



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DONEY, MICHAEL & DONEY, ANDREA

Michael & Andrea Doney
PO Box 2644
Battle Ground, WA 98604

ACCOUNT NUMBER: 201181-000

PROPERTY LOCATION: 21429 NE 227th Avenue
Battle Ground, WA

PETITION: 10

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 203,362	\$ 203,362
Improvements	\$ 260,113	\$ 196,638
Personal property		
ASSESSED VALUE	\$ 463,475	BOE VALUE \$ 400,000

Date of hearing: November 12, 2019 Recording ID# Doney

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

Attendees:

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

Appellant:
Michael Doney

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,372 square feet, built in 1975 and is of average construction quality located on 3 acres.

The appellant stated that he just had his 2018 appeal hearing a month ago and the BOE placed a value of \$400,000 on the property. He stated that nothing has changed, it still needs updating. Three comparable sales were submitted [#201390-000 sold for \$208,000 in August 2019; #120230-000 sold for \$123,000 in August 2019; and #192007-000 sold for \$410,000 in June 2019].

The appellant requested \$355,000 on the petition but change to \$390,000 during the hearing.

The assessor provided three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The three highlighted properties on the list ranged in adjusted sale price from \$500,000 to \$620,000. All three of the comparable properties carried an average plus rating with slightly more square footage, one had a 6,240 square foot general purpose building, one had a 1,680 square foot general purpose building, one was on the Lewis River front and one had 5 acres of property.

The condition of the property has not changed from the prior year and the appellant's comparable sales, especially #192007-000 supports the value assigned last year of \$400,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

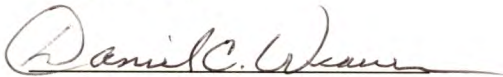
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information 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, 2019.

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

Mailed on November 21, 2019
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: PRO-CALIBER REAL PROPERTY LLC

Pro-Caliber Real Property LLC
C/O 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: 395

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 1,255,900
Improvements	\$ 3,235,500	\$ 1,504,100
Personal property	\$	\$
ASSESSED VALUE	\$ 4,491,400	BOE VALUE \$ 2,760,000

Date of hearing: November 12, 2019 Recording ID# Pro-Caliber

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

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Wayne Tannenbaum of Pivotal Tax Solutions as the appellant's agent

Assessor:

Mary Howells and Carla Simmons

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 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's representative stated that they believe that the effective year built would be 1985. This is really a class C average dealership. \$1,469,110 is the replacement cost for this property which includes a regional multiplier of 1.09 multiplies the replacement cost new, minus depreciation. The nearest comparable sale provided by the assessor is 4 miles and sold for \$7.72 per square foot. Last year the Board put a value of \$8.00 per square foot. The appellant provided a complete and comprehensive analysis of the value of the subject property.

The appellant requested a value of \$2,760,000.

The assessor provided a list of 64 sales adjusted only for time, numerous pictures, a 2020 property information card and a cover letter recommending no change to the assessed value. Four appraisers from the assessor's office physically went out and measured each of the subject properties. They were unable to provide the new data prior to the 21 business days for evidence submittal. The discussion by the assessor was confusing and the Board had no information to follow because the analysis had not been completed in time to submit to the Board for the hearing. The assessor representative stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The Board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellant's sale number two is industrial, and the assessor's sale number three is the appellant's number four and is closest to the subject with 2.34 acres. Sale number one is light industrial and is located on Fourth Plain. One of the comparable land sales used by the appellant was a 5.75 acre parcel and Goodwill purchased 2.36 of that parcel for \$1,407,178.

The appellant provided a clear and comprehensive description of the cost valuation of the improvements and comparable properties to support the land values used.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

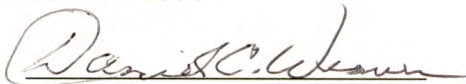
DECISION

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 \$2,760,000 as of January 1, 2018.

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

Mailed on November 21, 2019
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: PRO-CALIBER REAL PROPERTY LLC

Pro-Caliber Real Property LLC
C/O Pivotal Tax Solutions
202 North Lindsay Road, Suite 201
Mesa, AZ 85213

ACCOUNT NUMBER: 158108-000

PROPERTY LOCATION: 10703 NE Fourth Plain Boulevard
Vancouver, WA

PETITION: 396

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 140,000
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 223,700	BOE VALUE \$ 140,000

Date of hearing: November 12, 2019 Recording ID# Pro-Caliber

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

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Wayne Tannenbaum of Pivotal Tax Solutions as the appellant's agent

Assessor:

Mary Howells and Carla Simmons

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is commercial property with two business areas, Umpqua Bank and Vern Fonk Insurance. The property contains 6,607 building square feet, built in 1966 and is located on a .54 acre parcel of property.

The appellant's representative stated that there are two parcels that make up this appeal, #158108-000 and #158144-000. This property has operated at a loss. The NOI on the property is running in the negative. The surrounding areas show lease rates that would support a reduction for this property. There are also recent market sales that support a reduction as well. The appellant provided an analysis which showed four values with the sales comparison approach at \$939,973 and the income approach (actual) at \$656,866. The appellant provided a complete and comprehensive analysis of the value of the subject property.

The appellant requested a total value of \$560,000 (\$200,000 for land and \$360,000 for improvements) for #158144-000 and \$140,000 (land only) for #158108-000.

The assessor provided a list of 75 land sales adjusted only for time, a list of 13 lease rates, a list of 17 combined sales of land and improvements, a 2020 property information card and a cover letter recommending no change to the assessed value. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The Board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellants values are supported by the analysis provided and the testimony provided. One of the assessor's comparable properties (#159785-000 & #19785-001) on Fourth Plain indicates a value of \$143.27 per square foot which closely aligns to the total requested for #158108-000 and #158144-000 at \$700,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

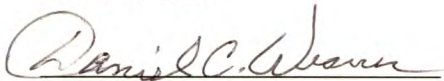
DECISION

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 \$120,000 as of January 1, 2018.

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

Mailed on November 21, 2019
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

Pro-Caliber Real Property LLC
C/O 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: 397

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 241,600
Personal property	\$	\$
ASSESSED VALUE	\$ 889,400	BOE VALUE \$ 560,000

Date of hearing: November 12, 2019 Recording ID# Pro-Caliber

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

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Wayne Tannenbaum of Pivotal Tax Solutions as the appellant's agent

Assessor:

Mary Howells and Carla Simmons

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is commercial property with two business areas, Umpqua Bank and Vern Fonk insurance. The contain 6,607 square feet, built in 1966 and are located on a .54 acre parcel of property.

The appellant's representative stated that there are two parcels that make up this appeal, #158108-000 and #158144-000. This property has operated at a loss. The NOI on the property is running in the negative. The surrounding areas show lease rates that would support a reduction for this property. There are also recent market sales that support a reduction as well. The appellant provided an analysis which showed four values with the sales comparison approach at \$939,973 and the income approach (actual) at \$656,866. The appellant provided a clear and comprehensive analysis of the value of the subject property.

The appellant requested a total value of \$560,000 (\$200,000 for land and \$360,000 for improvements) for #158144-000 and \$140,000 (land only) for #158108-000.

The assessor provided a list of 75 land sales adjusted only for time, a list of 13 lease rates, a list of 17 combined sales of land and improvements, a 2020 property information card and a cover letter recommending no change to the assessed value. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The Board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellants values are supported by the analysis provided and the testimony provided. One of the assessor's comparable properties (#159785-000 & #19785-001) on Fourth Plain indicates a value of \$143.27 per square foot which closely aligns to the total requested for \$158108-000 and #158144-000 at \$700,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

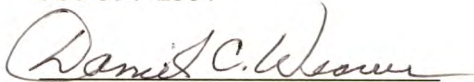
DECISION

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

Market value of the subject property is set at \$560,000 as of January 1, 2018.

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

Mailed on November 21, 2019
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 HONDA REAL PROPERTY LLC

Hannah Honda Real Property LLC
C/O 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: 388

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 2,018,200	\$ 1,125,819
Improvements	\$ 3,974,900	\$ 1,844,181
Personal property	\$	\$
ASSESSED VALUE	\$ 5,993,100	BOE VALUE \$ 2,970,000

Date of hearing: November 12, 2019 Recording ID# Hannah

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

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial car dealership property with 33,094 square feet, built in 1987 and is located on 4.29 acres.

The appellant's representative stated on the petition that the subject value was reduced by the BOE during the 2017-2018 tax year, to a value of \$3,285,502. The county has now increased the value to nearly \$6,000,000 which is an 82% increase in value year over year. Even if the county is basing their increase on their original value from last year, they are still increasing the property by nearly 30% which is much higher than any market appreciation in the Clark County area. The appellant provided a clear and comprehensive written analysis of the valuation of the property.

The appellant requested a value of \$2,970,000.

The assessor provided a list of 75 sales adjusted only for time, a 2020 property information card and a cover letter recommending no change to the assessed value. Four appraisers from the assessor's office physically went out and measured each of the Hannah properties. They were unable to provide the new data prior to the 21 business days for evidence submittal. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The assessor's arguments were confusing and not submitted prior for the Board to study. The appellant's analysis was comprehensive and supported the value requested.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

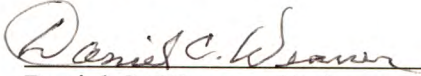
DECISION

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 \$2,970,000 as of January 1, 2018.

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

Mailed on November 21, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH JEEP-CHRYSLER REAL PROPERTY LLC

Hannah Jeep-Chrysler Real Property LLC
C/O 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: 389

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 2,341,400	\$ 1,409,488
Improvements	\$ 4,511,700	\$ 2,416,286
Personal property	\$	\$
ASSESSED VALUE	\$ 6,853,100	BOE VALUE \$ 3,825,774

Date of hearing: November 12, 2019 Recording ID# Hannah

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

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial car dealership property with 57,839 square feet, built in 1993 and is located on 5.53 acres.

The appellant's representative stated on the petition that the subject saw a reduction of roughly \$1,203,768 in 2018 from \$5,727,148 to \$4,523,380. The following tax year the property saw a 51.5% increase in its value totaling a \$2,329,720 increase, bringing its total assessed value to \$6,853,100 in the 2019 tax year. This increase in value is not reflective of the actual improvements and land value or the surrounding market. The cost approach supports a lower value than the assessment. The appellant provided a complete written analysis of the valuation requested.

The appellant requested a value of \$3,620,000 but changed to \$3,825,774 based on the analysis presented.

The assessor provided packet of information but the account number and situs address is incorrect. Four appraisers from the assessor's office physically went out and measured each of the Hannah properties. They were unable to provide the new data prior to the 21 business days for evidence submittal. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellant's analysis was comprehensive and supported the requested value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

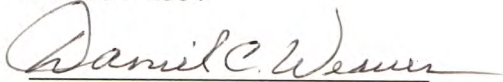
DECISION

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 \$3,825,774 as of January 1, 2018.

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

Mailed on November 21, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH MITSUBISHI REAL PROPERTY LLC

Hannah Mitsubishi Real Property LLC
C/O 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: 390

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 1,024,600	\$ 748,152
Improvements	\$ 2,281,200	\$ 1,348,245
Personal property	\$	\$
ASSESSED VALUE	\$ 3,305,800	BOE VALUE \$ 2,096,397

Date of hearing: November 12, 2019 Recording ID# Hannah

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

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial car dealership property with 17,191 square feet, built in 1998 and is located on 2.42 acres.

The appellant's representative stated on the petition that the subject saw a reduction of roughly \$299,290 in 2018 from \$2,304,000 to \$2,004,710. The following tax year the property saw a 64.9% increase in its value totaling a \$1,301,090 increase, bringing its total assessed value to \$3,305,800 in the 2019 tax year. This increase in value is not reflective of the actual improvements and land value or the surrounding market. The cost approach supports a lower value than the assessment. The appellant provide and detail written analysis of the valuation requested.

The appellant requested a value of \$1,530,000 but changed the value to \$2,096,397 based on the written valuation presented.

The assessor provided a list of 75 sales adjusted only for time, a 2020 property information card and a cover letter recommending no change to the assessed value. Four appraisers from the assessor's office physically went out and measured each of the Hannah properties. They were unable to provide the new data prior to the 21 business days for evidence submittal. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The Board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellant's analysis was comprehensive and supported the requested value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

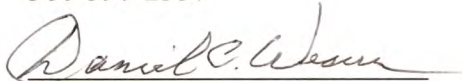
DECISION

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 \$2,096,397 as of January 1, 2018.

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

Mailed on November 21, 2019
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.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON, DALE E & ANDERSON, LETA L TRUSTEES

Dale & Leta Anderson Trustees
C/O 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: 417

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 381,600	\$ 228,612
Improvements	\$ 173,900	\$ 131,388
Personal property	\$	\$
ASSESSED VALUE	\$ 555,500	BOE VALUE \$ 360,000

Date of hearing: November 12, 2019 Recording ID# Anderson

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

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial auto dealership property with 1,478 square feet, built in 2001 and is located on 1.02 acres.

The appellant's representative stated on the petition that there are two parcels included in this economic unit #11085-700 and #110085-710. This parcel is a prefabricated office building in the Vancouver area. Last year the Board lowered the value to \$382,768. The appellant provided a complete written analysis of the valuation requested.

The appellant requested a value of \$360,000 and \$90,000 respectively.

The assessor provided a list of 75 sales adjusted only for time, a 2020 property information card and a cover letter recommending no change to the assessed value. Four appraisers from the assessor's office physically went out and measured each of the Hannah properties. They were unable to provide the new data prior to the 21 business days for evidence submittal. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The Board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellant's analysis was comprehensive and supports the value requested.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

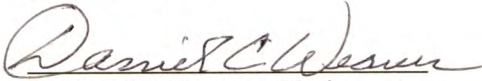
DECISION

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 \$360,000 as of January 1, 2018.

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

Mailed on November 21, 2019
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.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON, DALE E & ANDERSON, LETA L TRUSTEES

Dale & Leta Anderson Trustees
C/O 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: 418

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 151,600	\$ 90,000
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 151,600	BOE VALUE \$ 90,000

Date of hearing: November 12, 2019 Recording ID# Anderson

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

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial car dealership property located on .29 acres.

The appellant's representative stated on the petition that there are two parcels included in this economic unit #11085-700 and #110085-710. This parcel is a .29 acre parcel. Last year the Board lowered the value to \$104,044.

The appellant requested a value of \$360,000 and \$90,000 respectively.

The assessor provided a list of 75 sales adjusted only for time, a 2020 property information card and a cover letter recommending no change to the assessed value. Four appraisers from the assessor's office physically went out and measured each of the Hannah properties. They were unable to provide the new data prior to the 21 business days for evidence submittal. The assessor representative previously stated that the value submitted by the assessor as the assessed value for January 1, 2018 was the unadjusted value as shown as the January 1, 2017 value without any valuation being done in 2018 before the rolls of the County records were certified on September 17, 2018. The Board delayed the hearing on this case as well as all cases involving the auto dealerships in order to give time for all parties to properly prepare for the hearing. The assessor was aware that there was a problem with this property as a result of the hearing involving the January 1, 2017 value that was heard in late 2018. The valuation for January 1, 2018 was not started by the assessor until August 2019 when the rolls were actually certified on September 17, 2018. The representative stated that they would have the information completed for an appeal to the Board of Tax Appeals.

The appellant's analysis was comprehensive and supports the value requested.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

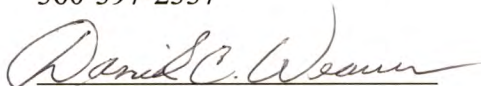
DECISION

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 \$90,000 as of January 1, 2018.

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

Mailed on November 21, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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