



1300 Franklin Street, Suite 650
PO Box 5000
Vancouver, WA 98666-5000
360.397.2337
boe@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAHAN, RALPH D & MAHAN, GEORGIA TRUSTEE

Ralph & Georgia Mahan
C/O Pivotal Tax Solutions, LLC
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 108858-954

PROPERTY LOCATION: 16808 SE McGillivray Blvd.
Vancouver, WA

PETITION: 663

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | \$ 541,000 | \$ 541,000 |
| Improvements | \$ 1,913,700 | \$ 1,913,700 |
| Personal property | | |
| ASSESSED VALUE | \$ 2,454,700 | BOE VALUE \$ 2,454,700 |

Date of hearing: August 7, 2018 Recording ID# Mahan

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 by teleconference

Assessor:
Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare Day Care Center with 11,600 square feet, built in 1999 and is located on .69 acres.

The appellant's representative stated that the cost approach supports the value. He would like to just let the Board decide the value. There was nothing else presented for Board consideration.

The appellant requested a value of \$1,600,000 on the petition. They indicated that the cost approach was a better measure of the value and that value submitted by the assessor is \$1,907,500.

The assessor felt that the three approaches to value provided were accurate and there was nothing else to add to his testimony.

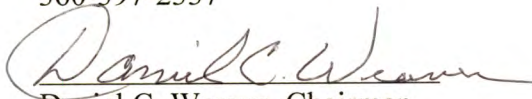
DECISION

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.

Certified value of the subject property is sustained at \$2,454,700 as of January 1, 2017.

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

Mailed on August 13, 2018
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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KCP RE LLC

KCP RE LLC
 C/O Pivotal Tax Solutions, LLC
 202 North Lindsay Road, Suite 201
 Mesa, AZ 85213

ACCOUNT NUMBER: 114331-012

PROPERTY LOCATION: 400 SE 120th Avenue
 Vancouver, WA

PETITION: 664

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | \$ 262,200 | \$ 262,200 |
| Improvements | \$ 720,900 | \$ 720,900 |
| Personal property | | |
| ASSESSED VALUE | \$ 983,100 | BOE VALUE \$ 983,100 |

Date of hearing: August 7, 2018 Recording ID# KCP RE LLC

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 by teleconference

Assessor:
 Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a KinderCare Learning Center with 4,900 square feet, built in 1983 and is located on .57 acres.

The appellant's representative stated they believe the cost approach supports the value. He would understand if the Board left the value the same. Nothing else was presented for Board consideration.

The appellant requested a value of \$500,000 on the petition. The indicated cost approach submitted by the assessor is \$612,100.

The assessor had nothing to add.

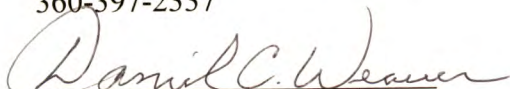
DECISION

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.

Certified value of the subject property is sustained at \$983,100 as of January 1, 2017.

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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PREEDY KNOWLEDGE LLC

Preedy Knowledge LLC
C/O Pivotal Tax Solutions, LLC
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 121833-000

PROPERTY LOCATION: 2907 SE 162nd Avenue
Vancouver, WA

PETITION: 665

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | \$ 695,200 | \$ 695,200 |
| Improvements | \$ 2,116,900 | \$ 2,116,900 |
| Personal property | | |
| ASSESSED VALUE | \$ 2,812,100 | BOE VALUE \$ 2,812,100 |

Date of hearing: August 7, 2018 Recording ID# Preedy

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 by teleconference

Assessor:
Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Knowledge Beginnings Day Care with 13,402 square feet, built in 2000 and is located on 1.14 acres.

The appellant's representative stated the cost approach supports a lower value but he will let the Board decide the value. Nothing else was presented for Board consideration.

The appellant requested a value of \$1,800,000 on the petition. The cost approach value submitted by the assessor is \$2,588,500

The assessor had nothing to add.

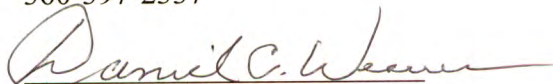
DECISION

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.

Certified value of the subject property is sustained at \$2,812,100 as of January 1, 2017.

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

Mailed on August 13, 2018
The Board of Equalization
1300 Franklin Street, Suite 650
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

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

Oliver & Donna Hidden
 C/O Pivotal Tax Solutions, LLC
 202 North Lindsay Road, Suite 201
 Mesa, AZ 85213

ACCOUNT NUMBER: 144495-005

PROPERTY LOCATION: 7920 NE Saint Johns Road
 Vancouver, WA

PETITION: 666

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | | |
| ASSESSED VALUE | \$ 465,150 | BOE VALUE \$ 465,150 |

Date of hearing: August 7, 2018 Recording ID# Hidden

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 by teleconference

Assessor:
 Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a United Rentals Lessee property with 19,600 square feet, built in 1983 and is located on .90 acres.

The appellant's representative stated they would like to withdraw this or just let the Board make a decision on the value. Nothing else was presented for Board consideration.

The appellant requested a value of \$300,000 on the petition.

The assessor had nothing to add.


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 \$465,150 as of January 1, 2017.

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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PACIFICA SYLVAN PARK LLC

Pacifica Sylvan Park LLC
C/O Pivotal Tax Solutions, LLC
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 162633-000

PROPERTY LOCATION: 2410 NE 112th Avenue
Vancouver, WA

PETITION: 669

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | \$ 577,200 | \$ 577,200 |
| Improvements | \$ 6,629,000 | \$ 4,922,800 |
| Personal property | | |
| ASSESSED VALUE | \$ 7,206,200 | BOE VALUE \$ 5,500,000 |

Date of hearing: August 7, 2018 Recording ID# Pacifica

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 by teleconference

Assessor:
Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a combination of five buildings. Four are 3 stories high, elevator served senior housing built in 2013 with 54,810 square feet. The fifth building is a former single family residence converted to an office, built in 1947 and has 898 square feet, built in 1983 and all are located on 2.65 acres.

The appellant's representative stated the subject property sold for \$7,500,000 but that included \$219,019 for personal property and \$1,780,981 for goodwill /business value that needs to be deducted to arrive at the real property valuation. This method yields a value of \$5,500,000 for land and building which is shown in the assessor's evidence packet with selling date of December 1, 2016.

The appellant requested a value of \$4,900,000 on the petition.

The assessor stated they provided 3 comparable land sales that support the assessment. They did a cost approach as they do for senior housing. Coming up with a business value is not appropriate for this type of property. The rents are inappropriate to use to come up with the market value. He found it hard to believe that the sale value could be more than the cost to build. Was this a distressed sale? This was a receivership sale.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

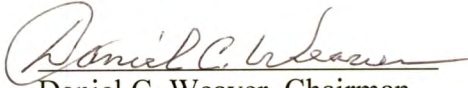
DECISION

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 \$5,500,000 as of January 1, 2017.

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
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANCOUVER FUNERAL CHAPEL, INC.

Vancouver Funeral Chapel, Inc.
 C/O Pivotal Tax Solutions, LLC
 202 North Lindsay Road, Suite 201
 Mesa, AZ 85213

ACCOUNT NUMBER: 39520-000

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

PETITION: 667

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | \$ 260,000 | \$ 260,000 |
| Improvements | \$ 8,200 | \$ 8,200 |
| Personal property | | |
| ASSESSED VALUE | \$ 268,200 | BOE VALUE \$ 268,200 |

Date of hearing: August 7, 2018 Recording ID# Funeral 667

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 by teleconference

Assessor:
 Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

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

The appellant's representative stated they would like to withdraw this or just let the Board make a decision on the value. Nothing else was presented for Board consideration.

The appellant requested a value of \$105,000 on the petition.

The assessor had nothing to add.

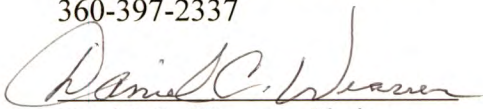
DECISION

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.

Certified value of the subject property is sustained at \$268,200 as of January 1, 2017.

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

Mailed on August 13, 2018
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: VANCOUVER FUNERAL CHAPEL, INC.

Vancouver Funeral Chapel, Inc.
 C/O Pivotal Tax Solutions, LLC
 202 North Lindsay Road, Suite 201
 Mesa, AZ 85213

ACCOUNT NUMBER: 39560-000

PROPERTY LOCATION: 110 East 12th Street
 Vancouver, WA

PETITION: 668

ASSESSMENT YEAR: Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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 | \$ 260,000 | \$ 260,000 |
| Improvements | \$ 431,400 | \$ 253,000 |
| Personal property | | |
| ASSESSED VALUE | \$ 691,400 | BOE VALUE \$ 513,000 |

Date of hearing: August 7, 2018 Recording ID# Funeral 668

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 by teleconference

Assessor:
 Mark Rauchenstein

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 7,934 square foot funeral chapel, built in 1909 and is located on .23 acres.

The appellant's representative stated it is extremely difficult to value this property using the income method. The last two years the Board has lowered this property value. This property was built in 1909 yet the assessor puts the effective year at 1980 without any improvements. These old buildings have a 20% salvage value.

The appellant requested a value of \$300,000 on the petition but changed that to \$460,000 during the hearing.

The assessor stated that the land values in this area are going up. The building is in good shape for an old building. Comparable sales submitted by the assessor sold for \$100 per square foot. He has not received any income information from the appellant.

It is appropriate that the land in that area of town would increase in value, however, the building built in 1909 without any substantial upgrades and renovations the value continues to deteriorate. The two values tend to offset each other leaving no increase in value from the prior year value of \$513,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

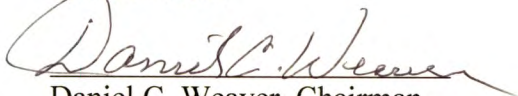
DECISION

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, 2017.

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
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Daniel C. Weaver, Chairman

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