

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HIDDEN, OLIVER M & HIDDEN, DONNA C

Oliver & Donna Hidden
c/o Wayne Tannenbaum Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 144495-005

PROPERTY LOCATION: 7920 NE Saint Johns Road
Vancouver, WA

PETITION: 376

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 176,400	\$ 176,400
Improvements	\$ 288,750	\$ 288,750
Personal property		
Minerals		
ASSESSED VALUE	\$ 465,150	BOE VALUE \$ 465,150

Date of hearing: March 21, 2017 Recording ID#03212017Hidden

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

Attendees:

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

Appellant:
Wayne Tannenbaum (representative by teleconference)

Assessor:
Peter VanNortwick
Dennis Schodt

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a parcel that houses the United Rentals operation in a building on St Johns Road with .90 acres of land.

The appellant stated the property is merely a warehouse property and should be valued as such. The appellant submitted three properties with approximately one acre of land and a warehouse building. The comparable properties produce a land value of \$3.95 per square foot and a total value of \$370,474 or \$37.80 per square foot using the cost approach.

The appellant requested a value of \$302,347 on the appeal form but changed to \$370,474 based on the supporting documents.

The assessor provided a list of sales which supported the \$48.45 per square foot of assessed value. The assessor also argued that the property is used as an income producing property and should be valued as such for the highest and best use.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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.

Market value of the subject property sustained at \$465,150 as of January 1, 2016.

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

Mailed on April 3, 2017
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, the assessor's office or the Washington State Board of Tax Appeals.

To request this form for the visually impaired or in a language other than English call 360-753-3217.

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HADI, HAIDAR MOHAMMED & AL-MAZIDI,
ANWAR AAM

Haidar Hadi & Anwar Al-Mazidi
8191 Toombs drive
Prince George, BC V2K 5A3 Canada

ACCOUNT NUMBER: 154224-012

PROPERTY LOCATION: 14300 NE 95th Circle
Vancouver, WA

PETITION: 379

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 71,875	\$	71,875
Improvements	\$ 340,461	\$	276,125
Personal property			
Minerals			
ASSESSED VALUE	\$ 412,336	BOE VALUE	\$ 348,000

Date of hearing: March 21, 2017 Recording ID#03212017Hadi

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

Attendees:

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

Appellant:
None

Assessor:
None

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 3,058 square feet, built in 2013 and is of average plus quality construction located on .12 acres.

The appellant stated on the petition that they purchased the property in February of 2015 for \$315,000. The appellant also submitted 4 sales of comparable properties ranging in sale price from \$282,011 to \$345,000. The purchase price adjusted to January 1, 2016 at the County wide 11.52% provides a value of \$348,000

The appellant requested a value of \$337,532.

The assessor provided a list of 348 sales adjusted only for time and a cover letter stating that an adjustment in value may be indicated but had no sufficient evidence to support what the value should be. The list of sales highlighted listed 3 comparable sales that ranged in adjusted sale price from \$345,000 to \$493,992. The assessor's scatter graph shows the subject property to be a bit of an outlier.

DECISION

The Board, after carefully reviewing the information 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 \$348,000 as of January 1, 2016.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RHOADES, RICHARD EMIL & RHOADES,
KATHERINE L

Richard & Katherine Rhoades
19510 NE 234th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 236327-000

PROPERTY LOCATION: 19510 NE 234th Street
Battle Ground, WA

PETITION: 385

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 148,963	\$ 148,963
Improvements	\$ 689,860	\$ 608,037
Personal property		
Minerals		
ASSESSED VALUE	\$ 838,823	BOE VALUE \$ 757,000

Date of hearing: March 21, 2017 Recording ID#03212017Rhoades

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

Attendees:

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

Appellant:
Richard Rhoades

Assessor:
None

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 7,051 square feet with a 984 square foot area over the garage, built in 1984 and is of good quality construction located on 4.64 acres. The appellant stated that the assessor has the area over the garage with the wrong square footage and it is not a livable area but just a storage area.

The appellant stated that they have had appraisals done that show a much lower value than the assessment. The fee appraisal submitted was performed by Ronald Winn of Winn Appraisal Services as of October 2015 and lists a value of \$736,000.

The appellant requested a value of \$736,000 on the appeal but subsequently adjusted that in written material to \$752,012.

The assessor provided a list of 225 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The list reflected 3 highlighted properties valued from \$666,288 to \$707,400. The highlighted properties were smaller than the subject property and the subject property may be listed with erroneous square footage.

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 \$757,000 as of January 1, 2016.

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

Mailed on April 3, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KEHOE, CHRISTOPHER ALLEN

Christopher Kehoe
16015 NE 39th Street
Vancouver, WA 98682

ACCOUNT NUMBER: 164294-002

PROPERTY LOCATION: 16015 NE 39th Street
Vancouver, WA

PETITION: 386

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 85,050	\$	85,050
Improvements	\$ 371,238	\$	309,950
Personal property			
Minerals			
ASSESSED VALUE	\$ 456,288	BOE VALUE	\$ 395,000

Date of hearing: March 21, 2017 Recording ID#03212017Kehoe

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

Attendees:

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

Appellant:
Chris Kehoe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

April 3, 2017

continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 2,332 square feet, built in 1907 and is of good quality construction located on .34 acres.

The appellant stated on the petition that they had an independent appraisal done by a reputable company in May of 2015. The appraisal was performed by Matthew J. Frey of M & M Residential on May 1, 2015 showing a value of \$372,000. The appraisal value of \$372,000 adjusted forward by the county wide 11.52% to January 1, 2016 provides a value of \$400,000.

The appellant requested a value of \$345,102.

The assessor provided a cover letter recommending adjusting the assessed value to \$443,000. The assessor also provided a list of four comparable properties ranging in adjusted sales value from \$350,979 to \$445,674.

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 \$400,000 as of January 1, 2016.

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

Mailed on April 3, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANCOUVER FUNERAL CHAPEL INC.

Vancouver Funeral Chapel
c/o Wayne Tannenbaum Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 39520-000

PROPERTY LOCATION: C Street & East 12th Street
Vancouver, WA

PETITION: 374

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 260,000	\$	260,000
Improvements	\$ 8,200	\$	8,200
Personal property			
Minerals			
ASSESSED VALUE	\$ 268,200	BOE VALUE	\$ 268,200

Date of hearing: March 21, 2017 Recording ID#03212017Funeral374

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

Attendees:

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

Appellant:
Wayne Tannenbaum (representative by teleconference)

Assessor:
Peter VanNortwick

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

April 3, 2017

continued

FACTS AND FINDINGS

The subject property is a .23 acre parking lot with signage for Vancouver Funeral Chapel.

The appellant submitted three comparable commercial properties outside the downtown area which are similar to the subject property and ranged in sale value from \$8.96 to \$15.30 per square foot or an average of \$11.56 per square foot. The value of the lot at \$11.56 per square foot would be \$115,640 and adding the \$8,200 for the improvements to the lot produces a total value of the subject property of \$123,840.

The appellant requested a value of \$174,330 on the appeal form but adjusted the value as described above to \$123,840.

The assessor submitted sales of three comparable properties located in the downtown Vancouver area that closely compare to the subject property and range in sale price from \$32.50 to \$43.42 per square foot. The subject property is valued at \$26.00 per square foot giving a value of \$260,000 for the land and when added to the improvement value of \$8,200 produces a value of \$268,200 for the entire subject property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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.

Market value of the subject property sustained at \$ 268,200 as of January 1, 2016.

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

Mailed on April 3, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANCOUVER FUNERAL CHAPEL INC.

Vancouver Funeral Chapel
c/o Wayne Tannenbaum Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 39560-000

PROPERTY LOCATION: 110 East 12th Street
Vancouver, WA

PETITION: 375

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 260,000		\$ 260,000
Improvements	\$ 431,400		\$ 253,000
Personal property			
Minerals			
ASSESSED VALUE	\$ 691,400	BOE VALUE	\$ 513,000

Date of hearing: March 21, 2017 Recording ID#03212017Funeral375

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

Attendees:

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

Appellant:
Wayne Tannenbaum (representative by teleconference)

Assessor:
Peter VanNortwick

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is an 8,709 square foot funeral chapel located on .23 acres.

The appellant stated on the petition that the building is old and it is difficult finding sales of comparable funeral properties in the immediate area. Using the cost approach and depreciating at a high rate because of the age and potential remaining life, the adjusted cost approach shows a depreciated value of \$353,732 for the building and the land at \$115,640 producing a total value of \$469,372 (\$59.16 per square foot). The land is valued at \$11.56 per square foot base on four comparable sales outside the downtown Vancouver area ranging in price from \$8.96 to \$15.30 per square foot.

The appellant requested a value of \$449,410 on the appeal but adjusted it to \$469,372 based on supporting documents.

The assessor submitted three sales of land in the downtown Vancouver area that ranged in sale price from \$32.50 to \$43.42 per square foot. The subject land is valued at \$26.00 per square foot. The total property was valued using the income approach to arrive at a total value of \$691,400.

The Board considers the property as a part of downtown Vancouver that will be redeveloped and it is unlikely that a property of this age and configuration will survive an additional long life. It is also unlikely the property will be sold as an income producing funeral chapel. The appellants' argument concerning age, depreciation and remaining life has merit; however the Board is not in the position to "re-appraise" the property. Using the value as determined by the Board of Equalization for 2015 and adjusting it forward to 2016 at 11.52% provides a value of \$513,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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 \$513 ,000 as of January 1, 2016.

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

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Vancouver, WA 98666-5000
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