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: **KCP RE LLC**

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 154906-040

PROPERTY LOCATION: 7715 NE 119TH PL
VANCOUVER, WA 98682

PETITION: 622

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 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	$	504,700		$	504,700
Improvements	$	1,610,700		$	912,458
Personal property					
ASSESSED VALUE	**$**	**2,115,400**	**BOE VALUE**	**$**	**1,417,158**

Date of hearing: June 2, 2021

Recording ID# KCP

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:
  - Steve Jenson (Representative)
- Assessor:
  - Greg Peterson
- Spectator:
  - Allyson Field (BOE Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial daycare building located on 1.31 acres.

The appellant's representative stated that the subject property is a Kindercare. The comparables are Kindercare locations or as close as possible to that function and structure. The subject is one of the largest of this type of property in the area. The comparables are similar to the subject in age, function, utility, and design. When considered by the cost approach, the structure has a value of $139 per square foot. The value of the building calculates out to $1,128,535 when depreciation is considered with a regional multiplier and the need for regular upgrades. The value ultimately calculates to $143 per foot. The land is 1.31 acres and should be valued at $5.06 per square foot. The final requested value is $1,417,158 based on the cost approach. The cost approach is more applicable as the building is new. The appellant's evidence included an analysis packet, including calculations indicating an assessed value of $1,417,158. The appellant submitted one comparable property that is from relevant recent sales [#167678-000 sold for $715,000 in February 2019]. The relevant sale submitted has been updated to reflect the GIS system.

The appellant requested a value of $1,260,000, which was updated to $1,417,158 in the additional submitted materials.

The Assessor's representative expressed concerns over the evidence not having been submitted to their office directly. They decided not to participate in the hearing and excused themselves prior to beginning formal testimony. The Assessor provided an evidence packet including valuation details and comparable sales. The comparable sales did not indicate whether the sale includes an ongoing business operation or simply a vacant building and provided a very wide range of values per square foot. The Assessor information included a cost approach value of $1,537,600 but stated it was not appropriate in the circumstances. The income capitalization approach indicates the information is estimated from collection of information over the past 5 years and the details of the calculations are not well explained. Since the Assessor's representative did not see the appellant information filed in the computerized appeal system on a timely basis, they choose not to participate in the hearing.

The appellant information has clear and concise calculations of the cost method of valuation and clear reasons for choosing that method. The reasoning for a lower value on the land indicated is it is in a less accessible location and would not produce the best value in comparison to other properties. The evidence provided supports the revised requested value of $1,417,158.

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.

The market value of the subject property is set at $1,417,158 as of January 1, 2020.

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

Mailed on June 28, 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **JJHW LLC**

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 107700-000

PROPERTY LOCATION: 13301 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98682

PETITION: 623

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 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	$	1,167,815		$	1,167,815
Improvements	$	5,134,300		$	4,280,477
Personal property					
ASSESSED VALUE	**$**	**6,302,115**	**BOE VALUE**	**$**	**5,448,292**

Date of hearing: June 2, 2021

Recording ID# JJHW

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:
  - Steve Jenson (Representative)
- Assessor:
  - None
- Spectator:
  - Allyson Field (BOE Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial autobody shop located on 5.37 acres.

The appellant's representative stated that the subject is located in a similar area to the other Hannah parcels being appealed. It is northeast of the dealerships and is directly on Fourth Plain. The subject structure is an autobody shop and was completed in 2020. The land should be valued at $2.32 per square foot. The cost approach is the best method, as the building is new. The sales comparison approach is difficult to apply, as there are associations with the property, such as branding that impact the value of the land. Ultimately, the cost approach is the best representation of value. The appellant's evidence included an analysis packet, including calculations indicating a value of $4,824,030. The appellant submitted five comparable properties that are from relevant recent land sales [#117070-000 sold for $345,000 in December 2020; #58716-000 sold for $566,986 in August 2018; #192373-000 sold for $455,000 in May 2018; #192638-000 sold for $375,000 in March 2018; and #192206-006 sold for $747,054 in April 2018]. The relevant sales submitted have been updated to reflect the GIS system.

The original appellant request of value was $3,780,000 but was updated to $4,824,030.

The Assessor provided no evidence.

The Assessor's land value is more comparable to other vehicle related properties in the area; however, the building value is best represented by the appellant's calculation of the cost method valuation of the building.

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 lack of 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 $5,448,292 as of January 1, 2020.

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

Mailed on June 28, 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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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **PRO-CALIBER REAL PROPERTY LLC**

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 158098-000

PROPERTY LOCATION: 10703 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98662

PETITION: 1198

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 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	$	1,377,420		$	1,377,420
Improvements	$	3,349,023		$	1,521,128
Personal property					
ASSESSED VALUE	**$**	**4,726,443**	**BOE VALUE**	**$**	**2,898,548**

Date of hearing: June 2, 2021

Recording ID# PRO-CALIBER

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:
  - Steve Jenson (Representative)
- Assessor:
  - None
- Spectator:
  - Allyson Field (BOE Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial retail building located on 3.05 acres.

The appellant's representative stated that the cost approach is applied in consideration of this property as well. The property is on the corridor along I-205 and Fourth Plain. The subject is a mixed-small recreational vehicle dealership. There is some storage and office space in the building. The building was built in 1970, but its effective year built is 1985 and it is a Class C building. The total cost to replace for the structure is $1,521,128. The value for the land should be $5.59 per square foot, calculating to $743,068 total. Comparable #2 and comparable #4 are the best representation of the subject property. The appellant's evidence included an analysis packet, including calculations indicating an assessed value of $2,264,196. The appellant submitted two group comparable properties that are from relevant recent land sales [#158685-000, #158636-000, and #158683-000 sold together for $1,289,000 in December 2019; #157501-000, #157501-020, and #157501-015 sold together for $280,000 in March 2018]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant requested a value of $2,840,000 in the original appeal form but updated that to $2,264,196 in the analysis package.

The Assessor provided an evidence packet including cost method valuation details and comparable sales, and a cover letter recommending no change to the assessed value. The sales analysis of the land values the property like several other vehicle sales and service properties. The building value is a very detailed cost approach valuation that includes factors that apply to buildings that were built for the purpose currently being used. The building, however, is converted from other uses and was modified to be used in the current use. The factors used may not be appropriate in the circumstances. Additionally, the method of application of the adjustments is not clearly explained in the material. The documents show the various factors but does not explain how to arrive at the final calculation, nor does it show those calculations. It is not clear what factors should be used and how they are to be applied.

The comparison of land values by the Assessor is appropriate, however, the building cost approached is overly complex for a converted building. The appellant cost approach calculation better values the converted building.

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 $2,898,548 as of January 1, 2020.

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

Mailed on June 28, 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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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HANNAH VW REAL PROPERTY LLC**

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 160449-000

PROPERTY LOCATION: 3500 NE AUTO MALL DR
VANCOUVER, WA 98661

PETITION: 1199

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 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	$	1,079,700		$	1,079,700
Improvements	$	1,754,700		$	1,500,663
Personal property					
ASSESSED VALUE	**$**	**2,834,400**	**BOE VALUE**	**$**	**2,580,363**

Date of hearing: June 2, 2021

Recording ID# VW

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:
  - Steve Jenson (Representative)
- Assessor:
  - None
- Spectator:
  - Allyson Field (BOE Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial retail building located on 2.55 acres.

The appellant's representative stated that using the cost approach, they arrived at a total estimate of value of $2,239,939 or $102.41 per square foot. The land is being considered at $9.72 per square foot, which is a blanket rate. The building is a standard Class C building and is a standard dealership, built in 2002. Given the qualities of the building, the estimated cost to replace the structure is $1,500,000. The estimated value of the land is $739,276. The appellant's evidence included an analysis packet, including calculations indicating an assessed value of $2,239,939. The appellant submitted three comparable properties that are from relevant recent land sales [#163726-000 sold for $1,600,000 in August 2019; #162648-017 sold for $400,000 in February 2019; and #157501-000 sold for $280,000 in April 2018]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant requested a value of $1,720,000 in the original appeal form but revised the value to $2,239,939 in the analysis presented.

The Assessor provided an evidence packet including cost valuation details and comparable sales, and a cover letter recommending no change to the assessed value. The building was built as a dealership therefore the appellant and Assessor values are much closer in value. The Assessor factors in some cases are inherent in the overall value of the dealership building value. The cost method as used by the Assessor uses many adjustments to the base value of buildings, however, the method of application of the adjustments is not clearly explained in the material. The schedule shows the beginning value and the various factors but does not explain how to arrive at the final calculation nor does it show those calculations. It is not clear what factors should be used and how they are to be applied. One example is that the "remaining economic life" factor is applied before other significant factors are applied. It only seems logical that the economic life should apply to all of the increase in value factors.

The Assessor's value of the land is consistent with the land values used in valuing other dealership and vehicle related properties in the area, however, the building cost valuation provided by the appellant better values the building.

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 $2,580,363 as of January 1, 2020.

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

Mailed on June 28, 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HANNAH MITSUBISHI REAL PROPERTY LLC**

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 162916-000

PROPERTY LOCATION: 3400 NE AUTO MALL DR
VANCOUVER, WA 98661

PETITION: 1200

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 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	$	1,185,550		$	1,185,550
Improvements	$	1,852,600		$	1,578,980
Personal property					
ASSESSED VALUE	**$**	**3,038,150**	**BOE VALUE**	**$**	**2,764,530**

Date of hearing: June 2, 2021

Recording ID# MITSUBISHI

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:
  - Steve Jenson (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial retail building located on 2.8 acres.

The appellant's representative stated that the subject is now a new Kia dealership. The dealership was built in 1998, but was remodeled in 2010. Using the cost approach, the total estimated value is $1,989,967 or $96.43 per square foot. The estimated value was recalculated at the time of the hearing to accommodate more recent Marshall & Swift trends. When these are applied, the estimate of value when considered by the cost approach comes to $2,015,585 or $97.69 per square foot. The regional cost multiplier used should have been 1.12 instead of the originally used 1.10. The appellant's evidence included an analysis packet, including calculations indicating an assessed value of $1,989,567. The appellant submitted five comparable properties that are from relevant recent land sales [#99749-000 sold for $650,000 in February 2019; #145110-000 sold for $575,000 in January 2019; #193074-000 sold for $365,000 in November 2018; #185962-000 sold for $500,000 in April 2018; and #157501-000 sold for $280,000 in March 2018]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant originally requested a value of $1,820,000 but ultimately updated that to $2,015,585 (see above).

The Assessor provided an evidence packet including cost valuation method details, comparable land sales, and a cover letter recommending no change to the assessed value. The cost method as used by the Assessor uses many adjustments to the base value of buildings, however, the method of application of the adjustments is not clearly explained in the material. The schedule shows the beginning value and the various factors but does not explain how to arrive at the final calculation nor does it show those calculations. It is not clear what factors should be used and how they are to be applied. One example is that the "remaining economic life" factor is applied before other significant factors are applied. It only seems logical that the economic life should apply to all of the increase in value factors. The land value is calculated on the same basis as other auto units in the area of the subject location.

The Assessor's land value is consistent with other auto units in the area, but the cost method is unusually complex without adequate explanation. The appellant cost method is straight forward and easily understood. The value of the appellant and the Assessor are very close in value. The adjusted cost method of the appellant is used for building value and the Assessor's value of the related land is 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 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 $2,764,530 as of January 1, 2020.

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

Mailed on June 28, 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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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HANNAH RICHARD W**

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 71281-177

PROPERTY LOCATION: 3925 S GRANT ST
WASHOUGAL, WA 98671

PETITION: 1201

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	620,500		$	620,500
Improvements	$	1,926,550		$	1,926,550
Personal property					
ASSESSED VALUE	**$**	**2,547,050**	**BOE VALUE**	**$**	**2,547,050**

Date of hearing: June 2, 2021

Recording ID# HANNAH

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:
  - Steve Jenson (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial warehouse building located on 4.07 acres.

The appellant's representative stated that the property is off the beaten path and is used for a parts distribution warehouse. Some of the land is in the flood zone. If this property were to be sold, it would very likely be sold as part of a portfolio, not individually. There are some offices, but it is largely a warehouse for parts. The cost to replace the building, considering depreciation, is estimated to be $1,763,760 for the structure. The land should be valued at $2.52 per square foot. The total estimate of value for the subject is $2,210,713. Some small warehouse properties have sold recently, but nothing comparable based on size. The appellant's evidence included an analysis packet, including calculations indicating an assessed value of $2,210,713. The appellant submitted three comparable properties that are from relevant recent sales [#194406-000 sold for $580,000 in October 2019; #215607-008 sold for $375,000 in October 2018; and #155751-000 sold for $350,000 in March 2018]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant originally requested a value of $1,550,000 but revised the value to $2,210,713.

The Assessor provided no evidence.

The appellant's evidence does not provide a strong argument to overturn the Assessor value which is so close to the amount calculated by the appellant.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of 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 $2,547,050 as of January 1, 2020.

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

Mailed on June 28, 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH JEEP-CHRYSLER REAL PROPERTY LLC

PIVOTAL TAX ASSOCIATES
C/O CHRISTOPHER GLIDEWELL
202 N LINDSAY RD, STE 201
MESA, AZ 85213

ACCOUNT NUMBER: 160552-000

PROPERTY LOCATION: 3517 NE AUTO MALL DR
VANCOUVER, WA 98662

PETITION: 1203

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 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		$	2,341,400
Improvements	$	4,284,100		$	2,403,765
Personal property					
ASSESSED VALUE	**$**	**6,625,500**	**BOE VALUE**	**$**	**4,745,165**

Date of hearing: June 2, 2021

Recording ID# JEEP

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:
  - Steve Jenson (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial retail building located on 5.53 acres.

The appellant's representative stated that the subject is in the same area as the other dealership lots in the Hannah Auto Mall. The property is being considered at $9.72 per square foot for the land. The subject is a Class C average structure. The showroom was built in 1993 and has an effective age of 2005. The service center and mezzanine were remodelled and now have an effective age of 2000. The service repair garage is believed to still be in original condition. The cost approach indicates a total value of $3,497,040 with the building being $2,365,142 and a land value of $1,131,898. Taking the updated multiplier from Marshall & Swift, the updated total value with a 1.12 multiplier is $3,535,663 or $61.13 per square foot. The appellant's evidence included an analysis packet, including calculations indicating an assessed value of $3,497,040. The appellant submitted two comparable properties that are from relevant recent land sales [#158636-000 sold for $1,289,000 in December 2019; and #58716-000 sold for $566,986 in August 2018]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant originally requested a value of $4,000,000 but finally requested a value of $3,535,663.

The Assessor provided an evidence packet including cost method valuation details and comparable land sales, and a cover letter recommending no change to the assessed value. The cost method as used by the Assessor uses many adjustments to the base value of buildings, however, the method of application of the adjustments is not clearly explained in the material. The schedule shows the beginning value and the various factors but does not explain how to arrive at the final calculation nor does it show those calculations. It is not clear what factors should be used and how they are to be applied. One example is that the "remaining economic life" factor is applied before other significant factors are applied. It only seems logical that the economic life should apply to all of the increase in value factors. The land value is calculated and the same basis as other auto units in the area of the subject location.

The evidence provided supports a value of $4,745,165.

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 $4,745,165 as of January 1, 2020.

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

Mailed on June 28, 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.