



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES**

LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES  
PO BOX 1957  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 192610-000**

**PROPERTY LOCATION: 20808 NE 96TH AVE  
BATTLE GROUND, WA 98604**

**PETITION: 443**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 440,000	\$ 440,000
Improvements	\$ 1,001,754	\$ 1,001,754
<b>ASSESSED VALUE</b>	<b>\$ 1,441,754</b>	<b>BOE VALUE \$ 1,441,754</b>

Date of hearing: March 19, 2025

Recording ID#: LEMEN MICHAEL

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:  
Michael Lemen  
Debra Lemen

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,529 square feet, built in 2006 and is of good construction quality located on 5 acres. The property includes an outdoor living area measuring 593 square feet, a detached garage measuring 1,704 square feet with an area over the garage measuring 1,269 square feet, and a pool measuring 560 square feet.

The appellants stated that two of their recent comparable sales are located on their street. They believe the property should be assessed at \$308 per square foot. The subject property does not have outbuildings or other features that some of their comparable sales have. The appellant submitted three comparable sales [#192664-000 sold for \$1,075,000 in February 2023; #192659-000 sold for \$1,100,000 in May 2023; and #215161-000 sold for \$1,375,000 in March 2023].

The appellant requested a value of \$1,375,000.

The appellant's comparable property sales did not provide compelling support for a value other than the assessed value of \$1,441,754.

## 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 \$1,441,754 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: LYNCH PATRICK C & LYNCH NICOLE K**

LYNCH PATRICK C & LYNCH NICOLE K  
27100 NE 9TH ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 175041-000**

**PROPERTY LOCATION: 27100 NE 9TH ST  
CAMAS, WA 98607**

**PETITION: 444**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 396,512	\$ 396,512
Improvements	\$ 129,794	\$ 80,634
<b>ASSESSED VALUE</b>	<b>\$ 526,306</b>	<b>BOE VALUE \$ 477,146</b>

Date of hearing: March 19, 2025

Recording ID# LYNCH

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:  
Patrick Lynch

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 936 square feet, built in 1963 and is of fair construction quality located on 5.7 acres. The property includes a general purpose building measuring 884 square feet and a shed measuring 304 square feet.

The appellant stated there is a new roof on the property as of August 2023. He stated that the Assessor improved the quality of the subject property on record because there was new paint from 2019, and he believes this was a mistake because the property's condition remains the same. The appellant provided an updated list of repairs that still need to be remedied. The appellant's evidence included two bids by Armadas Exterior to replace the roof on the shop for \$19,469 as of January 2021 and to replace the shed's roof for \$4,550 as of August 2022, a bid by Rogue Electric to rewire the home for \$9,800 as of March 2021, a bid by Home Depot to replace windows for \$9,723 as of March 2021, and a bid by Precision Paving Plus to replace asphalt for \$13,480 as of August 2023.

The appellant requested a value of \$458,666.

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 bids for repair and replacement support an allowance of \$48,166 for costs to cure, which supports a value of \$477,146 for the subject property.

## 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 \$477,146 as of January 1, 2024.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: LEMEN AARON M & LEMEN KATHERINE A**

LEMEN AARON M & LEMEN KATHERINE A  
20701 NE 96TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER: 192679-000**

**PROPERTY LOCATION: 20701 NE 96TH AVE  
BATTLE GROUND, WA 98604**

**PETITION: 445**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 414,153	\$ 414,153
Improvements	\$ 531,366	\$ 531,366
<b>ASSESSED VALUE</b>	<b>\$ 945,519</b>	<b>BOE VALUE \$ 945,519</b>

Date of hearing: March 19, 2025

Recording ID# LEMEN AARON

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:  
Aaron Lemen

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,937 square feet, built in 1994 and is of good construction quality located on 5.13 acres. The property includes an area over the attached garage measuring 624 square feet.

The appellant chose sales from the end of 2023 from the Assessor's list of market sales. Three local comparable properties on 5 acre lots were provided with the similar construction dates, similar construction quality, and comparable square footage. The average price of those sales is \$298 per square foot, which the appellant applied to his property to form his opinion of value. The comparable sales have additional outbuildings. The appellant did not receive the Assessor's letter and comparable sales. The appellant submitted three comparable sales [#227186-000 sold for \$962,000 in September 2023; #201208-006 sold for \$960,000 in June 2023; and #201915-000 sold for \$987,117 in May 2023].

The appellant requested a value of \$875,000.

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

The Assessor's comparable properties support the assessed value of \$945,519.

## 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 \$945,519 as of January 1, 2024.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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564-397-2337



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: GUPTA SHANKAR MOHANLAL & GUPTA ARTI**

GUPTA SHANKAR MOHANLAL & GUPTA ARTI  
759 NE PROVINCE CT  
CAMAS, WA 98607

**ACCOUNT NUMBER: 986046-455**

**PROPERTY LOCATION: 759 NE PROVINCE CT  
CAMAS, WA 98607**

**PETITION: 446**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 392,500	\$ 392,500
Improvements	\$ 1,215,814	\$ 1,215,814
<b>ASSESSED VALUE</b>	<b>\$ 1,608,314</b>	<b>BOE VALUE \$ 1,608,314</b>

Date of hearing: March 19, 2025

Recording ID# GUPTA

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:  
Shankar Gupta

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,405 square feet, built in 2022 and is of Class 7 construction quality located on 0.23 acres. The property includes an outdoor living area measuring 360 square feet and a pool measuring 286 square feet.

The appellant stated the neighborhood is comprised of all new construction properties. He provided four comparable sales from this neighborhood. The appellant averaged the per square foot value from the assessments of these comparable properties to apply to his square footage, resulting in his opinion of value. He believes he overpaid for the subject property. The builder must complete \$50,000 of repairs that were included in the sale price, but he has not finished. The property was purchased for \$2,000,000 in September 2023. The appellant submitted four comparable sales [#986046-432 sold for \$1,600,000 in November 2024; #986046-465 sold for \$1,380,000 in April 2023; #986046-454 sold for \$1,360,000 in August 2024; and #986046-470 sold for \$1,800,000 in October 2024].

The appellant requested a value of \$1,300,872.

The purchase price of the subject property in 2023 provides a significant indicator of market value. The purchase price supports the current valuation of the subject property at \$1,608,314.

## 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 \$1,608,314 as of January 1, 2024.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: CARLSON CAREN L ETAL**

CARLSON CAREN L ETAL  
873 S HILLHURST RD  
RIDGEFIELD WA , 98642

**ACCOUNT NUMBER: 211264-000**

**PROPERTY LOCATION: #62 SEC 9 T4N R1EWM 25.78A**

**PETITION: 449**

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,963,800	\$ 655,870
Improvements	\$ 92,400	\$ 92,400
<b>ASSESSED VALUE</b>	<b>\$ 2,056,200</b>	<b>BOE VALUE \$ 748,270</b>

Date of hearing: March 19, 2025

Recording ID# CARLSON

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:

- Bryan Kast
- Chris Nocee
- Curtis Carlson
- Caren Carlson

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 25.78-acre bare-land parcel.

The appellant's agent stated the property value increased from \$440,400 to over \$2 million in one year. This property is zoned for the La Center Junction Plan, but it currently is undeveloped and maintained by the Carlson family. Many mitigating factors negatively affect the value of this property and its potential development. Only 8.6 acres are developable due to slopes and a drainage basin that bisects the property which limits access to the flat acreage. There are no utilities to this site currently, and a bridge and roadway structure would need to be constructed to access the developable portion of the subject property. There is a landfill layer that must be removed before the land could be developed according to Clark County Public Health. There are no current plans to develop the property. The appellant's evidence included maps of the developable area, the undevelopable slopes, and the landfill layer.

The appellant requested a value of \$409,200.

The appellant provided support for the fact that only 8.61 acres or 33% of the 25.78 acres is developable because of topography, streams, and setbacks. Using the \$2,056,200 assessed value, less the value of the improvements of \$92,400, indicates a total value of \$748,270.

## 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 \$748,270 as of January 1, 2024.

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

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564-397-2337



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