

MINUTES
Board of Equalization and Review
December 04, 2009

Board Members Present: Jane Sparks, Chair
Margaret Brown
Barbara Levine

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

Jane Sparks called the meeting to order at 2:10 p.m. on Friday, December 4, 2009.

Virgil Lane 760236

This property was represented by Marian Lane. Per Ms. Lane this property is over assessed because county records indicate the wrong square footage.

During deliberations the Board considered all information presented by the appellant. Jane Sparks motioned to change the MA story height to a 10. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ruth Bishop 707421

The owner was not present but asked that the documentation previously supplied would be reviewed. The owner supplied a letter explaining that she would like the age and declining condition of the home closely considered. As proof she also enclosed an estimate of costs to replace the roof.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Margaret Brown motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

David Pasquini 713106 Appeal was dropped. No action was taken by the Board.

Rambus Inc. Business Personal Property

Rambus, owner of taxable business personal property, voluntarily informed the tax office that they had not been listing and thus have not been taxed. The tax office discovered the taxes due plus penalties. The owners asked the Board to consider doing away with the penalties since they voluntarily came forth.

The Board reviewed the areas of concern and considered the owner's request. Jane Sparks motioned not to do away with any of the penalties and not to make any changes in the billing. The motion was seconded by Margaret Brown and the motion passed.

Ayes: 3
Noes: 0

Navitas Research LLC. Business Personal Property

Navitas, owner of taxable business personal property, asked the Board to consider doing away with the penalties for late list.

The board reviewed the areas of concern and considered the owner's request. Jane Sparks motioned not to do away with any of the penalties and not to make any changes in the billing. The motion was seconded by Margaret Brown and the motion passed.

Ayes: 3
Noes: 0

Bruce Meier 631776

Mr. Meier supplied the Board documentation inclusive of a spreadsheet comparing his property to others in his area. The information also included information on the purchase price including costs of the house and upgrades. Mr. Meier was concerned about the increase from his purchase price and what was termed a mid-revaluation valuation which the owner said occurred in 2007 and which has created the inequity between his valuation and others in his neighborhood and has also resulted in excessive valuation.

The Board considered the information supplied by Mr. Meier and reviewed area sales along with other similarly located properties. Jane Sparks motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Howard Sirvent and Melissa Miles 639293

Ms. Miles told the Board their tax value increased \$600 this year and with the economy as it is she is concerned. The owner also explained that the house cost \$250,000 with her husband doing most of the work himself and that the house has approximately 2500 heated square feet. She also told the Board the cost of the land in 2006 was approximately \$60,000.

The Board reviewed the details mentioned and reviewed area sales and values. Barbara Levine motioned to have an appraiser visit the property and bring back to the Board for a final decision. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Julie Tucker 623772

Ms. Tucker was not present for the review but asked that the information supplied to the Board would be considered. The information supplied focused on the condition of the home, poor water, and the proximity to a quarry.

The Board reviewed the information, reviewed the historical sale of this property, area sales, and considered related land and building values. Margaret Brown motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Geraldine Hardee 427782

Ms. Hardee told the Board that in her mind this lot is too small to build on. Ms. Hardee was however not certain whether it could be built on or not.

The Board considered the information presented. Margaret Brown motioned no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Corley, Redfoot, and Zack Business Personal Property

Represented by Neely McLaughlin, from the CPA firm Blackman and Sloop

Mr. McLaughlin asserted to the Board that the business personal property listing was timely and asked that the late list penalty be removed.

During deliberations the Board considered the request of the appellant. Jane Sparks made a motion not to reduce the penalty and not to make any change to the billing. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Cleveland Associates 701458

Represented by Linda Mews

Ms. Mews says the land is creating a flooding problem for the improvements. The Board was given photos which the representative says shows the drainage problems in the rear of the property. Ms. Mews also spoke of roof issues that she says causes rain water to come in some of the windows. In addition, building problems were discussed where water seeps in through some wall areas.

During deliberations the Board considered all information presented by the appellant and viewed the presented pictures. Margaret Brown made a motion to change the value of the building by increasing the physical depreciation to 30%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ann Cockrell 724225

Ms. Cockrell says the land value is excessive since much of the land is not buildable and since there is a stream through it. The owner also spoke of issues related to the long narrow shape. In addition, the owner told the Board there is nothing special about the house which has no finished basement area which she said cost her more than it should have when built and which was privately appraised in 2007 for \$300,000 plus.

During deliberations the Board considered all information presented by the appellant and viewed aerial photographs and sales. Jane Sparks made a motion to remove the finished basement area and to change the number of baths to two. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Daniel Ahlport 760243
Sheila Mikhail 709942

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 4:50 pm.

Ayes: 3
Noes: 0

Jane Sparks, Chair

John Smith, Clerk to the Board