



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CBC 1 LLC 19%

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: (SEE ATTACHED)

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	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
ASSESSED VALUE	\$ (SEE ATTACHED)	BOE VALUE \$ (SEE ATTACHED)

Date of hearing: September 18, 2024

Recording ID# CBC

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

(SEE ATTACHMENT FOR PROPERTY DETAILS.)

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

(SEE ATTACHMENT FOR APPELLANT ESTIMATES OF VALUE.)

(SEE ATTACHMENT FOR BOARD DETERMINATION OF VALUE.)

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified values of the subject properties are sustained as of January 1, 2023.

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

Mailed on October 7, 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.

**** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. ****

ATTACHMENT A

9-18-2024 Hearings

CBC 1 LLC 19%												
For values as of January 1, 2023												
PROPERTY DETAILS					ASSESSOR			APPELLANT ESTIMATE		BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL	ESTIMATE	LAND	STRUCTURES	TOTAL
31109-000	676	604 SE VICTORY AVE VANCOUVER, WA 98661	5.57	WAREHOUSE	181,272	\$ 1,508,607	\$ -	\$ 1,508,607	\$ 1,000,000	\$ 1,508,607	\$ -	\$ 1,508,607
31079-000	703	3400 SE COLUMBIA WAY VANCOUVER, WA 98661	6.2	WAREHOUSE	106,760	\$ 1,767,621	\$ 5,889,579	\$ 7,657,200	\$ 4,500,000	\$ 1,767,621	\$ 5,889,579	\$ 7,657,200
31084-000	704	705 SE VICTORY AVE VANCOUVER, WA 98661	5.08	WAREHOUSE	123,912	\$ 1,448,310	\$ 8,493,090	\$ 9,941,400	\$ 7,500,000	\$ 1,448,310	\$ 8,493,090	\$ 9,941,400
31081-000	705	3601 SE COLUMBIA WAY VANCOUVER, WA 98661	7.16	WAREHOUSE	160,674	\$ 2,041,317	\$ 9,002,483	\$ 11,043,800	\$ 7,100,000	\$ 2,041,317	\$ 9,002,483	\$ 11,043,800
31080-000	706	3800 SE COLUMBIA WAY UNIT 10 VANCOUVER, WA 98661	7.92	WAREHOUSE	152,000	\$ 2,257,993	\$ 8,189,607	\$ 10,447,600	\$ 6,000,000	\$ 2,257,993	\$ 8,189,607	\$ 10,447,600
502380-000	707	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502380	3.68	TIDELANDS		\$ 123,432	\$ -	\$ 123,432	\$ 100,000	\$ 123,432	\$ -	\$ 123,432
37912-000	708	801 SE ASSEMBLY AVE VANCOUVER, WA 98661	5.4	WAREHOUSE (UNCLEAR)		\$ 1,539,541	\$ 6,267,959	\$ 7,807,500	\$ 5,800,000	\$ 1,539,541	\$ 6,267,959	\$ 7,807,500
502382-000	709	(NO SITUS ADDRESS) LOCATION: TIDELANDS TAX LOT #502382	5.37	BARE LAND PARCEL		\$ 253,010	\$ -	\$ 253,010	\$ 200,000	\$ 253,010	\$ -	\$ 253,010
502384-000	710	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #502384	0.76	TIDELANDS		\$ 50,983	\$ -	\$ 50,983	\$ 40,000	\$ 50,983	\$ -	\$ 50,983
502386-000	711	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #502386	2.69	TIDELANDS		\$ 143,222	\$ -	\$ 143,222	\$ 75,000	\$ 143,222	\$ -	\$ 143,222
503085-000	712	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT #503085	0.93	PARKING LOT		\$ 265,144	\$ -	\$ 265,144	\$ 200,000	\$ 265,144	\$ -	\$ 265,144
31074-000	713	(NO SITUS ADDRESS) LOCATION: LOT 1 SP3-555 7.32A	7.32	PARKING LOT		\$ 2,086,933	\$ -	\$ 2,086,933	\$ 1,700,000	\$ 2,086,933	\$ -	\$ 2,086,933
31083-000	714	603 SE VICTORY AVE VANCOUVER, WA 98661	11.88	WAREHOUSE	273,148	\$ 3,386,991	\$ 18,102,709	\$ 21,489,700	\$ 13,600,000	\$ 3,386,991	\$ 18,102,709	\$ 21,489,700
37913-000	715	600 SE ASSEMBLY AVE UNIT 100 VANCOUVER, WA 98661	8.3	WAREHOUSE	161,370	\$ 2,366,332	\$ 10,187,068	\$ 12,553,400	\$ 9,500,000	\$ 2,366,332	\$ 10,187,068	\$ 12,553,400
37911-000	716	603 SE ASSEMBLY AVE UNIT 10 VANCOUVER, WA 98661	5.67	WAREHOUSE	108,244	\$ 1,616,518	\$ 7,461,082	\$ 9,077,600	\$ 5,800,000	\$ 1,616,518	\$ 7,461,082	\$ 9,077,600
31108-000	717	3201 SE COLUMBIA WAY VANCOUVER, WA 98661	4.24	WAREHOUSE	78,912	\$ 1,208,825	\$ 5,420,475	\$ 6,629,300	\$ 4,600,000	\$ 1,208,825	\$ 5,420,475	\$ 6,629,300
30981-000	718	3600 SE COLUMBIA WAY VANCOUVER, WA 98661	1.42	WAREHOUSE	17,383	\$ 404,842	\$ 1,314,758	\$ 1,719,600	\$ 1,300,000	\$ 404,842	\$ 1,314,758	\$ 1,719,600

NOTE: Parcel 31109-000 (Case 676) owner is CBC 40E LLC. Parcel 31108-000 (Case 717) owner is CBC 1 LLC ETAL.



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANBUREN EVANS W JR TRUSTEE 50%

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: (SEE ATTACHED)

PROPERTY LOCATION: (SEE ATTACHED)

PETITION: (SEE ATTACHED)

ASSESSMENT YEAR: Valued January 1, 2023 **TAXES PAYABLE IN:** 2024

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Improvements	\$ (SEE ATTACHED)	\$ (SEE ATTACHED)
ASSESSED VALUE	\$ (SEE ATTACHED)	BOE VALUE \$ (SEE ATTACHED)

Date of hearing: September 18, 2024

Recording ID# VANBUREN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
 Board of Equalization Members:
 Daniel C. Weaver, Chairman
 Lisa Bodner
 John Marks
 Appellant:
 None
 Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

(SEE ATTACHMENT FOR PROPERTY DETAILS.)

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

(SEE ATTACHMENT FOR APPELLANT ESTIMATES OF VALUE.)

(SEE ATTACHMENT FOR BOARD DETERMINATION OF VALUE.)

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified values of the subject properties are sustained as of January 1, 2023.

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

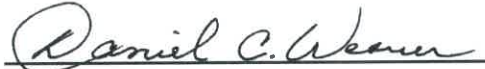
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The Board of Equalization

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Vancouver, WA 98660-5000

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Daniel C. Weaver, Chairman

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ATTACHMENT A

VANBUREN EVANS W JR TRUSTEE 50%

For values as of January 1, 2023

PROPERTY DETAILS										ASSESSOR			APPELLANT ESTIMATE			BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL	ESTIMATE	LAND	STRUCTURES	TOTAL	ESTIMATE	LAND	STRUCTURES	TOTAL		
31093-000	719	503 SE MARITIME AVE VANCOUVER, WA 98661	2.09	LAND BENEATH A WAREHOUSE		\$ 701,011	\$ -	\$ 701,011	\$ 518,930	\$ 701,011	\$ -	\$ 701,011	\$ 518,930	\$ 701,011	\$ -	\$ 701,011		
31093-001	720	(NO SITUS ADDRESS) LOCATION: #335 WM RYAN DILC 2.09A (SEE SH031093-000)	0	WAREHOUSE	28,480	\$ -	\$ 1,122,300	\$ 1,122,300	\$ 662,900	\$ -	\$ 1,122,300	\$ 1,122,300	\$ 662,900	\$ -	\$ 1,122,300	\$ 1,122,300		
31106-000	721	2111 SE COLUMBIA WAY UNIT 10 VANCOUVER, WA 98661	6.74	LAND BENEATH A WAREHOUSE		\$ 2,192,924	\$ -	\$ 2,192,924	\$ 1,623,336	\$ 2,192,924	\$ -	\$ 2,192,924	\$ 1,623,336	\$ 2,192,924	\$ -	\$ 2,192,924		
31106-001	722	(NO SITUS ADDRESS) LOCATION: #348 WM RYAN DILC 6.74A (SEE 031106-000)	0	WAREHOUSE	11,040	\$ -	\$ 1,135,400	\$ 1,135,400	\$ 832,100	\$ -	\$ 1,135,400	\$ 1,135,400	\$ 832,100	\$ -	\$ 1,135,400	\$ 1,135,400		
31099-000	723	2503 SE HIDDEN WAY VANCOUVER, WA 98661	8.71	LAND BENEATH A WAREHOUSE		\$ 2,921,439	\$ -	\$ 2,921,439	\$ 2,162,624	\$ 2,921,439	\$ -	\$ 2,921,439	\$ 2,162,624	\$ 2,921,439	\$ -	\$ 2,921,439		
31099-001	724	(NO SITUS ADDRESS) LOCATION: #341 WM RYAN DILC 8.71A (SEE SH 031099-000)	0	WAREHOUSE	45,505	\$ -	\$ 1,259,500	\$ 1,259,500	\$ 779,000	\$ -	\$ 1,259,500	\$ 1,259,500	\$ 779,000	\$ -	\$ 1,259,500	\$ 1,259,500		
31098-000	725	2303 SE HIDDEN WAY VANCOUVER, WA 98661	9.1	LAND BENEATH A WAREHOUSE		\$ 3,052,250	\$ -	\$ 3,052,250	\$ 2,774,772	\$ 3,052,250	\$ -	\$ 3,052,250	\$ 2,774,772	\$ 3,052,250	\$ -	\$ 3,052,250		
31098-001	726	2303 SE HIDDEN WAY VANCOUVER, WA 98661	0	WAREHOUSE	15,147	\$ -	\$ 766,370	\$ 766,370	\$ 430,200	\$ -	\$ 766,370	\$ 766,370	\$ 430,200	\$ -	\$ 766,370	\$ 766,370		
31103-000	727	2625 SE HIDDEN WAY VANCOUVER, WA 98661	5.43	LAND BENEATH A WAREHOUSE		\$ 1,548,095	\$ -	\$ 1,548,095	\$ 1,145,992	\$ 1,548,095	\$ -	\$ 1,548,095	\$ 1,145,992	\$ 1,548,095	\$ -	\$ 1,548,095		
31103-001	728	(NO SITUS ADDRESS) LOCATION: #345 WM RYAN DILC 5.43A	0	WAREHOUSE	73,588	\$ -	\$ 1,320,400	\$ 1,320,400	\$ 620,100	\$ -	\$ 1,320,400	\$ 1,320,400	\$ 620,100	\$ -	\$ 1,320,400	\$ 1,320,400		
31092-000	729	2301 SE HIDDEN WAY VANCOUVER, WA 98661	6.83	LAND BENEATH A WAREHOUSE		\$ 2,221,561	\$ -	\$ 2,221,561	\$ 1,665,681	\$ 2,221,561	\$ -	\$ 2,221,561	\$ 1,665,681	\$ 2,221,561	\$ -	\$ 2,221,561		
31092-001	730	(IMPROVEMENT ONLY (SEE 31092000 FOR LAND))	0	WAREHOUSE	56,002	\$ -	\$ 663,300	\$ 663,300	\$ 317,900	\$ -	\$ 663,300	\$ 663,300	\$ 317,900	\$ -	\$ 663,300	\$ 663,300		
31105-000	731	3000 SE HIDDEN WAY VANCOUVER, WA 98661	13.23	LAND BENEATH A WAREHOUSE		\$ 3,771,876	\$ -	\$ 3,771,876	\$ 2,792,168	\$ 3,771,876	\$ -	\$ 3,771,876	\$ 2,792,168	\$ 3,771,876	\$ -	\$ 3,771,876		
31105-001	732	604 SE VICTORY AVE VANCOUVER, WA 98661	0	WAREHOUSE	433,888	\$ -	\$ 7,231,400	\$ 7,231,400	\$ 4,831,500	\$ -	\$ 7,231,400	\$ 7,231,400	\$ 4,831,500	\$ -	\$ 7,231,400	\$ 7,231,400		
30976-000	733	3001 SE COLUMBIA WAY VANCOUVER, WA 98661	8.16	LAND BENEATH A WAREHOUSE		\$ 2,326,418	\$ -	\$ 2,326,418	\$ 1,722,154	\$ 2,326,418	\$ -	\$ 2,326,418	\$ 1,722,154	\$ 2,326,418	\$ -	\$ 2,326,418		
30976-001	734	2000 SE COLUMBIA WAY VANCOUVER, WA 98661	0	WAREHOUSE/ FUEL STATION		\$ -	\$ 4,950,200	\$ 4,950,200	\$ 2,697,900	\$ -	\$ 4,950,200	\$ 4,950,200	\$ 2,697,900	\$ -	\$ 4,950,200	\$ 4,950,200		
31102-000	735	611 SE KAISER AVE VANCOUVER, WA 98661	4.43	LAND BENEATH A WAREHOUSE		\$ 1,262,993	\$ -	\$ 1,262,993	\$ 934,944	\$ 1,262,993	\$ -	\$ 1,262,993	\$ 934,944	\$ 1,262,993	\$ -	\$ 1,262,993		
31102-001	736	(NO SITUS ADDRESS) LOCATION: #344 WM RYAN DILC 4.43A (SEE SH 031102-000)	0	WAREHOUSE	9,396	\$ -	\$ 545,500	\$ 545,500	\$ 437,900	\$ -	\$ 545,500	\$ 545,500	\$ 437,900	\$ -	\$ 545,500	\$ 545,500		
502350-000	737	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502350	4.87	TIDELANDS		\$ 421,948	\$ -	\$ 421,948	\$ 310,234	\$ 421,948	\$ -	\$ 421,948	\$ 310,234	\$ 421,948	\$ -	\$ 421,948		

NOTE: On GIS, Parcel 30976-001 (Case 734) lists 8.16 acres for the property, but this is the acreage for Parcel 30976-000 (Case 733).

ATTACHMENT A

VANBUREN EVANS W JR TRUSTEE 50%

For values as of January 1, 2023

PROPERTY DETAILS				ASSESSOR			APPELLANT ESTIMATE			BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL	LAND	STRUCTURES	TOTAL	
502360-000	738	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502360	2.26	SHIP BAYS AND TIDELANDS		\$ 105,152	\$ -	\$ 105,152	\$ 105,152	\$ -	\$ 105,152	
502370-000	739	(NO SITUS ADDRESS) LOCATION: TIDELAND TAX LOT NO 502370	5.83	SHIP BAYS AND TIDELANDS		\$ 178,353	\$ -	\$ 178,353	\$ 178,353	\$ -	\$ 178,353	
503041-000	740	(NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	1.28	SHIP DOCKS/ TIDELANDS		\$ 78,823	\$ 38,500	\$ 117,323	\$ 78,823	\$ 38,500	\$ 117,323	
503042-000	741	(NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	0.77	TIDELANDS		\$ 25,827	\$ -	\$ 25,827	\$ 25,827	\$ -	\$ 25,827	
503050-000	742	(NO SITUS ADDRESS) LOCATION: TIDELANDS OF 1ST CLASS	2.54	TIDELANDS		\$ 85,195	\$ -	\$ 85,195	\$ 85,195	\$ -	\$ 85,195	
31094-000	743	(NO SITUS ADDRESS) LOCATION: #336 WM RYAN DLC 5.06A	5.06	PARKING LOT		\$ 1,697,185	\$ -	\$ 1,697,185	\$ 1,697,185	\$ -	\$ 1,697,185	
31095-000	744	(NO SITUS ADDRESS) LOCATION: #337 WM RYAN DLC 3.57A	3.57	PARKING LOT		\$ 1,197,420	\$ -	\$ 1,197,420	\$ 1,197,420	\$ -	\$ 1,197,420	
31097-000	745	(NO SITUS ADDRESS) LOCATION: #339 WM RYAN DLC 3.78A	3.78	PARKING LOT		\$ 1,267,858	\$ -	\$ 1,267,858	\$ 1,267,858	\$ -	\$ 1,267,858	
31100-000	746	2801 SE COLUMBIA WAY UNIT 100 VANCOUVER, WA 98661	3.98	PARKING LOT		\$ 1,134,699	\$ -	\$ 1,134,699	\$ 1,134,699	\$ -	\$ 1,134,699	
31107-000	747	(NO SITUS ADDRESS) LOCATION: #349 WM RYAN DLC 1.25A	1.25	PARKING LOT		\$ 356,376	\$ -	\$ 356,376	\$ 356,376	\$ -	\$ 356,376	
31110-000	748	(NO SITUS ADDRESS) LOCATION: #352 WM RYAN DLC 2.37A M/L	2.37	RAILROAD		\$ 79,493	\$ -	\$ 79,493	\$ 79,493	\$ -	\$ 79,493	
31090-000	749	2119 SE COLUMBIA WAY UNIT 280 VANCOUVER, WA 98661	1.34	LAND UNDER COMMERCIAL BUILDING		\$ 449,452	\$ -	\$ 449,452	\$ 449,452	\$ -	\$ 449,452	
31090-001	750	(NO SITUS ADDRESS) LOCATION: #332 WM RYAN DLC 1.34A (SEE #031090-000)	0	COMMERCIAL BUILDING	7,215	\$ -	\$ 2,111,800	\$ 2,111,800	\$ -	\$ 2,111,800	\$ 2,111,800	
31091-000	751	600 SE MARITIME AVE VANCOUVER, WA 98661	3.8	LAND BENEATH A WAREHOUSE		\$ 1,274,566	\$ -	\$ 1,274,566	\$ 1,274,566	\$ -	\$ 1,274,566	
31091-001	752	600 SE MARITIME AVE UNIT 190 VANCOUVER, WA 98661	0	WAREHOUSE	49,625	\$ -	\$ 5,526,300	\$ 5,526,300	\$ -	\$ 5,526,300	\$ 5,526,300	
31096-000	753	2501 SE COLUMBIA WAY UNIT 100 VANCOUVER, WA 98661	4.77	LAND BENEATH A WAREHOUSE		\$ 1,547,927	\$ -	\$ 1,547,927	\$ 1,547,927	\$ -	\$ 1,547,927	
31096-001	754	2501 SE COLUMBIA WAY VANCOUVER, WA 98661	0	WAREHOUSE	68,250	\$ -	\$ 6,382,500	\$ 6,382,500	\$ -	\$ 6,382,500	\$ 6,382,500	
31101-000	755	(NO SITUS ADDRESS) LOCATION: #343 WM RYAN DLC 2.99A (SEE #031101-001)	2.99	LAND UNDER WAREHOUSE		\$ 1,002,882	\$ -	\$ 1,002,882	\$ 1,002,882	\$ -	\$ 1,002,882	
31101-001	756	(NO SITUS ADDRESS) LOCATION: #343 WM RYAN DLC 2.99A (SEE #031101-000)	0	WAREHOUSE	45,420	\$ -	\$ 3,172,000	\$ 3,172,000	\$ -	\$ 3,172,000	\$ 3,172,000	



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROADWAY INVESTORS II LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 38430-000

**PROPERTY LOCATION: 101 E 6TH ST
VANCOUVER, WA 98660**

PETITION: 666

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	\$ 1,151,300	\$ 1,151,300
Improvements	\$ 11,273,900	\$ 11,273,900
ASSESSED VALUE	\$ 12,425,200	BOE VALUE \$ 12,425,200

Date of hearing: September 18, 2024

Recording ID# BROADWAY INVESTORS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an office building with 45,879 square feet, built in 2015 and located on 0.48 acres.

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

The appellant requested a value of \$11,425,500.

The Assessor's evidence included six comparable sales, a breakdown of the land valuation and five comparable land sales, an Income Capitalization Approach, a cost approach and a cover letter recommending no change to the assessed value.

The appellant did not provide evidence to support a value other than the assessed value of \$12,425,200.

DECISION

The Board, after carefully reviewing the information provided by the appellant, 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 \$12,425,200 as of January 1, 2023.

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

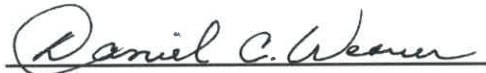
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PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 38470-002

**PROPERTY LOCATION: 500 BROADWAY ST
VANCOUVER, WA 98660**

PETITION: 758

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	\$ 812,000	\$ 812,000
Improvements	\$ 13,210,900	\$ 13,210,900
ASSESSED VALUE	\$ 14,022,900	BOE VALUE \$ 14,022,900

Date of hearing: September 18, 2024

Recording ID# BROADWAY INVESTORS

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Attendees (all through virtual conference):

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John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is an office building with 61,833 square feet, built in 2001 and located on 1.42 acres.

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

The appellant requested a value of \$11,800,000.

The Assessor's evidence included six comparable sales, a breakdown of the land valuation and five comparable land sales, an Income Capitalization Approach, a cost approach and a cover letter recommending no change to the assessed value.

The appellant did not provide evidence to support a value other than the assessed value of \$14,022,900.

DECISION

The Board, after carefully reviewing the information provided by the appellant, 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 \$14,022,900 as of January 1, 2023.

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

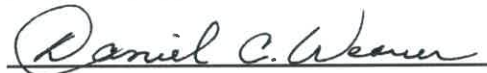
Mailed on October 7, 2024

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.

**** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: 500 BROADWAY LLC

PROPERTY TAX ANALYTICS
C/O CHRIS ROBINSON
1 MOUNT JEFFERSON TERRACE, SUITE 101
LAKE OSWEGO, OR 97035

ACCOUNT NUMBER: 38470-004

PROPERTY LOCATION: 500 BROADWAY ST UNIT GAR
VANCOUVER, WA 98660

PETITION: 759

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	\$ 1,822,000	\$ 1,822,000
Improvements	\$ 1,619,200	\$ 1,619,200
ASSESSED VALUE	\$ 3,441,200	BOE VALUE \$ 3,441,200

Date of hearing: September 18, 2024

Recording ID# 500 BROADWAY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a parking garage with 21,469 square feet located on 0.76 acres.

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

The appellant requested a value of \$2,500,000.

The Assessor's evidence included a Real Estate Excise Tax Affidavit showing the sale price of the subject property as \$3,441,195 as of July 2021 and a cover letter recommending no change to the assessed value.

The appellant did not provide evidence to support a value other than the assessed value of \$3,441,200.

DECISION

The Board, after carefully reviewing the information provided by the appellant, 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 \$3,441,200 as of January 1, 2023.

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

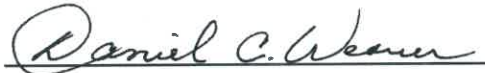
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