



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SUERKEN JAMES K

SUERKEN JAMES K
11410 JAMES GRANT DR
EL PASO, TX 79936

ACCOUNT NUMBER: 194323-000

PROPERTY LOCATION: 2511 S PARKWAY AVE
BATTLE GROUND, WA 98604

PETITION: 167

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	\$	3,668,055	\$	1,786,750
Improvements	\$		\$	0
ASSESSED VALUE	\$	3,668,055	BOE VALUE	\$ 1,786,750

Date of hearing: January 8, 2025

Recording ID# SUERKEN

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
Gloria Matthews

Appellant:
James Suerken
Kurt Godman
James Suerken

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,618 square feet, built in 1901 and is of average construction quality located on 16 acres. The property includes an additional 300 square feet of unfinished basement space. The property includes a 2-story residence measuring 1,102 square feet with a 450 square foot carport, a lean-to measuring 2,550 square feet, and a general-purpose building measuring 800 square feet.

The appellant stated the 2023 value of the property was reduced to \$1,786,750 in April 2024 and no changes have occurred since that date. A significant amount of the subject property is wetland or buffer area, so the buildable area is reduced to 10.2 acres. There is no water or sewer service to the site, and the cost would be extensive for a developer to connect to utilities. The appellant's evidence included a Preliminary Critical Areas Assessment by Jim Barnes of Cascadia Ecological Services as of October 2023. The appellant submitted five comparable sales [#91051-036 sold for \$788,750 in July 2023; #194142-000 sold for \$755,000 in January 2021; #194425-000 sold for \$750,000 in October 2021; #228781-000 sold for \$800,000 in January 2022; and #986057-808 sold for \$850,000 in August 2020].

The appellant requested a value of \$1,786,750.

The ecological study, statement by the real estate representative, and analysis by the appellant supports a value of \$1,786,750.

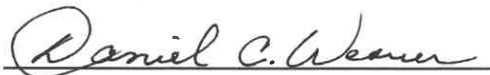
DECISION

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 \$1,786,750 as of January 1, 2024.

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

Mailed on January 24, 2025
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: THREE E HOLDINGS LLC

REDINGER NICK
P.O BOX 85
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 194422-000

**PROPERTY LOCATION: 2800 SE 17TH AVE
BATTLE GROUND, WA 98606**

PETITION: 168

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	\$	4,905,106	\$	1,938,693
Improvements	\$	0	\$	0
ASSESSED VALUE	\$	4,905,106	BOE VALUE	\$ 1,938,693

Date of hearing: January 8, 2025

Recording ID# THREE E 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
Gloria Matthews

Appellant:
Nick Redinger

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 19.37-acre bare-land parcel.

The appellant stated that the subject property is 19.37 acres with 12.94 acres usable land. Only 12 acres of the property are developable after removing one acre for the existing home. Comparable #1 is located 600 feet from the subject property and is most similar. Both properties are pasture fields with a comparable amount of developable acreage. A stream runs through the property hindering development. The property was purchased for \$1,550,000 in March 2022. The appellant's evidence included a Critical Areas Report prepared by Ecological Land Services as of February 2021. The appellant submitted three comparable sales [#19457-000 sold for \$1,300,000 in October 2022; #228522-000 sold for \$2,352,350 in October 2023; and #228545-000 sold for \$2,050,000 in October 2023].

The appellant requested a value of \$2,075,000, which was updated to \$1,938,693 in additional evidence.

The subject property has only 12 acres of developable land which indicates a value of \$1,938,693 when compared to the comparable sales provided by the appellant.

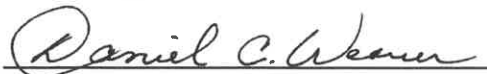
DECISION

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 \$1,938,693 as of January 1, 2024.

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

Mailed on January 24, 2025
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: MATTOX KEVIN L

MATTOX LISA
7902 NE 219TH ST
BATTLEGROUND, WA 98604

ACCOUNT NUMBER: 986060-721

PROPERTY LOCATION: #88 SEC 32 T4N R2EWM 5.0A

PETITION: 174

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	\$ 349,978	\$ 280,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 349,978	BOE VALUE \$ 280,000

Date of hearing: January 8, 2025

Recording ID# MATTOX

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
Gloria Matthews

Appellant:
Lisa Mattox
Kevin Mattox

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre bare-land parcel.

The appellants stated the parcels were originally part of a 20-acre parcel, which was subdivided into four parcels as an inheritance. The land is timber with no utilities or access. The comparable properties are accessible by road and do have access to utilities, unlike the subject properties. There is no intention to sell the land. The appellant submitted three comparable sales [#228327-000 sold for \$274,900 in January 2024; #228323-000 sold for \$280,000 in November 2023; and #228326-000 sold for \$283,000 in January 2024].

The appellant requested a value of \$828.

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 properties are land locked with no road access except through a relative's property. They are comparable to the nearby sales which have water and utilities at the same approximate value. The comparable property sales support a value of \$280,000.

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 \$280,000 as of January 1, 2024.

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

Mailed on January 24, 2025
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: MATTOX CARMEN

MATTOX LISA
7903 NE 219TH ST
BATTLEGROUND, WA 98604

ACCOUNT NUMBER: 986060-722

PROPERTY LOCATION: #89 SEC 32 T4N R2EWM 5.0A

PETITION: 175

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	\$ 373,968	\$ 280,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 373,968	BOE VALUE \$ 280,000

Date of hearing: January 8, 2025

Recording ID# MATTOX

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
Gloria Matthews

Appellant:
Lisa Mattox
Kevin Mattox

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre bare-land parcel.

The appellants stated the parcels were originally part of a 20-acre parcel, which was subdivided into four parcels as an inheritance. The land is timber with no utilities or access. The comparable properties are accessible by road and do have access to utilities, unlike the subject properties. There is no intention to sell the land. The appellant submitted three comparable sales [#228327-000 sold for \$274,900 in January 2024; #228323-000 sold for \$280,000 in November 2023; and #228326-000 sold for \$283,000 in January 2024].

The appellant requested a value of \$820.

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 properties are land locked with no road access except through a relative's property. They are comparable to the nearby sales which have water and utilities at the same approximate value. The comparable property sales support a value of \$280,000.

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 \$280,000 as of January 1, 2024.

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

Mailed on January 24, 2025
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: MATTOX LISA MARIE

MATTOX LISA
7904 NE 219TH ST
BATTLEGROUNDS, WA 98604

ACCOUNT NUMBER: 986060-723

PROPERTY LOCATION: #90 SEC 32 T4N R2EWM 5.0A

PETITION: 176

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	\$	392,000	\$	280,000
Improvements	\$	0	\$	0
ASSESSED VALUE	\$	392,000	BOE VALUE	\$ 280,000

Date of hearing: January 8, 2025

Recording ID# MATTOX

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
Gloria Matthews

Appellant:
Lisa Mattox
Kevin Mattox

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre bare-land parcel.

The appellants stated the parcels were originally part of a 20-acre parcel, which was subdivided into four parcels as an inheritance. The land is timber with no utilities or access. The comparable properties are accessible by road and do have access to utilities, unlike the subject properties. There is no intention to sell the land. The appellant submitted three comparable sales [#228327-000 sold for \$274,900 in January 2024; #228323-000 sold for \$280,000 in November 2023; and #228326-000 sold for \$283,000 in January 2024].

The appellant requested a value of \$636.

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 properties are land locked with no road access except through a relative's property. They are comparable to the nearby sales which have water and utilities at the same approximate value. The comparable property sales support a value of \$280,000.

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 \$280,000 as of January 1, 2024.

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

Mailed on January 24, 2025
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: WESTRIDGE RIVER LLC

WESTRIDGE RIVER LLC
7260 W AZURE DR STE 140-1022
LAS VEGAS, NV 89130

ACCOUNT NUMBER: 177504-008

PROPERTY LOCATION: 524 SE 201ST AVE
CAMAS, WA 98607

PETITION: 181

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	\$ 332,000	\$ 332,000
Improvements	\$ 1,103,417	\$ 984,705
ASSESSED VALUE	\$ 1,435,417	BOE VALUE \$ 1,316,705

Date of hearing: January 8, 2025

Recording ID# WESTRIDGE

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
Gloria Matthews

Appellant:
Della Muse
James Muse

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,945 square feet, built in 2006 and is of very good plus construction quality located on 0.32 acres.

The appellants believe their comparable sales are more appropriate than the Assessor's sales. They stated their comparable sales are located close to the subject property and all properties sold in 2023. Two of the Assessor's comparable properties have lake views and are adjacent to the golf course. The Assessor's comparable properties #4 and #5 sold in 2022 and comparable sale #5 has one acre of land. The subject property is located in a subdivision without similar amenities to the Assessor's comparable properties. The appellant submitted three comparable sales [#177496-168 sold for \$785,000 in May 2023; #177500-014 sold for \$976,000 in January 2024; and #122123-006 sold for \$1,427,800 in September 2023].

The appellant requested a value of \$1,316,705.

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 appellants' comparable sales were in close proximity to the subject property while the Assessor's comparable sales were located further away. The appellants' comparable sales were sold in the assessment time frame, while two of the Assessor's comparable sales were purchased in 2022. The appellants' comparable sales better support a value of \$1,316,705.


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 \$1,316,705 as of January 1, 2024.

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

Mailed on January 24, 2025
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: RODENHURST AARON K & FUHR BRIAN E

RODENHURST AARON K & FUHR BRIAN E
5611 NE 204TH CT
VANCOUVER, WA 98682

ACCOUNT NUMBER: 171698-000

PROPERTY LOCATION: 5611 NE 204TH CT
VANCOUVER, WA 98682

PETITION: 197

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	\$ 467,649	\$ 467,649
Improvements	\$ 1,112,086	\$ 1,112,086
ASSESSED VALUE	\$ 1,579,735	BOE VALUE \$ 1,579,735

Date of hearing: January 8, 2025

Recording ID# RODENHURST

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
 - Gloria Matthews

- Appellant:
 - Aaron Rodenhurst
 - Brian Fuhr

- Assessor:
 - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,139 square feet, built in 2022 and is of very good construction quality located on 5.01 acres.

The appellants stated the subject property is not a full usable five acres. There is a shared paved access road for the subdivision on the subject property's land. The appellants expressed a desire to have comparable assessments with their neighbors. The appellant submitted four land comparable sales [#140887-000 sold for \$365,000 in February 2024; #136890-000 sold for \$301,000 in May 2024; #140887-000 sold for \$365,000 in February 2024; and #136890-000 sold for \$301,000 in May 2024].

The appellant requested a value of \$1,514,086.

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

The Assessor and the appellant mistakenly only considered the land value and not the entire property. Neither valued the entire property which is required by State regulations. The value therefore defaults to the assessed value of \$1,579,735.

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 \$1,579,735 as of January 1, 2024.

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

Mailed on January 24, 2025
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: WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL

WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL
PO BOX 4
YACOLT, WA 98675

ACCOUNT NUMBER: 279237-000

**PROPERTY LOCATION: 24914 NE WH GARNER RD
YACOLT, WA 98675**

PETITION: 198

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	\$	304,271	\$	304,271
Improvements	\$	638,884	\$	550,729
ASSESSED VALUE	\$	943,155	BOE VALUE	\$ 855,000

Date of hearing: January 8, 2025

Recording ID# WILLIAMS

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
Gloria Matthews

Appellant:
James Williams

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,560 square feet, built in 2005 and is of average construction quality located on 9.19 acres. The property includes a second ranch-style residence measuring 1,560 square feet built in 2005 and two detached garages each measuring 484 square feet.

The appellant disagreed with the Assessor's methodologies for valuing properties. The appellant referred to their 2023 value of \$815,000 which was established by the Assessor. The appellant stated that the average home price for Yacolt went up 5% according to his real estate agent and the Assessor's newsletter. The appellant believes \$855,000 would be the appropriate market value based on that reported 5% increase. The appellant's son and his wife live in the second structure; it is not an income property. The appellant submitted ten comparable sales [#231599-000 sold for \$650,000 in March 2022; #231818-000 sold for \$801,000 in April 2023; #273276-000 sold for \$600,000 in November 2022; #221286-000 sold for \$745,000 in November 2023; #277286-000 sold for \$750,000 in October 2023; #248271-000 sold for \$750,000 in August 2023; #278411-000 sold for \$775,000 in April 2023; #231818-000 sold for \$801,000 in April 2023; #223659-000 sold for \$835,000 in March 2024; and #279477-000 sold for \$850,000 in June 2024].

The appellant requested a value of \$768,685, which was updated to \$855,000 at the hearing.

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

The prior year plus 5%, as indicated by the real estate agent in that area, as well as the comparable sales provided by the appellant support a value of \$855,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

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 \$855,000 as of January 1, 2024.

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

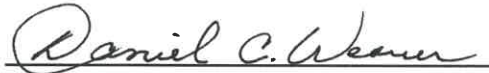
Mailed on January 24, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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