



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

**PROPERTY OWNER: AMSLER JENNIFER**

OWNWELL  
C/O PACE COLTON  
401 TOM LANDRY HWY #660901  
DALLAS, TX 75266

**ACCOUNT NUMBER: 36540-000**

**PROPERTY LOCATION: 2305 E 13TH ST  
VANCOUVER, WA 98661**

**PETITION: 505**

**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	\$	174,263	\$	174,263
Improvements	\$	314,276	\$	314,276
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>488,539</b>	<b>BOE VALUE</b>	<b>\$ 488,539</b>

Date of hearing: March 19, 2026

Recording ID# AMSLER 505

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:  
Kurtik Patel

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story duplex with 1,344 square feet, built in 1938 and is of fair construction quality located on 0.11 acres. The property includes a 672 square foot basement and a 440 square foot detached garage.

The appellant's representative based his opinion of value on the sales approach from five comparable sales all within 1 mile of the subject property. The sales are adjusted for square footage, age of the property, and condition. The average adjusted value of these sales is \$367,300 and the median adjusted value is \$363,570. The comparable sales do not have adjustments for basement square footage. The appellant submitted five comparable sales [#35260-000 sold for \$420,000 in May 2024; #29373-091 sold for \$380,000 in November 2024; #29373-092 sold for \$380,000 in November 2024; #29616-000 sold for \$470,000 in December 2024; and #29356-000 sold for \$450,000 in May 2024].

The appellant requested a value of \$382,000, which was updated to \$363,000 in additional evidence.

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

The Assessor's comparable property sales appropriately support the assessed value of \$488,539.

## 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 \$488,539 as of January 1, 2025.

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

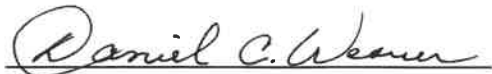
Mailed on April 2, 2026

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.

**\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\***



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

**PROPERTY OWNER: AMSLER JENNIFER**

OWNWELL  
C/O PACE COLTON  
401 TOM LANDRY HWY #660901  
DALLAS, TX 75266

**ACCOUNT NUMBER: 986056-952**

**PROPERTY LOCATION: HARNEY HEIGHTS ADJ LOT 30 BLK 7**

**PETITION: 506**

**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	\$ 231,286	\$ 200,812
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 231,286</b>	<b>BOE VALUE \$ 200,812</b>

Date of hearing: March 19, 2026

Recording ID# AMSLER 506

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:  
Kurtik Patel

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.2-acre bare-land parcel.

The appellant's representative referred to issues with the City allowing the appellant to hook up the sewer to the parcel. He provided one comparable sale which sold for \$251,000 in November 2024 for \$23.05 per square foot which is \$3 less per square foot than the assessed value of the subject property. This sale was also used by the Assessor, and the appellant's representative stated this is the only nearby sale to the subject property, so should be the primary sale considered when valuing the property. The appellant submitted one comparable sale [#37231-000 sold for \$251,000 in November 2024].

The appellant requested a value of \$190,000, which was updated to \$200,812 in additional evidence.

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's comparable property and the Assessor's comparable sale #1 are the same sale. This property sold for \$23.05 per square foot which, when applied to the subject property, equates to a total value of \$200,812.

## 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 \$200,812 as of January 1, 2025.

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

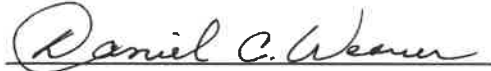
Mailed on April 2, 2026

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**

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,923 square feet, built in 1995 and is of very good plus construction quality located on 0.23 acres. The property includes a finished day basement measuring 2,791 square feet.

The appellant's representative referred to his comparable sales which are all less than half a mile away from the subject property. There is an adjustment applied for land lot size, square footage, and effective age. The average adjusted value of these sales is \$915,718 and the median adjusted value is \$919,329. The appellant submitted four comparable sales [#90264-794 sold for \$938,500 in October 2023; #125073-224 sold for \$975,000 in November 2024; #90264-992 sold for \$939,000 in June 2024; and #125008-418 sold for \$922,000 in July 2024].

The appellant requested a value of \$868,000, which was updated to \$919,000 in additional evidence.

The Assessor's Office noted the first two comparable sales from the appellant do not have basements. The appellant's first comparable sale is very close in location, but it is not comparable in square footage, quality, or view. The Assessor's Office strove to find comparable sales with similar views to the subject property. The subject property was purchased in June 2022 for \$1,830,000. The Assessor's evidence included five comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

The purchase price of \$1,830,000 in 2022 and the Assessor's comparable property sales support the assessed value of \$1,616,996.

# 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 \$1,616,996 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: ROSS KYLE J & ROSS STARLA F TRUSTEES**

ROSS KYLE J & ROSS STARLA F TRUSTEES  
27409 NE 155TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 226288-000**

**PROPERTY LOCATION: 27409 NE 155TH AVE**  
BATTLE GROUND, WA 98604

**PETITION: 519**

**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	\$ 364,453	\$ 364,453
Improvements	\$ 550,798	\$ 485,547
<b>ASSESSED VALUE</b>	<b>\$ 915,251</b>	<b>BOE VALUE \$ 850,000</b>

Date of hearing: March 19, 2026

Recording ID#: ROSS

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:  
Kyle Ross

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a split-style residence with 2,353 square feet, built in 1978 and is of average construction quality located on 3.6 acres. The property includes a finished day basement measuring 756 square feet, an area over the garage measuring 756 square feet, and a loft barn measuring 4,000 square feet.

The assessment rose by \$90,000. The appellant provided multiple comparable sales and does not believe he could sell the subject property for the assessed value. The appellant submitted eight comparable sales [#267005-000 sold for \$801,000 in October 2023; #205875-000 sold for \$825,000 in June 2025; #191944-000 sold for \$815,000 in August 2023; #267054-000 sold for \$835,000 in May 2024; #264157-000 sold for \$880,000 in March 2025; #121568-009 sold for \$723,000 in April 2025; #120460-000 sold for \$725,000 in June 2025; and #121293-026 sold for \$755,000 in August 2025].

The appellant requested a value of \$850,000.

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

The appellant's comparable sales better represent the subject property since the Assessor's comparable property sales require 40% gross and net adjustments to be comparable. The appellant's comparable property sales support a value of \$850,000.

## 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 \$850,000 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:      ROWE GERALDINE J**

ROWE GERALDINE J  
11620 NE MEAD ROAD  
VANCOUVER, WA 98682

**ACCOUNT NUMBER:      208194-000**

**PROPERTY LOCATION: #116 SEC 33 T3N R3EWM 5.00 A M/L**

**PETITION:                      522**

**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	\$      389,038	\$      305,946
Improvements	\$                      0	\$                      0
<b>ASSESSED VALUE</b>	<b>\$      389,038</b>	<b>BOE VALUE      \$      305,946</b>

Date of hearing:                      March 19, 2026

Recording ID#                              ROWE

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:  
Geraldine Rowe

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 5-acre bare-land parcel.

The appellant stated her two properties are tangentially connected by one corner. She looked at comparable properties for a value per acre comparison. One comparable sale, Property #265719-000, included amenities such as a mobile home, 600 square foot outbuilding, and a well; the subject property does not have these features. This parcel is adjacent to a natural gas pipeline, and there is an easement present alongside the subject property. PacifiCorp plans to create a powerline on this easement. The appellant submitted six comparable sales [#265719-000 sold for \$310,000 in October 2024; #228313-000 sold for \$300,000 in September 2024; #136890-000 sold for \$301,000 in May 2024; #228325-000 sold for \$270,000 in September 2024; #228327-000 sold for \$274,900 in January 2024; and #228269-000 sold for \$275,000 in September 2024].

The appellant requested a value of \$305,946.

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

The Assessor's comparable property sales appear to be in relatively developed areas while the appellant's comparable property sales are in undeveloped timbered area and support the requested value of \$305,946.

## 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 \$305,946 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:      ROWE GERALDINE J**

ROWE GERALDINE J  
11620 NE MEAD ROAD  
VANCOUVER, WA 98682

**ACCOUNT NUMBER:      208193-000**

**PROPERTY LOCATION: #115 SEC 33 T3N R3EWM 1.76 A**

**PETITION:                      523**

**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	\$      273,340	\$      203,150
Improvements	\$                      0	\$                      0
<b>ASSESSED VALUE</b>	<b>\$      273,340</b>	<b>BOE VALUE      \$      203,150</b>

Date of hearing:                      March 19, 2026

Recording ID#                              ROWE

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:  
Geraldine Rowe

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.76-acre bare-land parcel.

The appellant stated this parcel is on a slope. There is only one comparable sale in 2024 that had similar features. The appellant highlighted the differences between the properties in aerial view photos. The comparable property has a shoreline and a view, which the subject property does not have. The appellant submitted one comparable sale [#226311-000 sold for \$200,000 in July 2024].

The appellant requested a value of \$203,150.

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 appear to be in relatively developed areas while the appellant comparable property sales are in undeveloped timbered areas and support the requested value of \$203,150.

## 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 \$203,150 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: REEDER DOUG D & REEDER ROWENA B**

REEDER DOUG D & REEDER ROWENA B  
11800 NE 189TH ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 194044-000

**PROPERTY LOCATION:** 11800 NE 189TH ST  
BATTLE GROUND, WA 98604

**PETITION:** 524

**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	\$ 248,923	\$ 248,923
Improvements	\$ 423,538	\$ 423,538
<b>ASSESSED VALUE</b>	<b>\$ 672,461</b>	<b>BOE VALUE \$ 672,461</b>

Date of hearing: March 19, 2026

Recording ID# REEDER

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:  
Doug Reeder

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,288 square feet, built in 2017 and is of average construction quality located on 0.76 acres.

The appellants stated they built the property in 2015 and there is an easement on the side of the property limiting building space. The subject property is located on a high traffic road. The appellant believes the Assessor's comparable sales are larger homes in more established neighborhoods. The appellant's evidence included photos of their concerns with road traffic, easements, and neighbors. The appellant submitted two comparable sales [#192866-000 sold for \$536,150 in May 2025; and #196910-000 sold for \$515,000 in July 2025].

The appellant requested a value of \$622,461.

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

The appellant's comparable sales do not show sufficient detail to compare to the subject property and do not support a value other than the assessed value of \$672,461.

## 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 \$672,461 as of January 1, 2025.

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

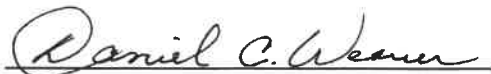
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Vancouver, WA 98660-5000

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Daniel C. Weaver, Chairman

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

**PROPERTY OWNER:** MOSLEY JOYCE C

MOSLEY JOYCE C  
PO BOX 8912  
PORTLAND, OR 97207

**ACCOUNT NUMBER:** 92004-048

**PROPERTY LOCATION:** 15200 SE MCGILLIVRAY BLVD  
VANCOUVER, WA 98683

**PETITION:** 817

**ASSESSMENT YEAR:** Valued January 1, 2022      **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination:** Deny the Senior Exemption for the 2022 assessment

**BOE determination:** Allow the Senior Exemption for the 2022 assessment

Date of hearing: March 24, 2026

Recording ID# MOSLEY

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:

Joyce Mosley

Caralee Angell

Cory Conlin

Assessor:

Roni Battan

Stacy Martin

Tara Graham

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

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,608 square feet, built in 1984 and is of average construction quality. The property includes a shed measuring 320 square feet.

The appellant stated she is a disabled veteran who purchased the subject property from the real estate broker Caralee Angell in November 2019. The appellant was denied from the senior exemption program because she did not have the Clark County Assessor's requested proof of residence to demonstrate that the subject property is her permanent residence. The appellant has a voter's card that identifies Pierce County as the voter's registration location. The appellant did not update her driver's license from her family's home because she has experienced extreme transition throughout her life. Pierce County has confirmed to the appellant that she can still vote in Pierce County even though she primarily resides in a different County. The appellant stated her mailing address is a PO Box in Portland because she initially resided in the hospital with her daughter for six months and had no stable residence to receive mail. Due to continued hospital stays, the appellant chooses to keep her PO Box to maintain a reliable mailing address that is familiar to her contacts. She closed on November 8th, 2019, on her residence in Vancouver. She currently resides in Vancouver with her ill daughter. The appellant confirms she resides in the property for more than six months each year. The Department of Licensing Letter is sent to the address of the subject property. The appellant's evidence included multiple bills including utility bills addressed to the appellant at the subject property and a letter from the department of licensing addressed to the subject property.

The appellant's neighbor, Cory Conlin, testified that he has seen the appellant regularly throughout the six years she has lived at the property. The appellant's real estate broker, Caralee Angell, confirmed the date of purchase. She visits the appellant every holiday season to check in, and she does not give notice when she visits. Joyce has been present every year except one year of the past six years for this surprise visit. She also confirms Joyce has been painting, updating, and maintaining the subject property.

The appellant requested that the senior exemption be allowed.

The Assessor's Office states the issue with her application is her residence and they must rely on the documents provided. They must review legal ID to show proof of residence. They did not have enough evidence to prove her residency in Vancouver. The Assessor's Office pointed out she updated her license six months ago but did not update her address. The Assessor's Office clarified they only use license and voter cards to verify address in Clark County. The Assessor's evidence included a photo of the appellant's license, information from WA voter portal, letters addressed to a PO box in Portland, and a cover letter recommending the appellant be denied from the senior exemption program based on residence.

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

Continued

According to WAC 458-16A-130, the requirement for principal residence for the Senior Exemption program states, "To qualify for the exemption, the claimant must own the property and occupy it as their principal residence for more than six months each calendar year and must occupy the principal residence at the time of filing for each year the exemption is claimed."

The appellant has served in the military for many years and has not maintained a regular address for many of those years. It was not unusual for her to have many places of contact during her career. Her testimony, the testimony of her witnesses, her reasons for maintaining flexibility, and the mail she has received at the Vancouver residence all give rise to the Board of Equalization's decision in this matter. After reviewing the information and testimony, the Board believes there is ample evidence that the appellant does reside at the property for more than six months each year and thus meets the requirements for residency as stated in WAC-458-16A-130.

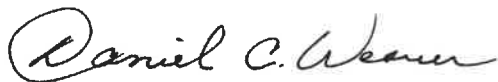
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

**The Senior Citizen & Disabled Persons Exemption is allowed for the assessment year 2022 for taxes payable in 2023.**

**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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\***



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

**PROPERTY OWNER:** MOSLEY JOYCE C

MOSLEY JOYCE C  
PO BOX 8912  
PORTLAND, OR 97207

**ACCOUNT NUMBER:** 92004-048

**PROPERTY LOCATION:** 15200 SE MCGILLIVRAY BLVD  
VANCOUVER, WA 98683

**PETITION:** 1051

**ASSESSMENT YEAR:** Valued January 1, 2023      **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination:** Deny the Senior Exemption for the 2023 assessment

**BOE determination:** Allow the Senior Exemption for the 2023 assessment

Date of hearing: March 24, 2026

Recording ID# MOSLEY

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:

Joyce Mosley

Caralee Angell

Cory Conlin

Assessor:

Roni Battan

Stacy Martin

Tara Graham

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

## Continued

### FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,608 square feet, built in 1984 and is of average construction quality. The property includes a shed measuring 320 square feet.

The appellant stated she is a disabled veteran who purchased the subject property from the real estate broker Caralee Angell in November 2019. The appellant was denied from the senior exemption program because she did not have the Clark County Assessor's requested proof of residence to demonstrate that the subject property is her permanent residence. The appellant has a voter's card that identifies Pierce County as the voter's registration location. The appellant did not update her driver's license from her family's home because she has experienced extreme transition throughout her life. Pierce County has confirmed to the appellant that she can still vote in Pierce County even though she primarily resides in a different County. The appellant stated her mailing address is a PO Box in Portland because she initially resided in the hospital with her daughter for six months and had no stable residence to receive mail. Due to continued hospital stays, the appellant chooses to keep her PO Box to maintain a reliable mailing address that is familiar to her contacts. She closed on November 8th, 2019, on her residence in Vancouver. She currently resides in Vancouver with her ill daughter. The appellant confirms she resides in the property for more than six months each year. The Department of Licensing Letter is sent to the address of the subject property. The appellant's evidence included multiple bills including utility bills addressed to the appellant at the subject property and a letter from the department of licensing addressed to the subject property.

The appellant's neighbor, Cory Conlin, testified that he has seen the appellant regularly throughout the six years she has lived at the property. The appellant's real estate broker, Caralee Angell, confirmed the date of purchase. She visits the appellant every holiday season to check in, and she does not give notice when she visits. Joyce has been present every year except one year of the past six years for this surprise visit. She also confirms Joyce has been painting, updating, and maintaining the subject property.

The appellant requested that the senior exemption be allowed.

The Assessor's Office states the issue with her application is her residence and they must rely on the documents provided. They must review legal ID to show proof of residence. They did not have enough evidence to prove her residency in Vancouver. The Assessor's Office pointed out she updated her license six months ago but did not update her address. The Assessor's Office clarified they only use license and voter cards to verify address in Clark County. The Assessor's evidence included a photo of the appellant's license, information from WA voter portal, letters addressed to a PO box in Portland, and a cover letter recommending the appellant be denied from the senior exemption program based on residence.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

According to WAC 458-16A-130, the requirement for principal residence for the Senior Exemption program states, "To qualify for the exemption, the claimant must own the property and occupy it as their principal residence for more than six months each calendar year and must occupy the principal residence at the time of filing for each year the exemption is claimed."

The appellant has served in the military for many years and has not maintained a regular address for many of those years. It was not unusual for her to have many places of contact during her career. Her testimony, the testimony of her witnesses, her reasons for maintaining flexibility, and the mail she has received at the Vancouver residence all give rise to the Board of Equalization's decision in this matter. After reviewing the information and testimony, the Board believes there is ample evidence that the appellant does reside at the property for more than six months each year and thus meets the requirements for residency as stated in WAC-458-16A-130.

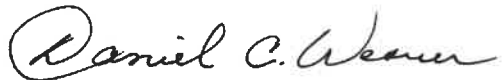
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

**The Senior Citizen & Disabled Persons Exemption is allowed for the assessment year 2023 for taxes payable in 2024.**

**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  
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Daniel C. Weaver, Chairman

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

**PROPERTY OWNER:** MOSLEY JOYCE C

MOSLEY JOYCE C  
PO BOX 8912  
PORTLAND, OR 97207

**ACCOUNT NUMBER:** 92004-048

**PROPERTY LOCATION:** 15200 SE MCGILLIVRAY BLVD  
VANCOUVER, WA 98683

**PETITION:** 605

**ASSESSMENT YEAR:** Valued January 1, 2024      **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination:** Deny the Senior Exemption for the 2024 assessment

**BOE determination:** Allow the Senior Exemption for the 2024 assessment

Date of hearing: March 24, 2026

Recording ID# MOSLEY

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:

Joyce Mosley

Caralee Angell

Cory Conlin

Assessor:

Roni Battan

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

Continued

## **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 1,608 square feet, built in 1984 and is of average construction quality. The property includes a shed measuring 320 square feet.

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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

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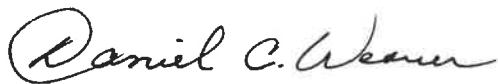
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

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