

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	438	Parcel Number:	182142-010
Owner Name:	MORE SPACE STORAGE LLC				
Situs Address:	16208 NE 10TH AVE RIDGEFIELD, WA 98642				
Property Type:	commercial storage unit	Acres:	2.64	NBHD	7430
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		Lonnis Dawkins		observers

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 21, 2024	10:04	10:15	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted an income approach analysis indicating a value of \$1,700,000. The appellant's evidence included a rent roll from December 2022 and an income statement from December 2022.

**ASSESSOR EVIDENCE:** The Assessor's evidence included a property summary packet including information income approach and sales approach, aerial photos and photos of the property, a Marcus & Millichap self-storage national report, and a cover letter recommending no change to the assessed value.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 644,000	\$ 644,000	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 3,820,500	\$ 3,820,500		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 4,464,500</b>	<b>\$ 4,464,500</b>		
<b>NOTES:</b> Assessor sufficiently discounted the value for "rent up" from new facility			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	3/21/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	168	Parcel Number:	113893-004
Owner Name:	TAFOYA RON RICHARD & CURRAN SIOBHAN				
Situs Address:	2112 SE 100TH CT VANCOUVER, WA 98664				
Property Type:	2-story residence	Acres:	0.29	NBHD	222
Mailing Address:	2112 SE 100TH CT VANCOUVER, WA 98664				

**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	Ron & Siobhan Tofoya	-

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 21, 2024	10:38	10:54	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The property was purchased for \$925,000 in October 2021. The appellant's evidence included a competitive market analysis by Kara Hileman of John Scott Real Estate indicating an average value of sales of \$947,917 as of June 2023. The appellant submitted four comparable sales [#113812-000 sold for \$940,000 in December 2021; #122575-006 sold for \$900,000 in July 2022; #122575-030 sold for \$912,000 in March 2022; and #114232-408 sold for \$800,000 in May 2022]. The appellant's evidence included a bid by Shaffer Excavation to perform landscaping work, replace a deck, and install a retaining wall for \$22,446 as of May 2023.

**ASSESSOR EVIDENCE:** The Assessor's evidence included two 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)	\$ 320,500	\$ 320,500	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 724,715	\$ 641,549		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,045,215</b>	<b>\$ 962,049</b>		
<b>NOTES:</b> Purchase @ 925,000 in Oct 21 No increase in 2022.			<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>Donald C. Wilson</i>	3/21/24

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

**CASE BEING HEARD**

Assessment Year:	2022	Petition No:	815	Parcel Number:	98283-090
Owner Name:	BURGESS C R JR BURGESS SAUNDRA				
Situs Address:	8313 NW 12TH AVE VANCOUVER, WA 98665				
Property Type:	2-story residence	Acres:	0.34	NBHD	178
Mailing Address:	8313 NW 12TH AVE VANCOUVER, WA 98665				

**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	Sandra Burgess Kimberly Ingales	Peter Van... Steve Martin	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 21, 2024	11:05	11:25	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted a letter requesting the exemption be allowed.

**ASSESSOR EVIDENCE:** The Assessor's evidence included a property summary packet including income reports, a Sheriff's report, Individual Income Tax Returns from 2018, 2019, and 2021, bank statements from 2014-2021, and a copy of the check issued to the Burgesses.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	\$ <b>Deny exemption</b>	\$		
<b>NOTES:</b>			<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>	3/21/24

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

**CASE BEING HEARD**

Assessment Year:	2021	Petition No:	826	Parcel Number:	98283-090
Owner Name:	BURGESS C R JR BURGESS SAUNDRA				
Situs Address:	8313 NW 12TH AVE VANCOUVER, WA 98665				
Property Type:	2-story residence	Acres:	0.34	NBHD	178
Mailing Address:	8313 NW 12TH AVE VANCOUVER, WA 98665				

**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	Sandra Burgess Lindsay Inzalaco	Peter Vanortwijk Staci Martin

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 21, 2024	11:05	11:25	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted a letter requesting the exemption be allowed.

**ASSESSOR EVIDENCE:** The Assessor's evidence included a property summary packet including income reports, a Sheriff's report, Individual Income Tax Returns from 2018, 2019, and 2021, bank statements from 2014-2021, and a copy of the check issued to the Burgesses.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	\$ <b>Deny exemption</b>	\$		
<b>NOTES:</b>			<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>	3/21/24

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

**CASE BEING HEARD**

Assessment Year:	2019	Petition No:	1493	Parcel Number:	98283-090
Owner Name:	BURGESS C R JR BURGESS SAUNDRA				
Situs Address:	8313 NW 12TH AVE VANCOUVER, WA 98665				
Property Type:	2-story residence	Acres:	0.34	NBHD	178
Mailing Address:	8313 NW 12TH AVE VANCOUVER, WA 98665				

**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	Sander Burgess Lindsay Gonzales	Peter Vannortwick Staci Martin	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
March 21, 2024	11:05	11:25	

**CASE DETAILS**

**TESTIMONY:** (See attached note sheet)

**APPELLANT EVIDENCE:** The appellant submitted a letter requesting the exemption be allowed.

**ASSESSOR EVIDENCE:** The Assessor's evidence included a property summary packet including income reports, a Sheriff's report, individual income tax returns from 2018, 2019, and 2021, bank statements from 2014-2021, and a copy of the check issued to the Burgesses.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$	\$	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ <u>Deny exemption</u>	\$		
<b>NOTES:</b>			<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>	3/21/24

Owner	PID	Case	Mail	ATD	NOTES
MORE SPACE STORAGE LLC	182142010	<b>438</b>	401 TOM LANDRY HWY, #660901	Jordan Rubin and Lonnie Dawkins	<p>The appellant's representative stated that subject property is a 360-unit self-storage property and finished construction in 2021. The property was 81% vacant at the date of value and is currently at 60% vacancy. The representative believes the value should be discounted until the property can reach its full value with full occupancy, which the appellant estimates this will take one additional year.</p> <p>The Assessor's Office's representative referred to the income approach in their packet. Their income model shows a value of \$4,786,293 estimated from market rents with a 20% vacancy, 25% operating expenses, a discount of \$321,000 for the lease up period, and a loaded capitalization rate of 7.4%. The comparable sales that were presented show this property is valued lower than other storage facilities sales in the County, and the market for storage facilities is very active. The property is located in a rapidly changing area in Ridgefield near the fairgrounds with opportunity for growth.</p>
TAFOYA RON RICHARD & CURRAN SIOBHAN	113893004	<b>168</b>	2112 SE 100TH CT	Ron Tafoya and Siobhan Curran	<p>The appellants referred to the comparable properties provided. The appellants do not believe the Assessor's two comparable properties are comparable to the subject property. These two properties have superior features and are located in more desirable areas. The appellant's comparable properties are more similar to the subject property. The opinion of value was updated to \$813,975 in additional evidence.</p>
BURGESS C R JR BURGESS SAUNDRA	98283090	<b>1493</b>	8313 NW 12TH AVE	Peter Van Nortwick Stacy Martin Sandy Burgess Lindsay Inzalaco	<p>The appellant stated that medical records may not have been considered for 2021. The appellants are concerned with the additional fine of interest being calculated back to the date due. The home is still owned jointly by the appellant and her husband.</p> <p>The Assessor stated that their office was notified of the appellant's income discrepancy from other court procedures in the County and were advised to remove the subject property from the program. On a review of the documentation, the appellants' combined income was too high to qualify. The Assessor stated that the interest was decided upon by the Treasurer's Office.</p>
BURGESS C R JR BURGESS SAUNDRA	98283090	<b>826</b>	8313 NW 12TH AVE		
BURGESS C R JR BURGESS SAUNDRA	98283090	<b>815</b>	8313 NW 12TH AVE		