



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAND CENTRAL PARTNERS LLC

PROPERTY TAX ANALYTICS
C/O ROBINSON CHRIS
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, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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: March 5, 2025

Recording ID# GRAND CENTRAL

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.)

The Assessor's evidence included rental rates for each of the subject properties, comparable sales for each, an income approach for each of the subject properties, and a cover letter recommending no change to the assessed values.

The appellant provided no information to support values different than the assessed values provided by the Assessor.

(SEE ATTACHMENT FOR BOARD DETERMINATION OF VALUE.)

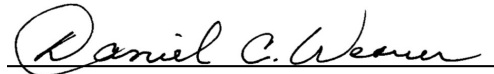
DECISION

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 at the values in the attached chart as of January 1, 2024.

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

Mailed on March 18, 2025
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.

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GRAND CENTRAL PARTNERS LLC										For values as of January 1, 2024		
PROPERTY DETAILS						ASSESSOR			APPELLANT ESTIMATE	BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	BLDG SQFT	LAND	STRUCTURES	TOTAL		LAND	STRUCTURES	TOTAL
986030-093	399	2410 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.49	SHOPPING CENTER/ RESTAURANT	6,515	\$ 821,810	\$ 1,643,890	\$ 2,465,700	\$ 1,640,000	\$ 821,810	\$ 1,643,890	\$ 2,465,700
31026-000	400	2404 COLUMBIA HOUSE BLVD UNIT H101 VANCOUVER, WA 98661	0.37	SHOPPING CENTER/ DENTAL OFFICE	3,600	\$ 496,430	\$ 1,013,870	\$ 1,510,300	\$ 1,216,000	\$ 496,430	\$ 1,013,870	\$ 1,510,300
31001-000	401	108 GRAND BLVD VANCOUVER, WA 98661	0.41	BANK	3,925	\$ 618,860	\$ 1,495,560	\$ 2,114,420	\$ 1,585,100	\$ 618,860	\$ 1,495,560	\$ 2,114,420
986030-094	402	2420 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.49	SHOPPING CENTER	7,062	\$ 821,700	\$ 1,803,300	\$ 2,625,000	\$ 1,791,120	\$ 821,700	\$ 1,803,300	\$ 2,625,000
986030-095	403	2510 COLUMBIA HOUSE BLVD VANCOUVER, WA 98661	0.46	SHOPPING CENTER	7,062	\$ 771,430	\$ 1,632,670	\$ 2,404,100	\$ 2,019,700	\$ 771,430	\$ 1,632,670	\$ 2,404,100
986030-096	404	104 GRAND BLVD VANCOUVER, WA 98661	2.22	SHOPPING CENTER	28,109	\$ 2,872,100	\$ 7,308,700	\$ 10,180,800	\$ 7,588,100	\$ 2,872,100	\$ 7,308,700	\$ 10,180,800



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PNWP LLC #5

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

ACCOUNT NUMBER: 214250-000

PROPERTY LOCATION: 601 S 74TH PL
RIDGEFIELD, WA 98642

PETITION: 398

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 1,030,630	\$ 1,030,630
Improvements	\$ 6,534,970	\$ 6,534,970

ASSESSED VALUE \$ 7,565,600 BOE VALUE \$ 7,565,600

Date of hearing: March 5, 2025

Recording ID# PNWP

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 50,260 square feet, built in 2007 and located on 3.38 acres.

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

The appellant requested a value of \$6,500,000.

The appellant provided no information to support a value different than the assessed value of \$7,565,600 provided by the Assessor.

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 \$7,565,600 as of January 1, 2024.

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

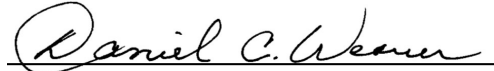
Mailed on March 18, 2025

The Board of Equalization

1300 Franklin Street, Suite 650

Vancouver, WA 98660-5000

564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: 3CN LLC

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

ACCOUNT NUMBER: 181190-000

PROPERTY LOCATION: 18701 NE 10TH AVE
RIDGEFIELD, WA 98642

PETITION: 405

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 4,738,316	\$ 4,738,316
Improvements	\$ 0	\$ 0

ASSESSED VALUE \$ 4,738,316 BOE VALUE \$ 4,738,316

Date of hearing: March 5, 2025

Recording ID# 3CN

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 ranch style residence with 2,346 square feet, built in 1992 and is of average construction quality located on 21.85 acres. The property includes a general purpose building measuring 2,400 square feet.

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

The appellant requested a value of \$3,500,000.

The appellant provided no information to support a value different than the assessed value of \$4,738,316 provided by the Assessor.

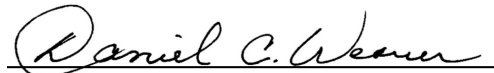
DECISION

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 \$4,738,316 as of January 1, 2024.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: 3CN LLC

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

ACCOUNT NUMBER: 986060-810

PROPERTY LOCATION: #145 OF SEC 11 T3NR1EWM 7.92A

PETITION: 406

ASSESSMENT YEAR: Valued January 1, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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	\$ 600,300	\$ 600,300
Improvements	\$ 0	\$ 0
ASSESSED VALUE	\$ 600,300	BOE VALUE \$ 600,300

Date of hearing: March 5, 2025

Recording ID#: 3CN

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 7.92-acre bare-land parcel.

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

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

The appellant provided no information to support a value different than the assessed value of \$600,300 provided by the Assessor.

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 \$600,300 as of January 1, 2024.

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

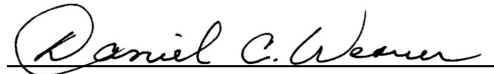
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THREE CREEKS NORTH LLC

PROPERTY TAX ANALYTICS
C/O ROBINSON CHRIS
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, 2024 **TAXES PAYABLE IN:** 2025

The Board of Equalization for Clark County Washington was duly convened on September 25, 2024 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: March 5, 2025

Recording ID# THREE CREEKS

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

Property ID 986060-812 is listed in the County GIS as Inactive by the Clark County Assessor. Subsequent of the filing of the appeal and prior to the hearing, this property is considered not taxable and has no value associated with it, so the Board does not have jurisdiction over it. We cannot issue a Board Order for Property ID 986060-812. This Board Order applies to the other listed properties appealed by Three Creeks North LLC.

(SEE ATTACHMENT FOR PROPERTY DETAILS.)

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

(SEE ATTACHMENT FOR APPELLANT ESTIMATES OF VALUE.)

The appellant provided no information to support values different than the assessed values provided by the Assessor.

(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 at the values in the attached chart as of January 1, 2024.

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

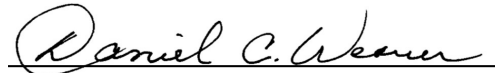
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THREE CREEKS NORTH LLC					For values as of January 1, 2024						
PROPERTY DETAILS					ASSESSOR			APPELLANT ESTIMATE	BOE DETERMINATION		
PID	CASE	LOCATION ADDRESS	ACRES	BUILDING TYPE	LAND	STRUCTURES	TOTAL		LAND	STRUCTURES	TOTAL
181200-000	407	18115 NE 10TH AVE VANCOUVER, WA 98661	22.54	BARE LAND PARCEL	\$ 4,792,871	\$ -	\$ 4,792,871	\$ 640,400	\$ 4,792,871	\$ -	\$ 4,792,871
181206-000	408	(NO SITUS ADDRESS) LOCATION: #24 OF SEC 11 T3NR1EWM 9.89A	9.89	BARE LAND PARCEL	\$ 321,024	\$ -	\$ 321,024	\$ 87,200	\$ 321,024	\$ -	\$ 321,024
986060-812	409	(NO SITUS ADDRESS) LOCATION: #147 OF SEC 11 T3NR1EWM .06A	0.06	INACTIVE	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
986060-814	411	(NO SITUS ADDRESS) LOCATION: #149 OF SEC 11 T3NR1EWM .24A	0.24	BARE LAND PARCEL	\$ 51,069	\$ -	\$ 51,069	\$ 45,000	\$ 51,069	\$ -	\$ 51,069
986060-813	416	(NO SITUS ADDRESS) LOCATION: #148 OF SEC 11 T3NR1EWM 5.65A	5.65	BARE LAND PARCEL	\$ 362,245	\$ -	\$ 362,245	\$ 300,000	\$ 362,245	\$ -	\$ 362,245