



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LOWRY GARRY E & LOWRY ROBYN L

LOWRY GARRY E & LOWRY ROBYN L
13108 NW 8TH WAY UNIT A
VANCOUVER, WA 98685

ACCOUNT NUMBER: 117894-220

PROPERTY LOCATION: 13108 NW 8TH WAY UNIT A
VANCOUVER, WA 98685

PETITION: 298

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	\$	0	\$	0
Improvements	\$	283,208	\$	214,067
ASSESSED VALUE	\$	283,208	BOE VALUE	\$ 214,067

Date of hearing: March 17, 2026

Recording ID# LOWRY

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:
Garry Lowry

Assessor:
Courtney Gould
Nick Deatherage

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium unit with 964 square feet, built in 1979 and is of fair plus construction quality. The property includes a carport measuring 285 square feet.

The appellant stated he would need to provide a disclosure in any sale because the structure has slipped multiple times, and it will be an ongoing problem for any future owner. The appellant proposed that the property value should be lowered an additional \$40,000 because of this necessary disclosure in addition to the cost to cure for the current foundation problems. The appellant's evidence included a bid from Dan Collions Construction to reinstall a heat pump, reinstall foundation, replace a deck, and replace flooring all to remedy the damaged foundation for \$64,617 as of January 2026.

The appellant requested a value of \$150,000.

The Assessor's Office offered at the hearing, and in a stipulation submitted past the evidence deadline, a new total revised value of \$214,067 based off the bids for repairs. The Assessor's Office doesn't have a specific dollar amount to apply for disclosures in sales. They believe the repair should negate the requirement for disclosure. 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 verbal offer by the Assessor's Office supports a value of \$214,067.

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 \$214,067 as of January 1, 2025.

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

Mailed on April 2, 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: LINDENBERG SHELLY J

LINDENBERG SHELLY J
1208 NE 166TH ST
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 182059-076

**PROPERTY LOCATION: 1208 NE 166TH ST
RIDGEFIELD, WA 98642**

PETITION: 302

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	\$ 188,900	\$ 188,900
Improvements	\$ 229,412	\$ 203,170
ASSESSED VALUE	\$ 418,312	BOE VALUE \$ 392,070

Date of hearing: March 17, 2026

Recording ID# LINDENBERG

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:
Shelly Lindenberg

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,399 square feet, built in 2004 and is of fair plus construction quality located on 0.09 acres.

The appellant stated in 2025, Ridgefield home prices went up 2.5%. The subject property's value has risen almost 25% since the time of purchase. The appellant submitted six comparable sales [#182059-070 sold for \$21,000 in December 2023; #182059-004 sold for \$320,000 in November 2020; #182058-008 sold for \$320,000 in November 2020; #986063-257 sold for \$493,995 in April 2024; #182056-018 sold for \$449,000 in June 2024; and #986063-368 sold for \$472,490 in February 2024].

The appellant requested a value of \$385,963.

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

The Assessor's comparable property sales indicate a value of approximately \$280 per square foot which supports a value of \$392,070.

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 \$392,070 as of January 1, 2025.

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

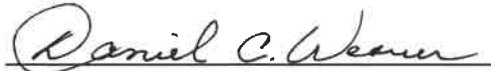
Mailed on April 2, 2026

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: BANNOV NIKOLAI A & BANNOV NAILYA K
TRUSTEES**

BANNOV NIKOLAI A & BANNOV NAILYA K TRUSTEES
8107 NE 168TH AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986059-117

**PROPERTY LOCATION: 8107 NE 168TH AVE
VANCOUVER, WA 98682**

PETITION: 484

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	\$ 228,600	\$ 228,600
Improvements	\$ 726,664	\$ 683,400
ASSESSED VALUE	\$ 955,264	BOE VALUE \$ 912,000

Date of hearing: March 17, 2026

Recording ID# BANNOV

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:
Nikolai Bannov

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,407 square feet, built in 2024 and is of good minus construction quality located on 0.18 acres.

The appellant stated there is a discrepancy in his property value and the comparable sales. He provided nine comparable sales built in 2017 or newer. The subject property was purchased on February 14, 2024 and should not require adjustments apart from the time adjustment. The appellant agreed with the Assessor's recommended value. The appellant submitted nine comparable sales [#986040-637 sold for \$800,000 in June 2024; #986040-641 sold for \$865,000 in May 2024; #986041-801 sold for \$775,000 in August 2024; #986041-814 sold for \$850,000 in August 2024; #986040-631 sold for \$782,500 in September 2024; #986047-858 sold for \$762,500 in December 2024; #986040-690 sold for \$820,000 in August 2024; #986040-691 sold for \$800,000 in September 2024; and #986047-822 sold for \$889,000 in October 2024].

The appellant requested a value of \$816,000.

The Assessor's evidence included six comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$912,000.

The purchase price of \$879,658, trended by the Assessor, supports a value of \$912,000.

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 \$912,000 as of January 1, 2025.

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

Mailed on April 2, 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: CHEN CHENG & JIN KEYIN

CHEN CHENG & JIN KEYIN
2300 SW WORTHINGTON AVE
BENTONVILLE, AR 72713

ACCOUNT NUMBER: 123831-082

**PROPERTY LOCATION: 3541 NE HAYES ST
CAMAS, WA 98607**

PETITION: 485

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	\$ 310,000	\$ 310,000
Improvements	\$ 647,324	\$ 647,324
ASSESSED VALUE	\$ 957,324	BOE VALUE \$ 957,324

Date of hearing: March 17, 2026

Recording ID# CHENG

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:
Chen Cheng

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,434 square feet, built in 2005 and is of good plus construction quality located on 0.14 acres.

The appellant stated nearby properties in similar condition to the subject property sold for a lower value. The appellant noted the land value doubled from the previous year. The appellant's evidence included a Condo Rental agreement showing a monthly rent of \$3,395 as of June 2025. The appellant submitted three comparable sales [#124253-000 sold for \$685,000 in June 2025; #81959-210 sold for \$842,500 in December 2024; and #123833-032 sold for \$849,000 in October 2024].

The appellant requested a value of \$807,324.

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

The Assessor's comparable property sales were of the same approximate size, age, and quality as the subject and support the assessed value of \$957,324.

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 \$957,324 as of January 1, 2025.

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

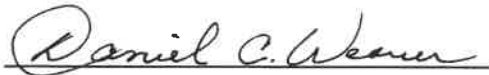
Mailed on April 2, 2026

The Board of Equalization

1300 Franklin Street, Suite 650

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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THREE E HOLDINGS LLC

THREE E HOLDINGS LLC
PO BOX 85
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 194422-000

**PROPERTY LOCATION: 2800 SE 17TH AVE
BATTLE GROUND, WA 98604**

PETITION: 493

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	\$ 4,905,106	\$ 1,938,693
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 4,905,106	BOE VALUE \$ 1,938,693

Date of hearing: March 17, 2026

Recording ID# THREE E HOLDINGS

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:
Nick Redinger

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 19.37-acre bare-land parcel.

The appellant stated the 20-acre parcel has a creek bisecting the property which will require a hydraulics project approval from Fish and Wildlife before development to provide access to the whole property can begin. The subject property is zoned R-3 with a minimum lot size, so only three units can be built per acre. The appellant believes that 12.94 acres of the subject property are buildable; however, the land on the west side of the culvert does need the bridge construction before it can be considered accessible and buildable. The appellant estimates the construction to access this land would cost \$250,000. The access road is on the east side of the property to connect to another housing development. There is no access from the west side of the property due to railroad presence. The appellant made adjustments to the comparable sales for the creek crossing construction, zoning density, land size, costs to remove existing structures, and the potential to be development ready. The appellant's evidence included a critical areas report from Ecological Land Services as of February 2021. The appellant submitted three comparable sales [#19457-000 sold for \$1,300,000 in October 2022; #19414-200 sold for \$1,750,000 in October 2025; and #194382-000 sold for \$3,050,000 in June 2025].

The appellant requested a value of \$1,938,693.

The Assessor's evidence included sales lists with scatter charts, GIS maps of the subject property, a wetland permit, a development review application form, a Wetland Delineation and Assessment Report for Cedars North Properties, and a cover letter recommending the assessed value be reduced to \$3,079,539.

The analysis provided by the appellant further describes the restrictions and impediments to development and further reduces the number of lots that can be developed on the property and supports the value of \$1,938,693 requested by the appellant.

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 \$1,938,693 as of January 1, 2025.

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

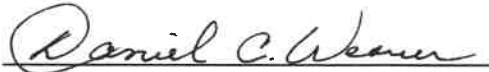
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