



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: C AERO LLC

C AERO LLC
1216 E MAIN ST
MEDFORD, OR 97504

ACCOUNT NUMBER: 181268-000

**PROPERTY LOCATION: 2224 NE 179TH ST
RIDGEFIELD, WA 98642**

PETITION: 157

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	\$ 1,653,800	\$ 620,000
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,653,800	BOE VALUE \$ 620,000

Date of hearing: March 20, 2025

Recording ID# C AERO

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:
Dennis Ingram

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,960 square feet, built in 1993 and is of average construction quality located on 6.4 acres. The property includes a carport measuring 750 square feet.

The appellant stated there is narrow road access from the subject property to 179th St, but a new road would need to be constructed for public access if the property was developed into multiple residences. When the wetland setback and the road area are removed, there is limited developable land. There is a Class 2 stream on the property. The property is zoned to be split into individual residential properties, but the appellant believes the space is better suited for a multiple family residence. There were County plans for a roundabout outside of the property which influenced the appellant's decision to purchase, but the County is no longer constructing this roundabout, decreasing the appeal of the property. An adjacent 10-acre parcel (#181257-000) sold for \$925,000 in 2023 and a nearby 14-acre property (#181319-000) sold for \$1.4 million in 2024. The appellant's evidence included a bid by Sarkien Ground Works to construct an access road for \$813,875 as of May 2023 and a technical memorandum by Cascadia Ecological Services as of March 2023. The appellant's evidence also included a lease agreement from C Aero for \$3,450 per month as of September 2022 and a Development Feasibility Findings Study from Sterling Design as of May 2023. The appellant submitted three comparable sales [#181257-000 sold for \$925,000 in August 2023; #181319-000 sold for \$1,460,000 in August 2024; and #181933-000 sold for \$275,000 in February 2022].

The appellant requested a value of \$740,000, which was updated to \$620,000 in additional evidence.

The Assessor's evidence included a survey of the subject property, GIS maps of the subject property, a road construction covenant, a boundary line adjustment, sales lists and scatter charts, a property information card, and a cover letter recommending the assessed value be reduced to \$1,173,280.

The appellant provided studies and estimates from reliable sources that substantially reduce the development value of the subject property and support a value of \$620,000.

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 \$620,000 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: SNOEY ROGER B & SNOEY BARBARA J TRUSTEES

SNOEY ROGER B & SNOEY BARBARA J TRUSTEES
3711 NW 110TH CIRCLE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 188315-000

PROPERTY LOCATION: #123 CHRISTIAN POWLEY DLC 5A

PETITION: 166

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	\$ 1,026,855	\$ 354,729
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,026,855	BOE VALUE \$ 354,729

Date of hearing: March 20, 2025

Recording ID# SNOEY

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:
Roger Snoey

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 appellant stated one of the Assessor's comparable sales is zoned as commercial and was purchased by the Ridgefield School district. Another sale provided by the Assessor was purchased as a combination sale of three properties and sold twice within 6 months. The first sale was for the raw land at \$146,000 per acre, and the second sale was development-ready land priced at \$300,000 per acre. According to the geotechnical study, there is a total of 2.48 acres of usable land. The average value of his comparable sales is \$143,000 per acre, which the appellant applied to the 2.48 acres to form his opinion of value. The appellant's evidence included a geotechnical report from True North Geotechnical as of January 2025. The appellant submitted three comparable sales [#181466-000 sold for \$806,542 in April 2023; #181701-000 and 181702-000 sold for a combined \$1,966,667 in October 2022; and #181548-000 sold for \$2,344,635 in April 2024].

The appellant requested a value of \$330,000, which was updated to \$354,729.

The Assessor's evidence included a value breakdown for the effective acres group, sales lists and scatter charts, GIS maps of the subject property, a property information card, and a cover letter recommending no change to the assessed value.

The appellant's evidence provided significantly more analysis of the property's characteristics and the comparable property sales, supporting a value of \$354,729.

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 \$354,729 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BENCE CHRISTOPHER J & BENCE WENDY L

BENCE CHRISTOPHER J & BENCE WENDY L
2605 NW 374TH CIR
LA CENTER, WA 98629

ACCOUNT NUMBER: 257608-000

PROPERTY LOCATION: 2605 NW 374TH CIR
LA CENTER, WA 98629

PETITION: 201

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	\$ 309,500	\$ 309,500
Improvements	\$ 1,014,117	\$ 1,014,117
ASSESSED VALUE	\$ 1,323,617	BOE VALUE \$ 1,323,617

Date of hearing: March 20, 2025

Recording ID# BENCE

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:
Christopher Bence
Wendy Bence

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 6,332 square feet, built in 2004 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 384 square feet, a general purpose building measuring 1,596 square feet, and a leanto measuring 504 square feet.

The appellants stated the percent of increase of 18% was too high. Twenty-five percent of the basement is unfinished and contains two storerooms and a mechanical room. The appellant believes the Assessor's comparable properties have additional outbuildings, and that appellants' own comparable properties are more similar to the subject property. The appellants submitted two comparable sales [#258977-000 sold for \$988,000 in December 2024; and #214477-000 sold for \$1,150,000 in September 2024]. A third comparable listing was provided, but it was removed from the market without a sale.

The appellant requested a value of \$1,175,000.

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 are stronger than the appellants' comparable property sales and support the assessed value of \$1,323,617.

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 \$1,323,617 as of January 1, 2024.

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

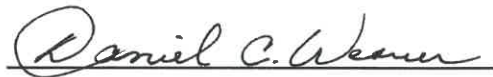
Mailed on April 9, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: POPE DARLENE L

POPE DARLENE
1915 SE IMAGE RD
VANCOUVER, WA 98664

ACCOUNT NUMBER: 167079-000

**PROPERTY LOCATION: 1915 SE IMAGE RD
VANCOUVER, WA 98664**

PETITION: 230

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	\$ 330,180	\$ 330,180
Improvements	\$ 673,621	\$ 524,820
ASSESSED VALUE	\$ 1,003,801	BOE VALUE \$ 855,000

Date of hearing: March 20, 2025

Recording ID# POPE

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:
Darlene Pope

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,753 square feet, built in 1979 and is of good construction quality located on 0.41 acres.

The appellant provided an updated 2024 appraisal that shows a value of \$855,000 which she believes might be high because of wear and tear on the subject property. The cost of the bids for repair total \$250,347. The appellant believes the kitchen and bathroom would need to be updated for the property to be marketable. There is a very limited view to the subject property. The appellant's evidence included an appraisal performed by Brian Brooks of Brooks Appraisal Services, LLC indicating a value of \$855,000 as of October 2024. The appellant's evidence included a bid from Nissi-Z-A Lawn & Construction to level the driveway, replace the deck and rails, and to install a french drain for \$11,674 as of September 2023, a bid from Jacobs Heating and & Air to install an air conditioner for \$13,993 and to install a tankless water heater for \$19,271 as of February 2024, and a bid by Anderson Glass Company to replace eight windows for \$16,098 as of August 2023. The appellant's evidence also included a bid from Viewrail to replace a stair case for \$22,000 as of September 2023, a bid from Vixon Custom Cabinets to install kitchen and bathroom cabinets for \$26,456, and three bids by Fineline Construction to replace a kitchen for \$51,614 as of March 2024, to replace a bathroom for \$61,368 as of August 2023, and to replace a bathroom for \$39,127 as of August 2023.

The appellant requested a value of \$800,000 which was updated to \$855,000 at the hearing based on the independent fee appraisal.

The Assessor's evidence included five 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.

An independent appraisal requires an intense review of the property and provides a significant indicator of market value which supports the revised requested 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:

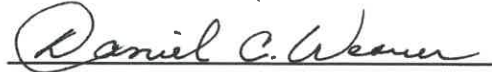
Mailed on April 9, 2025

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: MORAN MICHAEL J

MORAN MICHAEL
2316 NE 80TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145094-012

**PROPERTY LOCATION: 2316 NE 80TH ST
VANCOUVER, WA 98665**

PETITION: 268

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	\$ 168,000	\$ 168,000
Improvements	\$ 146,968	\$ 146,968
ASSESSED VALUE	\$ 314,968	BOE VALUE \$ 314,968

Date of hearing: March 20, 2025

Recording ID# MORAN

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 Moran

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,460 square feet, built in 2002 and is of fair plus construction quality located on 0.06 acres.

The appellant believes the Assessor's response is inaccurate. The appellant is concerned with the location of the subject property and the list of cost to cure items. The appellant stated the subject property should be categorized as fair minus construction quality because it is in poor condition due to the many needed repairs. The crawl space is not finished on the subject property and the insulation was not correctly installed. The subject property is confined by surrounding large apartment buildings reducing the curb appeal. The Assessor's comparable sales are considered newer, have better views, in better condition, and have nicer locations. The appellant's evidence included a bid by TerraFirm Foundation Systems to perform work on the foundation and crawlspace for \$19,468 as of July 2024, a bid by Smart Choice Heating & Cooling to install a Heat Pump system for \$23,220 as of June 2024, a bid by Performance Building Products to replace a garage door for \$4,475 as of April 2023, and a bid by Cherry Roofing to replace the roof for \$12,634 as of June 2023. The appellant's evidence also included a cost analysis for house work from Home Depot and photos of the subject property. The appellant submitted three comparable sales [#110088-710 sold for \$309,000 in April 2023; #30240-346 sold for \$310,000 in November 2023; and #148511-036 sold for \$310,000 in April 2023].

The appellant requested a value of \$260,000.

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

The Assessor's comparable property sales support the assessed value of \$314,968.

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 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 \$314,968 as of January 1, 2024.

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

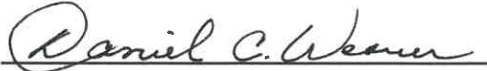
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1300 Franklin Street, Suite 650

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRUNO DONALD & BRUNO SHERYL

BRUNO DONALD & BRUNO SHERYL
2175 S 31ST CT
RIDGFIELD, WA 98642

ACCOUNT NUMBER: 215882-140

PROPERTY LOCATION: 2175 S 31ST CT
RIDGFIELD, WA 98642

PETITION: 270

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	\$ 257,500	\$ 257,500
Improvements	\$ 470,088	\$ 470,088
ASSESSED VALUE	\$ 727,588	BOE VALUE \$ 727,588

Date of hearing: March 20, 2025

Recording ID# BRUNO

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,591 square feet, built in 1996 and is of good construction quality located on 0.72 acres.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$550,000.

The Assessor's evidence included two comparable sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant provided no detailed information to support a value other than the assessed value of \$727,588.

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 \$727,588 as of January 1, 2024.

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

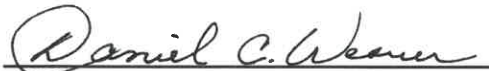
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