



aORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUTTON DONALD C & SUTTON SUE ELLEN

SUTTON DONALD C & SUTTON SUE ELLEN
13801 NE 71 WAY
VANCOUVER, WA 98682

ACCOUNT NUMBER: 158591-010

**PROPERTY LOCATION: 13801 NE 71 WAY
VANCOUVER, WA 98682**

PETITION: 432

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	\$ 204,400	\$ 204,400
Improvements	\$ 76,631	\$ 76,631
ASSESSED VALUE	\$ 281,031	BOE VALUE \$ 281,031

Date of hearing: March 4, 2026

Recording ID# SUTTON

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:
Sue Sutton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,579 square feet, built in 1995 and is of average construction quality located on 0.43 acres. The property includes a general purpose building measuring 864 square feet.

The appellant stated their property value rose \$25,000. She understands the rise in land value but believes the building should depreciate because it is a mobile home. The appellant's neighbor has cars in the yard, an abandoned trailer, tarped roof, stacked solar panels on the ground, and cages of rabbits. A developer has purchased all of the properties across the street to develop multi-family living structures.

The appellant requested a value of \$257,068.

The Assessor's evidence included three comparable sales and a cover letter recommending no change to the assessed value.

The appellant provided no comparable property sales or other information to support a value other than the assessed value of \$281,031.

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 \$281,031 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: PENG BETTY & GRANT SCOTT

PENG BETTY & GRANT SCOTT
3530 NW MCMASTER DR
CAMAS, WA 98607

ACCOUNT NUMBER: 986043-896

**PROPERTY LOCATION: 3530 NW MCMASTER DR
CAMAS, WA 98607**

PETITION: 435

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	\$ 575,000	\$ 575,000
Improvements	\$ 1,485,215	\$ 1,485,215
ASSESSED VALUE	\$ 2,060,215	BOE VALUE \$ 2,060,215

Date of hearing: March 4, 2026

Recording ID# PENG

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:
Betty Peng

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,412 square feet, built in 2021 and is of excellent construction quality located on 0.35 acres. The property includes a pool measuring 300 square feet, an outdoor living area measuring 400 square feet, and a freestanding building measuring 400 square feet.

The appellant is concerned about the commercial building behind the subject property, which causes significant light and noise pollution. The appellant provided noise assessments, measuring noise above the WA statute. The appellant won a lawsuit against the property owner, forcing them to reduce the noise pollution, but the efforts to remedy the noise are not sufficient. At the time of purchase, the commercial building was not constructed and the plans demonstrated it would be closer to the street. The appellant's evidence included a noise study from Listen Acoustics as of January 2024. The appellant submitted three comparable sales [#986050-135 sold for \$1,600,000 in April 2025; #90264-644 sold for \$900,000 in May 2025; and #124817-302 sold for \$1,240,000 in December 2024].

The appellant requested a value of \$1,800,000.

The Assessor's evidence included five comparable sales, a property information card, and a cover letter recommending no change to the assessed value. Four of the comparable sales were on the same street as the subject property. The appellant disagreed with the appraiser's findings.

The appellant's property sales did not overcome the Assessor's value of \$2,060,215 which was supported by comparable sales on the same street as the subject property.

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 \$2,060,215 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: MOEHRING CHRIS A & MOEHRING CHRISTINA R

MOEHRING CHRIS A & MOEHRING CHRISTINA R
19511 NE 22ND CIR
VANCOUVER, WA 98684

ACCOUNT NUMBER: 986039-482

**PROPERTY LOCATION: 19511 NE 22ND CIR
VANCOUVER, WA 98684**

PETITION: 472

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	\$ 184,600	\$ 184,600
Improvements	\$ 649,254	\$ 618,400
ASSESSED VALUE	\$ 833,854	BOE VALUE \$ 803,000

Date of hearing: March 4, 2026

Recording ID# MOEHRING

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 3,459 square feet, built in 2017 and is of average plus construction quality located on 0.24 acres.

The appellant submitted three comparable sales [#986039-424 sold for \$781,239 in July 2024; #986037-148 sold for \$825,000 in April 2024; and #986037-146 sold for \$805,000 in September 2024].

The appellant requested a value of \$803,000.

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's comparable property sales were virtually identical to the subject property and support the requested value of \$803,000.

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 \$803,000 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: BEREZHINKSKIY ANDREY

BEREZHINKSKIY ANDREY
10400 NE 104TH ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 986054-616

**PROPERTY LOCATION: 10400 NE 104TH ST
VANCOUVER, WA 98662**

PETITION: 438

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	\$ 337,671	\$ 337,671
ASSESSED VALUE	\$ 512,346	BOE VALUE \$ 512,346

Date of hearing: March 4, 2026

Recording ID# BEREZHINKSKY

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 1,520 square feet, built in 2020 and is of average minus construction quality located on 0.11 acres.

The appellant submitted three comparable sales [#986049-885 sold for \$494,000 in August 2024; #199848-020 sold for \$485,000 in April 2025; and #105614-488 sold for \$500,000 in October 2024].

The appellant requested a value of \$462,000.

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

The Assessor's comparable property sales support the assessed value of \$512,346.

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 \$512,346 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: LOYD ROBERT & MAROON MARLO A

LOYD ROBERT & MAROON MARLO A
3613 NE MALLARD ST
CAMAS, WA 98607

ACCOUNT NUMBER: 986039-816

**PROPERTY LOCATION: 3613 NE MALLARD ST
CAMAS, WA 98607**

PETITION: 441

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	\$ 295,000	\$ 295,000
Improvements	\$ 297,459	\$ 297,459
ASSESSED VALUE	\$ 592,459	BOE VALUE \$ 592,459

Date of hearing: March 4, 2026

Recording ID# LOYD

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 1,614 square feet, built in 2019 and is of average minus construction quality located on 0.09 acres.

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

The appellant requested a value of \$510,609.

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

The appellant provided no comparable property sales or other information to support a value other than the assessed value of \$592,459.

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 \$592,459 as of January 1, 2025.

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

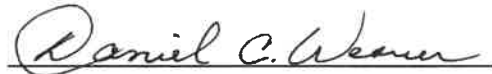
Mailed on March 20, 2026

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: SCHAEFFER RANDY D

SCHAEFFER RANDY D
10967 BEUTEL RD
OREGON CITY, OR 97045

ACCOUNT NUMBER: 111017-020

**PROPERTY LOCATION: 9413 NE 6TH ST
VANCOUVER, WA 98664**

PETITION: 446

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	\$ 217,600	\$ 217,600
Improvements	\$ 223,049	\$ 197,400
ASSESSED VALUE	\$ 440,649	BOE VALUE \$ 415,000

Date of hearing: March 4, 2026

Recording ID# SCHAEFFER

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 1,008 square feet, built in 1957 and is of average construction quality located on 0.24 acres.

The appellant's evidence included an appraisal performed by Jenn Harper of Harper Certified Appraisals indicating a value of \$415,000 as of July 2025.

The appellant requested a value of \$415,000.

The Assessor's evidence included a property information card, and a cover letter recommending the assessed value be reduced to \$415,000.

An independent appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal supports the requested value of \$415,000.

DECISION

The Board, after carefully reviewing the information 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 \$415,000 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: WESTCORE ALPHA VANCOUVER LLC

RYAN LLC
C/O CINDRICH KYLE
777 108TH AVE, SUITE 825
BELLEVUE, WA 98004

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: (SEE ATTACHED)

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	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
ASSESSED VALUE	\$ (SEE ATTACHED)	BOE VALUE \$ (SEE ATTACHED)

Date of hearing: March 4, 2026

Recording ID# WESTCORE

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:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

(SEE ATTACHMENT FOR PROPERTY DETAILS)

The appellant's evidence included an income capitalization analysis utilizing a capitalization rate of 7.5% indicating a total value of \$62,820,000 for all of the parcels located in the Padden Commerce Park and a list of comparable commercial lease properties from CoStar.

(SEE ATTACHMENT FOR APPELLANT ESTIMATES OF VALUE)

The Assessor's Office stated the properties are a combination of office, warehouse, and retail. Warehouse space is in high demand in Clark County. The differences in the Assessor's and appellant's income approaches are the capitalization rates and rents. They utilized the same data for expenses and vacancies. The appellant did not provide evidence supporting their capitalization rate. The Assessor's rental unit comparables properties are all within a quarter-mile of the subject property. The Assessor used a 6.5% capitalization rate on a triple net lease, so it is not loaded for taxes. The appellant's comparable rental properties are not as close. The comparable sales bracket the assessed values of the subject properties. The subject properties sold as a whole unit in 2019 for \$61,000,000. The Assessor's evidence included a capitalization approach for each individual property utilizing a 6.5% capitalization rate, a total of fifteen comparable sales, photos of all of the subject property complexes, and a cover letter recommending no change to the assessed values.

(SEE ATTACHMENT FOR BOARD DETERMINATION OF VALUE)

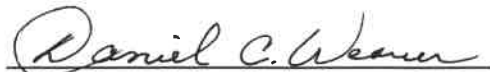
DECISION

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 values of the subject properties are sustained 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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Property			Assessor Value			Appellant			BOE Value			
Owner	Property ID	Case Address	Acreage	Sqft	Land	Improvements	Total	Estimated Total	Land	Improvements	Total	Decision
WESTCORE ALPHA	986028492	12009 NE 551 99TH ST	1.45	17,023	\$663,180	\$3,078,820	\$3,742,000	\$3,126,236	\$663,180	\$3,078,820	\$3,742,000	Sustained
WESTCORE ALPHA	986028493	11815 NE 552 99TH ST	1.71	16,456	\$782,145	\$2,835,255	\$3,617,400	\$3,050,349	\$782,145	\$2,835,255	\$3,617,400	Sustained
WESTCORE ALPHA	986028494	11805 NE 553 99TH ST	1.5	16,976	\$686,070	\$3,045,630	\$3,731,700	\$3,122,574	\$686,070	\$3,045,630	\$3,731,700	Sustained
WESTCORE ALPHA	986028495	11711 NE 554 99TH ST	0.89	8,072	\$455,910	\$2,078,890	\$2,534,800	\$2,119,022	\$455,910	\$2,078,890	\$2,534,800	Sustained
WESTCORE ALPHA	986028496	11713 NE 555 99TH ST	0.73	7,068	\$373,905	\$1,568,195	\$1,942,100	\$1,628,461	\$373,905	\$1,568,195	\$1,942,100	Sustained
WESTCORE ALPHA	986028497	11807 NE 556 99TH ST	1.41	18,848	\$644,910	\$2,314,490	\$2,959,400	\$2,496,502	\$644,910	\$2,314,490	\$2,959,400	Sustained
WESTCORE ALPHA	986028498	12011 NE 557 99TH ST	1.49	17,212	\$681,450	\$3,102,150	\$3,783,600	\$3,163,170	\$681,450	\$3,102,150	\$3,783,600	Sustained
WESTCORE ALPHA	986028499	12019 NE 558 99TH ST	1.1	17,212	\$503,160	\$2,201,440	\$2,704,600	\$2,264,312	\$503,160	\$2,201,440	\$2,704,600	Sustained
WESTCORE ALPHA	986028500	12117 NE 559 99TH ST	1.04	17,008	\$475,650	\$2,219,850	\$2,695,500	\$2,251,530	\$475,650	\$2,219,850	\$2,695,500	Sustained
WESTCORE ALPHA	986028501	12121 NE 560 99TH ST	1.16	17,184	\$530,565	\$2,823,835	\$3,354,400	\$2,789,633	\$530,565	\$2,823,835	\$3,354,400	Sustained
WESTCORE ALPHA	986028502	12119 NE 561 99TH ST	1.41	19,080	\$644,910	\$2,678,390	\$3,323,300	\$2,787,622	\$644,910	\$2,678,390	\$3,323,300	Sustained
WESTCORE ALPHA	986028503	12013 NE 562 99TH ST	1.3	17,122	\$594,615	\$2,612,485	\$3,207,100	\$2,684,603	\$594,615	\$2,612,485	\$3,207,100	Sustained
WESTCORE ALPHA	986028504	9611 NE 563 117TH AVE	2.18	23,170	\$997,080	\$4,460,020	\$5,457,100	\$4,565,096	\$997,080	\$4,460,020	\$5,457,100	Sustained
WESTCORE ALPHA	986028505	9609 NE 564 117TH AVE	1.01	10,583	\$517,440	\$2,141,260	\$2,658,700	\$2,230,448	\$517,440	\$2,141,260	\$2,658,700	Sustained
WESTCORE ALPHA	986028506	11700 NE 565 95TH ST	1.69	20,352	\$865,725	\$3,646,475	\$4,512,200	\$3,782,905	\$865,725	\$3,646,475	\$4,512,200	Sustained
WESTCORE ALPHA	986028507	11900 NE 566 95TH ST	1.21	16,092	\$553,455	\$2,983,845	\$3,537,300	\$2,940,531	\$553,455	\$2,983,845	\$3,537,300	Sustained
WESTCORE ALPHA	986028508	11912 NE 567 95TH ST	1.11	18,592	\$507,675	\$3,093,925	\$3,601,600	\$2,982,815	\$507,675	\$3,093,925	\$3,601,600	Sustained
WESTCORE ALPHA	986028509	12004 NE 568 95TH ST	1.78	25,164	\$814,170	\$2,346,730	\$3,160,900	\$2,691,554	\$814,170	\$2,346,730	\$3,160,900	Sustained
WESTCORE ALPHA	986028510	12012 NE 569 95TH ST	1.92	28,170	\$878,220	\$2,660,280	\$3,538,500	\$3,006,444	\$878,220	\$2,660,280	\$3,538,500	Sustained
WESTCORE ALPHA	986028511	11800 NE 570 95TH ST	1.29	19,562	\$589,995	\$2,614,305	\$3,204,300	\$2,681,439	\$589,995	\$2,614,305	\$3,204,300	Sustained
WESTCORE ALPHA	986028512	11701 NE 571 95TH ST	0.73	7,688	\$373,905	\$1,738,595	\$2,112,500	\$1,764,781	\$373,905	\$1,738,595	\$2,112,500	Sustained
WESTCORE ALPHA	986028513	11719 NE 572 95TH ST	1.3	16,925	\$594,615	\$2,785,685	\$3,380,300	\$2,823,163	\$594,615	\$2,785,685	\$3,380,300	Sustained
WESTCORE ALPHA	154664000	12115 NE 573 99TH ST	1.48	19,240	\$676,935	\$3,552,465	\$4,229,400	\$384,000	\$676,935	\$3,552,465	\$4,229,400	Sustained
					Total:			Total:			Total:	
					\$76,988,700			\$61,337,190			\$76,988,700	