

PROPERTY OWNER: WILLIAMS PATRICK J & WILLIAMS AMY

ELIZABETH

WILLIAMS PATRICK J & WILLIAMS AMY ELIZABETH 31312 NE 69TH ST CAMAS, WA 98607

ACCOUNT NUMBER: 8310-000

PROPERTY LOCATION: 222 W 30TH ST

VANCOUVER, WA 98660

PETITION: 283

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:

AS	SSESSI	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	208,500		\$	208,500
Improvements	\$	172,196		\$	172,196
ASSESSED VALUE	\$	380,696	BOE VALUE	\$	380,696

Date of hearing:

February 18, 2025

Recording ID#

WILLIAMS A

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:

Patrick Williams

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 816 square feet, built in 1911 and is of average construction quality located on 0.11 acres. The property includes a detached garage measuring 396 square feet.

The appellant stated this property was purchased from the previous homeowner after mailing an inquiry letter; he was not previously acquainted with the owner. The property was in a deteriorated condition at the time of purchase. The appellant believes this property would have sold for a discounted price if it was on the market due to the condition. The property was purchased for \$355,000 in October 2023. The appellant submitted four comparable sales [#164-110 sold for \$302,000 in April 2024; #42030-000 sold for \$315,000 in February 2024; #62175-240 sold for \$325,000 in March 2024; and #44770-000 sold for \$342,500 in April 2024].

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

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

The purchase of the property was not considered an arms-length transaction because it was not exposed to the open market. The Assessor's comparable sales support the assessed value of \$380,696.

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 \$380,696 as of January 1, 2024.

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

Mailed on March 3, 2025 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C.a

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.



PROPERTY OWNER: WILLIAMS PATRICK J & WILLIAMS AMY

ELIZABETH

WILLIAMS PATRICK J & WILLIAMS AMY ELIZABETH 31312 NE 69TH ST **CAMAS, WA 98607**

ACCOUNT NUMBER:

45675-000

PROPERTY LOCATION: 1921 C ST

VANCOUVER, WA 98663

PETITION:

284

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:

A	BOARD OF EQUALIZATION (BOE) VALUE			
Land	\$ 223,657		\$	223,657
Improvements	\$ 263,428		\$	263,428
ASSESSED VALUE	\$ 487,085	BOE VALUE	\$	487,085

Date of hearing:

February 18, 2025

Recording ID#

WILLIAMS B

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:

Patrick Williams

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,382 square feet, built in 1920 and is of fair plus construction quality located on 0.1 acres. The property includes an unfinished basement measuring 832 square feet and a detached garage measuring 216 square feet.

The appellant purchased this property in 2021 in poor condition, but he has painted the walls and refinished the floors. The property has an unfinished basement and attic that are both primarily storage areas. The appellant stated that the Assessor's comparable sales went outside of neighborhood 11, and they provided sales with larger square footage than the subject property. The appellant submitted four comparable sales [#164-110 sold for \$302,000 in April 2024; #42030-000 sold for \$315,000 in February 2024; #62175-240 sold for \$325,000 in March 2024; and #44770-000 sold for \$342,500 in April 2024].

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

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

The Assessor's comparable property sales support the assessed value of \$487,085.

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 \$487,085 as of January 1, 2024.

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

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Daniel C. Weaver, Chairman

aniel C. akanen

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PROPERTY OWNER:

WILLIAMS PATRICK J & WILLIAMS A

ELIZABETH

WILLIAMS PATRICK J & WILLIAMS A ELIZABETH 31312 NE 69TH ST **CAMAS, WA 98607**

ACCOUNT NUMBER:

137517-000

PROPERTY LOCATION: 31312 NE 69TH ST

VANCOUVER, WA 98607

PETITION:

285

ASSESSED VALUE

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					
	\$	331,247			

Land	\$ 331,247		\$ 331,247
Improvements	\$ 941,577		\$ 941,577
ASSESSED VALUE	\$ 1,272,824	BOE VALUE	\$ 1,272,824

Date of hearing:

February 18, 2025

Recording ID#

WILLIAMS C

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:

Patrick Williams

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,111 square feet, built in 1997 and is of very good construction quality located on 5.19 acres. The property includes a pool measuring 779 square feet.

The appellant provided comparable sales from Washougal and Camas because the property is located on the edge of the two cities. The highest value property in the appellant's comparable sales was \$1.1 million. A few of the comparable sales provided by the appellant were in Skamania County. The appellant submitted four comparable sales from Clark County [#138971-000 sold for \$920,000 in September 2023; #136916-000 sold for \$925,000 in August 2023; #143290-000 sold for \$915,000 in June 2024; and #143095-000 sold for \$965,000 in April 2024].

The appellant requested a value of \$900,000.

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

The Assessor's comparable sales support the assessed value of \$1,272,824.

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 \$1,272,824 as of January 1, 2024.

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

Mailed on March 3, 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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PROPERTY OWNER:

MAKINSON ALLISON & MAKINSON RYAN

MAKINSON ALLISON & MAKINSON RYAN 3518 NW MCMASTER DR CAMAS, WA 98607

ACCOUNT NUMBER:

986043-894

PROPERTY LOCATION: 3518 NW MCMASTER DR

CAMAS, WA 98607

PETITION:

281

ASSESSED VALUE

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:

BOA	RD	OF	EQU.	AL	IZA	TION
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(BOE) VALUE

ASSESSED VALUE			(DOL)	(BOE) VALUE		
Land	\$	700,000		\$	700,000 1,237,695	
Improvements	Þ	1,439,446		Φ	1,237,093	
ASSESSED VALUE	\$	2,139,446	BOE VALUE	\$	1,937,695	

Date of hearing:

February 18, 2025

Recording ID#

MAKINSON

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:

Ryan Makinson

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,936 square feet, built in 2021 and is of excellent construction quality located on 0.34 acres. The property includes an outdoor living area measuring 492 square feet and a pool measuring 703 square feet.

The appellant stated that the property owners of McMaster Drive have active litigation against the commercial property adjacent to the subject property. The court has awarded a positive judgement to the effected residents, ruling that the noise levels do exceed Washington limits in residential areas. The subject property is impaired due to the noise disturbance as well as being negatively influenced from the towering structure that overlooks the subject property. The appellant's noise report demonstrated the sound is outside of the Department of Energy's guidelines 93% of the day. It is difficult to find comparable sales because of the unique effects of the commercial property. The original site plan of the commercial property showed the building at a different location and was only adjusted after the appellant began construction on the subject property. The Assessor's comparable sales are not directly adjacent to the commercial building. The appellant's evidence included a letter and photos documenting the noise disturbances and light pollution from an adjacent property.

The appellant requested a value of \$1,937,695.

The Assessor's evidence included five comparable sales, two photos, a deceibel level comparison chart, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant has demonstrated that the property value is impaired by the noise and presence of the building behind the subject property. The adjustment requested by the appellant of approximately 9% to \$1,937,695 is reasonable in the circumstances.

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 \$1,937,695 as of January 1, 2024.

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

Mailed on March 3, 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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PROPERTY OWNER: AMERICAN HOMES 4 RENT PROPERTIES THREE

LLC

TAXPROPER C/O DOWLING PATRICK PO BOX 577 PICO RIVERA, CA 90660

ACCOUNT NUMBER: 96158-578

PROPERTY LOCATION: 3872 U ST

VANCOUVER, WA 98671

PETITION: 298

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:

AS	SSESSE	D VALUE	BOARD OF E (BOE)	_	
Land Improvements	\$ \$	144,000 226,076		\$ \$	144,000 226,076
ASSESSED VALUE	\$	370,076	BOE VALUE	\$	370,076

Date of hearing: February 18, 2025

Recording ID# AMERICAN HOMES

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Appellant:

None

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,296 square feet, built in 1996 and is of average minus construction quality located on 0.26 acres.

The appellant submitted two comparable sales [#132591-040 sold for \$509,900 in September 2023; and #76516-112 sold for \$387,300 in May 2023].

The appellant requested a value of \$352,971.

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

The Assessor's comparable property sales support the assessed value of \$370,076.

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 \$370,076 as of January 1, 2024.

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

Mailed on March 3, 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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PROPERTY OWNER: GEHM BRYAN C & GEHM HALEY NICOLE

GEHM BRYAN C & GEHM HALEY NICOLE 5002 SW 6TH AVE CAMAS, WA 98607

ACCOUNT NUMBER:

125614-000

PROPERTY LOCATION: 5002 SW 6TH AVE

SUDER WITH A VE

CAMAS, WA 98607

PETITION:

58

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 E (BOE)	-	
Land	\$	570,043		\$	570,043
Improvements	\$	403,889		\$	403,889
ASSESSED VALUE	\$	973,932	BOE VALUE	\$	973,932

Date of hearing:

February 18, 2025

Recording ID#

GEHM

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Appellant:

Bryan Gehm

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,946 square feet, built in 1948 and is of average construction quality located on 0.85 acres. The property includes an unfinished day basement measuring 428 square feet.

The appellant stated the subject property is on the north side of the railroad which obstructs the view of the Columbia River. The north side of the subject property is adjacent to Evergreen Highway and SR-14. The appellant is considering renting the property and provided a portion of a rental appraisal. The average of the comparable sales in the appraisal is \$718,000. The appellant believes the Assessor's photograph of the view does not represent the actual perspective from the home. The appellant submitted three comparable sales [#35770-202 sold for \$908,000 in September 2023; #113816-000 sold for \$767,000 in September 2023; and #35770-052 sold for \$727,500 in March 2023] and three comparable rental properties.

The appellant requested a value of \$741,749.

The Assessor's evidence included five comparable sales, a photo of the view from the subject property, an analysis of the petioner's comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

The appellant's comparable sales and other information did not support a value other than the assessed value of \$973,932.

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 \$973,932 as of January 1, 2024.

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

Mailed on March 3, 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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PROPERTY OWNER: PACE LEROY MICHAEL & PACE RAMONA JEAN

PACE LEROY MICHAEL & PACE RAMONA JEAN 18418 NE 83RD ST VANCOUVER, WA 98682

ACCOUNT NUMBER:

168614-000

PROPERTY LOCATION: 18418 NE 83RD ST

VANCOUVER, WA 98682

PETITION:

385

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 EQUALIZATI (BOE) VALUE		
Land	\$	387,869		\$	387,869
Improvements	\$	566,798		\$	506,474
ASSESSED VALUE	\$	954,667	BOE VALUE	\$	894,343

Date of hearing:

February 18, 2025

Recording ID#

PACE

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Appellant:

Leroy Pace

Ramona Pace

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,742 square feet, built in 2017 and is of average construction quality located on 8 acres.

The appellants stated they visited open houses to compare the subject property with comparable listings, and they believe the subject property has only basic features with low ceilings and limited upgrades. They stated much of the eight acres are unusable land due to wetlands and neighboring properties have cars and horses which cause disturbances. They shared complaints of nearby development. The appellant submitted seven comparable sales [#986044-874 sold for \$605,000 in September 2020; #986060-055 sold for \$874,990 in October 2024; #87368-008 sold for \$755,000 in November 2024; #233817-002 sold for \$600,000 in August 2019; #986060-050 sold for \$969,900 in June 2024; #986060-049 sold for \$966,243 in June 2023; and #986060-055 sold for \$874,990 in October 2024].

The appellant requested a value of \$839,990.

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 property sales #168425-000 and #305469-000 in addition to the appellant's comparable property sales support a value of \$894,343.

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 \$894,343 as of January 1, 2024.

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

Mailed on March 3, 2025 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C.a

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PROPERTY OWNER: PENG BETTY & GRANT SCOTT

PENG BETTY & GRANT SCOTT 3530 NW MCMASTER DR CAMAS, WA 98607

ACCOUNT NUMBER: 986043-896

PROPERTY LOCATION: 3530 NW MCMASTER DR

CAMAS, WA 98607

PETITION: 424

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	\$	700,000		\$	700,000
Improvements	\$	1,305,709		\$	1,100,000
ASSESSED VALUE	\$	2,005,709	BOE VALUE	\$	1,800,000

Date of hearing:

February 18, 2025

Recording ID#

PENG

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

Appellant:

Betty Peng

Assessor:

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,412 square feet, built in 2021 and is of excellent construction quality located on 0.35 acres. The property includes an outdoor living area measuring 400 square feet, a freestanding building measuring 400 square feet, and a pool measuring 300 square feet.

The appellant provided information from an audio engineer showing measurements that were over the state permitted noise level for residential areas. The HVAC systems from a comercial building nearby are constantly on and resemble the noise from a freeway. This sound can be heard while indoors in the subject property. A lawsuit filed by the property owner and their neighbors shows that the commercial building is at fault and the noise level is excessive. Referencing a sales study of properties located near a loud airport, the appellant, a real estate agent, stated that a property with severe noise disturbances typically sells for 10-20% less than a similar property without disturbances. The appellant's evidence included a Noise Measurement Study from Listen Acoustics as of January 2024 and photos documenting the negative impact of the commercial property. The appellant submitted three comparable sales [#177504-038 sold for \$1,385,000 in July 2024; #986046-712 sold for \$1,625,000 in July 2024; and #92232-786 sold for \$1,676,657 in March 2024].

The appellant requested a value of \$1,717,784.

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

The appellant's evidence and description of the situation support a value of \$1,800,000.

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 \$1,800,000 as of January 1, 2024.

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

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Daniel C. Weaver, Chairman

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