

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1024	Parcel Number:	181268-000
Owner Name:	C AERO LLC				
Situs Address:	2224 NE 179TH ST RIDGEFIELD, WA 98642				
Property Type:	ranch-style mobile home residence	Acres:	6.4	NBHD	
Mailing Address:	2019 NE 179TH ST APT A1 RIDGEFIELD, WA 98642				

**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	Dennis Ingram	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 22, 2024	9:57	10:03	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The property was purchased for \$1,090,000 in November 2021. The appellant's evidence included a bid by Sarkinn Ground Works to construct an access road for \$813,875 as of May 2023 and a technical memorandum by Cascadia Ecological Services as of March 2023. The appellant submitted three comparable sales [#181257-000 sold for \$925,000 in August 2023; #181933-000 sold for \$275,000 in February 2022; and #181277-000 sold for \$540,000 in May 2022].

**ASSESSOR EVIDENCE:** (NO ASSESSOR EVIDENCE)

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,639,544	\$ 740,000	<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	\$ 1,639,544	\$ 740,000		
<b>NOTES:</b> Appellant comps - No Value for MH			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" type="checkbox"/> Comps	<input type="checkbox"/> Repairs <input type="checkbox"/> Manfst. Err. <input type="checkbox"/> Other

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Samuel B. Wraam</i>	8/22/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	764	Parcel Number:	37912-069
Owner Name:	WILLIAMS-LEYBA JANICE ANN TRUSTEE				
Situs Address:	7121 TOPEKA LN VANCOUVER, WA 98664				
Property Type:	ranch-style residence	Acres:	0.25	NBHD	109
Mailing Address:	7121 TOPEKA LN VANCOUVER, WA 98664				

**ATTENDANCE**

Held by:	<input type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
Board:	Taxpayer:	Assessor:	Third Parties (if any):
<input type="checkbox"/> Daniel Weaver <input type="checkbox"/> Lisa Bodner <input 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	Janice Williams-Leyba	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 22, 2024	10:05	10:18	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant's evidence included photos demonstrating the condition of the subject property. The appellant submitted three comparable sales [#37912-106 sold for \$475,000 in September 2023; #37912-120 sold for \$406,500 in February 2021; and #37912-126 sold for \$510,000 in December 2021].

**ASSESSOR EVIDENCE:** The Assessor's evidence included five comparable sales and a cover letter recommending no change to the assessed value.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 174,000	\$ 174,000	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 371,982	\$ 326,000		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 545,982</b>	<b>\$ 500,000</b>		
<b>NOTES:</b> Appellant Comp.			<input type="checkbox"/> Purchase <input type="checkbox"/> Appraisal <input checked="" 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>	8/22/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1019	Parcel Number:	195489-028
Owner Name:	GONZALEZ VALENTIN				
Situs Address:	17810 NE 96TH AVE BATTLE GROUND, WA 98604				
Property Type:	2-story residence	Acres:	0.91	NBHD	
Mailing Address:	17810 NE 96TH AVE BATTLE GROUND, WA 98604				

**ATTENDANCE**

<b>Held by:</b>	<input checked="" type="checkbox"/> Video Conference	<input type="checkbox"/> Phone Conference	<input type="checkbox"/> In-Person
<b>Board:</b>	<b>Taxpayer:</b>	<b>Assessor:</b>	<b>Third Parties (if any):</b>
<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 Hågberg <input type="checkbox"/> Gloria Gomez <input type="checkbox"/> Matthews <input type="checkbox"/> Joel Cline	—	—

**HEARING SESSION**

<b>Hearing Held On:</b>	<b>Start Time:</b>	<b>End Time:</b>	<b>Recording Name:</b>
August 22, 2024			

**CASE DETAILS**

**TESTIMONY:** [See attached note sheet]

**APPELLANT EVIDENCE:** The appellant submitted three comparable sales [#236969-015 sold for \$720,000 in February 2022; #233520-000 sold for \$735,000 in October 2022; and #225851-000 sold for \$777,000 in June 2023].

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

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 297,295	\$ 297,295	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 669,782	\$ 669,782		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 967,077</b>	<b>\$ 967,077</b>		
<b>NOTES:</b> <i>Assessor Comps</i>			<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**

<b>Chairperson (or Authorized Designee) Signature</b>	<b>Date</b>
<i>Daniel C. Weaver</i>	8/22/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1026	Parcel Number:	986051-252
Owner Name:	CEDARS HOLDINGS LLC				
Situs Address:	#104 SEC 12 T3N R2EWM 9.72A ,				
Property Type:	n/a	Acres:	9.72	NBHD	
Mailing Address:	PO BOX 866 BATTLE GROUND, WA 98604				

**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 <i>Scott Hendrickson</i>		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 22, 2024	10:29	10:34	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The two properties was purchased for a combined \$1,489,983 in July 2023. The appellant's evidence included an appraisal performed by Garth Bergenson of Jackson Group NW indicating a fee simple value of \$1,490,000 as of May 2024. The appellant submitted two comparable sales (#986051-252 sold for \$1,488,250 in July 2023; and #986051-254 sold for \$275,000 in February 2024).

**ASSESSOR EVIDENCE:**

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 2,212,204	\$ 801,873	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 2,212,204	\$ 801,873		
<b>NOTES:</b> <i>Purchase price</i>			<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>Daniel C. Wasson</i>	8/22/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1027	Parcel Number:	986051-253
Owner Name:	CEDARS HOLDINGS LLC				
Situs Address:	#105 SEC 12 T3N R2EWM 8.32A,				
Property Type:	n/a	Acres:	8.32	NBHD	
Mailing Address:	PO BOX 866 BATTLE GROUND, WA 98604				

**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 <input type="checkbox"/> Matthews <input type="checkbox"/> Joel Cline	Scott Henderson		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 22, 2024	10:29	10:34	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The two properties was purchased for a combined \$1,489,983 in July 2023. The appellant's evidence included an appraisal performed by Garth Bergenson of Jackson Group NW indicating a fee simple value of \$1,490,000 as of May 2024. The appellant submitted two comparable sales [#986051-252 sold for \$1,488,250 in July 2023; and #986051-254 sold for \$275,000 in February 2024].

**ASSESSOR EVIDENCE:**

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,893,574	\$ 686,377	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis  <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 1,893,574</b>	<b>\$ 686,377</b>		
<b>NOTES:</b> Purchase price			<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>	8/22/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1029	Parcel Number:	252031-000
Owner Name:	SHERMAN ANDREW C				
Situs Address:	#19, #18 SEC 9 T5N R1EWM 2.87A M/L,				
Property Type:	n/a	Acres:	2.87	NBHD	
Mailing Address:	606 N HUBBARD AVE 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 <input type="checkbox"/> John Rose <input type="checkbox"/> Terry Hagberg <input type="checkbox"/> Gloria Gomez <input type="checkbox"/> Matthews <input type="checkbox"/> Joel Cline	Andrew Sherman		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 22, 2024	10:44	10:55	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant's evidence included photos demonstrating the condition and erosion of the subject property. The appellant submitted two comparable sales [#254381-000 sold for \$110,000 in July 22018; and #233252-000 sold for \$80,000 in August 22018].

**ASSESSOR EVIDENCE:**

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 119,729	\$ 1,000	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recommendation
IMPROVEMENTS	\$	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
<b>TOTAL</b>	<b>\$ 119,729</b>	<b>\$ 1,000</b>		
<b>NOTES:</b>			<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	

*The property will be in Rem in a couple of years.*

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	8/22/24

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1023	Parcel Number:	159775-000
Owner Name:	VELENDO VANCOUVER PLAZA LLC				
Situs Address:	5131 NE 94TH AVE VANCOUVER, WA 98662				
Property Type:	n/a	Acres:	2.36	NBHD	
Mailing Address:	6501 NE 47TH AVE VANCOUVER, WA 98661				

**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	Ben Reasoner		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
August 22, 2024	11:40	11:55	

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant submitted a comparative market analysis performed by Clayton Brown of Marcus & Milichap Brown Retail Group indicating a value of \$3,285,000 as of February 2024.

**ASSESSOR EVIDENCE:**

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,184,300	\$ 1,184,300	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 3,305,400	\$ 3,305,400		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 4,489,700</b>	<b>\$ 4,489,700</b>		
<b>NOTES:</b> Assessor Value			<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>Ronnie C. Weaver</i>	8/22/24

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
GONZALEZ VALENTIN	195489028	1019	17810 NE 96TH AVE	No Attendance	No attendance
C AERO LLC	181268000	1024	1216 E Main St Medford OR 97504	Dennis Ingram	The appellant's initial requested value was the purchase price of this property. He referred to his comparable sales that show the market value of properties has declined this year. The appellant believes the comparable sales justify a value of \$625,000. Insurance companies will only value the manufactured home at \$36,000.
WILLIAMS-LEYBA JANICE ANN TRUSTEE	37912069	764	7121 TOPEKA LN	Janice Williams-Leyba	The appellant stated she submitted recent photos of the condition of the property. Three comparable properties in the appellant's neighborhood are similar size, style, and have close construction dates. One of these properties was placed on the market in August 2023 for \$560,000, but it sold in September of 2023 for \$475,000. This property is exactly like the subject property and contains dated features. Only after refinishing and many updates, did the property resell for over \$600,000. The appellant stated that the subject property needs significant updates and work to be comparable to current sales and would not have the appeal of other properties.
CEDARS HOLDINGS LLC	986051252	1026	PO BOX 866	Scott Hendrickson	The appellant stated he purchased this property in a competitive market between developers in July 2023 for just under 1.5 million. The subject property has significant wetlands so only 33 lots can be developed when initially it was estimated that 66 lots could be developed.
CEDARS HOLDINGS LLC	986051253	1027	PO BOX 866	Scott Hendrickson	
SHERMAN ANDREW C	252031000	1029	606 N HUBBARD AVE	Andrew Sherman	The appellant stated there is severe erosion issues with the subject property. Twenty-five feet of the bank is now gone and a cement slab for a boat dock has been destroyed. The erosion is so significant that it will soon encroach on the road. The septic tank on the property needed to be removed due to exposure from the erosion. The property was not initially considered a legal lot, so the appellant could not receive the many permits needed to utilize the property or repair the embankment before the erosion decreased the property's size.
VELENDO VANCOUVER PLAZA LLC	159775000	1023	6501 NE 47TH AVE	Ben Ransonet	The Assessor's Office's representative stated the subject property is currently being assessed in a reevaluation year, and a land study was conducted on the subject property and land value increased from \$12 per foot to \$16 per foot. Current commercial rents for flex spaces in Clark County start at 75 cents per foot. Income records from the appellant could have helped to properly assess the property, but they did not provide that information. The Assessor's representative stated the market analysis and comparable properties provided by the appellant were from throughout the state and not comparable so did not reflect the Clark County market and was not relevant to the subject property.