

PETITION NUMBER: 137

NOT PRESENT: TAXPAYER \_\_\_\_\_

APPRaiser \_\_\_\_\_

ACCOUNT NUMBER: 150323000

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

*Conference Call*

NEIGHBORHOOD: 0026

Owner Name: EARHART ORVILLE E

DBA: \_\_\_\_\_

Appraiser: \_\_\_\_\_

Board Members Present:  Daniel Weaver  Lisa Bodner  John Marks  John Rose  
 Dick Riley

Sound File #: \_\_\_\_\_

Date of Hearing: 11/17/2022 Continued? \_\_\_\_\_ For \_\_\_\_\_

Date of Final Decision: \_\_\_\_\_

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 202,410	\$ _____	\$ _____
Improvement (s)		\$ 174,476	\$ _____	\$ _____
<b>Total</b>	0.50	\$ 376,886	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: \_\_\_\_\_

REASON: *No information*

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. \_\_\_\_\_
- Certified value sustained based on appellant comparables submitted e.g. \_\_\_\_\_
- Other \_\_\_\_\_
- Value found to be erroneous based on:
  - Arm's-length purchase of subject property.
  - Sales of Comparable Property. Appraiser: [ \_\_\_\_\_ ] Appellant: [ \_\_\_\_\_ ]
  - Income Analysis of Value
  - Depreciation:  Physical  Functional  Locational Economic
  - Condition Reclassification From \_\_\_\_\_ To \_\_\_\_\_
  - Physical Factor (s) \_\_\_\_\_
  - Governmental Factor:  Ecological Factor  Economic Factor
  - Other: \_\_\_\_\_
- Value found to have been determined on a fundamentally incorrect basis:
  - Reclassification of Higher & Best Use \_\_\_\_\_
  - Land Reclassification/Topography \_\_\_\_\_
  - Construction Reclassification from \_\_\_\_\_ to \_\_\_\_\_ quality.
  - Reclassification of Structure Type \_\_\_\_\_
  - Revised CAP, GRM \_\_\_\_\_
  - Other \_\_\_\_\_
- Manifest Error Correction (s) e.g., \_\_\_\_\_
  - Erroneous Measurements;  Building Characteristics  Posting Error  Clerical Error
  - Double Assessment  Incorrect Placement of Improvement

**VALUE ADJUSTED BY BOARD AS FOLLOWS:**

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land	_____	\$ _____	Land	\$ _____
Improvement (s)	_____	_____	Improvement (s)	_____
Residence	_____	_____	Residence	_____
Outbuilding (s)	_____	_____	Outbuilding (s)	_____
<b>Total Value</b>	_____	\$ <u>376,886</u>	<b>Total SA# Value</b>	\$ _____

Personal Property: \$ \_\_\_\_\_ S \_\_\_\_\_

Board Chairperson or Designee

*Daniel C. Weaver*

F \_\_\_\_\_  
RF \_\_\_\_\_

11/17/2022 8:08:44AM

CLARK COUNTY BOARD OF EQUALIZATION  
BOARD CLERK'S RECORD OF HEARING

*Adam & Jillian Pascua* QBOE02

PETITION NUMBER: 138

NOT PRESENT: TAXPAYER \_\_\_\_\_  
APPRAISER *X*

ACCOUNT NUMBER: 278589000

*Conference Call*

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0003

Owner Name: PASCUA ADAM & PASCUA JILLIAN

DBA: \_\_\_\_\_

Appraiser: \_\_\_\_\_

Board Members Present:  Daniel Weaver  Lisa Bodner  John Marks  John Rose  
 Dick Riley

Sound File #: \_\_\_\_\_

Date of Hearing 11/17/2022 Continued? \_\_\_\_\_ For \_\_\_\_\_

Date of Final Decision: \_\_\_\_\_

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 288,695	\$ _____	\$ _____
Improvement (s)		\$ 332,292	\$ _____	\$ _____
<b>Total</b>	6.23	\$ 620,987	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: \_\_\_\_\_

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. \_\_\_\_\_
- Certified value sustained based on appellant comparables submitted e.g. \_\_\_\_\_
- Other \_\_\_\_\_
- Value found to be erroneous based on:
  - Arm's-length purchase of subject property.
  - Sales of Comparable Property. Appraiser: [ ] Appellant: [ ]
  - Income Analysis of Value
  - Depreciation: [ ] Physical [ ] Functional [ ] Locational Economic
  - Condition Reclassification From \_\_\_\_\_ To \_\_\_\_\_
  - Physical Factor (s) \_\_\_\_\_
  - Governmental Factor: [ ] Ecological Factor [ ] Economic Factor
  - Other: *Allowances for well & piping & re finish basement*
- Value found to have been determined on a fundamentally incorrect basis:
  - Reclassification of Higher & Best Use \_\_\_\_\_
  - Land Reclassification/Topography \_\_\_\_\_
  - Construction Reclassification from \_\_\_\_\_ to \_\_\_\_\_ quality.
  - Reclassification of Structure Type \_\_\_\_\_
  - Revised CAP, GRM \_\_\_\_\_
  - Other \_\_\_\_\_
- Manifest Error Correction (s) e.g.,
  - Erroneous Measurements; [ ] Building Characteristics [ ] Posting Error [ ] Clerical Error
  - Double Assessment [ ] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence		_____	Residence	_____
Outbuilding (s)		_____	Outbuilding (s)	_____
<b>Total Value</b>		\$ <i>580,000</i>	<b>Total SAAT Value</b>	\$ _____
Personal Property:		\$ _____	S	_____
Board Chairperson or Designee		<i>Daniel C. Weaver</i>	F	_____
			RF	_____

PETITION NUMBER: 145

NOT PRESENT: TAXPAYER \_\_\_\_\_  
APPRAISER X

ACCOUNT NUMBER: 164038003

*Conference Call*

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 996

NEIGHBORHOOD: 0262

Owner Name: SVISTUN VLADIMIR I & SVISTUN GALINA I

DBA: \_\_\_\_\_

Appraiser: \_\_\_\_\_

Board Members Present:  Daniel Weaver  Lisa Bodner  John Marks  John Rose  
 Dick Riley

Sound File #: \_\_\_\_\_

Date of Hearing 11/17/2022 Continued? \_\_\_\_\_ For \_\_\_\_\_

Date of Final Decision: \_\_\_\_\_

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 77,546	\$ _____	\$ _____
Improvement (s)		\$ 0	\$ _____	\$ _____
<b>Total:</b>	0.00	\$ 77,546	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: \_\_\_\_\_

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. \_\_\_\_\_
- Certified value sustained based on appellant comparables submitted e.g. \_\_\_\_\_
- Other \_\_\_\_\_
- Value found to be erroneous based on:
  - Arm's-length purchase of subject property.
  - Sales of Comparable Property. Appraiser: [ ] Appellant: [ ]
  - Income Analysis of Value
  - Depreciation: [ ] Physical [ ] Functional [ ] Locational Economic
  - Condition Reclassification From \_\_\_\_\_ To \_\_\_\_\_
  - Physical Factor (s) \_\_\_\_\_
  - Governmental Factor: [ ] Ecological Factor [ ] Economic Factor
  - Other: *market value + 8.64% =*
- Value found to have been determined on a fundamentally incorrect basis:
  - Reclassification of Higher & Best Use \_\_\_\_\_
  - Land Reclassification/Topography \_\_\_\_\_
  - Construction Reclassification from \_\_\_\_\_ to \_\_\_\_\_ quality.
  - Reclassification of Structure Type \_\_\_\_\_
  - Revised CAP, GRM \_\_\_\_\_
  - Other \_\_\_\_\_
- Manifest Error Correction (s) e.g., \_\_\_\_\_
  - Erroneous Measurements; [ ] Building Characteristics [ ] Posting Error [ ] Clerical Error
  - Double Assessment [ ] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence		_____	Residence	_____
Outbuilding (s)		_____	Outbuilding (s)	_____
<b>Total Value</b>		\$ <u>31,500</u>	<b>Total SAT Value</b>	\$ _____

Personal Property: \$ \_\_\_\_\_ S \_\_\_\_\_

Board Chairperson or Designee *Daniel C. Weaver* F \_\_\_\_\_  
RF \_\_\_\_\_

PETITION NUMBER: 139

NOT PRESENT: TAXPAYER \_\_\_\_\_

APPRAISER  \_\_\_\_\_

ACCOUNT NUMBER: 114105000

*Conference Call*

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0022

Owner Name: HEIKKALA WAYNE E & HEIKKALA MARLA R TRUSTEES

DBA: \_\_\_\_\_

Appraiser: \_\_\_\_\_

Board Members Present:  Daniel Weaver  Lisa Bodner  John Marks  John Rose

Dick Riley

Sound File #: \_\_\_\_\_

Date of Hearing 11/17/2022 Continued? \_\_\_\_\_ For \_\_\_\_\_

Date of Final Decision: \_\_\_\_\_

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 978,748	\$ _____	\$ _____
Improvement (s)		\$ 1,206,114	\$ _____	\$ _____
<b>Total</b>	1.81	\$ 2,184,862	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: \_\_\_\_\_

REASON:

Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.

Certified value sustained based on appraiser comparables submitted e.g. \_\_\_\_\_

Certified value sustained based on appellant comparables submitted e.g. \_\_\_\_\_

Other \_\_\_\_\_

Value found to be erroneous based on:

Arm's-length purchase of subject property.

Sales of Comparable Property. Appraiser: [ ] Appellant: [ ]

Income Analysis of Value

Depreciation: [ ] Physical [ ] Functional [ ] Locational Economic

Condition Reclassification From \_\_\_\_\_ To \_\_\_\_\_

Physical Factor (s) \_\_\_\_\_

Governmental Factor: [ ] Ecological Factor [ ] Economic Factor

Other: *Appellant info + Tone adjustment study*

Value found to have been determined on a fundamentally incorrect basis:

Reclassification of Higher & Best Use \_\_\_\_\_

Land Reclassification/Topography \_\_\_\_\_

Construction Reclassification from \_\_\_\_\_ to \_\_\_\_\_ quality.

Reclassification of Structure Type \_\_\_\_\_

Revised CAP, GRM \_\_\_\_\_

Other \_\_\_\_\_

Manifest Error Correction (s) e.g., \_\_\_\_\_

Erroneous Measurements; [ ] Building Characteristics [ ] Posting Error [ ] Clerical Error

Double Assessment [ ] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

	Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land		\$ _____	Land	\$ _____
Improvement (s)		_____	Improvement (s)	_____
Residence		_____	Residence	_____
Outbuilding (s)		_____	Outbuilding (s)	_____
<b>Total Value</b>		\$ <i>1,947,787</i>	<b>Total SAT Value</b>	\$ _____

Personal Property: \$ \_\_\_\_\_ S \_\_\_\_\_

Board Chairperson or Designee

*Daniel C. Wen*

F \_\_\_\_\_

RF \_\_\_\_\_

PETITION NUMBER: 206

NOT PRESENT: TAXPAYER \_\_\_\_\_  
APPRAISER X

ACCOUNT NUMBER: 123005000  
ASSESSMENT YEAR: 2022  
PROPERTY TYPE: 81

*Conference Call*

NEIGHBORHOOD: 9860

Owner Name: WASHOUGAL ASSISTED LIVING LLC

DBA: \_\_\_\_\_

Appraiser: \_\_\_\_\_

Board Members Present:  Daniel Weaver  Lisa Bodner  John Marks  John Rose  
 Dick Riley

Sound File #: \_\_\_\_\_

Date of Hearing: 11/17/2022 Continued? \_\_\_\_\_ For \_\_\_\_\_  
Date of Final Decision: \_\_\_\_\_

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 787,930	\$ _____	\$ _____
Improvement (s)		\$ 5,211,250	\$ _____	\$ _____
<b>Total</b>	2.53	\$ 5,999,180	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: \_\_\_\_\_

REASON:

- Certified value sustained due to insufficient clear, cogent or convincing evidence from the property owner to support a reduction in value.
- Certified value sustained based on appraiser comparables submitted e.g. \_\_\_\_\_
- Certified value sustained based on appellant comparables submitted e.g. \_\_\_\_\_
- Other \_\_\_\_\_
- Value found to be erroneous based on:
  - Arm's-length purchase of subject property.
  - Sales of Comparable Property. Appraiser: [ ] Appellant: [ ]
  - Income Analysis of Value
  - Depreciation: [ ] Physical [ ] Functional [ ] Locational Economic
  - Condition Reclassification From \_\_\_\_\_ To \_\_\_\_\_
  - Physical Factor (s) \_\_\_\_\_
  - Governmental Factor: [ ] Ecological Factor [ ] Economic Factor
- Other: *Appellant's analysis & calculation*
- Value found to have been determined on a fundamentally incorrect basis:
  - Reclassification of Higher & Best Use \_\_\_\_\_
  - Land Reclassification/Topography \_\_\_\_\_
  - Construction Reclassification from \_\_\_\_\_ to \_\_\_\_\_ quality.
  - Reclassification of Structure Type \_\_\_\_\_
  - Revised CAP, GRM \_\_\_\_\_
  - Other \_\_\_\_\_
- Manifest Error Correction (s) e.g.,
  - Erroneous Measurements; [ ] Building Characteristics [ ] Posting Error [ ] Clerical Error
  - Double Assessment [ ] Incorrect Placement of Improvement

VALUE ADJUSTED BY BOARD AS FOLLOWS:

Acres	MARKET VALUE	Acres	CURRENT USE/DFI
Land	\$ _____	Land	\$ _____
Improvement (s)	_____	Improvement (s)	_____
Residence	_____	Residence	_____
Outbuilding (s)	_____	Outbuilding (s)	_____
<b>Total Value</b>	<b>\$ 4,674,150</b>	<b>Total SAT Value</b>	<b>\$ _____</b>
Personal Property:	\$ _____		\$ _____
Board Chairperson or Designee	<i>Daniel C. Weaver</i>		F _____
			RF _____

<b>Owner</b>	<b>Prop</b>	<b>Cas</b>	<b>ATD?</b>	<b>ADR</b>	<b>NOTES</b>
EARHART ORVILLE E	150323000	<b>137</b>	None	5119 NE 22ND AVE	None
PASCUA ADAM & PASCUA JILLIAN	278589000	<b>138</b>	Adam Pascua Jillian Pascua	33919 NE KELLY RD	The appellants stated that there are issues with the well that were not disclosed during purchase. Bids were received to deepen and alternatively to replace the well. There is already one well that's been abandoned on the property. The downstairs of the home is unfinished where ceiling has been removed and not replaced, presumably to repair water damage. Bids were received to replace the ceiling and alternatively to replace pipes and drywall. The kitchen and bathroom were remodeled but only in a limited capacity and very poorly done.
SVISTUN VLADIMIR I & SVISTUN GALINA I	164038003	<b>145</b>	Galina Svistun Vladimir Svistun (Spectator)	13812 NE 33RD CIR	The appellant stated that the property line is out into the public roadway and the property remains unbuildable.
HEIKKALA WAYNE E & HEIKKALA MARLA R TRUSTEES	114105000	<b>139</b>	None	10311 SE EVERGREEN HWY	None
WASHOUGAL ASSISTED LIVING LLC	123005000	<b>206</b>	None	4610 NE 77TH AVE SUITE 100	None
<b>REVIEW LATE FILE REQUESTS</b>					