



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: SERELL/HOMAN CONSTRUCTION LLC**

SERELL/HOMAN CONSTRUCTION LLC  
807 SE MORGAN RD  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 986053-585**

**PROPERTY LOCATION: 821 SE MORGAN RD  
VANCOUVER, WA 98664**

**PETITION: 79**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 194,880	\$ 141,500
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 194,880</b>	<b>BOE VALUE \$ 141,500</b>

Date of hearing: November 19, 2024

Recording ID# SERELL HOMAN

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:  
Brent Serell-Homan  
Laurie Serell-Homan

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.14-acre bare-land parcel.

The appellants stated there is a neighboring property that continues to create additions to their structure without building permits, resulting in poor construction quality and unpleasant curb appeal. This home is large and covered in black plastic wrap. The appellants intend to sell their bare-land lots, and a local realtor informed them that the value is damaged by the neighboring property. The appellant submitted three comparable sales [#166703-000 sold for \$123,000 in February 2022; #986053-581 sold for \$120,000 in September 2020; and #986053-580 sold for \$141,500 in September 2020].

The appellant requested a value of \$94,880.

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 disagreed with the appraiser's findings.

The Assessor used assessed values in their comparisons with the subject property. The values used by the Assessor range from \$21.37 to \$24.66 per square foot while the subject property is valued at \$31.35 per square foot. The appellant's comparable sale, #986053-580, is on the same street, Morgan Rd, and the same size as the subject property. The sale price of \$141,500 of the comparable supports a value of \$141,500 or \$23.24 per square foot.

## 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 \$141,500 as of January 1, 2024.

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

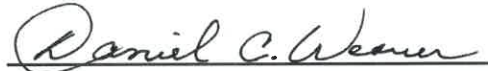
Mailed on December 11, 2024

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.

**\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\***



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: SERELL/HOMAN CONSTRUCTION LLC**

SERELL/HOMAN CONSTRUCTION LLC  
807 SE MORGAN RD  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 986053-584**

**PROPERTY LOCATION: 817 SE MORGAN RD  
VANCOUVER, WA 98664**

**PETITION: 80**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 194,880	\$ 141,500
Improvements	\$ 0	\$ 0
<b>ASSESSED VALUE</b>	<b>\$ 194,880</b>	<b>BOE VALUE \$ 141,500</b>

Date of hearing: November 19, 2024

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Attendees (all through virtual conference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Brent Serell-Homan  
Laurie Serell-Homan

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.14-acre bare-land parcel.

The appellant stated there is a neighboring property that continues to create additions to their structure without building permits, resulting in poor construction quality and unpleasant curb appeal. This home is large and covered in black plastic wrap. The appellants intend to sell their bare-land lots, and a local realtor informed them that the value is damaged by the neighboring property. The appellant submitted three comparable sales [#166703-000 sold for \$123,000 in February 2022; #986053-581 sold for \$120,000 in September 2020; and #986053-580 sold for \$141,500 in September 2020].

The appellant requested a value of \$94,880.

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 disagreed with the appraiser's findings.

The Assessor used assessed values in their comparisons with the subject property. The values used by the Assessor range from \$21.37 to \$24.66 per square foot while the subject property is valued at \$31.35 per square foot. The appellant's comparable sale, #986053-580, is on the same street, Morgan Rd, and the same size as the subject property. The sale price of \$141,500 of the comparable supports a value of \$141,500 or \$23.24 per square foot.

## 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 \$141,500 as of January 1, 2024.

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

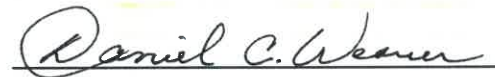
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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: SERELL-HOMAN LAURIE L & HOMAN BRENT R**

SERELL-HOMAN LAURIE L & HOMAN BRENT R  
807 SE MORGAN RD  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 166652-000**

**PROPERTY LOCATION: 807 SE MORGAN RD  
VANCOUVER, WA 98664**

**PETITION: 81**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 194,880	\$ 194,880
Improvements	\$ 335,205	\$ 335,205
<b>ASSESSED VALUE</b>	<b>\$ 530,085</b>	<b>BOE VALUE \$ 530,085</b>

Date of hearing: November 19, 2024

Recording ID# SERELL HOMAN

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Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Brent Serell-Homan

Laurie Serell-Homan

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,970 square feet, built in 1943 and is of average construction quality located on 0.27 acres.

The appellant stated there is a neighboring property that continues to create additions to their structure without building permits, resulting in poor construction quality and unpleasant curb appeal. This home is large and covered in black plastic wrap. The appellants intend to sell their bare-land lots, and a local realtor informed them that the value is damaged by the neighboring property. The appellant submitted three comparable sales [#37911-817 sold for \$430,000 in February 2024; #27913-244 sold for \$447,000 in January 2024; and #37911-572 sold for \$420,000 in October 2023].

The appellant requested a value of \$420,035.

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 disagreed with the appraiser's findings.

The Assessor's comparable property sales support the assessed value of \$530,085.

## DECISION

The Board, after carefully reviewing the information and testimony 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 \$530,085 as of January 1, 2024.

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

Mailed on December 11, 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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