



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CARLSON-BROWN JUSTIN ROBERT & CARLSON-BROWN ALYSSA

CARLSON-BROWN JUSTIN ROBERT & CARLSON-BROWN ALYSSA
3701 NW 378TH ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 255840-000

**PROPERTY LOCATION: 3701 NW 378TH ST
LA CENTER, WA 98629**

PETITION: 382

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	\$ 209,870	\$ 209,870
Improvements	\$ 622,547	\$ 622,547
Personal property		
ASSESSED VALUE	\$ 832,417	BOE VALUE \$ 832,417

Date of hearing: February 7, 2024

Recording ID# CARLSON-BROWN

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:

Justin Carlson-Brown

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,806 square feet, built in 2018 and is of average plus construction quality located on 2.07 acres.

The appellant stated the Property Information Center lists the property as a five-bedroom home, but the structure only has four bedrooms. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$700,000.

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

The appellant provided no quantitative information to prove a value other than the assessed value of \$832,417.

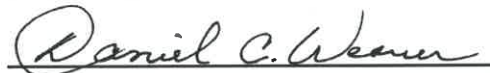
DECISION

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 \$832,417 as of January 1, 2023.

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

Mailed on February 21, 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: PITTS SEAN EDWARD & SMITH KIMBERLY ANN

PITTS SEAN EDWARD & SMITH KIMBERLY ANN
2200 SE 132ND CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 114783-084

**PROPERTY LOCATION: 2200 SE 132ND CT
VANCOUVER, WA 98683**

PETITION: 209

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	\$ 187,600	\$ 187,600
Improvements	\$ 381,331	\$ 381,331
Personal property		
ASSESSED VALUE	\$ 568,931	BOE VALUE \$ 568,931

Date of hearing: February 7, 2024

Recording ID# PITTS

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 ranch-style residence with 1,844 square feet, built in 1977 and is of average plus construction quality located on 0.23 acres.

The appellant submitted three comparable sales [#114782-182 sold for \$499,000 in March 2022; #114783-564 sold for \$485,000 in February 2023; and #114783-106 sold for \$450,000 in April 2022].

The appellant requested a value of \$490,000.

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

The subject property was purchased in March of 2022 for \$499,000; however, according to the Assessor's information, a field construction review in August indicated a complete remodel had been completed. The purchase price, field review, and the Assessor's comparable property sales support the assessed value of \$568,931.

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 \$568,931 as of January 1, 2023.

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

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MARSH PETER R & MARSH BARBARA J

MARSH PETER R & MARSH BARBARA J
3307 EVERGREEN WAY STE 707-390
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 131387-000

**PROPERTY LOCATION: 1900 N O ST
WASHOUGAL, WA 98671**

PETITION: 197

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	\$ 373,004	\$ 373,004
Improvements	\$ 1,021,281	\$ 809,496
Personal property		
ASSESSED VALUE	\$ 1,394,285	BOE VALUE \$ 1,182,500

Date of hearing: February 7, 2024

Recording ID# MARSH

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:
Peter Marsh

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,660 square feet, built in 2000 and is of good plus construction quality located on 1.42 acres. The property includes an additional unfinished basement space measuring 381 square feet.

The appellant has owned the subject property for twenty years, and no improvements have been made. The appellant referred to a history of appeals and private appraisals to show the value of the subject property. He specifically referred to the 2022 private appraisal that established the value at \$1,175,000 in the 2022 assessment year.

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

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

Only two of the Assessor's comparable property sales were truly comparable in size; however, they were not comparable in class. Significant adjustments were made to the comparable property sales to arrive at a value. In addition, the value of the subject property was changed from the original \$1,503,787 in the June 2023 Notice of Value to \$1,394,285 in September 2023 Notice of Value. The appellant indicated that a .6% increase is more appropriate based on the chart of market increases provided and based on the report of the Assessor also provided. The Assessor, in his narrative, suggests only a .06% increase (\$500,000 to \$500,300). The analysis provided by the appellant supports a value of \$1,182,500.

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 \$1,182,500 as of January 1, 2023.

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

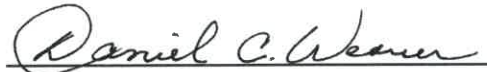
Mailed on February 21, 2024

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: KINSEY GEORGE H & KINSEY LAURIE H TRUSTEES

KINSEY GEORGE H & KINSEY LAURIE H TRUSTEES
8811 NE 312TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 136905-000

**PROPERTY LOCATION: 8811 NE 312TH AVE
CAMAS, WA 98607**

PETITION: 368

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	\$ 353,405	\$ 353,405
Improvements	\$ 980,343	\$ 921,594
Personal property		
ASSESSED VALUE	\$ 1,333,748	BOE VALUE \$ 1,274,999

Date of hearing: February 7, 2024

Recording ID# KINSEY

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:
George Kinsey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,064 square feet, built in 1999 and is of good construction quality located on 5.03 acres. The property includes a day unfinished basement measuring 1,469 square feet.

The appellant referred to their comparable sales. Comparable #1 is very similar to the subject property and is located in a competing neighborhood. The appellant submitted four comparable sales [#141797-000 sold for \$969,999 in February 2022; #141318-000 sold for \$824,900 in March 2022; #170925-000 sold for \$650,000 in February 2022; and #170908-000 sold for \$1,105,000 in December 2022].

The appellant requested a value of \$1,151,231.

The Assessor's evidence included four sales and a cover letter recommending the assessed value be reduced to \$1,274,999 from the original assessed value of \$1,333,748.

The Assessor's comparable property sales support the revised assessed value of \$1,274,999.

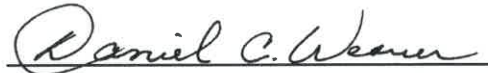
DECISION

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 \$1,274,999 as of January 1, 2023.

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
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: LEE HUANG-YIH

LEE HUANG-YIH
925 NW VINCA LN
CAMAS, WA 98007

ACCOUNT NUMBER: 92231-212

**PROPERTY LOCATION: 925 NW VINCA LN
CAMAS, WA 98007**

PETITION: 369

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	\$ 251,500	\$ 251,500
Improvements	\$ 418,903	\$ 396,500
Personal property		
ASSESSED VALUE	\$ 670,403	BOE VALUE \$ 648,000

Date of hearing: February 7, 2024

Recording ID# LEE

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 2-story residence with 2,464 square feet, built in 1998 and is of average plus construction quality located on 0.19 acres.

The appellant submitted one comparable sale [#92231-214 sold for \$625,000 in February 2023].

The appellant requested a value of \$628,452.

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

The appellant's comparable sale was located on the same street as the subject property and provides a very good comparable sale. Combining the Assessor's comparable sales with the appellant's sale, indicates a value \$648,000.

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 \$648,000 as of January 1, 2023.

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

Mailed on February 21, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ANDERSON JOHN H JR & ANDERSON
ELIZABETH E**

ANDERSON JOHN H JR & ANDERSON ELIZABETH E
3909 SE 158TH CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 122157-010

PROPERTY LOCATION: 3909 SE 158TH CT
VANCOUVER, WA 98683

PETITION: 371

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	\$ 448,805	\$ 448,805
Improvements	\$ 490,708	\$ 490,708
Personal property		
ASSESSED VALUE	\$ 939,513	BOE VALUE \$ 939,513

Date of hearing: February 7, 2024

Recording ID# ANDERSON

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 2-story residence with 4,026 square feet, built in 1994 and is of average plus construction quality located on 1.16 acres.

The appellant's evidence included a bid by A & J Expertise Yardcare & Tree Services to reconstruct a driveway for \$42,000 as of August 2023 and a bid by Terrafirma for leveling services for \$18,013 as of July 2023.

The appellant requested a value of \$879,500.

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

The appellant's costs to cure concrete and yard work are not considered in the valuation process for property tax purposes. The Assessor's comparable property sales support the assessed value of \$939,513.

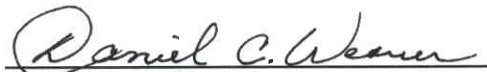
DECISION

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 \$939,513 as of January 1, 2023.

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Vancouver, WA 98660-5000
564-397-2337



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