

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	99	Parcel Number:	986056-194
Owner Name:	HAAGEN LISA M				
Situs Address:	#121 SEC 20 T3N R2EWM 5.05A ,				
Property Type:	bare-land parcel	Acres:	5.05	NBHD	
Mailing Address:	P.O BOX 823110 VANCOUVER, WA 98682				

**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	Dale Haagen	John Bennett

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
October 22, 2024			

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant's evidence included two appraisals performed by Paul Jackson of Jackson Group NW; one indicating a value of \$110,000 as of January 2020 and the other indicating a value of \$135,000 as of January 2024.

**ASSESSOR EVIDENCE:** The Assessor's evidence included three comparable sales, a property information card, and a cover letter recommending the assessed value be reduced to \$285,000.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 403,985	\$ 135,000	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ 403,985</b>	<b>\$ 135,000</b>		
<b>NOTES:</b> <i>Independent fee appraisal</i>			<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
<i>Daniel C. Weaver</i>	10/22/24

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

**CASE BEING HEARD**

Assessment Year:	2024	Petition No:	98, 100-105	Parcel Number:	MULTIPLE
Owner Name:	HAAGEN LISA M				
Situs Address:	SUNNY HILL ESTATES PLAT ALT #2-8				
Property Type:	bare-land parcel	Acres:	1.36	NBHD	
Mailing Address:	P.O BOX 823110 VANCOUVER, WA 98682				

**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		Dale Haagen		John Floeth	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
October 22, 2024			

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant's evidence included an appraisal by Paul Jackson of Jackson Group NW from 2020 and 2024 for each property.

**ASSESSOR EVIDENCE:** The Assessor's evidence included four comparable sales, documentation and maps showing the current easement on the subject properties, and property information cards for each property, and a cover letter recommending no change to the assessed value.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ SEE ATTACHED	\$	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ SEE ATTACHED	\$		
<b>NOTES:</b>			<input checked="" type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input checked="" type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
<i>Independent fee appraisal</i>				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Whelan</i>	10/22/24

PROPERTY #	2023 CASE #	2020 APPRAISED VALUE	2020 ASSESSED VALUE	2023 APPRAISED VALUE	2023 ASSESSED VALUE	2023 BOE VALUE	2024 CASE #	2024 APPRAISED VALUE	2024 ASSESSED VALUE	2024 BOE VALUE
986056-207	1043	\$110,000	\$176,908	\$135,000	\$223,102	\$135,000	103	\$135,000	\$229,795	\$135,000
986056-204	1044	\$105,000	\$181,174	\$130,000	\$188,235	\$130,000	100	\$130,000	\$193,882	\$130,000
986056-208	1045	\$100,000	\$201,588	\$125,000	\$212,677	\$125,000	104	\$125,000	\$219,057	\$125,000
986056-205	1046	\$100,000	\$202,807	\$125,000	\$220,603	\$125,000	101	\$125,000	\$227,221	\$125,000
986056-209	1047	\$100,000	\$203,871	\$125,000	\$209,107	\$125,000	105	\$125,000	\$215,380	\$125,000
986042-293	1048	\$100,000	\$228,872	\$125,000	\$267,933	\$125,000	98	\$125,000	\$275,221	\$125,000
986056-206	1049	\$105,000	\$205,305	\$125,000	\$243,420	\$125,000	102	\$125,000	\$250,723	\$125,000
986056-194		\$110,000	\$245,647		\$403,985		99	\$135,000	\$403,985	\$135,000
				\$135,000 TBD	(1)				\$285,000	

(1) THE ASSESSOR SUGGESTED A REVISED NUMBER FOR 2024 AND SAID HE WOULD ROLL BACK THE ADJ TO 2023

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

**CASE BEING HEARD**

Assessment Year:	2023	Petition No:	1043-1049	Parcel Number:	MULTIPLE
Owner Name:	HAAGEN				
Situs Address:	SUNNY HILL ESTATES PLAT ALT #2-8				
Property Type:	bare-land parcel	Acres:	1.58	NBHD	
Mailing Address:					

**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	Dale Haagen	Josh Florett	

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
October 22, 2024			

**CASE DETAILS**

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

**APPELLANT EVIDENCE:** The appellant's evidence included appraisal for each property performed by Paul Jackson of Jackson Group NW as of January 2023.

**ASSESSOR EVIDENCE:** The Assessor's evidence included four comparable sales, documentation and maps showing the current easement on the subject properties, and property information cards for each property, and a cover letter recommending no change to the assessed value.

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ SEE ATTACHED	\$	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$		
PERSONAL PROPERTY	\$	\$		
<b>TOTAL</b>	<b>\$ SEE ATTACHED</b>	<b>\$</b>		
<b>NOTES:</b>			<input type="checkbox"/> Purchase <input type="checkbox"/> Repairs <input checked="" type="checkbox"/> Appraisal <input type="checkbox"/> Manfst Err. <input type="checkbox"/> Comps <input type="checkbox"/> Other	
Independent fee appraisal				

**AUTHORIZATION**

Chairperson (or Authorized Designee) Signature	Date
Daniel C. Weaver	10/22/24

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

**CASE BEING HEARD**

Assessment Year:	<b>2023</b>	Petition No:	<b>994-1017 (EXCLUDING 1003, 1010-1011)</b>	Parcel Number:	<b>MULTIPLE</b>
Owner Name:	<b>K4 GROUP LLC</b>				
Situs Address:	<b>SEE ATTACHED</b>				
Property Type:	<b>2 STORY</b>	Acres:	<b>0.04</b>	NBHD	<b>401</b>
Mailing Address:	<b>6400 NE HIGHWAY 99 #G16 VANCOUVER, WA 98655</b>				

**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>Kristi Dent</i> <i>Janae Keri</i>		<i>Alexander Van Denter</i>		

**HEARING SESSION**

Hearing Held On:	Start Time:	End Time:	Recording Name:
<b>October 22, 2024</b>	<i>11:00</i>		

**CASE DETAILS**

<b>TESTIMONY:</b>	<i>(See attached note sheet)</i>
<b>APPELLANT EVIDENCE:</b> The appellant's evidence included two maps of the Lincoln Woods subdivision. The appellant submitted three comparable sales [#149752-025 sold for \$405,000 in August 2022; #986026-946 sold for \$387,500 in September 2022; and #986054-961 sold for \$395,000 in October 2022].	
<b>ASSESSOR EVIDENCE:</b> The Assessor's evidence included two comparable sales for each property and a cover letter recommending no change to the assessed value of each property.	

**DECISION OF THE BOARD**

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ SEE ATTACHED	\$	<input type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ SEE ATTACHED	\$		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ SEE ATTACHED	\$		
<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

**ATTACHMENT A** **10/22/2024 Hearings**  
**K4 Group** **For values as of January 1st, 2023**

Property		Assessor Value				Appellant				BOE Value		
Property ID	Case	Location Address	Building Type	SqFt	Acres	Land	Improvements	TOTAL	Estimate	Land	Improvements	TOTAL
986059-603	994	109 NE NEWHOUSE RD	2-story residence	1,533	0.04	\$ 130,000	\$ 296,194	\$ 426,194	\$ 207,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-604	995	113 NE NEWHOUSE RD	2-story residence	1,533	0.05	\$ 130,000	\$ 296,194	\$ 426,194	\$ 207,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-605	996	117 NE NEWHOUSE RD	2-story residence	1,533	0.04	\$ 130,000	\$ 296,194	\$ 426,194	\$ 207,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-606	997	121 NE NEWHOUSE RD	2-story residence	1,533	0.04	\$ 130,000	\$ 296,194	\$ 426,194	\$ 180,117	\$ 130,000.00	\$ 185,617	\$ 315,617
986059-607	998	125 NE NEWHOUSE RD	2-story residence	1,533	0.05	\$ 130,000	\$ 296,194	\$ 426,194	\$ 180,117	\$ 130,000.00	\$ 185,617	\$ 315,617
986059-608	999	4924 NE 2ND CT	2-story residence	1,533	0.08	\$ 130,000	\$ 296,194	\$ 426,194	\$ 165,750	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-609	1000	4920 NE 2ND CT	2-story residence	1,533	0.08	\$ 130,000	\$ 296,194	\$ 426,194	\$ 165,750	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-610	1001	4916 NE 2ND CT	2-story residence	1,547	0.09	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-611	1002	4912 NE 2ND CT	2-story residence	1,547	0.11	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-613	1004	4904 NE 2ND CT	2-story residence	1,592	0.08	\$ 130,000	\$ 176,962	\$ 306,962	\$ 271,380	\$ 130,000.00	\$ 176,962	\$ 306,962
986059-614	1005	4900 NE 2ND CT	2-story residence	1,592	0.08	\$ 130,000	\$ 188,802	\$ 318,802	\$ 268,497	\$ 130,000.00	\$ 188,802	\$ 318,802
986059-615	1006	4901 NE 2ND CT	2-story residence	1,532	0.1	\$ 130,000	\$ 296,081	\$ 426,081	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-616	1007	4905 NE 2ND CT	2-story residence	1,547	0.08	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-617	1008	4909 NE 2ND CT	2-story residence	1,547	0.08	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-618	1009	4911 NE 2ND CT	2-story residence	1,547	0.08	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-621	1012	4923 NE 2ND CT	2-story residence	1,547	0.05	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-622	1013	4927 NE 2ND CT	2-story residence	1,547	0.05	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-623	1014	4931 NE 2ND CT	2-story residence	1,547	0.05	\$ 130,000	\$ 296,674	\$ 426,674	\$ 405,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-624	1015	4935 NE 2ND CT	2-story residence	1,547	0.05	\$ 130,000	\$ 296,674	\$ 426,674	\$ 372,000	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-625	1016	4939 NE 2ND CT	2-story residence	1,547	0.05	\$ 130,000	\$ 296,674	\$ 426,674	\$ 369,250	\$ 130,000.00	\$ 275,000	\$ 405,000
986059-626	1017	4943 NE 2ND CT	2-story residence	1,547	0.06	\$ 130,000	\$ 296,674	\$ 426,674	\$ 389,250	\$ 130,000.00	\$ 275,000	\$ 405,000

All improvements constructed in 2022.

(A) Where does the \$318,333 - appellant's set of value come from

(B)	Pet # 1004	assess value	308,962	-	Comp	356,120
(9)	# 1010	assess value	317,786	-	Comp	353,100 - 444,900
(11)	# 998	✓	315,617	-	✓	353,100 - 444,900
(17)	# 1003	✓	320,906	-	✓	346,000 - 438,520
(22)	# 1011	✓	317,786	-	✓	353,100 - 444,900
(25)	# 1005	✓	318,862	-	✓	346,000 - 438,520

(E) Uncompleted units have occupancy notice in 2023 Jan - June  
 would they not be complete value -

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
Lisa Haagen	986056-194	99	P.O BOX 823110	Dale Haagen	The appellant stated that the subject property is surrounded by other similar bare-land parcels with no road access or amenities. All contiguous parcels were previously appealed with value reductions, and this parcel was the only property that did not retain the lowered value in the following years. The subject property has no private road, no storm drainage, and no utilities. The subject property is a field with steep inclines and blackberry bushes.
Haagen	Multiple parcels for 2023 and 2024	1043-1049	P.O BOX 823110	Dale Haagen And Joshua Flurett	<p>The appellant stated the properties are located along 164<sup>th</sup> St, but there is no access without construction of a public road; only two properties could have independent street access without incorporation of the other properties. Currently, all properties are open fields with no utilities, public access, or designated boundaries. The properties have not been surveyed and would require considerable engineering costs to make them developable. The appellant stated there is an existing easement from 2022, but no construction or development has begun. To develop anything through this easement, there would need to be cooperation between all property owners, making it difficult for any individual property to be sold. It is likely the burden of cost would fall to one property owner according to the appellant.</p> <p>The Assessor's Office stated there is potential access off 197<sup>th</sup> St through the existing easement which was filed jointly by the property owners. The appellant's appraisals subtracted \$100,000 from each property to develop this easement, but the Assessor's Office states this cost would likely be divided between the seven properties, so the total cost should not be deducted from each property, but instead only a partial deduction because there is a vested interest for all owners to construct the access road. The first sale in the appraisal is considered invalid because it was not an arms-length transaction, and Sale 2 does not have a locatable Property ID. The Assessor's Office's sales are in the same area and do also have development costs similar to the subject property.</p>
Haagen	Multiple parcels for 2023 and 2024	98, 100-105	P.O BOX 823110	Dale Haagen Joshua Flurett	The appellant's appraiser said there were not different comparable sales for 2023 and 2024 and there was no difference in the market for these two years.



<p><b>K4 group</b></p>	<p><b>Mulitple Parcels</b></p>	<p>994-1002, 1004- 1009, 1012- 1017</p>	<p>6400 NE HIGHWAY 99 #G169</p>	<p><b>Kristi Dent Alex Van Dinter James Kessi</b></p>	<p>The appellant’s representative stated that there are 18 detached homes and 4 attached homes in the development. All properties are zero-lot line properties. After confirmation that the new construction date is July 31, 2023, the appellant agreed that their properties would be considered complete under this assessment date. Three comparable sales were used for all properties. Comparable sale #2 was also used by the Assessor because it is very similar to the subject property. All estimates of the detached homes were updated to \$405,000 at the hearing. The appellant believes the Assessor’s second comparable is not a comparable sale because it is not a zero-lot line property. The appellant stated there are only five feet between the units and the lots could be potentially attached, so sale #3 is considered a comparable sale. The appellant believes their adjustments are derived from market sales.</p> <p>The Assessor’s Office representative stated there are two comparable properties for the detached homes. Both parties do share a comparable sale, but they disagree on the adjustments that must be made. The Assessor’s Office believes the 2013 construction date of the comparable sale would require more adjustments to create a comparable value with these new construction properties. Their second comparable is further south, but they do believe with adjustments, it could be a comparable sale. The appellant did not adjust for the age of their comparable sales. The Assessor’s Office disagrees with the use of the appellant’s sale #3 because it is an attached townhome and is not comparable to the detached subject homes.</p>
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