	Clark County Be	oard of Equa	alizati	ion - Boa	rd Clerk's	Record	of Hearin	g		
CASE BEING HEARD										
Assessment Year:	2024	Petition	No:	99		Parcel N	Number:	986056	86056-194	
Owner Name:	HAAGEN LISA	A M				h				
Situs Address:	#121 SEC 20	T3N R2EWM	5.05	١,						
Property Type:	bare-land pa	rcel		Acres:	5.05	NBHD				
Mailing Address:	P.O BOX 823	110 VANCOU	VER, \	NA 98682	2		1 200			
ATTENDANCE										
Held by:	₩ Video Co	nference		[ ] Pho	ne Confere	nce	[] []	n-Person		
Board:	1	Taxpayer:		1700	Assesso	27/2/2000			arties (if any	
Lisa Bodner	John Rose Terry Hagberg Gloria Gomez- Matthews Joel Cline	Dale 14	las.	jen	John	wett				
HEARING SESSION										
Hearing Held On:	Start Time:			End Tim	ne:		Reco	rding Nan	1e:	
October 22, 2024										
APPELLANT EVIDENCE: value of \$110,000 as of Jan  ASSESSOR EVIDENCE: Trecommending the assesse	nuary 2020 and the o	other indicating a	a value	of \$135,00	0 as of Januar	y 2024.				
DECISION OF THE BOA										
	ASSESSOR VA	210300000000		VALUE:		D	ETERMIN			
LAND (ACRES)	\$	403,985	\$	135,0	مور	[	] Sust	ained	Appellan	
IMPROVEMENTS	\$	0	\$			1	1 Chai	ngod	Analysis	
PERSONAL PROPERTY	\$		\$				[ ] Changed			
TOTAL	\$	403,985	\$	135,0	20	J		Assessor Recomdt		
NOTES: Un depen d	lant fee	appre	iko	J		*	□ Pur 및 Apr	oraisal [	Repairs Manfst Err Other	
AUTHORIZATION										
Chairperson (or Autho							Date			
(Daniel C	1. Wear	_					1	0/22	124	

CASE BEING HEARD							
Assessment Year:	2024 Petition	No: 98, 1	00-105	lumber:	mber: MULTIPLE		
Owner Name:	HAAGEN LISA M					17.1	
Situs Address:	SUNNY HILL ESTATES PLA	T ALT #2-8					
Property Type:	bare-land parcel	1.36	NBHD				
Mailing Address:	P.O BOX 823110 VANCOU	VER, WA 98	582				
ATTENDANCE							
Held by:	Video Conference	[] F	hone Confe	rence	[] Ir	-Person	
Board:	Taxpayer:		Assess	sor:		Third Par	ties (if any)
Lisa Bodner	ohn Rose ferry Hagberg foloria Gomez- Matthews oel Cline	faagin	Joh	Corett			
HEARING SESSION	1						
Hearing Held On:	Start Time:	End	Time:		Reco	rding Name	2:
October 22, 2024	(Balania	_					
APPELLANT EVIDENCE: The property.  ASSESSOR EVIDENCE: The	thed note sheet) the appellant's evidence included a the appellant's evidence included a the Assessor's evidence included for the property information cards for each	ir comparable s	ales, documer	ntation and ma	aps showing	the current e	asement on
	ASSESSOR VALUE:	BOE VALU	E:	D	ETERMIN	ATION:	
LAND (ACRES)	\$ SEE ATTACHED	\$		- F	1 Sust	ained	
IMPROVEMENTS	\$ 0	\$			] Chai	2,000,000	Appellant Analysis
PERSONAL PROPERTY	\$	\$		,	1	Bea	□ Assessor
TOTAL	\$ SEE ATTACHED	\$	Au Ha	STOP 1	1 —	= = //	Recomdt
	ant for appr	Louis			20.0	praisal 🗅	Repairs Manfst Err. Other
AUTHORIZATION Chairperson (or Author	rized Designee) Signature				Date		
( and	10 /				16	122/2	7.6-0

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

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

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

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CASE BEING HEARD						
Assessment Year:	2023 Pe	tition No:	1043-1049	Parcel N	lumber:	MULTIPLE
Owner Name:	HAAGEN			- 10		Miles 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Situs Address:	SUNNY HILL ESTATE	S PLAT ALT	#2-8			
Property Type:	bare-land parcel	Acres:	1.58	NBHD		
Mailing Address:						
ATTENDANCE	1					
Held by:	₩ Video Conference	e	[ ] Phone Confe	erence	[] Ir	n-Person
Board:	Тахраус	er:	Asses	sor:		Third Parties (if any)
Lisa Bodner	John Rose Terry Hagberg Gloria Gomez- Matthews Joel Cline	Hang	n Jo	rh Floret	t	
HEARING SESSION						
Hearing Held On:	Start Time:		End Time:	Reco	rding Name:	
October 22, 2024			-			
APPELLANT EVIDENCE:	nched note sheet) The appellant's evidence incl	uded anpprai	sal for each property p	erformed by F	aul Jackson	of Jackson Group NW as o
APPELLANT EVIDENCE: January 2023.  ASSESSOR EVIDENCE: T the subject properties, and	The appellant's evidence incl he Assessor's evidence includ property information cards	ded four com	parable sales, docume	ntation and m	aps showing	the current easement on
ASSESSOR EVIDENCE: The subject properties, and	The appellant's evidence include the Assessor's evidence include property information cards	ded four com for each prop	parable sales, docume erty, and a cover lette	ntation and ma r recommendi	aps showing ng no chang	the current easement on e to the assessed value.
ASSESSOR EVIDENCE: The subject properties, and	The appellant's evidence incl he Assessor's evidence includ property information cards	ded four com for each prop	parable sales, docume	ntation and ma r recommendi	aps showing ng no chang ETERMIN	the current easement on e to the assessed value.
APPELLANT EVIDENCE: January 2023.  ASSESSOR EVIDENCE: T	The appellant's evidence include the Assessor's evidence include property information cards  ARD  ASSESSOR VALUE:	ded four com for each prop	parable sales, docume erty, and a cover lette	ntation and ma r recommendi	aps showing ng no chang	the current easement on e to the assessed value.  ATION:  Tained   D    Appellan   Appellan
APPELLANT EVIDENCE: January 2023.  ASSESSOR EVIDENCE: T the subject properties, and DECISION OF THE BOX LAND (ACRES)	The appellant's evidence include the Assessor's evidence include property information cards  ARD  ASSESSOR VALUE: \$ SEE ATTAC	BOI	parable sales, docume erty, and a cover lette	ntation and ma r recommendi	aps showing ng no chang ETERMIN	ATION: tained nged  Analysis
APPELLANT EVIDENCE: January 2023.  ASSESSOR EVIDENCE: The subject properties, and DECISION OF THE BOY LAND (ACRES) IMPROVEMENTS PERSONAL PROPERTY	The appellant's evidence include the Assessor's evidence include property information cards  ARD  ASSESSOR VALUE: \$ SEE ATTAC	BOI CHED \$  0 \$	parable sales, docume erty, and a cover lette	ntation and ma r recommendi	aps showing ng no chang	ATION: tained Appellan Analysis Assessor
APPELLANT EVIDENCE: January 2023.  ASSESSOR EVIDENCE: The subject properties, and DECISION OF THE BOY LAND (ACRES) IMPROVEMENTS PERSONAL PROPERTY TOTAL NOTES:	The appellant's evidence include the Assessor's evidence included property information cards  ARD  ASSESSOR VALUE: \$ SEE ATTAC	BOI CHED \$  SCHED \$	parable sales, docume perty, and a cover lette	ntation and ma r recommendi	eps showing ng no chang	ATION:  tained Appellan Analysis Assessor Recomdt rchase Repairs praisal Manfst Err
APPELLANT EVIDENCE: January 2023.  ASSESSOR EVIDENCE: The subject properties, and DECISION OF THE BOY LAND (ACRES) IMPROVEMENTS PERSONAL PROPERTY TOTAL NOTES:  LINCAL CALL AUTHORIZATION	The appellant's evidence included property information cards  ARD  ASSESSOR VALUE:  \$ SEE ATTAC  \$	BOI CHED \$  SHED \$	parable sales, docume perty, and a cover lette	ntation and ma r recommendi	ETERMIN  Sust  Pu  Ap	ATION: tained Appellan Analysis Assessor Recomdt rchase Repairs praisal Manfst Err

	and country of		ization - Board				0				
CASE BEING HEARD											
Assessment Year:	2023	Petition I	994-1017 No: (EXCLUDI 1003, 101	ING	Parcel	Number:	MULTIPL	NULTIPLE			
Owner Name:	K4 GROUP LL	С									
Situs Address:	SEE ATTACHE	D									
Property Type:	2 STORY				Acres :	0.04	NBH	D 401			
Mailing Address:	6400 NE HIGH	HWAY 99 #G16	5 VANCOUVER,	WA 98655	5						
ATTENDANCE											
Held by:	[K] Video Cor	nference	[] Phon	e Confere	nce	[] [	n-Person				
Board:	Т	axpayer:		Assessor	r:		Third Pa	rties (if any)			
☑ Daniel Weaver ☐ Te ☐ Lisa Bodner ☐ G ☐ John Marks	ohn Rose erry Hagberg loria Gomez- tatthews sel Cline	Kristi Transa K	ieni	Alu	T	intu					
HEARING SESSION						12		P165			
Hearing Held On:	Start Time:		End Time	e:		Reco	Recording Name:				
October 22, 2024	11:0	2)									
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The	thed note sheet)	ence included tw	o maps of the Linc	coln Woods s	ubdivision.	The appella	ant submitted	I three			
CASE DETAILS TESTIMONY: (See attack	thed note sheet) the appellant's evid 025 sold for \$405,0	ence included two	22; #986026-946 so	old for \$387,	,500 in Sep	tember 202	2; and #9860	54-961 sold f			
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The comparable sales [#149752-6 \$395,000 in October 2022].  ASSESSOR EVIDENCE: The	thed note sheet) the appellant's evid 025 sold for \$405,0 e Assessor's evider the of each property	ence included two	22; #986026-946 so comparable sales	old for \$387,	,500 in Sep	a cover lett	er recommer	54-961 sold fo			
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The comparable sales [#149752-0 \$395,000 in October 2022].  ASSESSOR EVIDENCE: The change to the assessed value  DECISION OF THE BOAL	thed note sheet) ne appellant's evid 025 sold for \$405,0 e Assessor's evider e of each property  RD  ASSESSOR V	ence included two 000 in August 20. nce included two .	comparable sales	old for \$387,	,500 in Sep	tember 202	er recommer	54-961 sold fo			
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The comparable sales [#149752-0 \$395,000 in October 2022].  ASSESSOR EVIDENCE: The change to the assessed value  DECISION OF THE BOAL	thed note sheet) ne appellant's evid 025 sold for \$405,0 e Assessor's evider e of each property  RD  ASSESSOR V	ence included two	22; #986026-946 so comparable sales	old for \$387,	,500 in Sep	a cover lett	er recommer	oding no			
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The comparable sales [#149752-0 \$395,000 in October 2022].  ASSESSOR EVIDENCE: The change to the assessed value  DECISION OF THE BOAL  LAND (ACRES)	thed note sheet) the appellant's evid 025 sold for \$405,0  e Assessor's evider to of each property  RD  ASSESSOR V  \$ SEE	ence included two 000 in August 20. nce included two .	comparable sales	old for \$387,	,500 in Sep	a cover lett DETERMIN	er recommer	oding no			
CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The comparable sales [#149752-0 \$395,000 in October 2022].  ASSESSOR EVIDENCE: The change to the assessed value	thed note sheet) the appellant's evid 025 sold for \$405,0  e Assessor's evider to of each property  RD  ASSESSOR V  \$ SEE	ence included two 000 in August 20. nce included two . ALUE:	comparable sales	old for \$387,	perty and	a cover lett DETERMIN [ ] Sus [ ] Cha	er recommer	D Appellar Analysis			
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CASE DETAILS TESTIMONY: (See attack APPELLANT EVIDENCE: The comparable sales [#149752-6 \$395,000 in October 2022].  ASSESSOR EVIDENCE: The change to the assessed value DECISION OF THE BOAL LAND (ACRES) IMPROVEMENTS PERSONAL PROPERTY TOTAL	thed note sheet) the appellant's evid 025 sold for \$405,0  e Assessor's evider the of each property  RD  ASSESSOR V  \$  \$  SEE \$	ence included two 000 in August 200 nce included two . ALUE: E ATTACHED	BOE VALUE: \$	old for \$387,	perty and	DETERMIN  [ ] Sus  [ ] Cha	er recommer  IATION: tained anged  urchase	Appellan Analysis Assessor Recomdi			

For values as of January 1st, 2023		TOTAL	405,000	405,000	405,000	315,617	315,617	405,000	405,000	405,000	405,000	Well for other	308,962	318,802	405,000	405,000	405,000	405,000	A 10055195	405,000	405,000	405,000	405,000	405,000
auna		Ц	*	99	8	49	**	40	44	*	*		45	40	4	8	60	*		8	99	45	49	45
es as of Ja	BOE Value	mprovements	275,000	275,000	275,000	185,617	185,617	275,000	275,000	275,000	275,000	No. of Persons	178,962	168,802	275,000	275,000	275,000	275,000		275,000	275,000	275,000	275,000	275,000
rvalu		ll lin	8 0	8	8	69	69	9	69	00	49		e o	69	8	0	69	69		s	9	0	0	8
2		Land	130,000.00	130,000.001	130,000.001	130,000.001	130,000.00	130,000.00	130,000.00	130,000.001	130,000.00		130,000.00	130,000.00	130,000.001	130,000.00	130,000,00	130,000.00		130,000.00	130,000.00	130,000.00	130,000,00	130,000,00
-	_	L	89	49	es c	09	69	8	\$	8	05		8	49	40	57	69	69		\$	99	49	69	49
	Appellant	Estimate	207,000	207,000	207,000	180,117	180,117	165,750	165,750	405,000	405,000		271,380	256,497	405,000	405,000	405,000	405,000		405,000	405,000	405,000	372,000	369,250
		L	60	60	99	09	\$	09	49	00	9		\$ 2	\$ 2	49	09	on-	49		\$ 1	00	45	45	45
		TOTAL	426,194	426,194	426,194	315,617	315,617	426,194	426,194	428,674	428,674		306,962	316,602	426,081	428,674	428,674	428,674		428,674	428,674	428,674	428,674	428,674
		H	4	49	40	7	7 5	4	9	69 4	40		2 \$	69	44	49	4 6	45		4 8	40	44	40	4
	Assessor Value	Improvements	296,194	296,194	296,194	185,617	185,617	296,194	296,194	298,674	298,674		178,962	188,802	296,061	298,674	298,674	298,674		298,674	298,674	298,674	298,674	298,674
	As	-	49	0	\$ 0	0	0 8	0 8	8 0	0	0		s o	0 8	49	s	9	0		9	69	69	0	8 0
		Land	130,000	130,00	130,000	130,000	130,000	130,000	130,000	130,000	130,000		130,000	130,000	130,000	130,000	130,000	130,000		130,000	130,000	130,000	130,000	130.000
		-	8 20	0.05	0.04 \$	0.04 \$	0.05 \$	0.08	\$ 90.0	0.05	0.11 \$		\$ 90.0	\$ 90.0	0.1	0.08	\$ 00.0	0.06		0.05 \$	\$ 50.0	\$ 60.0	\$ 50.0	9 000
		Acres	0.04	L						L	L			L				0.0		0.0	0.0	0.1	L	L
		SqFt	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,547	1,547	The same of	1,592	1,592	1,532	1,547	1,547	1,547		1,547	1,547	1,547	1,547	1.647
		Building Type	tory residence	story residence	2-story residence	tory residence	tory residence	tory residence	tory residence	tory residence	tory residence	The state of the state of	-story residence	tory residence	2-story residence	2-story residence	tory residence	2-story residence		2-story residence	tory residence	2-story residence	2-story residence	2-story residence
	٨	H	2-8	2-5	2-6	64	2.0	2.6	2-5	2.6	23-5		12-6	2.8	2-5	2-6	6.4	2.0		2.5	2-6	54	250	2.0
	Property	Location Address	109 NE NEWHOUSE RD	113 NE NEWHOUSE RD	117 NE NEWHOUSE RD	121 NE NEWHOUSE RD	125 NE NEWHOUSE RD	4924 NE 2ND CT	4920 NE 2ND CT	4916 NE 2ND CT	4912 NE 2ND CT	THE PERSON NAMED IN	4904 NE 2ND CT	4900 NE 2ND CT	4901 NE 2ND CT	4905 NE 2ND CT	4909 NE 2ND CT	4911 NE 2ND CT		14923 NE 2ND CT	4927 NE 2ND CT	4931 NE 2ND CT	4935 NE 2ND CT	AGNO ME SAD CT
		F	108	t	T	T	T	Ť	г	г	г			Г	Г	П	Г				Г	Т		
		Case	994	988	966	997	998	888	1000	1001	1002		1004	1005	1006	1007	1008	1009		1012	1013	1014	1015	1016
K4 Group		Property ID	986059-603	986059-674	988059-605	988059-606	988059-607	986059-608	986059-609	986059-610	986059-611	A PERSONAL PROPERTY.	986059-613	986059-614	986059-615	086059-616	988059-617	986059-618		886059-621	986059-622	986059-623	986059-624	DRAINEG BOA 1646

Where does the \$318,333 - expellant est of value come from assess Value 308,962 - comps 1356,120 # 1010 - compo \$353,100 + 444,900 assess value 317,786 # 998 315,617 346,000-438,520 #1003 320,906 353,100 - 444,900 317,786 #1011 346,000-438,520 # 1005 318,862

Would they not be complific 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	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 corporation 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.  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.
Haagen 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.

K4 group	Mulitple Parcels	994-1002, 1004- 1009, 1012- 1017	6400 NE HIGHWAY 99 #G169	Kristi Dent Alex Van Dinter James Kessi	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.  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.
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