

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	59	Parcel Number:	164924-026
Owner Name:	BATO WILLIAM & BATO LYNETTE TRUSTEES				
Situs Address:	12506 NE 14TH CIRCLE VANCOUVER, WA 98684				
Property Type:	1.5-story residence	Acres:	0.17	NBHD	
Mailing Address:	12506 NE 14TH CIRCLE 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	-	-

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	9:08	9:09	

**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)	\$ 208,000	\$ 208,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 485,494	\$ 485,494		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 693,494</b>	<b>\$ 693,494</b>		
<b>NOTES:</b>			<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	
<i>No appellant &amp; detail information</i>				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel B. Weaver</i>	11/7/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	64	Parcel Number:	117898-214
Owner Name:	JULSONNET JOHN & JULSONNET MARGARET				
Situs Address:	12809 NW 19TH LOOP VANCOUVER, WA 98685				
Property Type:	1.5-story residence	Acres:	0.47	NBHD	
Mailing Address:	12809 NW 19TH LOOP VANCOUVER, WA 98685				

**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	<i>John &amp; Margaret Julsonnet</i>	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	9:12	9:17	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#118137-820 sold for \$560,000 in February 2023; #118137-830 sold for \$605,000 in March 2023; and #118137-656 sold for \$619,700 in June 2023].

**ASSESSOR EVIDENCE:** (NO ASSESSOR EVIDENCE)

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 363,750	\$ <i>363,750</i>	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 348,982	\$ <i>348,982</i>		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 712,732</b>	<b>\$ <i>678,434</i></b>		
<b>NOTES:</b>			<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	
<i>Appellant notes</i>				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	<i>11/7/24</i>

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	66	Parcel Number:	123006-022
Owner Name:	AINSLIE CLIFF W & AINSIE BARBARA A				
Situs Address:	2820 W 6TH ST WASHOUGAL, WA 98671				
Property Type:	2-story residence	Acres:	0.15	NBHD	
Mailing Address:	2820 W 6TH ST WASHOUGAL, WA 98671				

**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	-	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	9:27	9:30	

**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 three 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)	\$ 271,935	\$ 271,935	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 791,722	\$ 791,722		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	\$ 1,063,657	\$ 1,063,657		
<b>NOTES:</b> No detail quantitative info.			<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>	11/7/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	62	Parcel Number:	35770-700
Owner Name:	MAHONEY CAROL & MAHONEY FRANK T				
Situs Address:	5615 SE SCENIC LN UNIT 106 VANCOUVER, WA 98661				
Property Type:	ranch-style condominium unit	Acres:	0	NBHD	
Mailing Address:	5615 SE SCENIC LN UNIT 106 VANCOUVER, WA 98661				

**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	Carol Mahoney (Handwritten signature)		
<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 7, 2024	9:49	9:56	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The property was purchased for \$1,300,000 in March 2024. The appellant's evidence included an appraisal performed by Joseph McKenzie of McKenzie & Associates indicating a value of \$1,435,000 as of March 2024.

**ASSESSOR EVIDENCE:** The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$1,434,999.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 0	\$	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,562,888	\$ 1,300,000		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	\$ 1,562,888	\$ 1,300,000		
<b>NOTES:</b>			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
Purchase price - as negotiated with owner in arms-length transaction			<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
(Daniel C. Weaver)	11/7/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	63	Parcel Number:	175747-000
Owner Name:	LACAMAS HERITAGE PROPERTIES LLC				
Situs Address:	#65 SEC 27 T2N R3EWM 30A ,				
Property Type:	bare-land parcel	Acres:	30	NBHD	
Mailing Address:	320 NE 257TH AVE CAMAS, WA 98607				

**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	he Anne Bremer Allison Johnson John Meier Lynn Johnston	Keri Dudley

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	10:06	10:48	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant's evidence included a GIS map of wetland constraints, plans and maps for potential development, and a letter detailing the constraints on the property due to Camas's critical areas ordinance.

**ASSESSOR EVIDENCE:** The Assessor's evidence included four comparable sales, maps of environmental constraints from GIS of the subject property and comparables properties, a development plan for the area from the property owner, a detailed subarea design manual from the City of Camas for the area of the subject property, and a cover letter recommending the assessed value be reduced to \$2,397,148.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 4,114,129	\$ 555,027	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
<b>TOTAL</b>	<b>\$ 4,114,129</b>	<b>\$ 555,027</b>		
<b>NOTES:</b> Highly difficult to develop			<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. Wean</i>	11/7/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	65	Parcel Number:	128975-000
Owner Name:	HUNTER KAMI				
Situs Address:	39905 SE 37TH ST WASHOUGAL, WA 98671				
Property Type:	1.5-story residence	Acres:	5.29	NBHD	
Mailing Address:	39905 SE 37TH ST WASHOUGAL, WA 98671				

**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		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	10:53	10:54	

**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 three 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)	\$ 348,513	\$ 348,513	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 441,442	\$ 441,442		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 789,955</b>	<b>\$ 789,955</b>		
<b>NOTES:</b>			<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 information*

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/7/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	67	Parcel Number:	252672-000
Owner Name:	BANKS ZACK & BANKS JOSEPHINE				
Situs Address:	43010 NE POLAR AVE WOODLAND, WA 98674				
Property Type:	ranch style mobile home	Acres:	2.53	NBHD	
Mailing Address:	43010 NE POLAR AVE WOODLAND, WA 98674				

**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		Zack Banks		-		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	11:00	11:18	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The property was purchased for \$689,000 in February 2024. The appellant's evidence included an appraisal performed by Shane Williams of Aloft Appraisal indicating a value of \$690,000 as of December 2023.

**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 \$689,000. The appellant disagreed with the appraiser's findings.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 227,041	\$ <del>227,041</del> 227,041	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 615,735	\$ 461,959		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 842,776</b>	<b>\$ 689,000</b>		
<b>NOTES:</b>			<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
Purchase price 2/24				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/7/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	68	Parcel Number:	124817-172
Owner Name:	TAYLOR CAROL XIANG & TAYLOR PAUL N				
Situs Address:	3542 NW NORWOOD ST CAMAS, WA 98607				
Property Type:	1.5-story residence	Acres:	0.18	NBHD	
Mailing Address:	3542 NW NORWOOD ST CAMAS, WA 98607				

**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	Carol Taylor	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	11:20	11:45	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted two comparable sales [#83144-002 sold for \$740,000 in November 2022; and #124969-074 sold for \$750,000 in May 2023].

**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)	\$ 196,000	\$ 196,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 595,547	\$ 595,547		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 791,547</b>	<b>\$ 791,547</b>		
<b>NOTES:</b> Assessor information			<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. Wear</i>	11/7/24



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

### CASE BEING HEARD

Assessment Year:	2024	Petition No:	61	Parcel Number:	986065-749
Owner Name:	REEVES DAVID & REEVES KATHRYN				
Situs Address:	203 SW 19TH ST BATTLE GROUND, WA 98604				
Property Type:	bare-land parcel	Acres:	0.25	NBHD	
Mailing Address:	201 SW 19TH ST BATTLE GROUND, WA 98604				

### 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	David Reeves	

### HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 7, 2024	11:45	11:58	

### CASE DETAILS

TESTIMONY:	(See attached note sheet)
<b>APPELLANT EVIDENCE:</b> No detailed quantitative information was provided by the appellant for Board review.	
<b>ASSESSOR EVIDENCE:</b> The Assessor's evidence included three comparable sales, GIS maps of the subject property and the comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$154,000.	

### DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 170,000	\$ 80,000	<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	\$	\$		
<b>TOTAL</b>	<b>\$ 170,000</b>	<b>\$ 80,000</b>		
<b>NOTES:</b>			<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	
Permit issued 9/27/24 - Therefore the address value does exist at 7/31/24				

### AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	11/7/24

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
BATO WILLIAM & BATO LYNETTE TRUSTEES	164924026	59	12506 NE 14TH CIRCLE	No attendance	No attendance
JULSONNET JOHN & JULSONNET MARGARET	117898214	64	12809 NW 19TH LOOP	John Julsonnet Margaret Julsonnet	The appellants stated they searched for comparable properties with a similar construction date, but there were not many with a 1970s date. The comparable sales have similar square footage and are also older properties. The appellants agree with the 2023 stipulation from the Assessor's Office.
MAHONEY CAROL & MAHONEY FRANK T	35770700	62	5615 SE SCENIC LN UNIT 106	Carol Mahoney	The appellant stated they purchased the home in a fair market transaction for \$1.3 million in March 2024 after the property was listed for six months. The property was appraised for \$1.43 in March of 2024.
LACAMAS HERITAGE PROPERTIES LLC	175747000	63	320 NE 257TH AVE	Keri Dudley LeAnne Bremer Lynn Johnston Alison Johnston John Meier	<p>The appellant's representative stated the subject property is hindered by critical habitat areas and wetlands rendering it undevelopable. She stated there are no comparable sales from the past 5 years. The property was under contract to be sold to a developer as part of a group of parcels, but these 30 acres are not developable, and the buyer confirmed in the agreement that there is \$0 value on this property because of the encumbrances and critical areas. A consulting licensed civil engineer performed an extensive feasibility study for the property. He confirmed there is no planned development to avoid critical area impact. Road access and the addition of sewers and water access would also cause critical area impact, so there is no planned utility development to access the north corner of the property. The Assessor's Office's comparable commercial properties have more resources to develop environmentally impacted areas and do not face the same challenges as residential development.</p> <p>The Assessor's Office's representative confirmed the majority of the parcel is considered wetlands by the National Wetlands Inventory, but there is no official wetland delineation so cannot confirm the exact wetland quantity and impact. Currently, 26.11 of the acres are currently under environmental constraints. In the Assessor's Office's comparable sales, properties with a large percentage of the land with similar constraints were presented. These commercial properties</p>

					did have development despite their environmental impacts. The Assessor's Office presented the appellant's map with planned development to buffered and treed areas in other parts of the group of properties, so there could be potential development of the subject property. The City Planner of Camas did believe the top portion of the parcels could be developed. All properties are listed for \$22 million on COSTAR; the Assessor's office's current assessed total for the properties is \$17 million.
HUNTER KAMI	128975000	65	39905 SE 37TH ST	No Attendance	No attendance
AINSLIE CLIFF W & AINSLIE BARBARA A	123006022	66	2820 W 6TH ST	No attendance	No attendance
BANKS ZACK & BANKS JOSEPHINE	252672000	67	43010 NE POLAR AVE	Zack Banks	The appellant updated their opinion of value to \$554,166 at the hearing based on their comparable sales. He believes due to the need to purchase a property quickly from out of state, he overpaid for the subject property. He does not believe the appraisal is an accurate valuation.
TAYLOR CAROL XIANG & TAYLOR PAUL N	124817172	68	3542 NW NORWOOD ST	Nicholas Pisano Carol Taylor	<p>The appellant referred to the history of their assessments and appeals. The Assessor's Office's comparable properties from the 2023 appeal had additional acreage and larger square footage. The appellant's first comparable is located in the same subdivision and constructed in the same year. The appellant updated their opinion of value to \$615,000.</p> <p>The Assessor's Office referred to the qualities of the property. They pointed out that previous assessments are not relevant. The assessment is already discounted for roof repairs, and this adjustment has been in place since 2019. The condition and depreciation are accounted for in the quality assessment of the property. The Assessor's Office's 2024 comparable sales address the appellant's concerns of lack of view and remodels.</p>
REEVES DAVID & REEVES KATHRYN	986065749	61	201 SW 19TH ST	David Reeves	The Appellant referred to their 2023 hearing from September and the adjustments made by the Board of Equalization. The property has not changed in any significant way since this decision. There is a building permit for the property as of September 2024. Sewer was only added in August of 2024 and no power is currently at the property. The appellant does believe that the Assessor's arguments will be

					relevant for the 2025 assessment, but as of January 1, 2024 there was no building permit.
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