



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CEDARS GOLF LLC

CEDARS GOLF LLC
C/O WILLIAM W. SAUNDERS, JR
4111 BLACK POINT RD
HONOLULU, HI 98616

ACCOUNT NUMBER: 194609-000

PROPERTY LOCATION: #67 SEC 12 T3N R2EWM 12.70A

PETITION: 299

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 2,707,450	\$ 997,128
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 2,707,450	BOE VALUE \$ 997,128

Date of hearing: January 25, 2024

Recording ID# CEDARS GOLF

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 12.7-acre parcel of bare land.

The property IDs 194609000 & 986051254 were sold by Cedars Golf, LLC to Cedars Holdings, LLC for a combined \$1,488,250 in July 2023. The appellant's evidence included an expense report for September 2020 through July 2023, a fish and wildlife habitat conservation areas assessment by Cedar's East, and a Wetland Mitigation Credit Reservation Agreement as of October 2022. The appellant submitted three comparable sales [NE 182nd AVE sold for \$425,000 in May 2023; 0 NE 179th ST sold for \$425,000 in August 2023; and 10314 NE 212TH AVE sold for \$500,000 in January 2023].

The appellant requested a value of \$800,000.

The sale of the subject property in July 2023 is significant evidence of the value of the property as of January 1, 2023. All of the mitigation and other preparation of the property appears to have been incurred prior to the January 1, 2023 valuation date. The subject property is approximately two-thirds of the property sold in July 2023; therefore, the indicated value of the subject property is approximately two-thirds of sale price of \$1,488,250 or \$997,128.

DECISION

The Board, after carefully reviewing the information 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 \$997,128 as of January 1, 2023.

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

Mailed on February 8, 2024
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: CEDARS GOLF LLC

CEDARS GOLF LLC
C/O WILLIAM W. SAUNDERS, JR
4111 BLACK POINT RD
HONOLULU, HI 98616

ACCOUNT NUMBER: 986051-254

PROPERTY LOCATION: #106 SEC 12 T3N R2EWM 5.63A

PETITION: 300

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$	1,244,478	\$	491,122
Improvements	\$	0	\$	0
Personal property				
ASSESSED VALUE	\$	1,244,478	BOE VALUE	\$ 491,122

Date of hearing: January 25, 2024

Recording ID# CEDARS GOLF

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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.63-acre parcel of bare land.

The property IDs 194609000 & 986051254 were sold by Cedars Golf, LLC to Cedars Holdings, LLC for a combined \$1,488,250 in July 2023. The appellant's evidence included an expense report for September 2020 through July 2023, a fish and wildlife habitat conservation areas assessment by Cedar's East, and a Wetland Mitigation Credit Reservation Agreement as of October 2022. The appellant submitted three comparable sales [NE 182nd AVE sold for \$425,000 in May 2023; 0 NE 179th ST sold for \$425,000 in August 2023; and 10314 NE 212TH AVE sold for \$500,000 in January 2023]. The appellant requested a value of \$400,000.

The sale of the subject property in July 2023 is significant evidence of the value of the property as of January 1, 2023. All of the mitigation and other preparation of the property appears to have been incurred prior to the January 1, 2023 valuation date. The subject property is approximately one-third of the property sold in July 2023; therefore, the indicated value of the subject property is approximately one-third of sale price of \$1,488,250 or \$491,122.

DECISION

The Board, after carefully reviewing the information 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 \$491,122 as of January 1, 2023.

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

Mailed on February 8, 2024
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: AHSAN MUHAMMAD & AHSAN FAIZA

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

ACCOUNT NUMBER: 90265-768

**PROPERTY LOCATION: 2424 NW IRIS CT
CAMAS, WA 98607**

PETITION: 76

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 224,400	\$ 224,400
Improvements	\$ 901,737	\$ 901,737
Personal property		
ASSESSED VALUE	\$ 1,126,137	BOE VALUE \$ 1,126,137

Date of hearing: January 25, 2024

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
Lisa Bodner
John Marks

Appellant:
Muhammad Ahsan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,590 square feet, built in 2004 and is of very good minus construction quality located on 0.23 acres.

The appellant stated the subject property was damaged in a landslide in 2015. It was assessed for \$0 value in 2015 and 2016 due to its partially destroyed condition. The structure was reconstructed in 2017, but it was never fully finished and a cost to cure was submitted to the County at that time. The Assessor's Office adjusted the value based on this estimate in past years but requires updated information for future reductions. The appellant believes that 80% of the initial work needs to be completed. The appellant's evidence included a bid by Forsure Construction & Development for house repair and recovery for \$286,247 as of August 2018.

The appellant requested a value of \$513,548.

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

The appellant's costs to cure the damage to the subject property are significantly out of date for use in valuation of this property and do not take into account any subsequent repairs or mitigations. The bids and evaluation of the property need to be updated to be of use for valuation purposes. The evidence provided by the appellant is not sufficient to prove a value other than the assessed value of \$1,126,137.

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 \$1,126,137 as of January 1, 2023.

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

Mailed on February 8, 2024

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: **KIESSLING MICHAEL A & KIESSLING
KIMBERLY L**

KIESSLING MICHAEL A & KIESSLING KIMBERLY L
4505 NE 399TH ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 256760-000

PROPERTY LOCATION: 4505 NE 399TH ST
LA CENTER, WA 98629

PETITION: 290

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 284,872	\$ 284,872
Improvements	\$ 745,448	\$ 745,448
Personal property		
ASSESSED VALUE	\$ 1,030,320	BOE VALUE \$ 1,030,320

Date of hearing: January 25, 2024

Recording ID# KIESSLING

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:
Kimberly Kiesslering

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,920 square feet, built in 2005 and is of good construction quality located on 5 acres.

The appellant referred to their three comparable sales from 2023 with an average sales price per square foot of \$232. All three comparable properties are located in the same neighborhood as the subject property. The appellant applied this price per square foot to their own property resulting in an opinion of value of \$911,360. The appellant submitted three comparable sales [#266808-000 sold for \$995,000 in May 2023; #264841-000 sold for \$794,734 in October 2023; and #263683-000 sold for \$669,000 in April 2023].

The appellant requested a value of \$798,803, which was updated to \$911,360 at the hearing.

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

The appellant's comparable sales were all in 2023, and the Assessor's comparable sales support the assessed value of \$1,030,320.

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 \$1,030,320 as of January 1, 2023.

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

Mailed on February 8, 2024
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: RODRIGUEZ ROCIO & FITZGERALD
KATHERINE H**

RODRIGUEZ ROCIO & FITZGERALD KATHERINE H
15405 NE 42ND ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 109581-138

PROPERTY LOCATION: 15405 NE 42ND ST
VANCOUVER, WA 98682

PETITION: 306

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 199,500	\$ 199,500
Improvements	\$ 262,236	\$ 220,500
Personal property		
ASSESSED VALUE	\$ 461,736	BOE VALUE \$ 420,000

Date of hearing: January 25, 2024

Recording ID# RODRIGUEZ

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:
Katherine Fitzgerald

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,380 square feet, built in 1975 and is of fair plus construction quality located on 0.19 acres. The property includes a carport measuring 320 square feet.

The appellant agreed with the Assessor's new recommended assessed value of \$420,000. The property was purchased for \$420,000 in November 2022.

The appellant requested a value of \$420,000.

The Assessor's evidence included a cover letter recommending the assessed value be reduced to \$420,000.

The Assessor adjusted the value to the purchase price of \$420,000.

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 \$420,000 as of January 1, 2023.

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


Mailed on February 8, 2024

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: CAMACHO DUNCAN & CAMACHO DANA

CAMACHO DUNCAN & CAMACHO DANA
13210 NW 33RD AVE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 187785-064

**PROPERTY LOCATION: 13210 NW 33RD AVE
VANCOUVER, WA 98685**

PETITION: 256

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 264,800	\$ 264,800
Improvements	\$ 596,853	\$ 596,853
Personal property		
ASSESSED VALUE	\$ 861,653	BOE VALUE \$ 861,653

Date of hearing: January 25, 2024

Recording ID# CAMACHO

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:
Duncan Camacho

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,882 square feet, built in 2001 and is of good construction quality located on 0.23 acres.

The appellant referred to their comparable sales which were located in close proximity to the subject property. The appellant stated the subject property has unique qualities because of its sloped lot. The appellant submitted four comparable sales [#117893-858 sold for \$890,000 in August 2022; #118137-694 sold for \$236,272 in August 2022; #187791-010 sold for \$845,000 in February 2023; and #986026-501 sold for \$797,400 in September 2022].

The appellant requested a value of \$775,000.

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

The Assessor's comparable sales support the assessed value of \$861,653, and the appellant's comparable sales do not support another value.

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 \$861,653 as of January 1, 2023.

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

Mailed on February 8, 2024
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: PETERSON ROBERT L & PETERSON DIANE C TRUSTEES

PETERSON ROBERT L & PETERSON DIANE C TRUSTEES
31420 NE 90 CIR
CAMAS, WA 98607

ACCOUNT NUMBER: 136856-000

**PROPERTY LOCATION: 31420 NE 90 CIR
CAMAS, WA 98607**

PETITION: 310

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 368,506	\$ 368,506
Improvements	\$ 1,438,442	\$ 1,131,494
Personal property		
ASSESSED VALUE	\$ 1,806,948	BOE VALUE \$ 1,500,000

Date of hearing: January 25, 2024

Recording ID# PETERSON

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:
Robert Peterson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 7,027 square feet, built in 2004 and is of very good plus construction quality located on 5 acres. The property includes an attached outdoor living area measuring 192 square feet.

The appellant referred to their 2022 assessment appeal which set a value of \$1.5 million in July 2023. The appellant has a Camas address but lives a distance away from the suburban communities. The subject property is at high risk from wildfires and does not have reliable fire & rescue services. The County has stated that the appellant cannot develop more than two acres of the subject lot's five acres and part of the subject lot is a riparian wetland habitat. The appellant submitted comparable sales with similar lot size, location, and fire danger, but the comparable properties do not face the same land restrictions on development as the subject property. The appellant's evidence included a Mitigation Inspection Report for a Coburn Habitat Permit as of March 2022 and a Wetland and Habitat Review. The appellant submitted three comparable sales [#136916-000 sold for \$925,000 in August 2023; #137106-000 sold for \$1,120,000 in April 2021; and #137100-000 sold for \$965,000 in June 2022].

The appellant requested a value of \$1,450,000.

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

The Assessor's study on increases in high-end homes and the risk factors and restrictions on the subject property have not been taken into account for this property. The risk factors, restrictions, and appellant comparable properties indicate the value of the property has not increased from the prior year value of \$1,500,000.

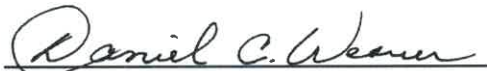
DECISION

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 \$1,500,000 as of January 1, 2023.

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

Mailed on February 8, 2024
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: NELSON TODD

NELSON TODD
401 W 21ST ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 54060-000

**PROPERTY LOCATION: 401 W 21ST ST
VANCOUVER, WA 98660**

PETITION: 813

ASSESSMENT YEAR: Valued January 1, 2022 TAXES PAYABLE IN: 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 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	\$ 231,843	\$ 231,843
Improvements	\$ 372,440	\$ 93,012
Personal property		
ASSESSED VALUE	\$ 604,283	BOE VALUE \$ 324,855

Date of hearing: January 25, 2024

Recording ID# NELSON 2022

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:
Todd Nelson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,810 square feet, built in 1917 and is of average plus construction quality located on 0.14 acres. The property includes an unfinished basement measuring 948 square feet and a detached garage measuring 480 square feet.

The appellant stated the 100-year-old property was owned by his family for 50 years and is in need of significant repair work. He referred to bids to repair many of the issues with the subject property that have not been completed. The flooring, bathroom, and kitchen are all original and need updates and replacements. The plaster is cracked and will need extensive repairs. There is no insulation in the upper floor and the windows and cedar siding have pervasive rotting. The appellant stated the estimates he submitted were not cosmetic repairs but necessary work to maintain the property. The appellant believes the value should consider the cost to cure, which would result in a value of \$324,855. The appellant's evidence included a bid by Apollo Plumbing Heating & Air Conditioning to install the furnace and AC for \$19,785 as of March 2023, a bid by i5 Exteriors to perform siding work for \$45,582 as of March 2023, a bid by Henco Plumbing Services to repipe for \$23,957 as of March 2023, a bid by Henderson & Daughter Windows and Door to replace windows for \$94,829 as of March 2023 and a bid from Mr. Electric to perform electrical work for \$78,354 as of March 2023.

The appellant requested a value of \$324,855 at the hearing.

The appellant provided bids for costs to cure significant items for the property which indicate reduction of the value is appropriate. The costs to cure indicated the value of the subject property should be reduced to the requested value of \$324,855.

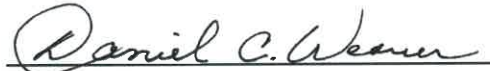
DECISION

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 \$324,855 as of January 1, 2022.

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

Mailed on February 8, 2024
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: NELSON TODD

NELSON TODD
401 W 21ST ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 54060-000

**PROPERTY LOCATION: 401 W 21ST ST
VANCOUVER, WA 98660**

PETITION: 135

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$	224,241	\$	224,241
Improvements	\$	402,655	\$	123,227
Personal property				
ASSESSED VALUE	\$	626,896	BOE VALUE	\$ 347,468

Date of hearing: January 25, 2024

Recording ID# NELSON 2023

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:
Todd Nelson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,810 square feet, built in 1917 and is of average plus construction quality located on 0.14 acres. The property includes an unfinished basement measuring 948 square feet and a detached garage measuring 480 square feet.

The appellant stated the 100-year-old property was owned by his family for 50 years and is in need of significant repair work. He referred to bids to repair many of the issues with the subject property that have not been completed. The flooring, bathroom, and kitchen are all original and need updates and replacements. The plaster is cracked and will need extensive repairs. There is no insulation in the upper floor and the windows and cedar siding have pervasive rotting. The appellant stated the estimates he submitted were not cosmetic repairs but necessary work to maintain the property. The appellant's evidence included a bid by Apollo Plumbing Heating & Air Conditioning to install the furnace and AC for \$19,785 as of March 2023, a bid by i5 Exteriors to perform siding work for \$45,582 as of March 2023, a bid by Henco Plumbing Services to repipe for \$23,957 as of March 2023, a bid by Henderson & Daughter Windows and Door to replace windows for \$94,829 as of March 2023 and a bid from Mr. Electric to perform electrical work for \$78,354 as of March 2023.

The appellant requested a value of \$475,675.

The Assessor's evidence included four sales and a cover letter recommending the assessed value be reduced to \$575,000. The appellant disagreed with the appraiser's findings.

The appellant's costs to cure of \$279,428 for the various items in the property indicate a further reduction from the \$626,896 to a value of \$347,468.


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 \$347,468 as of January 1, 2023.

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

Mailed on February 8, 2024
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.

**** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. ***