



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRO-CALIBER REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 158144-000

PROPERTY LOCATION: 10705 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 670

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	\$ 318,400	\$ 318,400
Improvements	\$ 571,000	\$ 313,021
Personal property		
ASSESSED VALUE	\$ 889,400	BOE VALUE \$ 631,421

Date of hearing: October 9, 2018 Recording ID# 670 671

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

Property #158144-000 is a 5,095 square foot building with a 1,512 square foot basement, built in 1966. The majority of the building is occupied by Umpqua Bank and is located on .77 acres. Property #158108-000 is .54 acres used in conjunction with the buildings located on #158144-000.

The appellant's representative stated they are appealing two adjoining parcels #158144-000 and #158108-000. The properties are essentially retail properties being used by a bank and an insurance office. Five comparable sales with sale prices ranging from \$320,000 to \$1,300,000 with prices per square foot ranging from \$71.11 to \$147.73 were submitted. The comparable sales are very close to the subject. They believe the value should be \$108.65 per square foot based on the comparable properties and the age of the subject property. The income approach using estimated comparable rentals in the area and industry statistics of vacancy and cost factors produces a value of \$850,656. The cost approach using Marshall Valuation Service statistics provides a value of \$741,537. The comparable property sales approach produces a value of \$731,421. The land value used for the cost approach is based on the average (\$6.24 per square foot) of the sales of commercial property ranging from \$2.69 to \$8.40 per square foot.

The appellant requested a value of \$600,000 but changed to \$731,421 during the hearing for the two properties.

The assessor provided a cover letter, several pictures and an income summary report. He stated that these two properties were purchased in December of 2016 for \$2,490,000, yet the properties are assessed at \$889,400 for #158144-000 and \$223,700 for #158108-000 which is less than half the purchase price. The rental income was requested from the appellant but never received. He did not feel that the comparable sales were accurate. He did not do the initial assessment but is filling in for another county appraiser.

The sale of the properties at \$2,490,000 does not seem realistic based on the evaluation of the properties by both the assessor and the appellant therefore it is not being used as a significant data point. The valuation used by the assessor includes both a cost approach and an income approach combined and does not provide a clear picture of the value. The analysis by the appellant provides a complete well documented approach to sales comparison, cost, and income approaches to value. The cost approach to value seems to be the most reliable in the circumstances. The combined value of the two properties is allocated on the basis requested by the appellant.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's agent and the 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 \$631,421 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRO-CALIBER REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 158108-000

PROPERTY LOCATION: 10705 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 671

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	\$ 223,700	\$ 100,000
Improvements	\$ 0	\$
Personal property		
ASSESSED VALUE	\$ 223,700	BOE VALUE \$ 100,000

Date of hearing: October 9, 2018 Recording ID# 670 671

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

Property #158144-000 is a 5,095 square foot building with a 1,512 square foot basement, built in 1966. The majority of the building is occupied by Umpqua Bank and is located on .77 acres. Property #158108-000 is .54 acres used in conjunction with the buildings located on #158144-000.

The appellant's representative stated they are appealing two adjoining parcels #158144-000 and #158108-000. The properties are essentially retail properties being used by a bank and an insurance office. Five comparable sales with sale prices ranging from \$320,000 to \$1,300,000 with prices per square foot ranging from \$71.11 to \$147.73 were submitted. The comparable sales are very close to the subject. They believe the value should be \$108.65 per square foot based on the comparable properties and the age of the subject property. The income approach using estimated comparable rentals in the area and industry statistics of vacancy and cost factors produces a value of \$850,656. The cost approach using Marshall Valuation Service statistics provides a value of \$741,537. The comparable property sales approach produces a value of \$731,421. The land value used for the cost approach is based on the average (\$6.24 per square foot) of the sales of commercial property ranging from \$2.69 to \$8.40 per square foot.

The appellant requested a value of \$600,000 but changed to \$731,421 during the hearing for the two properties.

The assessor provided a cover letter, several pictures and an income summary report. He stated that these two properties were purchased in December of 2016 for \$2,490,000, yet the properties are assessed at \$889,400 for #158144-000 and \$223,700 for #158108-000 which is less than half the purchase price. The rental income was requested from the appellant but never received. He did not feel that the comparable sales were accurate. He did not do the initial assessment but is filling in for another county appraiser.

The sale of the properties at \$2,490,000 does not seem realistic based on the evaluation of the properties by both the assessor and the appellant therefore it is not being used as a significant data point. The valuation used by the assessor includes both a cost approach and an income approach combined and does not provide a clear picture of the value. The analysis by the appellant provides a complete well documented approach to sales comparison, cost, and income approaches to value. The cost approach to value seems to be the most reliable in the circumstances. The combined value of the two properties is allocated on the basis requested by the appellant.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

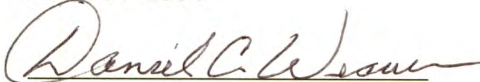
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's agent and the 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 #158108-000 is set at \$100,000 as of January 1, 2017.

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

Mailed on October 16, 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: HANNAH, RICHARD W

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 71281-177

PROPERTY LOCATION: 3925 South Grant Street
Washougal, WA

PETITION: 672

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	\$ 620,500	\$ 620,500
Improvements	\$ 1,926,550	\$ 1,926,550
Personal property		
ASSESSED VALUE	\$ 2,547,050	BOE VALUE \$ 2,547,050

Date of hearing: October 9, 2018 Recording ID# 672

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an industrial building with 49,582 square feet located on 4.07 acres.

The appellant stated they would ask that the Board sustain the assessed value so they have the right to appeal to the State Board of Tax Appeals.

The appellant originally requested a value of \$1,700,000.

The assessor did not object.


DECISION

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

Certified value of the subject property is sustained at \$2,547,050 as of January 1, 2017.

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

Mailed on October 16, 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: JJHW LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 162956-000

PROPERTY LOCATION: 7118 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 673

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	\$ 257,000	\$ 257,000
Improvements	\$ 421,900	\$ 162,696
Personal property		
ASSESSED VALUE	\$ 678,900	BOE VALUE \$ 419,696

Date of hearing: October 9, 2018 Recording ID# 673

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:
Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**Continued
FACTS AND FINDINGS**

The subject property is a finance company with 2,790 square feet, built in 1971 and is located on a .42 acre parcel of property.

The appellant stated there was an appraisal performed on this property 2 years and three months prior to the assessment date, listing a value of \$432,000. Their income approach used properties close by. Four comparable properties were listed ranging from \$12.00 per square foot rent per year to \$18.00 per square foot rent per year. Using \$13.00 rent per square foot per year produces a value of \$419,656. The comparable sales also provided support for their requested value.

The appellant requested a value of \$419,696.

The assessor stated that it appears this property sold for \$750,000 in December 2008 and it is currently mortgaged for \$560,000. The appraisal was not provided. Five comparable sales of bare land were submitted ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. These were all bare land. The subject property value at \$12.52 per square foot is \$236,188. No analysis was provided on the building.

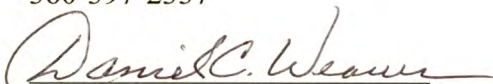
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$419,696 as of January 1, 2017.

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

Mailed on October 16, 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: JJHW LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 162958-000

PROPERTY LOCATION: #53 of Section 19, Township 2 North, Range 2 East, WM
Vancouver, WA

PETITION: 674

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	\$ 797,100	\$ 481,166
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 797,100	BOE VALUE \$ 481,166

Date of hearing: October 9, 2018 Recording ID# 674

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a parking lot next to a retail Dodge dealership. This is a 1.97 acre parcel of property.

The appellant stated they submitted nine comparable land sales ranging from \$175,000 to \$1,495,000 or \$2.69 to \$7.80 per square foot. This is a parking lot for a Dodge dealership. The average is \$5.61 per square foot which produces a value of \$481,166.

The appellant requested a value of \$500,000 but changed it to \$481,166 during the hearing.

The assessor stated this was not a Dodge dealership at the time of purchase. Both parcels were purchased in May 2015 for \$4,365,000. Five comparable bare land sales were submitted ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square.

The comparable sales submitted by both parties contained sales significantly beyond the valuation date. More of the appellant sales were within the normal range of values used for the valuation period.

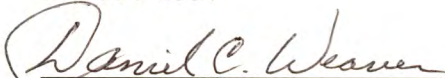
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$481,166 as of January 1, 2017.

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

Mailed on October 16, 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: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-100

PROPERTY LOCATION: 9510 NE Highway 99
Vancouver, WA

PETITION: 675

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	\$ 597,400	\$	436,036
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 597,400	BOE VALUE	\$ 436,036

Date of hearing: October 9, 2018 Recording ID# 675 676 677
678 683

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDING

The appellant is appealing five parcels operated as a unit:

- #96621-100 is 1.43 acres of land only
- #96621-102 is .43 acres of land only
- #96621-116 is 1.04 acres of land only
- #96621-103 is 2.09 acres with a 21,830 square foot car dealership thereon
- #96621-129 is .09 acres of land only

The cost approach correctly breaks down the varied areas within a dealership such as showroom, repair garage, service center, and warehouse. These are not a typical type of income producing property. The appellant provided eight land sales ranging from \$1.39 to \$6.72 but conceded in the hearing that \$7.00 per square foot would be more appropriate for this type of property.

The values of the properties originally requested were modified using the \$7.00 per square foot and the assessed value for the building as follows:

#96621-100	\$400,000 changed to \$436,036
#96621-102	\$90,000 changed to \$131,116
#96621-116	\$200,000 changed to \$317,116
#96621-103	\$700,000 changed to \$1,114,880
#96621-129	\$20,000 changed to \$27,440

The assessor stated that the traffic counts near this property are not as high as Andresen dealerships would enjoy. He felt that most of the eight comparable sales submitted by the agents were not comparable as some were residential or inferior to the subject. Five bare land comparable sales were submitted by the assessor ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. Only 2 of the sales were within the time frame normally used by the assessor for comparison. The other 3 were late 2017 and early 2018 sales.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

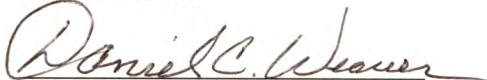
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$436,036 as of January 1, 2017.

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

Mailed on October 16, 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: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-102

PROPERTY LOCATION: 9508 NE Highway 99
Vancouver, WA

PETITION: 676

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	\$ 134,900	\$ 131,116
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 134,900	BOE VALUE \$ 131,116

Date of hearing: October 9, 2018 Recording ID# 675 676 677
678 683

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions
Assessor:
Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The appellant is appealing five parcels operated as a unit:

- #96621-100 is 1.43 acres of land only
- #96621-102 is .43 acres of land only
- #96621-116 is 1.04 acres of land only
- #96621-103 is 2.09 acres with a 21,830 square foot car dealership thereon
- #96621-129 is .09 acres of land only

The cost approach correctly breaks down the varied areas within a dealership such as showroom, repair garage, service center, and warehouse. These are not a typical type of income producing property. The appellant provided eight land sales ranging from \$1.39 to \$6.72 but conceded in the hearing that \$7.00 per square foot would be more appropriate for this type of property.

The values of the properties originally requested were modified using the \$7.00 per square foot and the assessed value for the building as follows:

#96621-100	\$400,000 changed to \$436,036
#96621-102	\$90,000 changed to \$131,116
#96621-116	\$200,000 changed to \$317,116
#96621-103	\$700,000 changed to \$1,114,880
#96621-129	\$20,000 changed to \$27,440

The assessor stated that the traffic counts near this property are not as high as Andresen dealerships would enjoy. He felt that most of the eight comparable sales submitted by the agents were not comparable as some were residential or inferior to the subject. Five bare land comparable sales were submitted by the assessor ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. Only 2 of the sales were within the time frame normally used by the assessor for comparison. The other 3 were late 2017 and early 2018 sales.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

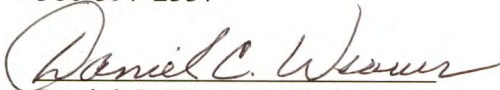
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$131,116 as of January 1, 2017.

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

Mailed on October 16, 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: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-116

PROPERTY LOCATION: 1100 NE 95th Street
Vancouver, WA

PETITION: 677

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	\$ 407,700	\$ 317,116
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 407,700	BOE VALUE \$ 317,116

Date of hearing: October 9, 2018 Recording ID# 675 676 677
678 683

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions
Assessor:
Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The appellant is appealing five parcels operated as a unit:

- #96621-100 is 1.43 acres of land only
- #96621-102 is .43 acres of land only
- #96621-116 is 1.04 acres of land only
- #96621-103 is 2.09 acres with a 21,830 square foot car dealership thereon
- #96621-129 is .09 acres of land only

The cost approach correctly breaks down the varied areas within a dealership such as showroom, repair garage, service center, and warehouse. These are not a typical type of income producing property. The appellant provided eight land sales ranging from \$1.39 to \$6.72 but conceded in the hearing that \$7.00 per square foot would be more appropriate for this type of property.

The values of the properties originally requested were modified using the \$7.00 per square foot and the assessed value for the building as follows:

#96621-100	\$400,000 changed to \$436,036
#96621-102	\$90,000 changed to \$131,116
#96621-116	\$200,000 changed to \$317,116
#96621-103	\$700,000 changed to \$1,114,880
#96621-129	\$20,000 changed to \$27,440

The assessor stated that the traffic counts near this property are not as high as Andresen dealerships would enjoy. He felt that most of the eight comparable sales submitted by the agents were not comparable as some were residential or inferior to the subject. Five bare land comparable sales were submitted by the assessor ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. Only 2 of the sales were within the time frame normally used by the assessor for comparison. The other 3 were late 2017 and early 2018 sales.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

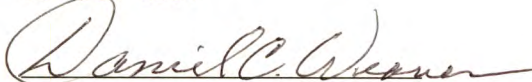
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$317,116 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-103

PROPERTY LOCATION: 1200 NE 95th Street
Vancouver, WA

PETITION: 678

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	\$ 655,500	\$ 637,280
Improvements	\$ 477,600	\$ 477,600
Personal property		
ASSESSED VALUE	\$ 1,133,100	BOE VALUE \$ 1,114,880

Date of hearing: October 9, 2018 Recording ID# 675 676 677
678 683

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions
Assessor: Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The appellant is appealing five parcels operated as a unit:

- #96621-100 is 1.43 acres of land only
- #96621-102 is .43 acres of land only
- #96621-116 is 1.04 acres of land only
- #96621-103 is 2.09 acres with a 21,830 square foot car dealership thereon
- #96621-129 is .09 acres of land only

The cost approach correctly breaks down the varied areas within a dealership such as showroom, repair garage, service center, and warehouse. These are not a typical type of income producing property. The appellant provided eight land sales ranging from \$1.39 to \$6.72 but conceded in the hearing that \$7.00 per square foot would be more appropriate for this type of property.

The values of the properties originally requested were modified using the \$7.00 per square foot and the assessed value for the building as follows:

#96621-100	\$400,000 changed to \$436,036
#96621-102	\$90,000 changed to \$131,116
#96621-116	\$200,000 changed to \$317,116
#96621-103	\$700,000 changed to \$1,114,880
#96621-129	\$20,000 changed to \$27,440

The assessor stated that the traffic counts near this property are not as high as Andresen dealerships would enjoy. He felt that most of the eight comparable sales submitted by the agents were not comparable as some were residential or inferior to the subject. Five bare land comparable sales were submitted by the assessor ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. Only 2 of the sales were within the time frame normally used by the assessor for comparison. The other 3 were late 2017 and early 2018 sales.

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 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 \$1,114,880 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 96621-129

PROPERTY LOCATION: 1200 NE 95th Street
Vancouver, WA

PETITION: 683

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	\$ 31,800	\$ 27,440
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 31,800	BOE VALUE \$ 27,440

Date of hearing: October 9, 2018 Recording ID# 675 676 677
678 683

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions
Assessor:
Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The appellant is appealing five parcels operated as a unit:

- #96621-100 is 1.43 acres of land only
- #96621-102 is .43 acres of land only
- #96621-116 is 1.04 acres of land only
- #96621-103 is 2.09 acres with a 21,830 square foot car dealership thereon
- #96621-129 is .09 acres of land only

The cost approach correctly breaks down the varied areas within a dealership such as showroom, repair garage, service center, and warehouse. These are not a typical type of income producing property. The appellant provided eight land sales ranging from \$1.39 to \$6.72 but conceded in the hearing that \$7.00 per square foot would be more appropriate for this type of property.

The values of the properties originally requested were modified using the \$7.00 per square foot and the assessed value for the building as follows:

#96621-100	\$400,000 changed to \$436,036
#96621-102	\$90,000 changed to \$131,116
#96621-116	\$200,000 changed to \$317,116
#96621-103	\$700,000 changed to \$1,114,880
#96621-129	\$20,000 changed to \$27,440

The assessor stated that the traffic counts near this property are not as high as Andresen dealerships would enjoy. He felt that most of the eight comparable sales submitted by the agents were not comparable as some were residential or inferior to the subject. Five bare land comparable sales were submitted by the assessor ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. Only 2 of the sales were within the time frame normally used by the assessor for comparison. The other 3 were late 2017 and early 2018 sales.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

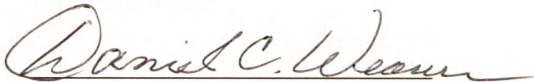
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$27,440 as of January 1, 2017.

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

Mailed on October 16, 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: COMMACK LAND DEV LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-884

PROPERTY LOCATION: 7407 NE Vancouver Plaza Drive
Vancouver, WA

PETITION: 679

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	\$ 679,500	\$ 679,500
Improvements	\$ 2,351,300	\$ 1,190,837
Personal property		
ASSESSED VALUE	\$ 3,030,800	BOE VALUE \$ 1,870,337

Date of hearing: October 9, 2018 Recording ID# 679

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 34,528 square feet, built in 1987 and is located on a 1.95 acre parcel of property.

The appellant stated the property was built in 1987 and has had limited updates. The effective age is 1995. This should be valued at \$87.78 per square foot. The cost approach correctly breaks down the varied areas within a dealership such as showroom, repair garage, service center, and warehouse. These are not a typical type of income producing property. Nine comparable sales were submitted ranging from \$175,000 to \$1,495,000. They wish to keep the current assessment of the land and their adjusted improvement value of \$1,190,837 based on the elements of the improvements as delineated by Marshall and Swift.

The appellant requested a value of \$2,000,000 but changed that to \$1,870,337 during the hearing.

The assessor stated this property sold for \$7,000,000 in March 2018. Based on the valuation by both the appellant and the assessor, this sale does not appear to be realistic and will not be used as a data point for valuation. Five comparable sales were submitted ranging from \$520,000 to \$3,487,849. These were all bare land. He stated these are all inferior to the subject. There is no way the subject would sell for the lesser value the agents are asking for. The assessor used newspaper accounts of construction costs for improvements to perform a sanity check on the Marshall and Swift cost for valuation.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

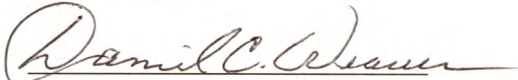
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$1,870,337 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH HONDA REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-888

PROPERTY LOCATION: 3321 NE Auto Mall Drive
Vancouver, WA

PETITION: 680

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	\$ 1,868,700		\$ 1,457,601
Improvements	\$ 2,791,500		\$ 1,827,901
Personal property			
ASSESSED VALUE	\$ 4,660,200	BOE VALUE	\$ 3,285,502

Date of hearing: October 9, 2018 Recording ID# 680

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 33,081 square feet and a 5,660 square foot mezzanine, built in 1987 and is located on a 4.29 acre parcel of property.

The appellant stated that there was a conversion of a canopy to a service garage and the assessor has not valued that for 10 years. It is now an enclosed drive-thru area for the garage. The assessor is valuing the whole property at \$117.59 per square foot – not allocating the different area values. The assessor valued the land at \$10 per square foot when the other appeals suggested \$8.00 per square foot. The appellant argued that \$7.80 per square foot would be appropriate.

The appellant requested a value of \$3,200,000 but changed that to \$3,285,502 during the hearing using an element cost analysis from Marshall and Swift for the building and \$7.80 per square foot for the land.

The assessor stated he did not have the new square footage for the area converted from a canopy. The assessor corrected the value of the property from \$4,660,200 to \$5,509,000 without explanation of the added space from 10 years ago. Five comparable sales were submitted ranging from \$520,000 to \$3,487,849 or \$8.91 to \$12.52 per square foot. These were all bare land sales.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

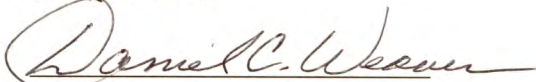
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$3,285,502 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON, DALE & ANDERSON, LETA

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-700

PROPERTY LOCATION: 7407 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 681

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	\$ 318,000	\$ 191,968
Improvements	\$ 190,800	\$ 190,800
Personal property		
ASSESSED VALUE	\$ 508,800	BOE VALUE \$ 382,768

Date of hearing: October 9, 2018 Recording ID# 681 682

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 1,478 square feet, built in 2001 and is located on a .73 acre parcel of property for property #110085-700 and 19,500 square foot asphalt area connected with a commercial auto dealership for property #110085-710.

The appellant is appealing two parcels #110085-700 and #110085-710. The majority of the value is in the land. For both parcels, their adjusted land value is \$268,212 (\$6.04 per square foot) plus the assessor's improvement value of \$218,600 provides a total of \$486,812.

The appellant requested a value of \$300,000 but changed to \$486,812 during the hearing for both parcels. The value is allocated between the two properties.

The assessor stated the property is their used dealership and they are leasing this property. It has been very successful and the \$10.00 per square footage is justified.

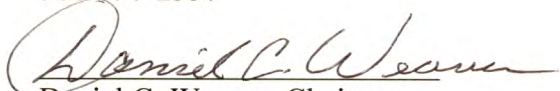
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$382,768 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH MOTOR COMPANY

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 110085-710

PROPERTY LOCATION: 7417 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 682

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	\$ 126,300	\$ 76,244
Improvements	\$ 27,800	\$ 27,800
Personal property		
ASSESSED VALUE	\$ 154,100	BOE VALUE \$ 104,044

Date of hearing: October 9, 2018 Recording ID# 681 682

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 1,478 square feet, built in 2001 and is located on a .73 acre parcel of property for property #110085-700 and 19,500 square foot asphalt area connected with a commercial auto dealership for property #110085-710.

The appellant stated is appealing two parcels #110085-700 and #110085-710. The majority of the value is in the land. For both parcels, their adjusted land value is \$268,212 (\$6.04 per square foot) plus the assessor's improvement value of \$218,600 provides a total of \$486,812.

The appellant requested a value of \$300,000 but changed to \$486,812 during the hearing for both parcels. The value is allocated between the two properties.

The assessor stated the property is their used dealership and they are leasing this property. It has been very successful and the \$10.00 per square footage is justified.

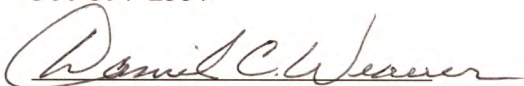
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$104,044 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH MITSUBISHI REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 162916-000

PROPERTY LOCATION: 3400 NE Auto Mall Drive
Vancouver, WA

PETITION: 684

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	\$ 843,300	\$ 737,905
Improvements	\$ 1,460,700	\$ 1,266,805
Personal property		
ASSESSED VALUE	\$ 2,304,000	BOE VALUE \$ 2,004,710

Date of hearing: October 9, 2018 Recording ID# 684

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 17,191 square feet and a 660 square foot mezzanine, built in 1998 and is located on a 2.42 acre parcel of property.

The appellant stated their adjusted improvement value is \$1,266,805 and adjusted land value is \$591,077 providing a value of \$1,857,882. They adjusted the land value further due to minimal frontage on this property so using \$7.00 per square foot yields \$737,905.

The appellant requested a value of \$1,500,000 but changed to \$2,004,710 during the hearing. This revised value is based on land value at \$7.00 per square foot and the building based on an element cost value using Marshall & Swift information.

The assessor stated in 2009 there was an expansion that was never added to the tax rolls. The square footage went from 11,085 to 17,191. The value needs to be adjusted to \$2,176,600 for improvements made 10 years ago and \$843,300 for land totaling \$3,019,900. This is what the assessment value should be adjusted to. He also stated there is plenty of frontage on this parcel. The appellant did not dispute the increase in square footage. The appellant computation include more square footage than the assessor.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

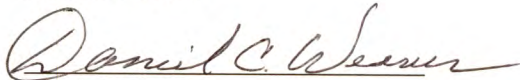
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$2,004,710 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH VW REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 160449-000

PROPERTY LOCATION: 3500 NE Auto Mall Drive
Vancouver, WA

PETITION: 685

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	\$ 777,100	\$ 777,100
Improvements	\$ 2,180,400	\$ 1,403,300
Personal property		
ASSESSED VALUE	\$ 2,957,500	BOE VALUE \$ 2,180,400

Date of hearing: October 9, 2018 Recording ID# 685

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 33,081 square feet and a 5,660 square foot mezzanine, built in 1987 and is located on a 2.23 acre parcel of property.

The appellant stated they will be agreeing to the assessor's stipulated valuation of \$2,180,400.

The appellant requested a value of \$1,900,000 but changed to \$2,180,400 during the hearing as an agreement with the assessor.

The assessor agreed to the stipulated value of \$2,180,400.

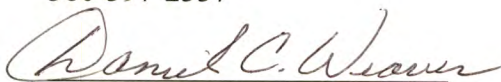
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$2,180,400 as of January 1, 2017.

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

Mailed on October 16, 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH JEEP CRYSLER REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 160552-000

PROPERTY LOCATION: 3517 NE Auto Mall Drive
Vancouver, WA

PETITION: 686

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	\$ 1,951,200	\$ 1,686,209
Improvements	\$ 3,775,948	\$ 2,837,171
Personal property		
ASSESSED VALUE	\$ 5,727,148	BOE VALUE \$ 4,523,380

Date of hearing: October 9, 2018 Recording ID# 686

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a commercial auto dealership with 57,839 square feet, built in 1993 and is located on a 5.53 acre parcel of property.

The appellant stated this is a large dealership on auto mall drive. They revised their land value to \$7.00 per square foot making the land valued at \$1,686,209 and a total value of \$4,523,380. The majority of this building is service garage which has a lower value than showroom area.

The appellant requested a value of \$3,900,000 but changed to \$4,523,380 during the hearing. The new value is based on \$7.00 per square foot for land and a cost analysis of elements of the building using Marshall & Swift.

The assessor stated the land value is \$8.00 per square foot. Warehouses are selling for more in Clark County than the value the appellant agents are putting on the subject property.

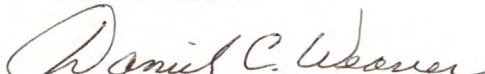
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$4,523,380 as of January 1, 2017.

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

Mailed on October 16, 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: HANNAH COXLEY DRIVE REAL PROPERTY

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 158116-000

PROPERTY LOCATION: 10808 NE Coxley Drive
Vancouver, WA

PETITION: 687

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	\$ 599,800	\$ 599,800
Improvements	\$ 2,747,300	\$ 2,747,300
Personal property		
ASSESSED VALUE	\$ 3,347,100	BOE VALUE \$ 3,347,100

Date of hearing: October 9, 2018 Recording ID# 687

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:

Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership with 28,998 square feet, built in 2005 and is located on a 1.62 acre parcel of property.

The appellant stated they would ask that the Board sustain the assessed value so they have the right to appeal to the State Board of Tax Appeals.

The appellant requested a value of \$2,300,000.

The assessor did not object.

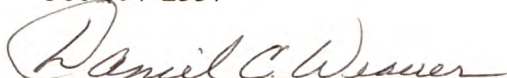
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$3,347,100 as of January 1, 2017.

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

Mailed on October 16, 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: PRO-CALIBER REAL PROPERTY LLC

Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 158098-000

PROPERTY LOCATION: 10703 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 688

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	\$ 1,255,900	\$ 1,062,864
Improvements	\$ 3,235,500	\$ 1,625,714
Personal property		
ASSESSED VALUE	\$ 4,491,400	BOE VALUE \$ 2,688,578

Date of hearing: October 9, 2018 Recording ID# 688

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 Glidewell and Wayne Tannenbaum from Pivotal Tax Solutions

Assessor:
Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial property with two main areas containing 31,056 square feet and 8,888 square feet and two mezzanine levels with 752 square feet and 378 square feet, built in 1970. There is also a motorcycle business with 22,328 square feet, built in 1970 and all are located on a 3.05 acre parcel of property.

The appellant stated this building was built in 1970 and therefore they used a lower per square foot value of \$67.02. This is a low cost showroom due to lower ceilings and age, and it is very outdated. Their improvement value is \$1,625,714 and land is at \$1,062,864 providing a total of \$2,688,578. Eleven comparable sales were submitted ranging from \$280,000 to \$2,064,168.

The appellant requested a value of \$3,000,000 but changed to \$2,688,578 during the hearing. This new value includes land at \$8.00 per square foot and an element cost value analysis using Marshall & Swift information for the building.

The assessor stated this property was purchased in 2005 for \$3,390,500. This is more than what the tax payer has asked for. This used to be a shopping center located on Fourth Plain. Land value is valid at \$10.00 per square foot. The agent's comparable sales are not accurate as some are residential. The income approach is more applicable to this property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

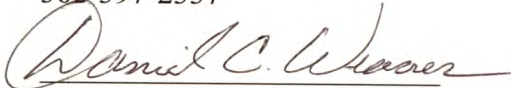
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$2,688,578 as of January 1, 2017.

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

Mailed on October 16, 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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