

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	74	Parcel Number:	986029-465
Owner Name:	ROSS CATHERINE L TRUSTEE				
Situs Address:	#104 SEC 27 T4N R2EWM 2.5A ,				
Property Type:	bare-land parcel	Acres:	2.5	NBHD	
Mailing Address:	25810 NE 128TH AVE 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	Stephen Lopez Katherine Ross	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	9:42	10:02	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted nine comparable sales [#223870-000 sold for \$210,000 in June 2022; #233283-000 sold for \$395,000 in August 2021; #986036-904 sold for \$295,000 in February 2023; #236157-000 sold for \$350,000 in April 2023; #223491-000 sold for \$400

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 201,838	\$ 138,551	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 201,838	\$ 138,551		
NOTES: Assessor comparables at average 1.70/sq. ft. Two appellant lots together equals 1.70/sq. ft.			<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>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	76	Parcel Number:	112426-021
Owner Name:	COOK MICHAEL R TRUSTEE				
Situs Address:	7405 SE MAPLE AVE VANCOUVER, WA 98664				
Property Type:	1.5-story residence	Acres:	0.57	NBHD	
Mailing Address:	7405 SE MAPLE AVE VANCOUVER, WA 98664				

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:
November 20, 2024	10:49	10:50	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included photos of neighboring properties. The appellant submitted three comparable sales [#114781-024 sold for \$820,000 in November 2023; #114124-004 sold for \$970,000 in April 2024; and #114781-016 sold for \$942,331 in June 2022].

ASSESSOR EVIDENCE: The Assessor's evidence included four comparable sales, a property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 243,769	\$ 243,769	<input type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 1,409,704	\$ 1,260,400	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 1,653,473	\$ 1,504,175		
NOTES: Appellant comps closer but still better than subject. Also undesirable property nearby. No change from Petition.			<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. Wean</i>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	73	Parcel Number:	211915-000
Owner Name:	SWANSON JOHN W				
Situs Address:	3702 NE STOUGHTON RD LA CENTER, WA 98629				
Property Type:	ranch style residence	Acres:	6.03	NBHD	
Mailing Address:	3702 NE STOUGHTON RD LA CENTER, WA 98629				

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	John Swanson	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	9:21	9:34	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included three land sales, a geographical map of the subject property, and a letter in response to the Assessor's evidence.

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 359,208	\$ 359,208	<input checked="" type="checkbox"/> Sustained	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 519,500	\$ 519,500	<input type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 878,708	\$ 878,708		
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	

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	78	Parcel Number:	106513-126
Owner Name:	CHAMBERS N J & CHAMBERS V A				
Situs Address:	6204 NE 67TH ST VANCOUVER, WA 98661				
Property Type:	ranch style residence	Acres:	0.21	NBHD	
Mailing Address:	6204 NE 67TH ST 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 <i>Neil Chambers</i>		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	10:29	10:34	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant submitted three comparable sales [#106513-130 sold for \$454,000 in October 2023; #106513-144 sold for \$450,000 in January 2024; and #106513-136 sold for \$430,000 in March 2022].

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

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 185,600	\$ 185,600	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 297,259	\$ 264,400		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 482,859	\$ 450,000		
NOTES: <i>Appellant comps - knows the houses have been updated</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

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	90	Parcel Number:	192889-000
Owner Name:	ROUDA DAVIA				
Situs Address:	20205 NE 87TH AVE BATTLE GROUND, WA 98604				
Property Type:	2-story residence	Acres:	5	NBHD	
Mailing Address:	20205 NE 87TH AVE 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		

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	10:38	10:39	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The property was purchased for \$900,000 in August 2024.

ASSESSOR EVIDENCE: The Assessor's evidence included a property information card, and a cover letter recommending the assessed value be reduced to \$840,000.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 492,500	\$ 492,500	<input type="checkbox"/> Sustained <input checked="" type="checkbox"/> Changed <input type="checkbox"/> _____	<input type="checkbox"/> Appellant Analysis <input checked="" type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 524,370	\$ 347,500		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 1,016,870	\$ 840,000		
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	

Assessor suggested - Based on sale price of 900,000 less damage

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Daniel C. Weaver</i>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	82	Parcel Number:	986051-253
Owner Name:	CEDARS HOLDINGS LLC				
Situs Address:	#105 SEC 12 T3N R2EWM 8.32A ,				
Property Type:	bare-land parcel	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-Matthews <input type="checkbox"/> Joel Cline		Scott Henderson			

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	10:40	11:00	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The two properties were 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 one comparable sale [#986051-254 sold for \$275,000 in February 2024].

ASSESSOR EVIDENCE: The Assessor's evidence included a list of sales and a scatter chart, maps of the environmental constraints on the subject property and the comparable properties, a property information card, and a cover letter recommending the assessed value be reduced to \$1,522,902. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 2,129,020	\$ 685,400	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 2,129,020	\$ 685,400		
NOTES: Appraisal & purchase price			<input checked="" 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>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	83	Parcel Number:	986051-252
Owner Name:	CEDARS HOLDINGS LLC				
Situs Address:	#104 SEC 12 T3N R2EWM 9.72A ,				
Property Type:	bare-land parcel	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	Scott Henderson <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:
November 20, 2024	10:40	11:00	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The two properties were 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 one comparable sale [#986051-254 sold for \$275,000 in February 2024].

ASSESSOR EVIDENCE: The Assessor's evidence included a list of sales and a scatter chart, maps of the environmental constraints on the subject property and the comparable properties, a property information card, and a cover letter recommending the assessed value be reduced to \$1,522,894. The appellant disagreed with the appraiser's findings.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 2,487,269	\$ 804,600	<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	\$ 2,487,269	\$ 804,600		
NOTES: Appraisal & purchase price			<input checked="" 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>	11/20/24

CASE

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	86	Parcel Number:	89860-000
Owner Name:	WICKLOW WEST LLC				
Situs Address:	2615 NE 3RD AVE CAMAS, WA 98607				
Property Type:	multi-family unit	Acres:	1.64	NBHD	
Mailing Address:	18064 FADJUR LN SISTERS, OR 99759				

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	Randie York	Keri Dudley	

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	11:14	11:33	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE: The appellant's evidence included an income approach utilizing a capitalization rate of 9% to indicate a value of \$3,000,000 as of 2024.

ASSESSOR EVIDENCE: The Assessor's evidence included three comparable sales, an income approach utilizing a capitalization rate of 6% to indicate a value of \$7,030,800 as of January 2024, a listing of a rental unit in 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)	\$ 640,803	\$ 640,803	<input checked="" type="checkbox"/> Sustained <input type="checkbox"/> Changed <input type="checkbox"/> _____	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 6,256,997	\$ 6,256,997		
PERSONAL PROPERTY	\$	\$		
TOTAL	\$ 6,897,800	\$ 6,897,800		
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	
Assessor analysis				

AUTHORIZATION

Chairperson (or Authorized Designee) Signature	Date
<i>Randall C. Weisman</i>	11/20/24

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

CASE BEING HEARD

Assessment Year:	2024	Petition No:	97	Parcel Number:	986043-773
Owner Name:	CAMVEST GM LLC				
Situs Address:	#44 SEC 17 T2N R3EWM 7.61A CAMAS, WA				
Property Type:	bare-land parcel	Acres:	7.61	NBHD	
Mailing Address:	1541 NW DRAKE ST 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		Lora Combs				

HEARING SESSION

Hearing Held On:	Start Time:	End Time:	Recording Name:
November 20, 2024	11:38	11:46	

CASE DETAILS

TESTIMONY: (See attached note sheet)

APPELLANT EVIDENCE:

The appellant's evidence included a proposal from Legacy 6 to create a development of 15 lots for Hidden Ridge Estates for \$5,355,737 as of August, 2023. The appellant submitted one comparable sale [#178432-000 sold for \$499,000 in May 2023].

ASSESSOR EVIDENCE: The Assessor's evidence included a list of sales and a scatter chart, a map of the slope percentage of the subject property, a property information card, and a cover letter recommending the assessed value be reduced to \$686,094.

DECISION OF THE BOARD

	ASSESSOR VALUE:	BOE VALUE:	DETERMINATION:	
LAND (ACRES)	\$ 1,502,547	\$ 395,720	<input type="checkbox"/> Sustained	<input checked="" type="checkbox"/> Appellant Analysis <input type="checkbox"/> Assessor Recomdtn
IMPROVEMENTS	\$ 0	\$	<input checked="" type="checkbox"/> Changed	
PERSONAL PROPERTY	\$	\$	<input type="checkbox"/> _____	
TOTAL	\$ 1,502,547	\$ 395,720		
NOTES:	Cost to develop too expensive		<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>	11/20/24

Owner	PID	Case	ADDRESS (Mail)	ATD?	NOTES
SWANSON JOHN W	211915000	73	3702 NE STOUGHTON RD	John Swanson	The appellant purchased the subject property in 2021 for \$839,000 and believes he overpaid due to the market boom that year. The subject property is bisected by a gulch and a creek, preventing access to 50%, or three acres, of the property. The appellant referred to three comparable land sales they submitted with unbuildable land to compare to his three acres of similarly unusable land. The appellant reviewed nearby properties' assessments.
ROSS CHARLES H & ROSS CATHERINE L TRUSTEES	986029465	74	25810 NE 128TH AVE	Stephan Lopez Catherine Ross	The appellant's representative referred to a land use permit that shows the subject property cannot be built upon. No utilities service this parcel. He stated that houses cannot be built on 2.5-acre lots in this area. The subject property was once part of a five-acre parcel, and the Assessor's Office assesses the property as if it is part of the appellant's homesite property. The average sale price for the appellant's comparable buildable land lot sales is \$64,000. According to the Assessor's Office, unbuildable lots are valued at 30% of market value. With this adjustment, the average of the comparable land sales would value unbuildable lots at \$19,000 per acre.
COOK MICHAEL R TRUSTEE	112426021	76	7405 SE MAPLE AVE	No attendance	No attendance
CHAMBERS N J & CHAMBERS V A	106513126	78	6204 NE 67TH ST	Neil Chambers	The appellant referred to their three comparable sales. He stated the subject property's interior was remodeled in 2013 and many other comparable properties also have these remodels. However, without proper building permits, the effective year-built dates are not updated with the Assessor's Office, so adjustments are made to their values that may not be appropriate.
CEDARS HOLDINGS LLC	986051253	82	PO BOX 866	Scott Hendrickson	The appellant referred to a previous appeal in 2023, stating no information has changed since the hearing in August 2024. The subject
CEDARS HOLDINGS LLC	986051252	83	PO BOX 866		

					properties have been approved for the development of a subdivision. Construction began in July 2024 to clear the lots. Two comparable parcels adjacent to the subject properties have similar wetlands and sold in November 2024 for a combined \$975,000 with open-market listings on RMLS.
WICKLOW WEST LLC	89860000	86	2200 NW LOOP SUITE 310 HOUSTON TX 77018	Randie York Keri Dudley	<p>The appellant's representative referred to their Income Analysis with the Owner's Profit and Loss statement. The appellant's rent roll showed that there was 14 % vacancy, but this information was not submitted to the Board of Equalization. The rent rolls resulted in a value of \$6,440,000 utilizing a 6% capitalization rate, but they believe the appropriate capitalization rate is between their initial 9% and the Assessor's 6%. The agent updated their opinion of value to \$5,468,291.</p> <p>The Assessor's Office stated that the Income report is incomplete because it does not show income or expenses from August 2023 to December 2023. The current rent for one apartment at the subject property is \$1,595. The Assessor's Office used a gross rental income of \$756,000, supported by the apartment listing, for their income approach. The Assessor's Office used CoStar reports to support their vacancy rate of 10% and the capitalization rate of 6%. The Assessor's Office presented three comparable sales with a value range of \$184,375 – \$282,143 per unit.</p>
ROUDA DAVIA	192889000	90	20205 NE 87TH AVE	No attendance	No attendance
CAMVEST GM LLC	986043773	97	1541 NW DRAKE ST	LON COMBS	The appellant stated the utility connections for the property are over one mile away. The city requires this connection, or an owner must pay a costly exemption with many additional requirements to install a septic system and well.

					<p>The subject property was sold to a developer, but it was returned because the costs for utilities was too high to be manageable. The appellant's and the Assessor's Office's comparable properties do have access to utilities. Part of the subject property contains boulders and slopes, adding to potential development costs.</p>
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