETAILS

TESTIMONY:	<i>(See attached note sheet)</i>
APPELLANT EVIDENCE:	The appellant submitted seven comparable sales (#91045-888 sold for \$550,000 in August 2024; #178187-000 sold for \$525,000 in September 2024; #80480-000 sold for \$520,000 in September 2024; #80190-000 sold for \$498,500 in October 2024; #85211-000 sold for \$495,000 in October 2024; #81260-000 sold for \$450,000 in December 2024; and #86560-000 sold for \$418,000 in December 2024).
ASSESSOR EVIDENCE:	The Assessor's evidence included seven comparable sales, aerial photos, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 229,670	\$ 229,670	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 336,325	\$ 276,330	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 565,995	\$ 506,000		

NOTES: <i>Appellant description of condition of property</i> <i>Assessor did not fully understand condition</i>	<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
	<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
	<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel B. Weaver</i>	2/19/26

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2025	Petition No:	389	Parcel Number:	191893-000
Owner Name:	LEE JUNG O TRUSTEE				
Situs Address:	#1 SEC 1 T3NR2EWM 30A				
Property Type:	bare-land parcel	Acres:	30	NBHD	
Mailing Address:	14801 NE 11TH ST				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Joel Cline <input checked="" type="checkbox"/> Terry Hagberg	<input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Lisa Bodner	Taxpayer: <i>Ariella Mali</i> Assessor: <i>Katie Carle Rick Beathridge</i> Third Parties (if any):

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 19, 2026	11:36	12:08	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by Ryan Prusse of RSP & Associates indicating a value of \$1,350,000 as of August 2023.

ASSESSOR EVIDENCE: The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$1,523,958.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 5,163,862	\$ 1,160,000	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recomdtn
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 5,163,862	\$ 1,160,000		
NOTES: <i>Appellants complete study of the property Assessor's recognition of property - not prima</i>			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
			<input checked="" type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/19/26

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
KUTHE PAUL & KUTHE KATHERINE	96540000	394	36501 NE WASHOUGAL RIVER RD	Jeremique Clifford	The Assessor's Office stated that after viewing Washougal River property sales, the valuation of land on the Washougal River waterfront has been updated to reflect the realities of that current desirable market area. The initial value for the waterfront premium on the Washougal River was \$30,000, but it has increased by over \$100,000 to account for waterfront utility and river view. This value would still place the assessment below the lowest waterfront sale price.
VOGEL SANDERS & VOGEL JANE	121389026	397	23501 NE 206TH ST	No attendance	No attendance
MURRAY CRYSTAL ALEXIS & LAWSON JASON R TRUSTEE	222316000	400	PO BOX 440	No attendance	No attendance
VILLEGAS EBERARDO & VILLEGAS JENNIFER	199873038	403	10302 NE 102ND ST	Jennifer Villegas	The appellant stated they believe the assessment is overvalued.
ROTHWILSON JESSICA & ROTHWILSON JERED	156435034	404	5303 NE 66TH DR	No attendance	No attendance
JIU ENTONG	86381000	390	813 NW FARGO ST	Derek Entong Jiue Entong	The appellant stated the detached garage is in poor condition with significant rot and problems with the sheet rock, and it is completely unfinished and has no air conditioning. The carport only has two spaces. The Heating and Air Conditioning system is not an inverter-based heat pump, so auxiliary heat sources are required. This means the additional pellet stove is necessary and not an additional benefit to the property or luxury. The effective year built is listed as 2002, but only two rooms were updated at that time. Most of the home has dated 1990s features. Much of the condition of the home is worn and dated, and with a physical inspection, the appellant believes a reduction would be obviously necessary. The easement on the subject property has caused multiple problems including illegal dumping. There is no vapor barrier in the basement and there are moisture problems in the concrete. Automated valuation model
LEE JUNG O TRUSTEE	191893000	389	14801 NE 11TH ST	Katie Carl Nick Deatherage Arrielle Mali	The appellant stated there is no road access to the subject property, and significant environmental constraints to development are present. It would take substantial changes and cost to be considered prime land. The appellant's two comparable sales, the necessary million dollars of development costs, and the geographical data provided support this opinion of

				<p>value. Two developable land sales were provided, and if the subject property was valued at this level, it would value the property at \$20,000 per proposed lot for potentially 135 lots. The appellant deducted from that value the bid from Rotschy Excavation company to provide off-site sewer road extension for \$1,060,605 and deducted the bid for off-site traffic mitigation cost from Traffic Engineering Kittleson for \$480,571 to result in a value for the current raw land of \$1,160,000.</p>
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The appellant updated her opinion of value to \$1,160,000.

The Assessor's Office agrees that the subject property is likely not to be developed very soon, and the Assessor now values it only as potentially dividable land; it will no longer be valued as prime developable land. The Assessor's valuation does take into account the less desirable steep land and low land of the subject property, and there is a reduction present for these land types. The topography is provided by lidar.