

Revised 1/21/23 *AL*

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	162	Parcel Number:	110085-884
Owner Name:	JJHW LLC				
Situs Address:	7407 NE VANCOUVER PLAZA DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	1.95	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input checked="" type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	<i>Handwritten: EVELEPH, Hanna, Pivotal</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:05	9:15	JJHW162

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$3,107,792 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #189496-005 sold for \$400,000 in February 2022; and #144718-000 sold for \$1,334,900 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. The appellant disagreed with the appraiser's findings.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 896,940	\$ <i>896,940</i>	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 2,884,668	\$ <i>2,884,668</i>	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 3,781,608	\$ <i>3,781,608</i>	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Handwritten: Daniel C. Weaver</i>	<i>Handwritten: 1/11/23</i>

Resubmitted 1/21/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	164	Parcel Number:	115100-020
Owner Name:	JJHW LLC				
Situs Address:	16400 SE 18TH ST VANCOUVER, WA 98683				
Property Type:	bank	Acres:	0.57	NBHD	9750
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	<i>Hanna Evelyn Perabala</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:16	9:19	JJHW164

CASE DETAILS

TESTIMONY:	(See attached note sheet)
<p>APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$769,430 using a cost basis or \$767,306, using an income basis. The appellant submitted seven comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144718-000 sold for \$1,334,900 in September 2021; #160740-000 sold for \$1,050,000 in July 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].</p>	
<p>ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a map of comparable sale locations, a real estate excise tax affidavit, and a cover letter recommending no change to the assessed value.</p>	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 617,210	\$ 617,210	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 745,834	\$ 745,834	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,363,044	\$ 1,363,044	

NOTES:

<i>Appellant agreed to value because of purchase price</i>
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AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/23

Received 1/21/23 @

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	187	Parcel Number:	110085-888
Owner Name:	HANNAH HONDA REAL PROPERTY LLC				
Situs Address:	3321 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	4.29	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:20	9:27	HANNAH187

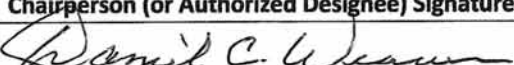
CASE DETAILS

TESTIMONY:	(See attached note sheet)
<p>APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$4,488,805 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; and #144718-000 sold for \$1,334,900 in September 2021].</p>	
<p>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.</p>	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 2,220,020	\$ 2,220,020	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 3,365,179	\$ 3,365,179	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 5,585,199	\$ 5,585,199	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	1/11/23

Revised 1/21/23 R

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	189	Parcel Number:	160449-000
Owner Name:	HANNAH VW REAL PROPERTY LLC				
Situs Address:	3500 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	2.55	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:28	9:33	HANNAH189

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,669,560 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #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 February 2022].	
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,187,670	\$ 1,187,670	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 1,984,876	\$ 1,984,876	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 3,172,546	\$ 3,172,546	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/23

Received 1/21/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	190	Parcel Number:	160552-000
Owner Name:	HANNAH JEEP-CHRYSLER REAL PROPERTY LLC				
Situs Address:	3517 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	5.53	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:34	9:39	HANNAH190

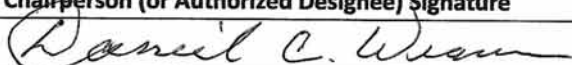
CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$5,972,954 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #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 February 2022].	
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)	\$ 2,575,540	\$ 2,575,540	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 4,776,984	\$ 4,776,984	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 7,352,524	\$ 7,352,524	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	1/11/23

Revised 1/21/23 @

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	191	Parcel Number:	162916-000
Owner Name:	HANNAH MITSUBISHI REAL PROPERTY LLC				
Situs Address:	3400 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	2.8	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference		<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person	
Board:	Taxpayer:	Assessor:	Third Parties (if any):		
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	Hanna Escalante A. H. B. Pivotal				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:40	9:45	HANNAH191

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,830,531 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144933-000 sold for \$550,000 in October 2021; and #189496-005 sold for \$400,000 in February 2022].	
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,304,105	\$ 1,304,105	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 2,167,721	\$ 2,167,721	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 3,471,826	\$ 3,471,826	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel A. Weaver	1/11/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	162	Parcel Number:	110085-884
Owner Name:	JJHW LLC				
Situs Address:	7407 NE VANCOUVER PLAZA DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	1.95	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:05	9:15	JJHW162

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$3,107,792 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #189496-005 sold for \$400,000 in February 2022; and #144718-000 sold for \$1,334,900 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. The appellant disagreed with the appraiser's findings.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 896,940	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 2,884,668	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 3,781,608	\$	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/22

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	164	Parcel Number:	115100-020
Owner Name:	JJHW LLC				
Situs Address:	16400 SE 18TH ST VANCOUVER, WA 98683				
Property Type:	bank	Acres:	0.57	NBHD	9750
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	<i>Hanna Engelke Perabala</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:16	9:19	JJHW164

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$769,430 using a cost basis or \$767,306, using an income basis. The appellant submitted seven comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144718-000 sold for \$1,334,900 in September 2021; #160740-000 sold for \$1,050,000 in July 2021; #198088-000 sold for \$650,000 in May 2021; #108141-050 sold for \$600,000 in January 2021; #106056-000 sold for \$585,000 in December 2021; and #144933-000 sold for \$550,000 in October 2021].	
ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a map of comparable sale locations, a real estate excise tax affidavit, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 617,210	\$ 617,210	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 745,834	\$ 745,834	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,363,044	\$ 1,363,044	

NOTES:

Appellant agreed to value because of purchase price

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/22

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	187	Parcel Number:	110085-888
Owner Name:	HANNAH HONDA REAL PROPERTY LLC				
Situs Address:	3321 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	4.29	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	<i>Hanna Evelyn Pivotal</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:20	9:27	HANNAH187

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$4,488,805 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #144933-000 sold for \$550,000 in October 2021; #189496-005 sold for \$400,000 in February 2022; and #144718-000 sold for \$1,334,900 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)	\$ 2,220,020	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 3,365,179	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 5,585,199	\$	

NOTES:

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/22

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	189	Parcel Number:	160449-000
Owner Name:	HANNAH VW REAL PROPERTY LLC				
Situs Address:	3500 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	2.55	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference	<input checked="" type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	<i>Hanna</i> <i>Envelope</i> <i>Private</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:28	9:33	HANNAH189

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,669,560 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #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 February 2022].	
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of property details and conclusions, comparable sales, photos of the property, maps of the comparables and subject area, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,187,670	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 1,984,876	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 3,172,546	\$	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/22

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	190	Parcel Number:	160552-000
Owner Name:	HANNAH JEEP-CHRYSLER REAL PROPERTY LLC				
Situs Address:	3517 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	5.53	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:34	9:39	HANNAH190

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$5,972,954 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #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 February 2022].	
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)	\$ 2,575,540	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 4,776,984	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 7,352,524	\$	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/22

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	191	Parcel Number:	162916-000
Owner Name:	HANNAH MITSUBISHI REAL PROPERTY LLC				
Situs Address:	3400 NE AUTO MALL DR VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	2.8	NBHD	9340
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

Held by:	<input type="checkbox"/> Video Conference <input checked="" type="checkbox"/> Phone Conference <input type="checkbox"/> In-Person		
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input checked="" type="checkbox"/> Daniel Weaver <input checked="" type="checkbox"/> Lisa Bodner <input checked="" type="checkbox"/> Dick Riley <input type="checkbox"/> John Marks <input type="checkbox"/> John Rose	<i>Hanna Escalera Pivotal</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 11, 2023	9:40	9:45	HANNAH191

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,830,531 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144933-000 sold for \$550,000 in October 2021; and #189496-005 sold for \$400,000 in February 2022].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,304,105	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 2,167,721	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 3,471,826	\$	

NOTES:

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/11/22

ATTENDEES FOR FULL DAY

APPELLANT - Hannah Eveleth (Representative)

ASSESSOR - None

ADDRESS: 202 N LINDSAY RD. STE. 201

Owner	PID	Case	NOTES
JJHW LLC	110085-884	162	The representative stated the subject is a Subaru dealership. The cost approach is the most applicable, as the property is unique, and the sale of the property would include factors beyond real estate. The property was built in 1987 with 34,528 square feet and is of "C Average" classification, located on 1.95 acres. The property is divided into a showroom of 14,000 square feet, a service center of 8,600 square feet, a repair garage of 10,800 square feet, and an additional repair garage area. The replacement cost new less depreciation for the structure is \$2,413,780. Land sales are included that indicate a reduced value of \$8.17 per square foot.
JJHW LLC	115100-020	164	The representative stated the Assessor's conclusion is acceptable, in light of the subject sale.
HANNAH HONDA REAL PROPERTY LLC	110085-888	187	The representative stated the subject is a Honda dealership. The cost approach is the most applicable, as the property is unique, and the sale of the property would include factors beyond real estate. The property was built in 1987 with roughly 33,000 square feet and is of varied quality within "C" classification, located on 4.29 acres. The property is divided into a showroom of 4,900 square feet, a service center of 11,000 square feet, and a repair garage of 16,000 square feet. The effective year for the structure is considered to be within 2000-2005. The replacement cost new less depreciation for the structure is \$2,900,000. Land sales are included that indicate a reduced value \$8.24 per square foot.
HANNAH VW REAL PROPERTY LLC	160449-000	189	The representative stated the subject is a Volkswagen dealership. The cost approach is the most applicable, as the property is unique, and the sale of the property would include factors beyond real estate. The property was built in 2002 with 21,433 square feet and is of "C Average" classification, located on 2.55 acres. The property is divided into a showroom of 3,200 square feet, a service center of 7,500 square feet, and repair garage of 10,700 square feet. Land sales are included that indicate a reduced value of \$8.87 per square foot.
HANNAH JEEP-CHRYSLER REAL PROPERTY LLC	160552-000	190	The representative stated the subject is a Chrysler-Dodge-Ram dealership. The cost approach is the most applicable, as the property is unique, and the sale of the property would include factors beyond real estate. The property was built in 1993 with 57,839 square feet and is of varied quality within "C" classification, located on 5.53 acres. The replacement cost new less depreciation for the structure is \$4,860,577. Land sales are included that indicate a reduced value of \$7.83 per square foot.
HANNAH MITSUBISHI REAL PROPERTY LLC	162916-000	191	The representative stated the subject is a KIA dealership. The cost approach is the most applicable, the property is unique, and the sale of the property would include factors beyond real estate. The property was built in 1998 with 22,069 square feet and is of varied quality within "C" classification, on 2.8 acres. The property is divided into a showroom of 3,300 square feet, a service center of 7,700 square feet, and a repair garage of 11,000 square feet. The effective year for the structure is considered to be within 1998-2005. The replacement cost new less depreciation for the structure is \$1,830,288. Land sales are included that indicate a reduced value of \$8.20 per square foot.