



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: SHAPIRO ALAN TRUSTEE**

SHAPIRO ALAN TRUSTEE  
4222 SW 5TH AVE  
CAMAS, WA 98607

**ACCOUNT NUMBER: 127141-000**

**PROPERTY LOCATION: 4222 SW 5TH AVE  
CAMAS, WA 98607**

**PETITION: 332**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,148,687	\$ 1,148,687
Improvements	\$ 1,714,758	\$ 1,333,909
<b>ASSESSED VALUE</b>	<b>\$ 2,863,445</b>	<b>BOE VALUE \$ 2,482,596</b>

Date of hearing: March 3, 2026

Recording ID# SHAPIRO

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:  
Alan Shapiro

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 4,548 square feet, built in 2005 and is of excellent construction quality located on 1.02 acres. The property includes a general purpose building measuring 1,024 square feet and another ranch style residence measuring 1,184 square feet.

The appellant has appealed this property for six years and errors made by the Assessor have compounded over time. The first of the Assessor's comparable sales has no interior photos and should not be considered because it could not be analyzed for comparability due to the lack of information. The appellant disagrees with the Assessor's adjustments applied for time of sale because he believes the actual sale price is the only true indicator of fair market value. The appellant believes the valuation for daylight basements in the Assessor's comparable sales is not adequate because this square footage should be valued similar to his living area, without a reduced value, since these basements also have large living areas and walls of windows with sweeping views of the Columbia River. The appellant submitted one comparable sale [#112427-264 sold for \$1,850,000 in December 2024] and an in-depth analysis with adjustments and photos of the Assessor's comparable sales.

The appellant requested a value of \$2,485,000.

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 disagreed with the appraiser's findings.

The Assessor's comparable property sales included two properties that have boat docks included in their value or have access to the docks and were not adjusted in the analysis. The Assessor's comparable property sales are in established neighborhoods, have high quality finished basements with fantastic views of the river, and have public utilities, while the subject property is not on a public street and has a septic tank, well, and propane gas. The appellant prepared an analysis of the differences and the related values to arrive at an adjusted value of the subject property of \$2,482,596.

# 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 \$2,482,596 as of January 1, 2025.

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

Mailed on March 20, 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: KALMBACH FREDERICK & KALMBACH DINA**

KALMBACH FREDERICK & KALMBACH DINA  
18814 SE ALICIA CIR  
VANCOUVER, WA 98683

**ACCOUNT NUMBER: 177231-020**

**PROPERTY LOCATION: 18814 SE ALICIA CIR  
VANCOUVER, WA 98683**

**PETITION: 411**

**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:

	<b>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	258,500	\$	258,500
Improvements	\$	510,887	\$	437,500
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>769,387</b>	<b>BOE VALUE</b>	<b>\$ 696,000</b>

Date of hearing: March 3, 2026

Recording ID# KALMBACH

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:

Dina Kalmbach

Frederick Kalmbach

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,338 square feet, built in 2005 and is of average plus construction quality located on 0.18 acres.

The appellant believes the subject property should be valued at \$696,000 based on comparable sales. The subject property has only three bedrooms. There is an office, but it does not have a closet, so it cannot be considered a bedroom. There is a multi-family development with over 400 units at the end of the cul-de-sac, which the appellants believe will lower their value. The appellant submitted three comparable sales [#92007-086 sold for \$696,000 in December 2024; #92009-062 sold for \$665,000 in September 2024; and #176623-086 sold for \$562,900 in March 2025].

The appellant requested a value of \$696,000.

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's comparable property sales valued at approximately \$300 per square foot support the requested value of \$696,000.

## 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 \$696,000 as of January 1, 2025.

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

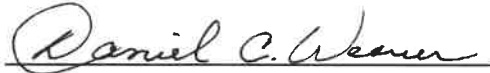
Mailed on March 20, 2026

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 MIKE I & LEE FRANCOISE H**

LEE MIKE I & LEE FRANCOISE H  
24600 NE 123RD CIR  
BRUSH PRAIRIE, WA 98606

**ACCOUNT NUMBER: 206685-156**

**PROPERTY LOCATION: 24600 NE 123RD CIR  
BRUSH PRAIRIE, WA 98606**

**PETITION: 414**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 255,000	\$ 255,000
Improvements	\$ 1,047,569	\$ 1,047,569
<b>ASSESSED VALUE</b>	<b>\$ 1,302,569</b>	<b>BOE VALUE \$ 1,302,569</b>

Date of hearing: March 3, 2026

Recording ID# LEE

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:  
Mike Lee

Assessor:  
None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,051 square feet, built in 2004 and is of very good minus construction quality located on 0.98 acres. The property includes a finished day basement measuring 1,880 square feet.

The appellant utilized the percentage of increase in sales throughout Clark County and applied it to his initial purchase price for his opinion of value. The appellant referred to a neighboring property that sold for \$1.25 million in 2024. The appellant replaced the HVAC system for \$25,000. The appellant replaced the siding on the east side of the property for \$7,000. There are still major water intrusion issues during storms. The photos provided are from 2018. The windows and stonework still have structural issues. The appellant believes the home needs \$500,000 - \$600,000 worth of work. The appellant's evidence included a bid by Renewal by Andersen to replace all damaged windows for \$192,690 as of November 2017, a bid by Wolfer's to install a Heat Pump for \$19,918 as of February 2018 and a bid by Direct Plumbing Solutions to repair leaks, replace faucets, and install a pressure reducing valve for \$2,358 as of January 2018. The appellant also submitted photos of moisture damage and poor construction throughout the property.

The appellant requested a value of \$971,490.

The Assessor's evidence included a property information card and a cover letter recommending no change to the assessed value and stating that a cost to cure downward adjustment of \$226,890 had been applied to the assessed value.

The appellant provided no comparable property sales and had no current bids for repairs to support a reduction in value; however, the Assessor indicates they have reduced the value for the previously submitted costs to cure, supporting a value of \$1,302,569.

# 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 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 \$1,302,569 as of January 1, 2025.

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

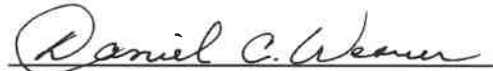
Mailed on March 20, 2026

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: KAM SARAH ANNE YEPEH & GREENWOOD  
JUSTIN MICHAEL**

KAM SARAH ANNE YEPEH & GREENWOOD JUSTIN MICHAEL  
4921 NE 19TH AVE  
VANCOUVER, WA 98662

**ACCOUNT NUMBER: 150308-000**

**PROPERTY LOCATION: 4921 NE 19TH AVE  
VANCOUVER, WA 98662**

**PETITION: 416**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 204,291	\$ 204,291
Improvements	\$ 461,189	\$ 461,189
<b>ASSESSED VALUE</b>	<b>\$ 665,480</b>	<b>BOE VALUE \$ 665,480</b>

Date of hearing: March 3, 2026

Recording ID# KAM

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:  
Justin Greenwood

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,283 square feet, built in 1947 and is of average construction quality located on 0.45 acres. The property includes a detached garage measuring 504 square feet and two finished basements measuring 898 square feet and 385 square feet.

The appellant stated that he overpaid for the subject property because the housing market was competitive at the time. The subject property is an older starter home, and the assessment does not reflect what it could be sold for today. The appellant averaged his comparable sales to result in his opinion of value after looking for similar properties in close proximity to the subject property. The appellant believes the property had aesthetic renovations to make it more desirable for the market, but the appellant states that they are cheaper renovations and not professional or luxury additions. The appellant submitted three comparable sales [#98144-122 sold for \$590,000 in April 2025; #97978-018 sold for \$612,500 in May 2025; and #97975-290 sold for \$518,000 in July 2025].

The appellant requested a value of \$593,000.

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

The appellant provided four comparable property sales without providing detailed information to compare to the subject property so did not prove a value other than the assessed value of \$665,480.

## 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 \$665,480 as of January 1, 2025.

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

Mailed on March 20, 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: SHAFFER CHARLES W & SHAFFER TABITHA**

SHAFFER CHARLES W & SHAFFER TABITHA  
2513 34TH ST  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 130361-016**

**PROPERTY LOCATION: 2513 34TH ST  
WASHOUGAL, WA 98671**

**PETITION: 418**

**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:

	<b>ASSESSED VALUE</b>		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$	155,000	\$	155,000
Improvements	\$	657,507	\$	545,000
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>812,507</b>	<b>BOE VALUE</b>	<b>\$ 700,000</b>

Date of hearing: March 3, 2026

Recording ID# SHAFFER

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:  
Tabitha Shaffer

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,936 square feet, built in 2005 and is of good construction quality located on 0.29 acres.

The appellant referred to comparable sale #1 which is directly across from the subject property and was renovated before its listing. This property sold in August of 2025 for \$725,000. All comparable sales are in the subject property's neighborhood. The average square footage price is \$237 per square foot for these sales, and when multiplied by the subject property's square footage, it results in a value of \$695,832. Only one of the Assessor's comparable sales is in the subject property's neighborhood. The appellant submitted four comparable sales [#130361-042 sold for \$725,000 in August 2025; #130361-010 sold for \$665,000 in May 2025; #130361-038 sold for \$700,000 in July 2025; and #130071-040 sold for \$735,000 in May 2024].

The appellant requested a value of \$638,275.

The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$775,000.

The appellant's comparable sales were all in the immediate neighborhood, with one just across the street, supporting a value of \$700,000.

## 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 \$700,000 as of January 1, 2025.

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

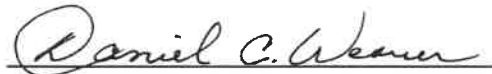
Mailed on March 20, 2026

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:** NELSON CLINT W

NELSON CLINT W  
7803 NE 99TH ST  
VANCOUVER, WA 98662

**ACCOUNT NUMBER:** 155759-000

**PROPERTY LOCATION:** 7803 NE 99TH ST  
VANCOUVER, WA 98662

**PETITION:** 419

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,516,229	\$ 1,347,515
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 1,516,229</b>	<b>BOE VALUE \$ 1,347,515</b>

Date of hearing: March 3, 2026

Recording ID# NELSON

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:  
 Katrina Nelson  
 Kristen Riggs

Assessor:  
 None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,824 square feet, built in 1948 and is of fair plus construction quality located on 5.75 acres. The property includes two general purpose buildings measuring 400 square feet and 600 square feet, a pole cover measuring 600 square feet, and a detached garage measuring 360 square feet.

The appellant stated the property has been listed since spring 2025. A developer made an offer and noted that the wetlands have grown on the property from surrounding development. There is only an estimated 2-2.5 acres of developable property. A roundabout is in plans from the County for development too. The appellant's current estimate for what the land could be worth for development is around \$600,000. There was an offer for \$2.5 million, but the offer was terminated after reviewing the wetlands study. Another developer made an offer for \$600,000. The appellant submitted three comparable sales [#169768-000 sold for \$626,000 in February 2025; #179850-000 sold for \$635,000 in July 2025; and #189792-000 sold for \$600,000 in June 2025].

The appellant requested a value of \$449,025.

The Assessor's evidence included sales lists with scatter charts, geographical feature maps, a property information card, and a cover letter recommending the assessed value be reduced to \$1,347,515.

The Assessor's analysis is very comprehensive and supports their revised suggested value \$1,347,515.

The market value of the subject property is set at \$1,347,515 as of January 1, 2025.

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

Mailed on March 20, 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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