



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

**PROPERTY OWNER: SULAKOV VASYL & SULAKOV YANA**

SULAKOV VASYL & SULAKOV YANA  
11013 NE 97TH AVE  
VANCOUVER, WA 98662

**ACCOUNT NUMBER: 108027-128**

**PROPERTY LOCATION: 7321 NE 56TH ST  
VANCOUVER, WA 98662**

**PETITION: 26**

**ASSESSMENT YEAR: Valued January 1, 2024 TAXES PAYABLE IN: 2025**

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 156,600	\$ 156,600
Improvements	\$ 173,113	\$ 173,113
<b>ASSESSED VALUE</b>	<b>\$ 329,713</b>	<b>BOE VALUE \$ 329,713</b>

Date of hearing: October 24, 2024

Recording ID# SULAKOV

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 2-story residence with 1,402 square feet, built in 2008 and is of fair plus construction quality located on 0.04 acres.

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

The appellant requested a value of \$301,600.

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

The appellant provided no quantitative information to support a value other than the assessed value of \$329,713.

## 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 \$329,713 as of January 1, 2024.

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

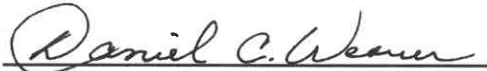
Mailed on November 12, 2024

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: CLINE ANDREW PHILLIP**

CLINE ANDREW PHILLIP  
1011 W FOURTH PLAIN BLVD  
VANCOUVER, WA 98660

**ACCOUNT NUMBER: 61911-000**

**PROPERTY LOCATION: 1011 W FOURTH PLAIN BLVD  
VANCOUVER, WA 98660**

**PETITION: 30**

**ASSESSMENT YEAR: Valued January 1, 2024 TAXES PAYABLE IN: 2025**

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 164,800	\$ 164,800
Improvements	\$ 355,044	\$ 355,044
<b>ASSESSED VALUE</b>	<b>\$ 519,844</b>	<b>BOE VALUE \$ 519,844</b>

Date of hearing: October 24, 2024

Recording ID# CLINE

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:  
Andrew Cline

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,480 square feet, built in 1901 and is of fair plus construction quality located on 0.12 acres. The property includes a detached garage measuring 180 square feet.

The appellant stated the subject property has no improvements and is an older property. It is need of a new roof, HVAC system, and fence. The subject property is also zoned community commercial. The Assessor's Office's comparable properties were modern and centrally located. The subject property is on a busy commercial road with increased noise. The appellant does not believe there are many comparable properties due to this unique location. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$464,800.

The Assessor's evidence included four comparable sales, a property information card, a photo of the current condition of the property, and a cover letter recommending no change to the assessed value.

The appellant provided no quantitative information to support a value other than the assessed value of \$519,844.

## 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 \$519,844 as of January 1, 2024.

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

Mailed on November 12, 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: PEARCE CRAIG & PEARCE HALEY R**

PEARCE CRAIG & PEARCE HALEY R  
1100 NW 109TH ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 189372-000

**PROPERTY LOCATION:** 1100 NW 109TH ST  
VANCOUVER, WA 98685

**PETITION:** 31

**ASSESSMENT YEAR:** Valued January 1, 2024      **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 498,051	\$ 298,051
Improvements	\$ 771,788	\$ 771,788
<b>ASSESSED VALUE</b>	<b>\$ 1,269,839</b>	<b>BOE VALUE \$ 1,069,839</b>

Date of hearing: October 24, 2024

Recording ID# PEARCE

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:  
Craig Pearce

Assessor:  
Jason Arberry

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,989 square feet, built in 2015 and is of good construction quality located on 6.02 acres.

The appellant provided a detailed geotechnical study from the time of the purchase of the subject property. The property is 6 acres, but most of the land is undevelopable due to sloping and riparian habitats. The riparian zone takes up most of the 2.9 acres of the rolling land. The appellant would like a reduction in land value to reflect the unbuildable state of the land. The appellant's evidence included a geotechnical consultation and geologic hazard study from Redmond Geotechnical Services as of August 2015.

The appellant requested a value of \$1,058,074.

The Assessor's Office's representative considers the majority of the land surplus zone which adds value to the property but is not valued as if it could be subdivided into lots, recognizing the limitations of the subject property. The property cannot be considered prime land and has not been valued as such since 2014. The Assessor's Office understands that only the flat portion of the property can be used for residential improvement. The property is being valued as four categories: flat, rolling, steep, and low. The flat land or homesite is valued at \$94,469 per acre for a total of \$7,558. The 2.9 acres of rolling land are also valued at \$94,469 per acre, totaling \$273,960. The steep land is valued at \$66,128 per acre for a total of \$148,788, and the .79 acres of low land is valued at \$75,575 per acre or a total of \$59,704. The Assessor's evidence included four comparable sales with environmental constraints for each property, a property information card, and a cover letter recommending no change to the assessed value.

The appellant's testimony and the geotechnical study indicates there are severe restrictions on the land other than the small portion where the home is built. Because of the restrictions on the riparian area and the condition of the slopes and low area, a value reduction of the property by \$200,000 is indicated to make the value closer to the value assigned to a single-family residential property. The evidence provided supports a value of \$1,069,839.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## 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 \$1,069,839 as of January 1, 2024.

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

Mailed on November 12, 2024

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Vancouver, WA 98660-5000

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Daniel C. Weaver, Chairman

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

**PROPERTY OWNER: KILLINEN WALTER W & KILLINEN WENDY**

KILLINEN WALTER W & KILLINEN WENDY  
923 SE 35TH ST  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 986061-493**

**PROPERTY LOCATION: 923 SE 35TH ST  
BATTLE GROUND, WA 98604**

**PETITION: 32**

**ASSESSMENT YEAR: Valued January 1, 2024 TAXES PAYABLE IN: 2025**

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$	142,800	\$	142,800
Improvements	\$	592,615	\$	515,417
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>735,415</b>	<b>BOE VALUE</b>	<b>\$ 658,217</b>

Date of hearing: October 24, 2024

Recording ID# KILLINEN

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 2,973 square feet, built in 2023 and is of average plus construction quality located on 0.14 acres.

The property was purchased for \$658,217 in September 2023.

The appellant requested a value of \$592,615.

The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to \$658,217.

The purchase of \$658,217 in September 2023 is the best indication of value.

## 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 \$658,217 as of January 1, 2024.

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

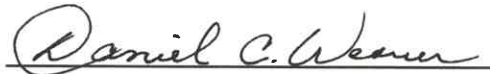
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Daniel C. Weaver, Chairman

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