

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	34	Parcel Number:	252031-000
Owner Name:	SHERMAN ANDREW C				
Situs Address:	#19, #18 SEC 9 T5N R1EWM 1.28A M/L,				
Property Type:	bare-land parcel	Acres:	1.28	NBHD	
Mailing Address:	2315 NE 95TH AVE VANCOUVER, WA 98664				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Andrew Sherman	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 5, 2024	9:05	9:15	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a Septic Abandonment Notification from March 2024 and photos and descriptions of the erosion of the subject property. The appellant submitted two comparable sales [#254381-000 sold for \$110,000 in July 2018; and #233252-000 sold for \$80,000 in August 2018].

ASSESSOR EVIDENCE: The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to \$21,000.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 117,534	\$ 1,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 117,534	\$ 1,000		
NOTES: Reduce due to			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel L. Weaver</i>	10/5/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	35	Parcel Number:	24760-000
Owner Name:	ABRAHAM ANUP TRUSTEE				
Situs Address:	3018 U ST VANCOUVER, WA 98663				
Property Type:	ranch style residence	Acres:	0.12	NBHD	
Mailing Address:	3018 U ST VANCOUVER, WA 98663				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference [] Phone Conference [] In-Person			
Board:	Taxpayer:	Assessor:	Third Parties (if any):	
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Anup Abraham		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 5, 2024	9:20	9:30	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$210,000 in July 2022.

ASSESSOR EVIDENCE: The Assessor's evidence included five comparable sales, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 162,000	\$ 162,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 152,719	\$ 68,000		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 314,719	\$ 230,000		
NOTES:			<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other	
Assessor Comp #1 - others not comparable				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/5/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	41	Parcel Number:	199076-005
Owner Name:	ANDERSON MITCHELL & ANDERSON CHRISTAL				
Situs Address:	11603 NE 64TH AVE VANCOUVER, WA 98686				
Property Type:	2-story residence	Acres:	0.65	NBHD	
Mailing Address:	11603 NE 64TH AVE VANCOUVER, WA 98686				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mitchell Anderson	Jeremy Clifford	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 5, 2024	10:35	10:42	

CASE DETAILS

TESTIMONY: (See attached note sheet)

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

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 264,518	\$ 264,518	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 555,205	\$ 555,205		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 819,723	\$ 819,723		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
No appellant info				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/5/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	44	Parcel Number:	191893-000
Owner Name:	LEE JUNG O TRUSTEE				
Situs Address:	#1 SEC 1 T3NR2EWM 30A ,				
Property Type:	bare-land parcel	Acres:	30	NBHD	
Mailing Address:	14801 NE 11TH ST VANCOUVER, WA 98684				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Arnette Male Ryan Prusse	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 5, 2024	11:03	11:30	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by Ryan Prusse of RSP & Associates indicating a value of \$1,350,000 as of August 2023.

ASSESSOR EVIDENCE: The Assessor's evidence included lists of sales with scatter charts, geographical maps presenting land details and the wetlands and the habitat zones for the subject property, similar maps for the appellant's comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$5,163,862.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 6,629,648	\$ 1,350,000	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 6,629,648	\$ 1,350,000		
NOTES: Appraisal & Testimony			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wilson</i>	11/5/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	46	Parcel Number:	150061-000
Owner Name:	ROSS PAUL				
Situs Address:	2919 NE CHERRY RD VANCOUVER, WA 98663				
Property Type:	ranch style residence	Acres:	0.18	NBHD	
Mailing Address:	2919 NE CHERRY RD VANCOUVER, WA 98663				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference [] Phone Conference [] In-Person			
Board:	Taxpayer:	Assessor:	Third Parties (if any):	
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	—	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 5, 2024	11:50	11:52	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The property was purchased for \$350,000 in April 2023.
ASSESSOR EVIDENCE:	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 153,339	\$ 153,339	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 153,568	\$ 153,568		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 306,907	\$ 306,907		
NOTES: No Current Comps. Purchase price in April 2023 = \$350,000			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/5/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	71	Parcel Number:	180271-000
Owner Name:	BARNES ROBERT W & BARNES MONICA C				
Situs Address:	5003 NW 189TH ST RIDGEFIELD, WA 98642				
Property Type:	ranch style residence	Acres:	11.56	NBHD:	
Mailing Address:	PO BOX 59 RIDGEFIELD, WA 98642				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Monica Barnes		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 5, 2024	9:37	9:49	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by Kitty Hardy of Kitty Hardy Appraisal Group indicating a value of \$1,100,000 as of December 2021. The appellant submitted twelve comparable sales [#256491-000 sold for \$965,000 in September 2023; #119200-015 sold for \$950,000 in April 2024; #265110-000 sold for \$990,000 in July 2023; #223414-000 sold for \$840,000 in March 2024; #141130-000 sold for \$1,000,000 in November 2023; #259389-000 sold for \$980,000 in April 2024; #256765-000 sold for \$975,000 in May 2024; #279477-000 sold for \$850,000 in June 2024; #183086-000 sold for \$866,675 in August 2023; #265262-000 sold for \$1,100,000 in July 2024; #223643-000 sold for \$835,000 in July 2024; and #230695-000 sold for \$1,020,000 in July 2024].

ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$1,208,355.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 527,468	\$ 527,468	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 680,887	\$ 572,532		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,208,355	\$ 1,100,000		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
Comps # Fee Appraisal				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/5/24

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
SHERMAN ANDREW C	252031000	34	2315 NE 95th Ave	Andrew Sherman	The appellant stated that the 2023 Board of Equalization Order valued the property at \$1,000 due to major erosion damage. The septic tank was removed from the property due to exposure on the bank. A reverse whirlpool occurs in the winter adding to the existing erosion. It is likely the erosion will reach the property line and power lines this season. There are currently no buildings on the property.
ABRAHAM ANUP TRUSTEE	24760000	35	3018 U ST	Anup Abraham	The appellant stated the Assessor's Office's comparable sales are not comparable to the subject property. The fifth comparable property is completely renovated and twice the size of the subject property. Comparable properties 2-4 have had significant capital improvements according to the property listings. Comparable sale 2 lists over \$100,000 of renovations. The subject property does not have these renovations, and it was a fair market sale with no other offers when purchased. When purchased, it did not have heat; heat was only added to the subject property three months ago, after the assessment. In 1950, an unfinished basement was added to the property.
BARNES ROBERT W & BARNES MONICA C	180271000	71	PO BOX 59	Monica Barnes	The appellant stated that most sales in Ridgefield are larger than the subject property. There were no major changes to the subject property since the 2023 assessment. To select the twelve comparable properties, the appellant reviewed the available photos on Zillow and cross-referenced GIS to find sales that were similar to the subject property. Property ID #265262-000 sold for \$1,100,000 with four additional outbuildings compared to the subject property's single outbuilding. The majority of the subject property's land is considered riparian habitat and rolling land. Due to the sloped nature of the property, the appellant had to create flat land to construct the structure.
ANDERSON MITCHELL & ANDERSON CHRISTAL	199076005	41	11603 NE 64TH AVE	Jeremique Clifford Mitchell Anderson	The appellant expressed concerns about increased property taxes and a concern that the neighborhood is not being considered in the assessment. The Assessor's Office's representative stated there was a small decrease in the value in the assessment for 2024. Four comparable

					sales were presented within two miles of the subject property with similar characteristics.
LEE JUNG O TRUSTEE	191893000	44	14801 NE 11TH ST	Arrielle Mali Ryan Prusse	<p>The appellant stated the subject property has not changed since the appeal in 2023 and the appraisal that was submitted at that time. According to the appellant's appraiser, land purchased during 2021-2022 reflected different trends due to the lower interest rates and development increases. There has been a decrease in development in 2024 and the size of the subject property makes it less desirable to developers. There are very few comparable sales over 20 acres.</p> <p>A buyer would likely not purchase this property at \$250,000 acre compared to the 10-acre comparable properties. The hydric soil would make development difficult, and the appraiser does not believe the highest and best use would be to create a subdivision but instead be a single dwelling residential lot. Multiple subdivision developers reviewed the property, but no offers were issued. There are no utilities within 500 feet of this parcel. Currently, the property is raw land with forestry and some mature protected trees and habitat land that would require surveying. The highest value of comparable sale is \$135,000 per acre. Most comparable sales were valued at \$25,000 to \$77,000 per acre.</p>
ROSS PAUL	150061000	46	2919 NE CHERRY RD	No attendance	No attendance