ner mitte vinner och som och som	ik county board or aquantum	n - Board Clerk's Reco	ord or meaning			
ASE BEING HEARD			and Manakani	126455 000		
ssessment Year:	2022 Petition No: 771 Parcel Number		rcel Number:	nber: 126455-000		
Owner Name:	THE VIC BUILDING OWNER LLC					
itus Address:	18110 SE 34TH ST VANCOUVER,	WA 98683		- Landard	T	
Property Type:	business complex	Acı	res: 52.65	NBHD	7830	
Mailing Address:	203 SE PARK PLACE PLAZA DR SU	ITE 230 VANCOUVER, V	VA 98684			
ATTENDANCE						
Held by:	Video Conference	[] Phone Conference	[]	n-Person		
Board:	Taxpayer:	Assessor:		Third Parties (if any):		
[] Lisa Bodner [] John Marks] John Rose []	honnie Dankir Justin Suth (Spec	Jug Pabla Bon Palityk	- ~			
EARING SESSION earing Held On: Start Time: End Time:		End Time:	Recording Name			
May 16, 2023	9110	10:05		VICBLD		
APPELLANT EVIDENCE: TH	thed note sheet) The property was purchased for \$35,000,00 ails, and rent details.	00 in October 2020.The appe	llant's evidence in	ncluded income a	nd expen	
TESTIMONY: (See attack APPELLANT EVIDENCE: The analyses, profit and loss detained an	ne property was purchased for \$35,000,00 ails, and rent details. e Assessor's evidence included a summar e.					
TESTIMONY: (See attack APPELLANT EVIDENCE: The analyses, profit and loss detactions) ASSESSOR EVIDENCE: The	ne property was purchased for \$35,000,00 ails, and rent details. e Assessor's evidence included a summar e.		iclusions and a co		imending	
TESTIMONY: (See attack APPELLANT EVIDENCE: The analyses, profit and loss detained an	ne property was purchased for \$35,000,00 ails, and rent details. e Assessor's evidence included a summar e.	y of property details and con	clusions and a co	over letter recom	imending	
TESTIMONY: (See attack APPELLANT EVIDENCE: The analyses, profit and loss detacted analyses are the change to the assessed value) DECISION OF THE BOA	ne property was purchased for \$35,000,00 ails, and rent details. e Assessor's evidence included a summar e. RD ASSESSOR VALUE:	BOE VALUE: \$ /3,386,08	DE	over letter recom	nmending	
TESTIMONY: (See attack APPELLANT EVIDENCE: The analyses, profit and loss detaction and loss detaction and loss detaction and loss detaction are seen as a see a se	ne property was purchased for \$35,000,00 ails, and rent details. e Assessor's evidence included a summar e. RD ASSESSOR VALUE: \$ 13,390,080	BOE VALUE: \$ /3,386,08 \$ 29,501,9	DE DE	rerMINATION Sustair	nmending	
TESTIMONY: (See attack APPELLANT EVIDENCE: The analyses, profit and loss detained and loss detained assessed value) ASSESSOR EVIDENCE: The change to the assessed value DECISION OF THE BOA LAND (ACRES) IMPROVEMENTS	ne property was purchased for \$35,000,00 ails, and rent details. e Assessor's evidence included a summar e. RD ASSESSOR VALUE: \$ 13,390,080 \$ 29,501,920	BOE VALUE: \$ /3,386,08 \$ 29,501,9	DE DE	rERMINATION Sustair Change	nmending	
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ASE BEING HEARD								
Tables of Tables		Petition No:	772	Parcel Number:		986056-494	<u> </u>	
Owner Name:	THE VIC BUILDING	OWNER LLC						
itus Address:	(NO SITUS ADDRES DLC 95.74A M/L	SS) LOCATION	:, #5&7 6-1-3E #10	MARTIN D	LC,#22N,	41,36,13 SIM	IMONS	
Property Type: 105.32-acre parcel of bare lar		of bare land	Acres: 1		105.32	NBHD	7830	
Mailing Address:	203 SE PARK PLACE PLAZA DR SUITE 230 VANCOUVER, WA 98684		684					
ATTENDANCE								
feld by:	Video Confere	nce	[] Phone Confere	ence	[] In	-Person		
Board:	Taxpayer: Assessor:		Third Parties (if any):					
[½] Daniel Weaver [½] Lisa Bodner [] John Marks [½] John Rose []	Lonnie Dan Justin Sulh	ulins (Spec)	greg FaB Dan Polity	lana yka				
HEARING SESSION		14.0			B	udia a Nama		
Hearing Held On:	earing Held On: Start Time:		End Time:		Recording Name:			
May 16, 2023	May 16, 2023		10:05		VICB	VICBLD		
CASE DETAILS								
	ched note sheet)					and a well-assess	Anticles (1)	
ASSESSOR EVIDENCE: The change to the assessed value	d loss details, and rent de ne Assessor's evidence in ne.	etails.						
DECISION OF THE BOA	ASSESSOR VALUE	:	BOE VALUE:		DET	ERMINATION	l:	
	\$	11,793,100	\$ 10,402	000)	Г	[] Sustained		
LAND (ACRES)								
LAND (ACRES) IMPROVEMENTS	\$	0	\$			XI Change	d	
		0	\$		[·	() Change	ed	

Chairperson (or Authorized Designee) Signature	Date ,	
(h) amil Cliveaue	5/16/23	

	ark County Board of Equalizat	ion - Board Clerk's Rec	ord of Hearing			
CASE BEING HEARD						
Assessment Year:	2022 Petition No:	514 Par	cel Number: 10460	5-002		
Owner Name:	COVINGTON TOWNHOME PRO	PERTIES LLC				
Situs Address:	9402 NE 73RD CIR VANCOUVER	, WA 98662				
Property Type:	townhome complex Acres:		res: 1.38 NE	BHD 236		
Mailing Address:	203 SE PARK PLAZA DRIVE SUIT	230 VANCOUVER, WA 9	8684			
ATTENDANCE						
Held by:	∀ Video Conference	[] Phone Conference	[] In-Person			
Board:	Taxpayer: Assessor:		Third Parties	Third Parties (if any):		
[X] Daniel Weaver [X] Lisa Bodner [] John Marks [X] John Rose []	Grey Liblan Dan Palityka					
HEARING SESSION		T				
Hearing Held On:	Start Time:	End Time:	Recording Na	ame:		
May 16, 2023	10:12	10:34	COVINGTON			
	hed note sheet)	and avanage analysis profit a	ed loss dotalls, and a sout or	mmon. The		
APPELLANT EVIDENCE: The appellant submitted five conseptember 2021; #160034-0 sold for \$7,500,000 in June 2	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$11,460,000 in December 20,2020].	,450,000 in September 2021; # 20; #986038-925 sold for \$1,52	30240-080 sold for \$12,550 0,000 in November 2020; a	0,000 in nd #986049-99		
APPELLANT EVIDENCE: The appellant submitted five conseptember 2021; #160034-0 sold for \$7,500,000 in June 2 ASSESSOR EVIDENCE: The change to the assessed value	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$16,000 sold for \$11,460,000 in December 20,2020]. e Assessor's evidence included seven sale.	,450,000 in September 2021; # 20; #986038-925 sold for \$1,52	30240-080 sold for \$12,550 0,000 in November 2020; a	0,000 in nd #986049-99		
APPELLANT EVIDENCE: The appellant submitted five conseptember 2021; #160034-0 sold for \$7,500,000 in June 2 ASSESSOR EVIDENCE: The change to the assessed value	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$16,000 sold for \$11,460,000 in December 20,2020]. e Assessor's evidence included seven sale.	,450,000 in September 2021; # 20; #986038-925 sold for \$1,52	30240-080 sold for \$12,550 0,000 in November 2020; a	0,000 in nd #986049-99 mending no		
APPELLANT EVIDENCE: The appellant submitted five conseptember 2021; #160034-0 sold for \$7,500,000 in June 2021	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$16,000 sold for \$11,460,000 in December 20,2020]. December 20,2020]. December 20,2020]. December 20,2020].	,450,000 in September 2021; # 20; #986038-925 sold for \$1,52 es adjusted for time, a plat mag BOE VALUE:	30240-080 sold for \$12,550 0,000 in November 2020; a o, and a cover letter recomm	0,000 in nd #986049-99 mending no		
APPELLANT EVIDENCE: The appellant submitted five conseptember 2021; #160034-0 sold for \$7,500,000 in June 20 ASSESSOR EVIDENCE: The change to the assessed value DECISION OF THE BOAL LAND (ACRES)	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$16,000 sold for \$11,460,000 in December 20;2020]. e Assessor's evidence included seven sale e. RD ASSESSOR VALUE:	#986038-925 sold for \$1,52 sold for	DETERMINAT	nd #986049-99 mending no		
APPELLANT EVIDENCE: The appellant submitted five conseptember 2021; #160034-0 sold for \$7,500,000 in June 20 ASSESSOR EVIDENCE: The change to the assessed value DECISION OF THE BOAL LAND (ACRES)	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$16,000 sold for \$16,000 in December 20,000]. e Assessor's evidence included seven sale e. RD ASSESSOR VALUE: \$ 4,070,682	#986038-925 sold for \$1,52 #986038-925 sold for \$1,52 #8 adjusted for time, a plat map BOE VALUE: \$ 4,670,682 \$ 4,475,743	DETERMINAT [] Cha [] Oth	nd #986049-99 mending no rion: tained nged		
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APPELLANT EVIDENCE: TH appellant submitted five con September 2021; #160034-0 sold for \$7,500,000 in June 2 ASSESSOR EVIDENCE: Th change to the assessed value DECISION OF THE BOAI LAND (ACRES) IMPROVEMENTS PERSONAL PROPERTY TOTAL NOTES: Charton Pere Cossessor Library Cossessor Library ASSESSOR EVIDENCE: Th change to the assessed value Cossessor Library ASSESSOR EVIDENCE: Th change to the assessed value ASSESSOR EVIDEN	ne appellant's evidence included income inparable sales [#106270-000 sold for \$16,000 sold for \$16,000 sold for \$11,460,000 in December 20,2020]. The Assessor's evidence included seven sale is a seven sale in the sale in	#\$60,000 in September 2021; #\$20; #986038-925 sold for \$1,52 is adjusted for time, a plat map \$80E VALUE: \$4,670,682 \$4,475,743 \$		nd #986049-99 mending no mending do tained nged er		
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Cla	ark County Board	d of Equalizati	on - Board Clerk's	Record	of Hearin	g	
CASE BEING HEARD							
Assessment Year:	2022 Petition No:		770	Parcel Number:		92008-204	
Owner Name:	MCCLASKEY TO	E JR & MCCLA	SKEY VERONICA TR	USTEES			
Situs Address:	14905 SE RIVERS	HORE DR VAN	COUVER, WA 98683				
Property Type:	ranch-style residence			Acres: 0.66		NBHD	222
Mailing Address:	203 SE PARK PLA	CE PLAZA DR SI	JITE 230 VANCOUVE	ER, WA 98	3684		
ATTENDANCE							
Held by:	[*\forall Video Conference [] Phone Conference []		[] Ir	In-Person			
Board:	Taxpayer:		Assessor:			Parties (if any	<i>י</i>):
[X] Daniel Weaver [V] Lisa Bodner [] John Marks [X] John Rose []			Dan Polit	y ka			
HEARING SESSION							
Hearing Held On:	Start Time:		End Time: Re		Reco	ecording Name:	
May 16, 2023	10:36		10:44		MCCLASKEY		
a bid by Warner Roofing to p a bid by The Pool & Spa Hou inspection as of August 2012 sold for \$2,300,000 in April 2 2021]. ASSESSOR EVIDENCE: (No	se to perform work or 2. The appellant submi 2019; #114120-000 sol	the pool for \$19,5 tted four compara d for \$3,763,116 in	00 as of March 2022. Th ble sales [#92009-788 so	e appellant ld for \$2,25	's evidence i 0,000 in Oct	ncluded an exter ober 2021; #920	rior home 109-808
DECISION OF THE BOA	1		1		nere!	-00 4101 6 71001	
The ball of the second second second	ASSESSOR VALU		BOE VALUE:		DETI	RMINATION	
LAND (ACRES)	\$	1,170,000	1,110,00] [] Sustain	ed
IMPROVEMENTS	\$	987,453	\$ 724,50	13	[×	Change	d
PERSONAL PROPERTY	\$		\$]	[] Other	
TOTAL	\$	2,157,453	\$ 1,894,5	93			
NOTES: Characon	Value less	costs to	ture.				
AUTHORIZATION Chairperson (or Autho	rizad Dasignas) Si	anature			Date		
						1 :	-
(Daniel	. Weau	_				5/14/2:	3

Owner	PID	Case	Atd	NOTES
COVINGTON TOWNHOME PROPERTIES LLC	104605- 002	514	Appellant: Greg LeBlanc (Representative) Dan Polityka (Spectator)	The representative stated that the income approach is the best representation of value, as these townhomes have always been leased. All units are three bedrooms with two and a half bathrooms. At the time of assessment, the rent was \$1,566 per unit with the market rent being closer to \$1,800 per unit. A loaded capitalization rate of 5.54% was used, indicating a collective value of \$8,546,425. The sales found support the base capitalization rate used in the subject estimate. If the units were to be sold, there would be costs to divide the complex into separate lost, getting them prepared for sale, carrying costs while held for sale and additional costs if sold individually.
MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	92008- 204	770	Appellant: Dan Polityka (Representative)	The representative stated that the estimate of value was arrived at by considering comparable sales and then reducing the value in consideration of costs to cure based on bids. Comparable sale #1 is the best representation of value.
THE VIC BUILDING OWNER LLC	126455- 000	771	Appellant: Greg LeBlanc (Representative) Dan Polityka (Spectator) Assessor: Lonnie Dawkins Justin Soth (Spectator)	Appellant's Representative Testimony: The representative referred to the submitted materials. The building was originally built as a Hewlett-Packard campus but under the current owner it is being used as rented office space for multiple tenants. It requires a special type of tenant that is looking for what the space offers. It is traditional industrial but with more office-enclosed areas. The value under the income approach is \$48,000,000, which, less associated costs, is \$35,198,000. This includes around \$7,000,000 in repairs and improvements needed. Capital expenses in 2021 were \$3,600,000 and \$5,200,000 in the first part of 2022, with additional spending on the master plan. The utility costs in the main building are significant at \$2.40 per square foot in 2021.
THE VIC BUILDING OWNER LLC	986056- 494	772	Appellant: Greg LeBlanc (Representative) Dan Polityka (Spectator) Assessor: Lonnie Dawkins Justin Soth (Spectator)	The current rental rate is \$1.10 per square foot. Assessor's Representative Testimony The appraiser stated that there is a lot of functional obsolescence from the original owner's design needs. The sale of the property alongside the income approach makes the best representation of value. The properties were purchased together for \$55,000,000 during the recession. The building complex was allocated as \$35,000,000 out of that sale price, with an apparent additional \$20,000,000 put in. A value of \$10,400,000 was allocated to the land and a separate \$10,475,000-worth of land was sold to the Evergreen School District. The estimated total amount put into the property by the buyer is \$75,875,000. The land is almost all usable with little to no restrictions. A blended rent rate was used at \$0.75 per foot with 20% expenses not including taxes. If taxes were included an expense around 32% would be appropriate. A 40% vacancy was used. The property has an advantage in the high number of tenants, which protects the stability of rental income.