



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NHI-REIT OF NEXT HOUSE LLC

ALTUS GROUP
C/O MEGARITY MATTHEW
PO BOX 92129
SOUTHLAKE, TX 76092

ACCOUNT NUMBER: 114512-000

PROPERTY LOCATION: 13303 SE MCGILLIVRAY BLVD
VANCOUVER, WA 98683

PETITION: 222

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 1,326,859	\$ 1,326,859
Improvements	\$ 15,805,037	\$ 11,903,141
ASSESSED VALUE	\$ 17,131,896	BOE VALUE \$ 13,230,000

Date of hearing: January 22, 2025

Recording ID# NHI-REIT

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Joel Cline
John Marks

Appellant:
Matthew Megarity

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a senior living facility with 105,804 square feet, built in 1997 and is located on 3.44 acres.

The appellant's agent stated that senior living facilities are difficult to value with an income approach because approximately only 1/3 of rental fees go to real estate costs, while the majority of rent will go to food services, activities, and other additional amenities. The County also provided a cost approach, so both parties recognize this methodology. Marshal and Swift provides a base cost of \$117 per square foot. Elevator, parking, and sprinkler costs are added to this price per square foot value as well as multipliers for perimeter, height, current cost, and local cost for a total rounded value of \$13,230,000. The current cost multiplier used by the Assessor was 1.05, while the agent used .99 as directed by Marshal and Swift for a Home for the Elderly. This building is a Multiple Resident Senior-Citizen Facility, while the County identifies the building as a Home for the Elderly. This property only provides independent living and not assisted living. Assisted living requires additional services and finishings to the building which would increase the total value in a cost approach. This misclassification is the core argument in the discrepancy between the agent and the Assessor's opinions of value. The appellant's evidence included a Cost Approach indicating a value of \$13,230,000.

The appellant requested a value of \$15,000,000, which was updated to \$13,230,000 in additional evidence.

The Assessor's evidence included a 2024 Cost Analysis indicating a value of \$17,145,854, five comparable sales, four comparable land sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant's argument that the classification of the property as a Multiple Resident Senior Citizen Facility instead of a Home for the Elderly appears to fit the definition provided by the information in Marchall and Swift. Further, the base valuation and the calculation of the overall value fits that category as shown by the appellant's evidence and supports the value of \$13,230,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$13,230,000 as of January 1, 2024.

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

Mailed on February 7, 2025
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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JIM PATTISON DEVELOPMENT INC

ALTUS GROUP
C/O MEGARITY MATTHEW
PO BOX 92129
SOUTHLAKE, TX 76092

ACCOUNT NUMBER: 114779-000

**PROPERTY LOCATION: 13215 SE MILL PLAIN BLVD
VANCOUVER, WA 98684**

PETITION: 223

ASSESSMENT YEAR: Valued January 1, 2024 TAXES PAYABLE IN: 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSMENT VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	3,642,062	\$	3,642,062
Improvements	\$	3,274,538	\$	1,857,938
ASSESSMENT VALUE	\$	6,916,600	BOE VALUE	\$ 5,500,000

Date of hearing: January 22, 2025

Recording ID# JIM PATTISON

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Joel Cline
John Marks

Appellant:
Matthew Megarity

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a shopping center with 61,613 square feet, built in 1989 and is located on 4.59 acres.

The appellant's agent stated this property is a Chuck's Market grocery store, which sold for \$5,500,000 in March 2022. This is their strongest evidence of current market value. According to Marshal and Swift, this is an average condition property and falls under the classification of a supermarket with low-average quality and C-Class construction. The base cost is \$106 per square feet. Additions were added for sprinklers and parking, and construction multipliers were factored in for height and area perimeter, indicating a total rounded value of \$5,450,000 which aligns with the recent purchase price. The agent does not believe the effective age of the property should be changed due to a lack of interior improvements, so he factored in a 71% depreciation value to the cost approach. The appellant believes there are five years of economic life to this property without renovations. The appellant's evidence included a Cost Approach indicating a value of \$5,450,000.

The appellant requested a value of \$5,642,062, which was updated to \$5,500,000 at the hearing.

The Assessor's evidence included an income approach indicating a value of \$6,916,600 as of January 2024, five comparable sales, a cost analysis indicating a value of \$7,155,746, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant's arguments are that the building was purchased in 2022 for \$5,500,000 and the building is an average to low quality construction building that is highly depreciated. The Marshall and Swift calculation, using the appellant parameters, also supports the value of \$5,500,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$5,500,000 as of January 1, 2024.

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

Mailed on February 7, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BREWER TYRONE W & BREWER MARY K

BREWER TYRONE
30516 NE KELLY RD
YACOLT, WA 98675

ACCOUNT NUMBER: 223614-000

PROPERTY LOCATION: #9 SEC 12 T4N R2EWM

PETITION: 235

ASSESSMENT YEAR: Valued January 1, 2024 TAXES PAYABLE IN: 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 248,776	\$ 52,971
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 248,776	BOE VALUE \$ 52,971

Date of hearing: January 22, 2025

Recording ID# BREWER

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Joel Cline
John Marks

Appellant:
Mary Brewer
Tyrone Brewer

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 4.01-acre bare-land parcel.

The appellant stated the land is not buildable. The land is 100 feet wide by 600 feet long. The slope is a 50% grade incline from Kelly Rd, and there is no road, no electricity, no sewer, and no septic. These factors would make it extremely difficult to create access and build on the property. The appellant submitted three comparable sales [#986063-939 sold for \$70,000 in June 2024; #986063-940 sold for \$70,000 in June 2024; and #121600-000 sold for \$70,000 in June 2024].

The appellant requested a value of \$52,971 based on the value per acre of their adjacent property.

The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending no change to the assessed value.

The appellant's evidence provided supports a value of \$52,971.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$52,971 as of January 1, 2024.

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

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LAYCOCK SANDRA

LAYCOCK SANDRA
PO BOX 795
LA CENTER, WA 98629

ACCOUNT NUMBER: 986063-045

PROPERTY LOCATION: 34210 NE 79TH AVE UNIT A
LA CENTER, WA 98629

PETITION: 236

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$	0	\$	0
Improvements	\$	203,339	\$	40,000
ASSESSED VALUE	\$	203,339	BOE VALUE	\$ 40,000

Date of hearing: January 22, 2025

Recording ID# LAYCOCK

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Joel Cline
John Marks

Appellant:
Sandra Laycock

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,892 square feet, built in 2003 and is of good construction quality.

The appellant stated that the manufactured home is on land that is zoned as Agriculture-20. The manufactured home was purchased for \$20,000 with a \$20,000 roof improvement. The owner's grandson lives on the property. The appellant does pay taxes on the land the manufactured home is located on which is a separate parcel from the manufactured home. The land is used as hay fields.

The appellant requested a value of \$40,000.

The Assessor's evidence included four comparable sales, an aerial photo, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The area around the mobile home is landlocked and used exclusively for the benefit of the owner of the adjacent land, and the cost to move the home to a different location would be prohibitive, therefore the evidence provided supports a value of \$40,000.

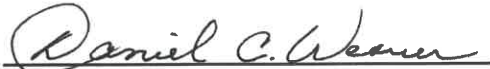
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$40,000 as of January 1, 2024.

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

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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: YUNG GLEN J & TO XUAN K

YUNG GLEN
2014 COLUMBIA ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 54000-000

**PROPERTY LOCATION: 2014 COLUMBIA ST
VANCOUVER, WA 98660**

PETITION: 237

ASSESSMENT YEAR: Valued January 1, 2024 TAXES PAYABLE IN: 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 212,581	\$ 212,581
Improvements	\$ 889,913	\$ 889,913
ASSESSED VALUE	\$ 1,102,494	BOE VALUE \$ 1,102,494

Date of hearing: January 22, 2025

Recording ID# YUNG

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Joel Cline
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,560 square feet, built in 1925 and is of good construction quality located on 0.11 acres. This property includes a secondary living structure measuring 1,066 square feet.

The appellant requested a value of \$862,581.

The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$1,044,881.

Per WAC 458-14-146, stating that Board members shall disqualify themselves from hearing an appeal involving property owned in whole or in part by members or employees of the board or county legislative authority or any person related to a member or employee of the board or county legislative authority by blood or marriage, the Board of Equalization was required to recuse themselves and could not achieve a quorum at this hearing and the property value must be sustained. The taxpayer has the right to appeal the Board's action to the State Board of Tax Appeals.

The evidence provided supports a value of \$1,102,494.

DECISION

Since the Board Members must recuse themselves, a quorum was not reached, therefore, a decision could not be rendered in this case by the Board. The value of the subject property remains at the value of \$1,102,494 as certified by the Assessor.

The certified value of the subject property is sustained at \$1,102,494 as of January 1, 2024.

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

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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