

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	422	Parcel Number:	33793-000
Owner Name:	SUMMIT INDUSTRIES WAREHOUSE LLC				
Situs Address:	300 GRAND BLVD VANCOUVER, WA 98661				
Property Type:	retail and warehouse commercial space	Acres:	2.18	NBHD	7610
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	Jordan Rubin	Lannie Dawkins	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:05	9:25	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted an income approach analysis indicating a value of \$5,000,000. The appellant's evidence included a CoStar industrial submarket report, rent roll from December 2022, and an income statement from December 2022.

ASSESSOR EVIDENCE: The Assessor's evidence included a property summary packet including an income summary approach, property information card, lease availability report, industrial building sales, photos, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 913,999	\$ 913,999	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 4,367,201	\$ 4,367,201		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 5,281,200	\$ 5,281,200		
NOTES: Appellant cap rate too high			<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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	424	Parcel Number:	63472-438
Owner Name:	PETERSON TRACY & YUAN XIAOTIAN				
Situs Address:	1244 E PIONEER LOOP LA CENTER, WA 98629				
Property Type:	2-story residence	Acres:	0.21	NBHD	143
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	Jordan Rubin	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:25	9:30	

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 and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 180,000	\$ 180,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 442,789	\$ 442,789		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 622,789	\$ 627,789		
NOTES: No info from appellant			<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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	427	Parcel Number:	107662-064
Owner Name:	NUNAMAKER STEVEN J				
Situs Address:	14604 NE 71ST ST VANCOUVER, WA 98682				
Property Type:	ranch-style residence	Acres:	0.25	NBHD	264
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:33	9:34	

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 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 checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 254,184	\$ 254,184		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 447,034	\$ 447,034		
NOTES: <i>No info from appellant</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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	430	Parcel Number:	118256-642
Owner Name:	NORTZ JIMMIE & NORTZ CYNTHIA				
Situs Address:	14403 NE 31ST AVE VANCOUVER, WA 98686				
Property Type:	1.5-story residence	Acres:	0.29	NBHD	134
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	—	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:34	9:35	

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 five sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 272,400	\$ 272,400	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 457,884	\$ 457,884		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 730,284	\$ 730,284		
NOTES: <i>No info from appellant</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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	432	Parcel Number:	125857-250
Owner Name:	TIESZEN TROY DALE & TIESZEN CRYSTAL MARIE				
Situs Address:	3715 SE 189TH AVE VANCOUVER, WA 98683				
Property Type:	2-story residence	Acres:	0.08	NBHD	149
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:36	9:37	

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 four sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 175,000	\$ 175,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 415,827	\$ 415,827		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 590,827	\$ 590,827		
NOTES: No info from appellant			<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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	436	Parcel Number:	160095-012
Owner Name:	KNUDSEN ERIKA A				
Situs Address:	9008 NE 54TH ST UNIT J40 VANCOUVER, WA 98662				
Property Type:	2-story condo	Acres:	0	NBHD	618
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:38	3:39	

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 six 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)	\$ 0	\$ —	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 379,988	\$ 379,988		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 379,988	\$ 379,988		
NOTES: <i>No info from Appellant</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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	439	Parcel Number:	256354-000
Owner Name:	BENNETT TERRY & BENNETT TRACIE TRUSTEES				
Situs Address:	#79 SEC 22 T5N R1EWM 5.29A ,				
Property Type:	bare land parcel	Acres:	5.29	NBHD	4
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:39	9:40	

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 and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 288,811	\$ 288,811	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 21,381	\$ 21,381		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 310,192	\$ 310,192		
NOTES: No info from the appellant			<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>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	441	Parcel Number:	986026-946
Owner Name:	GORSHKOV KRISTJAN K				
Situs Address:	5002 NE 2ND AVE VANCOUVER, WA 98663				
Property Type:	2-story residence	Acres:	0.06	NBHD	101
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:42	9:43	

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 and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 133,400	\$ 133,400	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 281,762	\$ 281,762		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 415,162	\$ 415,162		
NOTES: No info from the appellant			<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 V. Weaver</i>	3/20/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	423	Parcel Number:	40350-000
Owner Name:	WREN JOSIAH SPARROW				
Situs Address:	303 E 16TH ST VANCOUVER, WA 98663				
Property Type:	office building	Acres:	0.23	NBHD	9680
Mailing Address:	401 TOM LANDRY HWY, #660901 DALLAS, TX 75266				

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	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 20, 2024	9:44	9:45	

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 a property summary packet including information on cost approach, income approach, and sales approach.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 495,000	\$ 495	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,026,700	\$ 1,026,700		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,521,700	\$ 1,521,700		
NOTES: No info from appellant			<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>	3/20/24

Owner	PID	Case	Mail	ATD?	NOTES
PETERSON TRACY & YUAN XIAOTIAN	63472438	424	401 TOM LANDRY HWY, #660901	Jordan Rubin	No testimony
NUNAMAHER STEVEN J	107662064	427	401 TOM LANDRY HWY, #660901	No attendance	No testimony
NORTZ JIMMIE & NORTZ CYNTHIA	118256642	430	401 TOM LANDRY HWY, #660901	No attendance	No testimony
TIESZEN TROY DALE & TIESZEN CRYSTAL MARIE	125857250	432	401 TOM LANDRY HWY, #660901	No attendance	No testimony
KNUDSEN ERIKA A	160095012	436	401 TOM LANDRY HWY, #660901	No attendance	No testimony
BENNETT TERRY & BENNETT TRACIE TRUSTEES	256354000	439	401 TOM LANDRY HWY, #660901	No attendance	No testimony
GORSHKOV KRISTJAN K	986026946	441	401 TOM LANDRY HWY, #660901	No attendance	No testimony
SUMMIT INDUSTRIES WAREHOUSE LLC	33793000	422	401 TOM LANDRY HWY, #660901	Jordan Rubin Lonnie Dawkins	<p>The requested value was updated to \$5,000,000 in their additional evidence. The appellant's representative referred to the income approach with an actual income of \$503,000 with operating expenses of \$88,000. They used a loaded 8% capitalization rate, which resulted in a value of \$5,190,000. An income approach with a stabilized income was also provided using a rental rate of \$10 per square foot and an 8% capitalization rate, yielding a rounded market value of \$4,060,000. These two income approaches were used to come to the appellant's opinion of value of \$5,000,000.</p> <p>The Assessor's Office's representative stated that the property is located behind the Grand Central Fred Meyer. The property is considered a flex property which could be a basic warehouse or have elaborate offices. The Assessor's Office used a blended rate of \$0.85 per square foot for the rent and a 6.14% capitalization rate in their income approach. The Assessor's Office noted the difference in values comes from the difference in capitalization rates. The vacancy rate is quite low in industrial space in Clark County at 1.7%, which pushes capitalization rates down.</p>
WREN JOSIAH SPARROW	40350000	423	401 TOM LANDRY HWY, #660901	No attendance	No testimony