Owner	PID	Case	Mail	ATD?	NOTES
			1550 E	Hannah Eveleth Mary Howells	The appellant's representative stated that they primarily used the cost approach to establish a value of \$1.99 million. In the cost approach, the representative considered an effective year built of 2003, a C-average classification, current and local multipliers, a 30% depreciation factor, an entrepreneurial profit assumption of 5%, and an extra features assumption of \$100,000. This cost analysis values the structure at \$1.5 million, which the representative combined this with the land sales to arrive at their final value. Their four comparable land sales led the representative to come to a value of \$427,000 for the land of the subject property.  The Assessor's Office's representative presented comparable land sales that range from \$14 to \$19 per square foot. The subject property is valued at \$14 per square foot. Four comparable daycares are presented in the income approach. Rent dollars per square foot range from \$23 to \$26 per square foot based on a triple net lease. The four comparable incomes of these properties led the Assessor's Office to use a capitalization rate of 7.5% in their income approach, resulting in a value of \$2.58 million. Three comparable sales were also provided with values of \$204 to \$376 per square foot, and the subject property was assessed at \$286 per square foot. In December of 2019, the subject property sold for \$376 per square foot. The Assessor's Office's representative pointed out corrections in the appellant's data including that the structure is not a Class-C building, but instead a Class-D building. She also stated that the cost approach is missing multipliers and elements of the building. She went on to note that the appellant's land sale #1
VANCOM1 LLC	186579005	413	MCKELLIPS RD. STE 123 (Follow up on address)		had a sale in July 2021 for \$1 million, land sale #2 sold for \$1.6 million in January 2021, and land sale #3 was a sale from an estate to a church which makes it exempt.
				Hannah Eveleth Mary Howells	The appellant's representative used the sales comparison approach to arrive at a value of \$2,766,098. Sale #1 sold for \$2.9 million in October 2023 or \$141 dollars per square foot. Adjustments have been made for building size and building age, which brings the adjusted sales value to \$150 per square foot. Sale #2 sold in October 2022 for \$3.3 million or \$108 per square foot with an adjusted sale value of \$125 per square foot.
COLUMBIA TECH CENTER LLC	176630005	414	1550 E MCKELLIPS RD. STE 123		The Assessor's Office's representative stated that the subject property is located in a highly active retail center. Five comparable sales were provided with an emphasis on the first four comparable properties. These four properties had year-built

					dates between 2000-20008 and are of similar siz to the subject property. These comparable sales range in market value from \$290 to \$438 per square foot, and the subject property is assessed at \$167 per square foot. The representative uses rental rate of \$1.75 per square foot on a triple not lease and a 7.5% capitalization rate which result in a value of \$4.5 million.
				Hannah	The appellant's representative used the sales comparison approach to establish their estimate of value and provided the actual income of the property. Eight comparable sales were provided from throughout Washington because the representative could not find comparable local sales. An adjusted average approach was used for the comparable sales, and the adjusted per square foot value was provided for each sale. Comparable sales range in value from \$52 to \$15 per square foot. The net operating income of the subject property has been negative for the past three years.
PACIFICA SYLVAN PARK LLC	162633000	415	1550 E MCKELLIPS RD. STE 123	Eveleth Mary Howells	The Assessor's representative provided five local market comparable sales, selling between Januar 2021 and February 2023. The comparable sales are valued at \$239 to \$433 per square foot, and the subject property is assessed at \$159 per square foot. The representative commented that the income does look bleak but doesn't necessarily represent the market value of the subject property. Senior facilities have complicated net operating incomes, so both parties agree that the income approach is not the primary method of valuing this property. The Assessor's Office also provided a cost approach which would indicate a higher value than the assessment.
				Hannah Eveleth Mary Howells	The appellant's representative established their estimate of a value using a cost approach becau they consider the subject property unique. In the cost approach, the representative considered a average classification, current and local multipliers, an entrepreneurial profit assumption of 5%, and an extra features assumption of \$100,000, leading to an estimate of value on the structure of \$1.53 million. Two land sales were provided to accompany the structure's cost approach. Sale #1 sold for \$4 per square foot in January 2023 and sale #2 sold in August 2022 for oughly \$10 per square foot.
KCP RE LLC	154906040	416	1550 E MCKELLIPS RD. STE 123		The Assessor's Office's representative provided four land sales ranging from \$12 to \$16 per square foot, and the subject is assessed at \$10.69 per square foot. Four income comparable propertie were provided with values between \$23 to \$26 per square foot on triple net leases. These properties led the Assessor's Office to use a

					capitalization rate of 7% to value this property. The income approach derived a market value of \$2.11 million, and with a market adjustment for time, led to a value of \$2.55 million. Three comparable sales were provided and indicate a range in market value of \$204 to \$376 per square foot, and the subject property is assessed at \$290 per square foot. The Assessor's Office's representative noted that the appellant's first land sale is an estate sale to a church so cannot be considered, and they consider the appellant's cost sale approach to be inaccurate because the building is a Class D structure, and the analysis is missing multiple multipliers.
			1550 E MCKELLIPS	Hannah Eveleth Mary Howells	The appellant's representative confirmed that additional evidence was not submitted for the subject property.  The Assessor's Office's market and income
MAHAN RALPH D & MAHAN GEORGIA TRUSTEE	108858954	417	RD. STE 123  1550 E MCKELLIPS RD. STE 123	Hannah Eveleth Mary Howells	analysis supports the assessed value.  The appellant's representative established their estimate of a value using a cost approach because they consider the subject property unique. In the cost approach, the representative considered a C-average classification, an effective built year of 2003, current and local multipliers, an entrepreneurial profit assumption of 5%, and an extra features assumption of \$100,000 leading to an estimate of value on the structure of \$1.77 million combined with an adjusted land value of \$451,097 based on six commercial land sales.  Land sale comparable #1 is the closest to the subject property and valued at \$13.27 price per square foot.  The Assessor's Office provided four land sales close to the subject property valued at \$22 to \$34 per square foot, and the subject property is assessed at \$22.76 per square foot. Four rent comparable property were provided and valued at \$22 to \$26 per square foot on a triple net lease basis, and these properties established a capitalization rate of 7.5%. The property is valued at \$1.65 per square foot for rent. The sales comparison approach is supported by three daycare comparable sales and range in market value from \$204 to \$376 per square foot, and the subject property is assessed at \$280 per square foot.

	Clark County Board	of Equalizat	ion - Boar	d Clerk's	Record	of Hearin	g	
CASE BEING HEARD								
Assessment Year:	2023	Petition No:	413		Parcel N	Number:	186579	-005
Owner Name:	VANCOM1 LLC							
Situs Address:	13315 NE 12TH A	VE VANCOUV	ER, WA 98	685				
Property Type:	child care facility				Acres:	1.36	NBI	HD 9410
Mailing Address:	1550 E MCKELLIPS	RD. STE 123	MFSA A7 8	85203	7.00.00	2.00	140	15 3410
ATTENDANCE	-			3203				
Held by:	✓ Video Confere	nce	[ ] Phon	e Conferer	nce	ſ 1 In	-Person	
Board:	Тахра	yer:	1.4	Assessor	111/21/	1.1.11		arties (if any
☐ Lisa Bodner ☐ ☐ John Marks	John Rose Terry Hagberg Gloria Gomez- Matthews Joel Cline	ma Er	E LE PH	Mary	Howe	lls		100 10 010
HEARING SESSION								
Hearing Held On:	Start Time:		End Time	:		Recor	ding Nam	ne:
February 22, 2024	9:01		۶: ٦	66				2000
APPELLANT EVIDENCE: Tappellant submitted four co #155124-000 sold for \$440, ASSESSOR EVIDENCE: Thapproach, and sales approach	,000 in January 2023; and in Assessor's evidence incl	#108860-000 sold	f \$849,000 in d for \$225,00	July 2023; #: 0 in August 2	117830-00 2022].	0 sold for \$1	45,000 in Ja	anuary 2023;
DECISION OF THE BOA	RD					-		
	ASSESSOR VALUE:	BOE	VALUE:		DE	TERMINA	TION:	
AND (ACRES)	\$ 82	9,400 \$	829,4	Lon				
MPROVEMENTS	\$ 2,07		071,0		- U	() Susta		Appellant
ERSONAL PROPERTY	\$	S	,011,	,00	1	] Chan	ged	Analysis
OTAL		0,900 \$ 2	,900,	900	]	]	_	Assessor Recomdtr
approa	in come co	apitali	zation			☐ Purc ☐ Appr ☐ Com	raisal 🗆	Repairs Manfst Err.
								Other
AUTHORIZATION								Other
Chairperson (or Author	rized Designee) Signa					Date		Other

CACE DEING		Board of Eq	ualizat	ion - Boa	ard Clerk's	Record	of Hearin	ng	
CASE BEING HEARD									
Assessment Year:	2023	Petitio	on No:	414		Parcel	Number:	176630-	005
Owner Name:	COLUMBIA	A TECH CENTE	R LLC		74				-
Situs Address:	130 SE 192	2ND AVE VAN	COUVE	R, WA 986	683				
Property Type:	retail build					Acres:	2.1	NOU	
Mailing Address:	1550 F MC	KELLIPS RD. ST	TE 122 I	MECA AZ	05202	Acres.	2.1	NBH	D 9750
AC, 141 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 - 175 -	2330 2 1110	ALLEIT J ND. 3	1231	VIESA, AZ	85203	-			
ATTENDANCE	46								
Held by:	[K] Video (	Conference		[] Phor	ne Confere	nce	[ ] In	-Person	
Board:	John Rose	Taxpayer:			Assessor	:		Third Par	rties (if an
☐ Lisa Bodner ☐  ☑ John Marks	Terry Hagberg Gloria Gomez- Matthews Joel Cline	Hanne	V EC	EPIL	Mari	1 How	rela		
HEARING SESSION		Ÿ							
Hearing Held On:	Start Time:			End Time	e:		Recor	ding Name	
February 22, 2024	913	8			56		Necoi	ung wann	
TESTIMONY: (See atta	ched note sheet)								
APPELLANT EVIDENCE: 1 sold for \$3,300,000 in Octo  ASSESSOR EVIDENCE: Ti recommending no change to	he Assessor's evid	ence included fiv							
ASSESSOR EVIDENCE: THe ecommending no change to the ecommend no change to the ec	he Assessor's evid to the assessed va	ence included fivi lue.	e sales, a			tos of the s	ubject prope	erty, and a co	
ASSESSOR EVIDENCE: THE BOA	he Assessor's evid to the assessed va	ence included fivi lue.	e sales, a	n income ap	oproach, pho	tos of the s	ubject prope	erty, and a co	
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ASSESSOR EVIDENCE: TRECOMMENDING TO CHANGE TO	ASSESSOR V	/ALUE: 1,372,652 1,770,548	BOE V	/ALUE: //37	2,652 0,548	DE	ubject prope  TERMINA  Susta	TION:	ver letter  Appellan Analysis  Assessor
ASSESSOR EVIDENCE: THE RECOMMENDED THE BOAR AND (ACRES)  MPROVEMENTS  ERSONAL PROPERTY  OTAL	ASSESSOR V	/ALUE: 1,372,652 1,770,548	BOE V	/ALUE: //37	2,652 0,548	DE	ubject prope  TERMINA  Susta	TION: ined ged	ver letter  Appellan Analysis  Assessor Recomdt
ASSESSOR EVIDENCE: TRECOMMENDING TO CHANGE TO	ASSESSOR V	/ALUE: 1,372,652 1,770,548 3,143,200	BOE V	/ALUE: //37	2,652 0,548	DE	TERMINA Susta Chan Purci	TION: ined ged	Per letter  Appellan Analysis  Assessor Recomdt Repairs Manfst Err
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	Clark County Boa	rd of Equalizat	ion - Boa	rd Clerk's	Record	of Hearin	ıg	
CASE BEING HEARD								
Assessment Year:	2023	Petition No:	415		Parcel N	Number:	162633-00	00
Owner Name:	PACIFICA SYLVA	AN PARK LLC						
Situs Address:	2410 NE 112TH	AVE VANCOUV	ER, WA 98	8684		17-2		
Property Type:	senior facility				Acres:	2.65	NBHD	9540
Mailing Address:	1550 E MCKELLI	PS RD. STF 123	MFSA A7	85203		2100	None	3340
ATTENDANCE			cory rac	03203				
ATTENDANCE Unid him	M ved c		F 40 HOUSE	PERSON CONTROLS		45.55	Otto projekter 201	
Held by:		MANAGE.	[ ] Phor	ne Conferer		[ ] In	n-Person	
Board:		payer:		Assessor:			Third Part	ies (if any):
☐ Lisa Bodner ☐ ☐ Idan Marks	Terry Hagberg Gloria Gomez- Matthews Joel Cline	uma Eve	CEPH	Man	y How	ulls		
HEARING SESSION								
Hearing Held On:	Start Time:		End Tim	e:		Reco	rding Name:	:
February 22, 2024	87:58		10	1:17				
ASSESSOR EVIDENCE: The assessed value.							g no change to	the
DECISION OF THE BOA	RD							
	ASSESSOR VALU	E: BOE	VALUE:		DI	ETERMINA	ATION:	
LAND (ACRES)	\$	876,139 \$	87	6,139	В	<↑ Sust	ained	0
IMPROVEMENTS	\$ 7,	,971,650 \$		1,650	1			Appellant Analysis
PERSONAL PROPERTY	\$	\$		,000	_ '	] Char	igeu	_
TOTAL		847,789 \$	8,84	17,789	] [	J		Assessor Recomdtn
NOTES: Assesso	r sales c	conjens	ion a	pprea	ch	☐ Pure ☐ App ☐ Con	raisal 🗆 N	epairs Ianfst Err. ther
AUTHORIZATION								
Chairperson (or Autho	rized Designee) Sig	nature				Date		
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	Clark County Board o	of Equalizat	ion - Boa	rd Clerk's	Record	of Hearin	na .	
CASE BEING HEARD				cicin s	necoru	OI Healii	ıg	
Assessment Year:	2023 P	etition No:	416		Parcel N	Number:	154906-	040
Owner Name:	KCP RE LLC						234300	040
Situs Address:	7715 NE 119TH PL V	ANCOUVER	R, WA 986	82				
Property Type:	child care facility				Acres:	1.31	NBH	D 9570
Mailing Address:	1550 E MCKELLIPS F	RD. STE 123	MESA. AZ	85203	7107031	1.51	INDI	9370
ATTENDANCE	1		,,,,	-		-		
Held by:	[ズ Video Conference	e	[] Phor	ne Confere	nce	[ ] In	-Person	
Board:	Taxpaye	er:	ASTRO-	Assessor		4 1		rties (if any)
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HEARING SESSION	*1							
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ebruary 22, 2024	10:19		101	48				
022].	The appellant's evidence inclumparable land sales [#15512]  The Assessor's evidence included.	4-000 sold for	\$440,000 in	January 202	3; and #108	3860-000 soi	ld for \$225,0	00 in August
ECISION OF THE BOA	RD					-		
	ASSESSOR VALUE:	BOE	VALUE:		DE	TERMINA	TION:	
AND (ACRES)	\$ 610,	687 \$	610,	687		() Susta		
MPROVEMENTS	\$ 1,948,	913 \$	1,948			8	000100	Appellant
ERSONAL PROPERTY	\$	\$	, , , , ,	, 113	— [	] Chan	ged	Analysis
OTAL	\$ 2,559,	600 \$	2,559	,600	]	]		Assessor Recomdtn
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UTHORIZATION								
/ /	rized Designee) Signatu					Date		
Waniel	2 C. Wear	-				2/	22/24	

	Clark County Board of Ed	qualization - Bo	ard Clerk's Record	of Hearin	ng	
CASE BEING HEARD						
Assessment Year:	2023 Petiti	on No: 417	Parcel	Number:	114331-01	L2
Owner Name:	KCP RE LLC		1			
Situs Address:	400 SE 120TH AVE VAN	COUVER, WA 98	3683			
Property Type:	child care facility		Acres:	0.57	NBHD	9600
Mailing Address:	1550 E MCKELLIPS RD. S	STE 123 MESA, A	Z 85203		1,101,10	3000
ATTENDANCE						
Held by:	[ Video Conference	[ ] Ph	one Conference	[ ] In	-Person	
Board:	Taxpayer:		Assessor:		Third Parti	or tit and
□ Lisa Bodner □  Solon Marks	John Rose Terry Hagberg Gloria Gomez- Matthews Joel Cline	Eveleph	- Mary Its	mulls	, maran	ies (ij uriy)
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ebruary 22, 2024	10:50	(0:	152			
ASSESSOR EVIDENCE: Topproach, and sales approach	he Assessor's evidence included a ach.	property summary	packet including informa	tion on cost a	approach, incor	me
ECISION OF THE BOA	ARD					
	ASSESSOR VALUE:	BOE VALUE:	D	ETERMINA	TION:	
AND (ACRES)	\$ 442,244	\$ 44	2,244	X] Susta	ained [	
MPROVEMENTS	\$ 842,856		2,856		A	ppellant nalysis
ERSONAL PROPERTY	\$	\$		] Chan	igea	200408907-00
OTAL	\$ 1,285,100	\$ 1,28	85,100	1		ssessor ecomdtn
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UTHORIZATION	V					
	rized Designee) Signature			Date		
Damel	C. Weaun			2/	22/24	

	Clark County Board	of Equalizat	ion - Boar	rd Clerk's	Record	of Hearin	g	
CASE BEING HEARD								
Assessment Year:	2023	Petition No:	418		Parcel N	lumber:	108858-9	954
Owner Name:	MAHAN RALPH D	& MAHAN G	EORGIA TR	USTEE	77			
Situs Address:	16808 SE MCGILL	IVRAY BLVD V	ANCOUVE	R, WA 986	83			
Property Type:	child care facility				Acres:	0.69	NBHI	9750
Mailing Address:	1550 E MCKELLIP	S RD. STE 123	MESA. A7 8	85203	.,,,,,	0.05	North	3/30
ATTENDANCE			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00200				
Held by:	∀ Video Confere	neo	f 1 ph-					
Board:			[] Phon	e Conferer	350	[ ] In	-Person	
	John Rose			Assessor:		8.0	Third Par	ties (if any)
☐ Lisa Bodner ☐  ☑ John Marks	Terry Hagberg Gloria Gomez- Matthews Joel Cline	ma Exel	eph	THE GEN	yltow	elle		
HEARING SESSION								
Hearing Held On:	Start Time:		End Time	2:		Recor	ding Name	2:
February 22, 2024	10:53		11:	Λ7				
TESTIMONY: (See atta	ached note sheet) The appellant's evidence is mparable land sales [#986	ncluded a Marsha	all and Swift o	cost analysis i	ndicating a	cost value	of \$2,228,156	i. The
APPELLANT EVIDENCE: spepllant submitted six controls for \$225 f127357-000 sold for \$949 ASSESSOR EVIDENCE: T	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 9,438 in March 2022]. The Assessor's evidence inc	062-050 sold for 5	\$450,000 in A \$700,000 in J	August 2023; July 2022; #1:	#108900-0 27357-000	00 sold for sold for \$2,	\$800,000 in O 000,000 in M	ctober 2022 ay 2022; and
ASSESSOR EVIDENCE: Tapproach, and sales approach	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 9,438 in March 2022].  The Assessor's evidence incach.	062-050 sold for 1956-001 sold for cluded a property	\$450,000 in A \$700,000 in J summary pa	August 2023; July 2022; #1:	#108900-0 27357-000	00 sold for sold for \$2,	\$800,000 in O 000,000 in M	ctober 2022 ay 2022; and
APPELLANT EVIDENCE: appellant submitted six controls 108860-000 sold for \$225 127357-000 sold for \$949 ASSESSOR EVIDENCE: Topproach, and sales approach	The appellant's evidence imparable land sales [#986 6,000 in August 2022; #165 8,438 in March 2022]. The Assessor's evidence incach.  ARD  ASSESSOR VALUE:	062-050 sold for 1956-001 sold for cluded a property	\$450,000 in A \$700,000 in J	August 2023; July 2022; #1:	#108900-0 27357-000 g informati	00 sold for sold for \$2,	\$800,000 in O	ctober 2022 ay 2022; and
APPELLANT EVIDENCE: APPELL	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 9,438 in March 2022]. The Assessor's evidence incach.  ARD  ASSESSOR VALUE:	062-050 sold for 1956-001 sold for cluded a property	\$450,000 in A \$700,000 in J summary pa	August 2023; July 2022; #1: cket including	#108900-0 27357-000 g informati	00 sold for \$2, so	\$800,000 in O	ay 2022; and
ASSESSOR EVIDENCE: Tpproach, and sales approach, and sales approach AND (ACRES)	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 6,438 in March 2022]. The Assessor's evidence incach.  ARD  ASSESSOR VALUE:	062-050 sold for \$ 956-001 sold	\$450,000 in A \$700,000 in A summary pa	August 2023; July 2022; #1: cket including	#108900-0 27357-000 g informati	on on cost a	\$800,000 in O	ay 2022; and one
APPELLANT EVIDENCE: APPELLANT EVIDENCE: APPELLANT EVIDENCE: APPELLANT SUBMITTED SIX CONTROL (108860-000 sold for \$225 ASSESSOR EVIDENCE: Topproach, and sales approach, and sales APPELLAND (ACRES)  MPROVEMENTS	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 6,438 in March 2022]. The Assessor's evidence incach.  ARD  ASSESSOR VALUE:	062-050 sold for \$ 956-001 sold	\$450,000 in A \$700,000 in A summary pa	August 2023; July 2022; #1: cket including	#108900-0 27357-000 g informati	00 sold for \$2, so	S800,000 in O 000,000 in M approach, inco	ay 2022; and
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APPELLANT EVIDENCE: appellant submitted six con #108860-000 sold for \$225 #127357-000 sold for \$949  ASSESSOR EVIDENCE: Tapproach, and sales approach  DECISION OF THE BOA  AND (ACRES)  MPROVEMENTS  PERSONAL PROPERTY	The appellant's evidence imparable land sales [#986 5,000 in August 2022; #165 3,438 in March 2022]. The Assessor's evidence incach.  ARD  ASSESSOR VALUE: \$ 66 \$ 2,55 \$	062-050 sold for \$ 1956-001 sold for \$ 1956-00	VALUE: 2,558	August 2023; July 2022; #1:	#108900-0 27357-000 g informati	on on cost a	S800,000 in O 000,000 in M approach, inco arrion: ained aged thase	ome  Appellant Analysis
APPELLANT EVIDENCE: appellant submitted six con #108860-000 sold for \$225 #127357-000 sold for \$949  ASSESSOR EVIDENCE: Tapproach, and sales approach  DECISION OF THE BOA  LAND (ACRES)  MPROVEMENTS  PERSONAL PROPERTY  TOTAL  NOTES: Casessa	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 5,0438 in March 2022]. The Assessor's evidence included ach.  ARD  ASSESSOR VALUE: \$ 66 \$ 2,55 \$ \$ 3,24 \$ \$ \$ 3,24 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1062-050 sold for 10956-001 sold	VALUE: 2,558	August 2023; July 2022; #1:	#108900-0 27357-000 g informati	on on cost a	S800,000 in O 000,000 in M approach, inco arrion: ained aged thase	D Appellant Analysis CASSESSOR Recomdtn Repairs Manfst Err.
APPELLANT EVIDENCE: appellant submitted six con #108860-000 sold for \$225 #127357-000 sold for \$949  ASSESSOR EVIDENCE: Tapproach, and sales approach DECISION OF THE BOA  LAND (ACRES)  MPROVEMENTS  PERSONAL PROPERTY  TOTAL  NOTES: Casessa	The appellant's evidence in mparable land sales [#986 5,000 in August 2022; #165 5,0438 in March 2022]. The Assessor's evidence included ach.  ARD  ASSESSOR VALUE: \$ 66 \$ 2,55 \$ \$ 3,24 \$ \$ \$ 3,24 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1002-050 sold for 10956-001 sold	VALUE: 2,558	August 2023; July 2022; #1:	#108900-0 27357-000 g informati	on on cost a	S800,000 in O 000,000 in M approach, inco arrion: ained aged thase	D Appellant Analysis Assessor Recomdtn Repairs Manfst Err.