C	lark County Board	of Equalizati	ion - Board Clerk's	Record	of Hearin	g	
CASE BEING HEARD							
Assessment Year:	2022	Petition No:	171	Parcel N	Number:	108858-95	4
Owner Name:	MAHAN RALPH D	& MAHAN GI	EORGIA TRUSTEE				
Situs Address:	16808 SE MCGILL	IVRAY BLVD V	ANCOUVER, WA 98	683			
Property Type:	Kindercare			Acres:	0.69	NBHD	9750
Mailing Address:	202 N LINDSAY RE	D. STE. 201 ME	SA, AZ 85213	1			
ATTENDANCE							
Held by:	[ ] Video Confere	ence	[ ] Phone Confere	ence	[ ] In	n-Person	
Board:	Taxpayer:		Assessor:		Third	Parties (if an	y):
[X] Daniel Weaver [X] Lisa Bodner [X] Dick Riley [ ] John Marks [ ] John Rose	Chad Sta	ndish	grey Peters	•			
HEARING SESSION	[ C		T = 1 = 1				
Hearing Held On:	Start Time:		End Time:		Reco	rding Name:	
	9:10 9:26			MAHAN			
January 24, 2023	9:10		9:26		MAH	AN	
	9:10		9;26		MAH	AN	
CASE DETAILS TESTIMONY: (See attack	ched note sheet)						
CASE DETAILS TESTIMONY: (See attack	ched note sheet) The appellant's evidence is sales [#162441-000 sold the Assessor's evidence in	for \$485,000 in J	indicating a value of \$2, une 2021; and #167678-	000 sold for	ing a cost ba	sis. The appella n February 2019	].
TESTIMONY: (See attack APPELLANT EVIDENCE: Tsubmitted two comparable  ASSESSOR EVIDENCE: The	ched note sheet) The appellant's evidence is sales [#162441-000 sold the Assessor's evidence in the characteristics.	for \$485,000 in J	indicating a value of \$2, une 2021; and #167678- y of property details and	000 sold for	ing a cost bar \$715,000 in s and a cov	sis. The appellar n February 2019 Per letter recomm	]. mending
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: To submitted two comparable  ASSESSOR EVIDENCE: The change to the assessed value.)	ched note sheet) The appellant's evidence is sales [#162441-000 sold the Assessor's evidence in the control of	for \$485,000 in J	s indicating a value of \$2, une 2021; and #167678-  y of property details and BOE VALUE:	000 sold for	ing a cost bar \$715,000 in s and a cov	sis. The appella n February 2019	]. mending
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: To submitted two comparable  ASSESSOR EVIDENCE: The change to the assessed value  DECISION OF THE BOA	ched note sheet) The appellant's evidence is sales [#162441-000 sold the Assessor's evidence in the characteristics.	for \$485,000 in J	s indicating a value of \$2, une 2021; and #167678-  y of property details and BOE VALUE:	000 sold for	ing a cost bar \$715,000 in s and a cov	sis. The appellar representation February 2019 rer letter recomi	]. mending
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: To submitted two comparable  ASSESSOR EVIDENCE: The change to the assessed value  DECISION OF THE BOA  LAND (ACRES)	ched note sheet) The appellant's evidence is sales [#162441-000 sold in the Assessor's evidence in the characteristics.  ARD ASSESSOR VALUE	for \$485,000 in J	s indicating a value of \$2, une 2021; and #167678-  y of property details and BOE VALUE:  \$ 541,000	000 sold for	ing a cost bar \$715,000 in s and a cov	sis. The appellant February 2019 Fer letter recommendation  RMINATION  Sustain	). mending :
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: To submitted two comparable  ASSESSOR EVIDENCE: The change to the assessed value.)	ched note sheet) The appellant's evidence is sales [#162441-000 sold in the Assessor's evidence in the late.  ARD  ASSESSOR VALUE \$	for \$485,000 in J	s indicating a value of \$2, une 2021; and #167678-  y of property details and BOE VALUE:  \$ 541,000	000 sold for	ing a cost bar \$715,000 in s and a cov	sis. The appellar n February 2019 rer letter recomi	). mending :

# **AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
(Daniel C. Wearn	1/24/23

C	lark County Board of Equalizat	ion - Board Clerk's	Record of	Hearing		
CASE BEING HEARD						
Assessment Year:	2022 Petition No:	172	Parcel Nu	ımber:	114331-012	2
Owner Name:	KCP RE LLC					
Situs Address:	400 SE 120TH AVE VANCOUVE	R, WA 98683				
Property Type:	Kindercare		Acres:	0.57	NBHD	9600
Mailing Address:	202 N LINDSAY RD. STE. 201 MI	ESA, AZ 85213				
ATTENDANCE						
Held by:	[ ] Video Conference	[ ] Phone Confere	ence	[ ] In-F	Person	
Board:	Taxpayer:	Assessor:		Third P	Parties (if an)	<i>'</i> ):
[X] Daniel Weaver [X] Lisa Bodner [X] Dick Riley [ ] John Marks [ ] John Rose	Chad Standwih	greg Pecler	Ac			
HEARING SESSION						
Hearing Held On:	Start Time:	End Time:		Record	ling Name:	
January 24, 2023	9:27	9:38		KCPRE	RE	
CASE DETAILS						
	ched note sheet)				181 W W	1 20
four comparable land sales for \$375,000 in February 20 ASSESSOR EVIDENCE: T	The appellant's evidence included analyse [#162637-000 sold for \$670,000 in Octob 221; and #107141-050 sold for \$600,000 in the Assessor's evidence included a summa	er 2021; #162707-014 so n January 2021].	old for \$1,006,	550 in July 2	2021; #160500	-000 sold
change to the assessed value	Je.					
DECISION OF THE BOA	ARD					
	ASSESSOR VALUE:	BOE VALUE:		DETER	MINATION	
	\$ 384,560	\$ 384	560		Sustain	ed
LAND (ACRES)						
IMPROVEMENTS	\$ 732,940	A Total Company	,940	_ [1	Change	
		A Total Company		[]	Change Other	

# **AUTHORIZATION**

TOTAL NOTES:

Chairperson (or Authorized Designee) Signature	Date
Daniel Clevan	1/24/23

1,117,500

ASE BEING HEARD	•	ard of Equalizati						
Assessment Year:	2022	Petition No:	173	Parcel N	lumber:	114728-98	2	
Owner Name:	TNBLLC	The second second						
Situs Address:	622 SE 117TH	AVE VANCOUVER	R, WA 98683					
Property Type:	Kindercare		Acres: 0.		0.69	NBHD	9600	
Mailing Address:	202 N LINDSA	Y RD. STE. 201 ME	SA, AZ 85213					
ATTENDANCE Held by:	[ ] Video Con	ference	[ ] Phone Cor	nference	[ ] Ir	n-Person		
Board:	Taxpayer:	Terence	Assessor:	nerence		Parties (if an	,/}•	
[M] Daniel Weaver [M] Lisa Bodner [M] Dick Riley [ ] John Marks [ ] John Rose	Chad St	randesh	greg Rel	erso-				
HEADING SESSION								
HEAKING SESSIUN								
	Start Time:		End Time:		Reco	rding Name:		
HEARING SESSION Hearing Held On: January 24, 2023	Start Time:		End Time:	N.	Reco	rding Name:		
Hearing Held On:  January 24, 2023  CASE DETAILS  TESTIMONY: (See atto APPELLANT EVIDENCE: two comparable sales [#10814: \$400,000 in February 2019	The appellant's evide (22441-000 sold for \$600,00).	85,000 in June 2021; 00 in January 2021; #	s indicating a value of and #167678-000 sold for	of \$914,416 using old for \$715,000 r \$375,000 in Dec	TNB g a cost basin February ember 202	s. The appellant 2019] and three 0; and #162648-	land-on 017 sold	
Hearing Held On:  January 24, 2023  CASE DETAILS  TESTIMONY: (See atto APPELLANT EVIDENCE: two comparable sales [#10814: \$400,000 in February 2019  ASSESSOR EVIDENCE: T change to the assessed val	The appellant's evide (22441-000 sold for \$600,00). The Assessor's evidentiue.	85,000 in June 2021; 00 in January 2021; #	s indicating a value of and #167678-000 sold for	of \$914,416 using old for \$715,000 r \$375,000 in Dec	TNB g a cost basin February ember 202	s. The appellant 2019] and three 0; and #162648-	land-on 017 sold	
Hearing Held On:  January 24, 2023  CASE DETAILS  TESTIMONY: (See atto APPELLANT EVIDENCE: two comparable sales [#10814: \$400,000 in February 2019  ASSESSOR EVIDENCE: T change to the assessed val	The appellant's evide (22441-000 sold for \$600,00). The Assessor's evidentiue.	.85,000 in June 2021; 100 in January 2021; # ce included a summa	s indicating a value of and #167678-000 sold for	of \$914,416 using old for \$715,000 r \$375,000 in Dec	TNB g a cost basis in February cember 202	s. The appellant 2019] and three 0; and #162648-	e land-on 017 sold mending	
Hearing Held On:  January 24, 2023  CASE DETAILS TESTIMONY: (See atto APPELLANT EVIDENCE: two comparable sales [#10814: \$400,000 in February 2019  ASSESSOR EVIDENCE: T change to the assessed val	The appellant's evide (\$2441-000 sold for \$600,00)]. The Assessor's evidentue.	.85,000 in June 2021; 100 in January 2021; # ce included a summa	s indicating a value of and #167678-000 sold for any of property details	of \$914,416 using old for \$715,000 r \$375,000 in Dec	TNB g a cost basin February nember 202 s and a con	s. The appellant 2019] and three 0; and #162648- ver letter recom	eland-oni 017 sold mending	
Hearing Held On:  January 24, 2023  CASE DETAILS TESTIMONY: (See atta APPELLANT EVIDENCE: two comparable sales [#10814: \$400,000 in February 2019  ASSESSOR EVIDENCE: Techange to the assessed value of the description of the BOA  LAND (ACRES)	The appellant's evide (52441-000 sold for \$600,00). The Assessor's evidentlue.  ARD  ASSESSOR VA	85,000 in June 2021; # 00 in January 2021; # ce included a summa	s indicating a value of and #167678-000 sold for any of property details  BOE VALUE:	of \$914,416 using old for \$715,000 in Dec	TNB g a cost basin February tember 202	s. The appellant 2019] and three 0; and #162648- ver letter recom	eland-oni 017 sold mending	
Hearing Held On:  January 24, 2023  CASE DETAILS  TESTIMONY: (See atta APPELLANT EVIDENCE: two comparable sales [#10814: \$400,000 in February 2019  ASSESSOR EVIDENCE: T	ched note sheet) The appellant's evide 52441-000 sold for \$41-050 sold for \$600,00]. The Assessor's evidentue.  ARD  ASSESSOR VA	185,000 in June 2021; # 100 in January 2021; # 100 ce included a summan 11UE: 176,080	s indicating a value of and #167678-000 sold for any of property details  BOE VALUE:	of \$914,416 using old for \$715,000 r \$375,000 in Dec	TNB g a cost basin February tember 202	s. The appellant 2019] and three 0; and #162648- ver letter recom  ERMINATION  ] Sustain ] Change	eland-oni 017 sold mending	

# **AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
Caniel C. Weaver	1/24/23

CI	lark County Board	of Equalizati	ion - Board C	lerk's Record	of Hearin	g	
CASE BEING HEARD						<i>y</i>	
Assessment Year:	2022	Petition No:	174	Parcel I	lumber:	121833-000	)
Owner Name:	PREEDY KNOWLED	GE LLC				_	
Situs Address:	2907 SE 162ND AV	E VANCOUV	ER, WA 98683				
Property Type:	Kindercare Acres: 1.14			1.14	NBHD	9750	
Mailing Address:	202 N LINDSAY RD	. STE. 201 ME	SA, AZ 85213				
ATTENDANCE							
Held by:	[ ] Video Confere	nce	[ ] Phone C	onference	[ ] Ir	n-Person	
Board:	Taxpayer:		Assessor:		Third	Parties (if any	<i>ı</i> ):
[A] Daniel Weaver [A] Lisa Bodner [A] Dick Riley [ ] John Marks [ ] John Rose	Chard Stan	clish	Jug to	eterson			
HEARING SESSION							
Handan Hald On	Start Time:		End Times		Reco	rding Name:	
Hearing Held On:	Start Time:		End Time:				
Hearing Held On: January 24, 2023	9:46		9:50		PREE		
January 24, 2023 CASE DETAILS	7:46  Inched note sheet) The appellant's evidence in the Assessor's evidence into		9', So		PREE	EDY	mending
January 24, 2023  CASE DETAILS  TESTIMONY: (See attack APPELLANT EVIDENCE: To change to the assessed value)	7:46  Inched note sheet) The appellant's evidence in the Assessor's evidence inches.		9', So		PREE	EDY	mending
January 24, 2023  CASE DETAILS  TESTIMONY:   (See attack APPELLANT EVIDENCE: T	7:46  Inched note sheet) The appellant's evidence in the Assessor's evidence inches.	cluded a summa	9', So	tails and conclusion	PREE	EDY	
January 24, 2023  CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: To change to the assessed value)	7:46  Inched note sheet) The appellant's evidence in the Assessor's evidence inche.	cluded a summa	9 ', So	tails and conclusion	PREE	er letter recomme	
January 24, 2023  CASE DETAILS TESTIMONY:   (See attack APPELLANT EVIDENCE: To change to the assessed value)  DECISION OF THE BOA	nched note sheet) The appellant's evidence in the Assessor's evidence include.  ARD ASSESSOR VALUE	cluded a summa	9 ', So s indicating a value ry of property det  BOE VALUE \$	tails and conclusion	PREE	er letter recommendation Sustain	: ed
January 24, 2023  CASE DETAILS TESTIMONY:   (See attack APPELLANT EVIDENCE: To  ASSESSOR EVIDENCE: The change to the assessed value  DECISION OF THE BOA  LAND (ACRES)	nched note sheet) The appellant's evidence in the Assessor's evidence inche.  ARD ASSESSOR VALUE \$	cluded a summa	9 ', So s indicating a value ry of property det  BOE VALUE \$	tails and conclusion	PREE	isis.  ver letter recommendation  Sustain	: ed

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-			PK 17.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

NOTES:

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	1/24/23

<b>Clark County</b>	Board of Equalization -	Board Clerk's Record of Hearing
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### **CASE BEING HEARD**

Assessment Year:	2022	Petition No:	176	Parcel I	Number:	148366-000	)
Owner Name:	BUTY LIMIT	ED PARTNERSHIP 5	D% INT				
Situs Address:	7114 NE HA	ZEL DELL AVE VANO	OUVER, WA	98665			
Property Type:	Kindercare			Acres:	0.81	NBHD	9370
Mailing Address:	202 N LIND	SAY RD. STE. 201 ME	SA, AZ 85213				

## **ATTENDANCE**

Held by:	[ ] Video Conference	[ ] Phone Conference	[ ] In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
Daniel Weaver  Lisa Bodner  Dick Riley  John Marks  John Rose	Chad Stondish	grag Peterson	

### **HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name: BUTY	
January 24, 2023	9:51	9:57		

#### **CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

<u>APPELLANT EVIDENCE:</u> The appellant's evidence included analyses indicating a value of \$1,162,975 using a cost basis. The appellant submitted five comparable sales [#106056-000 sold for \$585,000 in December 2021; #145511-000 sold for \$1,600,000 in December 2021; #145374-000 sold for \$135,000 in October 2021; #144718-000 sold for \$1,334,900 in September 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 and a cover letter recommending no change to the assessed value.

## **DECISION OF THE BOARD**

	ASSESSOR VALUE:		BOE V	ALUE:	DETERMINATION:
LAND (ACRES)	\$	366,740	\$	366,740	
IMPROVEMENTS	\$	1,417,660	\$	1,417,660	[] Changed
PERSONAL PROPERTY	\$		\$		Other
TOTAL	\$	1,784,400	\$	1,784,400	[ ] Other

#### **AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date	
Daniel C. Weam	1/24/23	

ATTENDER	ES FOR I	FULL I	DAY					
APPELLANT – Ch	naz Standa	ge						
ASSESSOR – Gre								
ADDRESS	_	_	Y RD. STE. 201					
Owner	PID	Case				NOTES		
VANCOUVER FUN				39520-000	151	Representative elected to withdraw		
VANCOUVER FUN	NERAL CHAP	EL INC		39560-000	152	Representative elected to withdraw		
	APPELLANT TESTIMONY  The representative stated that the subject is a Kindercare. The cost approach is the best method valuation. The property was built in 1999 with 12,000 square feet. It is of "C Average" classification an effective year of 2009. The sales found indicate a value of \$1,289,431. The replacement cost depreciation for the structure is \$1,715,932. The assessed value for the land is acceptable.							
MAHAN RALPH D & MAHAN GEORGIA TRUSTEE	108858- 954	171	APPRAISER TESTIMONY  The appraiser stated the cost approach is the least reliable due to the building's age and use. The incom 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.					
			valuation. The proper effective year of 2010 land sales found indice APPRAISER TESTIMOR The appraiser stated	ated that the sub ty was built in 19 D. The replaceme cate a value of \$3 NY the cost approac	983 with nt cost 13,610 h is the	least reliable due to the building's age and use. The incom-		
KCP RE LLC	114331- 012	172		s \$23.50-\$26.00	per squ	ed by 2019 rent comparables and subject data. The are foot, which is higher than the subject's assessment. A ubject.		
			valuation. The proper a value of \$368,074.  APPRAISER TESTIMOR The appraiser stated	ated that the sub ty was built in 19 The replacement NY that they are rely	984. It is cost ne	a Kindercare. The cost approach is the best method of sof "C Average" classification. The land sales found indicate we less depreciation for the structure is \$546,342.		
T N B LLC	114728- 982	173						
			APPELLANT TESTIMONY  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.  APPRAISER TESTIMONY					
PREEDY KNOWLEDGE LLC	121833- 000	174	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.					
KCP RE LLC		1/7	5. 9005,750 mstead t	154906-040	175	Representative elected to withdraw		
THE PARTY			valuation. The proper	NY ated that the sub ty was built in 19	oject is 985 wit	a daycare. The cost approach is the best method of n 7,500 square feet. It is of "C Good" classification. The land replacement cost new less depreciation for the structure is		
BUTY LIMITED PARTNERSHIP 50% INT	148366- 000	176	APPRAISER TESTIMONY  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.					
VANCOM1 LLC				186579-005	177	Representative elected to withdraw		