

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	685	Parcel Number:	162702-011
Owner Name:	AUK-BROOKSIDE LLC				
Situs Address:	4619 NE 112TH AVE UNIT OFC VANCOUVER, WA 98682				
Property Type:	apartment complex	Acres:	11.34	NBHD	8070
Mailing Address:	2151 MICHELSON DR., SUITE 282 IRVINE, CA 92612				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	9:07	9:30	AUK

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted rental income documentation.

ASSESSOR EVIDENCE: The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 4,544,527	\$ 4,544,527	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 74,613,773	\$ 74,613,773	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 79,158,300	\$ 79,158,300	

NOTES: Sales Comparison by Assessor supports the assessed value however, the income approach fails to adequately support the value at 781 million. There is a gap of 78 million in the value calculation.

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	686	Parcel Number:	162701-000
Owner Name:	AUK-BROOKSIDE LLC				
Situs Address:	(NO SITUS ADDRESS) LOCATION: JOHN PETER BERSCH EST #27 LOT 5 .72A				
Property Type:	apartment complex	Acres:	0.72	NBHD	8070
Mailing Address:	2151 MICHELSON DR., SUITE 282 IRVINE, CA 92612				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	9:07	9:30	AUK

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted rental income documentation.

ASSESSOR EVIDENCE: The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 288,542	\$ 288,542	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 288,542	\$ 288,542	

NOTES:

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	687	Parcel Number:	162702-004
Owner Name:	AUK-BROOKSIDE LLC				
Situs Address:	11515 NE 49TH ST VANCOUVER, WA 98682				
Property Type:	apartment complex	Acres:	3.18	NBHD	8070
Mailing Address:	2151 MICHELSON DR., SUITE 282 IRVINE, CA 92612				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	9:07	9:30	AUK

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	The appellant submitted rental income documentation.
ASSESSOR EVIDENCE:	The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,274,391	\$ 1,274,391	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,274,391	\$ 1,274,391	
NOTES:			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	688	Parcel Number:	162721-000
Owner Name:	AUK-BROOKSIDE LLC				
Situs Address:	(NO SITUS ADDRESS) LOCATION: #120 OF JOHN P BERSCH ESTATE 1.78A				
Property Type:	apartment complex	Acres:	1.78	NBHD	8070
Mailing Address:	2151 MICHELSON DR., SUITE 282 IRVINE, CA 92612				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	9:07	9:30	AUK

CASE DETAILS

TESTIMONY: (See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted rental income documentation.
ASSESSOR EVIDENCE: The Assessor's evidence included a summary of pertinent data, including property details and market data, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 713,338	\$ 713,338	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 0	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 713,338	\$ 713,338	

NOTES:

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	774	Parcel Number:	62174-270
Owner Name:	FOWLDS SCOTT				
Situs Address:	2903 VAN ALLMAN AVE VANCOUVER, WA 98660				
Property Type:	ranch-style residence	Acres:	0.29	NBHD	112
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	9:57	10:13	FOWLDS

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted seven comparable sales [#986027-020 sold for \$297,800 in January 2021; #62176-250 sold for \$121,000 in February 2021; #62174-220 sold for \$230,000 in February 2021; #62178-290 sold for \$276,249 in June 2021; #62177-250 sold for \$285,000 in June 2021; #62172-120 sold for \$410,000 in September 2021; and #62178-020 sold for \$250,000 in November 2021].	
ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 195,802	\$ 195,802	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 189,299	\$ 46,118	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 385,101	\$ 241,920	

NOTES:

Time adjusted sales

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	775	Parcel Number:	213808-100
Owner Name:	SUGAR CREEK PROPERTIES LLC				
Situs Address:	3424 S 3RD WAY RIDGEFIELD, WA 98642				
Property Type:	2-story residence	Acres:	0.11	NBHD	175
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	10:14	10:18	SUGAR775

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted five comparable sales [#213808-242 sold for \$320,000 in February 2021; #213808-056 sold for \$445,000 in March 2021; #213808-110 sold for \$447,000 in May 2021; #213808-040 sold for \$485,000 in June 2021; and #213808-334 sold for \$250,000 in November 2021].	
ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 104,423	\$ 104,423	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 374,515	\$ 374,515	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 478,938	\$ 478,938	

NOTES:

Time Adjusted Sales

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	776	Parcel Number:	30240-260
Owner Name:	SUGAR CREEK PROPERTIES LLC				
Situs Address:	4018 GIBBONS ST VANCOUVER, WA 98661				
Property Type:	ranch-style residence	Acres:	0.06	NBHD	104
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	10:19	10:23	SUGAR776

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted four comparable sales [#30240-352 sold for \$325,000 in September 2021; #30240-232 sold for \$267,000 in September 2021; #30240-306 sold for \$283,000 in October 2021; and #30240-272 sold for \$290,000 in December 2021].

ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 133,980	\$ 133,980	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 123,231	\$ 73,290	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 257,211	\$ 207,270	

NOTES:

Time adjusted sales

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wilson</i>	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	777	Parcel Number:	158449-178
Owner Name:	SUGAR CREEK PROPERTIES LLC				
Situs Address:	5264 NE 121ST AVE UNIT E29 VANCOUVER, WA 98682				
Property Type:	ranch-style condominium residence	Acres:	0	NBHD	675
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	10:18	10:20	SUGAR777

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: No detailed quantitative information was provided by the appellant for Board review.	
ASSESSOR EVIDENCE: The Assessor's evidence included six sales adjusted for time, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 0	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 229,962	\$ 229,962	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 229,962	\$ 229,962	

NOTES: No info by appellant stipulated

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	778	Parcel Number:	158449-044
Owner Name:	SUGAR CREEK PROPERTIES LLC				
Situs Address:	5264 NE 121ST AVE UNIT H49 VANCOUVER, WA 98682				
Property Type:	2-story residence	Acres:	0.74	NBHD	675
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	10:20	16:22	SUGAR778

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE:	No detailed quantitative information was provided by the appellant for Board review.
ASSESSOR EVIDENCE:	The Assessor's evidence included six sales adjusted for time, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 0	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 222,489	\$ 222,489	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 222,489	\$ 222,489	

NOTES: no info from appellant
Stipulated by appellant

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Wason	4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	779	Parcel Number:	107979-016
Owner Name:	SUGAR CREEK PROPERTIES LLC				
Situs Address:	5700 82ND AVE UNIT A 4 VANCOUVER, WA 98662				
Property Type:	bi-level (split entry) condominium residence	Acres:	0	NBHD	618
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	10:27	10:28	SUGAR779

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: No detailed quantitative information was provided by the appellant for Board review.

ASSESSOR EVIDENCE: The Assessor's evidence included three sales adjusted for time, an aerial photo of the neighborhood, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 0	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 344,328	\$ 344,328	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 344,328	\$ 344,328	
NOTES: No info by appellant Appellant Stipulated			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	4/20/23 4/20/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	780	Parcel Number:	108780-014
Owner Name:	SUGAR CREEK PROPERTIES LLC				
Situs Address:	6111 NE 34TH ST VANCOUVER, WA 98661				
Property Type:	2-story residence	Acres:	0.05	NBHD	277
Mailing Address:	PO BOX 5903 VANCOUVER, WA 98668				

ATTENDANCE

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

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
April 20, 2023	10:28	10:34	SUGAR780

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted three comparable sales [#108780-052 sold for \$267,000 in April 2021; #108780-002 sold for \$266,000 in April 2021; and #108780-038 sold for \$234,974 in May 2021].	
ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 135,825	\$ 135,825	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 175,502	\$ 157,697	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 311,327	\$ 293,522	
NOTES: Time adjusted sales			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	4/20/23

Owner	PID	Case	Atd	Mail	NOTES
AUK-BROOKSIDE LLC	162702-011	685	Keri Dudley (Appraiser)	2151 MICHELSON DR., SUITE 282	(Assessor's Office Testimony) The appraiser stated that the collective property of four parcels is an apartment complex built around 1989-1993. The property consists of 32 2-story apartment buildings, a leasing office, a pool, a recreation center that includes an additional pool and a hot tub, parking, and detached garages. There are 369 rentable units totaling 318,647 square feet. The property is 17.02 acres total and is zoned for 18 units per acre on the property. It is located near Vancouver Mall with easy access to transportation, shopping, and other services. The capitalization rate used by the Assessor's Office was 4.5%, after studies indicated a rate of 4.52%. The best comparable sale is #163542-000, which is very comparable to the subject in unit count, age, unit size, and is within a few blocks of the subject. That property sold in August of 2021 for \$104,000,000 with a price per unit of \$268,000. Sales found from January of 2022 are outside the neighborhood but do reflect accurately on the subject assessment. Sales found from 2020 and 2019 are in the same neighborhood with similar features and also support the assessment. The appellant's evidence uses a capitalization rate of 5.25% which supports the assessed value, when applied to the income and actuals.
AUK-BROOKSIDE LLC	162701-000	686	Keri Dudley (Appraiser)	2151 MICHELSON DR., SUITE 282	
AUK-BROOKSIDE LLC	162702-004	687	Keri Dudley (Appraiser)	2151 MICHELSON DR., SUITE 282	
AUK-BROOKSIDE LLC	162721-000	688	Keri Dudley (Appraiser)	2151 MICHELSON DR., SUITE 282	
FOWLDS SCOTT	62174-270	774	Scott Fowlds	PO BOX 5903	The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject subdivision. The subject is a three-bedroom home with one bathroom. No changes have been made to the subject property.
SUGAR CREEK PROPERTIES LLC	213808-100	775	Scott Fowlds	PO BOX 5903	The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject subdivision. The subject is a five-bedroom home with two and half bathrooms. No changes have been made to the subject property.
SUGAR CREEK PROPERTIES LLC	30240-260	776	Scott Fowlds	PO BOX 5903	The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject subdivision. The subject is a two-bedroom home with one and a half bathrooms. No changes have been made to the subject property. The price per square foot of the comparable sales was applied to the subject to arrive at the estimate of value.
SUGAR CREEK PROPERTIES LLC	158449-178	777	Scott Fowlds	PO BOX 5903	The appellant agreed with the Assessor's determination.
SUGAR CREEK PROPERTIES LLC	158449-044	778	Scott Fowlds	PO BOX 5903	The appellant agreed with the Assessor's determination.
SUGAR CREEK PROPERTIES LLC	107979-016	779	Scott Fowlds	PO BOX 5903	The appellant agreed with the Assessor's determination.
SUGAR CREEK PROPERTIES LLC	108780-014	780	Scott Fowlds	PO BOX 5903	The appellant stated that the evidence requested of the Assessor's Office was not received. The appellant referred to the submitted comparable sales, which are all within the subject complex. The subject is a three-bedroom residence with two and a half bathrooms. The property was still being repaired by the homeowner's association for around \$45,000 when it was reassessed. The details of the comparable sales were applied to the subject to arrive at the estimate of value.