



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** BUEHLER, KURT & BUEHLER, JANICE

Kurt & Janice Buehler  
5704 NE 130<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 986040-922

**PROPERTY LOCATION:** 5704 NE 130<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 1131

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 130,000	\$ 130,000
Improvements	\$ 422,309	\$ 422,309
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 552,309</b>	<b>BOE VALUE \$ 552,309</b>

Date of hearing: July 22, 2020 Recording ID# Buehler

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Kurt Buehler

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,950 square feet, built in 2018 and is of good minus construction quality located on .17 acres.

The appellant stated that there are AHO Homes and Philbrook Homes on the same tract and they are very different. Seven comparable sales were submitted [#986040-865 sold for \$497,000 in February 2017; #986040-813 sold for \$499,000 in April 2018; #986043-146 sold for \$130,000 in April 2018; #986040-879 sold for \$549,000 in September 2019; all in Philbrook Farms; #986041-891 sold for \$445,000 in September 2018; #986041-877 sold for \$454,400 in May 2018; and #986041-899 sold for \$413,220 in February 2018; all in AHO Hidden Crest]. The details of each comparable property were not presented.

The appellant requested a value of \$491,027.

The assessor provided five sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The assessor comparable properties are in the same area as the appellants

While the Board understands the argument, the information provided is not convincing to overcome the assessor's presumption of correctness.

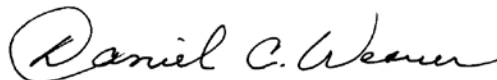
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$552,309 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.



## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** FARRAR, STEVEN

Steven Farrar  
1510 NW Gregory Drive  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 98283-356

**PROPERTY LOCATION:** 1510 NW Gregory Drive  
Vancouver, WA

**PETITION:** 863

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 149,684	\$ 149,684
Improvements	\$ 537,138	\$ 537,138
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 686,822</b>	<b>BOE VALUE \$ 686,822</b>

Date of hearing: July 22, 2020 Recording ID# Farrar

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Steven Farrar

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 3,892 square feet, built in 1997 and is of very good minus construction quality located on .03 acres.

The appellant stated that the property was purchase for \$420,000 in August 2016. The BOE appeal value was then set at \$420,000. Also an appriaisal performed in December 2016 listed a value of \$475,000. In 2017 the BOE set the value at \$475,000. The house is in average condition and lesser quality materials were used. The siding is stucco (EFIS), interior trim is MDF, hollow doors and kitchen and bath fixtures are broken or worn. Three sales were submitted [#986032-071 sold for \$450,000 in March 2019; #188936-006 sold for \$465,500 in August 2018; and #146659-010 sold for \$484,000 in February 2019].

The appellant requested a value of \$477,841.

The assessor provided no information.

While the Board understands the argument, no costs to cure values were submitted and the sales details are not sufficient to support the requested value.

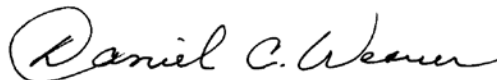
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$686,822 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HALLOCK, THEODORE M & HALLOCK, FRANCES M

Theodore & Frances Hallock  
25705 NE 74<sup>th</sup> Court  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 227393-008

**PROPERTY LOCATION:** 25705 NE 74<sup>th</sup> Court  
Battle Ground, WA

**PETITION:** 1103

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 258,537	\$ 258,537
Improvements	\$ 573,522	\$ 573,522
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 832,059</b>	<b>BOE VALUE \$ 832,059</b>

Date of hearing: July 22, 2020 Recording ID# Hallock

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Theodore and Frances Hallock

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,620 square feet, built in 2001 and is of good construction quality located on 1.94 acres.

The appellant stated that last year they had to spend \$13,600 to remedy issues from the previous owners. There are still drainage issues and irrigation that will need to be fixed as well and there are ongoing roof issues. Two bathrooms are in need of repairs. The noise level has increased as well. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$792,059.

The assessor provided no information.

While the Board understands the argument, no comparable sales or costs to cure were submitted. There is no convincing evidence to overcome the assessor's presumption of correctness.

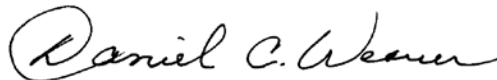
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack information provided by the assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$832,059 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** ROLLINS, SAMMIE & ROLLINS, LASITA

Sammie & Lasita Rollins  
10605 NE 39<sup>th</sup> Avenue  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 189778-004

**PROPERTY LOCATION:** 10605 NE 39<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 870

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 113,400	\$ 113,400
Improvements	\$ 321,799	\$ 321,799
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 435,199</b>	<b>BOE VALUE \$ 435,199</b>

Date of hearing: July 22, 2020 Recording ID# Rollins

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

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 two story residence with 2,950 square feet, built in 2007 and is of average plus construction quality located on .14 acres.

The appellant stated on the petition that based on the market data, the petitioner does not agree with the property value. The petition was originally filed by Ryan, LLC but the property sold to Sammie & Lasita Rollins for \$452,000 in May 2019, therefore the appeal continues with the new owners.

The original appellant requested a value of \$425,900.

The assessor provided one sale adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

Based on the appellant's purchase price being more than the assessed value, no change to the assessment is recommended.

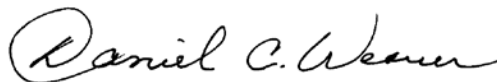
## DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$435,199 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** SAXTON, SHEILA R.

Sheila Saxton  
37649 Hyacinth Street  
Newark, CA 94560

**ACCOUNT NUMBER:** 92006-044

**PROPERTY LOCATION:** 2516 SE Balboa Drive  
Vancouver, WA

**PETITION:** 1460

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 175,000	\$ 175,000
Improvements	\$ 257,322	\$ 257,322
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 432,322</b>	<b>BOE VALUE \$ 432,322</b>

Date of hearing: July 22, 2020 Recording ID# Saxton

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

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 1.5 style residence with 2,424 square feet, built in 1983 and is of average construction quality located on .12 acres.

The appellant stated on the petition that she inherited the subject property when her father Bernard Danielson passed away. An appraisal was performed by Larry White of White's appraisals listing a value of \$430,000 as of November 2018. She had a Fairway Village Real Estate Agent do a fair market evaluation of the property which he determined was \$365,000 and this was not dated. This is the value she feels the taxes should be based on.

The appellant requested a value of \$365,000.

The assessor provided no information.

Based on the fee appraisal being within \$2,000 of the assessed value, no change to the assessment is warranted. A fee appraisal is a more detailed and accurate evaluation.

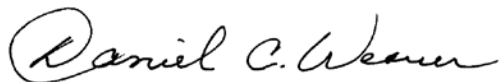
## DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$432,322 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267187-000

**PROPERTY LOCATION:** #4 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 756

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 629,930	\$ 389,600
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 629,930</b>	<b>BOE VALUE \$ 389,600</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 119.86 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

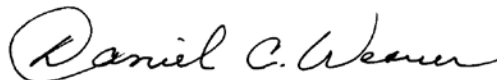
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$389,600 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267188-000

**PROPERTY LOCATION:** #5 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 757

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 146,521	\$ 90,621
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 146,521</b>	<b>BOE VALUE \$ 90,621</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 8.41 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

Based on the appraisal, an allocation based on the percentage of land per parcel totals to \$1,944,000.

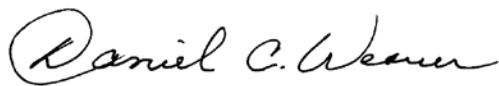
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$90,621 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00





## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267190-000

**PROPERTY LOCATION:** #7 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 758

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 294,791	\$ 182,323
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 294,791</b>	<b>BOE VALUE \$ 182,323</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 35.7 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

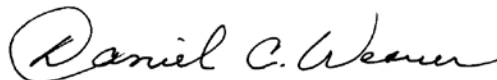
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$182,323 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267191-000

**PROPERTY LOCATION:** #8 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 759

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 326,592	\$ 201,991
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 326,592</b>	<b>BOE VALUE \$ 201,991</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 40 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

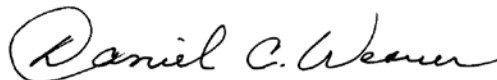
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$201,991 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267192-000

**PROPERTY LOCATION:** #9 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 760

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 331,800	\$ 205,212
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 331,800</b>	<b>BOE VALUE \$ 205,212</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 40 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

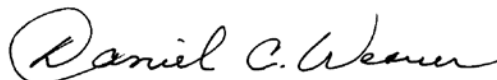
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$205,212 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.



**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267193-000

**PROPERTY LOCATION:** #10 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 761

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 292,236	\$ 180,743
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 292,236</b>	<b>BOE VALUE \$ 180,743</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 40 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

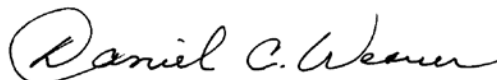
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$180,743 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267194-000

**PROPERTY LOCATION:** #11 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 762

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 289,270	\$ 178,908
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 289,270</b>	<b>BOE VALUE \$ 178,908</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 29.73 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The “appraisal” supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

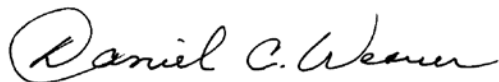
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor’s presumption of correctness.

Market value of the subject property is set at \$178,908 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor’s Office or the Washington State Board of Tax Appeals.

**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
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761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267195-000

**PROPERTY LOCATION:** #12 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 763

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 326,741	\$ 202,083
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 326,741</b>	<b>BOE VALUE \$ 202,083</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 37.57 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

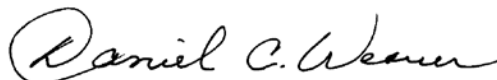
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$202,083 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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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, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267199-000

**PROPERTY LOCATION:** #16 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 764

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 189,394	\$ 117,137
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 189,394</b>	<b>BOE VALUE \$ 117,137</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 6.38 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

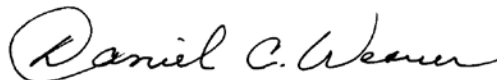
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$117,137 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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**EXHIBIT A**

**WB TIMBERLAND LLC  
JULY 22, 2020  
PETITION NUMBER #756 - #765**

PETITION	PROPERTY ID	ASSESSED VALUE	PERCENT	BOE VALUE
756	267187-000	\$629,930.00	20.04%	\$389,600.00
757	267188-000	\$146,521.00	4.66%	\$90,621.00
758	267190-000	\$294,791.00	9.38%	\$182,323.00
759	267191-000	\$326,592.00	10.39%	\$201,991.00
760	267192-000	\$331,800.00	10.56%	\$205,212.00
761	267193-000	\$292,236.00	9.30%	\$180,743.00
762	267194-000	\$289,270.00	9.20%	\$178,908.00
763	267195-000	\$326,741.00	10.40%	\$202,083.00
764	267199-000	\$189,394.00	6.03%	\$117,137.00
765	267200-000	\$315,906.00	10.05%	\$195,382.00
		\$3,143,181.00	100.00%	\$1,944,000.00



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162  
e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WB TIMBER LLC

WB Timber LLC / Ryan LLC  
10500 NE 8th Street, Suite 1400  
Bellevue, WA 98004

**ACCOUNT NUMBER:** 267200-000

**PROPERTY LOCATION:** #17 Section 36, Township 5 North, Range 2 East WM  
Amboy, WA

**PETITION:** 765

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

<b>BOARD OF EQUALIZATION</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 315,906	\$ 195,382
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 315,906</b>	<b>BOE VALUE \$ 195,382</b>

Date of hearing: July 22, 2020 Recording ID# WB Timber

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
Lisa Bodner  
John Marks

Appellant:  
Hannah Eveleth of Ryan LLC

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a 36 acre parcel of property.

The appellant is appealing ten parcels that are all used together. An appraisal of the timber and land value was performed by Mike Jernquist a fee appraiser and J. Scott McDonald a forester of Coldwell Banker and listed a final value of \$969,000 for the timber and \$975,000 for the land totaling \$1,944,000 as of June 2019. There are 393 acres total. Eight of the ten parcels are zoned forest land and two are zoned rural residential use. There are 283 acres of productive timber land with 14 to 106 year old Douglas Firs. The remaining land is roads, streams and buffers. The purpose of this district is to maintain and enhance resource based industries and encourage the conservation of forest land.

The appellant requested a value of \$1,944,000 for all ten parcels.

The assessor provided no information.

The "appraisal" supports the requested value of \$1,944,000 for the 10 parcels. See Exhibit A for the allocation to the ten properties based on the percentage of assessed value per parcel.

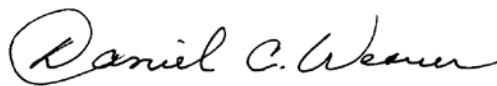
## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$195,382 as of January 1, 2019.

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

Mailed on July 31, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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**EXHIBIT A**

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