|                                                                                                                           | Clark County Board of Equaliza                                                                                                                                                                                                               | ation - Board Clerk's                                   | Record        | of Hearin      | <u> </u>                                |                  |
|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------|----------------|-----------------------------------------|------------------|
| CASE BEING HEARD                                                                                                          |                                                                                                                                                                                                                                              | Deal of Clerk                                           | necora        | or ricariii    | 8                                       |                  |
| Assessment Year:                                                                                                          | 2022 Petition No                                                                                                                                                                                                                             | : 155                                                   | Parcel N      | lumber:        | 73139-022                               |                  |
| Owner Name:                                                                                                               | CLARY UNION GAP LLC                                                                                                                                                                                                                          | 1                                                       | 1.00.         |                | 73133-022                               |                  |
| Situs Address:                                                                                                            | 195 S 2ND ST WASHOUGAL, N                                                                                                                                                                                                                    | VA 98671                                                |               |                |                                         |                  |
| Property Type:                                                                                                            | bare land parcel                                                                                                                                                                                                                             |                                                         | Acres:        | 0.57           | AIDUD                                   | 0000             |
| Mailing Address:                                                                                                          | 202 N LINDSAY RD. STE. 201 N                                                                                                                                                                                                                 | AECA AZOESAS                                            | Acres.        | 0.57           | NBHD                                    | 9860             |
|                                                                                                                           | 202 W ENGDSAT NO. 31E. 201 N                                                                                                                                                                                                                 | 1E3A, AZ 65Z13                                          |               |                |                                         |                  |
| ATTENDANCE                                                                                                                | ) i                                                                                                                                                                                                                                          |                                                         |               |                |                                         |                  |
| Held by:                                                                                                                  | Video Conference                                                                                                                                                                                                                             | Phone Confere                                           | ence          | [ ] In-        | -Person                                 |                  |
| Board:                                                                                                                    | Taxpayer:                                                                                                                                                                                                                                    | Assessor:                                               |               | Third          | Parties (if any)                        | :                |
| <ul><li>✓ Daniel Weaver</li><li>✓ Lisa Bodner</li><li>✓ Dick Riley</li><li>[ ] John Marks</li><li>[ ] John Rose</li></ul> | Wayne                                                                                                                                                                                                                                        | Many Howell<br>Ben Ranson                               | LO<br>rest    |                |                                         |                  |
| HEARING SESSION                                                                                                           |                                                                                                                                                                                                                                              | 1                                                       |               |                | · · · · · · · · · · · · · · · · · · ·   |                  |
| Hearing Held On:                                                                                                          | Start Time:                                                                                                                                                                                                                                  | End Time:                                               |               | Record         | ding Name:                              |                  |
| January 10, 2023                                                                                                          | 8:15                                                                                                                                                                                                                                         | 9:41                                                    |               | CLARY          |                                         |                  |
| 000 sold for \$585,000 in Dec                                                                                             | The appellant submitted six comparable simber 2021; #198088-000 sold for \$650, cember 2021; and #144933-000 sold for ember 2021; and #144933-000 sold for e Assessor's evidence included a summa fithe property and surrounding parcels, it | 000 in May 2021; #108141.<br>\$550,000 in October 2021. | -050 sold for | r \$600,000 ir | ı January 2021; ‡                       | <b>#106056</b> - |
|                                                                                                                           |                                                                                                                                                                                                                                              |                                                         |               |                |                                         |                  |
| DECISION OF THE BOA                                                                                                       | ASSESSOR VALUE:                                                                                                                                                                                                                              | BOE VALUE:                                              |               |                |                                         |                  |
| LAND (ACRES)                                                                                                              | \$ 524,590                                                                                                                                                                                                                                   |                                                         | G A           |                | MINATION:                               |                  |
| IMPROVEMENTS                                                                                                              | \$ 0                                                                                                                                                                                                                                         | \$                                                      | 10            | [×]            | Sustained                               |                  |
| PERSONAL PROPERTY                                                                                                         | \$                                                                                                                                                                                                                                           | \$                                                      |               | []             | Changed                                 |                  |
| TOTAL                                                                                                                     | \$ 524,590                                                                                                                                                                                                                                   | \$ 524,59                                               | <i>/</i> 2    | []             | Other                                   |                  |
| NOTES:<br>Assissor Ce<br>Appellant                                                                                        | comps not in S                                                                                                                                                                                                                               |                                                         |               | -1             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                  |
| AUTHORIZATION                                                                                                             |                                                                                                                                                                                                                                              |                                                         |               |                |                                         | 7.00             |
| Chairperson (or Author                                                                                                    | ized Designee) Signature                                                                                                                                                                                                                     |                                                         |               | Date           |                                         |                  |
| Daniel C                                                                                                                  | Weever                                                                                                                                                                                                                                       |                                                         |               | 1/             | 0/23                                    |                  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Clark County Board          | of Equalizat   | tion - Board Clerk's       | Record    | of Hearin     | ag .             |       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------|----------------------------|-----------|---------------|------------------|-------|
| CASE BEING HEARD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                |                            | necoru    | Oi iieaiii    | 18               |       |
| Assessment Year:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2022                        | Petition No:   | 165                        | Parcel N  | lumber:       | 160516.000       |       |
| Owner Name:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | JIHW LLC                    |                |                            | raiceir   | vumber:       | 160516-000       | )     |
| Situs Address:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 7110 NE FOURTH P            | LAIN BI VD     | VANCOUVER, WA 98           | occa.     |               |                  |       |
| Property Type:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | car dealership and          |                | VAICOUVER, WA 98           | T.        |               |                  |       |
| Mailing Address:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                |                            | Acres:    | 2             | NBHD             | 9340  |
| Maning Addicas.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 202 N LINDSAY RD.           | SIE. 201 MI    | SA, AZ 85213               |           |               |                  |       |
| ATTENDANCE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                |                            |           |               |                  |       |
| Held by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                             | ce             | [ ] Phone Confere          | nce       | [] In         | -Person          |       |
| Board:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Taxpayer:                   |                | Assessor:                  |           |               | Parties (if any) |       |
| M Daniel Weaver Lisa Bodner Dick Riley John Marks John Rose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Wayne Tan                   | nenbour        | Mary How<br>Ben Renson     | ells<br>X |               |                  |       |
| HEARING SESSION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                             |                |                            |           | •             |                  |       |
| Hearing Held On:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Start Time:                 | ~              | End Time:                  |           | Record        | ding Name:       |       |
| January 10, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 9:44                        |                | 10120                      |           | JJHW165       |                  |       |
| APPELLANT EVIDENCE: To value of \$4,130,331 using a #144933-000 sold for \$550,000 ASSESSOR EVIDENCE: The property, maps of the comparation of the c | 000 in October 2021; and #1 | .89496-005 sol | d for \$400,000 in October | r 2021].  | for \$1,600,0 | 00 in December   | 2021; |
| DECISION OF THE BOAI                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | RD                          |                |                            |           |               |                  |       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ASSESSOR VALUE:             |                | BOE VALUE:                 |           | DETER         | MINATION:        |       |
| AND (ACRES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$                          | 919,985        | \$ 919,9                   | 0         |               |                  | ***   |
| MPROVEMENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$                          | 4,199,304      | \$ 4,199                   |           |               | Sustained        |       |
| PERSONAL PROPERTY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$                          |                | \$                         | JOT       | []            | Changed          |       |
| OTAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$                          | 5,119,289      | \$ 5,119,                  | 289       | []            | Other            |       |
| 10TES:<br>Closessor Comp<br>Appellant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | so + Detail<br>comps out &  | cost or        | rprooch                    |           |               |                  |       |
| UTHORIZATION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                |                            |           |               |                  |       |
| hairperson (or Authori                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                             | re             |                            |           | Date          |                  |       |
| Camil C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | - Wear                      |                |                            |           | 1/1           | 0/23             |       |

|                                                                                                              | Clark County B                             | loard of Equalizat                              | ion - Board Cle                            | rk's Record                         | of Hearin                    | g                                  |                    |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------|--------------------------------------------|-------------------------------------|------------------------------|------------------------------------|--------------------|
| CASE BEING HEARD                                                                                             |                                            |                                                 |                                            |                                     |                              | 9                                  |                    |
| Assessment Year:                                                                                             | 2022                                       | Petition No:                                    | 168                                        | Parcel N                            | Number:                      | 162958-00                          | n                  |
| Owner Name:                                                                                                  | JJHW LLC                                   |                                                 | 1 dice ( diliber 102558-000                |                                     |                              |                                    |                    |
| Situs Address:                                                                                               | (NO SITUS A                                | DDRESS) LOCATION                                | N:, #53 SEC 19 T2                          | 2N R2EWM 2.                         | 06A M/I                      | ~~                                 |                    |
| Property Type:                                                                                               | parking lot                                |                                                 | 17-2                                       | Acres:                              | 2.06                         | NBHD                               | 9340               |
| Mailing Address:                                                                                             | 202 N LINDS                                | AY RD. STE. 201 ME                              | SA, AZ 85213                               |                                     | 2.00                         | None                               | 9340               |
| ATTENDANCE                                                                                                   |                                            |                                                 |                                            |                                     |                              |                                    |                    |
| feld by:                                                                                                     | X Video Co                                 | nference                                        | [ ] Phone Con                              | ference                             | [ ] In-                      | Person                             |                    |
| loard:                                                                                                       | Taxpayer:                                  |                                                 | Assessor:                                  |                                     | Third                        | Parties (if any                    | ):                 |
| [ ] Daniel Weaver  [ ] Lisa Bodner  [ ] Dick Riley  [ ] John Marks  [ ] John Rose                            | Wayne                                      | nnesban                                         | Mary 1-<br>ben Reso                        | forvello                            |                              |                                    |                    |
| EARING SESSION                                                                                               |                                            |                                                 |                                            |                                     |                              |                                    | -                  |
| learing Held On:                                                                                             | Start Time:                                |                                                 | End Time:                                  |                                     | Record                       | ling Name:                         |                    |
| anuary 10, 2023                                                                                              | 9544                                       |                                                 | (0:20                                      |                                     | JJHW1                        | 68                                 |                    |
| CASE DETAILS TESTIMONY: (See atta PPELLANT EVIDENCE: Talue of \$4,130,331 using a 144933-000 sold for \$550, | cost basis. The appli                      | ellant submitted three (                        | comparable sales [#                        | 145511-000 sold                     | and #162958<br>for \$1,600,0 | 3-000 indicating<br>00 in December | a total<br>r 2021; |
| SSESSOR EVIDENCE: The comproperty, maps of the comp                                                          | e Assessor's eviden<br>arables and subject | ce included a summary<br>area, and a cover lett | of property details a<br>er recommending n | and conclusions,<br>o change to the | comparable<br>assessed valu  | sales, photos o<br>ie.             | f the              |
| ECISION OF THE BOA                                                                                           | RD                                         |                                                 |                                            |                                     |                              |                                    |                    |
|                                                                                                              | ASSESSOR VA                                | LUE:                                            | BOE VALUE:                                 |                                     | DETER                        | MINATION:                          |                    |
| AND (ACRES)                                                                                                  | \$                                         | 1,066,010                                       | \$ 1,066                                   | ,010                                | ГVI                          | Sustained                          | ٦                  |
|                                                                                                              | \$                                         | 0                                               | \$                                         |                                     |                              |                                    | A                  |
| <b>IPROVEMENTS</b>                                                                                           | <u> </u>                                   | o                                               | [ ] C                                      |                                     |                              |                                    |                    |
| MPROVEMENTS ERSONAL PROPERTY                                                                                 | \$                                         | 0                                               | \$                                         |                                     | - L J                        | Changed<br>Other                   |                    |

| AU | ITH | ORIZATION |  |
|----|-----|-----------|--|
|    |     |           |  |

| Chairperson (or Authorized Designee) Signature | Date    |
|------------------------------------------------|---------|
| Daniel C. Klean                                | 1/10/23 |

( Remad ) 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: JIHW LLC 7118 NE FOURTH PLAIN BLVD VANCOUVER, WA 98661 Situs Address: **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: [ ] Video Conference [ ] Phone Conference [] In-Person Board: Taxpayer: Assessor: Third Parties (if any): Wayne Tannenbeur Mary Houselle Ben Rasonat [ ] Daniel Weaver [ ] Lisa Bodner [ ] Dick Riley [ ] John Marks [ ] John Rose HEARING SESSION **Hearing Held On:** Start Time: **End Time:** Recording Name: January 10, 2023 10:22 JJHW166 10:39 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 [X] Sustained **IMPROVEMENTS** \$ 178,750 (78,750 [ ] Changed PERSONAL PROPERTY \$ \$ [ ] Other TOTAL \$ 468,600 468,600 NOTES: assessor better Comps **AUTHORIZATION** Chairperson (or Authorized Designee) Signature Date ancil C. Wea

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Clark County Board of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | T Equalizat                                                                            | ion - Board Cler                                                                                                                                      | k's Record                   | of Hearin                                                         | og.                                                                                                 |              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------|
| CASE BEING HEARD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                        |                                                                                                                                                       |                              | Of ficality                                                       | 15                                                                                                  |              |
| Assessment Year:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2022 Pe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | etition No:                                                                            | 167                                                                                                                                                   | Parcel                       | Number:                                                           | 162957-000                                                                                          |              |
| Owner Name:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 11HM FFC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                        | 1                                                                                                                                                     | , areer                      | varriber.                                                         | 102337-000                                                                                          |              |
| Situs Address:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7116 NE FOURTH PL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | AIN BLVD \                                                                             | /ANCOLIVER WA                                                                                                                                         | 00661                        |                                                                   |                                                                                                     |              |
| Property Type:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | cash loan building                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                        | ANTICOOVER, VVA                                                                                                                                       | 1.                           | Tana                                                              |                                                                                                     |              |
| Mailing Address:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 202 N LINDSAY RD. S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | TF 201 ME                                                                              | CA A700242                                                                                                                                            | Acres:                       | 0.36                                                              | NBHD                                                                                                | 934          |
| ATTENDANCE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | TE. ZUI IVIE                                                                           | SA, AZ 85213                                                                                                                                          |                              |                                                                   |                                                                                                     |              |
| Held by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ∀ Video Conference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                        | [ ] Phone Confe                                                                                                                                       |                              |                                                                   |                                                                                                     |              |
| Board:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                        | [ ] Phone Confe                                                                                                                                       |                              |                                                                   | -Person<br><b>Parties</b> (if any):                                                                 |              |
| Daniel Weaver   Daniel Weaver   Isa Bodner   Dick Riley   John Marks   John Rose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Wayne Tan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | nenha                                                                                  | mary H<br>Ben Peron                                                                                                                                   | owell<br>ovel                | 0                                                                 |                                                                                                     |              |
| HEARING SESSION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                        |                                                                                                                                                       |                              |                                                                   |                                                                                                     |              |
| Hearing Held On:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Start Time:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                        | End Time:                                                                                                                                             |                              | Record                                                            | ling Name:                                                                                          |              |
| anuary 10, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 112.77                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 10:22 10:39                                                                            |                                                                                                                                                       | JJHW167                      |                                                                   |                                                                                                     |              |
| CASE DETAILS TESTIMONY: (See at APPELLANT EVIDENCE: acome basis. The appella                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | tached note sheet) The appellant's evidence including the special states of the special specia   | ded analyses in                                                                        | ndicating a value of \$2                                                                                                                              | 250,370 using a              | a cost basis o                                                    | or \$351,730 using                                                                                  | an           |
| CASE DETAILS ESTIMONY: (See at APPELLANT EVIDENCE: 10 APPELLANT EVID | tached note sheet)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | er 2021; #189<br>375,000 in De                                                         | ndicating a value of \$2,000 sold for \$585,000<br>496-005 sold for \$400<br>ccember 2020].                                                           | ),000 in Februa              | a cost basis o<br>2021; #14537<br>ary 2022; #10                   | 74-000 sold for \$1<br>01127-000 sold fo                                                            | 135,0<br>or  |
| CASE DETAILS FESTIMONY: (See at APPELLANT EVIDENCE: 10 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #144933 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10 January 2021; #14493 420,000 in September 20 Appella 10  | tached note sheet) The appellant's evidence includent submitted six comparable salt-000 sold for \$550,000 in Octobio 021; and #160500-000 sold for \$ The Assessor's evidence includent recommending no change to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | er 2021; #189<br>375,000 in De                                                         | ndicating a value of \$2,000 sold for \$585,000<br>496-005 sold for \$400<br>ccember 2020].                                                           | ),000 in Februa              | a cost basis o<br>2021; #14537<br>ary 2022; #10                   | 74-000 sold for \$1<br>01127-000 sold fo                                                            | 135,0<br>or  |
| CASE DETAILS ESTIMONY: (See at PPELLANT EVIDENCE: 1000me basis. The appellar January 2021; #144933 420,000 in September 20 SSESSOR EVIDENCE: 11 fidavit, and a cover letter base of the second of the  | tached note sheet) The appellant's evidence includent submitted six comparable sal-000 sold for \$550,000 in Octobe 021; and #160500-000 sold for \$ The Assessor's evidence includenter recommending no change to ASSESSOR VALUE:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | er 2021; #189<br>3375,000 in De<br>d three compa<br>the assessed                       | ndicating a value of \$200 sold for \$585,000<br>496-005 sold for \$400<br>ecember 2020].<br>arable sales, a map of<br>value.                         | on December 20,000 in Februa | a cost basis o<br>2021; #1453;<br>ary 2022; #10<br>ale locations, | 74-000 sold for \$1<br>01127-000 sold fo                                                            | 135,0<br>or  |
| ESTIMONY: (See at PPELLANT EVIDENCE: 100me basis. The appella January 2021; #144933 420,000 in September 20 SSESSOR EVIDENCE: 11 fidavit, and a cover letter because of the second of th | tached note sheet) The appellant's evidence includent submitted six comparable sale-000 sold for \$550,000 in Octobe 021; and #160500-000 sold for \$  The Assessor's evidence included the recommending no change to ARD  ASSESSOR VALUE: \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | er 2021; #189<br>3375,000 in De<br>d three compa<br>the assessed                       | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ecember 2020].  Brable sales, a map of value.  BOE VALUE:  \$ 24838            | comparable sa                | a cost basis of 2021; #14537 ary 2022; #10 ale locations,         | 74-000 sold for \$1<br>11127-000 sold for<br>a real estate exc                                      | 135,0<br>or  |
| CASE DETAILS ESTIMONY: (See at PPELLANT EVIDENCE: 10 and 12 and 13 and 14 and 14 and 15 and 16 and 1 | tached note sheet) The appellant's evidence includent submitted six comparable sale-000 sold for \$550,000 in Octobe 021; and #160500-000 sold for \$  The Assessor's evidence includenter recommending no change to ASSESSOR VALUE:  \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | er 2021; #189<br>3375,000 in De<br>d three compa<br>the assessed<br>248,380            | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ccember 2020].  Parable sales, a map of value.  BOE VALUE:  \$ 248,38          | comparable sa                | a cost basis of 2021; #14537 ary 2022; #10 ale locations,         | 74-000 sold for \$1<br>11127-000 sold for<br>a real estate exc                                      | 135,0<br>or  |
| CASE DETAILS ESTIMONY: (See at PPELLANT EVIDENCE: Come basis. The appella I January 2021; #144933 420,000 in September 20 SSESSOR EVIDENCE: Fidavit, and a cover lett ECISION OF THE BO AND (ACRES)  MPROVEMENTS  ERSONAL PROPERTY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | tached note sheet) The appellant's evidence includent submitted six comparable sall-000 sold for \$550,000 in Octobe 021; and #160500-000 sold for \$  The Assessor's evidence includenter recommending no change to  ARD  ASSESSOR VALUE:  \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | er 2021; #189<br>6375,000 in De<br>d three compa<br>the assessed<br>248,380<br>155,120 | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ecember 2020].  arable sales, a map of value.  BOE VALUE:  \$ 248,38 \$ 155,72 | comparable sa                | a cost basis of 2021; #1453; ary 2022; #10 ale locations,         | 74-000 sold for \$3<br>11127-000 sold for<br>a real estate exc<br>MINATION:                         | 135,0<br>or  |
| CASE DETAILS TESTIMONY: (See at APPELLANT EVIDENCE: DECOME basis. The appella In January 2021; #144933 420,000 in September 20 ASSESSOR EVIDENCE: OF THE BOOM AND (ACRES) MPROVEMENTS ERSONAL PROPERTY DTAL OTES:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | tached note sheet) The appellant's evidence includent submitted six comparable sall-000 sold for \$550,000 in Octobout; and #160500-000 sold for \$ The Assessor's evidence includenter recommending no change to  ARD  ASSESSOR VALUE: \$ \$ \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | er 2021; #189<br>6375,000 in De<br>d three compa<br>the assessed<br>248,380<br>155,120 | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ccember 2020].  Parable sales, a map of value.  BOE VALUE:  \$ 248,38          | comparable sa                | a cost basis of 2021; #1453; ary 2022; #10 ale locations,         | 74-000 sold for \$3<br>11127-000 sold for<br>a real estate exc<br>MINATION:<br>Sustained<br>Changed | 135,0<br>or  |
| CASE DETAILS TESTIMONY: (See at APPELLANT EVIDENCE: Income basis. The appella In January 2021; #144933 1420,000 in September 20 ASSESSOR EVIDENCE: OFFICIAL AND (ACRES) MPROVEMENTS ERSONAL PROPERTY OTAL OTES:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | tached note sheet) The appellant's evidence includent submitted six comparable sall-000 sold for \$550,000 in Octobe 021; and #160500-000 sold for \$  The Assessor's evidence includenter recommending no change to  ARD  ASSESSOR VALUE:  \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | er 2021; #189<br>6375,000 in De<br>d three compa<br>the assessed<br>248,380<br>155,120 | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ecember 2020].  arable sales, a map of value.  BOE VALUE:  \$ 248,38 \$ 155,72 | comparable sa                | a cost basis of 2021; #1453; ary 2022; #10 ale locations,         | 74-000 sold for \$3<br>11127-000 sold for<br>a real estate exc<br>MINATION:<br>Sustained<br>Changed | 135,0<br>or  |
| CASE DETAILS TESTIMONY: (See at APPELLANT EVIDENCE: Income basis. The appellant January 2021; #144933 6420,000 in September 20 6435550 EVIDENCE: OF THE BOUND AND (ACRES) MPROVEMENTS ERSONAL PROPERTY OTAL OTES:  CLASSIAN OF THE BOUND AND CARROLL PROPERTY OTAL OTES:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | tached note sheet) The appellant's evidence includent submitted six comparable sale-000 sold for \$550,000 in Octobio21; and #160500-000 sold for \$  The Assessor's evidence includenter recommending no change to the same and the same assessor as a same assessor and the same assessor and the same assessor as a same as a | er 2021; #189<br>6375,000 in De<br>d three compa<br>the assessed<br>248,380<br>155,120 | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ecember 2020].  arable sales, a map of value.  BOE VALUE:  \$ 248,38 \$ 155,72 | comparable sa                | a cost basis of 2021; #1453; ary 2022; #10 ale locations,         | 74-000 sold for \$3<br>11127-000 sold for<br>a real estate exc<br>MINATION:<br>Sustained<br>Changed | 135,0<br>or  |
| CASE DETAILS TESTIMONY: (See at APPELLANT EVIDENCE: ncome basis. The appella n January 2021; #144933 4420,000 in September 20 ASSESSOR EVIDENCE: Tidavit, and a cover lett DECISION OF THE BO AND (ACRES) MPROVEMENTS ERSONAL PROPERTY OTAL OTES: UTHORIZATION nairperson (or Authorization)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | tached note sheet) The appellant's evidence includent submitted six comparable sall-000 sold for \$550,000 in Octobout; and #160500-000 sold for \$ The Assessor's evidence includenter recommending no change to  ARD  ASSESSOR VALUE: \$ \$ \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | er 2021; #189<br>6375,000 in De<br>d three compa<br>the assessed<br>248,380<br>155,120 | ndicating a value of \$2,000 sold for \$585,000 496-005 sold for \$400 ecember 2020].  arable sales, a map of value.  BOE VALUE:  \$ 248,38 \$ 155,72 | comparable sa                | a cost basis of 2021; #1453; ary 2022; #10 ale locations,         | 74-000 sold for \$3<br>11127-000 sold for<br>a real estate exc<br>MINATION:<br>Sustained<br>Changed | 135,00<br>or |

|                                                                                                                                                                                                                                                                                           | Clark County Board o                                                                                                                                                                                                      | - Lquanzat                                                             | ion - Board Cierk's                       | Record                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | of Hearin                                     | Œ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                             |
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| CASE BEING HEARD                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                           |                                                                        |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | OI IICAIII                                    | 15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |
| Assessment Year:                                                                                                                                                                                                                                                                          | <b>2022</b> P                                                                                                                                                                                                             | etition No:                                                            | 167                                       | Parcel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Number:                                       | 162957-000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | •                           |
| Owner Name:                                                                                                                                                                                                                                                                               | JJHW LLC                                                                                                                                                                                                                  |                                                                        | I                                         | - urceri                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | tumber.                                       | 102937-000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | J                           |
| Situs Address:                                                                                                                                                                                                                                                                            | 7116 NE FOURTH P                                                                                                                                                                                                          | LAIN BLVD V                                                            | ANCOUVER, WA 98                           | 661                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ,                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
| Property Type:                                                                                                                                                                                                                                                                            | cash loan building                                                                                                                                                                                                        |                                                                        | The second series                         | Γ.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0.26                                          | T.,,,,,,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | T                           |
| Mailing Address:                                                                                                                                                                                                                                                                          | 202 N LINDSAY RD. S                                                                                                                                                                                                       | STE 201 ME                                                             | CA A7.05242                               | Acres:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.36                                          | NBHD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 9340                        |
|                                                                                                                                                                                                                                                                                           | 202 N LINDSAT ND.                                                                                                                                                                                                         | 31E. 201 IVIE                                                          | SA, AZ 85213                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
| ATTENDANCE                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                           |                                                                        |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
| Held by:                                                                                                                                                                                                                                                                                  | Video Conference                                                                                                                                                                                                          | ce                                                                     | [ ] Phone Confere                         | nce                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | [ ] In                                        | -Person                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                             |
| Board:<br>[¾ Daniel Weaver                                                                                                                                                                                                                                                                | Taxpayer:                                                                                                                                                                                                                 |                                                                        | Assessor:                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Third                                         | Parties (if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ):                          |
| [¾] Lisa Bodner<br>[6] Dick Riley<br>[7] John Marks<br>[7] John Rose                                                                                                                                                                                                                      | Wayne Tans                                                                                                                                                                                                                |                                                                        | Mary Hor<br>Ben Roben                     | wells.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
| HEARING SESSION Hearing Held On:                                                                                                                                                                                                                                                          | Start Time:                                                                                                                                                                                                               |                                                                        |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
|                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                           |                                                                        | End Time:                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Record                                        | ding Name:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ***                         |
| January 10, 2023                                                                                                                                                                                                                                                                          | 10:41                                                                                                                                                                                                                     |                                                                        | 10:47                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | JJHW1                                         | .67                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |
| APPELLANT EVIDENCE: income basis. The appellar                                                                                                                                                                                                                                            | ached note sheet) The appellant's evidence incluit submitted six comparable so                                                                                                                                            |                                                                        |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |
| TESTIMONY: (See atta<br>APPELLANT EVIDENCE:<br>income basis. The appellar<br>in January 2021; #144933-<br>\$420,000 in September 20<br>ASSESSOR EVIDENCE: T                                                                                                                               | ached note sheet) The appellant's evidence inclust submitted six comparable so 000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to                    | ber 2021; #189<br>\$375,000 in De                                      | 496-005 sold for \$480,00 ccember 2020].  | December<br>00 in Febru                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2021; #1453<br>ary 2022; #1                   | 74-000 sold for 9<br>01127-000 sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$135,00<br>for             |
| TESTIMONY: (See atta<br>APPELLANT EVIDENCE:<br>income basis. The appellar<br>in January 2021; #144933-<br>\$420,000 in September 20<br>ASSESSOR EVIDENCE: T                                                                                                                               | The appellant's evidence inclust submitted six comparable so 000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to                                      | ber 2021; #189<br>\$375,000 in De                                      | 496-005 sold for \$480,00 ccember 2020].  | December<br>00 in Febru                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2021; #1453<br>ary 2022; #1                   | 74-000 sold for 9<br>01127-000 sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$135,00<br>for             |
| TESTIMONY: (See atta<br>APPELLANT EVIDENCE:<br>APPELLANT EVIDENCE:<br>in January 2021; #144933-420,000 in September 20.<br>ASSESSOR EVIDENCE: Taffidavit, and a cover letter                                                                                                              | The appellant's evidence inclust submitted six comparable so 000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to                                      | ber 2021; #189<br>\$375,000 in De<br>ed three compa                    | 496-005 sold for \$480,00 ccember 2020].  | December<br>00 in Febru                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2021; #1453<br>ary 2022; #10<br>ale locations | 74-000 sold for 9<br>01127-000 sold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$135,00<br>for             |
| TESTIMONY: (See atta<br>APPELLANT EVIDENCE:<br>APPELLANT EVIDENCE:<br>in January 2021; #144933-420,000 in September 20.<br>ASSESSOR EVIDENCE: Taffidavit, and a cover letter                                                                                                              | The appellant's evidence inclust submitted six comparable so 000 sold for \$550,000 in Octol 21; and #160500-000 sold for he Assessor's evidence includer recommending no change to ARD                                   | ber 2021; #189<br>\$375,000 in De<br>ed three compa                    | arable sales, a map of colvalue.          | December<br>00 in Febru<br>mparable s                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2021; #1453<br>ary 2022; #10<br>ale locations | 74-000 sold for :<br>01127-000 sold<br>, a real estate ex                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$135,00<br>for<br>ccise ta |
| APPELLANT EVIDENCE: in January 2021; #144933-6420,000 in September 20.  ASSESSOR EVIDENCE: Taffidavit, and a cover letter  DECISION OF THE BOA                                                                                                                                            | The appellant's evidence inclust submitted six comparable so 000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to ARD  ASSESSOR VALUE:                 | ber 2021; #189<br>\$375,000 in De<br>ed three compa<br>to the assessed | BOE VALUE:                                | December 100 in February 100 i | 2021; #1453<br>ary 2022; #10<br>ale locations | 74-000 sold for sold  | \$135,00<br>for<br>ccise ta |
| TESTIMONY: (See atta APPELLANT EVIDENCE: income basis. The appellar in January 2021; #144933-4 6420,000 in September 20 ASSESSOR EVIDENCE: T affidavit, and a cover lette DECISION OF THE BOA AND (ACRES)                                                                                 | The appellant's evidence inclust submitted six comparable sis 2000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence include a recommending no change to ARD  ASSESSOR VALUE:              | 248,380                                                                | BOE VALUE:                                | December 100 in February 100 i | 2021; #1453<br>ary 2022; #10<br>ale locations | 74-000 sold for :<br>01127-000 sold<br>, a real estate ex                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$135,00<br>for<br>ccise ta |
| TESTIMONY: (See atta APPELLANT EVIDENCE: income basis. The appellar in January 2021; #144933-6420,000 in September 20.  ASSESSOR EVIDENCE: Taffidavit, and a cover letter  DECISION OF THE BOA  AND (ACRES)  MPROVEMENTS                                                                  | The appellant's evidence inclust submitted six comparable so 000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to ARD  ASSESSOR VALUE:  \$             | 248,380                                                                | BOE VALUE:  \$ 2 48,38                    | December 100 in February 100 i | 2021; #1453<br>ary 2022; #10<br>ale locations | 74-000 sold for sold  | \$135,00<br>for<br>ccise ta |
| TESTIMONY: (See atta APPELLANT EVIDENCE: income basis. The appellar in January 2021; #144933-6420,000 in September 20.  ASSESSOR EVIDENCE: Taffidavit, and a cover letter DECISION OF THE BOA AND (ACRES)  MPROVEMENTS  PERSONAL PROPERTY  OTAL                                           | The appellant's evidence include to submitted six comparable so 1000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to 1000 ASSESSOR VALUE:  \$ \$      | 248,380<br>155,120                                                     | BOE VALUE:  \$ 248,38 \$ 155,12 \$ 403,50 | December 200 in February mparable s                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | DETERI  [ ]                                   | 74-000 sold for 101127-000 sold  The areal estate expension of the sold of the | \$135,00<br>for<br>ccise ta |
| TESTIMONY: (See atta APPELLANT EVIDENCE: Income basis. The appellar in January 2021; #144933-45420,000 in September 20.  ASSESSOR EVIDENCE: Taffidavit, and a cover letter DECISION OF THE BOA AND (ACRES)  MPROVEMENTS PERSONAL PROPERTY  OTAL  IOTES:  DECISION OF THE BOA  AND (ACRES) | The appellant's evidence includes submitted six comparable so 000 sold for \$550,000 in Octo 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to ARD  ASSESSOR VALUE:  \$ \$ \$       | 248,380 155,120 403,500                                                | BOE VALUE:  \$ 248,38 \$ 155,12 \$ 403,50 | December 200 in February mparable s                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | DETERI  [ ]                                   | 74-000 sold for 101127-000 sold  The areal estate expension of the sold of the | \$135,00<br>for<br>ccise ta |
| APPELLANT EVIDENCE: income basis. The appellar in January 2021; #144933- 5420,000 in September 20  ASSESSOR EVIDENCE: Taffidavit, and a cover letter  DECISION OF THE BOA  AND (ACRES)  MPROVEMENTS  PERSONAL PROPERTY  OTAL  IOTES:  UTHORIZATION  hairperson (or Autho                  | The appellant's evidence include to submitted six comparable so 1000 sold for \$550,000 in Octol 21; and #160500-000 sold for the Assessor's evidence includer recommending no change to 100 ASSESSOR VALUE:  \$ \$ \$ \$ | 248,380 155,120 403,500                                                | BOE VALUE:  \$ 248,38 \$ 155,12 \$ 403,50 | December 200 in February mparable s                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | DETERI  [ ]  [ ]  Date                        | 74-000 sold for 101127-000 sold  The areal estate expension of the sold of the | \$135,00<br>for<br>ccise ta |

|                                                                                                                                        | Clark County Board of Equ                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ualizat                         | tion - Board Clerk's                                                                  | Pacord 4                        | of Hoosin                                  |                                                        |                                  |
|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------|--------------------------------------------------------|----------------------------------|
| CASE BEING HEARD                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 | Dourd Clerk 3                                                                         | necora (                        | or nearin                                  | g                                                      |                                  |
| Assessment Year:                                                                                                                       | 2022 Petitio                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | n No:                           | 178                                                                                   | Parcel N                        | lumber:                                    | 176630-005                                             |                                  |
| Owner Name:                                                                                                                            | COLUMBIA TECH CENTER                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | R LLC                           |                                                                                       |                                 |                                            |                                                        |                                  |
| Situs Address:                                                                                                                         | 130 SE 192ND AVE VANO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | OUVE                            | R, WA 98683                                                                           |                                 |                                            | -                                                      |                                  |
| Property Type:                                                                                                                         | Petsmart                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                 |                                                                                       | Acres:                          | 2.1                                        | NBHD                                                   | 9750                             |
| Mailing Address:                                                                                                                       | 202 N LINDSAY RD. STE. 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 201 MI                          | FSA. A7 85213                                                                         | 710.03.                         | <b>4.1</b> ±                               | Nono                                                   | 9730                             |
| ATTENDANCE                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 |                                                                                       |                                 |                                            |                                                        |                                  |
| Held by:                                                                                                                               | N Video Conference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 | [ ] Phone Conferen                                                                    | ce                              | [] In                                      | -Person                                                |                                  |
| Board:                                                                                                                                 | Taxpayer:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                 |                                                                                       |                                 |                                            | Parties (if any                                        | ]•                               |
| [パ] Daniel Weaver<br>[刈] Lisa Bodner<br>[刈] Dick Riley<br>[ ] John Marks<br>[ ] John Rose                                              | Taxpayer: WayneTanne                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | nbei                            | Mary How<br>Ben Resond                                                                | ella<br>-                       |                                            |                                                        |                                  |
| HEARING SESSION                                                                                                                        | [ Ca                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                 |                                                                                       |                                 |                                            |                                                        |                                  |
| Hearing Held On:                                                                                                                       | Start Time:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                 | End Time:                                                                             |                                 | Record                                     | ding Name:                                             |                                  |
| January 10, 2023                                                                                                                       | 10:53                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                 | 11:06                                                                                 |                                 | COLUI                                      | MBIA                                                   |                                  |
| APPELLANT EVIDENCE: TI<br>submitted four comparable<br>019 sold for \$1,835,797 in N<br>only sales [#177885-000 sold<br>in July 2021]. | thed note sheet) the appellant's evidence included a sales [#163195-000 sold for \$4,380 arch 2020; and #108857-004 sold for \$3,250,000 in April 2022; #16 the Assessor's evidence included a sale arables and subject area, and a contract of the sale arables and subject area, and a contract of the sale arables and subject area, and a contract of the sale arables and subject area, and a contract of the sale arables and subject area, and a contract of the sale arables and subject area. | 0,800 in<br>for \$2,2<br>2637-0 | September 2020; #86360-<br>214,203 in March 2020]. Th<br>00 sold for \$670,000 in Aug | 000 sold for appellangust 2021; | or \$150,000<br>of submitted<br>and #16270 | in July 2020; #1<br>three compara<br>7-014 sold for \$ | 08857-<br>ble land-<br>1,006,550 |
| DECISION OF THE BOAI                                                                                                                   | ?n                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                 |                                                                                       |                                 |                                            |                                                        |                                  |
|                                                                                                                                        | ASSESSOR VALUE:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 | BOE VALUE:                                                                            | -                               | DETER                                      | MINATION:                                              |                                  |
| LAND (ACRES)                                                                                                                           | \$ 1,193                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ,610                            | \$ 1,193,610                                                                          | ")                              |                                            |                                                        |                                  |
| IMPROVEMENTS                                                                                                                           | \$ 1,539                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ,590                            | \$ 1,539,59                                                                           |                                 |                                            |                                                        | d .                              |
| PERSONAL PROPERTY                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 |                                                                                       |                                 | Changed                                    |                                                        |                                  |
| TOTAL                                                                                                                                  | \$ 2,733                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ,200                            | \$ 2,733,20                                                                           | 2)                              | - []                                       | Other                                                  |                                  |
| NOTES:<br>Oppessor                                                                                                                     | Comps - Be                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | eti                             |                                                                                       | 8                               |                                            |                                                        |                                  |
| AUTHORIZATION                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                 |                                                                                       |                                 |                                            |                                                        |                                  |
| / /                                                                                                                                    | zed Designee) Signature                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                 |                                                                                       |                                 | Date                                       |                                                        |                                  |
| Waniel (                                                                                                                               | : Wear                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                 |                                                                                       |                                 | 11/                                        | 0/73                                                   |                                  |

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bualu cieri                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 's Record                                                         | of Hearin                                                                   |                                                                                                                         |
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| CASE BEING HEARD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       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| Assessment Year:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       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| [ ] Daniel Weaver<br>[ ] Lisa Bodner<br>[ ] Dick Riley<br>[ ] John Marks<br>[ ] John Rose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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| PPELLANT EVIDENCE: 1 alue of \$519.911 using a c                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | iched note sheet) The appellant's evidence incost basis. 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| ESTIMONY: (See atta<br>PPELLANT EVIDENCE: Talue of \$519,911 using a c<br>145374-000 sold for \$135,<br>022; and #101127-000 sol                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | iched note sheet) The appellant's evidence incost basis. The appellant sub 000 in October 2021; #1449 d for \$420,000 in September e Assessor's evidence inclusivations and subject area,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 933-000 sold for er 2021].                                                        | e analyses for parcels<br>parable sales [#106056<br>\$550,000 in October 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6-000 sold for<br>1021; #189496                                   | and #11008<br>\$585,000 in<br>5-005 sold fo                                 | 5-710 indicating a total<br>December 2021;<br>r \$400,000 in February                                                   |
| ESTIMONY: (See atta<br>PPELLANT EVIDENCE: Talue of \$519,911 using a c<br>145374-000 sold for \$135,<br>022; and #101127-000 sol                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | The appellant's evidence incost basis. 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| ESTIMONY: (See atta PPELLANT EVIDENCE: 1 Alue of \$519,911 using a c 145374-000 sold for \$135, 022; and #101127-000 sol  SSESSOR EVIDENCE: The operty, maps of the company ECISION OF THE BOA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The appellant's evidence incost basis. 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| ESTIMONY: (See atta PPELLANT EVIDENCE: 1 Alue of \$519,911 using a c 145374-000 sold for \$135, 022; and #101127-000 sol  SSESSOR EVIDENCE: The operty, maps of the company ECISION OF THE BOA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The appellant's evidence incost basis. The appellant sub 000 in October 2021; #1449 d for \$420,000 in September e Assessor's evidence inclubratables and subject area, and RD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 933-000 sold for<br>er 2021].<br>Ided a summary of<br>and a cover lette           | e analyses for parcels parable sales [#106056<br>\$550,000 in October 2<br>of property details and<br>r recommending no cl                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | i-000 sold for<br>2021; #189496<br>conclusions,<br>nange to the a | and #11008:<br>\$585,000 in<br>5-005 sold fo<br>comparable<br>assessed valu | 5-710 indicating a tota December 2021; r \$400,000 in February sales, photos of the ne.  WINATION:                      |
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| ESTIMONY: (See atta PPELLANT EVIDENCE: 1 alue of \$519,911 using a c 145374-000 sold for \$135, 022; and #101127-000 sol  SSESSOR EVIDENCE: The company of the company ECISION OF THE BOA AND (ACRES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | The appellant's evidence incost basis. The appellant sub 1,000 in October 2021; #1445 d for \$420,000 in September e Assessor's evidence inclusivariables and subject area, and SSESSOR VALUE:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 933-000 sold for er 2021]. Ided a summary of and a cover lette  419,760           | e analyses for parcels parable sales [#106056 \$550,000 in October 2 of property details and recommending no classes   \$419,760                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | i-000 sold for (021; #189496) conclusions, nange to the a         | and #11008:<br>\$585,000 in<br>5-005 sold fo<br>comparable<br>assessed valu | 5-710 indicating a tota December 2021; r \$400,000 in February sales, photos of the ne.  WINATION:                      |
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| ESTIMONY: (See atta PPELLANT EVIDENCE: 1 alue of \$519,911 using a c 145374-000 sold for \$135, 022; and #101127-000 sol  SSESSOR EVIDENCE: The solution of the complete of the | The appellant's evidence incost basis. The appellant sub 1,000 in October 2021; #1445 d for \$420,000 in September 2021; #1445  | 933-000 sold for er 2021].  Ided a summary of and a cover lette  419,760  170,221 | e analyses for parcels parable sales [#106056 \$550,000 in October 2 of property details and recommending no classes   \$419,760                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | i-000 sold for (021; #189496) conclusions, nange to the a         | and #11008:<br>\$585,000 in<br>5-005 sold fo<br>comparable<br>assessed valu | 5-710 indicating a total December 2021; r \$400,000 in February sales, photos of the ie.  MINATION:  Sustained  Changed |
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(Remised) 1/21/23

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

| ASE REING HEADD |  |
|-----------------|--|
| ASE REING HEADD |  |

| Assessment Year: | 2022        | Petition No:        | 181          | Parcel I | Number: | 110085-710 | )     |
|------------------|-------------|---------------------|--------------|----------|---------|------------|-------|
| Owner Name:      | ANDERSON    | DALE E & ANDERSO    | N LETA L TRI |          |         |            |       |
| Situs Address:   |             | URTH PLAIN BLVD V   | 1 1000       |          |         |            |       |
| Property Type:   | parking lot |                     |              | Acres:   | 0.29    | NBHD       | 9340  |
| Mailing Address: | 202 N LINDS | SAY RD. STE. 201 ME | SA, AZ 85213 |          |         | 100000     | 100.0 |

# **ATTENDANCE**

| Held by:                                                                      | Video Conference | [ ] Phone Conference        | [ ] In-Person |
|-------------------------------------------------------------------------------|------------------|-----------------------------|---------------|
| Board:                                                                        | Taxpayer:        | Assessor:                   |               |
| [X] Daniel Weaver [X] Lisa Bodner [X] Dick Riley [ ] John Marks [ ] John Rose | Wayne Tannenb    | Mary Howells<br>Ben Rosentt | (7.11)        |

### **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 | [ ] Sustained  |  |
| IMPROVEMENTS      | \$ 0            | \$         |                |  |
| PERSONAL PROPERTY | \$              | \$         | [ ] Changed    |  |
| TOTAL             | \$ 166,760      | \$ 166,760 | [ ] Other      |  |

## **AUTHORIZATION**

| nairperson (or Authorized Designee) Signature | Date    |
|-----------------------------------------------|---------|
| Caniel C. Wear                                | 1/10/23 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| TESTIMONY: (See attack                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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The appellant sub<br>000 in October 2021; #1449<br>for \$420,000 in Septembe<br>e Assessor's evidence inclu                                                                                                                                                     | mitted five com<br>933-000 sold for<br>er 2021].<br>ded a summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | parable sales [#1060<br>r \$550,000 in Octobe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 256-000 sold for<br>er 2021; #18949 | \$585,000 in<br>6-005 sold fo                               | December 2021<br>or \$400,000 in Fe                                                   | l;<br>ebruary          |
| TESTIMONY: (See attack APPELLANT EVIDENCE: The value of \$519,911 using a coeff145374-000 sold for \$135,0202; and #101127-000 sold ASSESSOR EVIDENCE: The                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ne appellant's evidence inc<br>st basis. 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| TESTIMONY: (See attack APPELLANT EVIDENCE: The value of \$519,911 using a continuous action of \$135,0202; and #101127-000 sold  ASSESSOR EVIDENCE: The property, maps of the company.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ne appellant's evidence inc<br>st basis. 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| TESTIMONY: (See attack APPELLANT EVIDENCE: The value of \$519,911 using a continuous action of \$135,02022; and #101127-000 sold  ASSESSOR EVIDENCE: The property, maps of the company of th                                                    | ne appellant's evidence inc<br>st basis. The appellant sub<br>300 in October 2021; #1449<br>for \$420,000 in Septembe<br>e Assessor's evidence inclu<br>arables and subject area,                                                                                         | mitted five com<br>933-000 sold for<br>er 2021].<br>ded a summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | parable sales [#1060<br>r \$550,000 in Octobe<br>of property details a<br>er recommending no                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 256-000 sold for<br>er 2021; #18949 | \$585,000 in<br>6-005 sold fo<br>comparable<br>assessed val | December 2021<br>or \$400,000 in Fe<br>e sales, photos o<br>ue.                       | l;<br>ebruary<br>f the |
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# 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                                                                                                                                                                                                 |
|----------|-----------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          |           |      | 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.                                                                                                                                             |
|          |           |      | (Appraisers joined at 00:08:00 into recording)                                                                                                                                                        |
|          |           |      | 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                                                                                                        |
| CLARY    |           |      | versa. The comparables range from \$18.24-\$37.08 per square foot. The sales support the assessed                                                                                                     |
| UNION    |           |      | value on the subject property. The appellant's sales are not applicable comparables. They include                                                                                                     |
| GAP LLC  | 73139-022 | 155  | sales data for properties of different purpose, utility, and circumstances than the subject.                                                                                                          |
|          |           |      | 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.                                                                                                                                                                                            |
|          |           |      | 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                                                                                                           |
|          | 160516-   |      | square foot. Comparables were selected for similarity to the subject and indicate a value of \$15.96-                                                                                                 |
| JJHW LLC | 000       | 165  | \$23.37 per square foot.                                                                                                                                                                              |
|          | 113       |      | 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.                                                                                                                                                                                             |
|          |           |      | 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.                                                                                                 |
|          | 162956-   |      | The cost per square foot is high, as the buildings are generally smaller. The appellant's comparable                                                                                                  |
|          | 102930-   |      | sales include non-arms-length transactions and incomparable properties.                                                                                                                               |

-----PAGE BREAK------

|           | DA      | CE DDEA  | v I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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|           | РД      | NGE BREA | K                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|           |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           | 1       |          | A DDELLA ANT TECTIMONIV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|           |         |          | APPELLANT TESTIMONY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           |         |          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|           |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           |         |          | APPRAISER TESTIMONY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           | 162957- |          | The appraisers stated that the subject was purchased by the appellant in June 2021 for \$892,000. It                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| JJHW LLC  | 000     | 167      | sold for \$688 per square foot, which is significantly higher than the assessed value.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|           | 162958- |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| JJHW LLC  | 000     | 168      | (SEE 165)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|           |         |          | APPELLANT TESTIMONY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           |         |          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|           |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           |         |          | APPRAISER TESTIMONY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           |         |          | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| COLUMBIA  |         |          | property sold in the same year with a similar quality, class, and size for \$360 per square foot. The                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| TECH      |         |          | appellant land sales do not have comparable circumstances to the subject. The appellant's sales #3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| CENTER    | 176630- |          | and #4 were part of a portfolio sale and are older and less comparable. The building is sitting on                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| LLC       | 005     | 178      | leased ground and no information was available for the lease agreement or rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           |         |          | APPELLANT TESTIMONY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           |         |          | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|           |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           |         |          | APPRAISER TESTIMONY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           |         |          | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ANDERSON  |         |          | is considered a "Class D" instead of a "Class C" and is being valued with a base price of \$93 per                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| DALE E &  |         |          | square foot. Because the building is prefabricated, it has a 35-year expected life, which is 10 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ANDERSON  |         |          | shorter than the appellant's. The lot includes 31,900 square feet of asphalt that was not included by                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| LETA L    | 110085- |          | the appellant. The appellant's land comparables are inferior to the subject and have circumstances                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| TRUSTEES  | 700     | 180      | that hinder their utility including unusable areas on the land and less prominent road exposure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|           |         |          | and the same of th |
| ANDERSON  |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| DALE E &  |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ANDERSON  |         |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| LETA L    | 110085- |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| TRUSTEES  | 710     | 181      | (SEE 180)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ···OJILLJ | /10     | 101      | 1022 200/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |