

**MINUTES**  
**Board of Equalization and Review**  
**December 18, 2009**

Board Members Present: Jane Sparks, Chair  
Margaret Brown  
Barbara Levine  
Reg Morgan (Jane Sparks recused herself from two of the  
appeals so Mr. Morgan was brought in on these.)

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 18, 2009.

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**Andrew Compton 675561 & 675562**

Mr. Compton wrote concerning limited areas suitable for septic systems plus his concern related to the sighting of the county transfer station.

After review of area sales, Jane Sparks motioned to reduce tract 675561 by applying an E-15 adjustment to the land and no change to 675562. Barbara Levine seconded the motion and the motion carried.

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**George Henry 726667**

This property was field reviewed and the appraiser made many changes that resulted in a higher valuation of \$900,213.

The Board reviewed all available information. After deliberation, Margaret Brown motioned to reduce the total valuation to approximately \$875,000. Jane Sparks seconded the motion and the motion carried.

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**Nathan Berolzheimer 737042**

The decision on this appeal had been tabled to allow for an appraiser to visit and review the valuation.

The field reviewer recommended the grade/market factor be reduced to A-10 and the story height on section F should be changed to a 20. Barbara Levine motioned to make

the recommended changes and no further changes. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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Jane Sparks recused herself on all of Mr. Walker's appeals. Reg Morgan sat in her place.

**Norman Walker (several tracts)**

Mill Creek subdivision tracts

Mr. Walker says these tracts have been on the market for the past year for \$30,000 and none have sold. The owner also explained that all are basically worth the same. The larger tracts aren't worth any more than the smaller lots. Mr. Walker also told the Board that he thinks these lots are worth no more than they were in at the 2008 tax levels.

After conversation with the appellant the Board deliberated all the information presented by the appellant. Reg Morgan motioned to reduce the value of each lot by 10% on each of the properties. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Norman Walker 404888**

Per Mr. Walker these 11 acres when offered for sale brought a best offer of \$50,000.

After review, Reg Morgan motioned no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Norman Walker 403441, 403440, 403439**

Per owner, all the above lots are too small to build on per the planning dept.

After review of the area and area sales and the potential of the lots, Margaret Brown motioned for no change. Barbara Levine seconded the motion and the motion carried.  
seconded

**Norman Walker 169960**

Mr. Walker brought out that this is a 91.04 acre tract with a 250 year old house in which his daughter lives.

After review and deliberation, Barbara Levine motioned for no change. Margaret Brown seconded and the motion carried.

**Norman Walker 100325**

Mr. Walker noted several outbuildings that are no longer in existence.

This property had been previously visited by an appraiser and he had noted that several outbuildings were now gone. Barbara Levine motioned to correct the county records and remove the outbuildings determined not there by field appraiser. Reg Morgan seconded the motion and the motion carried.

**Norman Walker 370191**

The owner provided testimony that this 9.10 acre tract is impossible to develop because there is a creek that has to be crossed and would require an extremely expensive bridge. Per Mr. Walker the topography has many slopes. Mr. Walker also asked the Board to do away with the deferred bill on this tract.

After review of all the evidence Margaret Brown motioned to make no change and to keep the deferred bill as is. Barbara Levine seconded the motion and the motion carried.

**Norman Walker 202384**

According to the owner this is a 49.90 acre tract planted in pine trees with a huge beaver damn that floods 5-10 acres.

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

Ayes: 3  
Noes: 0

**Tin and Ha Pham 773935 7 773936**

Ms. Pham sited location as the main factor concerning her on both parcels. She spoke of issues like the traffic on Weaver Dairy Road, welding shop nearby, issues with neighbors, lower valued homes. She also mentioned concern over how the house is laid out and the smaller 10 X 10 bedrooms. When asked, the owner told the Board the land originally cost \$120,000, before subdivision, and the house cost them \$420,000.

During deliberations the Board considered all information presented by the appellant. Margaret Brown motioned to apply a 5% economic adjustment to the building. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Leon Meyers 502806**

This property had been tabled by the Board. In addition to the field review that staff completed the owner supplied a second appraisal for Board review.

During a lull in the hearings the Board deliberated this case. After deliberations the Board considered all information presented by the appellant along with considering the lack of a third bedroom. After deliberation, Jane Sparks motioned to apply an 8% economic adjustment for lack of a third bedroom. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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Jane Sparks recused herself from considering and voting on any of Mr. Lloyd's appeals. Reg Morgan sat in her place.

**Ben Lloyd (several tracts)**

**Ben Lloyd 360381, 302061, 300792, 330631**

Mr. Lloyd spoke of all four of these properties and then offered one recent sale as his comparable and basis for appeal.

**360381**

Mr. Lloyd supplied pictures and a map showing the house which, per the owner, sits on .38 acres and has only 940 square feet. Per the owner the house was built in 1945 and has been vacant for two years. The owner says he can't rent the property.

**302061**

Mr. Lloyd supplied pictures and a map showing the house which, per the owner, sits on .30 acres and was built in 1945 with an addition. Per the owner the house is rented but the rent has not increased in many years.

**300792**

Mr. Lloyd supplied pictures and a map showing the house which, per the owner, has been vacant for two years.

**330631**

Mr. Lloyd supplied pictures and a map showing the house which, per the owner, was built in 1927. Per the owner the house is rented to his son.

**Mr. Lloyd compared the four parcels above to the sale of 301091 which Mr.Lloyd says sold in 2009 for \$41,500.**

During deliberations the Board considered all information presented by the appellant as related to all four properties and reviewed other pertinent data such as sales and other valuations. Reg Morgan motioned for no change on all four properties. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Ben Lloyd 300784, 300802, 302785, 347596, 347599,347589, 302786,355129,347601**

Mr. Lloyd spoke of each of the above properties then presented comparables and a map related to the group.

**300784**

Per Mr. Lloyd this tract is located in a water quality critical area

**300802**

Per the owner this acreage is located behind his residence and the only access is through a farm road. Mr. Lloyd says the property is not riverfront and showed a map showing a thin strip of land between his and the river. The owner also presented photographs showing the farm road access.

**302785**

Per the owner, on the west edge of the tract there are rock out-croppings which make that part of the tract useless. Mr. Lloyd further stated he has a first class dairy facility but no dairy cows since 2002. This is located in a water quality critical area.

\*\*\*\*\*Reg 50% economic on all outbuildings that do not already have an economic depreciation.

**347596**

Per the owner, this property is split by the US 70 & I-85 access road. Only access is over a railroad by way of a farm road. Per Mr. Lloyd this is not in the water quality critical area.

**347599**

According to Mr. Lloyd this tract is in a water quality critical area.

\*\*\*\*\*Reg remove house

**347589**

According to Mr. Lloyd this tract is in a water quality critical area.

**302786**

According to Mr. Lloyd this tract is in a water quality critical area.

**355129**

According to Mr. Lloyd this tract is in a water quality critical area.

**347601**

According to Mr. Lloyd, the largest building he can put on this is an outhouse.

As evidence for this group of appeals Mr. Lloyd presented a map which he said the water quality critical area was depicted in deep blue. Mr. Lloyd told the Board no industrial or commercial uses allowed and only 6% impervious area surface allowed in the water quality critical area. He also explained that no public water or sewage is allowed either.

Mr. Lloyd offered 300784 and 354957 as water quality critical area comparisons. Mr. Lloyd also compared his per acre value to tract 364257 and 301434 and 322459 which are not located in the water quality critical area.

During deliberations the Board considered all information presented by the appellant. Reg Morgan motioned to make changes on only two tracts and to leave the other values as they are. Mr. Morgan's motion included applying 50% economic depreciation to all outbuildings that previously were without economic depreciation on tract 302785. Mr. Morgan's motion further included removing the house value from tract 347599. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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Having heard all the appeals and no further business to be heard by the 2009 Board of Equalization and Review, Jane Sparks made a motion to adjourn the 2009 Board of Equalization and Review. Barbara Levine seconded the motion and the 2009 Board of Equalization and Review was adjourned at 5:40.

Ayes: 3  
Noes: 0

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Jane Sparks, Chair

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John Smith, Clerk to the Board

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