



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAND CENTRAL PARTNERS LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: (SEE ATTACHED)

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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)
ASSESSED VALUE	\$ (SEE ATTACHED)	BOE VALUE \$ (SEE ATTACHED)

Date of hearing: September 17, 2024

Recording ID# GRAND CENTRAL

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

Attendees (all through virtual conference):

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

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 comparable sales for each property, income approaches for each property, a summary of lease rates in the area, a cost approach for the shopping center, 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 values of the subject properties are sustained as of January 1, 2023.

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

Mailed on October 7, 2024

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

9-17-2024 Hearings

GRAND CENTRAL PARTNERS LLC												
For values as of January 1, 2023												
PROPERTY DETAILS												
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	ASSESSOR			APPELLANT ESTIMATE	BOE DETERMINATION		
						LAND	STRUCTURES	TOTAL		LAND	STRUCTURES	TOTAL
986030-093	670	2410 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.49	SHOPPING CENTER/ RESTAURANT	6,515	\$ 747,100	\$ 1,494,400	\$ 2,241,500	\$ 1,640,000	\$ 747,100	\$ 1,494,400	\$ 2,241,500
31026-000	671	2404 COLUMBIA HOUSE BLVD UNIT H101 VANCOUVER, WA 98661	0.37	SHOPPING CENTER/ DENTAL OFFICE	3,600	\$ 451,300	\$ 921,700	\$ 1,373,000	\$ 1,216,000	\$ 451,300	\$ 921,700	\$ 1,373,000
31001-000	672	108 GRAND BLVD VANCOUVER, WA 98661	0.41	BANK	3,925	\$ 562,600	\$ 1,359,600	\$ 1,922,200	\$ 1,585,100	\$ 562,600	\$ 1,359,600	\$ 1,922,200
986030-094	673	2420 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.49	SHOPPING CENTER	7,062	\$ 747,000	\$ 1,639,400	\$ 2,386,400	\$ 1,791,120	\$ 747,000	\$ 1,639,400	\$ 2,386,400
986030-095	674	2510 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.46	SHOPPING CENTER	7,062	\$ 701,300	\$ 1,484,200	\$ 2,185,500	\$ 2,019,700	\$ 701,300	\$ 1,484,200	\$ 2,185,500
986030-096	675	104 GRAND BLVD VANCOUVER, WA 98661	2.22	SHOPPING CENTER	28,109	\$ 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: COLUMBIA SPRUCE LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 37916-965

**PROPERTY LOCATION: 4000 COLUMBIA HOUSE BLVD
VANCOUVER, WA 98661**

PETITION: 665

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 2,004,087	\$ 2,004,087
Improvements	\$ 10,509,813	\$ 10,509,813
ASSESSED VALUE	\$ 12,513,900	BOE VALUE \$ 12,513,900

Date of hearing: September 17, 2024

Recording ID# COLUMBIA SPRUCE

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

Attendees (all through virtual conference):

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

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 and 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 appellant did not provide evidence to support a value other than the assessed value of \$12,513,900.

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 \$12,513,900 as of January 1, 2023.

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

Mailed on October 7, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA GROVE LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 37916-991

**PROPERTY LOCATION: 3900 COLUMBIA HOUSE BLVD
VANCOUVER, WA 98661**

PETITION: 677

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 1,339,972	\$ 1,339,972
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 1,339,972	BOE VALUE \$ 1,339,972

Date of hearing: September 17, 2024

Recording ID# COLUMBIA GROVE

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

Attendees (all through virtual conference):

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

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

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

The appellant requested a value of \$1,000,000.

The appellant did not provide evidence to support a value other than the assessed value of \$1,339,972.

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 \$1,339,972 as of January 1, 2023.

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

Mailed on October 7, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA GROVE LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 37521-000

**PROPERTY LOCATION: 3700 COLUMBIA HOUSE BLVD
VANCOUVER, WA 98661**

PETITION: 678

ASSESSMENT YEAR: Valued January 1, 2023 TAXES PAYABLE IN: 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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	\$ 4,886,954	\$ 4,886,954
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 4,886,954	BOE VALUE \$ 4,886,954

Date of hearing: September 17, 2024
Recording ID#: COLUMBIA GROVE
Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks
Appellant:
None
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

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

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

The appellant requested a value of \$4,000,000.

The appellant did not provide evidence to support a value other than the assessed value of \$4,886,954.

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 \$4,886,954 as of January 1, 2023.

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


Mailed on October 7, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THREE CREEKS INVESTORS LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: (SEE ATTACHED)

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

The Board of Equalization for Clark County Washington was duly convened on September 21, 2023 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)
ASSESSED VALUE	\$	(SEE ATTACHED)	BOE VALUE	\$ (SEE ATTACHED)

Date of hearing: September 17, 2024

Recording ID# THREE CREEKS

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

Attendees (all through virtual conference):

- Board of Equalization Members:
 - Daniel C. Weaver, Chairman
 - Lisa Bodner
 - John Marks

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 values of the subject properties are sustained as of January 1, 2023.

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

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ATTACHMENT A

9-17-2024 Hearings

THREE CREEKS INVESTORS LLC										For values as of January 1, 2023		
PROPERTY DETAILS					ASSESSOR			APPELLANT ESTIMATE		BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	LAND	STRUCTURES	TOTAL	APPELLANT ESTIMATE	LAND	STRUCTURES	TOTAL	
181942-000	690	17611 NE UNION RD RIDGEFIELD, WA 98642	0.95	RV SALES OFFICE/SHOP AREA	\$ 579,300	\$ -	\$ 579,300	\$ 539,200	\$ 579,300	\$ -	\$ 579,300	
181979-000	691	17701 NE UNION RD RIDGEFIELD, WA 98642	1.18	RESTAURANT	\$ 719,600	\$ -	\$ 719,600	\$ 308,400	\$ 719,600	\$ -	\$ 719,600	
117800-000	692	1207 NE 179TH ST RIDGEFIELD, WA 98642	2.42	PARKING LOT	\$ 1,475,800	\$ -	\$ 1,475,800	\$ 600,000	\$ 1,475,800	\$ -	\$ 1,475,800	
181932-000	693	(NO SITUS ADDRESS) LOCATION: #40 & #51 SEC 14 T3N R1E1W1 1.60A	1.6	PARKING LOT	\$ 975,700	\$ -	\$ 975,700	\$ 418,200	\$ 975,700	\$ -	\$ 975,700	
181937-000	694	17714 NE 14TH AVE RIDGEFIELD, WA 98642	4.11	BARE LAND PARCEL	\$ 1,009,300	\$ -	\$ 1,009,300	\$ 317,123	\$ 1,009,300	\$ -	\$ 1,009,300	
181938-000	695	(NO SITUS ADDRESS) LOCATION: #46 SEC 14 T3N R1E1W1 2.23A	2.23	PARKING LOT	\$ 1,359,900	\$ -	\$ 1,359,900	\$ 388,500	\$ 1,359,900	\$ -	\$ 1,359,900	
181901-000	696	1203 NE 179TH ST RIDGEFIELD, WA 98642	2.05	BARE LAND PARCEL	\$ 1,250,200	\$ -	\$ 1,250,200	\$ 357,200	\$ 1,250,200	\$ -	\$ 1,250,200	
117840-000	697	(NO SITUS ADDRESS) LOCATION: MOUNTAIN VIEW ACRES LOT 8 & #2 LOT 9 5.64A	5.64	BARE LAND PARCEL	\$ 2,500,300	\$ -	\$ 2,500,300	\$ 419,300	\$ 2,500,300	\$ -	\$ 2,500,300	
181930-000	698	1219 NE 179TH ST RIDGEFIELD, WA 98642	4.01	BARE LAND PARCEL	\$ 793,400	\$ -	\$ 793,400	\$ 211,333	\$ 793,400	\$ -	\$ 793,400	
181971-000	699	(NO SITUS ADDRESS) LOCATION: #79 SEC 14 T3N R1E1W1 2.39A	2.39	BARE LAND PARCEL	\$ 1,396,535	\$ -	\$ 1,396,535	\$ 173,800	\$ 1,396,535	\$ -	\$ 1,396,535	
181957-000	700	17611 NE 14TH AVE RIDGEFIELD, WA 98642	2.07	BARE LAND PARCEL	\$ 740,300	\$ -	\$ 740,300	\$ 157,800	\$ 740,300	\$ -	\$ 740,300	
181963-000	701	(NO SITUS ADDRESS) LOCATION: #71 SEC 14 T3N R1E1W1 3A	2.91	BARE LAND PARCEL	\$ 1,774,635	\$ -	\$ 1,774,635	\$ 228,700	\$ 1,774,635	\$ -	\$ 1,774,635	
181905-000	702	1409 NE 179TH ST RIDGEFIELD, WA 98642	2.5	BARE LAND PARCEL	\$ 396,396	\$ -	\$ 396,396	\$ 183,300	\$ 396,396	\$ -	\$ 396,396	

NOTE: Parcel 181942-000 (Case 690) includes a five-bay rv garage.

