CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COMMERCIAL ADVENTURES LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145340-000

PROPERTY LOCATION: 708 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 991

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	$	711,300		$	711,300
Improvements	$	99,600		$	0
Personal property					
ASSESSED VALUE	**$**	**810,900**	**BOE VALUE**	**$**	**711,300**

Date of hearing: January 12, 2021

Recording ID# COMADV

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - Mary Howells

FACTS AND FINDINGS

The subject property was a motel that was present, but not in use, at the time of assessment, located on 1.42 acres.

The appellant used the cap rate method to estimate the property's true and fair value. The building was likely there on January 1st, 2019 but is now gone. The rent on the collective sections of the building was $5,000 a month during the time that the whole building was leased. The building was in such disrepair that the section on property #145340-000 had to be demolished. Before I-5 improvements were made, there was a major road that passed by the motel. With improvements that were made it removed that road as a direct access. The appellant used the capitalization of income method to value the property.

The appellant requested a value of $540,600.

The appraiser attested that the structure was there at the beginning of May 2020, but not there at the end of the month when they returned. They sent the appellant a letter removing the structure value and maintaining land value. The structure did not represent the highest and best use on the property. The appraiser feels that the comparable properties they provided support their new assessment. The subject has two ways of egress from Highway 99 but does not have street frontage. If the surrounding properties were sold and under new ownership, the new owners would need to acquire access back to the motel lots via an easement. A legal easement currently exists from the north for parcel #145340-000. At this time, you cannot turn left into the property from Highway 99. The Assessor provided three comparable sales, a map of comparable sales locations, a cover letter recommending the assessed value be reduced to $711,300 for land only.

The evidence indicates a value of $711,300.

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 preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at $711,300 as of January 1, 2019.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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: COMMERCIAL ADVENTURES LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145344-000

PROPERTY LOCATION: 708 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 993

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	$	485,900		$	485,900
Improvements	$	669,000		$	182,500
Personal property					
ASSESSED VALUE	**$**	**1,154,900**	**BOE VALUE**	**$**	**668,400**

Date of hearing: January 12, 2021

Recording ID# COMADV

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a motel, located on 0.97 acres.

The appellant used the income capitalization method to value the property.

The appellant requested a value of $769,933.

The appraiser attested that the motel was not operating when inspected. There is some value remaining to the structure, but not much, as it is in disrepair. The Assessor offered a reduction, which the appellant had not seen before.

The Assessor provided three comparable sales, a map of comparable sales locations, a cover letter recommending the assessed value be reduced to $668,400

The evidence provided supports a value of $668,400 and the appellant accepted the assessor value since it was lower than the requested value

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 preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at $668,400 as of January 1, 2019.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COMMERCIAL VALUE LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145342-000

PROPERTY LOCATION: 7804 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 992

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	$	409,300		$	409,300
Improvements	$	318,100		$	174,910
Personal property					
ASSESSED VALUE	**$**	**727,400**	**BOE VALUE**	**$**	**584,210**

Date of hearing: January 12, 2021

Recording ID# COMVAL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a restaurant building located on 0.77 acres.

The appellant stated that they used the income capitalization method to arrive at an estimate of value. It's an old cinderblock building that's been well used. It was used as The Icehouse bar and restaurant. You cannot currently turn left from highway 99 into the property.

The appellant requested a value of $484,933 but changed to $584,210 at the hearing.

The Assessor provided lists of comparable sales, photos of the subject and comparable sales buildings, maps of comparable sales locations, and a cover letter recommending no change to the assessed value. One of the comparable properties is a very comparable restaurant (Star House) property #118006-000.

The comparable sales support the requested value of $584,210.

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.

The market value of the subject property is set at $584,210 as of January 1, 2019.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HWY 99 COMMERCIAL LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145246-000

PROPERTY LOCATION: 8308 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 988

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	$	345,600		$	362,389
Improvements	$	571,400		$	345,600
Personal property					
ASSESSED VALUE	**$**	**917,000**	**BOE VALUE**	**$**	**707,989**

Date of hearing: January 12, 2021

Recording ID# HWY99A

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a mixed retail-office-industrial building with 14,099 square feet, located on 0.69 acres.

The front of the building is rentable space for different things including retail and food service. The back of the building is office space. The building is cinderblock and metal and needs some repair. There had previously been buildings in the parcel behind the subject, which is also owned by the appellant, but the brick house and barn were removed. It is now a gravel lot which could be used for parking but is not marked out for that use.

The appellant requested a value of $458,000.

The Assessor provided seven comparable sales, an income approach calculation sheet, and rent survey results. The Assessor’s calculation includes several errors and the number included in the schedule provided for the appeal reflected different numbers than were included in the GIS. In addition, the comparable sales did not give characteristics in comparison to the subject property nor did they give location for comparability. The land value on the schedule showed the land valued at $34.52 per square foot while the comparable sales ranged from $7.53 to $15.38 per square foot. The comparable building values ranged from $42.72 to $121.79 per square foot with no explanation of comparability. The subject was valued at $24.51 per square foot. The subject is substantially older than most of the comparable buildings and needs significant repair.

Using the average of all the Assessor’s land comparisons at $12.06 per square foot yields a value of $362,389 for the subject land. Leaving the Assessor’s value of $24.51 per square considering the age and condition of the building leaves the value of $345,600 for the subject building. Total value of the property comes to $707,989.

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.

The market value of the subject property is set at $707,989 as of January 1, 2019.

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

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Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HWY 99 COMMERCIAL LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145285-000

PROPERTY LOCATION: 8322 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 989

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	$	175,300		$	175,300
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**175,300**	**BOE VALUE**	**$**	**175,300**

Date of hearing: January 12, 2021

Recording ID# HWY99B

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .35-acre parcel of land.

The appellant stated that the property had no structure in 2019. The property has Highway 99 frontage and an easement for accessing a property to the west. No comparable properties or other evidence was provided.

The appellant requested a value of $87,650.

The Assessor provided six comparable sales showing values ranging from $9.05 to $12.75 per square foot. There was no description or location of the properties to show comparability to the subject property.

Since the appellant provided no evidence supporting the value requested and the value of the subject property falls within the range of values provided by the Assessor, the Assessor's presumptive value is supported.

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 not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $175,300 as of January 1, 2019.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HWY 99 COMMERCIAL LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145288-000

PROPERTY LOCATION: 8302 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 990

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	$	190,400		$	190,400
Improvements	$	369,600		$	369,600
Personal property					
ASSESSED VALUE	**$**	**560,000**	**BOE VALUE**	**$**	**560,000**

Date of hearing: January 12, 2021

Recording ID# HWY99C

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a retail building with 9,248 square feet, located on 0.38 acres.

The appellant stated that the subject property fronts Highway 99 and is an odd shape. While it has frontage, it is difficult to access and there is difficulty with parking. There are two leased units on the property and the income capitalization method was used to determine value. If someone were to buy the property, they might remove the buildings, but it would depend what parameters were set on what it could be replaced with.

The appellant requested a value of $280,000.

The Assessor provided seven comparable sales, an income approach calculation sheet, and rent survey results. The comparable property locations and comparability characteristics were not included in the analysis. The analysis does not clearly explain what values were used in determining the income approach to the overall value or the effect of the age and condition of the subject property.

The appellant calculation of the value using the income approach does not clearly demonstrate fair value therefore the Assessor's presumptive value prevails

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 not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $560,000 as of January 1, 2019.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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: HAZEL TOTEM LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145240-000

PROPERTY LOCATION: 1108 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 995

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	$	2,174,900		$	2,174,900
Improvements	$	2,902,300		$	2,902,300
Personal property					
ASSESSED VALUE	**$**	**5,077,200**	**BOE VALUE**	**$**	**5,077,200**

Date of hearing: January 12, 2021

Recording ID# HAZELTOTA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a commercial retail building with 34,654 square feet, located on 4.02 acres.

The appellant stated that the cap rate was used to represent the property. The percentage that was occupied, rent, parking lot, and expenses were all considered to come to an estimate of value. The majority of the building has been rented, but there is an additional section that's been unrented for a while. The main section is 22,528 square feet and is currently used as a fabric store. The smaller section is 12,126 square feet, but has not been rented for a while.

The appellant requested a value of $2,538,600.

The Assessor provided five comparable sales, an income approach calculation sheet, and rent survey results. The comparable property locations and comparability characteristics were not included in the analysis. The analysis does not clearly explain what values were used in determining the income approach to the overall value or the effect of the age and condition of the subject property.

The appellant calculation of the value using the income approach does not clearly demonstrate fair value therefore the Assessor's presumptive value prevails

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 not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $5,077,200 as of January 1, 2019.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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: HAZEL TOTEM LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145241-000

PROPERTY LOCATION: 1118 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 997

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	$	636,400		$	636,400
Improvements	$	280,300		$	280,300
Personal property					
ASSESSED VALUE	**$**	**916,700**	**BOE VALUE**	**$**	**916,700**

Date of hearing: January 12, 2021

Recording ID# HAZELTOTB

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a restaurant, located on 1.15 acres.

The appellant stated that the income capitalization method was used to value the property.

The appellant requested a value of $458,350.

The Assessor provided three comparable sales, an income approach calculation sheet, and rent survey results. The comparable property locations and comparability characteristics were not included in the analysis. The analysis does not clearly explain what values were used in determining the income approach to the overall value or the effect of the age and condition of the subject property.

The appellant calculation of the value using the income approach does not clearly demonstrate fair value therefore the Assessor’s presumptive value prevails

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 not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor’s presumption of correctness.

The certified value of the subject property is sustained at $916,700 as of January 1, 2019.

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

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAZEL TOTEM LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145261-000

PROPERTY LOCATION: 8000 NE 13TH AVE
VANCOUVER, WA 98665

PETITION: 998

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	$	605,100		$	605,100
Improvements	$	148,600		$	148,600
Personal property					
ASSESSED VALUE	**$**	**753,700**	**BOE VALUE**	**$**	**753,700**

Date of hearing: January 12, 2021

Recording ID# HAZELTOTC

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a restaurant, located on 1.51 acres.

The appellant stated that there are two freestanding buildings. The income capitalization method was used to value the property.

The appellant requested a value of $376,850.

The Assessor provided nine comparable sales, an income approach calculation sheet, and rent survey results. The comparable property locations and comparability characteristics were not included in the analysis. The analysis does not clearly explain what values were used in determining the income approach to the overall value or the effect of the age and condition of the subject property.

The appellant calculation of the value using the income approach does not clearly demonstrate fair value therefore the Assessor's presumptive value prevails

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 not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $753,700 as of January 1, 2019.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

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 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAZEL TOTEM LLC

C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145354-000

PROPERTY LOCATION: 7918 NE 13TH AVE
VANCOUVER, WA 98665

PETITION: 1000

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	$	148,300		$	148,300
Improvements	$	36,400		$	36,400
Personal property					
ASSESSED VALUE	**$**	**184,700**	**BOE VALUE**	**$**	**184,700**

Date of hearing: January 12, 2021

Recording ID# HAZELTOTD

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brenda Christina (Appellant Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a commercial building, located on 0.37 acres.

The appellant stated that they used the income capitalization method to value the property and it should be lower than what was originally requested. The current tenant does auto-detailing but has difficulty because there is not much visibility for the business. There are repairs needed on the building, but it's difficult to determine whether it's worth repairing when it's unclear whether the building will be retained or removed.

The appellant requested a value of $92,350.

The Assessor provided five comparable sales, an income approach calculation sheet, and rent survey results. The comparable property locations and comparability characteristics were not included in the analysis. The analysis does not clearly explain what values were used in determining the income approach to the overall value or the effect of the age and condition of the subject property.

The appellant calculation of the value using the income approach does not clearly demonstrate fair value therefore the Assessor's presumptive value prevails.

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 not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $184,700 as of January 1, 2019.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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