

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	155	Parcel Number:	73139-022
Owner Name:	CLARY UNION GAP LLC				
Situs Address:	195 S 2ND ST WASHOUGAL, WA 98671				
Property Type:	bare land parcel	Acres:	0.57	NBHD	9860
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howello Ben Ransone	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	8:15 8:25	9:41	CLARY

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant submitted six comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144718-000 sold for \$1,334,900 in September 2021; #198088-000 sold for \$650,000 in May 2021; #108141-050 sold for \$600,000 in January 2021; #106056-000 sold for \$585,000 in December 2021; and #144933-000 sold for \$550,000 in October 2021].
ASSESSOR EVIDENCE:	The Assessor's evidence included a summary of property details and conclusions, comparable sales, a comparable sales map, an aerial photo of the property and surrounding parcels, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 524,590	\$ 524,590	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 524,590	\$ 524,590	

NOTES:

Assessor comps
Appellant comps not in same area

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C Weaver	1/10/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	165	Parcel Number:	160516-000
Owner Name:	JJHW LLC				
Situs Address:	7110 NE FOURTH PLAIN BLVD VANCOUVER, WA 98661				
Property Type:	car dealership and body shop	Acres:	2	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Benson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	9:44	10:20	JJHW165

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included a collective analyses for parcels #160516-000 and #162958-000 indicating a total value of \$4,130,331 using a cost basis. The appellant submitted three comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144933-000 sold for \$550,000 in October 2021; and #189496-005 sold for \$400,000 in October 2021].	
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 919,985	\$ 919,985	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 4,199,304	\$ 4,199,304	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 5,119,289	\$ 5,119,289	

NOTES:

Assessor Comps + Detail cost approach
Appellant comps out of area

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wear</i>	1/10/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	168	Parcel Number:	162958-000
Owner Name:	JJHW LLC				
Situs Address:	(NO SITUS ADDRESS) LOCATION:, #53 SEC 19 T2N R2EWM 2.06A M/L				
Property Type:	parking lot	Acres:	2.06	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Fannurban	Mary Howells Ben Resonet	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	9:44	10:20	JJHW168

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a collective analyses for parcels #160516-000 and #162958-000 indicating a total value of \$4,130,331 using a cost basis. The appellant submitted three comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144933-000 sold for \$550,000 in October 2021; and #189496-005 sold for \$400,000 in October 2021].

ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,066,010	\$ 1,066,010	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,066,010	\$ 1,066,010	
NOTES: Assessor comps in same area as subject			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Whelan</i>	1/10/23

(Revised) 1/21/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	166	Parcel Number:	162956-000
Owner Name:	JHW LLC				
Situs Address:	7118 NE FOURTH PLAIN BLVD VANCOUVER, WA 98661				
Property Type:	office (former bank building)	Acres:	0.42	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Rasonat	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	10:22	10:39	JHW166

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted four comparable sales [#30874-000 sold for \$85,000 in March 2022; #159841-000 sold for \$1,000,000 in June 2020; #114319-004 sold for \$665,000 in February 2020; and #42650-000 sold for \$1,000,000 in June 2019].	
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 289,850	\$ 289,850	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 178,750	\$ 178,750	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 468,600	\$ 468,600	

NOTES:

Assessor better comps

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/16/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	167	Parcel Number:	162957-000
Owner Name:	JHW LLC				
Situs Address:	7116 NE FOURTH PLAIN BLVD VANCOUVER, WA 98661				
Property Type:	cash loan building	Acres:	0.36	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Rosonet	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	10:22	10:39	JHW167

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$250,370 using a cost basis or \$351,730 using an income basis. The appellant submitted six comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 in January 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; #101127-000 sold for \$420,000 in September 2021; and #160500-000 sold for \$375,000 in December 2020].

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a map of comparable sale locations, a real estate excise tax affidavit, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 248,380	\$ 248,380	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 155,120	\$ 155,120	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 403,500	\$ 403,500	

NOTES:

Assessor letter compare

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wear</i>	1/10/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	167	Parcel Number:	162957-000
Owner Name:	JJHW LLC				
Situs Address:	7116 NE FOURTH PLAIN BLVD VANCOUVER, WA 98661				
Property Type:	cash loan building	Acres:	0.36	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Robertson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	10:41	10:47	JJHW167

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$250,370 using a cost basis or \$351,730 using an income basis. The appellant submitted six comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 in January 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; #101127-000 sold for \$420,000 in September 2021; and #160500-000 sold for \$375,000 in December 2020].	
ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a map of comparable sale locations, a real estate excise tax affidavit, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 248,380	\$ 248,380	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 155,120	\$ 155,120	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 403,500	\$ 403,500	

NOTES:

Property purchased for \$892,000 in June 2021

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/10/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	178	Parcel Number:	176630-005
Owner Name:	COLUMBIA TECH CENTER LLC				
Situs Address:	130 SE 192ND AVE VANCOUVER, WA 98683				
Property Type:	Petsmart	Acres:	2.1	NBHD	9750
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Reasonet	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	10:53	11:06	COLUMBIA

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,348,647 using a cost basis. The appellant submitted four comparable sales [#163195-000 sold for \$4,380,800 in September 2020; #86360-000 sold for \$150,000 in July 2020; #108857-019 sold for \$1,835,797 in March 2020; and #108857-004 sold for \$2,214,203 in March 2020]. The appellant submitted three comparable land-only sales [#177885-000 sold for \$3,250,000 in April 2022; #162637-000 sold for \$670,000 in August 2021; and #162707-014 sold for \$1,006,550 in July 2021].	
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,193,610	\$ 1,193,610	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 1,539,590	\$ 1,539,590	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 2,733,200	\$ 2,733,200	

NOTES:

Assessor Comp - Better

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/10/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	180	Parcel Number:	110085-700
Owner Name:	ANDERSON DALE E & ANDERSON LETA L TRUSTEES				
Situs Address:	7407 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	0.73	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Wayne Tennison	Mary Howells Ben Resonet	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	11:07	11:22	ANDERSON

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a collective analyses for parcels #110085-700 and #110085-710 indicating a total value of \$519,911 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; and #101127-000 sold for \$420,000 in September 2021].

ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 419,760	\$ 419,760	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 170,221	\$ 170,221	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 589,981	\$ 589,981	

NOTES:

Assessor comps letter

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wren</i>	1/10/23

(Revised) 1/21/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	181	Parcel Number:	110085-710
Owner Name:	ANDERSON DALE E & ANDERSON LETA L TRUSTEES				
Situs Address:	7417 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	parking lot	Acres:	0.29	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Rosent	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	11:07	11:22	ANDERSON

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a collective analyses for parcels #110085-700 and #110085-710 indicating a total value of \$519,911 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; and #101127-000 sold for \$420,000 in September 2021].

ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 166,760	\$ 166,760	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 166,760	\$ 166,760	

NOTES:

Appellant left off asphalt

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Wear	1/10/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	181	Parcel Number:	110085-710
Owner Name:	ANDERSON DALE E & ANDERSON LETA L TRUSTEES				
Situs Address:	7417 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	parking lot	Acres:	0.29	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Wayne Tannenbaum	Mary Howells Ben Rosenthal	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 10, 2023	11:07	11:22	ANDERSON

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a collective analyses for parcels #110085-700 and #110085-710 indicating a total value of \$519,911 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; and #101127-000 sold for \$420,000 in September 2021].

ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 166,760	\$	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 166,760	\$	

NOTES:

Appellant left off asphalt

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wean</i>	1/10/23

ATTENDEES FOR FULL DAY

APPELLANT - Wayne Tannenbaum

ASSESSOR - Mary Howells, Ben Ransonet, Keri Dudley (Spectator)

ADDRESS: 202 N LINDSAY RD. STE. 201

Owner	PID	Case	NOTES
CLARY UNION GAP LLC	73139-022	155	<p>APPELLANT TESTIMONY The representative stated that the subject property is mainly used for parking. The sales found are from 2021 and support a value of \$11.09 per square foot.</p> <p>(Appraisers joined at 00:08:00 into recording)</p> <p>APPRAISER TESTIMONY The appraisers stated that the subject parcel sold with parcels #73139-024 & #73139-023 in September 2019. All three sold together for \$1,200,000, which represents a sale price of \$18.24 per square foot. The subject is the corner parcel and has the highest value of the three. The comparables labelled in the map have reversed numbering and should be 2 in place of 3 and vice versa. The comparables range from \$18.24-\$37.08 per square foot. The sales support the assessed value on the subject property. The appellant's sales are not applicable comparables. They include sales data for properties of different purpose, utility, and circumstances than the subject.</p>
JJHW LLC	160516-000	165	<p>APPELLANT TESTIMONY The representative stated that the subject is a car dealership. The cost approach was used to arrive at a value of \$86.95 per square foot. The subject building is 47,500 square feet on a combined lot of 3.71 acres. The showroom is 7,125 square feet and has an effective year of 2000. The service center and repair garage have an effective year of 1990. The total replacement cost new less depreciation would be \$2,721,889. The allocation of space by the Assessor's Office is incorrectly recorded and allocated.</p> <p>APPRAISER TESTIMONY The appraisers stated that the subject was physically inspected and measured by several appraisers. The square footage is actually 48,330 square feet, not the appellant's stated 47,500 square feet. There are discrepancies in breakout of valuation in the appellant's report. The showroom was measured to be 27,010 square feet, not the appellant's stated 7,125 square feet. The office spaces were measured to be 1,024 and 1,224 square feet. The remaining square footage is in the garage, detail center, and public space. The structure parcel is 2 acres with the adjacent parking lot parcel being 2.06 acres. The property location is prominent in the area with 34,434 cars passing per day to the west in 2022, 20,289 to the south in 2022, and over 64,600 to the north by 2018 counts. The parcels directly east and south of the subject sold and are included in the appraisers comparables. Comparable #3 was purchased by the appellant in June 2021 and was purchased for \$56.88 per square foot. Comparables were selected for similarity to the subject and indicate a value of \$15.96-\$23.37 per square foot.</p>
JJHW LLC	162956-000	166	<p>APPELLANT TESTIMONY The representative stated that the subject is mainly an office with an effective year of 2000. The building is 2,790 square feet on 0.42 acres. The comparables indicate a price per square foot of \$106.20.</p> <p>APPRAISER TESTIMONY The appraisers stated that the subject was physically inspected by several appraisers. The property location is prominent in the area, with a significant amount of traffic exposure. The sales found indicate a value of \$11.96-\$42.62 per square foot. The income approach was given the most weight in this review. No updated profit and loss statements were received for this property, so lease comparables were used. These properties indicate a triple-net rental rate of \$1.10-\$2.38 per square foot. The sales prices found indicate a value of \$311.69-\$688.00 per square foot for the structure. The cost per square foot is high, as the buildings are generally smaller. The appellant's comparable sales include non-arms-length transactions and incomparable properties.</p>

JJHW LLC	162957-000	167	<p>APPELLANT TESTIMONY</p> <p>The representative stated that the subject is a small retail establishment of 1,535 square feet on 0.36 acres. The subject was built in 1975 with no significant remodeling, giving it an effective year of 1980. The income approach is the most applicable, indicating a value of \$351,730. The annual rental rate is \$16.75 per square foot. Comparable leases indicate a lower value per square foot.</p> <p>APPRAISER TESTIMONY</p> <p>The appraisers stated that the subject was purchased by the appellant in June 2021 for \$892,000. It sold for \$688 per square foot, which is significantly higher than the assessed value.</p>
JJHW LLC	162958-000	168	(SEE 165)
COLUMBIA TECH CENTER LLC	176630-005	178	<p>APPELLANT TESTIMONY</p> <p>The representative stated that the subject is a Petsmart store built in 2006 measuring 18,868 square feet on 2.1 acres. The sales approach is the most applicable. The comparable sales found sold for \$83-\$119 per square foot.</p> <p>APPRAISER TESTIMONY</p> <p>The appraisers stated that the property location is prominent in the area, with a significant amount of traffic exposure. It is valued as a "Class C Average" discount store. Sales of comparable properties indicate a value of \$166.74 or \$266.14 per square foot. The Assessor's comparables #3 and #4 sold in the same complex as the subject for significantly more than the subject. A very similar Rite Aid property sold in the same year with a similar quality, class, and size for \$360 per square foot. The appellant land sales do not have comparable circumstances to the subject. The appellant's sales #3 and #4 were part of a portfolio sale and are older and less comparable. The building is sitting on leased ground and no information was available for the lease agreement or rate.</p>
ANDERSON DALE E & ANDERSON LETA L TRUSTEES	110085-700	180	<p>APPELLANT TESTIMONY</p> <p>The representative stated that the subject properties together are a car dealership with no interior showroom. It was built in 2001 with 1,478 square feet on 1.02 acres. The structure is used for paperwork with clients and office space with all of the cars being out on the lot. The cost approach indicates a value of \$351.77 per square foot. The land comparables indicate a value of \$5.96-\$10.70 per square foot.</p> <p>APPRAISER TESTIMONY</p> <p>The appraisers stated that the building is actually 1,680 square feet, as directly measured by appraisal staff. The appellant information states a square footage that is several hundred square feet smaller. The covered porch is not included in the footage. The land comparables found range from \$13.75-\$56.88 per square foot. The subject land is being assessed at \$13.20 per square foot. The comparables include properties with similar road exposure to the subject. The subject structure is considered a "Class D" instead of a "Class C" and is being valued with a base price of \$93 per square foot. Because the building is prefabricated, it has a 35-year expected life, which is 10 years shorter than the appellant's. The lot includes 31,900 square feet of asphalt that was not included by the appellant. The appellant's land comparables are inferior to the subject and have circumstances that hinder their utility including unusable areas on the land and less prominent road exposure.</p>
ANDERSON DALE E & ANDERSON LETA L TRUSTEES	110085-710	181	(SEE 180)