

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	308	Parcel Number:	92009-820
Owner Name:	TANNE JASON & TANNE SAYO TRUSTEES				
Situs Address:	15512 SE 40TH CIR				
Property Type:	2-story residence	Acres:	0.23	NBHD	222
Mailing Address:	15512 SE 40TH CIR				

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"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Jason Tanne		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	9:02	9:20	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a bid by Lowe's to replace a sink for \$6,028.84 as of January 2024, an invoice by CHH Plastering Company to perform stucco repair work for \$2,934.27 as of January 2023, an invoice by The Home Depot for a fiberglass door replacement for \$6,762.68 as of February 2023, a bid by Lake Side Construction & Remodeling to perform construction and remodeling work throughout the subject property for \$274,362.26 as of August 2023, bid by Caldwell Roof Restoration to provide roofwork for \$25,500 as of September 2023, a bid from PMJ Plastering & Stucco to resurface two sides and back elevation of the property for \$107,166.48 as of February 2023, and a bid by Rock Solid Waterproof The appellant submitted three comparable sales [#122156-010 sold for \$670,000 in March 2021; #122136-000 sold for \$600,000 in December 2020; and #126694-014 sold for \$775,000 in January 2023].

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 228,000	\$ 228,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 734,553	\$ 521,520		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 962,553	\$ 749,520		
NOTES: Appellant analysis of costs to cure.			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weam</i>	8/8/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	373	Parcel Number:	145094-012
Owner Name:	MORAN MICHAEL J				
Situs Address:	2316 NE 80TH ST				
Property Type:	2-story residence	Acres:	0.06	NBHD	133
Mailing Address:	2316 NE 80TH ST				

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	□ John Rose □ Terry Hagberg □ Gloria Gomez-Matthews □ Joel Cline <i>Michael Moran</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	9:41	9:43	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a bid by TerraFirm Foundation Systems to perform work on the foundation and crawlspace for \$19,468.36 as of July 2024, a bid by Smart Choice Heatin & Cooling to install a Heat Pump system for \$23,220.56 as of June 2024, a bid by Performance Building Products to replace a garage door for \$4,475.63 as of April 2023, and a bid by Cherry Roofing to replace the roofing for \$12,634.22 as of June 2023. The appellant's evidence also included a series of cost analysis for house work from Home Depot and photos of the subject property. The appellant submitted three comparable sales [#108780-064 sold for \$295,000 in December 2022; #105529-746 sold for \$261,500 in November 2022; and #108800-008 sold for \$297,000 in November 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, a Notice of Value, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 169,750	\$ 169,750	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 160,291	\$ 125,250		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 330,041	\$ 295,000		
NOTES: <i>Appellant Comparable Sales tempered with costs to cure.</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/8/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	161	Parcel Number:	195125-000
Owner Name:	HOSMER LISA D				
Situs Address:	14606 NE 159TH ST				
Property Type:	ranch-style residence	Acres:	5	NBHD	12
Mailing Address:	14606 NE 159TH ST				

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"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Hosmer Hosmer	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	9:48	9:57	

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 comparable sales and a cover letter recommending no change to the assessed value.	

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 304,248	\$ 304,248	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 781,072	\$ 781,072		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,085,320	\$ 1,085,320		
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/8/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	682	Parcel Number:	227625-000
Owner Name:	HAVERKAMPF LORRAINE & HAVERKAMPF DAVID				
Situs Address:	6742 NE 239TH ST				
Property Type:	1.5-story residence	Acres:	9.41	NBHD	13
Mailing Address:	6742 NE 239TH ST				

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"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	—	—

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	10:24	10:25	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#193038-000 sold for \$660,000 in December 2022; #223432-000 sold for \$660,000 in January 2023; and #275028-000 sold for \$425,999 in March 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 540,478	\$ 540,478	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 349,923	\$ 349,923	<input type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 890,401	\$ 890,401		
NOTES: <i>Assessor comps</i>			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/8/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	370	Parcel Number:	117896-752
Owner Name:	CAPE RYAN				
Situs Address:	208 NE 136TH ST				
Property Type:	2-story residence	Acres:	0.18	NBHD	135
Mailing Address:	208 NE 136TH ST				

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	Ryan Cape		
<input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	10:31	10:44	

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 four comparable sales and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:
LAND (ACRES)	\$ 218,500	\$ 218,500	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____ <input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 320,579	\$ 320,579	
PERSONAL PROPERTY	\$	\$	
TOTAL	\$ 539,079	\$ 539,079	
NOTES:			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other
No appellant info			

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	8/8/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	450	Parcel Number:	114512-000
Owner Name:	NHI-REIT OF NEXT HOUSE LLC				
Situs Address:	1303 SE MCGILLIVRAY BLVD				
Property Type:	n/a	Acres:	3.44	NBHD	9710
Mailing Address:	PO BOX 92129				

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"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Mathew Magarity				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	11:00	11:16	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a cost approach valuing the property at \$14,990,000.

ASSESSOR EVIDENCE: The Assessor's evidence included five comparable sales photos of the subject property and comparable properties, a 2023 cost analysis, and a cover letter recommending no change to the assessed value.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,326,859	\$ 1,326,859	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 15,805,037	\$ 13,663,141	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 17,131,896	\$ 14,990,000		
NOTES: Appellant cost analysis (also compared to Assessor analysis had no explanation			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/8/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	446	Parcel Number:	114779-000
Owner Name:	JIM PATTISON DEVELOPMENT INC				
Situs Address:	13215 SE MILL PLAIN BLVD B				
Property Type:	n/a	Acres:	4.59	NBHD	9600
Mailing Address:	PO BOX 92129				

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"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline	Matthew Magarity	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 8, 2024	10:49	10:59	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$5,500,000 in March 2022. The appellant's evidence included a cost approach valuing the property at \$5,320,000.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 3,642,062	\$ 3,642,062	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 3,274,538	\$ 1,857,938	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 6,916,600	\$ 5,500,000		
NOTES:	Appellant calculation of cost approach also compares to purchase price in March 2022.		<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Other

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/8/24

Owner	PID	Case	Mail	ATD?	NOTES
TANNE JASON & TANNE SAYO TRUSTEES	92009820	308	15512 SE 40TH CIR	Jason Tanne	The appellant referred to his three comparable properties that all have a lower price per square foot compared to the subject property. He presented two recent sales which were sold in 2024 for approximately \$246 per square foot. Work on the door, windows, stucco, and deck repair between 2022 and 2023 on the subject property cost \$121,000. Leaks continue in the house, faulty work was performed by contractors causing additional damage, and stucco siding needs to still be finished. The appellant estimates that \$450,000 more work may need to be done. The appellant is currently in disputes with the insurance companies to settle for the cost of the poor work that caused damages.
MORAN MICHAEL J	145094012	373	2316 NE 80TH ST	Mike Moran	In contrast to the Assessor's statement, the appellant stated that the senior exemption program no longer applies to the subject property. The subject property is over 20 years old and has poor construction causing it to need many repairs. The appellant estimates the repairs would cost close to \$100,000, while the Assessor's Office currently only considers a value of \$40,000 for cost to cure. The appellant referred to his comparable worksheet with similar properties with lower sale values. The subject property has a poor location because it is surrounded by apartments providing no privacy and suffers from amplified noise.
HOSMER LISA D	195125000	161	14606 NE 159TH ST	Lisa Hosmer	The appellant stated this house was bought as a distressed repossessed property in 2015. The house needed extensive renovation and continues to need additional work. The appellant does not believe a buyer would pay more than \$800,000, and the subject property does not have the curb appeal to attract the assessed value.
HAVERKAMPF LORRAINE & HAVERKAMPF DAVID	227625000	682	6742 NE 239TH ST	NONE	No attendance

CAPE RYAN	117896752	370	208 NE 136TH ST	Ryan Cape	The appellant stated the siding is defective and rotting off. The house needs work to be in sellable condition. The appellant referred to moisture problems that affect the subject property. Homes in the subject property's neighborhood are not currently selling.
JIM PATTISON DEVELOPMENT INC	114779000	446	PO BOX 92129	Matthew Megarity	The appellant's representative stated the property sold in March 2022 for \$5,500,000. They believe the value would have decreased from that sale price with market conditions. The cost approach with the land value and depreciation for age valued the property at \$5,320,000. The representative updated their value \$5,500,000.
NHI-REIT OF NEXT HOUSE LLC	114512000	450	PO BOX 92129	Matthew Megarity	The appellant stated this property is a senior living facility with no major changes in the property from previous years. The representative stated the cost approach is the best way to value this property because the income and sales approaches value the business, which could include health care costs and other factors unrelated to the real estate value. The representative referred to a document that state the WA State Board of Tax appeals agreed that the cost approach is the best process for valuing senior living facilities. With a 14% depreciation and the added land value, the subject property is valued at \$14,990,000 by cost approach. This would value the property at approximately \$134 per square foot. Since the subject property was constructed in 1997 and only has three floors, the representative considers the subject property senior citizen multi-residence and not a Home for the Elderly.