



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

**PROPERTY OWNER: TSEMENTZIS SOTIRIOS E**

TSEMENTZIS SOTIRIOS E  
1908 SE 97TH AVE  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 114232-252**

**PROPERTY LOCATION: 1908 SE 97TH AVE  
VANCOUVER, WA 98664**

**PETITION: 833**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 370,500	\$ 370,500
Improvements	\$ 160,144	\$ 160,144
<b>ASSESSED VALUE</b>	<b>\$ 530,644</b>	<b>BOE VALUE \$ 530,644</b>

Date of hearing: August 7, 2024

Recording ID# TSEMENTZIS

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:  
Sotirios Tsementzis

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,376 square feet, built in 1980 and is of average construction quality located on 0.27 acres.

The appellant stated that he based his opinion of value on the Board of Equalization's 2022 decision. The house is still in the same condition and no improvements have been made. It is empty and needs drywall, plumbing, electrical and many other necessities to make it livable. The appellant stated that Zillow suggested property values decreased this year, so his opinion of value is lower this year. The Assessor's Office has not visited the interior of the property, but they did examine the exterior of the property for the 2024 assessment. The appellant considers the property 25% complete. The appellant's evidence included descriptions of the required deferred maintenance, photos of the condition of the subject property, and a 2022 Clark County Board of Equalization decision.

The appellant requested a value of \$383,763.

The Assessor's evidence included two photos, a statement that Marshall & Swift would indicate the structure to be at 35% complete which gives a much higher value than requested by the appellant, and a cover letter recommending no change to the assessed value.

The appellants evidence did not provide sufficient proof that the Marshall & Swift indication was incorrect and did not overcome the assessed value of \$530,644.

## 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 \$530,644 as of January 1, 2023.

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

Mailed on August 26, 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:** IRA RESOURCES INC FBO DANIEL WISNER IRA

WISNER DANIEL  
4910 NW 127TH ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 185490-000

**PROPERTY LOCATION:** #99 SEC 22 T3N R1EWM 10A

**PETITION:** 808

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 2,602,680	\$ 2,019,420
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 2,602,680</b>	<b>BOE VALUE \$ 2,019,420</b>

Date of hearing: August 7, 2024

Recording ID# 808 IRA

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 bare land parcel located on 10 acres.

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

The appellant requested a value of \$1,520,000.

The Assessor's evidence included a list of sales with a scatter chart, geographical maps representing wetlands, hydric soils, and priority habitats, and a cover letter recommending the assessed value be reduced to \$2,019,420.

The Assessor's recommendation supports a value of \$2,019,420.

## 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 \$2,019,420 as of January 1, 2023.

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

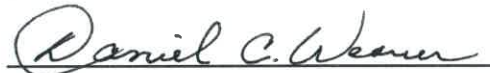
Mailed on August 26, 2024

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: IRAR TRUST FBO DANIEL WISNER 3521830 ETAL**

WISNER DANIEL  
1807 LEWIS RIVER RD #259  
WOODLAND , WA 98674

**ACCOUNT NUMBER: 258902-000**

**PROPERTY LOCATION: #33 SEC 34 T5N R1EWM 6.54A**

**PETITION: 845**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,035,879	\$ 1,001,513
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 1,035,879</b>	<b>BOE VALUE \$ 1,001,513</b>

Date of hearing: August 7, 2024

Recording ID# 845 IRA

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 bare land parcel located on 6.54 acres.

The appellant's evidence included maps of wetland buffers and critical areas that affect the subject property.

The appellant requested a value of \$605,500.

The Assessor's evidence included a list of sales with a scatter chart, geographical maps representing wetlands, hydric soils, and priority habitats, and a cover letter recommending the assessed value be reduced to \$1,001,513.

The Assessor's recommendation supports a value of \$1,001,513.

## 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 \$1,001,513 as of January 1, 2023.

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

Mailed on August 26, 2024

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: IRAR TRUST FBO DANIEL WISNER 3521830 ETAL**

WISNER DANIEL  
1807 LEWIS RIVER RD #259  
WOODLAND , WA 98674

**ACCOUNT NUMBER: 258921-000**

**PROPERTY LOCATION: 33901 NW PACIFIC HWY  
LACENTER, WA 98629**

**PETITION: 846**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 645,039	\$ 645,039
Improvements	\$	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 645,039</b>	<b>BOE VALUE \$ 645,039</b>

Date of hearing: August 7, 2024

Recording ID# 846 IRA

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 1,362 square feet, built in 1940 and is of fair construction quality located on 4.76 acres. This property includes an unfinished basement measuring 408 square feet, a loft barn measuring 1,160 square feet, a machshed measuring 906 square feet, and a freestanding building measuring 240 square feet.

The appellant's evidence included maps of wetland buffers and critical areas that affect the subject property.

The appellant requested a value of \$556,230.

The Assessor's evidence included a list of sales with a scatter chart and map, geographical maps representing wetlands, hydric soils, and priority habitats, and a cover letter recommending no change to the assessed value.

The Assessor's evidence supports the assessed value of \$645,039.

## 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 \$645,039 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



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

**PROPERTY OWNER: HOGAN JOSHUA & HOGAN THOMAS**

HOGAN JOSHUA & HOGAN THOMAS  
2406 NE 375TH AVE  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER: 140664-000**

**PROPERTY LOCATION: 2406 NE 375TH AVE  
WASHOUGAL, WA 98671**

**PETITION: 835**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 286,282	\$ 250,949
Improvements	\$ 748,474	\$ 624,051
<b>ASSESSED VALUE</b>	<b>\$ 1,034,756</b>	<b>BOE VALUE \$ 875,000</b>

Date of hearing: August 7, 2024

Recording ID# HOGAN

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:  
Joshua Hogan

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,022 square feet, built in 2003 and is of good construction quality located on 5 acres.

The appellant stated the Assessor's Office's comparable properties are in Camas and are not comparable to the subject property in Washougal. Camas has more amenities and resources with higher property values and is an inaccurate comparison to the Washougal subject property. The appellant expressed concerns with the Assessor's Office's adjustments and quality categorization for properties. The appellant searched for comparable properties near the subject property. The appellant submitted three comparable sales [#140651-000 sold for \$825,000 in June 2022; #141318-000 sold for \$824,900 in March 2022; and #140910-000 sold for \$883,750 in May 2022].

The appellant requested a value of \$775,000.

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

The Assessor's comparable properties were mostly in Camas except for two of the properties provided by the appellant. The Assessor's property sales analysis indicates there was no change in property values during 2022.

## 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 \$875,000 as of January 1, 2023.

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