

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	126	Parcel Number:	4180-000
Owner Name:	BOYD JENNIFER				
Situs Address:	714 W 37TH ST VANCOUVER, WA 98660				
Property Type:	1.5-story residence	Acres:	0.11	NBHD	
Mailing Address:	401 TOM LANDRY HWY #660901 DALLAS, TX 75266				

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		Jordan Rubin				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 4, 2025	10:35	10:42	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted four comparable sales [#6760-000 sold for \$465,000 in January 2024; #3590-000 sold for \$457,190 in December 2023; #1215-250 sold for \$484,000 in October 2023; and #17760-000 sold for \$535,000 in April 2023].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 217,086	\$ 217,086	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 266,742	\$ 217,914		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 483,828	\$ 435,000		
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 comparable property sales are more representative of the subject property				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/4/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	132	Parcel Number:	96158-788
Owner Name:	HUTCHISON RALPH C & HUTCHISON CAROL S TRUSTEES				
Situs Address:	1857 N 10TH ST WASHOUGAL, WA 98671				
Property Type:	ranch	Acres:	0.23	NBHD	
Mailing Address:	401 TOM LANDRY HWY #660901 DALLAS, TX 75266				

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	Jordan Rubin		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 4, 2025	10:50	10:51	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#131173-002 sold for \$679,000 in February 2023; #131173-008 sold for \$725,000 in April 2023; and #131173-086 sold for \$690,000 in November 2023].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 229,000	\$ 229,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 491,956	\$ 416,000		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 720,956	\$ 645,000		
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 comparable property sales are more representative of the subject property

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/4/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	139	Parcel Number:	986053-323
Owner Name:	AL-ZUGHIR HANI & ABDALSHAH DAJLAH				
Situs Address:	9708 NE 150TH AVE VANCOUVER, WA 98682				
Property Type:	2-story residence	Acres:	0.23	NBHD	
Mailing Address:	401 TOM LANDRY HWY #660901 DALLAS, TX 75266				

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	Jordan Rubin	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 4, 2025	10:52	10:54	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted four comparable sales [#200610-006 sold for \$682,000 in December 2023; #200337-086 sold for \$740,000 in December 2023; #200545-008 sold for \$799,950 in August 2023; and #986032-696 sold for \$630,000 in April 2023].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 254,600	\$ 254,600	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 581,695	\$ 525,400		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 836,295	\$ 780,000		
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 comparable property sales are more representative of the subject property.

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/4/25

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	85	Parcel Number:	165174-005
Owner Name:	FKR PROPERTIES LLC				
Situs Address:	312 SE STONEMILL DR VANCOUVER, WA 98684				
Property Type:	office building	Acres:	9.08	NBHD	
Mailing Address:	14400 METCALF AVE OVERLAND PARK, KS 66223				

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	Reed Fritzell		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 4, 2025	11:15	11:23	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an income analysis utilizing a capitalization rate of 8.95% indicating a value of \$17,620,000. The appellant submitted seven comparable office building leases with rental rates.

ASSESSOR EVIDENCE: The Assessor's evidence included a cost analysis, an income approach utilizing the loaded capitalization rate of 7.66% indicating a value of \$19,676,671, three comparable sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 6,639,859	\$ 6,639,859	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 13,321,941	\$ 10,980,141	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 19,961,800	\$ 17,620,000		
NOTES: Appellant means analysis on rental property. Comparables favorably with assessor. Sale price per sq. ft of older rental building.			<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>	2/4/25

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
BOYD JENNIFER	4180000	126	401 TOM LANDRY HWY #660901	Jordan Rubin	The appellant's agent referred to the four comparable sales. Comparable sale 2 and 4 are in the subject property's neighborhood, 102. These properties are all similar square footage and sold close to the assessment date.
HUTCHISON RALPH C & HUTCHISON CAROL S TRUSTEES	96158788	132	401 TOM LANDRY HWY #660901	Jordan Rubin	The appellant's agent referred to three comparable sales that are located within 1/3 of a mile from the subject property. Adjusted sale prices for these comparable sales range from \$561,335 to \$645,103 with an average adjusted value of \$622,343.
AL-ZUGHIR HANI & ABDALSHAH DAJLAH	986053323	139	401 TOM LANDRY HWY #660901	Jordan Rubin	The appellant's agent referred to his four comparable sales located within ½ a mile from the subject property. These properties are similar square footage and sold in 2023. After adjustments, their values range from \$719,572 to \$795,192 with an average adjusted value of \$768,315.
FKR PROPERTIES LLC	165174005	85	14400 METCALF AVE	Reed Frizell	The appellant presented their income approach utilizing a loaded capitalization rate of 8.9%. The average for capitalization rates in the area in 2023 was 8.2%, and the agent presented a CoStar report showing a trend of increases in capitalization rates for this market. The appellant referred to a CoStar Comparable Lease summary with 8 properties all located near the subject property. The appellant used a 10% vacancy in their calculations, but the average vacancy for Quarter 4 in 2023 was 28%. Updated their opinion of value to \$17,620,000