



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA SPRUCE LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 37916-965

PROPERTY LOCATION: 4000 COLUMBIA HOUSE BLVD
VANCOUVER, WA 98661

PETITION: 583

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	\$ 1,821,897	\$	1,821,897
Improvements	\$ 9,554,403	\$	9,554,403
Personal property			
ASSESSED VALUE	\$ 11,376,300	BOE VALUE	\$ 11,376,300

Date of hearing: July 11, 2023

Recording ID# COLUMBIA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an office building with 46,800 square feet, built in 2017, located on 4.5 acres.

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

The appellant requested a value of \$10,617,900.

The Assessor's evidence included details about the subject property, six comparable sales, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$11,376,300.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$11,376,300 as of January 1, 2022.

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

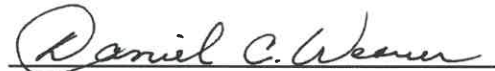
Mailed on August 3, 2023

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, <https://clark.wa.gov/internal-services/board-equalization>, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA GROVE LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 37521-000

PROPERTY LOCATION: 3700 COLUMBIA HOUSE BLVD
VANCOUVER, WA 98661

PETITION: 584

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	\$ 4,442,685	\$	4,442,685
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 4,442,685	BOE VALUE	\$ 4,442,685

Date of hearing: July 11, 2023

Recording ID# COLUMBIA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 13.14-acre parcel of bare land.

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

The appellant requested a value of \$3,677,336.

The Assessor's evidence included details about the subject property, three comparable sales, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$4,442,685.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$4,442,685 as of January 1, 2022.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA GROVE LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 37916-991

PROPERTY LOCATION: 3900 COLUMBIA HOUSE BLVD
VANCOUVER, WA 98661

PETITION: 585

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,218,156	\$	1,218,156
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,218,156	BOE VALUE	\$ 1,218,156

Date of hearing: July 11, 2023

Recording ID# COLUMBIA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.99-acre parcel of bare land.

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

The appellant requested a value of \$1,011,463.

The Assessor's evidence included details about the subject property, three comparable sales, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$1,218,156.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,218,156 as of January 1, 2022.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROADWAY INVESTORS II LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 38430-000

**PROPERTY LOCATION: 101 E 6TH ST
VANCOUVER, WA 98660**

PETITION: 586

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,151,300	\$	1,151,300
Improvements	\$ 11,273,900	\$	11,273,900
Personal property			
ASSESSED VALUE	\$ 12,425,200	BOE VALUE	\$ 12,425,200

Date of hearing: July 11, 2023

Recording ID# BROADWAY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an office building with 45,879 square feet, built in 2015, located on 0.48 acres.

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

The appellant requested a value of \$11,425,500.

The Assessor's evidence included details about the subject property, six comparable sales, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$12,425,200.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$12,425,200 as of January 1, 2022.

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

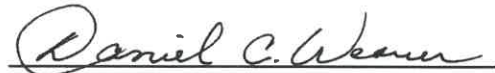
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FISHERS TERRACE II LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 125843-080

PROPERTY LOCATION: 19120 SE 34TH ST
VANCOUVER, WA 98683

PETITION: 592

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 2,346,605	\$	2,346,605
Improvements	\$ 3,051,995	\$	3,051,995
Personal property			
ASSESSED VALUE	\$ 5,398,600	BOE VALUE	\$ 5,398,600

Date of hearing: July 11, 2023

Recording ID# FISHERS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an office building with 33,174 square feet, built in 2001, located on 2.34 acres.

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

The appellant requested a value of \$4,907,800.

The Assessor's evidence included details about the subject property, six comparable sales, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$5,398,600.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$5,398,600 as of January 1, 2022.

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

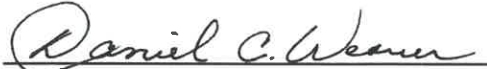
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FISHERS TERRACE IV LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 125847-010

PROPERTY LOCATION: 3401 SE 192ND AVE
VANCOUVER, WA 98683

PETITION: 593

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,090,100	\$	1,090,100
Improvements	\$ 1,111,400	\$	1,111,400
Personal property			
ASSESSED VALUE	\$ 2,201,500	BOE VALUE	\$ 2,201,500

Date of hearing: July 11, 2023

Recording ID# FISHERS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a shopping center with 5,975 square feet, built in 2007, located on 0.91 acres.

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

The appellant requested a value of \$2,001,400.

The Assessor's evidence included details about the subject property, five comparable sales, and a cover letter recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$2,201,500.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,201,500 as of January 1, 2022.

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

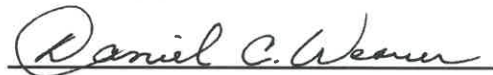
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAND CENTRAL PARTNERS LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: (SEE ATTACHED)

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: July 11, 2023

Recording ID# GRAND

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
John Marks
John Rose

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

(SEE ATTACHMENT FOR PROPERTY DETAILS.)

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

(SEE ATTACHMENT FOR APPELLANT ESTIMATES OF VALUE.)

The Assessor's evidence included details about the subject property, income approach details and comparable sales for each building, and a cover letter recommending no change to the assessed value.

(SEE ATTACHMENT FOR BOARD DETERMINATION OF VALUE.)

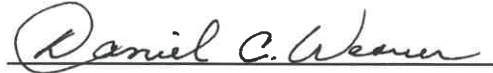
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject properties is sustained as of January 1, 2022.

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

Mailed on August 3, 2023
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ATTACHMENT A

7-11-2023 Hearings

GRAND CENTRAL PARTNERS LLC												For values as of January 1, 2022		
PROPERTY DETAILS							ASSESSOR				APPELLANT ESTIMATE	BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	BLD YEAR	LAND	STRUCTURES	TOTAL		LAND	STRUCTURES	TOTAL	
986030-094	594	2420 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.49	SHOPPING CENTER	7,062	2008	\$ 747,000	\$ 1,639,400	\$ 2,386,400	\$ 1,791,120	\$ 747,000	\$ 1,639,400	\$ 2,386,400	
31001-000	595	108 GRAND BLVD VANCOUVER, WA 98661	0.41	BANK	3,925	2008	\$ 562,600	\$ 1,359,600	\$ 1,922,200	\$ 1,585,100	\$ 562,600	\$ 1,359,600	\$ 1,922,200	
31026-000	596	2404 COLUMBIA HOUSE BLVD UNIT H101 VANCOUVER, WA 98661	0.37	SHOPPING CENTER/ DENTAL OFFICE	3,600	2008	\$ 451,300	\$ 921,700	\$ 1,373,000	\$ 1,217,000	\$ 451,300	\$ 921,700	\$ 1,373,000	
986030-093	597	2410 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.49	SHOPPING CENTER/ RESTAURANT	6,515	2012	\$ 747,100	\$ 1,494,400	\$ 2,241,500	\$ 1,672,756	\$ 747,100	\$ 1,494,400	\$ 2,241,500	
986030-095	598	2510 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.46	SHOPPING CENTER	7,062	2008	\$ 701,300	\$ 1,484,200	\$ 2,185,500	\$ 2,019,700	\$ 701,300	\$ 1,484,200	\$ 2,185,500	
986030-096	599	104 GRAND BLVD VANCOUVER, WA 98661	2.22	SHOPPING CENTER	28,109	2008	\$ 2,611,000	\$ 6,644,300	\$ 9,255,300	\$ 7,588,100	\$ 2,611,000	\$ 6,644,300	\$ 9,255,300	



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GREEN PRAIRIE LLC

PROPERTY TAX ANALYTICS
C/O ALEX ROBINSON
1 MT JEFFERSON TERRACE
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 986028-532

PROPERTY LOCATION: 11500 NE 119TH ST
VANCOUVER, WA 98662

PETITION: 600

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 513,150	\$	513,150
Improvements	\$ 1,494,150	\$	1,494,150
Personal property			
ASSESSED VALUE	\$ 2,007,300	BOE VALUE	\$ 2,007,300

Date of hearing: July 11, 2023

Recording ID# GREEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks

John Rose

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a shopping center with 7,040 square feet, built in 2010, located on 0.66 acres.

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

The appellant requested a value of \$1,824,800.

The Assessor's evidence included a report by Kevin Adatto of CPX LLC and an income approach summary recommending no change to the assessed value.

The appellant provided no evidence to support a value other than the assessed value of \$2,007,300.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,007,300 as of January 1, 2022.

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

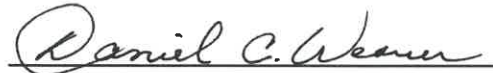
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