



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JIU ENTONG

JIU ENTONG
813 NW FARGO ST
CAMAS, WA 98607

ACCOUNT NUMBER: 86381-000

**PROPERTY LOCATION: 813 NW FARGO ST
CAMAS, WA 98607**

PETITION: 390

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	\$ 229,670	\$ 229,670
Improvements	\$ 336,325	\$ 276,330
ASSESSED VALUE	\$ 565,995	BOE VALUE \$ 506,000

Date of hearing: February 19, 2026

Recording ID# JIU ENTONG

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:
Derek Entong
Jiu Entong

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,860 square feet, built in 1938 and is of fair plus construction quality located on 0.16 acres. The property includes an unfinished basement measuring 1,116 square feet, a carport measuring 612 square feet, and a detached garage measuring 780 square feet.

The appellant stated the detached garage is in poor condition with significant rot and problems with the sheet rock, and it is completely unfinished with 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 a 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. 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]. The appellant's evidence included an Automated Valuation Model from FirstClose indicating a value of \$504,000 as of April 2025.

The appellant requested a value of \$506,000.

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.

Only one of the appellant's comparable property sales referenced by the Assessor (#80480-000) was found in the appellant's material. Four of the seven Assessor's sales (#80190-000, #85211-000, #8650-000 and #81260-000) support the appellant's requested value of \$506,000, and two of the Assessor's sales were two miles away. In addition, the bank's evaluation for loan purposes supports the appellant's requested value of \$506,000.

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 \$506,000 as of January 1, 2025.

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

Mailed on March 6, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KUTHE PAUL & KUTHE KATHERINE

KUTHE PAUL & KUTHE KATHERINE
36501 NE WASHOUGAL RIVER RD
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 96540-000

**PROPERTY LOCATION: 36501 NE WASHOUGAL RIVER RD
WASHOUGAL, WA 98671**

PETITION: 394

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	\$ 303,838	\$ 303,838
Improvements	\$ 488,458	\$ 488,458
ASSESSED VALUE	\$ 792,296	BOE VALUE \$ 792,296

Date of hearing: February 19, 2026

Recording ID# KUTHE

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:
Jeremique Clifford

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,677 square feet, built in 1950 and is of average construction quality located on 0.4 acres. The property includes a detached garage measuring 400 square feet.

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.

The appellant requested a value of \$653,005.

The Assessor's Office stated that after reviewing 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 the current appeal of waterfront utility and river view. This value would still place the assessment below the lowest waterfront property's sale price. 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.

The Assessor's information all points to significant increase in property values of properties along the Washougal River and supports the assessed value of \$792,296.

DECISION

The Board, after carefully reviewing the information 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 \$792,296 as of January 1, 2025.

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

Mailed on March 6, 2026
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VOGEL SANDERS & VOGEL JANE

VOGEL SANDERS & VOGEL JANE
23501 NE 206TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 121389-026

**PROPERTY LOCATION: 23501 NE 206TH ST
BATTLE GROUND, WA 98604**

PETITION: 397

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	\$ 355,360	\$ 355,360
Improvements	\$ 567,542	\$ 567,542
ASSESSED VALUE	\$ 922,902	BOE VALUE \$ 922,902

Date of hearing: February 19, 2026

Recording ID# VOGEL

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 2-story residence with 3,290 square feet, built in 1984 and is of good construction quality located on 2.56 acres. The property includes a detached garage measuring 240 square feet.

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

The appellant requested a value of \$877,740.

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 information to support a value other than the assessed value of \$922,902.

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 \$922,902 as of January 1, 2025.

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

Mailed on March 6, 2026

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MURRAY CRYSTAL ALEXIS & LAWSON JASON R TRUSTEE

MURRAY CRYSTAL ALEXIS & LAWSON JASON R TRUSTEE
PO BOX 440
LA CENTER, WA 98629

ACCOUNT NUMBER: 222316-000

**PROPERTY LOCATION: 5316 NE LOCKWOOD CREEK RD
LA CENTER, WA 98629**

PETITION: 400

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	\$ 299,574	\$ 299,574
Improvements	\$ 375,475	\$ 375,475
ASSESSED VALUE	\$ 675,049	BOE VALUE \$ 675,049

Date of hearing: February 19, 2026

Recording ID# MURRAY

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 1,144 square feet, built in 1967 and is of average plus construction quality located on 5.85 acres. The property includes a finished basement measuring 1,144 square feet and a detached garage measuring 528 square feet.

The appellant's petition included concerns about the land quality of the subject property. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$596,000.

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 sufficient information to support a value other than the assessed value of \$675,049.

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 \$675,049 as of January 1, 2025.

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

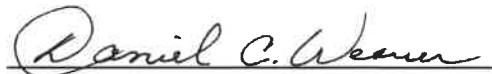
Mailed on March 6, 2026

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VILLEGAS EBERARDO & VILLEGAS JENNIFER

VILLEGAS EBERARDO & VILLEGAS JENNIFER
10302 NE 102ND ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 199873-038

**PROPERTY LOCATION: 10302 NE 102ND ST
VANCOUVER, WA 98662**

PETITION: 403

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	\$ 191,800	\$ 191,800
Improvements	\$ 557,016	\$ 557,016
ASSESSED VALUE	\$ 748,816	BOE VALUE \$ 748,816

Date of hearing: February 19, 2026

Recording ID# VILLEGAS

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:
Jennifer Villegas

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,392 square feet, built in 2006 and is of average plus construction quality located on 0.17 acres.

The appellant stated in their testimony that they believe the assessment is overvalued and does not reflect market value. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$667,439.

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 no information to support a value other than the assessed value of \$748,816.

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 \$748,816 as of January 1, 2025.

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

Mailed on March 6, 2026

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROTHWILSON JESSICA & ROTHWILSON JERED

ROTHWILSON JESSICA & ROTHWILSON JERED
5303 NE 66TH DR
VANCOUVER, WA 98661

ACCOUNT NUMBER: 156435-034

PROPERTY LOCATION: 5303 NE 66TH DR
VANCOUVER, WA 98661

PETITION: 404

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	\$ 195,300	\$ 195,300
Improvements	\$ 386,175	\$ 329,700
ASSESSED VALUE	\$ 581,475	BOE VALUE \$ 525,000

Date of hearing: February 19, 2026

Recording ID# ROTHWILSON

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 2-story residence with 2,512 square feet, built in 2007 and is of fair plus construction quality located on 0.16 acres.

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.

The appellant requested a value of \$155,000.

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

The purchase price of the property in December 2024 supports the value of \$525,000 recommended by the Assessor.

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 \$525,000 as of January 1, 2025.

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

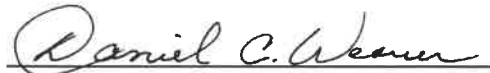
Mailed on March 6, 2026

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEE JUNG O TRUSTEE

MALI ARRIELLE
14801 NE 11TH ST
VANCOUVER, WA 98684

ACCOUNT NUMBER: 191893-000

PROPERTY LOCATION: #1 SEC 1 T3NR2EWM 30A

PETITION: 389

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	\$ 5,163,862	\$ 1,160,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 5,163,862	BOE VALUE \$ 1,160,000

Date of hearing: February 19, 2026

Recording ID# LEE JUNG

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:

Arielle Mali

Assessor:

Katie Carle

Nick Deatherage

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 30-acre bare-land parcel.

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. Two developable land sales were provided, and if the subject property was valued as developable land, the property would be valued at \$20,000 per proposed lot for potentially 135 lots based on the data from these sales. 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. 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. The appellant submitted two comparable sales [#228506-000 sold for \$3,100,000 in August 2024; #1926888-000 & #192586-000 sold for a combined \$4,500,000 in June 2023 and June 2025]. The appellant's evidence included a bid by Rotschy Inc. to provide off-site sewer road extension for \$1,060,605 as of December 2025 and a bid by Kittleson & Associates to provide off-site traffic mitigation for \$480,571 as of January 2026.

The appellant requested a value of \$1,350,000, which was updated to \$1,160,000 in their additional evidence.

The Assessor's Office agrees that the subject property is not likely 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. The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$1,523,958.

The extensive study of the land, potential number of lots available, and the additional costs for sewer and traffic mitigation all support the revised value requested by the appellant of \$1,160,000.

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 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 \$1,160,000 as of January 1, 2025.

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

Mailed on March 6, 2026

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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