



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHEN, CHI FANG & XUE, YI

Chi-Fang Chen & Yi Xue
31314 NE 94th Circle
Camas, WA 98607

ACCOUNT NUMBER: 136918-000

PROPERTY LOCATION: 31314 NE 94th Circle
Camas, WA

PETITION: 193

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 236,810	\$ 236,810
Improvements	\$ 735,022	\$ 735,022
Personal property		
ASSESSED VALUE	\$ 971,832	BOE VALUE \$ 971,832

Date of hearing: January 7, 2020 Recording ID# Chen & Xue

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Yi Xue

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is two story residence with 5,121 square feet, built in 2002 and is of good plus construction quality located on 5 acres.

The appellant stated she was in for a hearing last year. Another increase happened again this year. The Board lowered the value last year. Four sales were submitted [#137083-000 sold for \$499,000 in April 2019; #137137-000 sold for \$810,000 in September 2018; #137152-000 sold for \$815,000 sold in July 2017; and #136907-000 sold for \$825,000 in June 2017]. Two of these are too old to be relevant.

The appellant requested a value of \$834,080.

The assessor provided no information.

While the Board understands the argument, only one valid sale was submitted for consideration and was not compelling enough to overcome the assessor's presumption of correctness.

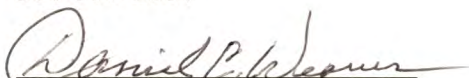
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$971,832 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


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, 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: DULONG, CRAIG P

Craig Dulong
16500 SE 1st Street #55
Vancouver, WA 98684

ACCOUNT NUMBER: 610416-000

PROPERTY LOCATION: 16500 SE 1st Street #55
Vancouver, WA

PETITION: 197

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 149,355	\$ 136,355
Personal property		
ASSESSED VALUE	\$ 149,355	BOE VALUE \$ 136,355

Date of hearing: January 7, 2020 Recording ID# Dulong

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Craig Dulong

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,614 square feet, built in 1998 and is of excellent construction quality located in Cascade Park 055.

The appellant stated that the new owners of the park have been aggressively raising the rent for the spaces which is pushing people on fixed incomes out. Since 2016 the rents have gone up 73% and this coming year another 17% increase. There are no amenities except it is gated and paved. His 21 year old roof needs to be replaced at a cost of \$13,823.72 from Matrix Roofing.

The appellant requested \$136,355.

The assessor provided a list of 66 sales, a 2019 property information card and a cover letter recommending no change to the assessed value.

Using the assessed value minus the roof cost of \$13,000 supports the requested value.

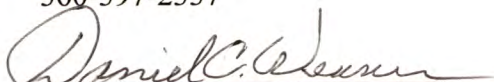
DECISION

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

Market value of the subject property is set at \$136,355 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAHAM, EDWARD & GRAHAM, JULIA

Edward & Julia Graham
1615 NW Gregory Drive
Vancouver, WA 98665

ACCOUNT NUMBER: 98283-342

PROPERTY LOCATION: 1615 NW Gregory Drive
Vancouver, WA

PETITION: 198

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 151,394	\$ 151,394
Improvements	\$ 452,495	\$ 452,495
Personal property	\$	\$
ASSESSED VALUE	\$ 603,889	BOE VALUE \$ 603,889

Date of hearing: January 7, 2020 Recording ID# Graham

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

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 2,723 square feet, built in 1993, is of very good minus construction quality located on .31 acres.

The appellant stated on the petition that the 2018 assessment of the property resulted from their successful appeal of the June 2018 value. Number 4 of the 2018 petition are unchanged presently and justify confirming the fair market value for 2019 at the same amount fixed for 2018. There have been no additional sales in the neighborhood since the sale of property #98283-350 on December 2017 which the Board concluded supported the 2018 requested value. This should support the 2019 appeal value. No sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$137,631 for land and \$394,739 for structures totaling \$532,400.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness.

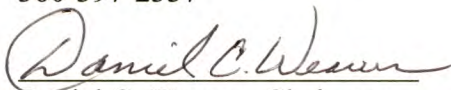
DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$603,889 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEMEN, MICHAEL J & LEMEN, DEBRA K TRUSTEES

Michael & Debra Lemen
PO Box 1957
Battle Ground, WA 98604

ACCOUNT NUMBER: 192610-000

PROPERTY LOCATION: 20808 NE 96th Avenue
Battle Ground, WA

PETITION: 213

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 328,500	\$ 328,500
Improvements	\$ 880,503	\$ 571,500
Personal property	\$	\$
ASSESSED VALUE	\$ 1,209,003	BOE VALUE \$ 900,000

Date of hearing: January 7, 2020 Recording ID# Lemen

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Michael & Debra Lemen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,469 square feet and a 1,060 square foot basement, built in 2006 and is of good construction quality located on 5 acres.

The appellant stated that they found five comparable sales [#191952-000 sold for \$850,000 in June 2018; #201828-008 sold for \$800,000 in January 2018; #212555-000 sold for \$830,000 in April 2018; #192663-000 sold for \$910,000 in October 2018; and #194351-000 sold for \$635,000 in March 2018].

The appellant requested a value of \$840,000.

The assessor provided no information.

The appellant's comparable sales, especially #212555-000 and using \$202 per square foot support a value of \$900,000.

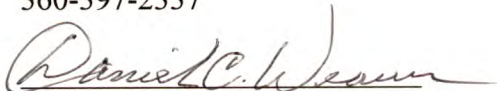
DECISION

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

Market value of the subject property is set at \$900,000 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEMEN, MICHAEL J & LEMEN, DEBRA K TRUSTEES

Michael & Debra Lemen
PO Box 1957
Battle Ground, WA 98604

ACCOUNT NUMBER: 192679-000

PROPERTY LOCATION: 20701 NE 96th Avenue
Battle Ground, WA

PETITION: 214

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 311,632	\$ 311,632
Improvements	\$ 421,547	\$ 245,368
Personal property	\$	\$
ASSESSED VALUE	\$ 733,179	BOE VALUE \$ 557,000

Date of hearing: January 7, 2020 Recording ID# Lemen

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Michael & Debra Lemen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,937 square feet, built in 1994 and is of good construction quality located on 5.13 acres.

The appellant stated that they found four comparable sales [#204122-000 sold for \$638,000 in August 2018; #201742-000 sold for \$585,000 in April 2018; #179428-000 sold for \$650,000 in January 2018; and #179873-000 sold for \$770,000 in July 2018].

The appellant requested a value of \$557,000.

The assessor provided no information.

The appellant's comparable sales support the requested value.

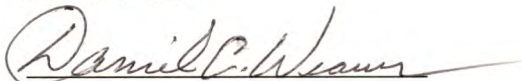
DECISION

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

Market value of the subject property is set at \$557,000 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BUMP, KOLLEEN & BUMP, BRIAN

Kolleen & Brian Bump
739 NW View Ridge Street
Camas, WA 98607

ACCOUNT NUMBER: 82990-544

PROPERTY LOCATION: 739 NW View Ridge Street
Camas, WA

PETITION: 199

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 215,000	\$ 215,000
Improvements	\$ 412,817	\$ 300,000
Personal property	\$	\$
ASSESSED VALUE	\$ 627,817	BOE VALUE \$ 515,000

Date of hearing: January 7, 2020 Recording ID# Bump

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

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 1,913 square feet and a 928 square foot basement, built in 1970 and is of good construction quality located on .39 acres.

The appellant stated on the petition that they purchased the home in June of 2018. A submitted appraisal was performed by Jeffrey W. Shull of NW Valuation Group, LLC listing a value of \$500,000 as of June 2018.

The appellant requested a value of \$515,000.

The assessor provided no information.

The purchase price and fee appraisal supports the requested value.

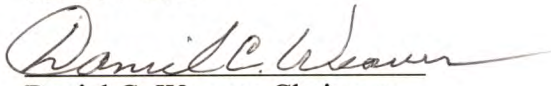
DECISION

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

Market value of the subject property is set at \$515,000 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TISHCHENKO, VASILY & TISHCHENKO, YELENA

Vasily & Yelena Tishchenko
11503 NE 142nd Court
Brush Prairie, WA 98606

ACCOUNT NUMBER: 200367-000

PROPERTY LOCATION: 11503 NE 142nd Court
Brush Prairie, WA

PETITION: 208

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 526,092	\$ 526,092
Improvements	\$ 309,859	\$ 118,908
Personal property	\$	\$
ASSESSED VALUE	\$ 835,951	BOE VALUE \$ 645,000

Date of hearing: January 7, 2020 Recording ID# Tishchenko

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Vasily Tishchenko

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,517 square feet, built in 1996 and is of good minus construction quality located on 5 acres.

The appellant stated that they did a refinance on their property. A submitted appraisal was performed by US Bank and listed a value of \$645,000 as of June 2018. He stated that the majority of the property is wetlands. He applied to develop the property but was denied and told he cannot do any development for at least three years because of wetlands and pending environmental study.

The appellant requested a value of \$622,000.

The assessor provided the pre-application paperwork, pictures, maps, a 2019 property information card, a chart of three comparable properties ranging in value from \$525,245 to \$609,917 and a cover letter recommending no change to the assessed value.

The fee appraisal of \$645,000 supports the requested value. The pre-application was not applied for until August of 2019 so not in place as of January 1, 2019. The appellant testified that the application was denied because of the wetland areas.

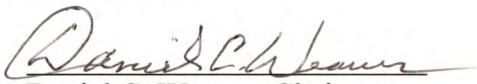
DECISION

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

Market value of the subject property is set at \$645,000 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHISHIKIN, PAVEL

Pavel Shishikin
11605 NE 142nd Court
Brush Prairie, WA 98606

ACCOUNT NUMBER: 200366-000

PROPERTY LOCATION: 11603 NE 142nd Court
Brush Prairie, WA

PETITION: 209

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 652,146	\$ 652,146
Improvements	\$ 198,223	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 850,369	BOE VALUE \$ 652,146

Date of hearing: January 7, 2020 Recording ID# Shishikin

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Vasily Tishchenko (uncle of owner)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,114 square feet, built in 1996 and is of fair plus construction quality located on 5 acres.

The appellant's uncle stated that this property has substantial wetlands and the house is in disrepair. There are china ditches on the property which prohibits development. Six sales were submitted [#233980-000 sold for \$435,900 in May 2019; #205243-000 sold for \$625,000 in May 2019; #197659-000 sold for \$629,999 in June 2019; #201886-000 sold for \$595,000 in October 2017; #198873-000 sold for \$626,000 in April 2018; and #235904-000 sold for \$640,000 in November 2017].

The appellant requested a value of \$503,400.

The assessor provided a list of 55 sales adjusted only for time, a 2019 property information card, a pre-application for development and a cover letter recommending a change to the assessed value from \$850,369 to \$652,146. This is recommending a zero value for the structure.

The appellant response describes the property as not developable because of ditches and wetlands. The assessor suggested total value of \$652,146 is supported, however the allocation of value between land and improvements may not be appropriate.

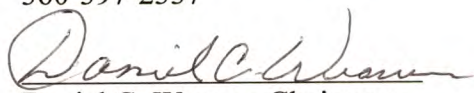
DECISION

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

Market value of the subject property is set at \$652,146 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HEATH, DAVID A & XU, YOU HUA

David Heath & You Hua Xu
1057 NW Vinca Lane
Camas, WA 98607

ACCOUNT NUMBER: 92231-198

PROPERTY LOCATION: 1057 Vinca Lane
Camas, WA

PETITION: 210

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 175,000	\$ 175,000
Improvements	\$ 339,460	\$ 313,460
Personal property	\$	\$
ASSESSED VALUE	\$ 514,460	BOE VALUE \$ 488,460

Date of hearing: January 7, 2020 Recording ID# Heath Xu

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Donna Xu

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,533 square feet, built in 1998 and is of good construction quality located on .2 acres.

The appellant stated that they looked at similar property sales in the neighborhood. Four sales were submitted [#92231-228 sold for \$459,900 in November 2018; #127463-058 sold for \$470,000 in January 2019; #127463-128 sold for \$455,000 in February 2019; and #127463-146 sold for \$487,850 in August 2018].

The appellant requested a value of \$488,460.

The assessor provided a 2019 property information card and a cover letter recommending a change to the assessed value from \$514,460 to \$488,460.

The appellant's requested value was recommended by the assessor. The appellant did not receive the assessor's response.

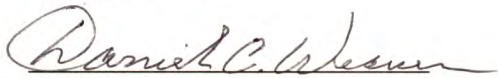
DECISION

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

Market value of the subject property is set at \$488,460 as of January 1, 2019.

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

Mailed on January 9, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


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, the assessor's office or the Washington State Board of Tax Appeals.