

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	284	Parcel Number:	108146-042
Owner Name:	DAVENPORT SHARON J				
Situs Address:	7000 NE 40TH AVE VANCOUVER, WA 98661				
Property Type:	n/a	Acres:	2.34	NBHD	7490
Mailing Address:	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459 VANCOUVER, WA 98661				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Sharon Davenport	Greg Peterson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 23, 2024	9:11	9:43	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a lease agreement from April 2022 and an Income Statement from December 2021

ASSESSOR EVIDENCE: The Assessor's evidence included a property summary packet, four sales, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 642,200	\$ 642,200	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,250,000	\$ 1,250,000		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,892,200	\$ 1,892,200		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

Need to increase rents for strong MKT & convert to triple net leases.

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/23/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	285	Parcel Number:	108146-044
Owner Name:	DAVENPORT SHARON				
Situs Address:	3800 NE 68TH ST VANCOUVER, WA 98661				
Property Type:	n/a	Acres:	3.12	NBHD	7490
Mailing Address:	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459 VANCOUVER, WA 98661				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Sharon Davenport	Greg Peterson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 23, 2024	9:11	9:43	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant's evidence included a lease agreement from September 2020 and an Income Statement from December 2021
ASSESSOR EVIDENCE:	The Assessor's evidence included a property summary packet, four sales, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 856,200	\$ 856,200	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,567,300	\$ 1,567,300		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 2,423,500	\$ 2,423,500		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
Need to increase rents for strong mkt & consent to triple net leases				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/23/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	286	Parcel Number:	108146-045
Owner Name:	DAVENPORT SHARON & DAVENPORT JAMES				
Situs Address:	LUOKKALA INDUSTRIAL PARK #2 LOT 2 .51A ,				
Property Type:	n/a	Acres:	0.51	NBHD	7490
Mailing Address:	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459 VANCOUVER, WA 98661				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference			<input type="checkbox"/> Phone Conference		<input type="checkbox"/> In-Person	
Board:	Taxpayer:		Assessor:		Third Parties (if any):		
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline		Sharon Davenport		Greg Peterson		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 23, 2024	9:11	9:43	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant's evidence included a lease agreement from November 2020 and an Income Statement from December 2021
ASSESSOR EVIDENCE:	The Assessor's evidence included a property summary packet, four sales, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 140,000	\$ 140,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 344,200	\$ 344,200		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 484,200	\$ 484,200		
NOTES:	Need to increase rents for Strong MKT & convert to triple net leases		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/23/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	287	Parcel Number:	108146-046
Owner Name:	DAVENPORT SHARON				
Situs Address:	7000 NE 40TH AVE VANCOUVER, WA 98661				
Property Type:	n/a	Acres:	1.36	NBHD	7490
Mailing Address:	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459 VANCOUVER, WA 98661				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Sharon Davenport	Greg Peterson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 23, 2024	9:11	9:43	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a lease agreement from November 2020 and an Income Statement from December 2021

ASSESSOR EVIDENCE: The Assessor's evidence included a property summary packet, four sales, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 373,200	\$ 373,200	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,026,500	\$ 1,026,500		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,399,700	\$ 1,399,700		
NOTES:			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
Need to increase rent for strong Mkt and convert to triple net lease			<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C Weaver</i>	1/23/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	288	Parcel Number:	149111-005
Owner Name:	DAVENPORT SHARON J				
Situs Address:	7000 NE 40TH AVE VANCOUVER, WA 98661				
Property Type:	n/a	Acres:	1.51	NBHD	7490
Mailing Address:	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459 VANCOUVER, WA 98661				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Sharon Davenport	Greg Peterson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 23, 2024	9:11	9:43	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a lease agreement from July 2022 and an Income Statement from December 2021

ASSESSOR EVIDENCE: The Assessor's evidence included a property summary packet, four sales, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 414,400	\$ 414,400	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,319,700	\$ 1,319,700		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,734,100	\$ 1,734,100		
NOTES:			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
Need to increase rents in strong Mkt & comment to triple net leases			<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/23/24

Owner	PID	Case	Mail	ATD?	NOTES
DAVENPORT SHARON J	108146042	284	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459	Sharon Davenport and Greg Peterson	<p>The appellant stated all of the subject properties were constructed around 50 years ago in Luokkala industrial park. The appellant does not believe they can charge higher leases due to the limitations of the age of the property, so it is not directly comparable to the new construction warehouses in the county. The appellant stated they have gross leases in place, so this tax increase would result in large rent increases which could drive tenants away. Their current leases last 3 years. The appellant currently charges around 50 cents per square foot in each of the subject property's leases and would need to raise rent to 90 cents per square foot for their gross lease to keep up with the assessments.</p> <p>The Assessor's Office's representative stated the subject properties are located in an area that was part of the Assessor's physical reappraisal to reestablish values through an in-depth review of the most current market evidence in the St. Johns industrial area. There has been a large increase in the construction of industrial warehouses in Clark County as well as unprecedented sales for commercial warehouse properties. Industrial warehouses are typically leased on a triple net lease where expenses such as utilities and taxes are passed on to tenants, but the appellant's gross lease value is atypical for this market. The Assessor's Office's representative claims that the appellant is charging gross lease rates below market value. The Assessor's Office's representative referred to four comparable warehouse sales that were older structures and with similar square footage as the subject property and sold from \$89 to \$111 per square foot. The Assessor's Office is on average assessing these properties at \$70 per square foot.</p>
DAVENPORT SHARON	108146044	285	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459		
DAVENPORT SHARON & DAVENPORT JAMES	108146045	286	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459		
DAVENPORT SHARON	108146046	287	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459		
DAVENPORT SHARON J	149111005	288	16420 SE MCGILLIVRAY BLVD STE 103 PMB 459		