

**MINUTES**  
**Board of Equalization & Review**  
**November 10, 2009**

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

Staff Members Present: John Smith, Assessor  
Judy Ryan, Deputy Assessor  
Brad Allison, Appraiser

Jane Sparks, chair, brought the meeting to order at 2:05 on November 10, 2009.

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**Lydia Vestal 705015**

Owner presented her concern related to FEMA flood zone which encompasses the house and lot. Owner purchased home in 2007 but, per Ms Vestal, the flood zone was not disclosed to them, as buyers, at the time of purchase.

Board reviewed the property data along with area sales and looked into the issues presented by the owner. Jane Sparks motioned to reduce the value by applying a market adjustment of 5%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Tony McCulloch 352218**

The owner, Mr. McCulloch, spoke to the Board concerning the percentage of completion of the new addition. Per the owner he was in a severe car wreck and has been unable to complete the new addition. The owner also provided documentation related to area sales.

The Board considered the information provided along with area sales. Jane Sparks motioned to correct the baths from 3.5 to 3. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**James Asbill 707386**

Mr. Asbill verbally testified that this is a small house and said that compared to larger homes nearby the home is over assessed. The owner also informed the Board that he has a heat pump.

The Board considered the information provided along with area sales. The Board also reviewed neighborhood values and square footages. Jane Sparks motioned to change the heat/ac to reflect the existence of central heat and air conditioning. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**James Asbill 615556**

The owner stated his position that the tax value of the property is too high because this is an older, smaller house on twelve acres, plus part of the tract is in the flood zone. Owner also stated the flood zone impacts his ability to add on to the existing home.

The Board considered the information provided, along with area sales, reviewed the topographical maps and reviewed the neighborhood values. Barbara Levine motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Jon Ratty 715896**

Mr. Ratty initially noted a difference in square footage between his understanding and the county records. Per owner a large part of the lot is not buildable. Owners also spoke of one house that sold in seven days and also spoke of others that have not sold. Owner supplied related sales documentation. The owner also stated that he is concerned over his ability to pay the taxes in the future with these huge increases. Over all the owner feels he is over assessed.

The Board considered the information provided along with area sales. Jane Sparks motioned to change the area above the garage to 365 square feet and remove all design factors. Margaret Brown seconded the motion and the motion carried. Barbara Levine recused herself.

Ayes: 2  
Noes: 0  
Abstained: 1

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**Herman Preston 708303**

Mr. Preston explained to the Board that he had a broker do some research on the area sales. The owner also supplied sales information showing some properties that sold for more than the tax values and some that sold for less than tax value. Mr. Preston explained that his home is still on the original septic tank because the hookup would require a pump, and he further discussed photographs with the Board.

The Board considered the information provided. Barbara Levine motioned to make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Tara Sue Wortham 163116**

The owner submitted a December 2008 appraisal along with additional sales data from the area.

The Board considered the appraisal along with area nearby sales. Margaret Brown motioned to add economic depreciation of 20% to buildings 2 and 3. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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Mark Overdyk 744024 & 744203

Benjamin Edkins 703157

Jesse Wagoner 422739

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

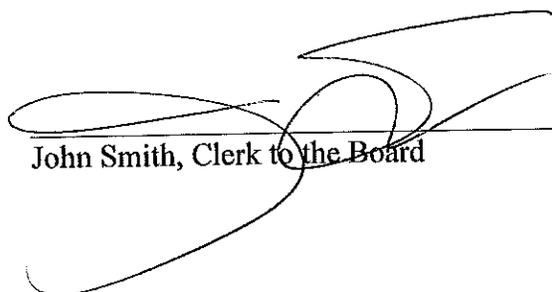
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Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 5:14 pm.

Ayes: 3

Noes: 0

  
Jane Sparks, Chair

  
John Smith, Clerk to the Board