

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

CBC 1 LLC 19%

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 18, 2024

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

Lisa Bodner

John Marks

Appellant:

None

Assessor:

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:

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

aniel C.a

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.

9-18-2024 Hearings

ATTACHMENT A

	;															1	200	TAC TOTAL INCHINES
CBC 1 LLC 19%															For	For values as of January 1, 2023	Janus	ary 1, 202
PROPERTY DETAILS	TAILS							ASSESSOR	~		Ā	APPELLANT		BO	E DE	BOE DETERMINATION	Z	
DID	CASE	CASE LOCATION ADDRESS	ACRES	ACRES BUILDING TYPE BLDG SQFT	BLDG SQFT		LAND	STRUCTURES	S	TOTAL	ŭ	ESTIMATE	_	LAND	ST	STRUCTURES		TOTAL
31109-000		604 SE VICTORY AVE VANCOUVER, WA 98661	5.57	5.57 WAREHOUSE	181,272	₩.	1,508,607	\$	45	1,508,607	٠,٠	1,000,000	٠ ٠	1,508,607	νγ.		-vs	1,508,607
31079-000		703 3400 SE COLUMBIA WAY	6.2	6.2 WAREHOUSE	106,760	₩.	1,767,621	\$ 5,889,579	\$ 62	7,657,200	\$>	4,500,000	40-	1,767,621	40-	5,889,579	·s>	7,657,200
31084-000	704	7 705 SE VICTORY AVE VANCOUVER, WA 98661	5.08	5.08 WAREHOUSE	123,912	ş	1,448,310	\$ 8,493,090	\$ 060	9,941,400	<>>	7,500,000	45-	1,448,310	·s>	8,493,090	٠,	9,941,400
31081-000	705	3601 SE COLUMBIA WAY VANCOLIVER, WA 98661	7.16	7.16 WAREHOUSE	160,674	ş	2,041,317	\$ 9,002,483	\$ 683	11,043,800	45-	7,100,000	٠ <u>٠</u>	2,041,317	₩.	9,002,483	sy.	11,043,800
31080-000		3800 SE COLUMBIA WAY UNIT 10 VANCOUVER, WA 98661	7.92	7.92 WAREHOUSE	152,000	45	2,257,993	\$ 8,189,607	\$ 200	10,447,600	-γ>	6,000,000	45-	2,257,993	40-	8,189,607	<>>	10,447,600
502380-000		707 (NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502380	3.68	3.68 TIDELANDS		÷	123,432	\$	\$	123,432	-U>	100,000	٠,	123,432	-Uh	æ	·s>	123,432
37912-000		801 SE ASSEMBLY AVE VANCOUVER, WA 98661	5.4	5.4 WAREHOUSE	(UNCLEAR)	÷	1,539,541	\$ 6,267,959	\$ 65	7,807,500	405	5,800,000	٠٠ ٠٠	1,539,541	v,	6,267,959	·s>	7,807,500
502382-000		709 (NO SITUS ADDRESS) LOCATION: TIDELANDS TAX LOT #502382	5.37	5.37 BARE LAND PARCEL		ν.	253,010	\$	\$	253,010	45-	200,000	₩.	253,010	·s>	1	40-	253,010
502384-000		710 (NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #502384	0.76	0.76 TIDELANDS		\$	50,983	\$	₩.	50,983	₩.	40,000	\$	50,983	٠٠.		٠٠	50,983
502386-000		711 (NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #502386	2.69	2.69 TIDELANDS		₩.	143,222	\$	\$	143,222	·s>	75,000	\$	143,222	45-	b	·V>	143,222
503085-000		712 (NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #503085	0.93	0.93 PARKING LOT		€5-	265,144	\$	\$	265,144	<>-	200,000	45-	265,144	\$	à	40-	265,144
31074-000		713 (NO SITUS ADDRESS) LOCATION: LOT 1 SP3-555 7.32A	7.32	7.32 PARKING LOT		s,	2,086,933	\$	- ♦	2,086,933	40-	1,700,000	\$	2,086,933	·s>	,	·s>	2,086,933
31083-000		603 SE VICTORY AVE VANCOUVER, WA 98661	11.88	11.88 WAREHOUSE	273,148	\$	3,386,991	\$ 18,102,709	\$ 60	21,489,700	\$	13,600,000	\$.	3,386,991	\$ 1	18,102,709	45-	21,489,700
37913-000		715 G00 SE ASSEMBLY AVE UNIT 100 VANCOUVER, WA 98661	6.3	8.3 WAREHOUSE	161,370	·\$	2,366,332	\$ 10,187,068	\$ 89	12,553,400	\$	9,500,000	\$ 2	2,366,332	\$ 1	10,187,068	\$	12,553,400
37911-000	716	603 SE ASSEMBLY AVE UNIT 10 VANCOUVER, WA 98661	5.67	5.67 WAREHOUSE	108,244	45	1,616,518	\$ 7,461,082	82 \$	9,077,600	\$	5,800,000	\$ 1	1,616,518	\$	7,461,082	45-	9,077,600
31108-000	717	3201 SE COLUMBIA WAY VANCOUVER, WA 98661	4.24	4.24 WAREHOUSE	78,912	·s>	1,208,825	\$ 5,420,475	75 \$	6,629,300	45	4,600,000	\$ 1	1,208,825	-5-	5,420,475	₩.	6,629,300
30981-000	718	3600 SE COLUMBIA WAY VANCOUVER, WA 98661	1.42	1.42 WAREHOUSE	17,383	s,	404,842	\$ 1,314,758	58	1,719,600	45	1,300,000	45	404,842	<o> < < > < < < > < <</o>	1,314,758	ý.	1,719,600
MOTE. Desert 3.	1100	MOTE: 0 21100 000 (Can C7C) comments (20 A) C (10 B)	1001101	21100 000 (717)	ATT OUT TOO STATE	0110	1 0											

NOTE: Parcel 31109-000 (Case 676) owner is CBC 40E LLC. Parcel 31108-000 (Case 717) owner is CBC 1 LLC ETAL.



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VANBUREN EVANS W JR TRUSTEE 50%

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

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(SEE ATTACHED)

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ASSESSED VALUE

\$ (SEE ATTACHED) **BOE VALUE**

\$ (SEE ATTACHED)

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VANBUREN

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Lisa Bodner

John Marks

Appellant:

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Assessor:

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ASSESSOR ASSESSOR	7 10 7 2901								
COCATION ADDRESS ACRES BUILDING TYPE BLDG SQFT LAND STRUCTURES STRUCTUR							For values as of January 1, 2023	of Janua	ry 1, 2023
CASE LOCATION ADDRESS ACRES BUILDING TYPE BLDG SQPT LAND STRUCTURES			ASSESSOR		APPELLANT	<u>a</u>	BOE DETERMINATION	NOI	
120 State Marchiner, NATE 120 Warehouse 120,480 120,2300 120,480 120,4	NG TYPE BLDG SQFT	LAND	STRUCTURES	TOTAL	ESTIMATE	LAND	STRUCTURES		TOTAL
122 122,300 122,302	4	701,011	•	\$ 701,011	\$ 518,930	\$ 701,011	·	w	701,011
122 VANCOUNER, WAS SEGS. VANCOUNER, WAS	28,480	*		\$ 1,122,300	\$ 662,900	ν.	\$ 1,122,300	φ.	1,122,300
123	4	2,192,924		\$ 2,192,924	\$ 1,623,336	\$ 2,192,924	· •	w	2,192,924
723 EXOS SE HIDDEN WANY LANGES STATE LANDER LANGE INVANCOUVER, WAS SEGET AND THE PARTY LANGES STATE LANGES S	11,040			\$ 1,135,400	\$ 832,100	\$	\$ 1,135,400	٠,	1,135,400
724 (NO STIUS ADDRESS) LOCATION: 0 WAREHOUSE 45,505 \$ 1,259,500 \$ 725 (AMS COUVER, WAS SEGS.) 2303 SE HIDDEN WAY 9.1 WAREHOUSE 15,147 \$ 3,052,250 \$ 7,66,370 \$ 726 (AMS COUVER, WAS SEGS.) 2303 SE HIDDEN WAY 0 WAREHOUSE 15,147 \$ 766,370 \$ 727 (AMS COUVER, WAS SEGS.) 3 WAREHOUSE 73,588 \$ 1,548,095 \$ 766,370 \$ 728 (AMS COUVER, WAS SEGS.) 4 WAREHOUSE 73,588 \$ 1,548,095 \$ 766,370 \$ 729 (AMS COUVER, WAS SEGS.) 5 (AMS COUVER, WAS SEGS.) 6 (AMS COUVER, WAS SEGS.) \$ 1,548,095 \$ 1,320,400 \$ 729 (AMS COUVER, WAS SEGS.) 1 (AMS COUVER, WAS SEGS.) 1 (AMS COUVER, WAS SEGS.) \$ 1,548,095 \$ 1,320,400 \$ 730 (AMS COUVER, WAS SEGS.) 1 (AMS COUVER, WAS SEGS.) 1 (AMS COUVER, WAS SEGS.) \$ 7,231,400 \$ \$ 663,300 \$ 731 (AMS COUVER, WAS SEGS.) 1 (AMS SEGS.) 1 (AMS SEGS.) \$ 7,231,400 \$ 7,231,400 \$ 733 (AMS COUVER, WAS SEGS.) 1 (AMS SEGS.) 1 (AMS SEGS.) \$ 4,950,200 \$<	4	2,921,439		\$ 2,921,439	\$ 2,162,624	\$ 2,921,439	· •	vs.	2,921,439
725 2303 SE HIDDEN WAY 9.1 LAND BENEATH A \$ 3,052,250 \$ - \$ \$ 726 2303 SE HIDDEN WAY 0 WAREHOUSE 15,147 \$ 1,548,095 \$ 766,370 \$ 727 2625 SE HIDDEN WAY 5.43 LAND BENEATH A \$ 1,548,095 \$ 766,370 \$ 729 2625 SE HIDDEN WAY 0 WAREHOUSE 73,588 \$ 1,548,095 \$ 1,320,400 \$ 729 2621 SE HIDDEN WAY 0 WAREHOUSE 72,221,561 \$ 1,320,400 \$ 729 2301 SE HIDDEN WAY 0 WAREHOUSE 5,002 \$ 1,548,095 \$ 1,320,400 \$ 730 2401 SE TOLOURE, WAS SEGIAL 0 WAREHOUSE 5,002 \$ 1,548,095 \$ 1,320,400 \$ 730 2401 SE TOLOURE, WAS SEGIAL 0 WAREHOUSE 5,002 \$ 1,548,095 \$ 1,320,400 \$ 731 3400 SE HIDDEN WAY 13,23 JAND BENEATH A \$ 1,771,876 \$ 1,320,400 \$ 733 3400 SE COLUMBIA WAY 10 10 <td>45,505</td> <td></td> <td></td> <td>\$ 1,259,500</td> <td>\$ 779,000</td> <td>· •</td> <td>\$ 1,259,500</td> <td>45</td> <td>1,259,500</td>	45,505			\$ 1,259,500	\$ 779,000	· •	\$ 1,259,500	45	1,259,500
726 ZBGS SE HIDDEN WAY 5.43 WAREHOUSE 15,147 \$ 766,370 \$ 727 VANCOUVER, WA SBGEST 5.43 WAREHOUSE 73,588 \$ 1,548,095 \$ - \$ \$ 5 728 SES SE HIDDEN WAY 0 WAREHOUSE 73,588 \$ 1,548,095 \$ - \$ \$ 5 729 RANCOUVER, WA SBGEST 0 WAREHOUSE 73,588 \$ 1,320,400 \$ \$ 5 \$ 5 \$ \$ 5 \$	V	3,052,250		\$ 3,052,250	\$ 2,774,772	\$ 3,052,250	•	·s	3,052,250
727 Z623 SE HIDDEN WAY 5.43 IAND BENEATHA \$ 1,548,095 \$ - \$ 728 (NO STILS ADDRESS) LOCATIONI: 0 WAREHOUSE 73,588 \$ 1,548,095 \$ - \$ \$ 5 729 2301 SE HUDEN WAY 6.83 IAND BENEATHA \$ 2,221,561 \$ - \$ \$ 5 730 (IMPROVENERT DRIVE) 0 WAREHOUSE 5 6,002 \$ 2,221,561 \$ - \$ \$ 5 731 (IMPROVENERT DRIVE) 0 WAREHOUSE 5 6,002 \$ 2,221,561 \$ - \$ \$ 5 733 (IMPROVENERT DRIVE) 0 WAREHOUSE 5 3,771,876 \$ - \$ \$ 5 734 SODO SE HIDDEN WAY 13.23 WAREHOUSE \$ 3,771,876 \$ - \$ \$ 5 734 VANCOLVER, WA 38661 0 WAREHOUSE \$ 2,326,418 \$ - \$ \$ 5 734 AVANCOLVER, WA 38661 0 WAREHOUSE \$ 2,326,418 \$ - \$ \$ 4,950,200 \$ 5 735 GILS E KAISER AVE 4 4,35,600 \$ 1,262,993 \$ 1,262,993 \$ 1,262,99	15,147	ï		\$ 766,370	\$ 430,200	\$	\$ 766,370	\$	766,370
728 (NO STUS ADDRESS) LOCATION: 0 WAREHOUSE 73,588 \$ 1,320,400 \$ 729 (AM RYAN DLC 5.43A LAND BENEATH A SAGEL \$ 2,221,561 \$ 1,320,400 \$ 730 (IMPROVANE, WA 98661 0 WAREHOUSE 56,002 \$ 2,221,561 \$ 663,300 \$ 731 (IMPROVANE WA 98661 0 WAREHOUSE \$ 3,771,876 \$ 663,300 \$ 732 (IMPROVANE WA 98661 0 WAREHOUSE \$ 3,771,876 \$ 7,231,400 \$ 733 (IMPROVANE WA 98661 0 WAREHOUSE \$ 3,771,876 \$ 7,231,400 \$ 733 (MANCOUVER, WA 98661 0 WAREHOUSE \$ 2,326,418 \$ 7,231,400 \$ 734 (MO STUL AND WA 98661 0 WAREHOUSE \$ 2,326,418 \$ 7,231,400 \$ 735 (MO STUL AND WA 98661 0 WAREHOUSE \$ 1,262,993 \$ 4,950,200 \$ 735 (MO STUL AND WA 98661 0 WAREHOUSE \$ 1,262,993 \$ 1,262,993 \$ 1,262,993 \$ 1,262,993 \$ 1,262,993 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 \$ 1,262,500 <td>V</td> <td>1,548,095</td> <td></td> <td>\$ 1,548,095</td> <td>\$ 1,145,992</td> <td>\$ 1,548,095</td> <td>· •</td> <td>vs.</td> <td>1,548,095</td>	V	1,548,095		\$ 1,548,095	\$ 1,145,992	\$ 1,548,095	· •	vs.	1,548,095
729 2301 SE HIDDEN WAY G.83 IAND BENEATH A SOLUTION WAY \$ 2,221,561 \$ - \$ \$ \$ 4,950,200 \$ \$ 730 (IMPROVEMENT ONLY YARDON CONTROL WAY SEED STAND ON UNACCOUNTER, WAS 98661 13.23 IAND BENEATH A SOLUTION WAY \$ 3,771,876 \$ - \$ \$ \$ 663,300 \$ \$ 731 3000 SE VICTORY AND SEED IN COLUMBIA WAY 0 WAREHOUSE 433,888 \$ - \$ 3,771,876 \$ - \$ \$ \$ 7,231,400 \$ \$ 732 VANICOLVER, WA 98661 0 WAREHOUSE 433,888 \$ - \$ 3,771,876 \$ - \$ \$ \$ 7,231,400 \$ \$ 733 VANICOLVER, WA 98661 0 WAREHOUSE \$ 2,326,418 \$ - \$ \$ \$ 7,231,400 \$ \$ 734 VANICOLVER, WA 98661 0 WAREHOUSE \$ 2,326,418 \$ - \$ \$ \$ 4,950,200 \$ \$ 735 GILSE KAISER AVE 4.43 WAREHOUSE \$ 1,262,993 \$ - \$ \$ \$ 4,950,200 \$ \$ 736 GIA SE KAISER AVE 4.43 WAREHOUSE \$ 1,262,993 \$ - \$ \$ \$ 4,950,200 \$ \$ 736 GIA SE SESSI LOCATIONE: 0 WAREHOUSE \$ 1,262,993 \$ - \$ \$ \$ 5,45,500 \$ \$	73,588	r,		\$ 1,320,400	\$ 620,100	•	\$ 1,320,400	\$	1,320,400
13.23 Okarehouse 13.23 Okarehouse 13.24 Okarehouse 13.25 Okarehouse 13.25 Okarehouse 13.25 Okarehouse 13.25 Okarehouse 13.25 Okarehouse Okar	V	2,221,561		\$ 2,221,561	\$ 1,665,681	\$ 2,221,561	· ·	·v.	2,221,561
3000 SE HIDDEN WAY 13.23 LAND BENEATH 43.388 5 3,771,876 5 5 5 5 5 5 5 5 5	56,002	я		\$ 663,300	\$ 317,900	•	\$ 663,300	45	663,300
732 604 SE VICTORY AVE 0 WAREHOUSE 433,888 \$ - 5 7,231,400 \$ 5 733 3021 SE COLUMBIA WAY 8.16 LAND BENEATH A \$ 2,326,418 \$ - 5 \$ 5 734 2000 SE COLUMBIA WAY WAREHOUSE \$ 2,326,418 \$ - 5 \$ 4,950,200 \$ 5 735 611 SE RAISER AVE \$ 1,262,993 \$ 1,262,993 \$ - 5 \$ 545,500 \$ 5 736 WARTHOUSE \$ 1,262,993 \$ - 5 545,500 \$ 5 AND SETILIS ADDRESSI LOCATION: 0 WAREHOUSE \$ 3,396 \$ - 545,500 \$ 5	٧	3,771,876		\$ 3,771,876	\$ 2,792,168	\$ 3,771,876	Ф	s.	3,771,876
733 3001 SE COLUMBIA WAY 8.16 LAND BENEATH A \$ 2,326,418 \$ \$ 734 VANCOUVER, WA 38661 WAREHOUSE \$ 4,950,200 \$ \$ 4,950,200 \$ 735 GLI SE KAISER AVE 4.43 LAND BENEATH A \$ 1,262,993 \$ \$ 736 GING STUS ADDRESS) LOCATION: 0 WAREHOUSE 9,396 \$ 545,500 \$	433,888	1.		\$ 7,231,400	\$ 4,831,500	5	\$ 7,231,400	45	7,231,400
734 2000 SE COLUMBIA WAY 0 WAREHOUSE/ FUEL STATION \$ 4,950,200 \$ 4,950,200 \$ 4,950,200 \$ 4,950,200 \$ 4,950,200 \$ 4,950,200 \$ 4,950,200 \$ 4,100,200 \$ 4,100,200 \$ 4,950,200 \$ 4,100,200 \$ 4,100,200 \$ 4,100,200 \$ 4,100,200 \$ 4,100,200 \$ 1,100,200 \$ <th< td=""><td>A</td><td>2,326,418</td><td></td><td>\$ 2,326,418</td><td>\$ 1,722,154</td><td>\$ 2,326,418</td><td>· ·</td><td>w</td><td>2,326,418</td></th<>	A	2,326,418		\$ 2,326,418	\$ 1,722,154	\$ 2,326,418	· ·	w	2,326,418
735 GILSE KAISER AVE 4.43 WAREHOUSE LAND BENEATH A \$ 1,262,993 \$ 1,2 736 MO STILS ADDRESS) LOCATION: 0 WAREHOUSE 9,396 \$ 545,500 \$ 541,500		ж		\$ 4,950,200	\$ 2,697,900	\$	\$ 4,950,200	ν,	4,950,200
736 (NO STUS ADDRESS) LOCATION: 0 WAREHOUSE 9,396 \$ - \$ 545,500 \$	A	1,262,993	\$	\$ 1,262,993	\$ 934,944	\$ 1,262,993	\$	Ş	1,262,993
AND STEELS ADDRESS I DOCATION.	9,396	1		\$ 545,500	\$ 437,900	- \$	\$ 545,500	\$	545,500
4.87 TIDELANDS \$ 421,948 \$ - \$	\$ Sq	421,948	- \$	\$ 421,948	\$ 310,234	\$ 421,948	· •	s,	421,948

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VANBUREN EV	VANS	VANBUREN EVANS W JR TRUSTEE 50%												5	For values as of January 1, 2023	Janua	ary 1, 2023
PROPERTY DETAILS	TAILS							ASSESSOR			APPELLANT	LANT		BOE D	BOE DETERMINATION	NO	
PID	CASE	CASE LOCATION ADDRESS	ACRE	ACRES BUILDING TYPE BL	TYPE BLDG SQFT	7	LAND	STRUCTURES		TOTAL	ESTIMATE	MATE	LAND	S	STRUCTURES		TOTAL
502360-000		738 (NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502360	2.26	2.26 SHIP BAYS AND TIDELANDS		45	105,152	- \$	₩.	105,152	\$	81,936	\$ 105,152	\$ 29		₩.	105,152
502370-000		739 (NO SITUS ADDRESS) LOCATION:	5.83	SHIP BAYS AND TIDELANDS		\$	178,353	- \$	45	178,353	\$ 1	139,000	\$ 178,353	\$3		44	178,353
503041-000		740 (NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	1.28	1.28 TIDELANDS		\$	78,823	\$ 38,500	\$ 0	117,323	\$	80,346	\$ 78,823	\$ 8	38,500	\$	117,323
503042-000		741 (NO SITUS ADDRESS) LOCATION: TIDELANDS OF 15T CLASS	0.77	0.77 TIDELANDS		\$	25,827	- \$	Ŷ	25,827	\$	20,125	\$ 25,827	\$ 2	•	\$	25,827
503050-000		742 (NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	2.54	2.54 TIDELANDS		\$	85,195	- \$	₩.	85,195	\$	66,385	\$ 85,195	\$ \$	1	\$	85,195
31094-000		743 (NO SITUS ADDRESS) LOCATION:	2.06	5.06 PARKING LOT		\$ 1	1,697,185	- \$	₩.	1,697,185	\$ 1,2	1,256,358	\$ 1,697,185	\$	•	45	1,697,185
31095-000		744 (NO SITUS ADDRESS) LOCATION:	3.57	3.57 PARKING LOT		\$ 1	1,197,420	- \$	44	1,197,420	\$	886,402	\$ 1,197,420	\$ 00	•	45	1,197,420
31097-000		(NO SITUS ADDRESS) LOCATION: #339 WM RYAN DLC 3.78A	3.78	3.78 PARKING LOT		\$ 1	1,267,858	- \$	w	1,267,858	\$	938,544	\$ 1,267,858	₹ 5		45	1,267,858
31100-000		746 2801 SE COLUMBIA WAY UNIT 100 VANCOUVER, WA 98661	3.98	3.98 PARKING LOT		\$ 1	1,134,699	- \$	\$	1,134,699	\$	839,971	\$ 1,134,699	\$	•	\$	1,134,699
31107-000		747 (NO SITUS ADDRESS) LOCATION: #349 WM RYAN DLC 1.25A	1.25	1.25 PARKING LOT		\$	356,376	- \$	w	356,376	\$ 2	263,810	\$ 356,376	\$ 9	1	45	356,376
31110-000		748 (NO SITUS ADDRESS) LOCATION:	2.37	2.37 RAILROAD		φ.	79,493	•	45	79,493	\$	61,942	\$ 79,493	3	•	s,	79,493
31090-000		2119 SE COLUMBIA WAY UNIT 280 YANCOUVER, WA 98661	1.34	LAND UNDER COMMERCIAL BUILDING		₩.	449,452	\$	45	449,452	\$ \$	332,711	\$ 449,452	\$ 2	1	v,	449,452
31090-001		750 (NO SITUS ADDRESS) LOCATION:	0	O COMMERCIAL BUILDING	7,215	\$	1	\$ 2,111,800	\$	2,111,800	\$ 1,5	1,534,100	- \$	₩.	2,111,800	\$	2,111,800
31091-000	751	600 SE MARITIME AVE VANCOUVER, WA 98661	3.8	3.8 LAND BENEATH A WAREHOUSE		\$ 1	1,274,566	\$	₩.	1,274,566	\$	943,510	\$ 1,274,566	٠٠ 9	3	4	1,274,566
31091-001		600 SE MARITIME AVE UNIT 19Q VANCOLUVER, WA 98661	0	0 WAREHOUSE	49,625	\$		\$ 5,526,300	\$	5,526,300	\$ 4,0	4,052,900	- \$	φ.	5,526,300	\$	5,526,300
31096-000		753 2501 SE COLUMBIA WAY UNIT 100 VANCOUVER, WA 98661	4.77	4.77 LAND BENEATH A WAREHOUSE		\$ 1	1,547,927	\$	s.	1,547,927	\$ 1,1	1,145,900	\$ 1,547,927	\$ 12	4	v.	1,547,927
31096-001		2501 SE COLUMBIA WAY VANCOUVER, WA 98661	0	0 WAREHOUSE	68,250	s,	r	\$ 6,382,500	\$	6,382,500	\$ 4,9	4,918,600	\$	₩.	6,382,500	v	6,382,500
31101-000		755 (NO SITUS ADDRESS) LOCATION: #343 WM RYAN DLC 2.99A (SEE S#031101-001)	2.99	2.99 LAND UNDER WAREHOUSE		\$ 1	1,002,882	-	w	1,002,882	\$ 7	742,393	\$ 1,002,882	\$	1	w	1,002,882
31101-001		756 (NO SITUS ADDRESS) LOCATION: #343 WM RYAN DLC 2.99A (SEE \$# 031101-000)		0 WAREHOUSE	45,420	s,		\$ 3,172,000	\$	3,172,000	\$ 2,4	2,401,300	· •	45	3,172,000	·s	3,172,000

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PROPERTY OWNER:

BROADWAY INVESTORS II LLC

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

ACCOUNT NUMBER:

38430-000

PROPERTY LOCATION: 101 E 6TH ST

VANCOUVER, WA 98660

PETITION:

666

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:

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Land	\$ 1,151,300	\$ 1,151,300
Improvements	\$ 11,273,900	\$ 11,273,900

ASSESSED VALUE 12,425,200 **BOE VALUE** 12,425,200

Date of hearing:

September 18, 2024

Recording ID#

BROADWAY INVESTORS

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:

Continued

FACTS AND FINDINGS

The subject property is an office building with 45,879 square feet, built in 2015 and 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 six comparable sales, a breakdown of the land valuation and five comparable land sales, an Income Capitalization Approach, a cost apporach and a cover letter recommending no change to the assessed value.

The appellant did not provide 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, 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.



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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROADWAY INVESTORS LLC

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

ACCOUNT NUMBER: 38470-002

PROPERTY LOCATION: 500 BROADWAY ST

VANCOUVER, WA 98660

PETITION: 758

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:

BOARD OF EQUALIZATION

ASSESSED VALUE (BOE) VALUE

\$ Land 812,000 \$ 812,000 **Improvements** \$ 13,210,900 \$ 13,210,900

ASSESSED VALUE 14,022,900 \$ **BOE VALUE** 14,022,900

Date of hearing:

September 18, 2024

Recording ID#

BROADWAY INVESTORS

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:

Continued

FACTS AND FINDINGS

The subject property is an office building with 61,833 square feet, built in 2001 and located on 1.42 acres.

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

The appellant requested a value of \$11,800,000.

The Assessor's evidence included six comparable sales, a breakdown of the land valuation and five comparable land sales, an Income Capitalization Approach, a cost apporach and a cover letter recommending no change to the assessed value.

The appellant did not provide evidence to support a value other than the assessed value of \$14,022,900.

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 \$14,022,900 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

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.



CLARK COUNTY BOARD OF EQUALIZATION

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

500 BROADWAY LLC

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

ACCOUNT NUMBER:

38470-004

PROPERTY LOCATION: 500 BROADWAY ST UNIT GAR

VANCOUVER, WA 98660

PETITION:

759

ASSESSED VALUE

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:

BOARD	OF	EQ	UAL	IZA	TION
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	0200	LD VILLEL	(DOE)	VAL	
Land	\$	1,822,000		\$	1,822,000
Improvements	\$	1,619,200		\$	1,619,200
ASSESSED VALUE	\$	3,441,200	BOE VALUE	\$	3,441,200

Date of hearing:

September 18, 2024

Recording ID#

500 BROADWAY

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:

Continued

FACTS AND FINDINGS

The subject property is a parking garage with 21,469 square feet located on 0.76 acres.

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

The appellant requested a value of \$2,500,000.

The Assessor's evidence included a Real Estate Excise Tax Affidavit showing the sale price of the subject property as \$3,441,195 as of July 2021 and a cover letter recommending no change to the assessed value.

The appellant did not provide evidence to support a value other than the assessed value of \$3,441,200.

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 \$3,441,200 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.