



Board of Assessment Review

Thursday, July 30, 2026, 12:00 PM

Meeting Minutes

Eric Larsson, Chair
Dale Knapp
Lee Lowry

The meeting convened at 12:05 p.m. on July 30, 2026 via Zoom.

Attendees: Board members Eric Larsson, chair, Dale Knapp, Lee Lowry, Attorney Stephen W. Wagner representing the board, City Assessor Elisa Marr, Attorney Michael Goldman representing the city, Bruce Stavitsky representing the taxpayer, and board assistant Annie James.

No members of the public attended. Board attendance was taken by roll call.

Approve the Minutes of the July 23, 2026 Board of Assessment Review Meeting

Board chair Larsson moved to approve the minutes of the July 23, 2026 Board of Assessment Review Meeting. Board member Dale Knapp seconded the motion, which was approved by a roll call vote of (3-0).

Appeal of Assessment of 616 Forest Avenue; CBL no. 125 L007001, Owner CAM Kenmar Portland LLC

Board Chair Larsson moved to find the Board had jurisdiction and Board member Knapp seconded, which was approved by a roll call vote of (3-0). The following individuals spoke: Eric Larsson, Lee Lowry, Dale Knapp, Attorney Goldman, Attorney Stavitsky, Attorney Wagner, Elisa Marr.

Board Chair Larsson reviewed the meeting agenda and the submitted materials. There were no objections to or additions to the submitted materials. The following individuals spoke: Eric Larsson, Attorney Goldman, Attorney Stavitsky, Annie James.

Board Chair Larsson opened the hearing of CAM Kenmar Portland LLC's appeal. Attorney Stavitsky, representing the taxpayer, presented their argument and, when finished, answered questions. The following individuals spoke: Attorney Stavitsky, Attorney Goldman, Eric Larsson, Dale Knapp, Lee Lowry, Attorney Wagner.

The following Exhibits were displayed on the screen: Assessor's Exhibits 5, 4, 1.

Board Chair Larsson invited the Assessors to present their response, and when finished, answered questions. The following individuals spoke: Attorney Goldman, Elisa Marr, Eric Larsson, Lee Lowry, Dale Knapp, Attorney Stavitsky.

The following Exhibits were displayed on the screen: Assessor's response, Assessors Exhibit 5, 4, 2.

Board Chair Larsson invited the appellant to close their argument. The following individuals spoke: Attorney Stavitsky

Board Chair Larsson invited the Assessors to close their argument. The following individuals spoke: Attorney Goldman.

Board Chair Larsson invited the appellant to rebut. The following individuals spoke: Attorney Stavitsky.

Board Chair Larsson opened the hearing to public comment. No members of the public were present.

Attorney Wagner provided a summary of the Board's role as the decision-making body. The following individuals spoke: Attorney Wagner.

The Board closed the public portion of the meeting and began their deliberations. The following individuals spoke: Eric Larsson, Dale Knapp, Lee Lowry.

Board chair Larsson moved to deny the appeal based on the finding that the Applicant did not meet their burden in showing manifest error in the Assessor's computation of fair market or just value. The motion was seconded by Board member Knapp and approved by a roll call vote of (3-0).

Attorney Stavitsky departed the meeting at 2:13 p.m.

Attorney Goldman and Elisa Marr departed the meeting at 2:14 p.m.

The Board continued discussing the factual findings of the appeal. The following individuals spoke: Eric Larsson, Attorney Wagner, Dale Knapp, Lee Lowry.

Board member Knapp motioned to authorize the Board's Attorney to prepare a written decision to be reviewed and signed within 7 days. Board member Lowry seconded the motion, which passed by a roll call vote of (3-0).

New Business (If Necessary)

The Board discussed the annual appointment of chair and logistics surrounding upcoming appeals. The following individuals spoke: Annie James, Eric Larsson, Lee Lowry, Dale Knapp.

Adjournment

Board member Lowry moved and Board chair Larsson seconded the motion to adjourn, which passed by a roll call vote of (3-0). The meeting concluded at 2:31 p.m.