

MINUTES
Board of Equalization & Review
November 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
Brad Allison, Appraiser

Jane Sparks, chair, brought the meeting to order at 1:05.

Elif Merkle 715620

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner supplied a February 2009 appraisal.

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 have the property visited by an appraiser to review and make appropriate changes. In addition the motion included changing the grade/market factor to A+00. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Michael Tumbarello 641831 & 641832

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner supplied purchase price information.

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 make no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Jessie Cheek 718813

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction. The owner expressed concern over the ability of this property to be improved.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned make an adjustment to the land of A-70. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Cynthia Cowen 702532

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned to apply an economic depreciation of 10% to the building. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Devon Lee 706201

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction.

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 change the grade/market factor to A+10 and to remove the design factor. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Kent Klein 740004

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned to change the grade/market factor to A+55. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Garheng Kong 761325

The owner was not present but asked that the documentation previously supplied would be reviewed and considered by the Board as a basis for value reduction.

During deliberations the Board considered all information presented by the appellant. Valuations of other properties in the area and sales were considered. After deliberations Jane Sparks motioned to change the grade/market factor to A+45. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

June Dunnick 714036

Ms. Dunnick showed a power point comparing her home to other similar homes in her neighborhood. Included in the presentation was building and land data from the county website. The owner also explained that a small area of the house is unheated.

Board reviewed the property data along with area sales and looked into the issues presented by the owner. Reg Morgan motioned to reduce the value by applying a depreciation of 30% and new grade/market factor of A+20. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Janet Weinberg 373540

The owner, Ms Weinberg, spoke to the Board concerning the topography of the property and the location of the septic system. The owner also provided pictures of the interior which have small bathrooms and a kitchen with no built-in kitchen cabinets. Ms. Weinberg explained that she built the house which is similar to a home from Wyoming and built functional issues into the house.

The Board considered the information provided along with area sales and also noted the existing functional obsolescence of 15% already incorporated into the valuation. Jane Sparks motioned to make no changes. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Manton Properties, LLC 707618

Mr. Manton produced documentation that per one website land values have increased only 16% rather than the 50% which his properties have experienced. The owner also informed the Board that three nearby lots had sold in the recent past. Mr. Manton also explained that in 2007 he purchased this improved lot for \$168,000 and has completely renovated the improvement since. The owner also explained that he lives in about 500 to 800 square feet and rents the remaining area.

The Board considered the information provided along with area sales and rentals. Reg Morgan motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Manton Properties, LLC 700613

Mr. Manton produced documentation that per one website land values have increased only 16% rather than the 50% which his properties have experienced. Mr. Manton explained that the sump pump in the basement runs constantly. The owner has made improvements but says they are not the highest quality. This is a rental property.

The Board considered the information provided and reviewed sales. The Board noted that the owner indicated a finished basement area which is not being taxed. Reg Morgan motioned to have the property visited by an appraiser and make the appropriate corrections. No need to bring back to the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Manton Properties, LLC 752932

Mr. Manton produced documentation that per one website land values have increased only 16% rather than the 50% which his properties have experienced. The owner explained the condition of the home is poor needing much work. The owner thinks the value could be lower but isn't too far off. This is also a rental property with powerline easements.

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

Ayes: 3

Noes: 0

Manton Properties, LLC 752931

Mr. Manton produced documentation that per one website land values have increased only 16% rather than the 50% which his properties have experienced. The owner leases the lot which has a mobile home on it that he does not own. Mr. Manton also explained that run-off from the road causes erosion under the mobile home. Mr. Manton pointed out that in 2003 he had sold 15 acres and his current land value on this lot is out of line based on the sale price per acre on the acreage tract.

The Board considered the information provided along with area sales and rental information. Reg Morgan motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Manton Properties, LLC 715011

Mr. Manton produced documentation that per one website land values have increased only 16% rather than the 50% which his properties have experienced. Mr. Manton also explained that this is inside the historic district and were it to burn he would have to replace this duplex with a single family home.

The Board considered the information provided along with area sales. The Board also reviewed neighborhood values and square footages. Reg Morgan motioned to apply a market adjustment of 10%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Willie Sessions 766017

The owner stated his position that the tax value of the property is too high compared to his purchase price, two appraisals, and a home that sold nearby.

The Board considered the information provided, along with area sales, and the location to I-40. Barbara Levine motioned to apply an economic depreciation of 10% to the building and reduce the grade to A+30. Reg Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Linda Sullivan 758497

Ms. Sullivan explained that a similar unit had been purchased and updated and sold again and feels that her value should be much lower than the sold and renovated unit. Her unit has not been renovated like the other unit and also has a poor lay-out. Owner says she has the original baths and believes the property value should not exceed \$250,000.

The Board considered the information provided along with area sales. Reg Morgan motioned to adjust the physical depreciation to 30%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

F. Evan Rodewald 700558

(Owners also had Tom Whisnant to represent them.)

The owner's representative presented to the Board verbal testimony that there are no recent improvements made to the house plus that there are structural issues. The Board was given interior and exterior photographs indicating poor conditions. The owner's representative also supplied sales built around the same era as the subject. The Board also received an appraisal by Mr. Whisnant. The owners also explained that the topography drops off rapidly immediately at the back of the house.

The Board considered the information provided. Barbara Levine motioned to change the land adjustment to A-45. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Max Kennedy 446337 & 401110

The owner submitted a perk test on 446337 and also spoke of soil types on both tracts. Per the owner both tracts are minimally suitable for subdivision.

The Board considered the perk data along with area nearby land sales. Jane Sparks motioned to reduce the land value on each tract by \$16,000. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Soonja Cook 471544

Henryk Fantazos 702147

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

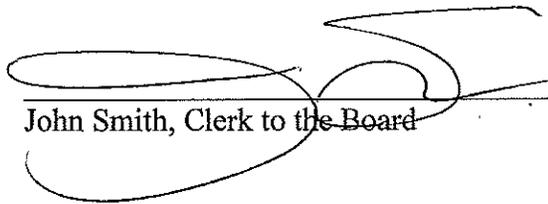
Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 5:20 pm.

Ayes: 3

Noes: 0



Jane Sparks, Chair



John Smith, Clerk to the Board