



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HARWOOD TERI L

HARWOOD TERI L
9111 MIDDLEBIE DR
AUSTIN, TX 78750

ACCOUNT NUMBER: 228568-000

**PROPERTY LOCATION: 3416 NW 15TH WAY
BATTLE GROUND, WA 98604**

PETITION: 49

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	\$ 991,306	\$ 401,285
Improvements	\$ 0	\$ 408,703
ASSESSED VALUE	\$ 991,306	BOE VALUE \$ 809,988

Date of hearing: November 6, 2024

Recording ID# HARWOOD

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:
Teri Harwood
Jason Harwood

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,685 square feet, built in 2002 and is of average construction quality located on 5.04 acres.

The appellant stated their comparable properties resulted in a lower value than the assessed value. There was a development purchase offer in 2020 for a lower value than the assessment, but all of the neighboring properties needed to sell at the same time for this to be considered. The Assessor removed the property from the prime developable designation and used the comparable properties provided by the appellants. The appellant's evidence included an income and expense report from December 2023. The appellant submitted three comparable sales [#226487-000 sold for \$749,900 in September 2023; #201479-000 sold for \$715,000 in September 2023; and #233802-000 sold for \$675,000 in August 2023].

The appellant requested a value of \$748,805.

The Assessor's evidence included lists of sales with scatter charts, a property information card, and a cover letter recommending the assessed value be reduced from \$991,306 to \$809,988.

The Assessor's revaluation using information from the appellant's comparable sales supports the revised value of \$809,988.

DECISION

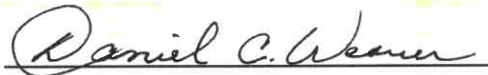
The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$809,988 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: JONES GARY M & JONES SANDRA A TRUSTEES

JONES GARY M & JONES SANDRA A TRUSTEES
2650 W 6TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 123006-016

**PROPERTY LOCATION: 2650 W 6TH ST
WASHOUGAL, WA 98671**

PETITION: 51

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	\$ 271,935	\$ 271,935
Improvements	\$ 987,935	\$ 928,065
ASSESSED VALUE	\$ 1,259,870	BOE VALUE \$ 1,200,000

Date of hearing: November 6, 2024

Recording ID#: JONES

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 3,711 square feet, built in 2006 and is of good plus construction quality located on 0.19 acres.

The appellant's evidence included a chart of comparable local assessments and sales.

The appellant requested a value of \$1,050,000.

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

The Assessor's comparable sales #2 & #3 (ID#s 123007026 & 12299632) support a value of \$1,200,000. The remainder of the Assessor's comparable sales were in 2022 which are usually considered outside the range used by the Assessor.

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 \$1,200,000 as of January 1, 2024.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHUI CHI-MING

CHUI CHI-MING
3922 NW OAKRIDGE LN
CAMAS, WA 98607

ACCOUNT NUMBER: 127502-148

**PROPERTY LOCATION: 3922 NW OAKRIDGE LN
CAMAS, WA 98607**

PETITION: 53

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	\$ 229,640	\$ 229,640
Improvements	\$ 342,746	\$ 342,746
ASSESSED VALUE	\$ 572,386	BOE VALUE \$ 572,386

Date of hearing: November 6, 2024

Recording ID#: CHUI

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 1,930 square feet, built in 2003 and is of average construction quality located on 0.1 acres.

The appellant's evidence included an appraisal performed by Ralph Olson of Pacific West Appraisal Services indicating a value of \$425,000 as of February 2021. The appellant submitted three comparable sales [#127363-014 sold for \$865,000 in November 2023; #127502-092 sold for \$459,033 in December 2023; and #127502-152 sold for \$582,000 in September 2023].

The appellant requested a value of \$528,020.

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

The Assessor's comparable sales appropriately supported the assessed value of \$572,386.

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 \$572,386 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

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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: PHAN SHANSHAN & PHAN DAT T

PHAN SHANSHAN & PHAN DAT T
639 W CHESTNUT ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 123006-058

**PROPERTY LOCATION: 639 W CHESTNUT ST
WASHOUGAL, WA 98671**

PETITION: 54

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	\$ 271,935	\$ 271,935
Improvements	\$ 1,058,537	\$ 989,112
ASSESSED VALUE	\$ 1,330,472	BOE VALUE \$ 1,261,047

Date of hearing: November 6, 2024

Recording ID# PHAN

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:
Susan Phan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,055 square feet, built in 2017 and is of good construction quality located on 0.21 acres.

The appellant stated the Assessor's Office continues to use homes with river views for their comparable properties. The subject property does not have comparable luxury views and no useable backyard. The recorded square footage for the basement is incorrect by 200 square feet and has not been adjusted. The appellant's comparable sales were from December 2022, February 2024, and May 2024, and she believes they are closer than the Assessor's sales' dates so more relevant to the market value of the subject property. The appellant submitted six comparable sales [#123007-050 sold for \$850,000 in February 2024; #123001-024 sold for \$899,900 in February 2024; #123007-080 sold for \$1,010,000 in June 2024; #986058-333 sold for \$775,000 in December 2022; #986055-422 sold for \$1,045,000 in May 2024; and #123007-038 sold for \$1,000,965 in June 2024].

The appellant requested a value of \$950,000.

The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending the assessed value be reduced from \$1,330,472 to \$1,307,390.

The appellant comparable sales, comparison to properties with river views, and Assessor's sales study indicate no change in value from the prior year support a value of \$1,261,047.

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 \$1,261,047 as of January 1, 2024.

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1300 Franklin Street, Suite 650
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SMITH DURELL & SMITH PATRICIA

SMITH DURELL & SMITH PATRICIA
10025 NE WARD RD
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 207538-000

**PROPERTY LOCATION: 10025 NE WARD RD
BRUSH PRAIRIE, WA 98606**

PETITION: 56

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	\$ 649,476	\$ 318,657
Improvements	\$ 330,419	\$ 334,343
ASSESSED VALUE	\$ 979,898	BOE VALUE \$ 653,000

Date of hearing: November 6, 2024

Recording ID# SMITH

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:

- Durell Smith
- Patricia Smith

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,193 square feet, built in 1985 and is of fair construction quality located on 34.01 acres. The property includes a general purpose building measuring 768 square feet and a barn measuring 2,900 square feet.

The appellant stated the property is zoned as Agriculture-20. The property cannot be broken up and it is predominately wetlands. Nothing can be done with the property and realtors have confirmed it would most likely not sell for more than \$700,000-\$800,000. The appellant's evidence included a 2023 Board of Equalization decision and a GIS map of the subject property.

The appellant requested a value of \$653,000.

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 Assessor's comparable sales are all zoned R-5 while the subject property is zoned AG-20 and would carry a substantially lower value per acre than the comparable properties. Based on the Assessor's property sales study indicating no increase in values during 2023 and the comparability of property zoning, the value assigned to the property in the prior year of \$653,000 is supported.

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 \$653,000 as of January 1, 2024.

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

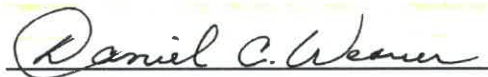
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Vancouver, WA 98660-5000

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