



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: METCALF DENNIS E & MARTIN KATHLEEN F

METCALF DENNIS E & MARTIN KATHLEEN F
5615 SE SCENIC LN #105
VANCOUVER, WA 98661

ACCOUNT NUMBER: 35770-698

**PROPERTY LOCATION: 5615 SE SCENIC LN #105
VANCOUVER, WA 98661**

PETITION: 91

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	\$ 1,379,560	\$ 1,175,686
ASSESSED VALUE	\$ 1,379,560	BOE VALUE \$ 1,175,686

Date of hearing: November 21, 2024

Recording ID# METCALF

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:

- Dennis Metcalf
- Kathleen Martin

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium unit with 2,079 square feet, built in 2007 and is of very good plus construction quality.

The appellant stated they live in Tidewater Coves condominiums on the Columbia River. Recent sales show a wide variety of prices directly related to the views from each unit. The subject property is on the first floor with limited views, so not comparable to units on higher floors. The subject property does not have a view of Mount Hood, but instead has partial views of an office building. The appellant's comparable properties were located to each side of the subject property on the same floor but with additional square footage. The appellant adjusted for time and square footage in his opinion of value. The appellant submitted two comparable sales from their condominium unit [Unit #7-104 sold for \$1,342,500 in October 2022; and Unit #7-106 sold for \$1,300,000 March 2024].

The appellant requested a value of \$1,175,686.

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

Only one of the Assessor's comparable units was in the same building as the subject property and none of the comparable properties specified the floor they were located on. The appellant's comparable sales were in the same building and were on the same floor on each side of the subject property. The appellant adjusted for time of sale and size of the comparable sales to the subject unit and supports the requested value of \$1,175,686.

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 \$1,175,686 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: MARTIN MICHAEL E & MARTIN GLENDA E TRUSTEES

MARTIN MICHAEL E & MARTIN GLENDA E TRUSTEES
13805 NE 385TH ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 986026-200

**PROPERTY LOCATION: 13805 NE 385TH ST
LA CENTER, WA 98629**

PETITION: 93

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	\$ 256,317	\$ 216,643
Improvements	\$ 582,799	\$ 582,799
ASSESSED VALUE	\$ 839,116	BOE VALUE \$ 799,442

Date of hearing: November 21, 2024

Recording ID# MARTIN

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:
Michael Martin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,530 square feet, built in 2013 and is of good minus construction quality located on 5.01 acres. The property includes a barn measuring 1,920 square feet.

The appellant stated there are development restrictions on the property imposed by the County. The subject property has extensive Class 3 and Class 4 restricted wetlands. There is an easement and community drainage system on the property. This stormwater facility needs to be maintained by the owners and requires a yearly inspection. Only two acres are available for potential development. Due to the wetlands, the property cannot have a gravity septic system, so instead requires an engineered septic system. The appellant believes the land should be assessed at \$61,000 per acre or \$102,000 based on the usable acreage. The appellant's evidence included two maps showing the details and environmental constraints of the subject property. The appellant submitted three comparable sales [#273910-000 sold for \$675,000 in February 2023; #229430-000 sold for \$625,000 in August 2023; and #262383-000 sold for \$577,500 in February 2023].

The appellant requested a value of \$600,000.

The Assessor's evidence included three comparable sales, a breakdown of the land types and values of the subject property in the LVCM page, a property information card, and a cover letter recommending no change to the assessed value.

The Assessor's land valuation page shows a land market valuation of \$216,643 which when added to the assessed value of the improvements supports a total value of \$799,442.

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 \$799,442 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: CURRY BARBARA J

CURRY BARBARA J
32205 NW EAGLE CREST DR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 209722-000

PROPERTY LOCATION: 32205 NW EAGLE CREST DR
RIDGEFIELD, WA 98642

PETITION: 94

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	\$ 384,482	\$ 384,482
Improvements	\$ 452,529	\$ 440,018
ASSESSED VALUE	\$ 837,011	BOE VALUE \$ 824,500

Date of hearing: November 21, 2024

Recording ID# CURRY

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:
Barbaray Curry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,985 square feet, built in 1989 and is of average plus construction quality located on 5.06 acres.

The appellant stated the subject property is 30 years old with no additions or improvements. There were problems with the septic system and there was soil movement on a slope that could cause potential damage to the property. The appellant stated they provided information for the cost to hold back the sand with boulders to prevent erosion.

The appellant requested a value of \$619,031.

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 revised comparable grid estimate which removes the view adjustments supports a value of \$824,500.

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 \$824,500 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

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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: SELLEN PETER A & SELLEN LINDA TRUSTEE

SELLEN PETER A & SELLEN LINDA TRUSTEE
2403 SE 133RD CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 92002-196

**PROPERTY LOCATION: 2403 SE 133RD CT
VANCOUVER, WA 98683**

PETITION: 95

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	\$ 190,000	\$ 190,000
Improvements	\$ 436,029	\$ 386,029
ASSESSED VALUE	\$ 626,029	BOE VALUE \$ 576,029

Date of hearing: November 21, 2024

Recording ID# SELLEN

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 2,456 square feet, built in 1987 and is of good construction quality located on 0.38 acres.

The appellant's evidence included a bid by Koala T Exteriors to replace the roof for \$50,900 as of July 2024.

The appellant requested a value of \$565,000.

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

The assessed value reduced by the estimate to replace the roof supports a value \$576,029.

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 \$576,029 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: POWERS MITCHELL L & POWERS ADRIENNE E

POWERS MITCHELL L & POWERS ADRIENNE E
8605 NE 25TH AVE
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145044-000

**PROPERTY LOCATION: 8605 NE 25TH AVE
VANCOUVER, WA 98665**

PETITION: 106

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	\$ 220,467	\$ 220,467
Improvements	\$ 220,244	\$ 213,028
ASSESSED VALUE	\$ 440,711	BOE VALUE \$ 433,495

Date of hearing: November 21, 2024

Recording ID# POWERS

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 904 square feet, built in 1920 and is of average construction quality located on 0.97 acres. The property includes an unfinished basement measuring 904 square feet, a detached garage measuring 528 square feet, and a carport measuring 320 square feet.

The appellant's evidence included photos of the condition of the subject property. The appellant submitted three comparable sales [#98468-036 sold for \$430,000 in January 2023; #157058-002 sold for \$435,000 in March 2023; and #37301-900 sold for \$430,000 in June 2023].

The appellant requested a value of \$433,495.

The Assessor's evidence included six 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 pictures of the condition of the subject property provided by the appellant support a reduction from the set appraised value of \$440,711 to \$433,495.

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 \$433,495 as of January 1, 2024.

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

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1300 Franklin Street, Suite 650

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564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT JERILYN K

BRASKETT JERILYN K
7811 NE 252ND ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 144961-048

PROPERTY LOCATION: 2012 NE 95TH ST
VANCOUVER, WA 98665

PETITION: 87

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	\$ 172,800	\$ 172,800
Improvements	\$ 164,334	\$ 164,334
ASSESSED VALUE	\$ 337,134	BOE VALUE \$ 337,134

Date of hearing: November 21, 2024

Recording ID# BRASKETT 87

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 1,748 square feet, built in 2002 and is of fair plus construction quality located on 0.08 acres.

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

The appellant requested a value of \$307,000.

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 evidence to support a value other than the assessed value of \$337,134.

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 \$337,134 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: BRASKETT JERILYN K

BRASKETT JERILYN K
7811 NE 252ND ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 144961-050

**PROPERTY LOCATION: 2016 NE 95TH ST
VANCOUVER, WA 98655**

PETITION: 88

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	\$ 172,800	\$ 172,800
Improvements	\$ 172,607	\$ 172,607
ASSESSED VALUE	\$ 345,407	BOE VALUE \$ 345,407

Date of hearing: November 21, 2024

Recording ID# BRASKETT 88

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 1,866 square feet, built in 2002 and is of fair plus construction quality located on 0.09 acres.

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

The appellant requested a value of \$307,000.

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 \$345,407.

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 \$345,407 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

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1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT JERILYN

BRASKETT JERILYN
7811 NE 252ND ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 227417-000

**PROPERTY LOCATION: 7811 NE 252ND ST
BATTLE GROUND, WA 98604**

PETITION: 89

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	\$	339,080	\$	339,080
Improvements	\$	163,526	\$	163,526
ASSESSED VALUE	\$	502,606	BOE VALUE	\$ 502,606

Date of hearing: November 21, 2024

Recording ID# BRASKETT 89

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 1,098 square feet, built in 2002 and is of fair construction quality located on 3.88 acres. The property includes a detached garage measuring 500 square feet.

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

The appellant requested a value of \$480,000.

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 evidence to support a value other than the assessed value of \$502,606.

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 \$502,606 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

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Vancouver, WA 98660-5000

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