



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CLARY UNION GAP LLC

PIVOTAL TAX SOLUTIONS
C/O CHAZ STANDAGE
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 73139-022

PROPERTY LOCATION: 195 S 2ND ST
WASHOUGAL, WA 98671

PETITION: 155

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 524,590	\$	524,590
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 524,590	BOE VALUE	\$ 524,590

Date of hearing: January 10, 2023

Recording ID# CLARY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

155 - Continued

FACTS AND FINDINGS

The subject property is a 0.57-acre parcel of bare land.

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. The appellant submitted six comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144718-000 sold for \$1,334,900 in September 2021; #198088-000 sold for \$650,000 in May 2021; #108141-050 sold for \$600,000 in January 2021; #106056-000 sold for \$585,000 in December 2021; and #144933-000 sold for \$550,000 in October 2021]. The appellant's comparable properties averaged out to \$11.09 per square foot and were located in Brush Prairie and Hazel Dell while the subject is in Washougal, which is several miles away.

The appellant requested a value of \$293,800 which was updated to \$275,509 in the additional evidence submitted.

The appraisers stated that the subject parcel sold with parcels #73139-024 & #73139-023 in September 2019. All three sold together for \$1,200,000, which represents a sale price of \$18.24 per square foot. The subject is the corner parcel and has the highest value of the three. The comparables labelled in the map have reversed numbering and should be 2 in place of 3 and vice versa. The comparables range from \$18.24-\$37.08 per square foot. The sales support the assessed value on the subject property. The appellant's sales are not applicable comparables. They include sales data for properties of different purpose, utility, and circumstances than the subject. The Assessor's evidence included a summary of property details and conclusions, comparable sales, a comparable sales map, an aerial photo of the property and surrounding parcels, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales were better comparable sales as to type, utility, and location.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

155 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$524,590 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 160516-000

PROPERTY LOCATION: 7110 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98661

PETITION: 165

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 919,985	\$	919,985
Improvements	\$ 4,199,304	\$	4,199,304
Personal property			
ASSESSED VALUE	\$ 5,119,289	BOE VALUE	\$ 5,119,289

Date of hearing: January 10, 2023

Recording ID# JJHW165&168

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

165 - Continued

FACTS AND FINDINGS

The subject property is a car dealership and body shop located on 2 acres.

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

The appellant requested a value of \$2,651,700 which was updated to \$4,130,331 combined value for parcels #160516-000 and #162958-000 in the additional evidence submitted.

The appraisers stated that the subject was physically inspected and measured by several appraisers. The square footage is actually 48,330 square feet, not the appellant's stated 47,500 square feet. There are discrepancies in breakout of valuation in the appellant's report. The showroom was measured to be 27,010 square feet, not the appellant's stated 7,125 square feet. The office spaces were measured to be 1,024 and 1,224 square feet. The remaining square footage is in the garage, detail center, and public space. The structure parcel is 2 acres with the adjacent parking lot parcel being 2.06 acres. The property location is prominent in the area with 34,434 cars passing per day to the west in 2022, 20,289 to the south in 2022, and over 64,600 to the north by 2018 counts. The parcels directly east and south of the subject sold and are included in the appraisers comparables. Comparable #3 was purchased by the appellant in June 2021 and was purchased for \$56.88 per square foot. Comparables were selected for similarity to the subject and indicate a value of \$15.96-\$23.37 per square foot. 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.

The Assessor's cost basis analysis included a detail of the various areas of the subject and cost factors included in the valuation and the land values used were comparable properties that were more alike in characteristics and location.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

165 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$5,119,289 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 162956-000

PROPERTY LOCATION: 7118 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98661

PETITION: 166

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 289,850	\$	289,850
Improvements	\$ 178,750	\$	178,750
Personal property			
ASSESSED VALUE	\$ 468,600	BOE VALUE	\$ 468,600

Date of hearing: January 10, 2023

Recording ID# JJHW166

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

166 - Continued

FACTS AND FINDINGS

The subject property is an office located on 0.42 acres.

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. 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].

The appellant requested a value of \$267,000 which was updated to \$296,303 in the additional evidence submitted.

The appraisers stated that the subject was physically inspected by several appraisers. The property location is prominent in the area, with a significant amount of traffic exposure. The sales found indicate a value of \$11.96-\$42.62 per square foot. The income approach was given the most weight in this review. No updated profit and loss statements were received for this property, so lease comparables were used. These properties indicate a triple-net rental rate of \$1.10-\$2.38 per square foot. The sales prices found indicate a value of \$311.69-\$688.00 per square foot for the structure. The cost per square foot is high, as the buildings are generally smaller. The appellant's comparable sales include non-arms-length transactions and incomparable properties. 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.

The Assessor's evidence is more complete, including more appropriate comparable properties and supports the assessed value of \$468,600.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

166 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$468,600 as of January 1, 2022.

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

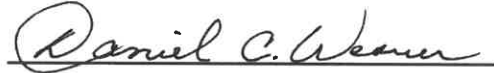
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 162957-000

PROPERTY LOCATION: 7116 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98661

PETITION: 167

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 248,380	\$	248,380
Improvements	\$ 155,120	\$	155,120
Personal property			
ASSESSED VALUE	\$ 403,500	BOE VALUE	\$ 403,500

Date of hearing: January 10, 2023

Recording ID# JJHW167

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

167 - Continued

FACTS AND FINDINGS

The subject property is a cash loan building located on 0.36 acres.

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

The appellant requested a value of \$234,000 which was updated to \$300,000 in the additional evidence submitted.

The appraisers stated that the subject was purchased by the appellant in June 2021 for \$892,000. It sold for \$688 per square foot, which is significantly higher than the assessed value. The Assessor's evidence included three comparable sales, a map of comparable sale locations, a real estate excise tax affidavit, and a cover letter recommending no change to the assessed value.

The purchase of the subject property supports the assessed value of \$403,500.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

167 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$403,500 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JJHW LLC

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 162958-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #53 SEC 19 T2N R2EWM 2.06A M/L

PETITION: 168

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 1,066,010	\$	1,066,010
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,066,010	BOE VALUE	\$ 1,066,010

Date of hearing: January 10, 2023

Recording ID# JJHW165&168

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

168 - Continued

FACTS AND FINDINGS

The subject property is a parking lot located on 2.06 acres.

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

The appellant requested a value of \$553,000 which was updated to \$4,130,331 combined value for parcels #160516-000 and #162958-000 in the additional evidence submitted.

The appraisers stated that the subject was physically inspected and measured by several appraisers. The square footage is actually 48,330 square feet, not the appellant's stated 47,500 square feet. There are discrepancies in breakout of valuation in the appellant's report. The showroom was measured to be 27,010 square feet, not the appellant's stated 7,125 square feet. The office spaces were measured to be 1,024 and 1,224 square feet. The remaining square footage is in the garage, detail center, and public space. The structure parcel is 2 acres with the adjacent parking lot parcel being 2.06 acres. The property location is prominent in the area with 34,434 cars passing per day to the west in 2022, 20,289 to the south in 2022, and over 64,600 to the north by 2018 counts. The parcels directly east and south of the subject sold and are included in the appraisers comparables. Comparable #3 was purchased by the appellant in June 2021 and was purchased for \$56.88 per square foot. Comparables were selected for similarity to the subject and indicate a value of \$15.96-\$23.37 per square foot. 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.

The Assessor's cost basis analysis included a detail of the various areas of the subject and cost factors included in the valuation and the land values used were comparable properties that were more alike in characteristics and location.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

168 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,066,010 as of January 1, 2022.

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

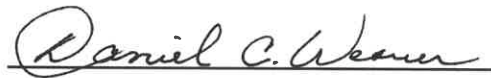
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA TECH CENTER LLC

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 176630-005

PROPERTY LOCATION: 130 SE 192ND AVE
VANCOUVER, WA 98683

PETITION: 178

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,193,610	\$	1,193,610
Improvements	\$ 1,539,590	\$	1,539,590
Personal property			
ASSESSED VALUE	\$ 2,733,200	BOE VALUE	\$ 2,733,200

Date of hearing: January 10, 2023

Recording ID# COLUMBIA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

178 - Continued

FACTS AND FINDINGS

The subject property is a Petsmart located on 2.1 acres.

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. The appellant's evidence included analyses indicating a value of \$2,348,647 using a cost basis. The appellant submitted four comparable sales [#163195-000 sold for \$4,380,800 in September 2020; #86360-000 sold for \$150,000 in July 2020; #108857-019 sold for \$1,835,797 in March 2020; and #108857-004 sold for \$2,214,203 in March 2020]. The appellant submitted three comparable land-only sales [#177885-000 sold for \$3,250,000 in April 2022; #162637-000 sold for \$670,000 in August 2021; and #162707-014 sold for \$1,006,550 in July 2021].

The appellant requested a value of \$1,585,300 which was updated to \$2,343,718 in the additional evidence submitted.

The appraisers stated that the property location is prominent in the area, with a significant amount of traffic exposure. It is valued as a "Class C Average" discount store. Sales of comparable properties indicate a value of \$166.74 or \$266.14 per square foot. The Assessor's comparables #3 and #4 sold in the same complex as the subject for significantly more than the subject. A very similar Rite Aid property sold in the same year with a similar quality, class, and size for \$360 per square foot. The appellant land sales do not have comparable circumstances to the subject. The appellant's sales #3 and #4 were part of a portfolio sale and are older and less comparable. The building is sitting on leased ground and no information was available for the lease agreement or rate. 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.

The Assessor's comparable properties more appropriately compare to the subject property and support the assessed value of \$2,733,200.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

178 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,733,200 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ANDERSON DALE E & ANDERSON LETA L
TRUSTEES**

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 110085-700

PROPERTY LOCATION: 7407 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98662

PETITION: 180

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 419,760	\$ 419,760	
Improvements	\$ 170,221	\$ 170,221	
Personal property			
ASSESSED VALUE	\$ 589,981	BOE VALUE	\$ 589,981

Date of hearing: January 10, 2023

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

180 - Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 0.73 acres.

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. 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].

The appellant requested a value of \$298,000 which was updated to \$519,911 combined value for parcels #110085-700 and #110085-710 in the additional evidence submitted.

The appraisers stated that the building is actually 1,680 square feet, as directly measured by appraisal staff. The appellant information states a square footage that is several hundred square feet smaller. The covered porch is not included in the footage. The land comparables found range from \$13.75-\$56.88 per square foot. The subject land is being assessed at \$13.20 per square foot. The comparables include properties with similar road exposure to the subject. The subject structure is considered a "Class D" instead of a "Class C" and is being valued with a base price of \$93 per square foot. Because the building is prefabricated, it has a 35-year expected life, which is 10 years shorter than the appellant's. The lot includes 31,900 square feet of asphalt that was not included by the appellant. The appellant's land comparables are inferior to the subject and have circumstances that hinder their utility including unusable areas on the land and less prominent road exposure. 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.

The Assessor's information includes a more detailed analysis of the subject property and the land values more appropriately compare to the Auto Mall location.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

180 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$589,981 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ANDERSON DALE E & ANDERSON LETA L
TRUSTEES**

PIVOTAL TAX SOLUTIONS
C/O AUSTIN GLIDEWELL
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 110085-710

PROPERTY LOCATION: 7417 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98662

PETITION: 181

ASSESSMENT YEAR: Valued January 1, 2022 **TAXES PAYABLE IN:** 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 166,760	\$ 166,760	
Improvements	\$ 0	\$ 0	
Personal property			
ASSESSED VALUE	\$ 166,760	BOE VALUE	\$ 166,760

Date of hearing: January 10, 2023

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

Keri Dudley (Spectator)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

181 - Continued

FACTS AND FINDINGS

The subject property is a parking lot located on 0.29 acres.

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. 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].

The appellant requested a value of \$86,500 which was updated to \$519,911 combined value for parcels #110085-700 and #110085-710 in the additional evidence submitted.

The appraisers stated that the building is actually 1,680 square feet, as directly measured by appraisal staff. The appellant information states a square footage that is several hundred square feet smaller. The covered porch is not included in the footage. The land comparables found range from \$13.75-\$56.88 per square foot. The subject land is being assessed at \$13.20 per square foot. The comparables include properties with similar road exposure to the subject. The subject structure is considered a "Class D" instead of a "Class C" and is being valued with a base price of \$93 per square foot. Because the building is prefabricated, it has a 35-year expected life, which is 10 years shorter than the appellant's. The lot includes 31,900 square feet of asphalt that was not included by the appellant. The appellant's land comparables are inferior to the subject and have circumstances that hinder their utility including unusable areas on the land and less prominent road exposure. 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.

The Assessor's information includes a more detailed analysis of the subject property, and the land values more appropriately compare to the Auto Mall location.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

181 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor's Office staff, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$166,760 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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