

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	377	Parcel Number:	211217-000		
Owner Name:	RELYEA JAMES & RELYEA JUDITH						
Situs Address:	31010 NW SPENCER RD RIDGEFIELD, WA 98642						
Property Type:	ranch-style mobile home	Acres:	20	NBHD	78		
Mailing Address:	31010 NW SPENCER RD RIDGEFIELD, WA 98642						

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person		
Board:	<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Taxpayer: <i>Mark Henton</i>	Assessor:	Third Parties (if any):

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	9:30	10:03	

CASE DETAILS

TESTIMONY: *(See attached note sheet)*

APPELLANT EVIDENCE: The appellant's evidence included a property information packet including a purchase agreement, maps of the subject properties, a development assessment narrative, and details of the geographic features of the subject properties.

ASSESSOR EVIDENCE:

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 2,614,462	\$ 1,000,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 2,614,462	\$ 1,000,000		
NOTES: <i>Henton Development detailed analysis</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/8/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	378	Parcel Number:	211458-000
Owner Name:	RELYEA JAMES & RELYEA JUDITH ETAL				
Situs Address:	31012 NW SPENCER RD RIDGEFIELD, WA 98642				
Property Type:	2-story residence	Acres:	5	NBHD	78
Mailing Address:	31010 NW SPENCER RD RIDGEFIELD, WA 98642				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mark Hinton		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	9:30	10:03	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a property information packet including a purchase agreement, maps of the subject properties, a development assessment narrative, and details of the geographic features of the subject properties. The appellant's evidence included a comparative market analysis performed by Otis Holt IV of Cascadia Real Estate Group indicating a value of \$625,000 as of 2023.

ASSESSOR EVIDENCE:

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 834,184	\$ 458,392	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recomdtn
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 834,184	\$ 458,392		
NOTES: Henton Development detail analysis			<input type="checkbox"/> Purchase	<input type="checkbox"/> Repairs
			<input type="checkbox"/> Appraisal	<input type="checkbox"/> Manfst Err.
			<input type="checkbox"/> Comps	<input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Hermit C. Weaver</i>	2/8/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	337	Parcel Number:	109581-614
Owner Name:	HPA BORROWER 2017-1 LLC				
Situs Address:	4715 NE 155TH AVE VANCOUVER, WA 98682				
Property Type:	2-story residence	Acres:	0.16	NBHD	261
Mailing Address:	500 E BROWARD BLVD SUITE 1130 FT LAUDERDALE, FL 33394				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	Taxpayer:	Assessor: Third Parties (if any):
	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	<i>Mercy Galendo</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	10:12	10:15	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted five comparable sales [#109581-666 sold for \$443,000 in June 2022; #109581-530 sold for \$400,000 in December 2022; #109582-518 sold for \$487,000 in June 2022; #109582-512 sold for \$450,000 in December 2022; and #109582-372 sold for \$495,000 in July 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 192,850	\$ 192,850	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 302,692	\$ 282,150		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 495,542	\$ 475,000		
NOTES: <i>Assessor values higher</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/8/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	359	Parcel Number:	226989-012
Owner Name:	HPA US1 LLC				
Situs Address:	113 NW 25TH ST BATTLE GROUND, WA 98604				
Property Type:	2-story residence	Acres:	0.15	NBHD	185
Mailing Address:	500 E BROWARD BLVD SUITE 1130 FT LAUDERDALE, FL 33394				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mary Gubinda	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	10:16	10:18	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$475,000 in February 2023.

ASSESSOR EVIDENCE: The Assessor's evidence included five sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 140,000	\$ 140,000	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 403,335	\$ 335,000	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 543,335	\$ 475,000		
NOTES: Sale Price			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	2/8/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	353	Parcel Number:	185668-006
Owner Name:	HPA II BORROWER 2021-1 LLC				
Situs Address:	2009 NE 157TH ST VANCOUVER, WA 98686				
Property Type:	2-story residence	Acres:	0.12	NBHD	176
Mailing Address:	500 E BROWARD BLVD SUITE 1130 FT LAUDERDALE, FL 33394				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	<i>Mercy Galindo</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	10:19	10:20	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted four comparable sales [#185668-130 sold for \$570,000 in September 2022; #185668-098 sold for \$570,000 in December 2022; #185667-024 sold for \$509,000 in August 2022; and #185667-050 sold for \$505,000 in August 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included three sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 215,700	\$ 215,700	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 356,255	\$ 317,000		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 571,955	\$ 532,700		
NOTES: <i>Owner sales in early part of year as seen owners sales closer to value than assessor</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel E. Weaver</i>	2/8/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	374	Parcel Number:	168614-000
Owner Name:	PACE LEROY MICHAEL & PACE RAMONA JEAN				
Situs Address:	18418 NE 83RD ST VANCOUVER, WA 98682				
Property Type:	ranch-style residence	Acres:	8	NBHD	21
Mailing Address:	18418 NE 83RD ST VANCOUVER, WA 98682				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Ramona & Michael Pace	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	10:31	10:40	

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	No detailed quantitative information was provided by the appellant for Board review.
ASSESSOR EVIDENCE:	The Assessor's evidence included three sales, an aerial photo, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 369,071	\$ 369,071	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis
IMPROVEMENTS	\$ 575,401	\$ 575,401	<input checked="" type="checkbox"/> Changed	<input type="checkbox"/> Assessor Recomdtn
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 944,472	\$ 894,343		
NOTES: Assessor Comps do not represent the subject			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	2/8/24

Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2023	Petition No:	375	Parcel Number:	178135-000
Owner Name:	TUDDENHAM EVELYN				
Situs Address:	27108 SE ROBINSON RD CAMAS, WA 98607				
Property Type:	ranch-style mobile home	Acres:	0.29	NBHD	20
Mailing Address:	27108 SE ROBINSON RD CAMAS, WA 98607				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> John Marks	<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Evelyn Tuddenham	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
February 8, 2024	11:00	11:10	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an affidavit and a listing for the subject property presenting the square footage of the manufactured home and information about the easement on the property.

ASSESSOR EVIDENCE: The Assessor's evidence included four sales and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 169,228	\$ 169,228	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 242,921	\$ 242,921		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 412,149	\$ 412,149		
NOTES: Easement & Size of Mobile Home			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel E. Weaver</i>	2/8/24

Owner	PID	Case	Mail	ATD	NOTES
RELYEA JAMES & RELYEA JUDITH	211217000	377	14010 A NE 3rd Ct Suite 106 Vancouver 98685	Mark Hinton	<p>The appellant's representative, Hinton Development, has been under contract with the owners since September 2023 to purchase the subject properties as well as adjacent properties. The representative stated that the two subject properties are comprised of a 20-acre property and a 5-acre property. The subject properties have no public access, and currently an easement through a neighbor's property is the only access to the residences. The subject properties are zoned as R-75 in La Center, and the representatives intend to develop the properties into a subdivision. There are no sewer lines to the properties, and to install a pump station and sewer will cost about \$2 million. Hinton Development is in discussion on the feasibility of this project with the City Manager of La Center.</p> <p>The cost to obtain preliminary plat approval is estimated at \$300,000. Hinton Development intends to create 41 lots on the two subject properties with a total of 150 lots for the entire development on approximately 60 acres.</p> <p>Property ID #211458000 has a structure on the property that will remain on the lot after development is completed. It is in very poor condition and to repair and keep the house on the lot within the future subdivision will cost \$225,000.</p> <p>The appellant updated their opinion of value to \$458,392 for 211458000 in their additional evidence and \$1 million for property 211217000.</p>
RELYEA JAMES & RELYEA JUDITH ETAL	211458000	378	31010 NW SPENCER RD		
HPA BORROWER 2017-1 LLC	109581614	337	500 E BROWARD BLVD SUITE 1130	Mercy Galindo	The appellant's representative referred to their comparable sales with relevant adjustments.
HPA US1 LLC	226989012	359	500 E BROWARD BLVD SUITE 1130	Mercy Galindo	The appellant's referred to the purchase price of the property from February 2023.
HPA II BORROWER 2021-1 LLC	185668006	353	500 E BROWARD BLVD SUITE 1130	Mercy Galindo	The appellant's representative referred to their comparable sales that included 4 sales within a quarter mile of the subject property. Relevant adjustments were made in the sales grid.
PACE LEROY MICHAEL & PACE RAMONA JEAN	168614000	374	18418 NE 83RD ST	Leroy Pace Ramona Pace	The appellant stated that the subject property does not have any of the attractive features of the new properties in the area. The appellants have not remodeled or updated the subject property. The subject property was constructed for close to \$230 per square foot and new construction homes are being built for \$467 per square foot.

					<p>Much of the subject property's eight acres are not usable because they are considered wetlands or protected lands. A stable with horses is located directly adjacent to the property. Cooper Estates, a development to the west of the subject property, causes runoff and flooding on the subject property.</p>
<p>TUDDENHAM EVELYN</p>	<p>178135000</p>	<p>375</p>	<p>27108 SE ROBINSON RD</p>	<p>Evelyn Tuddenham</p>	<p>The appellant stated there is a 15-foot easement on the subject property and referred to paperwork showing the agreement for this easement. The subject property is listed as 12,632 square feet, but after the easement, only 9,482 square feet is usable. The structure is listed as 1,782 square feet on GIS, but the property is 1,620 square feet.</p>