



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SADRI ASGHAR R TRUSTEE

DELTA MANAGEMENT CO.
C/O KIM BLAKE
203 E RESERVE ST
VANCOUVER, WA 98661

ACCOUNT NUMBER: (SEE ATTACHMENT A)

PROPERTY LOCATION: (SEE ATTACHMENT A)

PETITION: 300 through 314

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	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Personal property		
ASSESSED VALUE	\$ (SEE ATTACHED)	BOE VALUE \$ (SEE ATTACHED)

Date of hearing: February 9, 2023

Recording ID# SADRI

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:
Kim Blake

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject properties are land beneath a mobile home, which is owned separately. Parcel #118105-080 includes a shed measuring 200 square feet. Parcel #118105-086 includes a detached garage measuring 400 square feet. Parcel #118105-088 includes a shed measuring 336 square feet.

The representative stated that the lots have mobile homes on them, which do not have the value of a single home lot. The homes would need to be demolished or moved before the lot could be used and a year of notice would need to be given before the tenant could be removed. The sewer bill is combined for all units, so both rent and sewer are paid to Mr. Sadri by the mobile home owners. The current rent is \$750-775 with sewer being an additional payment on top of that. The other utilities are paid directly by the tenant to the service provider. A mobile home that is already separated and on wheels would cost \$10,000 to remove.

(SEE ATTACHED SCHEDULE FOR APPELLANT ESTIMATE OF VALUE)

The appellant stated that the lots were all developed with power, electricity and water that were all billed separately to the individual spaces. The sewer was billed to the appellant who back-charged to the individual renters on a monthly basis along with the rent for the lot. The mobile units were all owned by the individual renters of the lots. The assessed value of lot #118105-072 was raised 62% from 2021 to 2022 the remainder of all the lots assessed values were raised 69% from 2021 to 2022. The Assessor's "2021 Time Adjustment Study" indicates land increased by 8.64%. The appellant further indicated that the lots were valued by the Assessor on the basis that they could be used to build "stick built" houses but failed to recognize the cost of removing/demolishing the existing mobile homes and the carrying costs for the one-year notice that would need to be given before the appellant could remove the mobile homes. The estimated cost of each of those would be approximately 10%. Raising the 2021 value (\$103,680) of the subject property by 8.64% indicates an assessed value of \$112,638. If you use the 2022 assessed value (\$168,003) and reduce that by 10% and 10% or 20% a value of \$134,403 is indicated. A developed property might garner a slightly higher value. The same analysis of the other properties in this group that have an assessed value of \$175,503 indicates similar values of \$112,638 and \$140,402. The appellant's land value of the subject property of \$138,003 and the other properties at \$145,503 are supported.

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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 as indicated on the included Attachment A as of January 1, 2022.

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

Mailed on March 2, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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

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

ATTACHMENT A

2-9-23 Hearings

SADRI ASGHAR R TRUSTEE

For values as of January 1st, 2022

Property		Assessor Value			Appellant		BOE Value			
Property ID	Case	Location Address	Acreage	Land	Improvements	TOTAL	Estimated Total	Land	Improvements	TOTAL
118105-072	300	1020 NW 106TH CIR	0.18	\$ 168,003	\$ -	\$ 168,003	\$ 138,003	\$ 138,003	\$ -	\$ 138,003
118105-074	301	1018 NW 106TH CIR	0.18	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-080	302	1014 NW 106TH CIR UNIT 5	0.23	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-082	303	1002 NW 106TH CIR	0.21	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-084	304	1000 NW 106TH CIR	0.19	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-086	305	912 NW 106TH CIR	0.19	\$ 175,503	\$ 17,900	\$ 193,403	\$ 163,403	\$ 145,503	\$ 17,900	\$ 163,403
118105-088	306	908 NW 106TH CIR	0.18	\$ 175,503	\$ 3,014	\$ 178,517	\$ 148,517	\$ 145,513	\$ 3,014	\$ 148,517
118105-090	307	904 NW 106TH CIR	0.17	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-092	308	900 NW 106TH CIR	0.2	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-094	309	1011 NW 106TH CIR	0.17	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-096	310	913 NW 106TH CIR	0.17	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-098	311	909 NW 106TH CIR	0.2	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-100	312	907 NW 106TH CIR	0.22	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-102	313	905 NW 106TH CIR	0.17	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503
118105-104	314	901 NW 106TH CIR	0.17	\$ 175,503	\$ -	\$ 175,503	\$ 145,503	\$ 145,503	\$ -	\$ 145,503