



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BATO WILLIAM & BATO LYNETTE TRUSTEES

BATO WILLIAM & BATO LYNETTE TRUSTEES
12506 NE 14TH CIRCLE
VANCOUVER, WA 98684

ACCOUNT NUMBER: 164924-026

**PROPERTY LOCATION: 12506 NE 14TH CIRCLE
VANCOUVER, WA 98684**

PETITION: 59

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	\$	208,000	\$	208,000
Improvements	\$	485,494	\$	485,494
ASSESSED VALUE	\$	693,494	BOE VALUE	\$ 693,494

Date of hearing: November 7, 2024

Recording ID# BATO

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 2,772 square feet, built in 2008 and is of average plus construction quality located on 0.17 acres.

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

The appellant requested a value of \$623,000.

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 provided no detailed information to support a value other than the assessed value of \$693,494.

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 \$693,494 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: REEVES DAVID & REEVES KATHRYN

REEVES DAVID & REEVES KATHRYN
201 SW 19TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986065-749

**PROPERTY LOCATION: 203 SW 19TH ST
BATTLE GROUND, WA 98604**

PETITION: 61

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	\$ 170,000	\$ 80,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 170,000	BOE VALUE \$ 80,000

Date of hearing: November 7, 2024

Recording ID# REEVES

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:
David Reeves

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .25-acre bare-land parcel.

The appellant referred to the value adjustments made by the Board of Equalization in the 2023 hearing from September 2024. The property has not changed in any significant way since this Board Order. The parcel did not exist until December 2023 when it was separated from an adjoining lot. 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 requested a value of \$80,000.

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.

The property did not change from the prior year until a permit was issued in September 2024, therefore the value of the property did not change from the prior year


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 \$80,000 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: MAHONEY CAROL & MAHONEY FRANK T

MAHONEY CAROL & MAHONEY FRANK T
5615 SE SCENIC LN UNIT 106
VANCOUVER, WA 98661

ACCOUNT NUMBER: 35770-700

**PROPERTY LOCATION: 5615 SE SCENIC LN UNIT 106
VANCOUVER, WA 98661**

PETITION: 62

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	\$ 0	\$ 0
Improvements	\$ 1,562,888	\$ 1,300,000
ASSESSED VALUE	\$ 1,562,888	BOE VALUE \$ 1,300,000

Date of hearing: November 7, 2024

Recording ID# MAHONEY

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:
Carol Mahoney

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium unit with 2,379 square feet, built in 2007 and is of very good plus construction quality.

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 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.

The appellant requested a value of \$1,300,000.

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.

The purchase price of \$1,300,000 in March 2024 is the best evidence of the value at January 1, 2024.

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 \$1,300,000 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: LACAMAS HERITAGE PROPERTIES LLC

LACAMAS HERITAGE PROPERTIES LLC
320 NE 257TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 175747-000

PROPERTY LOCATION: #65 SEC 27 T2N R3EWM 30A

PETITION: 63

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 4,114,129	\$ 555,027
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 4,114,129	BOE VALUE \$ 555,027

Date of hearing: November 7, 2024

Recording ID#: LACAMAS

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

Appellant:
LeAnne Bremer
Alison Johnston
Lynn Johnston
John Meier

Assessor:
Keri Dudley

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

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

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, 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 construction 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. 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.

The appellant requested a value of \$555,027.

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 under environmental constraints. In the Assessor's comparable sales, properties with a large percentage of the land with similar constraints were presented. These commercial properties did have development despite their environmental impacts. The City Planner of Camas did believe the northern portion of the parcel could be developed. All properties owned by the appellant are listed for a total of \$22 million on COSTAR; the Assessor's current assessed total for the properties is \$17 million. 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.

The Assessor reduced the property substantially because of the utilization of the property. Th appellant hired experts to examine the property who determined it would be prohibitively expensive to develop the land. The evidence provided supports a value of \$555,027.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor's Office, 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 \$555,027 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: JULSONNET JOHN & JULSONNET MARGARET

JULSONNET JOHN & JULSONNET MARGARET
12809 NW 19TH LOOP
VANCOUVER, WA 98685

ACCOUNT NUMBER: 117898-214

**PROPERTY LOCATION: 12809 NW 19TH LOOP
VANCOUVER, WA 98685**

PETITION: 64

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	\$ 363,750	\$	363,750
Improvements	\$ 348,982	\$	314,684
ASSESSED VALUE	\$ 712,732	BOE VALUE	\$ 678,434

Date of hearing: November 7, 2024

Recording ID# JULSONNET

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:
 - John Julsonnet
 - Margarett Julsonnet

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,432 square feet, built in 1979 and is of average plus construction quality located on 0.47 acres.

The appellants stated they searched for comparable properties with similar construction dates and square footage. The appellants agree with the 2023 stipulation from the Assessor's Office. 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].

The appellant requested a value of \$678,434.

For the 2023 assessment, the Assessor recommended lowering the value from \$714,886 to \$678,434 based on the appellant's comparable property sales. The appellant's current comparable sales demonstrate that this value is still appropriate.

The evidence provided supports a value of \$678,434.

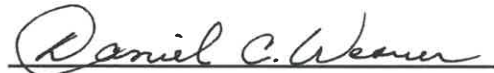
DECISION

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 \$678,434 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: HUNTER KAMI

HUNTER KAMI
39905 SE 37TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 128975-000

PROPERTY LOCATION: 39905 SE 37TH ST
WASHOUGAL, WA 98671

PETITION: 65

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	\$ 348,513		\$ 348,513
Improvements	\$ 441,442		\$ 441,442
ASSESSED VALUE	\$ 789,955	BOE VALUE	\$ 789,955

Date of hearing: November 7, 2024

Recording ID#: HUNTER

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 1,388 square feet, built in 1999 and is of good construction quality located on 5.29 acres. The property includes a detached garage measuring 1,296 square feet with an area beside the garage measuring 576 square feet and an area over the garage measuring 1,464 square feet. The property also includes a pole cover measuring 140 square feet.

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

The appellant requested a value of \$530,000.

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 evidence to support a value other than the assessed value of \$789,955.

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 \$789,955 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: AINSLIE CLIFF W & AINSLIE BARBARA A

AINSLIE CLIFF W & AINSLIE BARBARA A
2820 W 6TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 123006-022

PROPERTY LOCATION: 2820 W 6TH ST
WASHOUGAL, WA 98671

PETITION: 66

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	\$	791,722	\$	791,722
ASSESSED VALUE	\$	1,063,657	BOE VALUE	\$ 1,063,657

Date of hearing: November 7, 2024

Recording ID# AINSLIE

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 2,978 square feet, built in 2010 and is of good construction quality located on 0.15 acres.

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

The appellant requested a value of \$775,000.

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 evidence to support a value other than the assessed value of \$1,063,657.

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 \$1,063,657 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

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,890 square feet, built in 2017 and is of good construction quality located on 2.53 acres. The property includes a carport measuring 480 square feet and a general purpose building measuring 2,940 square feet.

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. 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.

The appellant requested a value of \$551,200, which was updated to \$554,166 at the hearing.

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.

The independent appraisal and the purchase price of \$689,000 in February are the best indicators of market value.

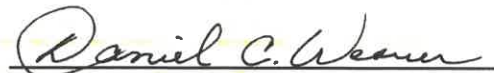
DECISION

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 \$689,000 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: TAYLOR CAROL XIANG & TAYLOR PAUL N

TAYLOR CAROL XIANG & TAYLOR PAUL N
3542 NW NORWOOD ST
CAMAS, WA 98607

ACCOUNT NUMBER: 124817-172

**PROPERTY LOCATION: 3542 NW NORWOOD ST
CAMAS, WA 98607**

PETITION: 68

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	\$ 196,000	\$ 196,000
Improvements	\$ 595,547	\$ 595,547
ASSESSED VALUE	\$ 791,547	BOE VALUE \$ 791,547

Date of hearing: November 7, 2024

Recording ID# TAYLOR

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:

Carol Taylor

Assessor:

Nicholas Pisano

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,430 square feet, built in 2005 and is of good plus construction quality located on 0.18 acres.

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

The appellant requested a value of \$659,000, which was updated to \$615,000 at the hearing.

The Assessor's Office stated 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 2024 comparable sales address the appellant's concerns of lack of view and remodels. 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 and analysis support the assessed value of \$791,547.

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 \$791,547 as of January 1, 2024.

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

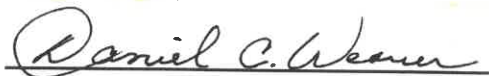
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