



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANCOM1 LLC

PIVOTAL TAX SOLUTIONS
1550 E MCKELLIPS RD. STE 123
MESA, AZ 85203

ACCOUNT NUMBER: 186579-005

PROPERTY LOCATION: 13315 NE 12TH AVE
VANCOUVER, WA 98685

PETITION: 413

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 (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 829,400	\$ 829,400
Improvements	\$ 2,071,500	\$ 2,071,500
Personal property		
ASSESSED VALUE	\$ 2,900,900	BOE VALUE \$ 2,900,900

Date of hearing: February 22, 2024

Recording ID# VANCOM

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:
Hannah Eveleth

Assessor:
Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a child care facility with 10,135 square feet, built in 2001, and located on 1.36 acres.

The appellant's representative stated that they primarily used the cost approach to establish a value of \$1.99 million. In the cost approach, the representative considered an effective year built of 2003, a C-average classification, current and local multipliers, a 30% depreciation factor, an entrepreneurial profit assumption of 5%, and an extra features assumption of \$100,000. This cost analysis values the structure at \$1.5 million, which the representative combined this with the land sales to arrive at their final value. Their four comparable land sales led the representative to come to a value of \$427,000 for the land of the subject property. The appellant's evidence included a Marshall and Swift cost analysis indicating a cost value of \$1,994,087. The appellant submitted four comparable land sales [#160740-000 sold for \$849,000 in July 2023; #117830-000 sold for \$145,000 in January 2023; #155124-000 sold for \$440,000 in January 2023; and #108860-000 sold for \$225,000 in August 2022].

The appellant requested a value of \$1,500,000, which was updated to \$1,994,087 in the additional evidence.

The Assessor's Office's representative presented comparable land sales that range from \$14 to \$19 per square foot. The subject property is valued at \$14 per square foot. Four comparable daycares are presented in the income capitalization approach with rent dollars ranging from \$23 to \$26 per square foot based on a triple net lease. The four comparable incomes of these properties led the Assessor's Office to use a capitalization rate of 7.5% in their income approach, resulting in a value of \$2.58 million. Three comparable sales were also provided with values of \$204 to \$376 per square foot, and the subject property was assessed at \$286 per square foot. In December of 2019, the subject property sold for \$376 per square foot. The Assessor's Office's representative pointed out corrections in the appellant's data including that the structure is not a Class-C building, but instead a Class-D building. She also stated that the cost approach is missing multipliers and elements of the building. She went on to note that the appellant's land sale #1 had a sale in July 2021 for \$1 million, land sale #2 sold for \$1.6 million in January 2021, and land sale #3 was a sale from an estate to a church, making it exempt. The Assessor's evidence included a property summary packet including information on cost approach, income approach, and sales approach.

The Assessor's income capitalization approach used a rental rate of \$24 per square foot supported by rental rates ranging from \$23.52 to \$26.05 per square foot for triple net leases of other daycare facilities. The capitalization rate of 7.5% was derived from the sales of other similar properties ranging from 5.94% to 7.32% for triple net leases. The calculation resulted in a value of \$2,508,000 using data for 2020. Since the subject had not gone through revaluation since 2020, a factor was added to the value based on known percentage increases in value from 2020 to 2023. The total value derived by the Assessor was \$2,900,900 for the subject property as of January 1, 2023. The sales capitalization approach was supported by a sales comparison approach using \$290 per square foot.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's representative and the Assessor's Office, 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 \$2,900,900 as of January 1, 2023.

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

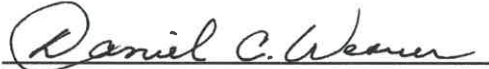
Mailed on March 8, 2024

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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COLUMBIA TECH CENTER LLC

PIVOTAL TAX SOLUTIONS
1550 E MCKELLIPS RD. STE 123
MESA, AZ 85203

ACCOUNT NUMBER: 176630-005

PROPERTY LOCATION: 130 SE 192ND AVE
VANCOUVER, WA 98683

PETITION: 414

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	\$ 1,372,652	\$ 1,372,652
Improvements	\$ 1,770,548	\$ 1,770,548
Personal property		
ASSESSED VALUE	\$ 3,143,200	BOE VALUE \$ 3,143,200

Date of hearing: February 22, 2024

Recording ID# COLUMBIA TECH

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:
Hannah Eveleth

Assessor:
Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a retail commercial building with 18,868 square feet, built in 2006, and located on 2.1 acres.

The appellant's representative used the sales comparison approach to arrive at a value of \$2,766,098. Sale #1 sold for \$2.9 million in October 2023 or \$141 dollars per square foot. Adjustments have been made for building size and building age, which brings the adjusted sales value to \$150 per square foot. Sale #2 sold in October 2022 for \$3.3 million or \$108 per square foot with an adjusted sales value of \$125 per square foot. The appellant submitted two comparable sales [#157535-000 sold for \$2,901,311 in October 2023; and #145364-000 sold for \$3,300,000 in October 2022].

The appellant requested a value of \$1,800,000, which was updated to \$2,766,098 in the additional evidence.

The Assessor's Office's representative stated that the subject property is located in a highly active retail center. Five comparable sales were provided with an emphasis on the first four comparable properties. These four properties had year-built dates between 2000-20008 and are of similar size to the subject property. These comparable sales range in market value from \$290 to \$438 per square foot, and the subject property is assessed at \$167 per square foot. The Assessor's Office uses a rental rate of \$1.75 per square foot on a triple net lease and a 7.5% capitalization rate which results in a value of \$4.5 million. The Assessor's evidence included five sales, an income approach, photos of the subject property, and a cover letter recommending no change to the assessed value.

The Assessor's sales of comparable properties with sales between \$290 and \$587 per square foot better represent the value of the subject property in a high activity retail center. The Assessor's value of \$3,143,200 is \$167 per square foot and clearly supported by the sales presented.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's representative and the Assessor's Office, 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 \$3,143,200 as of January 1, 2023.

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

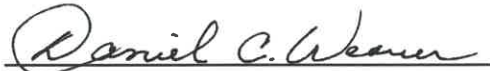
Mailed on March 8, 2024

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: PACIFICA SYLVAN PARK LLC

PIVOTAL TAX SOLUTIONS
1550 E MCKELLIPS RD. STE 123
MESA, AZ 85203

ACCOUNT NUMBER: 162633-000

**PROPERTY LOCATION: 2410 NE 112TH AVE
VANCOUVER, WA 98684**

PETITION: 415

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	\$	876,139	\$	876,139
Improvements	\$	7,971,650	\$	7,971,650
Personal property				
ASSESSED VALUE	\$	8,847,789	BOE VALUE	\$ 8,847,789

Date of hearing: February 22, 2024

Recording ID# PACIFICA SYLVAN

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:
Hannah Eveleth

Assessor:
Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a senior living facility with 55,708 square feet, built in 2013, and located on 2.65 acres.

The appellant's representative used the sales comparison approach to establish their estimate of value and provided the actual income of the property. Eight comparable sales were provided from throughout the state of Washington. An adjusted average approach was used for the comparable sales, and the adjusted per square foot value was provided for each sale. Comparable sales range in value from \$52 to \$131 per square foot. The net operating income of the subject property has been negative for the past three years.

The appellant requested a value of \$5,000,000, which was updated to \$4,924,538 in the additional evidence.

The Assessor's Office's representative provided five local market comparable sales, selling between January 2021 and February 2023. The comparable sales are valued at \$239 to \$433 per square foot, and the subject property is assessed at \$159 per square foot. The representative commented that the income does look bleak but doesn't necessarily represent the market value of the subject property. The Assessor's Office also provided a cost approach which would indicate a higher value than the assessment. The Assessor's evidence included five sales, a cost analysis, and a cover letter recommending no change to the assessed value.

The Assessor's comparable property sales are all in the local Vancouver market and range from \$239 to \$433 per square foot. The Assessor's valuation of the subject property at \$159 per square foot clearly takes into account that the subject has not made a profit in the last three years. The sales support the assessed value of \$8,847,789.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's representative and the Assessor's Office, 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 \$8,847,789 as of January 1, 2023.

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

Mailed on March 8, 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: KCP RE LLC

PIVOTAL TAX SOLUTIONS
1550 E MCKELLIPS RD. STE 123
MESA, AZ 85203

ACCOUNT NUMBER: 154906-040

PROPERTY LOCATION: 7715 NE 119TH PL
VANCOUVER, WA 98682

PETITION: 416

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	\$	610,687	\$	610,687
Improvements	\$	1,948,913	\$	1,948,913
Personal property				
ASSESSED VALUE	\$	2,559,600	BOE VALUE	\$ 2,559,600

Date of hearing: February 22, 2024

Recording ID# KCP A

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:
Hannah Eveleth

Assessor:
Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a child care facility with 10,164 square feet, built in 2001, and located on 1.31 acres.

The appellant's representative established their estimate of a value using a cost approach. In the cost approach, the representative considered a C-average classification, current and local multipliers, an entrepreneurial profit assumption of 5%, and an extra features assumption of \$100,000, leading to an estimate of value on the structure of \$1.53 million. Two land sales were provided to accompany the structure's cost approach. Sale #1 sold for \$4 per square foot in January 2023, and sale #2 sold in August 2022 for roughly \$10 per square foot. The appellant's evidence included a Marshall and Swift cost analysis indicating a cost value of \$1,936,951. The appellant submitted two comparable land sales [#155124-000 sold for \$440,000 in January 2023; and #108860-000 sold for \$225,000 in August 2022].

The appellant requested a value of \$1,500,000, which was updated to \$1,936,951 in the additional evidence.

The Assessor's Office's representative provided four land sales ranging from \$12 to \$16 per square foot, and the subject is assessed at \$10.69 per square foot. Four income comparable properties were provided with values between \$23 to \$26 per square foot on triple net leases. These properties led the Assessor's Office to use the income capitalization approach with a capitalization rate of 7% to value this property. The income approach derived a market value of \$2,115,443, and with a market adjustment for time, led to a value of \$2,559,600. Three comparable sales were provided and indicate a range in market value of \$204 to \$376 per square foot, and the subject property is assessed at \$290 per square foot. The Assessor's Office's representative noted that the appellant's first land sale is an estate sale to a church so cannot be considered, and they consider the appellant's cost approach to be incomplete because the building is a Class-D structure, and the analysis is missing multiple multipliers. The Assessor's evidence included a property summary packet including information on cost approach, income approach, and sales approach.

The Assessor's income capitalization approach to value falls well within the range of sales derived from an analysis of the sales comparison of similar property sales. The value of the subject property at \$251.83 per square foot or \$2,559,600 is well supported by both the sales comparison approach and the income capitalization approach.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's representative and the Assessor's Office, 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 \$2,559,600 as of January 1, 2023.

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

Mailed on March 8, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KCP RE LLC

PIVOTAL TAX SOLUTIONS
1550 E MCKELLIPS RD. STE 123
MESA, AZ 85203

ACCOUNT NUMBER: 114331-012

PROPERTY LOCATION: 400 SE 120TH AVE
VANCOUVER, WA 98683

PETITION: 417

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	\$ 442,244	\$ 442,244
Improvements	\$ 842,856	\$ 842,856
Personal property		
ASSESSED VALUE	\$ 1,285,100	BOE VALUE \$ 1,285,100

Date of hearing: February 22, 2024

Recording ID# KCP B

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:
 Hannah Eveleth

Assessor:
 Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a child care facility with 4,900 square feet, built in 1983, and located on 0.57 acres.

The appellant's representative confirmed that additional evidence was not submitted for the subject property. No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$745,000.

The Assessor's Office's representative stated that the market and income analysis supports the assessed value. The Assessor's evidence included a property summary packet including information on cost approach, income approach, and sales approach.

The appellant provided no quantitative information to support a value other than the assessed value of \$1,285,100.

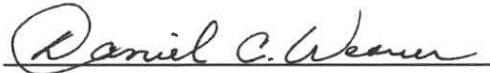
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's representative and the Assessor's Office, 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 \$1,285,100 as of January 1, 2023.

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

Mailed on March 8, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAHAN RALPH D & MAHAN GEORGIA TRUSTEE

PIVOTAL TAX SOLUTIONS
1550 E MCKELLIPS RD. STE 123
MESA, AZ 85203

ACCOUNT NUMBER: 108858-954

**PROPERTY LOCATION: 16808 SE MCGILLIVRAY BLVD
VANCOUVER, WA 98683**

PETITION: 418

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 (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 684,365	\$ 684,365
Improvements	\$ 2,558,035	\$ 2,558,035
Personal property		
ASSESSED VALUE	\$ 3,242,400	BOE VALUE \$ 3,242,400

Date of hearing: February 22, 2024

Recording ID# MAHAN

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:
Hannah Eveleth

Assessor:
Mary Howells

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a child care facility with 11,600 square feet, built in 1999, and located on 0.69 acres.

The appellant's representative established their estimate of a value using a cost approach. In the cost approach, the representative considered a C-average classification, an effective built year of 2003, current and local multipliers, an entrepreneurial profit assumption of 5%, and an extra features assumption of \$100,000 leading to an estimate of value on the structure of \$1.77 million combined with an adjusted land value of \$451,097 based on six commercial land sales. Land sale comparable #1 is the closest to the subject property and valued at \$13.27 per square foot. The appellant's evidence included a Marshall and Swift cost analysis indicating a cost value of \$2,228,156. The appellant submitted six comparable land sales [#986062-050 sold for \$450,000 in August 2023; #108900-000 sold for \$800,000 in October 2022; #108860-000 sold for \$225,000 in August 2022; #165956-001 sold for \$700,000 in July 2022; #127357-000 sold for \$2,000,000 in May 2022; and #127357-000 sold for \$949,438 in March 2022].

The appellant requested a value of \$1,900,000, which was updated to \$2,228,156 in the additional evidence.

The Assessor's Office's representative provided four land sales close to the subject property valued at \$22 to \$34 per square foot, and the subject property is assessed at \$22.76 per square foot. Four rent comparable properties were provided and valued at \$22 to \$26 per square foot on a triple net lease basis, and these properties established a capitalization rate of 7.5%. The property is valued at \$1.65 per square foot per month or \$19.80 per year for rent. The sales comparison approach is supported by three daycare comparable sales and range in market value from \$204 to \$376 per square foot, and the subject property is assessed at \$280 per square foot. The Assessor's evidence included a property summary packet including information on cost approach, income approach, and sales approach.

The Assessor's income capitalization approach produces a value of \$3,242,400 or \$280 per square foot, which is supported by sales of comparable properties ranging from \$204 to \$376 per square foot.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's representative and the Assessor's Office, 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 \$3,242,400 as of January 1, 2023.

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

Mailed on March 8, 2024

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



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