

Board of Equalization and Review
July 2, 2009

Board Members Present: Jane Sparks, Chair
Margaret Brown
Jerry Kruter

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

Diane Sutton Tract # 222348

Ms. Sutton explained to the Board that her property did not percolate. Ms. Sutton purchased the property in 2005. She provided a 2005 appraisal (for land only) with a concluded value of \$5,000. She has added a porch, enclosed a carport and added a shed for yard equipment after her purchase. The structure on the property has a shower but has no indoor toilet. She compared her property to several surrounding properties and feels that her property should be valued much lower.

Board reviewed the information supplied and reviewed all pertinent sales. Ms. Brown made a motion for county staff to visit the property. Ms Sparks seconded the motion adding that the results should be brought back to the board for final review only if the owner provided information that the property indeed did not percolate.

Ayes: 3
Noes: 0

Robert Hartford Tract 546979

Mr. & Ms Hartford appeared before the Board to present an appraisal performed in January of 2009 with a value conclusion of \$375,000. The Hartford's purchased the property in 2005 for \$387,500 and believe that the property has not increased in value since their purchase. The property is a 3 bedroom with 2 full baths and 2 half baths. The storage above the garage is accessed via pull-down stairs.

The Board reviewed the appraisal and noted that the appraisal estimated the land value at \$20,000 per acre. Area sales were also reviewed and considered. Mr. Kruter suggested that the house and shop combined value should not exceed \$355,000. Ms. Sparks made a motion to amend the grade to B+10. Ms. Brown felt that the county's assessed value fairly represented the market value and recommended no change be made. Mr. Kruter seconded the motion made by Ms. Sparks and the motion carried

Ayes: 2
Noes: 1

Michael Cicale Tract 773765

Mr. Cicale provided the Board with a spreadsheet that he had prepared comparing his property to several others in the neighborhood. He stated that the comparable properties all had finished 3rd floors and were appraised lower per square foot than his property. His comparison also noted that the other properties had brick fronts and his property was Hardyp plank. He also stated that his 3rd floor was finished however not appointed as nicely as the rest of the house. Mr. Cicale feels that the appropriate value for his property would be \$663,000. Ms. Brown asked if an appraisal had been performed for his purchase. Mr. Cicale confirmed that an appraisal had been performed but the mortgage company has that document. He said that appraisal concluded a value of \$710,000.

The Board considered the issues presented and reviewed all area sales. They also reviewed all the properties on Mr. Cicale's spreadsheet for consistency and equity. Ms. Brown made a motion to make no change to the property. The motion was seconded by Mr. Kruter and the motion carried.

Ayes: 3
Noes: 0

Jane Clark Tract 252777

Ms. Clark explained that her property valuation went up 16%. She had requested a field review during the informal process and it was determined that the county had erred in the calculation of square footage by 160 sq. ft. Ms. Clark felt that the value reduction of \$6,000 for 160 sq. ft. was not enough. She purchased the property in 2000 for \$260,000. She provided an appraisal for consideration. Ms. Clark explained that there were two finished rooms on the upper floor but neither of them had a closet and one didn't even have a window.

The Board reviewed all data submitted and considered comparable sales in the area. Ms. Sparks made a motion to apply an economic adjustment of 10% and amend the unfinished basement to 50%. Ms. Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Eleanor Sykes Tract 738984

Ms. Sykes explained that she felt that her property was incorrectly appraised. She stated that she had no dining room, no space to install a dryer, no dishwasher, and very few updates since her purchase 50 years prior.

Mr. Kruter motioned for county staff to visit the property and make adjustments as needed. Ms. Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Josephine Minter Tract 762988

Ms. Minter stated that her house has had no updating and that the assessment greatly over estimated the value of her property.

Mr. Kruter motioned for county staff to visit the property and make adjustments as needed. Ms. Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Jack White Tract 712593

Mr. White stated that his area had had minimal sales in the past year. Several properties are active on the market with no offers. He provided the sketch from the appraisal done in 1999 when purchased. He also stated that the lot was only 75% useable due to a severe drop-off in the rear. The upstairs only has one bedroom and bath. Mr. White paid \$199,000 in 1999 and feels that the current value of the property is about \$260,000 to \$270,000.

The Board reviewed the information supplied and reviewed the neighborhood sales. Ms. Brown made a motion to apply a 10% economic adjustment to the land for the topography. The motion was seconded by Mr. Kruter and the motion carried.

Ayes: 3

Noes: 0

Edwina Haymes

Tract 763688

Ms. Haymes stated that she felt the increase in the property valuation was excessive. The value increased by \$105,000 since the previous revaluation. She feels that the fair market value of her property is \$325,000. She has the smallest house in the development which has only 2 bedrooms. They have no rear deck and the driveway is very steep.

Ms. Sparks made a recommendation that the county staff visit the property and if the house only has 2 bedrooms then a adjustment of 10% should be applied and to verify the absence of a rear deck that the county has listed on their tax record. Ms. Brown seconded the recommendation.

Ayes: 3

Noes: 0

John Martin Kramer

Tract 756031

Mr. Kramer appeared before the Board and stated that the value of his property was too high.

The Board reviewed the MLS data in the area. Mr. Kruter made a motion to uphold the county value. Ms. Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Respectfully submitted by
Judy Ryan

Jane Sparks, Chair

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