

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	<b>2023</b>	Petition No:	<b>257</b>	Parcel Number:	<b>205163-034</b>
Owner Name:	<b>GREEN GEOFFREY CLARK &amp; GREEN ASHLA MARIE</b>				
Situs Address:	<b>15907 NE 194TH CT BRUSH PRAIRIE, WA 98606</b>				
Property Type:	2-story residence	Acres:	2.5	NBHD	9
Mailing Address:	15907 NE 194TH CT BRUSH PRAIRIE, WA 98606				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	<i>Geoffrey Green</i>	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	9:02	9:12	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#205763-026 sold for \$925,000 in July 2023; #204008-020 sold for \$875,000 in November 2022; and #986044-356 sold for \$910,000 in November 2022].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 333,750	\$ 333,750	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 655,421	\$ 591,250		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 989,171</b>	<b>\$ 925,000</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	
<i>Assessor comps in Early part of year &amp; over 1 million                      Appellant better Comps</i>				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	258	Parcel Number:	192657-000
Owner Name:	MONDAY DARYL & MONDAY STACY				
Situs Address:	20905 NE 96TH AVE BATTLE GROUND, WA 98604				
Property Type:	1.5-story residence	Acres:	5	NBHD	53
Mailing Address:	20905 NE 96TH AVE BATTLE GROUND, WA 98604				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Daryl Monday	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	9:15	9:23	

**CASE DETAILS**

TESTIMONY: (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant Submitted three comparable Sales [#192664-000 Sold for \$1,075,000 in February 2023; #193931-000 Sold for \$1,300,000 in July 2022; and #217434-000 Sold for \$1,280,000 in April 2022].

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

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 408,128	\$ 408,128	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
DECISION OF THE BOARD IMPROVEMENTS	\$ 878,988	\$ 691,872		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,287,116</b>	<b>\$ 1,100,000</b>		

**NOTES:** Detached garage over valued

Purchase     Repairs  
 Appraisal     Manfst Err.  
 Comps     Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel A. Weaver</i>	1/11/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	264	Parcel Number:	63472-902
Owner Name:	CARTER CINDY K				
Situs Address:	1167 E LUCAS ST LA CENTER, WA 98629				
Property Type:	1.5-story residence	Acres:	0.24	NBHD	143
Mailing Address:	1167 E LUCAS ST LA CENTER, WA 98629				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	-	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	9:30	9:31	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#258991-140 sold for \$640,000 in August 2022; #258991-142 sold for \$499,500 in January 2023; and #63472-834 sold for \$660,000 in September 2022].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 180,000	\$ 180,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 585,269	\$ 520,000		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 765,269</b>	<b>\$ 700,000</b>		
<b>NOTES:</b> Assessor comps in high point of year			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	259	Parcel Number:	986063-045
Owner Name:	LAYCOCK SANDRA				
Situs Address:	34210 NE 79TH AVE UNIT A LA CENTER, WA 98629				
Property Type:	ranch mobile home	Acres:	0	NBHD	3
Mailing Address:	PO BOX 795 LA CENTER, WA 98629				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	<i>Gloria Laycock</i>	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	9:39	4:52	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The property was purchased for \$20,000 in September 2022.

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 0	\$	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 184,807	\$ 26,000		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 184,807</b>	<b>\$ 20,000</b>		
<b>NOTES:</b> <i>Home cannot be sold separately Same value as prior year.</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	<i>1/11/24</i>

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	260	Parcel Number:	164294-002
Owner Name:	KEHOE CHRISTOPHER ALLEN				
Situs Address:	16015 NE 39TH ST VANCOUVER, WA 98682				
Property Type:	2-story residence	Acres:	0.34	NBHD	262
Mailing Address:	16015 NE 39TH ST VANCOUVER, WA 98682				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Christopher Kehoe	Susan Peterson

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	9:55	10:20	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#153956-198 sold for \$600,000 in October 2022; #110176-898 sold for \$523,173 in January 2023; and #110089-246 sold for \$651,625 in June 2023].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 210,300	\$ 210,300	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 541,293	\$ 541,293		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 751,593</b>	<b>\$ 751,593</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	261	Parcel Number:	986043-304
Owner Name:	THIMMANAIK TARA K & NAIK RAJA				
Situs Address:	15325 NE 14TH ST VANCOUVER, WA 98684				
Property Type:	2-story residence	Acres:	0.14	NBHD	162
Mailing Address:	15325 NE 14TH ST VANCOUVER, WA 98684				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Tara Thimmanaik	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	10:26	10:32	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#986038-033 sold for \$709,000 in February 2022; #986043-275 sold for \$675,000 in June 2023; and #986043-294 sold for \$650,000 in March 2022].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 156,000	\$ 156,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 630,020	\$ 630,020		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 786,020</b>	<b>\$ 786,020</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	262	Parcel Number:	207538-000
Owner Name:	SMITH DURELL & SMITH PATRICIA				
Situs Address:	10025 NE WARD RD BRUSH PRAIRIE, WA 98606				
Property Type:	ranch-style residence	Acres:	34.01	NBHD	9
Mailing Address:	10025 NE WARD RD BRUSH PRAIRIE, WA 98606				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Durell + Patricia Smith	-

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	10:35	10:54	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant's evidence included a geographical map and a property information sheet.

**ASSESSOR EVIDENCE:** The Assessor's evidence included one sale and a cover letter recommending no change to the assessed value.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 631,436	\$ <del>631,436</del> 318,657	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 334,343	\$ 334,343		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 965,779</b>	<b>\$ 653,000</b>		
<b>NOTES:</b> All wetlands, except area around house & out buildings - No increase from prior year consistent with market			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/24

**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	263	Parcel Number:	123006-072
Owner Name:	GIANAN JOSEPH HUBERT P & MALLARI MA THERESA S				
Situs Address:	742 CHESTNUT ST WASHOUGAL, WA 98671				
Property Type:	ranch-style residence	Acres:	0.18	NBHD	170
Mailing Address:	742 CHESTNUT ST WASHOUGAL, WA 98671				

**ATTENDANCE**

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Joseph Hubert Coaxman		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2024	10:58	11:18	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#122996-018 sold for \$1,275,000 in May 2022; #986055-399 sold for \$981,604 in March 2022; and #123007-066 sold for \$1,210,000 in July 2022].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 295,170	\$ 295,170	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,186,922	\$ 1,186,922		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,482,092</b>	<b>\$ 1,482,092</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/24



**Clark County Board of Equalization - Board Clerk's Record of Hearing**

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	265	Parcel Number:	266786-000
Owner Name:	JARIA INTERNATIONAL LLC				
Situs Address:	11601 NE 345TH ST LA CENTER, WA 98629				
Property Type:	1.5-story residence	Acres:	6.95	NBHD	3
Mailing Address:	PO BOX 668 MUKILTEO, WA 98275				

**ATTENDANCE**

<b>Held by:</b>	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
<b>Board:</b>	<b>Taxpayer:</b>	<b>Assessor:</b>	<b>Third Parties (if any):</b>
<input checked="" type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input checked="" type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	—	—

**HEARING SESSION**

<b>Hearing Held On:</b>	<b>Start Time:</b>	<b>End Time:</b>	<b>Recording Name:</b>
January 11, 2024	11:25	11:26	

**CASE DETAILS**

<b>TESTIMONY:</b>	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> The property was purchased for \$367,000 in September 2022. The appellant's evidence included a list of sales.	
<b>ASSESSOR EVIDENCE:</b> The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 301,775	\$ 301,775	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 169,323	\$ 169,323		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 471,098</b>	<b>\$ 471,098</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

**AUTHORIZATION**

<b>Chairperson (or Authorized Designee) Signature</b>	<b>Date</b>
	1/11/24

Owner	PID	Case	Mail	ATD?	NOTES
GREEN GEOFFREY CLARK & GREEN ASHLA MARIE	205163034	<b>257</b>	15907 NE 194TH CT	<b>Geoffrey Green</b>	The appellant referred to their first comparable sale which was within a half mile of the subject property, sold for \$925,000, has additional acreage and square footage, but has a similar build year and quality. Comparable Sale #2 sold for \$875,000 in November 2022 and has similar build quality, similar acreage, but additional square footage for the structures. Sale #3 sold in November 2022 for \$910,00 and is close to a mile away. The appellant noted that the Assessor's comparable sales sold earlier in the assessment year under different market conditions.
MONDAY DARYL & MONDAY STACY	192657000	<b>258</b>	20905 NE 96TH AVE	<b>Daryl Monday</b>	The appellant referred to their first comparable sale which is located on the same street as the subject property. This property has additional square footage, a comparable outbuilding, is of superior construction quality, and sold for \$1,075,000. The appellant's second comparable sale was also used by the Assessor; it is similar in size with similar detached buildings. Comparable #3 has additional square footage and additional outbuildings. The appellant updated their opinion of value to \$1,052,573.
LAYCOCK SANDRA	986063045	<b>259</b>	PO BOX 795	<b>Sandra Laycock</b>	The appellant stated that the subject property is a manufactured home located on one acre of land. A stick-built home could not be constructed on the land because the zoning is designated as Agriculture-20.-The appellant purchased the property for \$20,000 in September 2022 from a family member because there was no outside interest in the property due to the cost of moving the manufactured home from the land. The subject property needs significant repairs and is currently empty. The appellant stated that in previous years they had provided information on the valuation of mobile homes. They decline in value very rapidly and become uneconomical to move after aging several years. Since the home cannot be sold on the property and can only be used by the owner of the land or relocated elsewhere, it becomes significantly less valuable.

KEHOE CHRISTOPHER ALLEN	164294002	260	16015 NE 39TH ST	<p><b>Christopher Kehoe And Susan Peterson</b></p>	<p>The appellant referred to their comparable sales that were similar to the subject property in lot and structure size and included detached garages. The appellant stated that the structure does need repairs to improve many of the classic features of the property such as the scratched hardwood floors and damaged porch. The detached garage does not have a permit as an accessory dwelling unit and is currently used as recreation and storage space.</p> <p>The Assessor's Office stated the subject property is of superior quality because of updated features in conjunction with antique, original features including a clawfoot tub, coffered ceilings, and hardwood floors. The Assessor's Office stated they could not respond to deferred maintenance without estimates for cost to cure. The detached garage of the subject property has 1,100 square feet of living space on the second floor and contains an updated kitchen and bathroom, which increases the marketability of the property.</p>
THIMMANAIK TARA K & NAIK RAJA	986043304	261	15325 NE 14TH ST	<p><b>Tara Thimmanaik</b></p>	<p>The appellant referred to three comparable properties in their neighborhood that were built by the same builder. Comparable sale #1 has similar square footage, and the other two sales have comparable lot sizes. The subject property was purchased as a new construction home in 2018.</p>
SMITH DURELL & SMITH PATRICIA	207538000	262	10025 NE WARD RD	<p><b>Durell and Patricia Smith</b></p>	<p>The appellant stated their property primarily consists of designated wetlands and is part of a 100-year floodplain. Most of the subject property floods regularly from the drainage creek from Lacamas Lake, reducing the usability of much of the lot. There are no nearby comparable sales with similar acreage and zoning.</p>
GIANAN JOSEPH HUBERT P & MALLARI MA THERESA S	123006072	263	742 CHESTNUT ST	<p><b>Joseph Gianan and Theresa Mallari</b></p>	<p>The appellant raised concerns and questions with the Assessor's valuation of properties in their evidence. The appellant discussed the difference in assessment values in their own comparable sales. All of the appellant's and Assessor's comparable sales are in</p>

					close proximity of the appellant's property.
CARTER CINDY K	63472902	<b>264</b>	1167 E LUCAS ST	No attendance	No attendance
JARIA INTERNATIONAL LLC	266786000	<b>265</b>	PO BOX 668	No attendance	No attendance