

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	359	Parcel Number:	119740-034
Owner Name:	HPA BORROWER 2017-1 LLC				
Situs Address:	10510 NE 122ND AVE VANCOUVER, WA 98682				
Property Type:	2-story residence	Acres:	0.13	NBHD	
Mailing Address:	16220 NORTH SCOTTSDALE RD, SUITE 650 SCOTTSDALE, AZ 85254				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Marcy Galindo	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:08	9:09	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted six comparable sales [#119740-008 sold for \$607,500 in July 2023; #986040-036 sold for \$605,000 in August 2023; #986039-995 sold for \$746,000 in June 2023; #986033-133 sold for \$600,000 in December 2023; #986033-143 sold for \$598,000 in October 2023; and #200177-008 sold for \$467,000 in March 2023].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 130,500	\$ 130,500	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 477,226	\$ 477,226		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 607,726	\$ 607,726		
NOTES: Assessor comps letter represent the subject property.			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

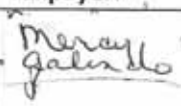
Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	362	Parcel Number:	130561-046
Owner Name:	HPA II BORROWER 2020-1 ML LLC				
Situs Address:	676 N V ST WASHOUGAL, WA 98671				
Property Type:	ranch style residence	Acres:	0.11	NBHD	
Mailing Address:	16220 NORTH SCOTTSDALE RD, SUITE 650 SCOTTSDALE, AZ 85254				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:10	9:13	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted six comparable sales [#986032-220 sold for \$535,000 in October 2023; #75358-389 sold for \$425,000 in March 2023; #128358-238 sold for \$540,000 in January 2024; #123002-030 sold for \$579,900 in April 2023; #986048-908 sold for \$430,000 in November 2023; and #986048-900 sold for \$420,000 in July 2023].	
ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending no change to the assessed value.	

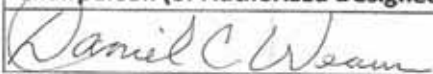
DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 144,100	\$ 144,100	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 522,067	\$ 486,283		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 666,167	\$ 630,383		

NOTES: Only 2 of assessor's comps were in 2023 the others were 2022 Appellant comps - only these were similar in zoning R1-7.5 & R1-15 - most emphasis was on appellant comps and most on #128358238 which sold on 1/29/24 - Close to valuation date.

- Purchase
- Appraisal
- Comps
- Repairs
- Manfst Err.
- Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	366	Parcel Number:	163505-008
Owner Name:	HPA II BORROWER 2019-1 LLC				
Situs Address:	2301 NE 94TH CT VANCOUVER, WA 98664				
Property Type:	2-story residence	Acres:	0.13	NBHD	
Mailing Address:	16220 NORTH SCOTTSDALE RD, SUITE 650 SCOTTSDALE, AZ 85254				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference [] Phone Conference [] In-Person			
Board:	Taxpayer:	Assessor:	Third Parties (if any):	
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline <i>Merry Galindo</i>			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:13	9:15	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted six comparable sales [#109936-088 sold for \$579,000 in October 2023; #109936-148 sold for \$541,500 in January 2023; #101403-650 sold for \$480,000 in September 2023; #101403-634 sold for \$500,000 in January 2024; #101403-714 sold for \$517,000 in May 2023; and #101403-596 sold for \$470,000 in April 2023].	
ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 162,150	\$ 162,150	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 370,051	\$ 370,051		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 532,201	\$ 532,201		
NOTES:	<i>Assessor comps</i>		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	369	Parcel Number:	177496-160
Owner Name:	HPA JV BORROWER 2019-1 ML LLC				
Situs Address:	19804 SE 10TH ST CAMAS, WA 98607				
Property Type:	2-story residence	Acres:	0.25	NBHD	
Mailing Address:	16220 NORTH SCOTTSDALE RD, SUITE 650 SCOTTSDALE, AZ 85254				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mercy Galindo	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:15	9:17	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted six comparable sales [#177496-168 sold for \$785,000 in May 2023; #177501-002 sold for \$732,500 in February 2023; #177496-224 sold for \$735,000 in May 2023; #176623-258 sold for \$555,000 in April 2023; #176623-130 sold for \$565,000 in June 2023; and #126464-030 sold for \$660,000 in October 2023].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 250,000	\$ 250,000	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 499,167	\$ 436,000	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 749,167	\$ 686,000		
NOTES: Appellant - Better comps.			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	378	Parcel Number:	226989-012
Owner Name:	HPA US1 LLC				
Situs Address:	113 NW 25TH ST BATTLEGROUND, WA 98604				
Property Type:	2-story residence	Acres:	0.15	NBHD	
Mailing Address:	16220 NORTH SCOTTSDALE RD, SUITE 650 SCOTTSDALE, AZ 85254				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mary Galindo		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:18	9:19	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The subject property was purchased for \$475,000 in February 2023. The appellant submitted five comparable sales [#986026-693 sold for \$592,500 in May 2023; #226944-044 sold for \$590,000 in December 2023; #986045-328 sold for \$730,000 in December 2023; #229000-299 sold for \$585,000 in July 2023; and #229045-038 sold for \$425,000 in December 2023].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 140,000	\$ 140,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 418,107	\$ 335,000		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 558,107	\$ 475,000		
NOTES: Purchase price Feb. 23			<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	384	Parcel Number:	986044-597
Owner Name:	HPA BORROWER 2019-2 LLC				
Situs Address:	2907 NE 170TH AVE VANCOUVER, WA 98682				
Property Type:	ranch style residence	Acres:	0.13	NBHD	
Mailing Address:	16220 NORTH SCOTTSDALE RD, SUITE 650 SCOTTSDALE, AZ 85254				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mercy Galindo	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:20	9:21	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted six comparable sales [#164340-178 sold for \$440,000 in May 2023; #164340-038 sold for \$515,000 in December 2023; #164311-156 sold for \$535,000 in May 2023; #172189-090 sold for \$579,900 in July 2023; #172189-106 sold for \$604,900 in April 2023; and #159373-414 sold for \$515,000 in January 2024].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 192,850	\$ 192,850	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 446,024	\$ 446,024	<input type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 638,874	\$ 638,874		
NOTES: Assessor Comps			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel E. Weaver</i>	3/5/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	426	Parcel Number:	143319-000
Owner Name:	EYN REVOCABLE TRUST				
Situs Address:	37020 SE 13TH ST WASHOUGAL, WA 98671				
Property Type:	2-story residence	Acres:	5.21	NBHD	
Mailing Address:	PO BOX 709 CAMAS, WA 98607				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference		<input type="checkbox"/> Phone Conference		<input type="checkbox"/> In-Person	
Board:	Taxpayer:	Assessor:	Third Parties (if any):			
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	—	—			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	9:41	9:42	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The subject property was purchased for \$1,250,000 in March 2023. The appellant's evidence included an appraisal performed by Aaron Griffith of AG Appraisals LLC indicating a value of \$1,250,000 as of March 2023. The appellant submitted six comparable sales and their comparable assessed values.	
ASSESSOR EVIDENCE: The Assessor's evidence included a property information card and a cover letter recommending the assessed value be reduced to \$1,250,000.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 407,571	\$ 407,571	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,101,162	\$ 842,429		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,508,733	\$ 1,250,000		
NOTES: <i>Independent appraisal</i>			<input type="checkbox"/> Purchase <input checked="" type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	418	Parcel Number:	129859-000
Owner Name:	VERDIER E RENE				
Situs Address:	#50 SEC 3 T1N R4EWM 4.97A ,				
Property Type:	bare-land parcel	Acres:	4.97	NBHD	
Mailing Address:	PO BOX 472 CAMAS, WA 98607				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Renee Verdier		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	10:24	10:45	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included GIS and platt maps.

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 298,607	\$ 85,000	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 298,607	\$ 85,000		
NOTES: Comparable Prop rd 141815000			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Ronnie C. Weaver	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	427	Parcel Number:	130040-000
Owner Name:	LAVEYRA ROBERT				
Situs Address:	2615 SE 342ND AVE WASHOUGAL, WA 98671				
Property Type:	ranch	Acres:	5.1	NBHD	
Mailing Address:	2615 SE 342ND AVE WASHOUGAL, WA 98671				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Robert Laveyra	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	10:58	11:10	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant's evidence included a bid by Cascade Fence & Desk to install a cedar fence for \$9,857 as of July 2023.
ASSESSOR EVIDENCE:	(NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,006,755	\$ 1,006,755	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,006,755	\$ 1,006,755		
NOTES:	No Comps		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2024	Petition No:	453	Parcel Number:	986035-877
Owner Name:	GOEHNER MAOLIOSA				
Situs Address:	3212 NW 108TH ST VANCOUVER, WA 98685				
Property Type:	ranch style residence	Acres:	0.14	NBHD	
Mailing Address:	3212 NW 108TH ST VANCOUVER, WA 98685				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Maoliosa Goehner		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	11:15	11:26	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE:
 The appellant's evidence included a home inspection report from Barkee Inspection Services as of December 2017 and photos of damage to the subject property. The appellant submitted three comparable sales [#189366-006 sold for \$675,000 in August 2023; #986039-251 sold for \$714,123 in July 2023; and #986039-262 sold for \$762,500 in August 2023].

ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, an aerial photo, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 219,615	\$ 219,615	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 664,027	\$ 636,304		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 883,642	\$ 855,919		

NOTES: Value of the subject property is negatively influenced by the evidence & testimony by appellant. Assessor's comparables sales 1, 2 & 4 best compare to subject comp #1 outlier at 422/sq. ft. Assessor's is 986032559, #2. Range of comps 1, 2 & 4 = 542 to 369/sq ft. Subject Value @ \$333/sq ft. #189321072, # 3 is #986039262

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Donald C. Weaver</i>	3/6/25

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	1050	Parcel Number:	986035-877
Owner Name:	GOEHNER MAOLIOSA				
Situs Address:	3212 NW 108TH ST VANCOUVER, WA 98685				
Property Type:	ranch style residence	Acres:	0.14	NBHD	
Mailing Address:	3212 NW 108TH ST VANCOUVER, WA 98685				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Maoliosa Goehner	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 6, 2025	11:27	11:31	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant's evidence included a Turbo Tax report with an Adjusted Gross Income of \$61,288 from a 2023 Federal Tax Return Summary, a 2023 1040-SR, and a 2023 SSA 10-99.
ASSESSOR EVIDENCE:	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$	\$		
NOTES:	Exemption denial sustained		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/6/25

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
HPA BORROWER 2017-1 LLC	119740034	359	16220 NORTH SCOTTSDALE RD, SUITE 650	Mercy Galindo	The agent stated all the comparable sales are from 2023 and are located closely to the subject property. The median price of the comparable sales reflects their opinion of value.
HPA II BORROWER 2020-1 ML LLC	130561046	362	16220 NORTH SCOTTSDALE RD, SUITE 650	Mercy Galindo	The agent provided six sales with adjustments. The adjusted median sale price is their estimate of value.
HPA II BORROWER 2019-1 LLC	163505008	366	16220 NORTH SCOTTSDALE RD, SUITE 650	Mercy Galindo	The agent provided six sales within a mile of the subject property.
HPA JV BORROWER 2019-1 ML LLC	177496160	369	16220 NORTH SCOTTSDALE RD, SUITE 650	Mercy Galindo	The agent provided six sales. The estimate of value is based on the median sale price of the comparable sales.
HPA US1 LLC	226989012	378	16220 NORTH SCOTTSDALE RD, SUITE 650	Mercy Galindo	The agent provided six sales within one mile of the property. Sale 1 is the sale of the subject property.
HPA BORROWER 2019-2 LLC	986044597	384	16220 NORTH SCOTTSDALE RD, SUITE 650	Mercy Galindo	The agent provided six sales within one mile.
VERDIER E RENEE	129859000	418	PO BOX 472	Renne Verdier	The appellant stated she purchased the property in 1972, and later, the subject property was separated from the home parcel. The subject property is now a 5-acre parcel. There is less than 1 acre of usable land on the parcel due to a creek that bisects the property and dense trees throughout the land. Loggers have stated they would not be able to harvest valuable resources due to this creek. To access the area that is not environmentally constrained, a road would need to be constructed. The appellant stated the Assessor's Office considers this is a 5-acre buildable property based on Lidar analysis. There is an abandoned road to the north of the subject property which is also designated as abandoned by the County. The appellant's comparable property has similarly constrained land in a gated subdivision with water and sewer connections that sold for \$85,000 in January 2023.
EYN REVOCABLE TRUST	143319000	426	PO BOX 709	No attendance	No attendance
LAVEYRA ROBERT	130040000	427	2615 SE 342ND AVE	Robert Laveyra	The appellant stated their property assessment doubled a year after he joined the exemption program. He believed he was zoned as R-3, but it was confirmed on the County GIS as R-30.
GOEHNER MAOLIOSA	986035877	453	3212 NW 108TH ST	Maoliosa Goehner	The property was constructed by JD Homes. Other homes in the neighborhood were constructed for \$100,000 more than the subject property because they have additional finishings and nicer features. This

					property is assessed for more than neighboring properties. There are drainage issues and cracks in the foundation. The comparable sales are located in neighborhoods near the subject property.
GOEHNER MAOLIOSA	986035877	1050	3212 NW 108TH ST	Maoliosa Goehner	The appellant stated she was over the income limit for the exemption program by a few thousand dollars. The Social Security Department made a mistake and did not issue her a timely payment for 2022. The payment for 2022 was combined in one check with the payment for 2023. This payment made the appellant's annual income appear to be higher. She believes if Social Security had issued individual checks for each year, there would not have been a problem with her status in the exemption program.