



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRUSHEVSKIY PETER & ZHILKO IRINA

GRUSHEVSKIY PETER & ZHILKO IRINA
5110 S ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 986059-416

**PROPERTY LOCATION: 5110 S ST
WASHOUGAL, WA 98671**

PETITION: 837

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	\$ 185,000	\$ 185,000
Improvements	\$ 764,043	\$ 660,350
ASSESSED VALUE	\$ 949,043	BOE VALUE \$ 845,350

Date of hearing: August 7, 2024

Recording ID# GRUSHEVSKIY

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
Gloria Gomez Matthews

Appellant:
None

Assessor:
Jeremique Clifford

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 3,027 square feet, built in 2022 and is of good construction quality located on 0.23 acres. This property includes a day unfinished basement measuring 1,010 square feet.

The appellant submitted three comparable sales [#96159-318 sold for \$675,000 in May 2022; #134140-402 sold for \$700,000 in February 2022; and #132389-022 sold for \$590,000 in December 2022].

The appellant requested a value of \$660,000.

The Assessor's Office's representative stated that the recorded square footage of the subject property was decreased, and a revised Notice of Value was issued for \$949,043. The new Notice of Value was sent to the taxpayer, but it was not attached on the Property Information Center or submitted to the Board of Equalization for review. The Assessor's Office referred to their comparable properties that are all within five years of the construction date and located in Washougal. The Assessor's evidence included four comparable sales, a property information sheet, and a cover letter recommending no change to the assessed value.

The appellant's comparable sales plus the Assessor's comparable sale #1311817-048 indicate a value of \$845,350.

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 certified value of the subject property is set at \$845,350 as of January 1, 2023.

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

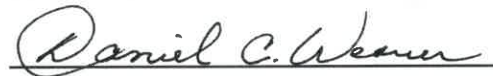
Mailed on October 16, 2024

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: ZHILKO VIKTOR & ZHILKO VIKTORIYA

ZHILKO VIKTOR & ZHILKO VIKTORIYA
5120 S ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 132844-000

**PROPERTY LOCATION: 5120 S ST
WASHOUGAL, WA 98671**

PETITION: 847

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	\$ 255,500	\$ 255,500
Improvements	\$ 981,275	\$ 719,500

ASSESSED VALUE	\$ 1,236,775	BOE VALUE	\$ 975,000
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Date of hearing: August 7, 2024
Recording ID#: ZHILKO
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
Gloria Gomez Matthews
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 4,063 square feet, built in 2015 and is of good construction quality located on 0.88 acres. This property includes an outdoor living area measuring 574 square feet and a detached garage measuring 1,350 with an area over the garage measuring 728 square feet.

The appellant submitted three comparable sales [#132835-000 sold for \$690,000 in July 2023; #130050-100 sold for \$700,000 in May 2022; and #142020-001 sold for \$770,000 in December 2022].

The appellant requested a value of \$906,000.

The Assessor's evidence included five comparable sales, a property information sheet, and a cover letter recommending the assessed value be reduced to \$975,000.

The appellant's information and the Assessor's information support the revised assessed value of \$975,000.

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 certified 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 October 16, 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: GRUBER BRIAN & WITHERSPOON GILLIAN

GRUBER BRIAN & WITHERSPOON GILLIAN
407 NE PROVINCE DR
CAMAS, WA 98607

ACCOUNT NUMBER: 89846-030

**PROPERTY LOCATION: 407 NE PROVINCE DR
CAMAS, WA 98607**

PETITION: 848

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	\$ 201,498	\$ 201,498
Improvements	\$ 567,535	\$ 567,535
ASSESSED VALUE	\$ 769,033	BOE VALUE \$ 769,033

Date of hearing: August 7, 2024

Recording ID# GRUBER

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
Gloria Gomez Matthews

Appellant:
None

Assessor:
Jeremique Clifford

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,165 square feet, built in 1959 and is of good construction quality located on 0.29 acres. This property includes a carport measuring 529 square feet.

The appellant submitted three comparable sales [#89846-010 sold for \$600,000 in October 2022; #98945-150 sold for \$630,000 in February 2023; and #86925-000 sold for \$685,000 in July 2022].

The appellant requested a value of \$650,000.

The Assessor's Office stated the subject property's improvement value was adjusted to \$363,227 in 2019 by order of the Board of Equalization. Through a clerical error, this value was locked into the Assessor's system for the following years during a time of rapid value growth. The improvement value was not affected by market factors during this time. In a 2023 audit, this error was corrected, which resulted in a change in the value of the improvements. This property did sell with a full remodel for \$660,000 in 2021 when it was assessed for \$559,000 because of this error. The Assessor's evidence included three comparable sales, a property information sheet, and a cover letter recommending no change to the assessed value.

The error in the assessed information in prior years explains the significant increase in the current year, and the Assessor's comparable sales support the assessed value of \$769,033.

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 \$769,033 as of January 1, 2023.

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

Mailed on October 16, 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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