



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASWELL ROBERT E

BRASWELL ROBERT E
5202 SW 6TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 125638-000

**PROPERTY LOCATION: 5202 SW 6TH AVE
CAMAS, WA 98607**

PETITION: 395

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 606,512	\$ 606,512
Improvements	\$ 324,622	\$ 208,488
Personal property		
ASSESSED VALUE	\$ 931,134	BOE VALUE \$ 815,000

Date of hearing: April 3, 2024

Recording ID# BRASWELL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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

Appellant:
Robert Braswell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,125 square feet, built in 1978 and is of average construction quality located on 1.03 acres. This property includes a day unfinished basement measuring 330 square feet, a carport measuring 480 square feet, and a general purpose building measuring 930 square feet.

The appellant referred to their independent appraisal on the subject property and the unique nature of the property as a geodesic dome. The appellant's evidence included an appraisal performed by Lindy Squires of Aloft Appraisals, Inc indicating a value of \$815,000 as of September 2023.

The appellant requested a value of \$727,080.

The Assessor's evidence included one sale, a photo of the view, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sale is not a comparable property. The comparison requires a 42% adjustment to be comparable. The land value is the primary adjustment without any explanation of the land differences between the two properties. In addition, the appellant engaged an independent appraiser to value the subject property. An independent appraisal requires a significant review and analysis of the subject property and provides a valuable reference for such property. The independent appraisal was performed in September 2023 and provides a significant value measure at that time. There is no evidence to indicate that there was a significant value change between January 1, 2023 and September 2023. The independent appraisal supports a value of \$815,000.


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 \$815,000 as of January 1, 2023.

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

Mailed on April 15, 2024
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: MILLER JEFFREY B

MILLER JEFFREY B
1218 W 19TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 60210-000

**PROPERTY LOCATION: 1218 W 19TH ST
VANCOUVER, WA 98660**

PETITION: 410

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 174,656	\$ 174,656
Improvements	\$ 106,296	\$ 106,296
Personal property		
ASSESSED VALUE	\$ 280,952	BOE VALUE \$ 280,952

Date of hearing: April 3, 2024

Recording ID# MILLER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 496 square feet, built in 1928 and is of fair construction quality located on 0.12 acres. This property includes an unfinished basement measuring 496 square feet.

The appellant submitted three comparable sales [#29373-045 sold for \$240,000 in December 2022; #37918-127 sold for \$280,000 in March 2022; and #5883-500 sold for \$370,000 in September 2022].

The appellant requested a value of \$212,500.

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

The Assessor's comparable sales, as well as two of the appellant's comparable sales, support the assessed value of \$280,952.

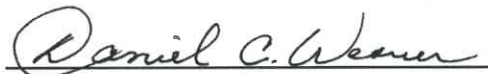
DECISION

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

The certified value of the subject property is sustained at \$280,952 as of January 1, 2023.

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

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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: WEBER HEATHER & WEBER RACHEL

WEBER HEATHER & WEBER RACHEL
2015 FAIRMOUNT AVE
VANCOUVER, WA 98661

ACCOUNT NUMBER: 29887-000

**PROPERTY LOCATION: 2015 FAIRMOUNT AVE
VANCOUVER, WA 98661**

PETITION: 576

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 180,521	\$ 180,521
Improvements	\$ 173,849	\$ 173,849
Personal property		
ASSESSED VALUE	\$ 354,370	BOE VALUE \$ 354,370

Date of hearing: April 3, 2024

Recording ID# WEBER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 1.5-story residence with 1,068 square feet, built in 1950 and is of fair construction quality located on 0.19 acres. This property includes a carport measuring 256 square feet, a general purpose building measuring 480 square feet, and a leanto measuring 200 square feet.

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

The appellant requested a value of \$297,000.

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

The appellant provided no information to prove a value other than the assessed value of \$354,370.


DECISION

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

The certified value of the subject property is sustained at \$354,370 as of January 1, 2023.

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

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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: GENTRY BLAKE & JOHNSON SHAWNA

GENTRY BLAKE & JOHNSON SHAWNA
6720 NE 239TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 227600-000

PROPERTY LOCATION: 6720 NE 239TH ST
BATTLE GROUND, WA 98604

PETITION: 577

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 539,259	\$ 539,259
Improvements	\$ 466,725	\$ 466,725
Personal property		
ASSESSED VALUE	\$ 1,005,984	BOE VALUE \$ 1,005,984

Date of hearing: April 3, 2024

Recording ID# GENTRY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 bi-level residence with 3,232 square feet, built in 1975 and is of average construction quality located on 15 acres. This property includes a general purpose building measuring 936 square feet, a pool measuring 480 square feet, and a shed measuring 224 square feet.

The appellant submitted three comparable sales [#193038-000 sold for \$660,000 in December 2022; #223432-000 sold for \$660,000 in January 2023; and #192809-000 sold for \$197,000 in January 2023].

The appellant requested a value of \$883,027.

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

Neither the Assessor's nor the appellant's comparable property sales were appropriate because of the differences in land sizes, building size, and age of buildings. The Assessor's presumption of correctness prevails.

DECISION

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

The certified value of the subject property is sustained at \$1,005,984 as of January 1, 2023.

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

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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: BOE OWEN & BOE DONNA

BOE OWEN & BOE DONNA
542 NW FREMONT ST
CAMAS, WA 98607

ACCOUNT NUMBER: 82990-590

**PROPERTY LOCATION: 542 NW FREMONT ST
CAMAS, WA 98607**

PETITION: 588

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 357,750	\$ 357,750
Improvements	\$ 647,091	\$ 542,250
Personal property		
ASSESSED VALUE	\$ 1,004,841	BOE VALUE \$ 900,000

Date of hearing: April 3, 2024

Recording ID# BOE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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

Appellant:
Owen Boe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,936 square feet, built in 2002 and is of good construction quality located on 0.35 acres.

The appellant stated that the subject property is unique because of its location on Prune Hill. It does have an unobstructed view of Mt. Hood, but there are no sweeping views of the city due to the nearby forested green belt, which makes it dissimilar to some of the comparable sales. The appellant referred to the Assessor's Office's comparable sales which have additional views due to increased elevation. The appellant's evidence included a summary of 12 comparable sales from 2022. The appellant submitted four detailed comparable sales [#92233-092 sold for \$1,024,900 in September 2022; #92233-024 sold for \$915,000 in September 2022; #92233-078 sold for \$900,000 in February 2024; and #986058-230 sold for \$980,000 in August 2022].

The appellant requested a value of \$839,071.

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.

The Assessor's comparable property sales do not support the assigned value. The appellant's comparable sales and analysis support a value of \$900,000.


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 \$900,000 as of January 1, 2023.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AVERY ASSETS LLC

AVERY GEORGE
1921 E STREET
VANCOUVER, WA 98663

ACCOUNT NUMBER: 29276-140

**PROPERTY LOCATION: 3103 E 24TH ST
VANCOUVER, WA 98661**

PETITION: 663

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:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	150,650	\$	150,650
Improvements	\$	85,920	\$	85,920
Personal property				
ASSESSED VALUE	\$	236,570	BOE VALUE	\$ 236,570

Date of hearing: April 3, 2024

Recording ID# AVERY A

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 duplex residence with 1,294 square feet, built in 1943 and is of average minus construction quality located on 0.11 acres.

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

The appellant requested a value of \$200,650.

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

The original Notice of Value issued on June 8, 2023 indicated a value \$335,423. However, a new Notice of Value was issued on September 28, 2023, indicating a value \$236,570. Upon examination of the Clark County Property Information Center to verify the information, it was discovered that the property was sold in March 2024 for \$460,000. This information, however, was not disclosed by either the appellant or Assessor in the appeal information.

DECISION

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

The certified value of the subject property is sustained at \$236,570 as of January 1, 2023.

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

Mailed on April 15, 2024
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AVERY ASSETS LLC

AVERY GEORGE
1921 E STREET
VANCOUVER, WA 98663

ACCOUNT NUMBER: 29809-010

**PROPERTY LOCATION: 2315 E 27TH ST
VANCOUVER, WA 98661**

PETITION: 664

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 178,500	\$ 178,500
Improvements	\$ 301,302	\$ 301,302
Personal property		
ASSESSED VALUE	\$ 479,802	BOE VALUE \$ 479,802

Date of hearing: April 3, 2024

Recording ID# AVERY B

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 duplex residence with 2,288 square feet, built in 1949 and is of fair plus construction quality located on 0.24 acres.

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

The appellant requested a value of \$278,500.

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

The original Notice of Value issued on June 8, 2023 indicated a value \$414,346, however, a new Notice of Value was issued on September 28, 2023 indicating a value \$479,802. Upon examination of the Clark County Property Information Center to verify the information, it was discovered that the property was sold in November 2023 for \$660,000. This information, however, was not disclosed by either the appellant or Assessor in the appeal information.

DECISION

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

The certified value of the subject property is sustained at \$479,802 as of January 1, 2023.

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

Mailed on April 15, 2024

The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BELOOF GRANT L

BELOOF GRANT
106 NE 88TH AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 37916-013

**PROPERTY LOCATION: 106 NE 88TH AVE
VANCOUVER, WA 98664**

PETITION: 681

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:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	195,483	\$	195,483
Improvements	\$	248,666	\$	248,666
Personal property				
ASSESSED VALUE	\$	444,149	BOE VALUE	\$ 444,149

Date of hearing: April 3, 2024

Recording ID# BELOOF

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

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 1,728 square feet, built in 1955 and is of fair construction quality located on 0.17 acres. This property includes an unfinished basement measuring 192 square feet.

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

The appellant requested a value of \$360,483.

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

The appellant provided no information to support a value other than the assessed value of \$444,149.

DECISION

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

The certified value of the subject property is sustained at \$444,149 as of January 1, 2023.

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

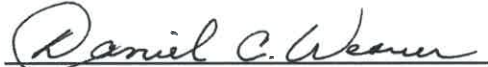
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The Board of Equalization

1300 Franklin Street, Suite 650

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