

MINUTES
Board of Equalization and Review
December 11, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Reg Morgan (arrived at 2:00)

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 Friday, December 11, 2009.

Maria Poma 715187

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to \$439,805. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Edward Eldred 703370

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to \$219,612. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

William Clayton 500152

The Board had required further staff review of this property and had instructed that it be brought back to the Board for their final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to \$165,509. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Kenneth Hassell 470169

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to \$226,387. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Robert Harris 202516

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$156,504. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Robert Harris 222226

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$156,504. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Robert Harris 222227

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$156,504. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Robert Harris 222202

The Board had required further staff review of this property and had instructed that it be brought back to the Board for their final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$156,504. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Robert Harris 202182

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$156,504. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Denni Lambert 753664

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$447,004. Barbara Levine seconded and the motion passed.

Ayes: 2

Noes: 0

Charles Hicks 704167

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Barbara Levine motioned to adjust the 2009 value to approximately \$869,244 and to change the occupancy to three. Jane Sparks seconded and the motion passed.

Ayes: 2

Noes: 0

Janet Lockhart 705749

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Barbara Levine motioned to adjust the 2009 value to approximately \$375,190. Jane Sparks seconded and the motion passed.

Ayes: 2

Noes: 0

Michael Prewitt 566176

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Barbara Levine motioned to adjust the 2009 value to approximately \$217,965. Jane Sparks seconded and the motion passed.

Ayes: 2

Noes: 0

Steven Suggs 564317

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$455,861. Barbara Levine seconded and the motion passed.

Ayes: 2

Noes: 0

Eric Legg 560445

The Board had required further staff review of this property and had instructed that it be brought back to the Board for their final decision.

After review and deliberation, Barbara Levine motioned to adjust the 2009 value to approximately \$398,516. Jane Sparks seconded and the motion passed.

Ayes: 2

Noes: 0

Doug Parrish 701261

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Barbara Levine motioned to adjust the 2009 value to approximately \$138,259. Jane Sparks seconded and the motion passed.

Ayes: 2

Noes: 0

Doug Parrish 742158

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$179,500. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Joseph Matthews 706625

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Barbara Levine motioned to adjust the 2009 value to approximately \$163,567. Jane Sparks seconded and the motion passed.

Ayes: 2
Noes: 0

Fred Hughes 175723

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Barbara Levine motioned to make no change. Jane Sparks seconded and the motion passed.

Ayes: 2
Noes: 0

Edgardo Garcia 740132

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$303,529. Barbara Levine seconded and the motion passed.

Ayes: 2
Noes: 0

Anthony Lindsey 765622

The Board had required further staff review of this property and had instructed that it be brought back to the Board for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$778,179. Barbara Levine seconded and the motion passed.

Ayes: 2

Noes: 0

Jiri Prazma 701480

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$321,360. Barbara Levine seconded and the motion passed.

Ayes: 2

Noes: 0

Jiri Prazma 704534

The Board had required further staff review of this property and had instructed that it be brought back to them for final decision.

After review and deliberation, Jane Sparks motioned to adjust the 2009 value to approximately \$350,912. Barbara Levine seconded and the motion passed.

Ayes: 2

Noes: 0

Edward Eldridge 662788

This was a field review which the Board asked to be brought back. After deliberation Reg Morgan motioned to adjust the grade/market factor to B+10. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Larry Short 741281, 741153, 703226

Mr. Short presented the Board with a market analysis for each of these three tracts. In addition the owner showed a map on which Phil Post had drawn the RCD area on each tract. Per Mr. Short these are improved lots and should the septic systems fail or should the homes be destroyed they could not be rebuilt due to the RCD.

During deliberations the Board considered all information presented by the appellant. Reg Morgan motioned to give the house and the land economic depreciation of 10% on tract # 741281. Mr. Morgan also motioned to adjust 741153 and 703226 by changing both grades to A-15 and by reducing the land by 5% and by applying an economic depreciation of minus 5% to the buildings. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Larry Short 707550

Mr. Short purchased a downtown parking lot in 2008 which is very near this tract and Mr. Short provided information equating the subject to the recently purchased parking lot.

During deliberations the Board considered all information presented by the appellant. Reg Morgan motioned to change the land adjustment to E-15. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Tong Gui 770119

Mr. Gui presented the Board with a spreadsheet showing the changes in value from the original purchase date to recent 2008 and 2009 sales. In addition Mr. Gui supplied numerous 2008 sales from his complex.

During deliberations the Board considered all information presented by the appellant. Jane Sparks motioned to change the baths to 2.5/7. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Christopher Craft 652194

Mr. Craft supplied the Board with a June 2008 appraisal along with a copy of the septic test documentation. Per the owner the waste would have to be pumped uphill and this diminishes the value.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Barbara Levine motioned to reduce the value by 10%. Reg Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

T. L. Edgar 244109

Ms. Edgar told the Board that she compared her home to houses that were for sale, none of them being on the lake. She also told the Board that 23 of the windows are in need of replacement. In addition Ms. Edgar went through Deer Run and explained to the Board how her house compared to other houses.

The Board considered the owners information, looked at lake sales, and comparisons to neighboring properties. Reg Morgan motioned to increase the physical depreciation to 22% and to change all the design factors to 10%. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Deborah Finn 704173

(Represented by Arthur Finn)

Mr. Finn told the board that his valuation has increased 58% but the property has limited value because it is only 37 feet wide and there has to be 15 foot setbacks on each side.

The Board reviewed the information. Barbara Levine motioned to make a 50% adjustment to the valuation of the land. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Capkov Ventures 7.171..2-5, 7-11, 24-32, 34,36-40,44-54,74-86

Represented by Eric Chupp

Mr. Chupp told the Board that these land values were first taxed in 2007-2008, and then after the revaluation the values increased 35% which he called a one year increase. Mr. Chupp also supplied an appraisal and requested the Board to adjust the values back to the January 2008 tax values.

The Board reviewed the information along with reviewing area sales. Reg Morgan motioned to put an economic adjustment on the land to reduce the value down 10%. Per the motion this adjustment is to come off when each lot is improved. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Capkov Ventures 7.126.F.4,8,10,15,20,24

Represented by Eric Chupp

Mr. Chupp spoke of the current difficulties in marketing land and homes in the current market.

The Board reviewed the information along with reviewing area sales. Reg Morgan motioned to put an economic adjustment on the land to reduce the value down 10%. Per the motion this adjustment is to come off when each lot is improved. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Janice Tucker 100453, 100496

The above did not show for her appointment. Jane Sparks motioned that no change be made and that should this owner call prior to the December adjournment then she 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 4:50.

Ayes: 3
Noes: 0

Jane Sparks, Chair

John Smith, Clerk to the Board