



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 CHAZ STANDAGE
202 N LINDSAY RD. STE. 201
MESA, AZ 85213

ACCOUNT NUMBER: 71281-177

PROPERTY LOCATION: 3925 S GRANT ST
WASHOUGAL, WA 98671

PETITION: 153

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

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

| ASSESSED VALUE | | BOARD OF EQUALIZATION (BOE) VALUE | |
|-----------------------|---------------------|--------------------------------------|---------------------|
| Land | \$ 620,500 | \$ | 620,500 |
| Improvements | \$ 1,926,550 | \$ | 1,678,006 |
| Personal property | | | |
| ASSESSED VALUE | \$ 2,547,050 | BOE VALUE | \$ 2,298,506 |

Date of hearing: January 12, 2023

Recording ID# JJHW153

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

153 - Continued

FACTS AND FINDINGS

The subject property is a warehouse located on 4.07 acres.

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. The appellant's evidence included analyses indicating a value of \$2,298,506 using a cost basis.

The appellant requested a value of \$1,427,000 which was updated to \$2,298,506 in the additional evidence submitted.

The Assessor provided no additional evidence to support the value assigned which is the same as 2 years prior. The appellant provided significant support for the cost method of determining the value of the improvements and accepted the Assessor's value for the land. The value of the land set by the Assessor of \$620,500 combined with the cost basis value of the improvements provided by the appellant indicates a value of \$2,298,506.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

153 - Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$2,298,506 as of January 1, 2022.

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

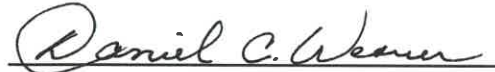
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

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

ACCOUNT NUMBER: 96621-100

PROPERTY LOCATION: 9510 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 156

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 | \$ 913,550 | \$ | 913,550 |
| Improvements | \$ 0 | \$ | 0 |
| Personal property | | | |
| ASSESSED VALUE | \$ 913,550 | BOE VALUE | \$ 913,550 |

Date of hearing: January 12, 2023

Recording ID# HANNAH156-160

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

156 - Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 1.43 acres.

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. The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for properties #96621-100, #96621-102, #96621-103, #96621-116, and #96621-129. The appellant submitted five comparable land 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].

The appellant requested a value of \$465,100 which was updated to a collective total estimate of \$2,090,960 in the additional evidence submitted.

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 99th 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. 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 provided a comprehensive analysis of the cost approach for the buildings on the five properties (#96621-100, #96621-102, #96621-103, #96621-116 and #96621-129) that supports the assessed value assigned. In addition, the comparable sales of land also support the assessed value assigned to each of the five same properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

156 - Continued

DECISION

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

The certified value of the subject property is sustained at \$913,550 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

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

ACCOUNT NUMBER: 96621-102

PROPERTY LOCATION: 9508 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 157

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 | \$ 202,620 | \$ | 202,620 |
| Improvements | \$ 0 | \$ | 0 |
| Personal property | | | |
| ASSESSED VALUE | \$ 202,620 | BOE VALUE | \$ 202,620 |

Date of hearing: January 12, 2023

Recording ID# HANNAH156-160

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

157 - Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 0.43 acres.

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. The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for properties #96621-100, #96621-102, #96621-103, #96621-116, and #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].

The appellant requested a value of \$105,000 which was updated to a collective total estimate of \$2,090,960 in the additional evidence submitted.

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 99th 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. 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 provided a comprehensive analysis of the cost approach for the buildings on the five properties (#96621-100, #96621-102, #96621-103, #96621-116 and #96621-129) that supports the assessed value assigned. In addition, the comparable sales of land also support the assessed value assigned to each of the five same properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

157 - Continued

DECISION

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

The certified value of the subject property is sustained at \$202,620 as of January 1, 2022.

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

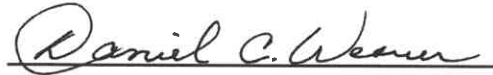
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

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

ACCOUNT NUMBER: 96621-103

PROPERTY LOCATION: 1200 NE 95TH ST
VANCOUVER, WA 98665

PETITION: 158

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 | \$ 921,360 | \$ | 921,360 |
| Improvements | \$ 653,474 | \$ | 653,474 |
| Personal property | | | |
| ASSESSED VALUE | \$ 1,574,834 | BOE VALUE | \$ 1,574,834 |

Date of hearing: January 12, 2023

Recording ID# HANNAH156-160

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

158 - Continued

FACTS AND FINDINGS

The subject property is a car dealership service center located on 2.09 acres.

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. The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for properties #96621-100, #96621-102, #96621-103, #96621-116, and #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].

The appellant requested a value of \$82,000 which was updated to a collective total estimate of \$2,090,960 in the additional evidence submitted.

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 99th 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. 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 provided a comprehensive analysis of the cost approach for the buildings on the five properties (#96621-100, #96621-102, #96621-103, #96621-116 and #96621-129) that supports the assessed value assigned. In addition, the comparable sales of land also support the assessed value assigned to each of the five same properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

158 - Continued

DECISION

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

The certified value of the subject property is sustained at \$1,574,834 as of January 1, 2022.

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

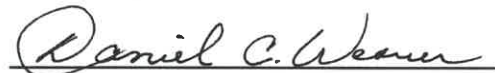
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

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

ACCOUNT NUMBER: 96621-116

PROPERTY LOCATION: 1100 NE 95TH ST
VANCOUVER, WA 98665

PETITION: 159

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 | \$ 515,790 | \$ | 515,790 |
| Improvements | \$ 0 | \$ | 0 |
| Personal property | | | |
| ASSESSED VALUE | \$ 515,790 | BOE VALUE | \$ 515,790 |

Date of hearing: January 12, 2023

Recording ID# HANNAH156-160

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

159 - Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 1.04 acres.

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. The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for properties #96621-100, #96621-102, #96621-103, #96621-116, and #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].

The appellant requested a value of \$262,600 which was updated to a collective total estimate of \$2,090,960 in the additional evidence submitted.

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 99th 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. 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 provided a comprehensive analysis of the cost approach for the buildings on the five properties (#96621-100, #96621-102, #96621-103, #96621-116 and #96621-129) that supports the assessed value assigned. In addition, the comparable sales of land also support the assessed value assigned to each of the five same properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

159 - Continued

DECISION

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

The certified value of the subject property is sustained at \$515,790 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH KIA REAL PROPERTY LLC

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

ACCOUNT NUMBER: 96621-129

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: CHASE CENTRE-3 #2 LOT 2 .09A

PETITION: 160

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 | \$ 35,750 | \$ | 35,750 |
| Improvements | \$ 0 | \$ | 0 |
| Personal property | | | |
| ASSESSED VALUE | \$ 35,750 | BOE VALUE | \$ 35,750 |

Date of hearing: January 12, 2023

Recording ID# HANNAH156-160

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

160 - Continued

FACTS AND FINDINGS

The subject property is a parking lot located on 0.09 acres.

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. The appellant's evidence included analyses indicating a collective total value of \$2,090,960 using a cost basis for properties #96621-100, #96621-102, #96621-103, #96621-116, and #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].

The appellant requested a value of \$19,200 which was updated to a collective total estimate of \$2,090,960 in the additional evidence submitted.

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 99th 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. 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 provided a comprehensive analysis of the cost approach for the buildings on the five properties (#96621-100, #96621-102, #96621-103, #96621-116 and #96621-129) that supports the assessed value assigned. In addition, the comparable sales of land also support the assessed value assigned to each of the five same properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

160 - Continued

DECISION

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

The certified value of the subject property is sustained at \$35,750 as of January 1, 2022.

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

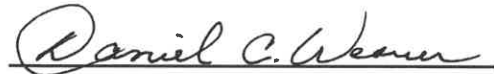
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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

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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: 107700-000

PROPERTY LOCATION: 13301 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98682

PETITION: 161

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

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

| ASSESSED VALUE | | BOARD OF EQUALIZATION (BOE) VALUE | |
|-----------------------|---------------------|--------------------------------------|---------------------|
| Land | \$ 1,297,560 | \$ | 1,297,560 |
| Improvements | \$ 5,954,410 | \$ | 5,954,410 |
| Personal property | | | |
| ASSESSED VALUE | \$ 7,251,970 | BOE VALUE | \$ 7,251,970 |

Date of hearing: January 12, 2023

Recording ID# JJHW161

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

161 - Continued

FACTS AND FINDINGS

The subject property is a body shop located on 5.37 acres.

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. 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].

The appellant requested a value of \$4,207,000 which was updated to \$6,426,915 in the additional evidence submitted.

The appellant accepted the improvement assessed value. The land sales provided by the appellant were outside the "auto row" area and not representative of the subject property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

161 - 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 \$7,251,970 as of January 1, 2022.

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

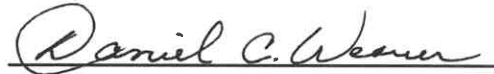
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HIDDEN OLIVER M & HIDDEN DONNA C

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

ACCOUNT NUMBER: 144495-005

PROPERTY LOCATION: 7920 NE SAINT JOHNS RD
VANCOUVER, WA 98665

PETITION: 179

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 | \$ 215,600 | \$ | 215,600 |
| Improvements | \$ 350,100 | \$ | 350,100 |
| Personal property | | | |
| ASSESSED VALUE | \$ 565,700 | BOE VALUE | \$ 565,700 |

Date of hearing: January 12, 2023

Recording ID# HIDDEN

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

179 - Continued

FACTS AND FINDINGS

The subject property is an equipment rental facility located on 0.9 acres.

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. 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].

The appellant requested a value of \$298,300 which was updated to \$382,951 in the additional evidence submitted.

The Assessor values were not proved to be wrong. The appellant's land values were not conclusive.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

179 - 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 \$565,700 as of January 1, 2022.

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

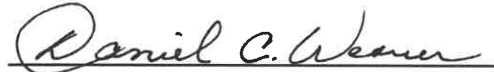
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRO-CALIBER REAL PROPERTY LLC

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

ACCOUNT NUMBER: 158098-000

PROPERTY LOCATION: 10703 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98662

PETITION: 182

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 | \$ 1,891,230 | \$ | 1,891,230 |
| Improvements | \$ 3,733,480 | \$ | 3,733,480 |
| Personal property | | | |
| ASSESSED VALUE | \$ 5,624,710 | BOE VALUE | \$ 5,624,710 |

Date of hearing: January 12, 2023

Recording ID# PROCAL182

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

182 - Continued

FACTS AND FINDINGS

The subject property is a car dealership located on 4.18 acres.

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. 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].

The appellant requested a value of \$2,796,000 which was updated to \$5,141,590 in the additional evidence submitted.

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. 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 cost basis analysis was comprehensive, and the land value was more closely compared to the subject property, therefore the information supports the assessed value of \$5,624,710.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

182 - Continued

DECISION

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

The certified value of the subject property is sustained at \$5,624,710 as of January 1, 2022.

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

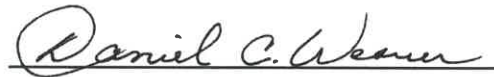
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRO-CALIBER REAL PROPERTY LLC

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

ACCOUNT NUMBER: 158106-000

PROPERTY LOCATION: 10805 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98662

PETITION: 183

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 | \$ 236,720 | \$ | 236,720 |
| Improvements | \$ 320,180 | \$ | 320,180 |
| Personal property | | | |
| ASSESSED VALUE | \$ 556,900 | BOE VALUE | \$ 556,900 |

Date of hearing: January 12, 2023

Recording ID# PROCAL183

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

183 - Continued

FACTS AND FINDINGS

The subject property is a coffee shop located on 0.38 acres.

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. 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].

The appellant requested a value of \$256,000 which was updated to \$503,787 in the additional evidence submitted.

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. 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.

The Assessor's comparable properties and the subject purchase price support the assessed value of \$556,900.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

183 - Continued

DECISION

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

The certified value of the subject property is sustained at \$556,900 as of January 1, 2022.

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

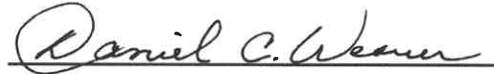
Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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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: PRO-CALIBER REAL PROPERTY LLC

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

ACCOUNT NUMBER: 158144-000

PROPERTY LOCATION: 10705 NE FOURTH PLAIN BLVD
VANCOUVER, WA 98662

PETITION: 186

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

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

| ASSESSED VALUE | | BOARD OF EQUALIZATION (BOE) VALUE | |
|-----------------------|---------------------|--------------------------------------|---------------------|
| Land | \$ 529,430 | \$ | 529,430 |
| Improvements | \$ 602,570 | \$ | 602,570 |
| Personal property | | | |
| ASSESSED VALUE | \$ 1,132,000 | BOE VALUE | \$ 1,132,000 |

Date of hearing: January 12, 2023

Recording ID# PROCAL186

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Wayne Tannenbaum (Representative)

Assessor:
Mary Howells
Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

186 - Continued

FACTS AND FINDINGS

The subject property is a bank located on 0.85 acres.

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. 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].

The appellant requested a value of \$656,600 which was updated to \$883,438 in the additional evidence submitted.

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. 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 sales comparison approach may indicate a higher value; however, the income approach indicates a more realistic value for the subject property and supports the assessed value of \$1,132,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

186 - Continued

DECISION

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

The certified value of the subject property is sustained at \$1,132,000 as of January 1, 2022.

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

Mailed on February 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAH COXLEY DRIVE REAL PROPERTY

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

ACCOUNT NUMBER: 158116-000

PROPERTY LOCATION: 10808 NE COXLEY DR
VANCOUVER, WA 98662

PETITION: 188

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 | \$ 776,270 | \$ | 776,270 |
| Improvements | \$ 1,532,130 | \$ | 1,532,130 |
| Personal property | | | |
| ASSESSED VALUE | \$ 2,308,400 | BOE VALUE | \$ 2,308,400 |

Date of hearing: January 12, 2023

Recording ID# HANNAH188

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Wayne Tannenbaum (Representative)

Assessor:

Mary Howells

Ben Ransonet

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

188 - Continued

FACTS AND FINDINGS

The subject property is a commercial building located on 1.62 acres.

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. 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].

The appellant requested a value of \$1,362,000 which was updated to \$2,170,112 in the additional evidence submitted.

The appraisers stated the value is supported by the market and income approach. The property was built in 2005 with 28,646 square feet. The Assessor's evidence included four comparable sales, an income valuation, and a cover letter recommending no change to the assessed value.

The appellant accepted the Assessor's improvement assessed value and the Assessor's income approach supports the total value of the property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

188 - Continued

DECISION

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

The certified value of the subject property is sustained at \$2,308,400 as of January 1, 2022.

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

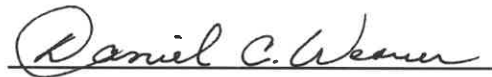
Mailed on February 2, 2023

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1300 Franklin Street, Suite 650

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