



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAHAN RALPH D & MAHAN GEORGIA TRUSTEE

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

ACCOUNT NUMBER: 108858-954

**PROPERTY LOCATION: 16808 SE MCGILLIVRAY BLVD
VANCOUVER, WA 98683**

PETITION: 171

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	\$ 595,100	\$ 595,100
Improvements	\$ 2,224,400	\$ 2,224,400
Personal property		
ASSESSED VALUE	\$ 2,819,500	BOE VALUE \$ 2,819,500

Date of hearing: January 24, 2023

Recording ID# MAHAN

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:
Chaz Standage

Assessor:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Kindercare located on 0.69 acres.

The representative stated that the subject is a Kindercare. The cost approach is the best method of valuation. The property was built in 1999 with 12,000 square feet. It is of "C Average" classification with an effective year of 2009. The sales found indicate a value of \$1,289,431. The replacement cost new less depreciation for the structure is \$1,715,932. The assessed value for the land is acceptable. The appellant's evidence included analyses indicating a value of \$2,311,032 using a cost basis. The appellant submitted two comparable sales [#162441-000 sold for \$485,000 in June 2021; and #167678-000 sold for \$715,000 in February 2019].

The appellant requested a value of \$1,412,300 which was updated to \$2,311,032 in the additional evidence submitted.

The appraiser stated the cost approach is the least reliable due to the building's age and use. The income approach is the most applicable and was guided by 2019 rent comparables. The indicated rent range is \$23.50-\$26.00 per square foot, which is higher than the subject's assessment. A capitalization rate of 7.5% was used for the subject. Some daycares did sell in the county for \$200-\$376 per square foot, but the income approach remains the best method for the subject. The appellant's sales are not arms-length transactions. The Assessor's evidence included a summary of property details and conclusions and a cover letter recommending no change to the assessed value.

The Assessor's income approach supports the assessed value of \$2,819,500.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 \$2,819,500 as of January 1, 2022.

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

Mailed on February 15, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KCP RE LLC

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

ACCOUNT NUMBER: 114331-012

PROPERTY LOCATION: 400 SE 120TH AVE
VANCOUVER, WA 98683

PETITION: 172

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	\$ 384,560	\$ 384,560
Improvements	\$ 732,940	\$ 732,940
Personal property		
ASSESSED VALUE	\$ 1,117,500	BOE VALUE \$ 1,117,500

Date of hearing: January 24, 2023

Recording ID# KCP

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:
Chaz Standage

Assessor:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Kindercare located on 0.57 acres.

The representative stated that the subject is a Kindercare. The cost approach is the best method of valuation. The property was built in 1983 with 5,000 square feet. It is of "C Good" classification with an effective year of 2010. The replacement cost new less depreciation for the structure is \$343,090. The land sales found indicate a value of \$313,610. The appellant's evidence included analyses indicating a value of \$656,699 using a cost basis. The appellant submitted four comparable land sales [#162637-000 sold for \$670,000 in October 2021; #162707-014 sold for \$1,006,550 in July 2021; #160500-000 sold for \$375,000 in February 2021; and #107141-050 sold for \$600,000 in January 2021].

The appellant requested a value of \$615,000 which was updated to \$656,699 in the additional evidence submitted.

The appraiser stated the cost approach is the least reliable due to the building's age and use. The income approach is the most applicable and was guided by 2019 rent comparables and subject data. The indicated rent range is \$23.50-\$26.00 per square foot, which is higher than the subject's assessment. A capitalization rate of 7.5% was used for the subject. The Assessor's evidence included a summary of property details and conclusions and a cover letter recommending no change to the assessed value.

The Assessor's income approach supports the assessed value of \$1,117,500.

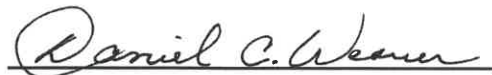
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 \$1,117,500 as of January 1, 2022.

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

Mailed on February 15, 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: TNB LLC

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

ACCOUNT NUMBER: 114728-982

PROPERTY LOCATION: 622 SE 117TH AVE
VANCOUVER, WA 98683

PETITION: 173

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	\$ 476,080	\$ 476,080
Improvements	\$ 892,320	\$ 892,320
Personal property		
ASSESSED VALUE	\$ 1,368,400	BOE VALUE \$ 1,368,400

Date of hearing: January 24, 2023

Recording ID# TNB

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:
Chaz Standage

Assessor:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Kindercare located on 0.69 acres.

The representative stated that the subject is a Kindercare. The cost approach is the best method of valuation. The property was built in 1984. It is of "C Average" classification. The land sales found indicate a value of \$368,074. The replacement cost new less depreciation for the structure is \$546,342. The appellant's evidence included analyses indicating a value of \$914,416 using a cost basis. The appellant submitted two comparable sales [#162441-000 sold for \$485,000 in June 2021; and #167678-000 sold for \$715,000 in February 2019] and three land-only comparable sales [#108141-050 sold for \$600,000 in January 2021; #160500-000 sold for \$375,000 in December 2020; and #162648-017 sold for \$400,000 in February 2019].

The appellant requested a value of \$698,000 which was updated to \$914,416 in the additional evidence submitted.

The appraiser stated that they are relying on the income approach. The cost approach is the least reliable. A capitalization rate of 7.5% was used for the subject. Comparable daycare sales indicate higher range of value. The Assessor's evidence included a summary of property details and conclusions and a cover letter recommending no change to the assessed value.

The Assessor's income approach supports the value of \$1,368,400.


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 \$1,368,400 as of January 1, 2022.

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

Mailed on February 15, 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: PREEDY KNOWLEDGE LLC

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

ACCOUNT NUMBER: 121833-000

PROPERTY LOCATION: 2907 SE 162ND AVE
VANCOUVER, WA 98683

PETITION: 174

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	\$	805,750	\$	805,750
Improvements	\$	2,387,450	\$	2,387,450
Personal property				
ASSESSED VALUE	\$	3,193,200	BOE VALUE	\$ 3,193,200

Date of hearing: January 24, 2023

Recording ID# PREEDY

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:
Chaz Standage

Assessor:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Kindercare located on 1.14 acres.

The representative stated that the subject is a daycare. The cost approach is the best method of valuation. The property was built in 2000 with just over 12,000 square feet. It is of "C Average" classification. The replacement cost new less depreciation for the structure is \$1,665,629. The assessed value for the land is acceptable. The appellant's evidence included analyses indicating a value of \$2,471,379 using a cost basis.

The appellant requested a value of \$1,884,000 which was updated to \$2,471,379 in the additional evidence submitted.

The appraiser stated that they are relying on the same three daycare sales and the same 7.5% capitalization rate as was used on the other properties. Page 2 of the evidence should state a land value of \$805,750 instead of \$805,705. The Assessor's evidence included a summary of property details and conclusions and a cover letter recommending no change to the assessed value.

The Assessor's income approach supports the assessed value of \$3,193,200.

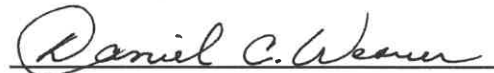
DECISION

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

The certified value of the subject property is sustained at \$3,193,200 as of January 1, 2022.

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

Mailed on February 15, 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: BUTY LIMITED PARTNERSHIP 50% INT

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

ACCOUNT NUMBER: 148366-000

**PROPERTY LOCATION: 7114 NE HAZEL DELL AVE
VANCOUVER, WA 98665**

PETITION: 176

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	\$ 366,740	\$ 366,740
Improvements	\$ 1,417,660	\$ 1,417,660
Personal property		
ASSESSED VALUE	\$ 1,784,400	BOE VALUE \$ 1,784,400

Date of hearing: January 24, 2023

Recording ID# BUTY

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:
Chaz Standage

Assessor:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a Kindercare located on 0.81 acres.

The representative stated that the subject is a daycare. The cost approach is the best method of valuation. The property was built in 1985 with 7,500 square feet. It is of "C Good" classification. The land sales found indicate a value of \$227,729. The replacement cost new less depreciation for the structure is \$935,246. The appellant's evidence included analyses indicating a value of \$1,162,975 using a cost basis. The appellant submitted five comparable land sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144718-000 sold for \$1,334,900 in September 2021; and #155753-000 sold for \$450,000 in July 2021].

The appellant requested a value of \$1,017,000 which was updated to \$1,162,975 in the additional evidence submitted.

The appraiser stated that they are relying on the income and sales approach. The land sales found are similar in size to the subject and support the value of \$10.39 per square foot. The Assessor's evidence included a summary of property details and conclusions and a cover letter recommending no change to the assessed value.

The Assessor's income approach supports the assessed value of \$1,784,400.

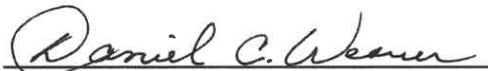
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 \$1,784,400 as of January 1, 2022.

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

Mailed on February 15, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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Daniel C. Weaver, Chairman

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