

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

CASE BEING HEARD

| | | | | | |
|------------------|----------------------------------|--------------|------|----------------|------------|
| Assessment Year: | 2023 | Petition No: | 850 | Parcel Number: | 127741-000 |
| Owner Name: | GRAZUL DOROTHY | | | | |
| Situs Address: | 1328 NW ASTOR ST CAMAS, WA 98607 | | | | |
| Property Type: | 1.5-story residence | Acres: | 1.12 | NBHD | 74 |
| Mailing Address: | 1328 NW ASTOR 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 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 | Dorothy Grazul | | |

HEARING SESSION

| | | | |
|------------------|-------------|-----------|-----------------|
| Hearing Held On: | Start Time: | End Time: | Recording Name: |
| August 20, 2024 | 9:05 | 9:17 | |

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an excise tax affidavit that shows the sales price for comparable parcels 084128-000 and 0841156-000 for a combined \$1,425,000 for 7.64 acres.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

| | ASSESSOR VALUE: | BOE VALUE: | DETERMINATION: | |
|-------------------|-----------------|------------|---|--|
| LAND (ACRES) | \$ 660,653 | \$ 208,900 | <input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____ | <input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn |
| IMPROVEMENTS | \$ 0 | \$ | | |
| PERSONAL PROPERTY | \$ | \$ | | |
| TOTAL | \$ 660,653 | \$ 208,900 | | |
| NOTES: | | | <input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other | |
| Appellant Comps | | | | |

AUTHORIZATION

| | |
|--|---------|
| Chairperson (or Authorized Desighee) Signature | Date |
| Daniel C. Weaver | 8/20/24 |

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

CASE BEING HEARD

| | | | | | |
|------------------|----------------------------------|--------------|------|----------------|------------|
| Assessment Year: | 2023 | Petition No: | 851 | Parcel Number: | 127724-000 |
| Owner Name: | GRAZUL DOROTHY | | | | |
| Situs Address: | 1342 NW ASTOR ST CAMAS, WA 98607 | | | | |
| Property Type: | 1.5-story residence | Acres: | 4.12 | NBHD | 74 |
| Mailing Address: | 1328 NW ASTOR 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 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 | Dorothy Grazul | | |

HEARING SESSION

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|------------------|-------------|-----------|-----------------|
| Hearing Held On: | Start Time: | End Time: | Recording Name: |
| August 20, 2024 | 9:05 | 9:17 | |

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an excise tax affidavit that shows the sales price for comparable parcels 084128-000 and 0841156-000 for a combined \$1,425,000 for 7.64 acres.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

| | ASSESSOR VALUE: | BOE VALUE: | DETERMINATION: | |
|-------------------|-------------------|-------------------|---|--|
| LAND (ACRES) | \$ 915,010 | \$ 768,454 | <input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____ | <input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn |
| IMPROVEMENTS | \$ 0 | \$ | | |
| PERSONAL PROPERTY | \$ | \$ | | |
| TOTAL | \$ 915,010 | \$ 768,454 | | |
| NOTES: | | | <input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input checked="" type="checkbox"/> Comps <input type="checkbox"/> Other | |
| Appellant Comps | | | | |

AUTHORIZATION

| | |
|--|---------|
| Chairperson (or Authorized Designee) Signature | Date |
| Daniel C. Weaver | 8/20/24 |

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

CASE BEING HEARD

| | | | | | |
|------------------|---|--------------|------|----------------|-----------|
| Assessment Year: | 2023 | Petition No: | 852 | Parcel Number: | 92372-000 |
| Owner Name: | GRAZUL DOROTHY | | | | |
| Situs Address: | FOREST HOME ADDN #3 LOTS 16 & 17 .51A , | | | | |
| Property Type: | bare land parcel | Acres: | 0.51 | NBHD | 74 |
| Mailing Address: | 1328 NW ASTOR ST CAMAS, WA 98607 | | | | |

ATTENDANCE

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|--|---|---|------------------------------------|
| 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 | <i>Dorothy Grazul</i> | |

HEARING SESSION

| | | | |
|------------------|-------------|-----------|-----------------|
| Hearing Held On: | Start Time: | End Time: | Recording Name: |
| August 20, 2024 | 9:05 | 9:17 | |

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an excise tax affidavit that shows the sales price for comparable parcels 084128-000 and 0841156-000 for a combined \$1,425,000 for 7.64 acres.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

| | ASSESSOR VALUE: | BOE VALUE: | DETERMINATION: | |
|---|-------------------|------------------|--|--|
| LAND (ACRES) | \$ 108,065 | \$ 95,124 | <input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____ | <input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn |
| IMPROVEMENTS | \$ 0 | \$ | | |
| PERSONAL PROPERTY | \$ | \$ | | |
| TOTAL | \$ 108,065 | \$ 95,124 | | |
| NOTES: <i>Appellant comps</i> <i>Daniel C. Weaver</i> | | | <input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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> | 8/20/24 |

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

CASE BEING HEARD

| | | | | | |
|------------------|--|--------------|------|----------------|------------|
| Assessment Year: | 2023 | Petition No: | 857 | Parcel Number: | 198941-000 |
| Owner Name: | SWIFT KENNETH A & SWIFT LINDA E (C/B) | | | | |
| Situs Address: | 6219 NE 139TH ST VANCOUVER, WA 98686 | | | | |
| Property Type: | ranch-style mobile home residence | Acres: | 3.96 | NBHD | 72 |
| Mailing Address: | 10013 NE HAZEL DELL AVE BOX #333 VANCOUVER, WA 98685 | | | | |

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 | Linda Swift Laurena Swift Daughter Swift | |

HEARING SESSION

| | | | |
|------------------|-------------|-----------|-----------------|
| Hearing Held On: | Start Time: | End Time: | Recording Name: |
| August 20, 2024 | 9:50 | 10:08 | |

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a development feasibility and financial analysis report as of July 2024 and a Stipulation with the Clark County Assessor at the State Board of Tax appeals as of May 2024.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

| | ASSESSOR VALUE: | BOE VALUE: | DETERMINATION: | |
|------------------------------|---------------------|-------------------|---|--|
| LAND (ACRES) | \$ 1,227,240 | \$ 503,000 | <input type="checkbox"/> Sustained | <input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn |
| IMPROVEMENTS | \$ 0 | \$ | <input checked="" type="checkbox"/> Changed | |
| PERSONAL PROPERTY | \$ | \$ | <input type="checkbox"/> _____ | |
| TOTAL | \$ 1,227,240 | \$ 503,000 | | |
| NOTES: | | | <input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input checked="" type="checkbox"/> Other | |
| Appellant feasibility report | | | | |

AUTHORIZATION

| | |
|--|---------|
| Chairperson (or Authorized Designee) Signature | Date |
| <i>Daniel C. Weaver</i> | 8/20/24 |

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

CASE BEING HEARD

| | | | | | |
|------------------|--|--------------|-----|----------------|------------|
| Assessment Year: | 2023 | Petition No: | 979 | Parcel Number: | 188315-000 |
| Owner Name: | SNOEY ROGER B & SNOEY BARBARA J TRUSTEES | | | | |
| Situs Address: | #123 CHRISTIAN POWLEY DLC 5A , | | | | |
| Property Type: | bare land parcel | Acres: | 5 | NBHD | |
| Mailing Address: | 3711 NW 110TH CIR VANCOUVER, WA 98685 | | | | |

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 | Roger Snoey | | |

HEARING SESSION

| | | | |
|------------------|-------------|-----------|-----------------|
| Hearing Held On: | Start Time: | End Time: | Recording Name: |
| August 20, 2024 | 11:29 | 11:40 | |

CASE DETAILS

| | |
|---|---------------------------|
| TESTIMONY: | (See attached note sheet) |
| APPELLANT EVIDENCE: The appellant's evidence included geographical maps showing the total developable land on the subject property. The appellant submitted three comparable sales [#198857-000 sold for \$1,200,000 in June 2022; #181701-000 sold for \$1,966,667 in October 2022; and #181450-000 sold for \$2,550,000 in September 2022] | |
| ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE) | |

DECISION OF THE BOARD

| | ASSESSOR VALUE: | BOE VALUE: | DETERMINATION: |
|--|---------------------|-------------------|--|
| LAND (ACRES) | \$ 1,018,003 | \$ 433,783 | <input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____ <input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn |
| IMPROVEMENTS | \$ 0 | \$ | |
| PERSONAL PROPERTY | \$ | \$ | |
| TOTAL | \$ 1,018,003 | \$ 433,783 | |
| NOTES: Appellant comps adjusted for minimal value of Buffer land | | | <input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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> | 8/20/24 |

| Owner | PID | Case | Mail | ATD? | NOTES |
|--|-----------|------|---|---|---|
| GRAZUL DOROTHY | 127741000 | 850 | 1328 NW ASTOR ST | Dorothy Krahn | <p>The appellant stated that her comparable sale is very similar to the subject property. The Assessor's comparable properties are ready to develop immediately, while the appellant's comparable sale is a residential property that would also need work and have a cost to be developed. Property ID 127741000 has a cliff on the land reducing the usable land. Property ID 127724000 is very similar to the comparable sale because it is sloped and would need a geotechnical study before development. Property ID 92372000 cannot be sold without being subdivided. It has no access road, contains a septic tank, and it has a drain field, so could not be sold independently to be developed. The appellant stated this property has no value without the connected parcels. She does not consider any of these parcels as prime developable land.</p> |
| GRAZUL DOROTHY | 127724000 | 851 | 1328 NW ASTOR ST | Dorothy Krahn | |
| GRAZUL DOROTHY | 92372000 | 852 | 1328 NW ASTOR ST | Dorothy Krahn | |
| SWIFT KENNETH A & SWIFT LINDA E (C/B) | 198941000 | 857 | 10013 NE HAZEL DELL AVE BOX #333 | Linda Swift Chloe Swift (witness) Lauren Swift | <p>The appellant referred to her submitted evidence including the feasibility report and the WA State Board of Tax Appeals stipulation. The land of the subject property could create a maximum of 14 lots due to its narrow nature since the property is considered a flag lot. To develop this land into 14 "shovel-ready" parcels," it would cost \$2.28 million with a profit margin of \$407,028. Local developers offered to pay \$500,000 for the land. The appellant stated that only 1.928 acres can be considered developable.</p> <p>The appellant updated their opinion of value to \$503,000 in their additional evidence.</p> |
| SNOEY ROGER B & SNOEY BARBARA J TRUSTEES | 188315000 | 979 | 3711 NW 110TH CIR | Roger Snoey | <p>The appellant stated that the subject property is being assessed as prime developable land. The three comparable properties are level land and are considered 100% developable land, while the subject property is sloped and only consists of two acres of developable land. Based on these comparable sales, the value of the developable land of the subject property is \$329,463.</p> |