



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: QUERY DANIEL J & QUERY JENNIFER E

QUERY DANIEL J & QUERY JENNIFER E
1301 NE 267TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 174815-000

PROPERTY LOCATION: 1401 NE 267TH AVE
CAMAS, WA 98607

PETITION: 806

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	\$ 435,316	\$ 435,316
Improvements	\$ 552,017	\$ 552,017
ASSESSED VALUE	\$ 987,333	BOE VALUE \$ 987,333

Date of hearing: April 18, 2024

Recording ID#: QUERY

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 2,203 square feet, built in 1963 and is of fair construction quality located on 7.99 acres. This property includes a shed measuring 375 square feet, two general purpose buildings measuring 4,225 square feet and 2,960 square feet, a loafshed measuring 5,000 square feet, four poultry barns measuring 17,200 square feet each, and a pole cover measuring 1,320 square feet.

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

The appellant requested a value of \$750,000.

The appellant provided no information to support a value other than the assessed value of \$987,333.

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 \$987,333 as of January 1, 2023.

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

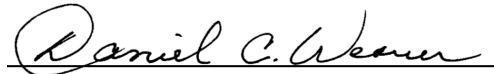
Mailed on June 17, 2024

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.

**** 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: PAPENFUSE ELLYN A & RAJEFF STEVEN

PAPENFUSE ELLYN A & RAJEFF STEVEN
PO BOX 345
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 265119-000

**PROPERTY LOCATION: 14510 NE 365TH ST
LACENTER, WA 98629**

PETITION: 807

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	\$ 277,093	\$ 277,093
Improvements	\$ 983,414	\$ 697,907
ASSESSED VALUE	\$ 1,260,507	BOE VALUE \$ 975,000

Date of hearing: April 18, 2024

Recording ID# PAPENFUSE

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:
Ellyn Papenfuse
Steven Rajeff

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,674 square feet, built in 2004 and is of good construction quality located on 5.06 acres. This property includes a detached garage measuring 1,792 square feet.

The appellant referred to the submitted comparable properties. This first comparable sale is most similar to the subject property because both properties have water features, similar square footage, and additional buildings. This comparable sale is 3.6 miles from the subject property. The appellant stated that the Assessor recorded the property as 55 acres, but the actual sold property appears to be 3.37 acres. The appellant submitted three comparable sales [#986033-491 sold for \$1,000,000 in March 2022; #277759-000 sold for \$1,175,000 in January 2022; and #275905-010 sold for \$1,000,000 in April 2022].

The appellant requested a value of \$975,000.

The appellant's comparable sales indicate the property is over-valued and supports the requested value of \$975,000.

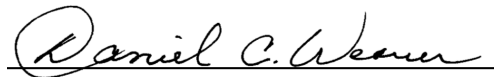
DECISION

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 \$975,000 as of January 1, 2023.

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

Mailed on June 17, 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.

**** 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: KOSKINIEMI NILS M & KOSKINIEMI ABBY R

KOSKINIEMI NILS M & KOSKINIEMI ABBY R
808 NE 82ND ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145309-000

**PROPERTY LOCATION: 808 NE 82ND ST
VANCOUVER, WA 98665**

PETITION: 811

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	\$ 196,355	\$ 196,355
Improvements	\$ 172,039	\$ 143,281
ASSESSED VALUE	\$ 368,394	BOE VALUE \$ 339,636

Date of hearing: April 18, 2024

Recording ID# KOSKINIEMI

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:
Nils Koskiniemi

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,178 square feet, built in 1943 and is of fair construction quality located on 0.29 acres.

The appellant agreed to the Assessor's adjusted value of \$339,636. The appellant's evidence included an appraisal performed by Matthew Smith of Kairos Appraisal Services, LLC indicating a value of \$340,000 as of June 2023.

The appellant requested a value of \$340,519.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$339,636.

The assessor agreed with the independent appraisal and set a new value at \$339,636.

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 \$339,636 as of January 1, 2023.

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

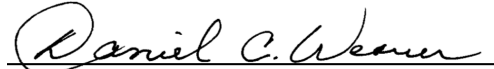
Mailed on June 17, 2024

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.

**** 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: FANNING DAVID A & FANNING LORI J

FANNING DAVID A & FANNING LORI J
4020 NE 171ST AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 114784-730

**PROPERTY LOCATION: 3304 SE BIDDLE RD
VANCOUVER, WA 98683**

PETITION: 812

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	\$ 1,568,421	\$ 1,568,421
Improvements	\$ 728,250	\$ 291,299
ASSESSED VALUE	\$ 2,296,671	BOE VALUE \$ 1,859,720

Date of hearing: April 18, 2024

Recording ID# FANNING

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 4,628 square feet, built in 2023 and is of Class 7 construction quality located on 3.48 acres. This property includes a detached garage measuring 1,464 square feet with an area beside the garage measuring 507 square feet and a pool measuring 2,160 square feet.

The appellant's evidence included two statements from local real estate brokers and appraisers to determine characteristics of the subject property.

The appellant requested a value of \$1,568,421.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$1,859,720. The recommendation is based on a new foundation as of July 31, 2023 which indicates 14% completion of the new structure.

The Assessor agreed that the previous improvements do not add to the value, but the foundation, as of July 31, 2023, does add to the existing land value for a total value of \$1,859,720.

DECISION

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

The market value of the subject property is set at \$1,859,720 as of January 1, 2023.

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

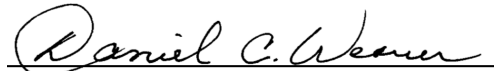
Mailed on June 17, 2024

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.

**** 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: GEORGE DANIEL H & GEORGE LINDSEY ANNE

GEORGE DANIEL H & GEORGE LINDSEY ANNE
701 NE 154TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 185408-000

**PROPERTY LOCATION: 701 NE 154TH ST
VANCOUVER, WA 98685**

PETITION: 813

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	\$ 340,312	\$ 340,312
Improvements	\$ 701,398	\$ 564,188
ASSESSED VALUE	\$ 1,041,710	BOE VALUE \$ 904,500

Date of hearing: April 18, 2024

Recording ID# GEORGE

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:
Lindsey George

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,672 square feet, built in 2016 and is of average plus construction quality located on 1.5 acres. This property includes an additional ranch-style residence constructed in 1945 measuring 1,400 square feet with a day unfinished basement measuring 640 square feet.

The appellant stated that there is an unpermitted structure on their property which was valued as an improvement, but this structure is dilapidated, and the appellant hopes to demolish this building. She believes this is a detriment to the property which would make the subject property more difficult to sell. The subject property is 1.5 acres, but the Assessor's Office used comparable properties measuring 3 acres. The structure's daylight basement was considered unfinished as of the Assessment date, and the appellant does not believe the property's detached garage has the value the Assessor's Office claims. The appellants evidence included a letter detailing characteristics of the subject property, a summary of demolition permit fees, a chart of sales comparisons from January 1, 2022 - April 1, 2023, a chart of the Assessor's comparable sales, a property information card, photos of damage to the single car garage, and a partial 2022 Board of Equalization decision.

The appellant requested a value of \$795,000.

The appellant provided evidence that the old house should be removed from the total value of the property. The assessor had a separate value assigned to the old house with add-ons totaling \$137,228 which would indicate the revised value of the total property would be reduced to approximately \$904,500.

DECISION

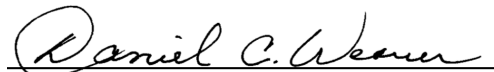
The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$904,500 as of January 1, 2023.

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

Mailed on June 17, 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.

**** 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: HAYES ANGELA K & HAYES CLIFFORD C

HAYES ANGELA K & HAYES CLIFFORD C
3004 NE 182 AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 172169-000

**PROPERTY LOCATION: 3004 NE 182 AVE
VANCOUVER, WA 98682**

PETITION: 814

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	\$ 619,379	\$ 550,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 619,379	BOE VALUE \$ 550,000

Date of hearing: April 18, 2024

Recording ID# HAYES

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:
Angela Hayes
Clifford Hayes

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,488 square feet, built in 1942 and is of fair plus construction quality located on 1.5 acres. This property includes a detached garage measuring 544 square feet and a pole cover measuring 540 square feet.

The appellant referred to a submitted appraisal by Clear Capital indicating a value of \$550,000 which included the structure and the land. The appraisal was based heavily on the land because of the significant development nearby. The Assessor valued the property's land only due to the land being considered premium. According to the appellant, the Assessor's Office has not assessed the subject property this way every year, but instead they have adjusted their style of assessing the subject property over the years. The subject property is surrounded by developed neighborhoods. The appellant submitted three comparable sales [#115915-058 sold for \$675,000 in March 2022; #169710-000 sold for \$500,000 in November 2021; and #170012-000 sold for \$510,000 in September 2021].

The appellant requested a value of \$470,000.

The appraisal of the property indicates a value of \$550,000 based principally on land value.

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 \$550,000 as of January 1, 2023.

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

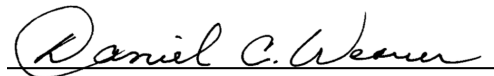
Mailed on June 17, 2024

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.

**** 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: KIRBY JACK LYNN JR & KIRBY LISA ANN

KIRBY JACK LYNN JR & KIRBY LISA ANN
2721 NW 6TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986059-801

PROPERTY LOCATION: 2721 NW 6TH AVE
BATTLE GROUND, WA 98604

PETITION: 827

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	\$ 170,000	\$ 170,000
Improvements	\$ 370,204	\$ 370,204
ASSESSED VALUE	\$ 540,204	BOE VALUE \$ 540,204

Date of hearing: April 18, 2024

Recording ID# KIRBY

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:
Jack Kirby
Lisa Kirby

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,684 square feet, built in 2022 and is of average minus construction quality located on 0.14 acres.

The appellant referred to the submitted comparable properties. The appellant stated that the subject property is located near a water treatment facility and a recent development which both detract from the market value of this property. The property was purchased in October 2022 for \$578,500. The appellant submitted eleven comparable sales [#228741-254 sold for \$495,000 in January 2022; #91100-084 sold for \$469,000 in December 2022; #228741-342 sold for \$468,000 in February 2022; #986059-722 sold for \$546,704 in March 2023; #986058-204 sold for \$569,900 in March 2023; #986061-236 sold for \$574,900 in April 2023; #986061-239 sold for \$583,000 in May 2023; #986061-434 sold for \$589,900 in November 2023; #986061-244 sold for \$594,000 in June 2023; #986061-447 sold for \$634,900 in December 2023; and #986059-803 sold for \$659,000 in July 2023].

The appellant requested a value of \$450,000.

The Assessor's evidence included a cover letter which referred to the purchase price of \$578,500 and recommended no change to the assessed value.

The appellant purchased the property for \$578,500 within 3 months of the valuation date which is a better indication of value than the detriment of the location and the other development in the area.

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 \$540,204 as of January 1, 2023.

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

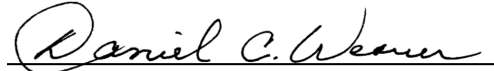
Mailed on June 17, 2024

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.

**** 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: CORTESE JOHN & CORTESE CINDY

CORTESE JOHN & CORTESE CINDY
2018 SE 283RD AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 123231-000

**PROPERTY LOCATION: 2018 SE 283RD AVE
CAMAS, WA 98607**

PETITION: 834

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	\$ 290,216	\$ 290,216
Improvements	\$ 1,097,034	\$ 750,784
ASSESSED VALUE	\$ 1,387,250	BOE VALUE \$ 1,041,000

Date of hearing: April 18, 2024

Recording ID# CORTESE

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:
Cindy Cortese

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,231 square feet, built in 2015 and is of good plus construction quality located on 1.72 acres. This property includes an outdoor living area measuring 257 square feet.

The appellant stated that the second story of the structure is considered unfinished. One fifth of the property is set aside for a septic system, and more than 3/4 of the property is considered wetlands. The subject property also provides road access for other properties with a 60-foot road easement. The appellant submitted three comparable sales [#92232-824 sold for \$900,000 in October 2023; #123831-040 sold for \$895,000 in January 2023; and #90267-024 sold for \$760,000 in November 2023].

The appellant requested a value of \$957,000.

The appellant's detailed comparable sales information indicates the house value is approximately \$167 per square foot or \$750,784 along with the assessed value of the land of \$290,216 supports a total value of \$1,041,000.

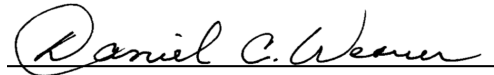
DECISION

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 \$1,041,000 as of January 1, 2023.

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

Mailed on June 17, 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.

**** 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: THE NEIL JONES FOOD COMPANY

ALTUS GROUP CARLSON TRAVIS
20 WIGHT AVE SUITE 200
HUNT VALLEY, MD 21030

ACCOUNT NUMBER: 986004-016

PETITION: 789

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:

	BOARD OF EQUALIZATION
ASSESSED VALUE	(BOE) VALUE

PERSONAL PROPERTY ASSESSED VALUE	\$ 5,539,695	BOE VALUE	\$ 4,806,658
---	---------------------	------------------	---------------------

Date of hearing: April 18, 2024

Recording ID#: NEIL JONES

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 business personal property consisting of food processing equipment.

The appellant's evidence included a detailed packet of the property's equipment indicating a total value of \$4,806,658.

The appellant requested a value of \$2,769,847.

The appellant's detailed list and description of the equipment supports a value of \$4,806,658.

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 set at \$4,806,658 as of January 1, 2023.

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

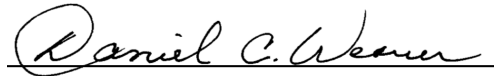
Mailed on June 17, 2024

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.

**** 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. ****