



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: JJHW LLC

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

ACCOUNT NUMBER: 110085-884

PROPERTY LOCATION: 7407 NE VANCOUVER PLAZA DR
VANCOUVER, WA 98662

PETITION: 162

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	\$ 896,940	\$	896,940
Improvements	\$ 2,884,668	\$	2,884,668
Personal property			
ASSESSED VALUE	\$ 3,781,608	BOE VALUE	\$ 3,781,608

Date of hearing: January 11, 2023

Recording ID# JJHW162

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:

Hannah Eveleth (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

162 – Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 1.95 acres.

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. The appellant's evidence included analyses indicating a value of \$3,107,792 using a cost basis. The appellant submitted four comparable land 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].

The appellant requested a value of \$1,922,000 which was updated to \$3,107,792 in the additional evidence submitted.

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.

The Assessor's evidence included a more detailed cost approach to the improvements and the land values utilized are near the subject or along Fourth Plain Blvd. The appellant's comparable properties were in the Hazel Dell area and not truly comparable. The Assessor's evidence supports the assessed value of \$3,781,608.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

162 – Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 \$3,781,608 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. *****



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: 115100-020

PROPERTY LOCATION: 16400 SE 18TH ST
VANCOUVER, WA 98683

PETITION: 164

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	\$ 617,210	\$	617,210
Improvements	\$ 745,834	\$	745,834
Personal property			
ASSESSED VALUE	\$ 1,363,044	BOE VALUE	\$ 1,363,044

Date of hearing: January 11, 2023

Recording ID# JJHW164

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:

Hannah Eveleth (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

164 – Continued

FACTS AND FINDINGS

The subject property is a bank located on 0.57 acres.

The representative stated the Assessor's conclusion is acceptable, in light of the subject sale. 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].

The appellant requested a value of \$684,700 which was updated to \$767,306 in the additional evidence submitted.

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 excise tax statement indicated the property was purchased by the appellant in March 2021 for \$1,450,000.

The appellant advisor agreed to the assessed value of \$1,363,044 on the basis that the property was recently purchase for \$1,450,000 in March 2021.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

164 – Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 \$1,363,044 as of January 1, 2022.

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

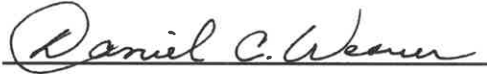
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH HONDA REAL PROPERTY LLC

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

ACCOUNT NUMBER: 110085-888

PROPERTY LOCATION: 3321 NE AUTO MALL DR
VANCOUVER, WA 98662

PETITION: 187

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	\$ 2,220,020	\$	2,220,020
Improvements	\$ 3,365,179	\$	3,365,179
Personal property			
ASSESSED VALUE	\$ 5,585,199	BOE VALUE	\$ 5,585,199

Date of hearing: January 11, 2023

Recording ID# HANNAH187

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:

Hannah Eveleth (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

187 - Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 4.29 acres.

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. The appellant's evidence included analyses indicating a value of \$4,488,805 using a cost basis. The appellant submitted five comparable land 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].

The appellant requested a value of \$2,760,000 which was updated to \$4,488,805 in the additional evidence submitted.

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 application of the cost method of valuation of the improvements was more detailed and the comparable land sales were nearby the subject or near Fourth Plain Blvd. The appellant's comparable land sales were in and around Hazel Dell. The Assessor's information supports the assessed value of \$5,585,199.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

187 – Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 \$5,585,199 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



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH VW REAL PROPERTY LLC

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

ACCOUNT NUMBER: 160449-000

PROPERTY LOCATION: 3500 NE AUTO MALL DR
VANCOUVER , WA 98662

PETITION: 189

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	\$ 1,187,670	\$	1,187,670
Improvements	\$ 1,984,876	\$	1,984,876
Personal property			
ASSESSED VALUE	\$ 3,172,546	BOE VALUE	\$ 3,172,546

Date of hearing: January 11, 2023

Recording ID# HANNAH189

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:

Hannah Eveleth (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

189 – Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 2.55 acres.

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. The appellant's evidence included analyses indicating a value of \$2,669,560 using a cost basis. The appellant submitted four comparable land 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].

The appellant requested a value of \$1,616,000 which was updated to \$2,669,560 in the additional evidence submitted.

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 application of the cost method of valuation of the improvements was more detailed and the comparable land sales were nearby the subject or near Fourth Plain Blvd. The appellant's comparable land sales were in and around Hazel Dell. The Assessor's information supports the assessed value of \$3,172,546.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

189 – Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 \$3,172,546 as of January 1, 2022.

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

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1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH JEEP-CHRYSLER REAL PROPERTY LLC

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

ACCOUNT NUMBER: 160552-000

PROPERTY LOCATION: 3517 NE AUTO MALL DR
VANCOUVER, WA 98662

PETITION: 190

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	\$ 2,575,540	\$	2,575,540
Improvements	\$ 4,776,984	\$	4,776,984
Personal property			
ASSESSED VALUE	\$ 7,352,524	BOE VALUE	\$ 7,352,524

Date of hearing: January 11, 2023

Recording ID# HANNAH190

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:

Hannah Eveleth (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

190 – Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 5.53 acres.

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. The appellant's evidence included analyses indicating a value of \$5,972,954 using a cost basis. The appellant submitted four comparable land 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].

The appellant requested a value of \$3,777,000 which was updated to \$5,972,954 in the additional evidence submitted.

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 application of the cost method of valuation of the improvements was more detailed and the comparable land sales were nearby the subject or near Fourth Plain Blvd. The appellant's comparable land sales were in and around Hazel Dell. The Assessor's information supports the assessed value of \$7,352,524.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

190 – Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 \$7,352,524 as of January 1, 2022.

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

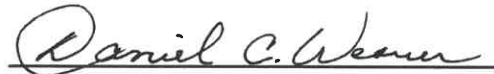
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH MITSUBISHI REAL PROPERTY LLC

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

ACCOUNT NUMBER: 162916-000

PROPERTY LOCATION: 3400 NE AUTO MALL DR
VANCOUVER, WA 98662

PETITION: 191

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	\$ 1,304,105	\$	1,304,105
Improvements	\$ 2,167,721	\$	2,167,721
Personal property			
ASSESSED VALUE	\$ 3,471,826	BOE VALUE	\$ 3,471,826

Date of hearing: January 11, 2023

Recording ID# HANNAH191

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:

Hannah Eveleth (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

191 – Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 2.8 acres.

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. The appellant's evidence included analyses indicating a value of \$2,830,531 using a cost basis. The appellant submitted five comparable land 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].

The appellant requested a value of \$1,793,000 which was updated to \$2,830,531 in the additional evidence submitted.

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 application of the cost method of valuation of the improvements was more detailed and the comparable land sales were nearby the subject or near Fourth Plain Blvd. The appellant's comparable land sales were in and around Hazel Dell. The Assessor's information supports the assessed value of \$3,471,826.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

191 – Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 \$3,471,826 as of January 1, 2022.

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