

MINUTES
Board of Equalization & Review
November 12, 2009

Board Members Present: Jane Sparks, Chair
Barbara Levine
Margaret Brown (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 1:10 pm on Thursday, November 12, 2009.

Carol Boggess 601084

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 give the land an E-20 for shape. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Catherine Tanner 772956

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 compared value to a similar unit.

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

Jia-Gang Wang 727291

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 wrote that no improvements have been made and the property is not in great condition.

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

Ernestine Edwards 706843

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 remove the house from the tax record. Jane Sparks seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Cooley Lawrence 748811

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 make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 2
Noes: 0

Carol Mitchell 503009

Per the owner, the house is only a two-bedroom home and is a concrete block home. Owner provided the Board with comparisons from her neighborhood.

Board reviewed the property data along with area comparables and sales. Jane Sparks motioned to change the number of bathrooms to two and make no other changes. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Thomas Underwood & Donna 131933

The owner, Ms Underwood, spoke to the Board concerning the flood zone area expressing that the largest area of the 12-acre tract is in the flood zone.

The Board considered the information provided along with reviewing the flood zone map. Area sales were also reviewed. Margaret Brown motioned to make no changes. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Anna Family Offices 764386 & 764387

Represented by Dave Anna, Owner

Mr. Anna provided a market analysis indicating a lower valuation per square foot than the county valuation, and also produced some office condominium sales. Mr. Anna also informed the Board that currently similar square footage is selling for 30% less than a year ago.

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

Ayes: 3
Noes: 0

Anna Family Offices 720483

Represented by Dave Anna, Owner

Mr. Anna explained that he bought this vacant lot three years ago and today there are RCD issues. Mr. Anna produced two documents showing that the building area is significantly reduced due to new RCD setbacks.

The Board considered the information provided and reviewed adjacent tracts with similar RCD issues along with vacant land sales. Jane Sparks motioned to reduce the land value by applying a T-65 adjustment. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Robert Lee 235334, 200965, 233603,233601, 233600

Mr. Lee explained that his value on his home and home tract has changed several times in the last few years, and from 2008 to 2009 the valuation increased 300%. Mr. Lee also spoke to the Board explaining the percentage increase from 2008 to 2009. The owner also referred to two other tracts that he feels are similar when he takes all the tracts he owns contiguously and treats them as one tract. The owner asked the Board to value all the tracts as one acreage tract and not as separate lots. Mr. Lee also explained that his purchase of each lot was to create a buffer to prevent development. Mr. Lee also told the Board that he also had to put a five-year moratorium on the property.

The Board considered the information provided along with area sales. Jane Sparks motioned to make no change on any of these properties except tract 235334 which she motioned to change the land reduction factor from A-10 to A-25. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

Robert Lee 254827

Mr. Lee explained that he has a "truffle farm" on this 19-acre tract and lists farm equipment but he cannot get into the use program. The owner also explained that the value went up 34% due to revaluation. In addition the owner compared his value per acre to a near by larger tract.

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

Robert Lee 328225

Mr. Lee explained how this property value increased from 2008 to 2009 by 71% and spoke of a nearby property, which he stated, has a lower rate per acre.

The Board considered the information provided along with area sales. The Board also reviewed neighborhood values. Margaret Brown motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Robert Lee 269253

The owner stated his position that the tax value of the property is too high based on his experience with property. Mr. Lee also explained that he purchased the house from his parents and that the purchase price was based on an appraisal.

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

Ayes: 3
Noes: 0

Dottie Durham 628646, 628649

Ms. Durham did not appear for her hearing. Jane Sparks motioned to make no change to either property but should Ms. Durham request to be heard prior to the December adjournment date then she will be scheduled and heard.

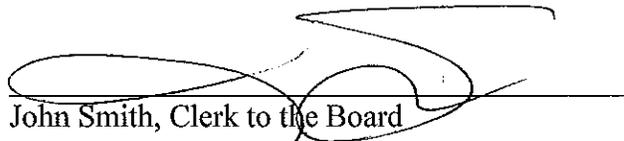
Having heard all the appeals scheduled on this date, Jane Sparks made a motion to adjourn this meeting. Barbara Levine seconded the motion and the meeting was adjourned at 4:45 pm.

Ayes: 3

Noes: 0



Jane Sparks, Chair



John Smith, Clerk to the Board