

MINUTES
Board of Equalization and Review
December 10, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Reg Morgan

Staff Members Present: John Smith, Assessor
Judy Ryan, Deputy Assessor
Steve Hensley, Appraiser

Jane Sparks called the meeting to order at 1:00 p.m. on Thursday, December 10, 2009.

Michael Kelley 748913 no change
Ship on Site Business Personal Property no adjustment to penalty
Richard Howard 500906 field reviewed and value adjusted to \$113,820
Helen Anderson 704901 no change
Jeanne Dunphe 706981 added \$3000 studio
Hudson International no change
Hudson International no change
Eric Oliver 460897 field review do not bring back

John & Abby Marold 732558

Ms Marold presented the Board with a 2008 refinance appraisal along with some recent area sales. Per Ms. Marold this is an older house and older houses are not selling.

During deliberations the Board considered all information presented by the appellant. Reg Morgan motioned to make no change to the value. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Mark Rigsbee 734403

Mr. and Mrs. Rigsbee supplied the Board a comparable sales analysis. The owners also supplied a 1998 appraisal and spoke of a recent refinance appraisal but was unable to get a copy for the Board.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned to reduce the design factor to 100 and to change the basement area to 100% and the basement finished area to 25%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Donald O'Leary 600455

Mr. O'Leary told the Board that his property is a 24 year old doublewide which is an eye sore from the outside. The owner also requested to have a county appraiser to visit the doublewide and to view the condition.

The Board considered the owners statements. Honoring the owner's request Barbara Levine motioned to direct an appraiser to visit the property and to make the appropriate adjustments with no need to bring back to the Board. Reg Morgan seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Donald Hughes 140944

Mr. Hughes supplied the Board with a 2008 appraisal. Based on the appraisal the owner feels the value is excessive.

The Board reviewed the appraisal along with other area sales. Reg Morgan motioned to change the grade/market factor to A+10 and change baths to 2.5. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Haren Thakor 713120

Mr. Thakor supplied the Board with information comparing his valuation to other neighborhood homes and mentioned that there are drainage issues on his land and others nearby. Mr. Thakor also compared his valuation on a per square foot basis to sold properties.

The Board reviewed the information along with reviewing area sales. Reg Morgan motioned to change the grade/market factor to A+20. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Peter Murphy 466125

Mr. and Mrs. Murphy supplied the Board with area comparables along with a broker's analysis which he feels indicates an excessive tax valuation.

The Board considered the information presented along with area sales. Reg Morgan motioned to adjust the grade/market factor to B-15. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Paul Horwhat 718910

Mr. Horwhat supplied the Board with a copy of a recent appraisal along with pictures of foundation problems.

The Board considered the information presented. Jane Sparks motioned to remove the design factor from the MA.. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Virginia Partin 704330

Represented by her guardian Phillip Partin

Per Mr. Partin this is a 55 year old house and he is unable to find any comps to support the tax value. The guardian explained that there is no outbuilding..

The Board considered the information presented. Reg Morgan motioned to place an economic adjustment to both the land and the building of minus 10%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Sherry Dixon Jones 443341

.Represented by Scott Dorsett

Mr. Dorsett supplied the Board with an appraisal, photo, and a map. Per the representative the property is accessed down a long, rough road and is surrounded by owners that do not maintain the area.

The Board considered the information presented. Barbara Levine motioned to make no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Richard and Mary Lockamy 275491

Mr. and Mrs. Lockamy told the Board this property was purchased in 2008. The owners explained to the Board that this property was landlocked at time of purchase and adjoins a property which they own through which they have access. The owners also supplied information on area sales most of which are much larger acreage and or auctioned.

Jane Sparks recused herself .The Board considered the information presented. Reg Morgan motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Abstained: 1

Frances Chan 740018
Willard Ward 226672

The above did not show for their appointments. Jane Sparks motioned that no change be made and that should these owners call prior to the December adjournment then they would be rescheduled and heard. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 4:40.

Ayes: 3
Noes: 0

Jane Sparks, Chair

John Smith, Clerk to the Board