

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	153	Parcel Number:	71281-177
Owner Name:	JJHW LLC				
Situs Address:	3925 S GRANT ST WASHOUGAL, WA 98671				
Property Type:	warehouse	Acre:	4.07	NBHD	7004
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:15	11:20	JJHW153

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,298,506 using a cost basis. (NO COMPARABLES SUBMITTED)

ASSESSOR EVIDENCE: NO EVIDENCE SUBMITTED

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 620,500	\$ 620,500	<input type="checkbox"/> Sustained
IMPROVEMENTS	\$ 1,926,550	\$ 1,678,006	<input checked="" type="checkbox"/> Changed
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> Other
TOTAL	\$ 2,547,050	\$ 2,298,506	
NOTES: Assessor used same value for 3 years - no analysis			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

Revised 1/22/23 R

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	156	Parcel Number:	96621-100
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	9510 NE HIGHWAY 99 VANCOUVER, WA 98665				
Property Type:	car dealership	Acres:	1.43	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH156

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 913,550	\$ 913,550	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 913,550	\$ 913,550	

NOTES:

Appellant property comps inferior to Subject

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

Revised 1/22/23 @

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	157	Parcel Number:	96621-102
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	9508 NE HIGHWAY 99 VANCOUVER, WA 98665				
Property Type:		Acres:	0.43	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH157

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 202,620	\$ 202,620	<input checked="" type="checkbox"/> Sustained
IMPROVEMENTS	\$ 0	\$	<input type="checkbox"/> Changed
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> Other
TOTAL	\$ 202,620	\$ 202,620	

NOTES: Appellant's Properties superior

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weism	1/12/23

Received 1/22/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	158	Parcel Number:	96621-103
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	1200 NE 95TH ST VANCOUVER, WA 98665				
Property Type:	car dealership service center	Acres:	2.09	NBHD	9380
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>Wayne Tannenbaum</i>	<i>Mary Howells</i> <i>Ben Reason</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH158

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 921,360	\$ 921,360	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 653,474	\$ 653,474	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,574,834	\$ 1,574,834	

NOTES:

Appellant properties inferior

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

Remind 1/22/23 *D*

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	159	Parcel Number:	96621-116
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	1100 NE 95TH ST VANCOUVER, WA 98665				
Property Type:	car dealership	Acres:	1.04	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH159

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 515,790	\$ 515,790	<input checked="" type="checkbox"/> Sustained
IMPROVEMENTS	\$ 0	\$	<input type="checkbox"/> Changed
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> Other
TOTAL	\$ 515,790	\$ 515,790	

NOTES:

Appellant properties inspection

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

Remained 1/22/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	160	Parcel Number:	96621-129
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	(NO SITUS ADDRESS) LOCATION:, CHASE CENTRE-3 #2 LOT 2 .09A				
Property Type:	parking lot	Acres:	0.09	NBHD	9380
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>Wayne Tannenbaum</i>	<i>Mary Howells</i> <i>Ben Ransone</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH160

CASE DETAILS

TESTIMONY:	(See attached note sheet)
<p>APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 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)	\$ 35,750	\$ 35,750	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 35,750	\$ 35,750	
<p>NOTES: <i>Appellant's properties inferior</i> </p>			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

Revised 1/22/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	161	Parcel Number:	107700-000
Owner Name:	JHW LLC				
Situs Address:	13301 NE FOURTH PLAIN BLVD VANCOUVER, WA 98682				
Property Type:	car dealership and body shop	Acres:	5.37	NBHD	7560
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>Wayne Tannenbaum</i>	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:21	11:27	JHW161

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$6,426,915 using a cost basis. The appellant submitted two comparable sales [#155754-000 sold for \$760,000 in November 2022; and #155753-000 sold for \$450,000 in July 2021].	
ASSESSOR EVIDENCE: NO EVIDENCE SUBMITTED	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,297,560	\$ 1,297,560	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 5,954,410	\$ 5,954,410	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 7,251,970	\$ 7,251,970	
NOTES: <i>land not comparable</i>			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wilson</i>	1/12/23

Revised 1/22/23 *(Signature)*

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	179	Parcel Number:	144495-005
Owner Name:	HIDDEN OLIVER M & HIDDEN DONNA C				
Situs Address:	7920 NE SAINT JOHNS RD VANCOUVER, WA 98665				
Property Type:	equipment rental facility	Acres:	0.9	NBHD	7490
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:28	11:31	HIDDEN

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$382,951 using a cost basis. The appellant submitted two comparable sales [#116820-000 sold for \$850,000 in July 2020; and #155753-000 sold for \$450,000 in July 2021].

ASSESSOR EVIDENCE: NO EVIDENCE SUBMITTED

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 215,600	\$ 215,600	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 350,100	\$ 350,100	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 565,700	\$ 565,700	

NOTES:

Assessor value not proved wrong. Land values not conclusive

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

Revised 1/22/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	182	Parcel Number:	158098-000
Owner Name:	PRO-CALIBER REAL PROPERTY LLC				
Situs Address:	10703 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	4.18	NBHD	9560
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>Wayne Tannenbaum</i>	<i>Mary Fowler</i> <i>Ben Ranscomb</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	10:07	10:22	PROCAL182

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$5,141,590 using land sales. The appellant submitted three comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144718-000 sold for \$1,334,900 in September 2021; and #106056-000 sold for \$585,000 in December 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,891,230	\$ 1,891,230	<input checked="" type="checkbox"/> Sustained
IMPROVEMENTS	\$ 3,733,480	\$ 3,733,480	<input type="checkbox"/> Changed
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> Other
TOTAL	\$ 5,624,710	\$ 5,624,710	
NOTES: Appellant comps. not in the area of "auto row"			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

Revised 1/22/23 *(Signature)*
Clark County Board of Equalization - Board Clerk's Record of Hearing

CASE BEING HEARD

Assessment Year:	2022	Petition No:	183	Parcel Number:	158106-000
Owner Name:	PRO-CALIBER REAL PROPERTY LLC				
Situs Address:	10805 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	coffee shop	Acres:	0.38	NBHD	9560
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>Wayne Fanninbauer</i>	<i>Mary Howels</i> <i>Ben Ransone</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	10:36	10:41	PROCAL183

CASE DETAILS

TESTIMONY:	(See attached note sheet)
<p>APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$503,787 using a cost basis. The appellant submitted two comparable sales [#160520-005 sold for \$1,875,000 in May 2022; and #118006-000 sold for \$1,370,000 in March 2022] and three land-only comparable sales [#198088-000 sold for \$650,000 in May 2021; #108141-056 sold for \$600,000 in January 2021; and #144933-000 sold for \$550,000 in October 2021].</p>	
<p>ASSESSOR EVIDENCE: The Assessor's evidence included four 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)	\$ 236,720	\$ 236,720	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 320,180	\$ 320,180	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 556,900	\$ 556,900	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

Revised 1/22/23 @

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	186	Parcel Number:	158144-000
Owner Name:	PRO-CALIBER REAL PROPERTY LLC				
Situs Address:	10705 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	bank	Acres:	0.85	NBHD	9560
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	10:43	11:04	PROCAL186

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$883,438 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 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)	\$ 529,430	\$ 529,430	<input checked="" type="checkbox"/> Sustained
IMPROVEMENTS	\$ 602,570	\$ 602,570	<input type="checkbox"/> Changed
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> Other
TOTAL	\$ 1,132,000	\$ 1,132,000	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

Revised 1/22/23 *(Signature)*

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	188	Parcel Number:	158116-000
Owner Name:	HANNAH COXLEY DRIVE REAL PROPERTY				
Situs Address:	10808 NE COXLEY DR VANCOUVER, WA 98662				
Property Type:	office building	Acres:	1.62	NBHD	9560
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>Wayne Tannenbaum</i>	<i>Mary Howell</i> <i>Ben Ransone</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:05	11:14	HANNAH188

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,170,112 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 2022; and #189496-005 sold for \$400,000 in February 2022].	
ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, an income valuation, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 776,270	\$ 776,270	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 1,532,130	\$ 1,532,130	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 2,308,400	\$ 2,308,400	

NOTES:

Sales comparison indicates a higher value

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	156	Parcel Number:	96621-100
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	9510 NE HIGHWAY 99 VANCOUVER, WA 98665				
Property Type:	car dealership	Acres:	1.43	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH156

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 913,550	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 913,550	\$	

NOTES:

Appellant property comps inferior to Subject

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	157	Parcel Number:	96621-102
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	9508 NE HIGHWAY 99 VANCOUVER, WA 98665				
Property Type:		Acres:	0.43	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH157

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 202,620	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 202,620	\$	

NOTES: Appellant's Properties superior

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Wilson	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	158	Parcel Number:	96621-103
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	1200 NE 95TH ST VANCOUVER, WA 98665				
Property Type:	car dealership service center	Acres:	2.09	NBHD	9380
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>Wayne Tannenbaum</i> 0755	<i>Mary Howell</i> <i>Ben Rasmussen</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH158

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 921,360	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 653,474	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,574,834	\$	

NOTES:

Appellant properties inferior

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wilson</i>	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	159	Parcel Number:	96621-116
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	1100 NE 95TH ST VANCOUVER, WA 98665				
Property Type:	car dealership	Acres:	1.04	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH159

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 515,790	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 515,790	\$	

NOTES:

Appellant properties superior

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	160	Parcel Number:	96621-129
Owner Name:	HANNAH KIA REAL PROPERTY LLC				
Situs Address:	(NO SITUS ADDRESS) LOCATION:, CHASE CENTRE-3 #2 LOT 2 .09A				
Property Type:	parking lot	Acres:	0.09	NBHD	9380
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	9:15	10:05	HANNAH160

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for parcels #96621-100, #96621-102, #96621-103, #96621-116, & #96621-129. The appellant submitted five comparable sales [#189496-005 sold for \$400,000 in February 2022; #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 #155753-000 sold for \$450,000 in July 2021].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 35,750	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 35,750	\$	

NOTES:

Appellant properties inferior

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	182	Parcel Number:	158098-000
Owner Name:	PRO-CALIBER REAL PROPERTY LLC				
Situs Address:	10703 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	car dealership	Acres:	4.18	NBHD	9560
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	10:07	10:22	PROCAL182

CASE DETAILS

TESTIMONY: (See attached note sheet)


APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$5,141,590 using land sales. The appellant submitted three comparable sales [#145511-000 sold for \$1,600,000 in December 2021; #144718-000 sold for \$1,334,900 in September 2021; and #106056-000 sold for \$585,000 in December 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

DECISION OF THE BOARD			
	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,891,230	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 3,733,480	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 5,624,710	\$	
NOTES: Appellant comps. not in the area of "auto row"			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	183	Parcel Number:	158106-000
Owner Name:	PRO-CALIBER REAL PROPERTY LLC				
Situs Address:	10805 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	coffee shop	Acres:	0.38	NBHD	9560
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>Wayne Fannerman</i>	<i>Mary Howels</i> <i>Ben Rouson</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	10:36	10:41	PROCAL183

CASE DETAILS

TESTIMONY:	(See attached note sheet)
<p>APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$503,787 using a cost basis. The appellant submitted two comparable sales [#160520-005 sold for \$1,875,000 in May 2022; and #118006-000 sold for \$1,370,000 in March 2022] and three land-only comparable sales [#198088-000 sold for \$650,000 in May 2021; #108141-056 sold for \$600,000 in January 2021; and #144933-000 sold for \$550,000 in October 2021].</p>	
<p>ASSESSOR EVIDENCE: The Assessor's evidence included four 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)	\$ 236,720	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 320,180	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 556,900	\$	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	186	Parcel Number:	158144-000
Owner Name:	PRO-CALIBER REAL PROPERTY LLC				
Situs Address:	10705 NE FOURTH PLAIN BLVD VANCOUVER, WA 98662				
Property Type:	bank	Acres:	0.85	NBHD	9560
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	10:43	11:04	PROCAL186

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$883,438 using a cost basis. The appellant submitted four comparable sales [#106056-000 sold for \$585,000 in December 2021; #145374-000 sold for \$135,000 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)	\$ 529,430	\$	<input checked="" type="checkbox"/> Sustained
IMPROVEMENTS	\$ 602,570	\$	<input type="checkbox"/> Changed
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> Other
TOTAL	\$ 1,132,000	\$	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	188	Parcel Number:	158116-000	
Owner Name:	HANNAH COXLEY DRIVE REAL PROPERTY					
Situs Address:	10808 NE COXLEY DR VANCOUVER, WA 98662					
Property Type:	office building	Acres:	1.62	NBHD	9560	
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>Wayne Tannenbaum</i>	<i>Mary Howell</i> <i>Ben Ransome</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:05	11:14	HANNAH188

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,170,112 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 2022; and #189496-005 sold for \$400,000 in February 2022].	
ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, an income valuation, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 776,270	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 1,532,130	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 2,308,400	\$	

NOTES:

Sales comparison indicates a higher value

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	153	Parcel Number:	71281-177
Owner Name:	JJHW LLC				
Situs Address:	3925 S GRANT ST WASHOUGAL, WA 98671				
Property Type:	warehouse	Acres:	4.07	NBHD	7004
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:15	11:20	JJHW153

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$2,298,506 using a cost basis. (NO COMPARABLES SUBMITTED)	
ASSESSOR EVIDENCE: NO EVIDENCE SUBMITTED	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 620,500	\$ 620,500	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 1,926,550	\$ 1,678,006	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 2,547,050	\$ 2,298,506	
NOTES: Assessor used same value for 3 years - no analysis			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	161	Parcel Number:	107700-000
Owner Name:	JJHW LLC				
Situs Address:	13301 NE FOURTH PLAIN BLVD VANCOUVER, WA 98682				
Property Type:	car dealership and body shop	Acres:	5.37	NBHD	7560
Mailing Address:	202 N LINDSAY RD. STE. 201 MESA, AZ 85213				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:21	11:27	JJHW161

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$6,426,915 using a cost basis. The appellant submitted two comparable sales [#155754-000 sold for \$760,000 in November 2022; and #155753-000 sold for \$450,000 in July 2021].	
ASSESSOR EVIDENCE: NO EVIDENCE SUBMITTED	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,297,560	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 5,954,410	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 7,251,970	\$	
NOTES: land not comparable			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Wilson	1/12/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	179	Parcel Number:	144495-005
Owner Name:	HIDDEN OLIVER M & HIDDEN DONNA C				
Situs Address:	7920 NE SAINT JOHNS RD VANCOUVER, WA 98665				
Property Type:	equipment rental facility	Acres:	0.9	NBHD	7490
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>Wayne Tannen</i>	<i>—</i>	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
January 12, 2023	11:28	11:31	HIDDEN

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included analyses indicating a value of \$382,951 using a cost basis. The appellant submitted two comparable sales [#116820-000 sold for \$850,000 in July 2020; and #155753-000 sold for \$450,000 in July 2021].	
ASSESSOR EVIDENCE: NO EVIDENCE SUBMITTED	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 215,600	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 350,100	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 565,700	\$	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	1/12/23

ATTENDEES FOR FULL DAY

APPELLANT – Wayne Tannenbaum (Representative)

ASSESSOR – Mary Howells, Ben Ransonet (*Present for all cases except 153, 161, & 179*)**ADDRESS:** 202 N LINDSAY RD. STE. 201

Owner	PID	Case	NOTES
JJHW LLC	71281-177	153	(NO APPRAISERS PRESENT) TAXPAYER TESTIMONY The representative stated the land value is not disputed, but the cost method indicates a value of \$46.51 per square foot. The representative stated the subject is an industrial property. The property was built in 1998 with 49,415 square feet, located on 4.07 acres. The replacement cost new less depreciation for the structure is \$1,678,006.
HANNAH KIA REAL PROPERTY LLC	96621-100, 96621-102, 96621-103, 96621-116, 96621-129	156, 157, 158, 159, & 160	APPRAISER TESTIMONY The appraisers stated the first subject building is 13,162 square feet and includes a showroom, garage, office, and storage space. The second building is a storage warehouse measuring 5,600 square feet. The third building is an office building measuring 1,650 square feet. All buildings are considered to have an effective age of their build year. They are all in good shape considering the years they were built. The subject has traffic exposure of an estimated 15,806 cars per day on Highway 99 and 18,340 cars per day on 99 th Street. The land sales used were selected for their similar circumstances including exposure, road frontage, and utility to the subject property group. Sale prices range from \$9.09-\$25.84 per square foot. The appellant's sales include properties with incomparable qualities and circumstances to the subject. TAXPAYER TESTIMONY The representative stated the subject property group is a dealership of inferior quality across five parcels. The property was built in 1974 and is located on 5.08 acres. The back two acres have bad road visibility and should not be valued the same as the front acreage. The replacement cost new less depreciation for the structure is \$582,639. Land sales are included that indicate a reduced value, with the subject having a fair value of \$6.82 per square foot. The Assessor's sales are not appropriately comparable for this property, with some sales having been selected instead of better sales.
JJHW LLC	107700-000	161	(NO APPRAISERS PRESENT) TAXPAYER TESTIMONY The representative stated the subject is a body shop. The property is unique, making it difficult to find comparables for. The property was built in 2019 with 148,928 square feet, located on 5.42 acres. Land sales are included that indicate a reduced value for the subject property.
HIDDEN OLIVER M & HIDDEN DONNA C	144495-005	179	(NO APPRAISERS PRESENT) TAXPAYER TESTIMONY The representative stated the subject is a United Rentals property. The property was built in 1983 with 9,800 square feet, located on 0.09 acres. The replacement cost new less depreciation for the structure is \$255,162.
PRO-CALIBER REAL PROPERTY LLC	158098-000	182	APPRAISER TESTIMONY The appraisers stated the land sales used were selected for their similar circumstances including zoning, utility, and frontage to the subject property. The property has significant traffic exposure, with roughly 17,365 vehicles passing per day. The appellant's sales include properties with inferior qualities and circumstances to the subject. TAXPAYER TESTIMONY The representative stated the subject is a Pro Caliber Motor Sports dealership. The property was built in 1970 and is located on 4.18 acres. Land sales are included that indicate a reduced value of \$6.89-\$9.72 per square foot. The representative stated the improvement value is acceptable, but the land should be valued at \$1,408,110.

PRO-CALIBER REAL PROPERTY LLC	158106- 000	183	<p>APPRAISER TESTIMONY The appraisers stated the owner requested a boundary line adjustment to the current lot size of 0.38 acres. The acreage removed was added to Pro Caliber Motor Sports. The property was remodeled when it was transitioned from a pizza restaurant to a café. The subject was purchased in June 2018 for \$830,000. The sales collected are similar to the subject in usage and circumstances.</p> <p>TAXPAYER TESTIMONY The representative stated the subject is a café. The property was built in 1974 with 2,262 square feet, located on less than half an acre. The sales found are extremely similar to the subject and are the best representation of the subject's value.</p>
PRO-CALIBER REAL PROPERTY LLC	158144- 000	186	<p>APPRAISER TESTIMONY The appraisers stated the building is occupied by Vern Fonk and Umpqua Bank. The structure is 5,151 square feet with a 1,209 square foot partially finished basement, located on 0.85 acres. The property was purchase in December 2016 for \$198.64 per square foot, which is substantially higher than the assessed value. The property has significant traffic exposure, with roughly 17,517 vehicles passing per day. The sales found support a land value of \$14.30 per square foot. The building rent is historically around \$14.85 per square foot for Vern Fonk and \$21.62 per square foot for Umpqua. The income approach is the best representation of value.</p> <p>TAXPAYER TESTIMONY The representative stated the subject is a bank branch. The property was built in 1966 with an effective year of 1978. The cost basis is the best method for the building's value. Land sales are included that indicate a reduced value for the subject.</p>
HANNAH COXLEY DRIVE REAL PROPERTY	158116- 000	188	<p>APPRAISER TESTIMONY The appraisers stated the value is supported by the market and income approach. The property was built in 2005 with 28,646 square feet.</p> <p>TAXPAYER TESTIMONY The representative stated the subject is a Hannah Motor Company dealership. The improvement value is acceptable, but the land should be reduced to \$6.89-\$10.70 per square foot. The land sales submitted are mostly similar in size with only one being notably larger than the subject. The property is on a quiet street.</p>