

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	854	Parcel Number:	986043-894
Owner Name:	MAKINSON ALLISON & MAKINSON RYAN				
Situs Address:	3518 NW MCMASTER DR CAMAS, WA 98607				
Property Type:	1.5-story residence	Acres:	0.34	NBHD	225
Mailing Address:	3518 NW MCMASTER DR CAMAS, WA 98607				

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	Ryan Makinson		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 21, 2024	9:15	9:29	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included a cover letter detailing detriments to their property and photos demonstrating the light pollution and other influences from a nearby office building.

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 569,500	\$ 569,500	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,433,007	\$ 1,433,007 1,233,007	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 2,002,507	\$ 1,802,507		
NOTES: Quoted statistics from a study Need documentation			<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>	8/21/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	990	Parcel Number:	192197-000
Owner Name:	OLD CASTLE GLASS INC				
Situs Address:	1611 SE COMMERCE AVE BATTLE GROUND, WA 98604				
Property Type:	warehouse and office complex	Acres:	6.54	NBHD	7003
Mailing Address:	16435 N SCOTTSDALE RD SUITE 230 SCOTTSDALE, AZ 85254				

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	-	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 21, 2024	9:49	9:50	

CASE DETAILS

TESTIMONY: (See attached note sheet)

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

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,723,535	\$ 1,723,535	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 12,253,915	\$ 12,253,915		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 13,977,450	\$ 13,977,450		
NOTES:			<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	
<i>No information</i>				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/21/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	1020	Parcel Number:	110184-154
Owner Name:	XU ZHIYUAN & NG JUDY F				
Situs Address:	15419 NE 12TH ST VANCOUVER, WA 98684				
Property Type:	ranch-style residence	Acres:	0.16	NBHD	
Mailing Address:	15419 NE 12TH ST VANCOUVER, WA 98684				

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					

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 21, 2024	10:58	10:59	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$413,000 in December 2023.

ASSESSOR EVIDENCE: The Assessor's evidence included a property information sheet and a cover letter recommending the assessed value be reduced to \$413,000.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 205,875	\$ 205,875	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 243,297	\$ 207,125		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 449,172	\$ 413,000		
NOTES: Purchased in December 2013 for \$413,000			<input checked="" 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. Weaver</i>	8/21/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	988	Parcel Number:	229865-000
Owner Name:	ALLEN STEVEN D & MANGUM HOLLY R				
Situs Address:	32101 NE CC LONDON RD YACOLT, WA 98675				
Property Type:	2-story residence	Acres:	53	NBHD	
Mailing Address:	555 N AMBOY AVE UNIT 572 YACOLT, WA 98675				

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 <ul style="list-style-type: none"> <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline 	Holly Mangum	—	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 21, 2024	10:31	10:40	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#194818-000 sold for \$1,150,000 in December 2022; #264411-000 sold for \$1,175,000 in January 2023; and #248181-000 sold for \$1,012,500 in January 2023].

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 520,602	\$ 520,602	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,099,917	\$ 929,398		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,620,519	\$ 1,450,000		
NOTES: Appellant Comps - Especially # 194818000 / 19843100			<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	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	8/21/24

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

CASE BEING HEARD

Assessment Year:	2023	Petition No:	991	Parcel Number:	219801-000
Owner Name:	NVR LLC				
Situs Address:	#27 #130 #131 FREDERICK SHOBERT DLC 15.91A M/L,				
Property Type:	bare land parcel	Acres:	15.91	NBHD	76
Mailing Address:	4004 SW WESTDALE DR PORTLAND, OR 97221				

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 <ul style="list-style-type: none"> <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez-Matthews <input type="checkbox"/> Joel Cline 	Jo Ellen Jarvis		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 21, 2024	11:00	11:10	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an appraisal performed by Jo Ellen Jarvis of Jarvis Appraisal Company indicating a value of \$185,000 as of January 2023. The appellant's evidence included a series of geographical, geological, and habitat maps to show the developable land of the subject property.

ASSESSOR EVIDENCE: (NO ASSESSOR EVIDENCE)

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,125,132	\$ 185,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,125,132	\$ 185,000		
NOTES: Independent appraisal			<input type="checkbox"/> Purchase <input checked="" 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
Daniel C. Weaver	8/21/24

Owner	PID	Case	Mail	ATD?	NOTES
MAKINSON ALLISON & MAKINSON RYAN	986043894	854	3518 NW MCMASTER DR	Ryan Makinson	The appellant stated there is a commercial property abutting the subject property. The appellant is in active litigation with the owner of that commercial property over noise created by many HVAC systems located adjacent to the appellant's property line. The appellant conducted a noise study to show the negative impact with noise pollution levels regularly above Vancouver's standards. There is also light pollution from this neighboring property's stadium style lighting. The appellant stated it was difficult to find comparable properties that suffered from the same noise and light pollution from a commercial building. The Assessor's comparable sales do not have the same influence from the commercial property as the subject property, and so do not receive the same negative impact from the commercial property.
ALLEN STEVEN D & MANGUM HOLLY R	229865000	988	555 N AMBOY AVE UNIT 572	Holly Mangum	The appellant stated the property is in a heavily forested rural area with an access gravel road that is not maintained by the county. There is also a pond and culvert in the access area that floods and needs improvement. The property is over 50 acres total and zoned FR-40. There are no improvements that have been finished on the subject property and the land needs maintenance. The area over the garage is unfinished and is not considered livable space. The first comparable property has timber land, the second comparable property has agricultural land, and the last property is similarly zoned to the subject property.
NVR LLC	219801000	991	4004 SW WESTDALE DR	Jo Ellen Jarvis (spectator)	The appraiser stated the property is zoned for low density residential development. When a subdivision was created, this property was designated as a common area because of sloping. It would not be suitable for multiple homes, and the property was appraised as if only one home could be constructed. It was estimated that \$125,000 additional work would need to be provided to make the land suitable for a building site from a previous engineering study. Geographical studies would be required due to the sloped nature of the property before development could begin. The appraiser attended the hearing and summarized her findings on the property.
XU ZHIYUAN & NG JUDY F	110184154	1020	15419 NE 12TH ST	no	No attendance
OLD CASTLE GLASS INC	192197000	990	16435 N SCOTTSDALE RD SUITE 230	NO	No attendance