



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WILCOX, ZACHARY N & WILCOX, MICHEL A

Zachary & Michel Wilcox  
2610 NW 3<sup>rd</sup> Way  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 91050-348

**PROPERTY LOCATION:** 2610 NW 3<sup>rd</sup> Way  
Battle Ground, WA

**PETITION:** 83

**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	\$ 105,300	\$ 105,300
Improvements	\$ 210,973	\$ 210,973
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 316,273</b>	<b>BOE VALUE \$ 316,273</b>

Date of hearing: December 5, 2019 Recording ID# Wilcox

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

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 two story residence with 2,014 square feet, built in 2000 and is of fair plus construction quality located on .15 acres.

The appellant stated on the petition that the assessment seems to have taken the largest parcel in the neighborhood and blanketed the land values despite any differences in location or size. Their residence is being charged an average of 51.35% more per 0.1 acre than that of the immediate peers/neighbors. Four neighboring properties that have not sold in the last five years with lots sizes larger than the subject are paying less tax per 0.1 acre than the appellant. Four comparable sales were submitted however only one was near the January 2019 assessment date #91050-234 sold for \$333,900 in May 2018.

The appellant requested a value of \$262,197.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness. Comparable sales as close to the assessment date hold the most weight.

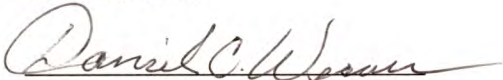
## DECISION

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 \$316,273 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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:** RUDER, BRIAN J & RUDER, MANDY J

Brian & Mandy Ruder  
23201 NE Kaskillah Drive  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 237017-000

**PROPERTY LOCATION:** 23201 NE Kaskillah Drive  
Battle Ground, WA

**PETITION:** 84

**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	\$ 212,692	\$ 212,692
Improvements	\$ 502,060	\$ 387,308
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 714,752</b>	<b>BOE VALUE \$ 600,000</b>

Date of hearing: December 5, 2019 Recording ID# Ruder

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

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

Appellant:  
Brian Ruder

Assessor:  
None

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

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,789 square feet, built in 2005 and is of good construction quality located on 5 acres.

The appellant stated that the assessor has been over valuing his property for years. This year it was up 18%. Three comparable sales were submitted [#234974-000 sold for \$350,000 in June 2018; #237038-000 sold for \$640,000 in September 2018; and #236964-000 sold for \$605,000 in December 2018]. Living in this area is not appealing to everyone. You will be snowed in during the winter, limited internet and no cell phone service.

The appellant requested \$550,000.

The assessor provided no information.

The appellant's comparable sales, especially #237038-000 support a value of \$600,000.

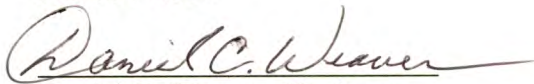
DECISION

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 \$600,000 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
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:** MARQUAND, MICHAEL & MARQUAND, MERRY

Michael & Merry Marquand  
760 South A Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 75107-018

**PROPERTY LOCATION:** 760 South A Street  
Washougal, WA

**PETITION:** 85

**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	\$ 732,500	\$ 525,800
Improvements	\$ 178,370	\$ 178,370
Personal property	\$	\$
<b>ASSESSED VALUE</b>	<b>\$ 910,870</b>	<b>BOE VALUE \$ 704,170</b>

Date of hearing: December 5, 2019 Recording ID# Marquand

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

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

Appellant:  
Michael & Merry Marquand

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 1,136 square feet and a 576 square foot basement, built in 1972 and is of average construction quality located on .87 acres.

The appellant stated that their land is half the size than what the assessor has listed and they submitted the land survey map. They also submitted the listing and plot map from when they purchased the property and it shows the land is .47 acres – not .87. The water is high and takes up most of the lot during the winter. In the summer the waterline is very rocky and un-useable. They could not sell their lot for the assessed value. The assessments of neighboring properties are less.

The appellant requested a value of \$704,170.

The assessor provided a 2019 property information card, an aerial map and a cover letter recommending no change to the assessed value.

Using the 2018 county wide 6.9% trend appears to be all on the land value. The evidence submitted by the appellant appears to show the property as .47 acres. The land size could be a manifest error in the county records. The reduced size supports the appellant value request.

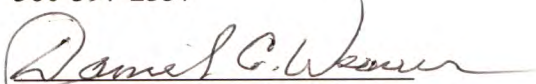
### DECISION

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 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 \$704,170 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KNIGHT, STEVEN J & KNIGHT, GRETCHEN M

Steven & Gretchen Knight  
17714 NE 17<sup>th</sup> Avenue  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 986039-932

**PROPERTY LOCATION:** 17714 NE 17<sup>th</sup> Avenue  
Ridgefield, WA

**PETITION:** 86

**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	\$ 152,490	\$ 152,490
Improvements	\$ 223,347	\$ 223,347
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 375,837</b>	<b>BOE VALUE \$ 375,837</b>

Date of hearing: December 5, 2019 Recording ID# Knight

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

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 1,699 square feet, built in 2017 and is of average plus construction quality located on .09 acres.

The appellant stated on the petition that an increase of land value of \$22,490 in one year is not reasonable. The value at Phase II of our same community is \$130,000 for the same sized lot. They believe this increase is not fair. Four comparable sales were submitted [#986045-100 sold for \$412,500 in January 2019; #986045-101 sold for \$373,325 in January 2019; #986045-103 sold for \$389,770 in February 2019; and #986045-107 sold for \$345,850 in December 2018]. The subject was purchased in March 2018 for \$371,425.

The appellant requested a value of \$353,347.

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

While the Board understands the argument, the purchase price supports the assessed value.

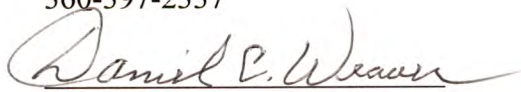
DECISION

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 \$375,837 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** RANWEILER, MICHAEL PAUL & JOHNSON,  
KENNEDY JACKSON

Kennedy Jackson & Michael Ranweiler  
409 South Alder Avenue  
Yacolt, WA 98675

**ACCOUNT NUMBER:** 64523-074

**PROPERTY LOCATION:** 409 South Alder Avenue  
Yacolt, WA

**PETITION:** 87

**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	\$ 80,500	\$ 80,500
Improvements	\$ 287,477	\$ 287,477
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 367,977</b>	<b>BOE VALUE \$ 367,977</b>

Date of hearing: December 5, 2019 Recording ID# Ranweiler

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

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

Appellant:  
Kennedy Johnson in person and Michael Ranweiler by teleconference

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 2,729 square feet, built in 2006 and is of average minus construction quality located on .29 acres.

The appellant stated that they approached the value two ways. Looking at the 2018 increase of 3.7% to 5.3% would put the subject at \$345,016. Also, they submitted six comparable sales within four months of the assessment date [#64523-056 sold for \$367,900 in April 2019; #229663-010 sold for \$380,000 in April 2019; #64523-004 sold for \$348,000 in April 2019; #229663-008 sold for \$386,000 in January 2019; #229663-012 sold for \$362,500 in October 2018; and #64523-052 sold for \$344,000 in October 2018]. The appellants provided a reasonable argument.

The appellant requested a value of \$345,217.

The assessor provided a list of five sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The assessor provided comparable properties that support the assessed value.

While the Board understands the issue, both the assessor and appellant provided reasonable arguments. In this case the Board defers to the assessor valuation as both values are credible.

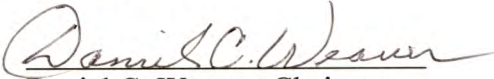
### DECISION

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 \$367,977 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** PRICE, FREDERICK A JR, & HUSS, RHONDA SUE

Frederick Price & Rhonda Huss  
4112 NE 399<sup>th</sup> Street  
La Center, WA 98629

**ACCOUNT NUMBER:** 253308-005

**PROPERTY LOCATION:** 4112 NE 399<sup>th</sup> Street  
La Center, WA

**PETITION:** 94

**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	\$ 211,718	\$ 211,718
Improvements	\$ 186,143	\$ 62,282
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 397,861</b>	<b>BOE VALUE \$ 274,000</b>

Date of hearing: December 5, 2019 Recording ID# Price

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

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

Appellant:  
Frederick Price

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is ranch style manufactured residence with 1,833 square feet, built in 1994 and is of average construction quality located on 4.97 acres.

The appellant stated that the manufactured home is only going down in value, only one acre is useable as the rest is a downhill steep slope and the barn only has a dirt floor. The front porch is rotted out and all of the windows need to be replaced as well as the roof as it has been leaking. Four comparable sales were submitted [#256925-000 sold for \$284,429 in February 2018; #263685-000 sold for \$250,000 in July 2018; #256702-000 sold for \$205,000 in May 2017; and #256970-000 sold in 2016 and was too old to be considered]. He did have a bid to replace all the windows costing \$25,000.

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

The assessor provided a list of three comparable sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

Using \$153 per square foot like #256925-000, which has similar outbuildings and is in disrepair, yields a value of \$274,000.

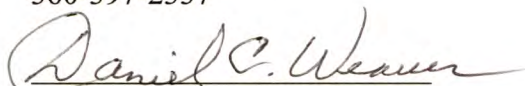
### DECISION

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 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 \$274,000 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



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:** YU, ZHENJIANG & BAI, YAMIN

Zhenjiang Yu & Yamin Bai  
1739 NW Larkspur Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 125403-084

**PROPERTY LOCATION:** 1739 NW Larkspur Street  
Camas, WA

**PETITION:** 90

**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	\$ 180,000	\$ 180,000
Improvements	\$ 477,515	\$ 436,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 657,515</b>	<b>BOE VALUE \$ 616,000</b>

**Date of hearing:** December 5, 2019 Recording ID# Yu

**Hearing Location:** Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

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

Appellant:  
Zhenjiang Yu

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is two story residence with 3,350 square feet and a 936 square foot basement, built in 2011 and is of good construction quality located on .15 acres.

The appellant stated that the assessor shows a purchase price of \$632,500 but the actual purchase price was \$615,000. Seventeen sales were submitted ranging from \$505,846 at \$151 per square foot to \$777,033 at \$231 per square foot. These sales indicate his value should be based on \$184 per square foot totaling \$616,000.

The appellant requested a value of \$633,000 but changed that to \$616,000 during the hearing.

The assessor provided pictures, a 2019 property information card and a cover letter recommending no change to the assessed value.

The appellant's analysis supports the requested value. There were no comparable sales from the assessor.

## 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 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 \$616,000 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



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:** SCHIEFER, MATTHEW R

Matthew Schiefer  
10601 NE 21<sup>st</sup> Court  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 118230-074

**PROPERTY LOCATION:** 10601 NE 21<sup>st</sup> Court  
Vancouver, WA

**PETITION:** 93

**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	\$ 113,400	\$ 113,400
Improvements	\$ 354,292	\$ 321,600
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 467,692</b>	<b>BOE VALUE \$ 435,000</b>

Date of hearing: December 5, 2019 Recording ID# Schiefer

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

**Attendees:**

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 two story residence with 2,752 square feet, built in 2006 and is of good minus construction quality located on .14 acres.

The appellant stated on the petition that homes on the street have not increased much in value over the last year as shown by four recent sales in 2019. All in the low \$400,000's or lower for the same amount of bedrooms and amenities. The subject could not be sold for the assessed value. There are vacant buildings and homeless camps nearby which led to the values not increasing. Four comparable sales were submitted [#118230-072 sold for \$393,000 in May 2019; #118230-054 sold for \$395,000 in June 2019; #118230-044 sold for \$400,000 in March 2019; and #118230-048 sold for \$425,000 in April 2019].

The appellant requested a value of \$415,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. Assessor adjusted comparable sales #118230-028 and #189778008 at \$165 per square foot yields a value of \$454,000.

The property sold in November 2019 for \$435,000.

### 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 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 \$435,000 as of January 1, 2019.

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

Mailed on December 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.