



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHERMAN ANDREW C

SHERMAN ANDREW C
2315 NE 95TH AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 252031-000

PROPERTY LOCATION: #19, #18 SEC 9 T5N R1EWM 1.28A M/L

PETITION: 34

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 117,534	\$ 1,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 117,534	BOE VALUE \$ 1,000

Date of hearing: November 5, 2024

Recording ID# SHERMAN

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 Sherman

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.28-acre bare-land parcel.

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. 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].

The appellant requested a value of \$21,304.

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

The property has suffered significant erosion and continues to be exposed to the erosion of the river. It is currently unusable and will be nonexistent in the future due to the erosion. A nominal value of \$1,000 is assigned to the property

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 \$1,000 as of January 1, 2024.

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

Mailed on November 25, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ABRAHAM ANUP TRUSTEE

ABRAHAM ANUP TRUSTEE
3018 U ST
VANCOUVER, WA 98663

ACCOUNT NUMBER: 24760-000

**PROPERTY LOCATION: 3018 U ST
VANCOUVER, WA 98663**

PETITION: 35

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 162,000	\$ 162,000
Improvements	\$ 152,719	\$ 68,000
ASSESSED VALUE	\$ 314,719	BOE VALUE \$ 230,000

Date of hearing: November 5, 2024

Recording ID# ABRAHAM

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:
Anup Abraham

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 776 square feet, built in 1920 and is of fair plus construction quality located on 0.12 acres. The property includes an unfinished basement measuring 400 square feet.

The appellant stated the Assessor'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. The property was purchased for \$210,000 in July 2022.

The appellant requested a value of \$199,000.

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.

The testimony and information concerning the comparable properties provided by the Assessor indicate only property #1, #24715-000, is comparable to the subject at the actual sales prices of \$230,000 without adjustment.

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 \$230,000 as of January 1, 2024.

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

Mailed on November 25, 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: BARNES ROBERT W & BARNES MONICA C

BARNES ROBERT W & BARNES MONICA C
PO BOX 59
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 180271-000

**PROPERTY LOCATION: 5003 NW 189TH ST
RIDGEFIELD, WA 98642**

PETITION: 71

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 527,468	\$ 527,468
Improvements	\$ 680,887	\$ 572,532
ASSESSED VALUE	\$ 1,208,355	BOE VALUE \$ 1,100,000

Date of hearing: November 5, 2024

Recording ID# BARNES

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:
Monica Barnes

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,358 square feet, built in 2021 and is of good construction quality located on 11.56 acres. The property includes a freestanding building measuring 360 square feet.

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. 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].

The appellant requested a value of \$1,100,000.

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.

The appellants comparable sales, the independent appraisal, and the fact the Assessor's sales study indicate there was no overall increase in property values during 2023 indicate the appraisal value of \$1,100,000 is still appropriate.

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 \$1,100,000 as of January 1, 2024.

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

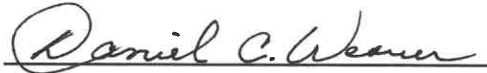
Mailed on November 25, 2024

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: ANDERSON MITCHELL & ANDERSON CHRISTAL

ANDERSON MITCHELL & ANDERSON CHRISTAL
11603 NE 64TH AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 199076-005

PROPERTY LOCATION: 11603 NE 64TH AVE
VANCOUVER, WA 98686

PETITION: 41

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 264,518	\$ 264,518
Improvements	\$ 555,205	\$ 555,205
ASSESSED VALUE	\$ 819,723	BOE VALUE \$ 819,723

Date of hearing: November 5, 2024

Recording ID# ANDERSON

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:
Mitchell Anderson

Assessor:
Jeremique Clifford

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,231 square feet, built in 2006 and is of good construction quality located on 0.65 acres.

The appellant expressed concerns about increased property taxes and a concern that the neighborhood is not being considered in the assessment. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$695,815.

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

The appellant has not provided information to support a value other than the assessed value of \$819,723.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor's Office, 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 \$819,723 as of January 1, 2024.

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

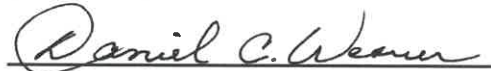
Mailed on November 25, 2024

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: LEE JUNG O TRUSTEE

MALI ARRIELLE
14801 NE 11TH ST
VANCOUVER, WA 98684

ACCOUNT NUMBER: 191893-000

PROPERTY LOCATION: #1 SEC 1 T3NR2EWM 30A

PETITION: 44

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 6,629,648	\$ 1,350,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 6,629,648	BOE VALUE \$ 1,350,000

Date of hearing: November 5, 2024

Recording ID# LEE

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:
 Arielle Mali
 Ryan Prusse

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 30-acre bare-land parcel.

The appellant stated the subject property has not changed since the appeal and appraisal in 2023. According to the appellant's appraiser, 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. A buyer would likely not purchase this property at \$250,000 per 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 the property could 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 comparable sale is valued at \$135,000 per acre. Most comparable sales were valued at \$25,000 to \$77,000 per acre. 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.

The appellant requested a value of \$1,350,000.

The Assessor's evidence included lists of sales with scatter charts, geographical maps presenting land details, 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 from \$6,629,648 to \$5,163,862.

The independent appraisal, description of the property, and testimony by the representative and independent appraiser made a very detailed and comprehensive argument to support the requested value of \$1,350,000.

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 \$1,350,000 as of January 1, 2024.

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

Mailed on November 25, 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: ROSS PAUL

ROSS PAUL
2919 NE CHERRY RD
VANCOUVER, WA 98663

ACCOUNT NUMBER: 150061-000

**PROPERTY LOCATION: 2919 NE CHERRY RD
VANCOUVER, WA 98663**

PETITION: 46

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 153,339	\$ 153,339
Improvements	\$ 153,568	\$ 153,568
ASSESSED VALUE	\$ 306,907	BOE VALUE \$ 306,907

Date of hearing: November 5, 2024

Recording ID#: ROSS

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 1,150 square feet, built in 1945 and is of fair construction quality located on 0.18 acres. The property includes a detached garage measuring 416 square feet.

The property was purchased for \$350,000 in April 2023.

The appellant requested a value of \$237,451.

There was no evidence to support a value other than the assessed value of \$306,907.

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 \$306,907 as of January 1, 2024.

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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