

PETITION NUMBER: 263

NOT PRESENT: TAXPAYER X
APPRAISER X

ACCOUNT NUMBER: 56420000

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0103

Owner Name: OH ROBERT J & CORDOVA JEANNETTE A

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 222,217	\$ _____	\$ _____
Improvement (s)		\$ 246,749	\$ _____	\$ _____
Total	0.00	\$ 468,966	\$ _____	\$ _____

Personal Property: \$ _____ \$ _____ \$ _____

Remarks:

REASON: *Assessor Coups*

- 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)	
Total Value		\$ <u>468,966</u>	Total SAT Value	\$ _____

Personal Property: \$ _____ S _____

Board Chairperson or Designee

Daniel C. Weaver

F _____
RF _____

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

Michael Debra

PETITION NUMBER: 320

NOT PRESENT: TAXPAYER _____
APPRAISER X

ACCOUNT NUMBER: 192610000

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0053

Owner Name: LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 411,700	\$ _____	\$ _____
Improvement (s)		\$ 1,110,409	\$ _____	\$ _____
Total	5.00	\$ 1,522,109	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks:

REASON: *Sales comparables outside NH*

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)	_____
Total Value		\$ <u>1,522,109</u>	Total SAT Value	\$ _____

Personal Property: \$ _____ S _____

_____ F _____

Board Chairperson or Designee *Daniel C. Weaver* RF _____

PETITION NUMBER: 267

NOT PRESENT: TAXPAYER _____
APPRAISER X

ACCOUNT NUMBER: 213991000

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 997

NEIGHBORHOOD: 0076

Owner Name: FANDELL JEFFREY & FANDELL FRANCES

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 676,956	\$ _____	\$ _____
Improvement (s)		\$ 0	\$ _____	\$ _____
Total:	3.11	\$ 676,956	\$ _____	\$ _____
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: *Independent appraisal*
- 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)	
Total Value		\$ <u>375,000</u>	Total SAat Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel E. Weaver</i>	RF	_____

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

Jay Brown QBOE02
H.D. Reins
NOT PRESENT: TAXPAYER _____
APPRAISER X

PETITION NUMBER: 268

ACCOUNT NUMBER: 195981010

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0014

Owner Name: BROWN GUY & BROWN WILMA

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 289,519	\$ _____	\$ _____
Improvement (s)		\$ 269,161	\$ _____	\$ _____
Total	2.50	\$ 558,680	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON: *No Comp*

- 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)	_____
Total Value		\$ <u>558,680</u>	Total SA Value	\$ _____
Personal Property:		\$ _____	S	_____
			F	_____
Board Chairperson or Designee		<i>Daniel C. Weaver</i>	RF	_____

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

Richard Robertson QBOE02

PETITION NUMBER: 269

NOT PRESENT: TAXPAYER _____
APPRAISER X

ACCOUNT NUMBER: 127443000

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0169

Owner Name: ROBERTSON RICHARD T & ROBERTSON BEVERLY J

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 419,066	\$ _____	\$ _____
Improvement (s)		\$ 222,712	\$ _____	\$ _____
Total	0.72	\$ 641,778	\$ _____	\$ _____
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: *Assessor land value & value for house*
- 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		\$ <u>419,066</u>		\$ _____
Improvement (s)		<u>0</u>		_____
Residence				
Outbuilding (s)				
Total Value		\$ <u>419,066</u>		\$ _____
Personal Property:		\$ _____		\$ _____

Board Chairperson or Designee

Daniel C. Weaver

RF _____

PETITION NUMBER: 270

NOT PRESENT: TAXPAYER X
APPRAISER X

ACCOUNT NUMBER: 119202208

Conference Call

ASSESSMENT YEAR: 2022

PROPERTY TYPE: 11

NEIGHBORHOOD: 0132

Owner Name: WINTERS ROBERT & WINTERS PENNY

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 204,750	\$ _____	\$ _____
Improvement (s)		\$ 427,524	\$ _____	\$ _____
Total:	0.00	\$ 632,274	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks: _____

REASON: *No info*

- 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)	_____
Total Value		\$ <u>632,274</u>	Total SAT Value	\$ _____
Personal Property:		\$ _____	S	_____

Board Chairperson or Designee *Daniel*

F _____
RF _____

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

ABOE02
Abe, Kristen

PETITION NUMBER: 319

NOT PRESENT: TAXPAYER _____
APPRAISER X

ACCOUNT NUMBER: 125853168

ASSESSMENT YEAR: 2022

Conference Call

PROPERTY TYPE: 11

NEIGHBORHOOD: 0224

Owner Name: ABE KRISTEN M

DBA: _____

Appraiser: _____

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

Sound File #: _____

Date of Hearing 12/15/2022 Continued? _____ For _____

Date of Final Decision: _____

	Acres	Current Cert. Value	Appellant Estimated Value	Appraiser Recommended Value
Land		\$ 170,313	\$ _____	\$ _____
Improvement (s)		\$ 349,574	\$ _____	\$ _____
Total:	0.00	\$ 519,887	\$ _____	\$ _____
Personal Property:		\$ _____	\$ _____	\$ _____

Remarks:

REASON: *Insufficient Comparables*

- 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)	_____
Total Value		\$ <u>519,887</u>	Total SA Value	\$ _____
Personal Property:		\$ _____	S	_____

Board Chairperson or Designee

Daniel C. Weaver

F _____
RF _____

Owner	PID	Case	ATD?	ADDRESS (Mail)	NOTES
OH ROBERT J & CORDOVA JEANNETTE A	56420-000	263	None	611 W 24TH ST	None
LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES	192610-000	320	Mike Lemen Debbie Lemen	PO BOX 1957	The appellants stated that the average of the comparable sales comes to \$278 per square foot. Comparable #3 is larger and of better condition, with additional bedrooms. The subject basement is only partially finished with no walkout. The area above the garage is storage.
FANDELL JEFFREY & FANDELL FRANCES	213991-000	267	Jeff Fandell	610 E RAISON CT	The appellant stated that the property is wedge-shaped and due to setbacks, there are areas that are unbuildable. Open space of .75 acres is required by the City of Ridgefield, there is wetland buffer over 0.5 acres of the lot, and an Oregon White Oak buffer restricts an additional 0.2 acres. The total area restricted is roughly 1.5 acres. Access to the property is only available from Pioneer Street after crossing a bridge. Water and sewer would require installation of lines all the way to the north end. Over 50% of the lot is restricted from building and the expenses to develop the property inhibit the buildability. Only a single home could be built with minimal issues. Developers have looked into construction and backed off.
BROWN GUY & BROWN WILMA	195981-010	268	Guy Brown Dee Reins (Representative)	16215 NE 61ST AVE	The appellant stated that roughly 40% of the property is underwater or considered a buffer zone, as it extends out into Leaper Lake. A new heating system is needed, which will cost roughly \$10,000. The subject has not been remodeled.
ROBERTSON RICHARD T & ROBERTSON BEVERLY J	127443-000	269	Richard Robertson	PO BOX 208	The appellant stated that the property value should be raised but not the house. The home is not rented and is mainly for storage, as the roof leaks. It is a liability and will cost money to demolish. A portion of the property is steep leaving only part for a single homesite. The property was purchased directly.
WINTERS ROBERT & WINTERS PENNY	119202-208	270	None	17801 NE HOMESTEAD DR	None
ABE KRISTEN M	125853-168	319	Kristen Abe	19754 SE 38TH WAY	The appellant stated that within the neighborhood there is variation in quality and style. No improvements have been done to the subject home.