



TORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VAN RIPER RICHARD DEAN

VAN RIPER RICHARD DEAN
520 NE 71ST ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 207361-000

**PROPERTY LOCATION: 12620 NE 190TH PL
BRUSH PRAIRIE, WA 98606**

PETITION: 448

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	\$ 448,295	\$ 448,295
Improvements	\$ 717,183	\$ 490,274
ASSESSED VALUE	\$ 1,165,478	BOE VALUE \$ 938,569

Date of hearing: March 18, 2025

Recording ID# VAN RIPER

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Gloria Matthews
John Marks

Appellant:
Richard Van Riper

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,838 square feet, built in 2024 and is of very good construction quality located on 5 acres.

The appellant stated that the Assessor reviewed Clark County permit inspections to confirm the progress of the construction of the subject property. The appellant disagrees with this process because the number of inspections can be inconsistent throughout construction. The property is not currently complete. The appellant calculated their construction expenses to total \$490,000 as of July 2024. At the time of the Assessor's valuation, there was no septic system, no flooring in the garage, no light fixtures, no insulation, and many other missing features. The appellant disagrees with the 55% percentage of completion. The appellant's evidence included a detailed list and the associated bids to provide the sum of construction costs for the subject property to total \$490,274.

The appellant requested a value of \$938,569.

The Assessor's evidence included permit inspections, a property information card and a cover letter recommending the assessed value be reduced to \$974,230.

The Assessor recommended that the value should be reduced to \$974,230; however, the appellant provided detailed support of completion to-date, indicating a value of \$938,569.

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 \$938,569 as of January 1, 2024.

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

Mailed on April 9, 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: HUEGEL BLAKE M & HUEGEL JILL M

HUEGEL BLAKE M & HUEGEL JILL M
PO BOX 1772
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986058-892

PROPERTY LOCATION: 27022 NE RAWSON RD
BRUSH PRAIRIE, WA 98606

PETITION: 429

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	\$ 381,120	\$ 381,120
Improvements	\$ 232,484	\$ 232,484
ASSESSED VALUE	\$ 613,604	BOE VALUE \$ 613,604

Date of hearing: March 18, 2025

Recording ID# HUEGEL

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Gloria Matthews
John Marks

Appellant:
Blake Huegel

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an 80-acre bare land parcel. The property includes a 14,300 square foot metal barn that is categorized as a Class 4 outbuilding.

The appellant stated there is only an agriculture structure under construction on the property. The frame of the steel agriculture structure is up as of July 2024, but it is still incomplete. No home construction has begun. Most of the property is still zoned as designated forest land. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$431,120.

The Assessor's evidence included a cover letter recommending no change to the assessed value.

The appellant provided no detailed information to support a reduction in value for the structure under construction.

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 \$613,604 as of January 1, 2024.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LUCESCU NICOLAIE & LUCESCU SILVIA

LUCESCU NICOLAIE & LUCESCU SILVIA
PO BOX 87026
VANCOUVER, WA 98687

ACCOUNT NUMBER: 116360-000

**PROPERTY LOCATION: 2521 NE 219TH ST
RIDGEFIELD, WA 98642**

PETITION: 430

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	\$ 367,049	\$ 367,049
Improvements	\$ 11,512	\$ 11,512
ASSESSED VALUE	\$ 378,561	BOE VALUE \$ 378,561

Date of hearing: March 18, 2025

Recording ID# LUCESCU

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Gloria Matthews
John Marks

Appellant:
Silvia Lucescu

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 4.57-acre bare-land parcel. The property includes a general purpose building measuring 1,500 square feet.

The appellant stated the subject property has no home on it; the house was demolished in 2023. The appellant confirmed there is a barn on the property that contains the pump for the well. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$367,349.

The property still has a barn and well on the property which accounts for the improvement value assigned, and the appellant agreed with the land value, which accounts for and supports the assessed value of \$378,561

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 \$378,561 as of January 1, 2024.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AHSAN MUHAMMAD & AHSAN FAIZA

AHSAN MUHAMMAD & AHSAN FAIZA
2424 NW IRIS CT
CAMAS, WA 98607

ACCOUNT NUMBER: 197667-000

**PROPERTY LOCATION: 12308 NE 172ND AVE
BRUSH PRAIRIE, WA 98606**

PETITION: 435

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	\$ 440,359	\$ 440,359
Improvements	\$ 2,366,897	\$ 2,366,897
ASSESSED VALUE	\$ 2,807,256	BOE VALUE \$ 2,807,256

Date of hearing: March 18, 2025

Recording ID# AHSAN

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

Attendees (all through virtual conference):

Board of Equalization Members:

- Daniel C. Weaver, Chairman
- Gloria Matthews
- John Marks

Appellant:

Muhammad Ahsan

Assessor:

- Linda McClain
- Nick Deatherage

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 8,761 square feet, built in 2019 and is of excellent construction quality located on 9.97 acres. The property includes an additional ranch style residence measuring 1,060 square feet.

The appellant stated that a nicer, fully finished property in Clark County is assessed for less than the subject property. The subject property is unfinished, but there is still a high value on the structure. There is no occupancy permit on the property. The appellant's evidence included one comparable listing from Zillow.

The appellant requested a value of \$2,243,480.

The Assessor's Office appraises the property at 88% complete after examining the interior of the property in 2024. The guest home is considered 90% complete. The increase in percentage of completion raised the total value of the subject property from the previous year. The building permit expired in December 2024. The appellant's comparable property is located in a subdivision in Camas and on less acreage. The subject property has a drainage easement with \$0 value, and there is decreased value for the low lands. The Assessor's evidence included three comparable sales, aerial photos, a list of building permit statuses, correspondence with a permit technician, a property information card, and a cover letter recommending no change to the assessed value.

The appellant did not provide any definitive detail to support a value other than the assessed value of \$2,807,256.

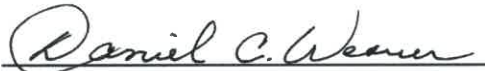
DECISION

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 \$2,807,256 as of January 1, 2024.

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The Board of Equalization
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: SWIFT KENNETH A & SWIFT LINDA E (C/B)

SWIFT KENNETH A & SWIFT LINDA E (C/B)
10013 NE HAZEL DELL AVE BOX 333
VANCOUVER, WA 98685

ACCOUNT NUMBER: 198941-000

**PROPERTY LOCATION: 6219 NE 139TH ST
VANCOUVER, WA 98686**

PETITION: 436

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	\$ 830,000	\$ 503,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 830,000	BOE VALUE \$ 503,000

Date of hearing: March 18, 2025

Recording ID# SWIFT

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Gloria Matthews
John Marks

Appellant:
Linda Swift
Lauren Swift

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,440 square feet, built in 1971 and is of fair construction quality located on 3.96 acres.

The appellant referred to her submitted evidence including the feasibility report and the Washington State Board of Tax Appeals stipulation. The land of the subject property could create a maximum of 14 lots due to its narrow nature since the property is considered a flag lot. To develop this land into 14 “shovel-ready” parcels,” it would cost \$2.28 million with a profit margin of \$407,028. Local developers offered to pay \$500,000 for the property. This property should not be considered prime developable due to unique hinderances on development and should be reclassified as a residence. The appellant's evidence included a development feasibility and financial analysis report prepared by Jolma Design, LLC, dated July 20, 2024, indicating a the market value of the subject property to be \$500,000. The appellant’s evidence also included a stipulation with the Clark County Assessor at the Washington State Board of Tax appeals dated May 20, 2024 valuing the subject property at \$830,000.

The appellant requested a value of \$503,000.

The study provided by the appellant supports a value of \$503,000.

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 \$503,000 as of January 1, 2024.

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

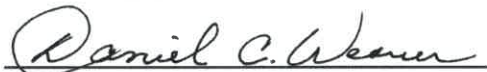
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The Board of Equalization

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CARR MIKALAI

CARR MIKALAI
312 SW 2ND CT
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 104636-000

**PROPERTY LOCATION: 9508 NE 65TH ST
VANCOUVER, WA 98662**

PETITION: 455

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	\$ 251,769	\$ 175,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 251,769	BOE VALUE \$ 175,000

Date of hearing: March 18, 2025

Recording ID# CARR

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Gloria Matthews
John Marks

Appellant:
Mikalai Carr

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 980 square feet, built in 1979 and is of fair construction quality in badly worn condition located on 0.71 acres.

The appellant stated nothing has changed on the property since it was purchased. There is a power line that crosses part of the property. There is an easement on the property due to the power line and an additional easement at the front of the property.

The appellant requested a value of \$112,000.

The power line restriction on the property restricts use of the property, the property was purchased in 2021, and studies indicate property values have not increased substantially in the last 2 or 3 years. The property is overvalued compared to similar properties in the area and approximately one-half of the property is restricted because of the powerline overhead.


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 \$175,000 as of January 1, 2024.

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

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1300 Franklin Street, Suite 650
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