



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SWANSON JOHN W

SWANSON JOHN W
3702 NE STOUGHTON RD
LA CENTER, WA 98629

ACCOUNT NUMBER: 211915-000

**PROPERTY LOCATION: 3702 NE STOUGHTON RD
LA CENTER, WA 98629**

PETITION: 73

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	\$	359,208	\$	359,208
Improvements	\$	519,500	\$	519,500
ASSESSED VALUE	\$	878,708	BOE VALUE	\$ 878,708

Date of hearing: November 20, 2024

Recording ID# SWANSON

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 Swanson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,507 square feet, built in 1992 and is of average plus construction quality located on 6.03 acres. The property includes a detached garage measuring 864 square feet.

The appellant purchased the subject property in 2021 for \$839,000 and believes he overpaid due to the market boom that year. The subject property is bisected by a gulch and a creek, preventing access to 50%, or three acres, of the property. The appellant referred to three comparable land sales with unbuildable land to compare to his three acres of similarly unusable land. The appellant reviewed nearby properties' assessments. The appellant's evidence included three land sales, a geographical map of the subject property, and a letter in response to the Assessor's evidence.

The appellant requested a value of \$560,564.

The Assessor's evidence included three comparable sales, a map of the subject property and the first comparable sale's locations, and a cover letter recommending no change to the assessed value.

The appellant purchased the property in 2021 for \$839,000 and the Assessor's comparable sales support the current assessed value of \$878,708.

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 \$878,708 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROSS CATHERINE L TRUSTEE

ROSS CHARLES H & ROSS CATHERINE L TRUSTEES
25810 NE 128TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986029-465

PROPERTY LOCATION: #104 SEC 27 T4N R2EWM 2.5A

PETITION: 74

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	\$	201,838	\$	138,551
Improvements	\$	0	\$	0
ASSESSED VALUE	\$	201,838	BOE VALUE	\$ 138,551

Date of hearing: November 20, 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:
Stephan Lopez
Catherine Ross

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.5-acre bare-land parcel.

The appellant's representative referred to a land use permit that states the subject property cannot be built upon. No utilities service this parcel. The subject property was once part of a five-acre parcel, and the Assessor's Office assesses the property as if it is part of the appellant's homesite property. The average sale price for the appellant's comparable buildable land lot sales is \$64,000. According to the Assessor's Office, unbuildable lots are valued at 30% of market value. With this adjustment, the average of the comparable land sales would value unbuildable lots at \$19,000 per acre. The appellant submitted nine comparable sales [#223870-000 sold for \$210,000 in June 2022; #233283-000 sold for \$395,000 in August 2021; #986036-904 sold for \$295,000 in February 2023; #236157-000 sold for \$350,000 in April 2023; #223491-000 sold for \$400,000 in March 2023; #194107-000 sold for \$300,000 in September 2023; #201840-000 sold for \$425,000 in May 2023; #193533-000 sold for \$425,000 in August 2023; and #227380-000 sold for \$490,000 in September 2023].

The appellant requested a value of \$60,000.

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

The land value of the comparable properties submitted by the Assessor ranged from \$1.32 to \$2.09 per square foot for an average of \$1.70 per square foot. Valuing the subject property as one parcel of 5 acres at \$1.70 per square foot indicates a value of \$370,260. Reducing the \$370,260 by the value of \$231,709 assigned to property #226995-000, indicates a value of \$138,551 for the subject 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 \$138,551 as of January 1, 2024.

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

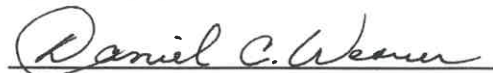
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The Board of Equalization

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: COOK MICHAEL R TRUSTEE

COOK MICHAEL R TRUSTEE
7405 SE MAPLE AVE
VANCOUVER, WA 98664

ACCOUNT NUMBER: 112426-021

**PROPERTY LOCATION: 7405 SE MAPLE AVE
VANCOUVER, WA 98664**

PETITION: 76

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	\$ 243,769	\$ 243,769
Improvements	\$ 1,409,704	\$ 1,260,406
ASSESSED VALUE	\$ 1,653,473	BOE VALUE \$ 1,504,175

Date of hearing: November 20, 2024

Recording ID# COOK

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 6,403 square feet, built in 2009 and is of excellent construction quality located on 0.57 acres. The property includes a detached garage measuring 1,642 square feet.

The appellant's evidence included photos of the neighboring property. The appellant submitted three comparable sales [#114781-024 sold for \$820,000 in November 2023; #114124-004 sold for \$970,000 in April 2024; and #114781-016 sold for \$942,331 in June 2022].

The appellant requested a value of \$1,153,473.

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's comparable properties are in more desirable neighborhoods, while the subject has a very undesirable property nearby. The Assessor's sales study indicates no increase in values during 2023 and indicates little or no increase in property values for 2024. The Assessor's information along with the appellant's information supports no increase in value from the prior year value of \$1,504,175.

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 \$1,504,175 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHAMBERS N J & CHAMBERS V A

CHAMBERS N J & CHAMBERS V A
6204 NE 67TH ST
VANCOUVER, WA 98661

ACCOUNT NUMBER: 106513-126

**PROPERTY LOCATION: 6204 NE 67TH ST
VANCOUVER, WA 98661**

PETITION: 78

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	\$ 185,600	\$ 185,600
Improvements	\$ 297,259	\$ 264,400
ASSESSED VALUE	\$ 482,859	BOE VALUE \$ 450,000

Date of hearing: November 20, 2024

Recording ID# CHAMBERS

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:
Neil Chambers

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,547 square feet, built in 1979 and is of average minus construction quality located on 0.21 acres.

The appellant referred to three comparable sales. He stated the subject property's interior was remodeled in 2013 and many other comparable properties also have these remodels. However, without proper building permits, the effective year-built dates are not updated with the Assessor's Office, so adjustments are made to the comparable property values that may not be appropriate. The appellant submitted three comparable sales [#106513-130 sold for \$454,000 in October 2023; #106513-144 sold for \$450,000 in January 2024; and #106513-136 sold for \$430,000 in March 2022].

The appellant requested a value of \$450,000.

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 submitted comparable properties that have been remodeled in same manner as the subject home but may not have been completed with a building permit. The appellant comparable properties support the requested value of \$450,000.

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 \$450,000 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CEDARS HOLDINGS LLC

CEDARS HOLDINGS LLC
PO BOX 866
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986051-253

PROPERTY LOCATION: #105 SEC 12 T3N R2EWM 8.32A

PETITION: 82

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	\$ 2,129,020	\$ 685,400
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 2,129,020	BOE VALUE \$ 685,400

Date of hearing: November 20, 2024

Recording ID# CEDARS HOLDINGS

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:

Scott Hendrickson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an 8.32-acre bare-land parcel.

The appellant referred to a previous appeal in 2023, stating no information has changed since the hearing in August 2024. The subject properties have been approved for the development of a subdivision. Construction began in July 2024 to clear the lots. Two comparable parcels adjacent to the subject properties have similar wetlands and sold in November 2024 for a combined \$975,000 with open-market listings on RMLS. This listing was present in the appellant's evidence, but it had not sold at the time of the evidence submission. The two subject properties were purchased for a combined \$1,489,983 in July 2023. The appellant testified that the properties were listed at the time of the sale. The appellant's evidence included an appraisal of both properties performed by Garth Bergenson of Jackson Group NW indicating a fee simple value of \$1,490,000 as of May 2024. The appellant submitted one comparable sale [#986051-254 sold for \$275,000 in February 2024].

The appellant requested a value of \$685,400.

The Assessor's evidence included a list of sales and a scatter chart, maps of the environmental constraints on the subject property and the comparable properties, a property information card, and a cover letter recommending the assessed value be reduced to \$1,522,902. The Assessor questioned the "arms length" nature of the sale because it was not listed for sale. The appellant disagreed with the appraiser's findings.

The appraisal clearly supports the value of \$685,400 requested by the appellant.

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 \$685,400 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CEDARS HOLDINGS LLC

CEDARS HOLDINGS LLC
PO BOX 866
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986051-252

PROPERTY LOCATION: #104 SEC 12 T3N R2EWM 9.72A

PETITION: 83

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	\$ 2,487,269	\$ 804,600
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 2,487,269	BOE VALUE \$ 804,600

Date of hearing: November 20, 2024

Recording ID# CEDARS HOLDINGS

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:
Scott Hendrickson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 9.72-acre bare-land parcel.

The appellant referred to a previous appeal in 2023, stating no information has changed since the hearing in August 2024. The subject properties have been approved for the development of a subdivision. Construction began in July 2024 to clear the lots. Two comparable parcels adjacent to the subject properties have similar wetlands and sold in November 2024 for a combined \$975,000 with open-market listings on RMLS. This listing was present in the appellant's evidence, but it had not sold at the time of the evidence submission. The two subject properties were purchased for a combined \$1,489,983 in July 2023. The appellant testified that the properties were listed at the time of the sale. The appellant's evidence included an appraisal of both properties performed by Garth Bergenson of Jackson Group NW indicating a fee simple value of \$1,490,000 as of May 2024. The appellant submitted one comparable sale [#986051-254 sold for \$275,000 in February 2024].

The appellant requested a value of \$804,600.

The Assessor's evidence included a list of sales and a scatter chart, maps of the environmental constraints on the subject property and the comparable properties, a property information card, and a cover letter recommending the assessed value be reduced to \$1,522,894. The Assessor questioned the "arms length" nature of the sale because it was not listed for sale. The appellant disagreed with the appraiser's findings.

The appraisal clearly supports the value of \$804,600 requested by the appellant.

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 \$804,600 as of January 1, 2024.

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

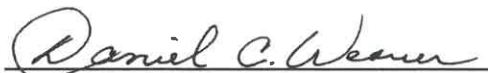
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WICKLOW WEST LLC

O’CONNOR & ASSOCIATES
C/O BACH PETER
2200 NW LOOP SUITE 310
HOUSTON TX 77018

ACCOUNT NUMBER: 89860-000

**PROPERTY LOCATION: 2615 NE 3RD AVE
CAMAS, WA 98607**

PETITION: 86

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	\$ 640,803	\$ 640,803
Improvements	\$ 6,256,997	\$ 6,256,997
ASSESSED VALUE	\$ 6,897,800	BOE VALUE \$ 6,897,800

Date of hearing: November 20, 2024

Recording ID# WICKLOW WEST

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:
Randi York

Assessor:
Keri Dudley

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a multi-family unit with 43,050 square feet, built in 2000, and located on 1.64 acres.

The appellant's representative referred to their Income Analysis with the Owner's Profit and Loss statement. The appellant's rent roll showed that there was 14 % vacancy, but this information was not submitted to the Board of Equalization. The rent rolls resulted in a value of \$6,440,000 utilizing a 6% capitalization rate, but the representative believes the appropriate capitalization rate is between their initial 9% and the Assessor's 6%. The appellant's evidence included an income approach utilizing a capitalization rate of 9% to indicate a value of \$3,000,000 as of 2024 and an Income and Profit and Loss Report.

The appellant requested a value of \$4,880,647, which was updated to \$5,468,291 at the hearing.

The Assessor's Office stated that the appellant's Income report is incomplete because it does not show income or expenses from August 2023 to December 2023. The current rent for one apartment at the subject property is \$1,595. The Assessor's Office used a gross rental income of \$756,000, supported by the apartment listing, for their income approach. The Assessor used CoStar reports to support their average vacancy rate of 10% and the capitalization rate of 6%. The Assessor presented three comparable sales with a value range of \$184,375 – \$282,143 per unit. The Assessor's evidence included three comparable sales, an income approach utilizing a capitalization rate of 6% to indicate a value of \$7,030,800 as of January 2024, a listing of a rental unit in the subject property, and a cover letter recommending no change to the assessed value.

The Assessor's analysis was complete and concise and clearly supported the assessed value of \$6,897,800. The appellant's information was not complete and was disorganized and did not overcome the correctness of the Assessor.

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 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 \$6,897,800 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: ROUDA DAVIA

WASILL RICHARD G & WASILL LINDA A CO-TRUSTEES
20205 NE 87TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 192889-000

**PROPERTY LOCATION: 20205 NE 87TH AVE
BATTLE GROUND, WA 98604**

PETITION: 90

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	\$ 492,500	\$ 492,500
Improvements	\$ 524,370	\$ 347,500
ASSESSED VALUE	\$ 1,016,870	BOE VALUE \$ 840,000

Date of hearing: November 20, 2024

Recording ID#: ROUDA

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 3,316 square feet, built in 1972 and is of good minus construction quality located on 5 acres. The property includes a general purpose building measuring 1,836 square feet.

The property was purchased for \$900,000 in August 2024.

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

The Assessor's evidence included a property information card, and a cover letter recommending the assessed value be reduced to \$840,000.

The Assessor originally agreed to reduce the value to the purchase price of \$900,000 but further agreed to reduce the valuation to \$840,000 to account for the cost to cure problems with the property.

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 \$840,000 as of January 1, 2024.

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

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The Board of Equalization

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Vancouver, WA 98660-5000

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CAMVEST GM LLC

CAMVEST GM LLC
1541 NW DRAKE ST
CAMAS, WA 98607

ACCOUNT NUMBER: 986043-773

PROPERTY LOCATION: #44 SEC 17 T2N R3EWM 7.61A
CAMAS, WA

PETITION: 97

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	\$ 1,502,547	\$ 395,720
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,502,547	BOE VALUE \$ 395,720

Date of hearing: November 20, 2024

Recording ID# CAMVEST

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:
Lon Combs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 7.61-acre bare-land parcel.

The appellant stated the utility connections for the property are over one mile away. The city requires these utility connections, or an owner must pay a costly exemption with many additional requirements to install a septic system and well. The subject property was sold to a developer, but it was returned because the costs for utilities were too high to be manageable. The appellant's and the Assessor's comparable properties do have access to utilities. Part of the subject property contains boulders and slopes, adding to potential development costs. The appellant's evidence included a proposal from Legacy 6 to create a development of 15 lots for \$5,355,737 as of August, 2023. The appellant submitted one comparable sale [#178432-000 sold for \$499,000 in May 2023].

The appellant requested a value of \$395,720.

The Assessor's evidence included a list of sales and a scatter chart, a map of the slope percentage of the subject property, a property information card, and a cover letter recommending the assessed value be reduced to \$686,094.

The Assessor's recognition of the difficulty in developing the property is evidence to show that the property is a problem, however the appellant quantified the cost of developing the property to support the value of \$395,720.

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 \$395,720 as of January 1, 2024.

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

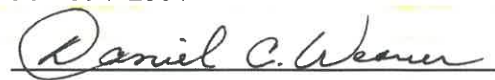
Mailed on December 11, 2024

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. ****