



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** CBC LLC (SEE ATTACHED)

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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ (SEE ATTACHED)</b>	<b>BOE VALUE \$ (SEE ATTACHED)</b>

Date of hearing: July 13, 2023

Recording ID# CBC

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.)

(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:**

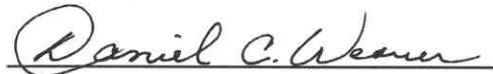
Mailed on August 3, 2023

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

**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.

**\*\* 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

7-13-2023 Hearings

CBC 1 LLC 19%											For values as of January 1, 2022		
PROPERTY DETAILS							ASSESSOR				BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL	LAND	STRUCTURES	TOTAL		
31109-000	617	604 SE VICTORY AVE VANCOUVER, WA 98661	5.57	WAREHOUSE	181,272	\$ 1,371,461	\$ -	\$ 1,371,461	\$ 1,371,461	\$ -	\$ 1,371,461		
31079-000	656	3400 SE COLUMBIA WAY VANCOUVER, WA 98661	6.2	WAREHOUSE	106,760	\$ 1,606,928	\$ 5,354,172	\$ 6,961,100	\$ 1,606,928	\$ 5,354,172	\$ 6,961,100		
31084-000	657	705 SE VICTORY AVE VANCOUVER, WA 98661	5.08	WAREHOUSE	123,912	\$ 1,316,645	\$ 7,720,955	\$ 9,037,600	\$ 1,316,645	\$ 7,720,955	\$ 9,037,600		
30981-000	658	3600 SE COLUMBIA WAY VANCOUVER, WA 98661	1.42	WAREHOUSE	17,383	\$ 368,038	\$ 1,195,262	\$ 1,563,300	\$ 368,038	\$ 1,195,262	\$ 1,563,300		
31081-000	659	3601 SE COLUMBIA WAY VANCOUVER, WA 98661	7.16	WAREHOUSE	160,674	\$ 1,855,743	\$ 8,184,057	\$ 10,039,800	\$ 1,855,743	\$ 8,184,057	\$ 10,039,800		
31080-000	660	3800 SE COLUMBIA WAY UNIT 10 VANCOUVER, WA 98661	7.92	WAREHOUSE	152,000	\$ 2,052,721	\$ 7,445,079	\$ 9,497,800	\$ 2,052,721	\$ 7,445,079	\$ 9,497,800		
37912-000	661	801 SE ASSEMBLY AVE VANCOUVER, WA 98661	5.4	WAREHOUSE	(UNCLEAR)	\$ 1,399,583	\$ 5,698,117	\$ 7,097,700	\$ 1,399,583	\$ 5,698,117	\$ 7,097,700		
502380-000	662	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502380	3.68	TIDELANDS		\$ 112,211	\$ -	\$ 112,211	\$ 112,211	\$ -	\$ 112,211		
502382-000	663	(NO SITUS ADDRESS) LOCATION: TIDELANDS TAX LOT #502382	5.37	BARE LAND PARCEL		\$ 230,009	\$ -	\$ 230,009	\$ 230,009	\$ -	\$ 230,009		
502384-000	664	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #502384	0.76	TIDELANDS		\$ 46,348	\$ -	\$ 46,348	\$ 46,348	\$ -	\$ 46,348		
502386-000	665	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #502386	2.69	TIDELANDS		\$ 130,201	\$ -	\$ 130,201	\$ 130,201	\$ -	\$ 130,201		
503085-000	666	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #503085	0.93	PARKING LOT		\$ 241,040	\$ -	\$ 241,040	\$ 241,040	\$ -	\$ 241,040		
31074-000	667	(NO SITUS ADDRESS) LOCATION: LOT 1 SP3-555 7.32A	7.32	PARKING LOT		\$ 1,897,212	\$ -	\$ 1,897,212	\$ 1,897,212	\$ -	\$ 1,897,212		
31083-000	668	603 SE VICTORY AVE VANCOUVER, WA 98661	11.88	WAREHOUSE	273,148	\$ 3,079,083	\$ 16,457,017	\$ 19,536,100	\$ 3,079,083	\$ 16,457,017	\$ 19,536,100		
37913-000	669	600 SE ASSEMBLY AVE UNIT 100 VANCOUVER, WA 98661	8.3	WAREHOUSE	161,370	\$ 2,151,211	\$ 9,260,989	\$ 11,412,200	\$ 2,151,211	\$ 9,260,989	\$ 11,412,200		
37911-000	670	603 SE ASSEMBLY AVE UNIT 10 VANCOUVER, WA 98661	5.67	WAREHOUSE	108,244	\$ 1,469,562	\$ 6,782,838	\$ 8,252,400	\$ 1,469,562	\$ 6,782,838	\$ 8,252,400		
31108-000	671	3201 SE COLUMBIA WAY VANCOUVER, WA 98661	4.24	WAREHOUSE	78,912	\$ 1,098,932	\$ 4,927,668	\$ 6,026,600	\$ 1,098,932	\$ 4,927,668	\$ 6,026,600		

NOTE: Parcel 31109-000 (Case 617) owner is CBC 40E LLC. Parcel 31108-000 (Case 671) owner is CBC 1 LLC ETAL.



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** VANBUREN EVANS W JR TRUSTEE 50%

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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ (SEE ATTACHED)</b>	<b>BOE VALUE \$ (SEE ATTACHED)</b>

Date of hearing: July 13, 2023

Recording ID# VANBUREN

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.)

(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

**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.

**\*\* 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. \*\***

VANBUREN EVANS W JR TRUSTEE 50%										For values as of January 1, 2022								
PROPERTY DETAILS										ASSESSOR			APPELLANT ESTIMATE			BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL	LAND	STRUCTURES	TOTAL	LAND	STRUCTURES	TOTAL	LAND	STRUCTURES	TOTAL	
31093-000	618	503 SE MARITIME AVE VANCOUVER, WA 98661	2.09	LAND BENEATH A WAREHOUSE		\$ 637,283	\$ -	\$ 637,283	\$ 637,283	\$ -	\$ 637,283	\$ 637,283	\$ -	\$ 637,283	\$ 637,283	\$ -	\$ 637,283	
31093-001	619	(NO SITUS ADDRESS) LOCATION: #335 WM RYAN D1C 2.09A (SEE SH#31093-000)	0	WAREHOUSE	28,480	\$ -	\$ 1,020,300	\$ 1,020,300	\$ -	\$ 1,020,300	\$ 1,020,300	\$ -	\$ 1,020,300	\$ 1,020,300	\$ -	\$ 1,020,300		
31106-000	620	2111 SE COLUMBIA WAY UNIT 10 VANCOUVER, WA 98661	6.74	LAND BENEATH A WAREHOUSE		\$ 1,993,567	\$ -	\$ 1,993,567	\$ 1,993,567	\$ -	\$ 1,993,567	\$ 1,993,567	\$ -	\$ 1,993,567	\$ 1,993,567	\$ -	\$ 1,993,567	
31106-001	621	(NO SITUS ADDRESS) LOCATION: #348 WM RYAN D1C 6.74A (SEE 031106-000)	0	WAREHOUSE	11,040	\$ -	\$ 1,032,200	\$ 1,032,200	\$ -	\$ 1,032,200	\$ 1,032,200	\$ -	\$ 1,032,200	\$ 1,032,200	\$ -	\$ 1,032,200		
31099-000	622	2503 SE HIDDEN WAY VANCOUVER, WA 98661	8.71	LAND BENEATH A WAREHOUSE		\$ 2,655,853	\$ -	\$ 2,655,853	\$ 2,655,853	\$ -	\$ 2,655,853	\$ 2,655,853	\$ -	\$ 2,655,853	\$ 2,655,853	\$ -	\$ 2,655,853	
31099-001	623	(NO SITUS ADDRESS) LOCATION: #341 WM RYAN D1C 8.71A (SEE SH#031099-000)	0	WAREHOUSE	45,505	\$ -	\$ 1,145,000	\$ 1,145,000	\$ -	\$ 1,145,000	\$ 1,145,000	\$ -	\$ 1,145,000	\$ 1,145,000	\$ -	\$ 1,145,000		
31098-000	624	2303 SE HIDDEN WAY VANCOUVER, WA 98661	9.1	LAND BENEATH A WAREHOUSE		\$ 2,774,772	\$ -	\$ 2,774,772	\$ 2,774,772	\$ -	\$ 2,774,772	\$ 2,774,772	\$ -	\$ 2,774,772	\$ 2,774,772	\$ -	\$ 2,774,772	
31098-001	625	2303 SE HIDDEN WAY VANCOUVER, WA 98661	0	WAREHOUSE	15,147	\$ -	\$ 696,700	\$ 696,700	\$ -	\$ 696,700	\$ 696,700	\$ -	\$ 696,700	\$ 696,700	\$ -	\$ 696,700		
31103-000	626	2625 SE HIDDEN WAY VANCOUVER, WA 98661	5.43	LAND BENEATH A WAREHOUSE		\$ 1,407,359	\$ -	\$ 1,407,359	\$ 1,407,359	\$ -	\$ 1,407,359	\$ 1,407,359	\$ -	\$ 1,407,359	\$ 1,407,359	\$ -	\$ 1,407,359	
31103-001	627	(NO SITUS ADDRESS) LOCATION: #345 WM RYAN D1C 5.43A	0	WAREHOUSE	73,588	\$ -	\$ 1,200,400	\$ 1,200,400	\$ -	\$ 1,200,400	\$ 1,200,400	\$ -	\$ 1,200,400	\$ 1,200,400	\$ -	\$ 1,200,400		
31092-000	628	2301 SE HIDDEN WAY VANCOUVER, WA 98661	6.83	LAND BENEATH A WAREHOUSE		\$ 2,019,603	\$ -	\$ 2,019,603	\$ 2,019,603	\$ -	\$ 2,019,603	\$ 2,019,603	\$ -	\$ 2,019,603	\$ 2,019,603	\$ -	\$ 2,019,603	
31092-001	629	(IMPROVEMENT ONLY (SEE 31092000 FOR LAND))	0	WAREHOUSE	56,002	\$ -	\$ 603,000	\$ 603,000	\$ -	\$ 603,000	\$ 603,000	\$ -	\$ 603,000	\$ 603,000	\$ -	\$ 603,000		
31105-000	630	3000 SE HIDDEN WAY VANCOUVER, WA 98661	13.23	LAND BENEATH A WAREHOUSE		\$ 3,428,978	\$ -	\$ 3,428,978	\$ 3,428,978	\$ -	\$ 3,428,978	\$ 3,428,978	\$ -	\$ 3,428,978	\$ 3,428,978	\$ -	\$ 3,428,978	
31105-001	631	604 SE VICTORY AVE VANCOUVER, WA 98661	0	WAREHOUSE	433,888	\$ -	\$ 6,574,000	\$ 6,574,000	\$ -	\$ 6,574,000	\$ 6,574,000	\$ -	\$ 6,574,000	\$ 6,574,000	\$ -	\$ 6,574,000		
30976-000	632	3001 SE COLUMBIA WAY VANCOUVER, WA 98661	8.16	LAND BENEATH A WAREHOUSE		\$ 2,114,925	\$ -	\$ 2,114,925	\$ 2,114,925	\$ -	\$ 2,114,925	\$ 2,114,925	\$ -	\$ 2,114,925	\$ 2,114,925	\$ -	\$ 2,114,925	
30976-001	633	2000 SE COLUMBIA WAY VANCOUVER, WA 98661	8.16	WAREHOUSE/ FUEL STATION		\$ -	\$ 4,500,200	\$ 4,500,200	\$ -	\$ 4,500,200	\$ 4,500,200	\$ -	\$ 4,500,200	\$ 4,500,200	\$ -	\$ 4,500,200		
31102-000	634	611 SE KAISER AVE VANCOUVER, WA 98661	4.43	LAND BENEATH A WAREHOUSE		\$ 1,148,175	\$ -	\$ 1,148,175	\$ 1,148,175	\$ -	\$ 1,148,175	\$ 1,148,175	\$ -	\$ 1,148,175	\$ 1,148,175	\$ -	\$ 1,148,175	
31102-001	635	(NO SITUS ADDRESS) LOCATION: #344 WM RYAN D1C 4.43A (SEE SH#031102-000)	0	WAREHOUSE	9,396	\$ -	\$ 495,900	\$ 495,900	\$ -	\$ 495,900	\$ 495,900	\$ -	\$ 495,900	\$ 495,900	\$ -	\$ 495,900		
502350-000	636	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502350	4.87	TIDELANDS		\$ 383,589	\$ -	\$ 383,589	\$ 383,589	\$ -	\$ 383,589	\$ 383,589	\$ -	\$ 383,589	\$ 383,589	\$ -	\$ 383,589	

VANBUREN EVANS W JR TRUSTEE 50%										For values as of January 1, 2022								
PROPERTY DETAILS										ASSESSOR			APPELLANT			BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL	ESTIMATE	LAND	STRUCTURES	TOTAL						
502360-000	637	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502360	2.26	SHIP BAYS AND TIDELANDS		\$ 95,593	\$ -	\$ 95,593	\$ 81,936	\$ 95,593	\$ -	\$ 95,593						
502370-000	638	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502370	5.83	SHIP BAYS AND TIDELANDS		\$ 162,139	\$ -	\$ 162,139	\$ 139,000	\$ 162,139	\$ -	\$ 162,139						
503041-000	639	(NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	1.28	SHIP DOCKS/ TIDELANDS		\$ 71,657	\$ 35,000	\$ 106,657	\$ 80,346	\$ 71,657	\$ 35,000	\$ 106,657						
503042-000	640	(NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	0.77	TIDELANDS		\$ 23,479	\$ -	\$ 23,479	\$ 20,125	\$ 23,479	\$ -	\$ 23,479						
503050-000	641	(NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	2.54	TIDELANDS		\$ 77,450	\$ -	\$ 77,450	\$ 66,385	\$ 77,450	\$ -	\$ 77,450						
31094-000	642	(NO SITUS ADDRESS) LOCATION: #336 WIM RYAN DLC 5.06A	5.06	PARKING LOT		\$ 1,542,895	\$ -	\$ 1,542,895	\$ 1,256,358	\$ 1,542,895	\$ -	\$ 1,542,895						
31095-000	643	(NO SITUS ADDRESS) LOCATION: #337 WIM RYAN DLC 3.57A	3.57	PARKING LOT		\$ 1,088,564	\$ -	\$ 1,088,564	\$ 886,402	\$ 1,088,564	\$ -	\$ 1,088,564						
31097-000	644	(NO SITUS ADDRESS) LOCATION: #339 WIM RYAN DLC 3.78A	3.78	PARKING LOT		\$ 1,152,598	\$ -	\$ 1,152,598	\$ 938,544	\$ 1,152,598	\$ -	\$ 1,152,598						
31100-000	645	2801 SE COLUMBIA WAY UNIT 100 VANCOUVER, WA 98661	3.98	PARKING LOT		\$ 1,031,545	\$ -	\$ 1,031,545	\$ 839,971	\$ 1,031,545	\$ -	\$ 1,031,545						
31107-000	646	(NO SITUS ADDRESS) LOCATION: #349 WIM RYAN DLC 1.25A	1.25	PARKING LOT		\$ 323,978	\$ -	\$ 323,978	\$ 263,810	\$ 323,978	\$ -	\$ 323,978						
31110-000	647	(NO SITUS ADDRESS) LOCATION: #352 WIM RYAN DLC 2.37A M/L	2.37	RAILROAD		\$ 72,266	\$ -	\$ 72,266	\$ 61,942	\$ 72,266	\$ -	\$ 72,266						
31090-000	648	2119 SE COLUMBIA WAY UNIT 280 VANCOUVER, WA 98661	1.34	LAND UNDER COMMERCIAL BUILDING		\$ 408,593	\$ -	\$ 408,593	\$ 332,711	\$ 408,593	\$ -	\$ 408,593						
31090-001	649	(NO SITUS ADDRESS) LOCATION: #332 WIM RYAN DLC 1.34A (SEE #31090-000)	0	COMMERCIAL BUILDING	7,215	\$ -	\$ 1,919,800	\$ 1,919,800	\$ 1,534,100	\$ -	\$ 1,919,800	\$ 1,919,800						
31091-000	650	600 SE MARITIME AVE VANCOUVER, WA 98661	3.8	LAND BENEATH A WAREHOUSE		\$ 1,158,696	\$ -	\$ 1,158,696	\$ 943,510	\$ 1,158,696	\$ -	\$ 1,158,696						
31091-001	651	600 SE MARITIME AVE UNIT 190 VANCOUVER, WA 98661	0	WAREHOUSE	49,625	\$ -	\$ 5,023,900	\$ 5,023,900	\$ 4,052,900	\$ -	\$ 5,023,900	\$ 5,023,900						
31096-000	652	2501 SE COLUMBIA WAY UNIT 100 VANCOUVER, WA 98661	4.77	LAND BENEATH A WAREHOUSE		\$ 1,407,206	\$ -	\$ 1,407,206	\$ 1,145,900	\$ 1,407,206	\$ -	\$ 1,407,206						
31096-001	653	2501 SE COLUMBIA WAY VANCOUVER, WA 98661	0	WAREHOUSE	68,250	\$ -	\$ 5,802,300	\$ 5,802,300	\$ 4,918,600	\$ -	\$ 5,802,300	\$ 5,802,300						
31101-000	654	(NO SITUS ADDRESS) LOCATION: #343 WIM RYAN DLC 2.99A (SEE #31101-001)	2.99	LAND UNDER WAREHOUSE		\$ 911,711	\$ -	\$ 911,711	\$ 742,393	\$ 911,711	\$ -	\$ 911,711						
31101-001	655	(NO SITUS ADDRESS) LOCATION: #343 WIM RYAN DLC 2.99A (SEE #31101-000)	0	WAREHOUSE	45,420	\$ -	\$ 2,883,600	\$ 2,883,600	\$ 2,401,300	\$ -	\$ 2,883,600	\$ 2,883,600						

NOTE: Parcel 31090-001 (Case 649) includes a warehouse measuring 18,000 square feet.