

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	789	Parcel Number:	265119-000
Owner Name:	PAPENFUSE ELLYN A & RAJEFF STEVEN				
Situs Address:	14510 NE 365TH ST LA CENTER, WA 98629				
Property Type:	1.5-story residence	Acres:	5.06	NBHD	3
Mailing Address:	PO BOX 345 BATTLE GROUND, WA 98604				

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 type="checkbox"/> John Marks <input checked="" type="checkbox"/> John Rose <input type="checkbox"/>	<i>Ellyn Papenfuse</i> <i>Steve Rajeff</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
June 13, 2023	9:32	9:45	PAPENFUSE

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted three comparable sales [#279680-000 sold for \$950,000 in November 2021; #277759-000 sold for \$1,175,000 in January 2022; and #278574-000 sold for \$755,000 in February 2022].	
ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 274,005	\$ 274,005	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 933,108	\$ 685,995	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,207,113	\$ 960,000	

NOTES:
Appellant Comparable sales

AUTHORIZATION

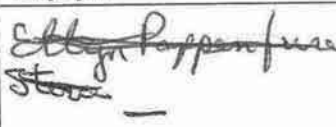
Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wilson</i>	6/13/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	788	Parcel Number:	123011-024
Owner Name:	CHEN MIKE MINCHAO & CHANG SANDY XIN TRUSTEES				
Situs Address:	638 W X ST WASHOUGAL, WA 98671				
Property Type:	ranch-style residence	Acres:	0.17	NBHD	170
Mailing Address:	638 W X ST WASHOUGAL, WA 98671				

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 type="checkbox"/> John Marks <input checked="" type="checkbox"/> John Rose <input type="checkbox"/>	 -	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
June 13, 2023	9:46	9:48	CHEN

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$1,300,000 in December 2021. The appellant's evidence included an appraisal performed by Matt Frey of M & M Residential, Inc. indicating a value of \$1,238,000 as of December 2021. The appellant submitted three comparable sales [#123011-030 sold for \$1,300,000 in May 2022; #122996-018 sold for \$1,275,000 in May 2022; and #123006-082 sold for \$1,433,000 in June 2022].

ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)

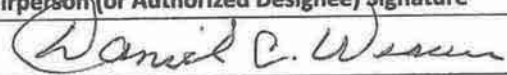
DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 234,200	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 854,486	\$	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 1,088,686	\$ 1,088,686	

NOTES:

Purchase price & appraisal

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
	6/13/22

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	790	Parcel Number:	178226-010
Owner Name:	MEYER BRUCE A & MEYER CARMEN M				
Situs Address:	26601 SE 5TH ST CAMAS, WA 98607				
Property Type:	ranch-style residence	Acres:	2.25	NBHD	50
Mailing Address:	26601 SE 5TH ST CAMAS, WA 98607				

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 type="checkbox"/> John Marks <input checked="" type="checkbox"/> John Rose <input type="checkbox"/>	—	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
June 13, 2023	9:49	9:50	MEYER

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant's evidence included materials on the impact of easements from adjacent power lines causing inability to divide the property and a road easement along the north side of the land.	
ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 190,686	\$ 190,686	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 278,434	\$ 278,434	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 469,120	\$ 469,120	

NOTES:

No detail information

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	6/13/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	773	Parcel Number:	192197-000
Owner Name:	OLD CASTLE GLASS INC				
Situs Address:	1611 SE COMMERCE AVE BATTLE GROUND, WA 98604				
Property Type:	industrial building	Acres:	6.54	NBHD	7003
Mailing Address:	16435 N SCOTTSDALE RD SUITE 230 SCOTTSDALE, AZ 85254				

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 type="checkbox"/> John Marks <input checked="" type="checkbox"/> John Rose <input type="checkbox"/>	<i>Andrea Baglio</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
June 13, 2023	10:00	10:15	OLDCASTLE

CASE DETAILS

TESTIMONY:	(See attached note sheet)
APPELLANT EVIDENCE: The appellant submitted eight comparable sales [#108472-084 sold for \$3,700,000 in April 2021; #158453-000 sold for \$6,250,000 in May 2022; #214052-001 sold for \$3,800,000 in July 2020; #158402-005 sold for \$16,200,000 in August 2021; #107196-180 sold for \$3,565,000 in December 2020; #986027-393 sold for \$9,977,500 in September 2021; #91057-157 sold for \$4,000,000 in April 2022; and #157502-000 sold for \$4,100,000 in January 2021].	
ASSESSOR EVIDENCE: (NO EVIDENCE SUBMITTED)	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,566,850	\$ 1,566,850	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 9,516,400	\$ 8,103,850	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 11,083,250	\$ 9,670,700	

NOTES:

Based on Appellant Comps

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Wean</i>	6/13/23

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

CASE BEING HEARD

Assessment Year:	2022	Petition No:	786	Parcel Number:	186611-000
Owner Name:	134TH STREET LOFTS INVESTORS LLC ETAL				
Situs Address:	13414 NE 23RD AVE UNIT 53 VANCOUVER, WA 98686				
Property Type:	apartment complex	Acres:	3.33	NBHD	8100
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"/>	Mike Byrnes	Keri Doolley	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
June 13, 2023	10:30	10:38	134THST

CASE DETAILS

TESTIMONY:	(See attached note sheet)
<p>APPELLANT EVIDENCE: The appellant submitted eleven comparable sales [#200087-000 sold for \$34,500,000 in November 2021; #115010-000 sold for \$51,000,000 in August 2020; #48170-012 sold for \$62,500,000 in October 2020; #160746-000 sold for \$18,200,000 in October 2021; #986048-471 sold for \$20,500,000 in September 2020; #126466-000 sold for \$44,500,000 in December 2020; #160002-000 sold for \$39,500,000 in June 2021; #986053-952 sold for \$48,500,000 in August 2021; #185979-000 sold for \$48,250,000 in September 2021; #160746-000 sold for \$17,250,000 in August 2019; and #101118-000 sold for \$54,612,766 in November 2021].</p>	
<p>ASSESSOR EVIDENCE: The Assessor's evidence included five comparable sales, a comparable sales map, and a cover letter recommending no change to the assessed value.</p>	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 1,576,384	\$ 1,576,384	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> Other
IMPROVEMENTS	\$ 29,411,916	\$ 29,411,916	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 30,988,300	\$ 30,988,300	

NOTES:

Sale date 7/13/22 within valuation

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	6/13/23

Owner	PID	Case	Mail	Atd	NOTES
CHEN MIKE MINCHAO & CHANG SANDY XIN TRUSTEES	123011- 024	788	638 W X ST	None	None
PAPENFUSE ELLYN A & RAJEFF STEVEN	265119- 000	789	PO BOX 345	Ellyn Papenfuse Steve Rajeff	The appellants referred to the submitted comparable sales. The comparables were selected for similarity to the subject. While the subject address is in La Center, the home is in the Battle Ground school district. Comparable sale #1 has cedar siding, similar to the subject. It is larger, has a second full kitchen, and additional amenities. This is the most representative of what the subject should be valued at. Comparable sale #2 is representative of what the assessment implies the subject is worth. The property is set up as a wedding venue and has a superior home in square footage and quality. Comparable sale #3 does not have cedar siding but is similar to the subject in other features.
MEYER BRUCE A & MEYER CARMEN M	178226- 010	790	26601 SE 5TH ST	None	None
OLD CASTLE GLASS INC	192197- 000	773	16435 N SCOTTSDALE RD SUITE 230	Andrea Hughes	The representative stated that the building is 74,390 square feet, giving an assessment of \$149 per square foot, which is above the local sales. The structure was built in 2001 and sits on 6.5 acres. Comparable sale #7 in Battle Ground is the closest to the subject and sold for \$128.55 per square foot. It has distribution space, which generally sells for more and is on a corner lot for easier access. Comparable sale #6 has just over 74,000 square feet and sold for \$133.93 per square foot.
134TH STREET LOFTS INVESTORS LLC ETAL	186611- 000	786	2151 MICHELSON DR SUITE 282	Michael Byrnes (Representative) Keri Dudley (Appraiser)	<p>APPELLANT TESTIMONY</p> <p>The representative stated that the apartment building has 124 units and was completed in 2021 and it was full as of 2022. The estimate of value is based on market rents in the area. Rental rates range from \$1550-\$2150 with roughly \$500,000 in additional income. The data indicates a value of \$28,970,000. The net rentable area is \$108,487 square feet.</p> <p>ASSESSOR TESTIMONY</p> <p>The representative stated that the subject property was in new construction status for the 2022 assessment year. The property sold in July of 2022 for \$38,657,000. The assessment is at roughly \$250 per unit whereas the property sold for \$311 per unit.</p>