

**MINUTES**  
**Board of Equalization & Review**  
**November 19, 2009**

Board Members Present: Reg Morgan, Chair  
Barbara Levine  
Margaret Brown

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

Reg Morgan, chair, brought the meeting to order at 2:12 pm on Thursday, November 19, 2009.

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**Scott Jewell 731862**

Mr. Jewell stated his property increased 29% and he also compared his land value per acre to his neighbors. Mr. Jewell also compared his building value on a per square foot basis to his neighbors.

Board reviewed the property data along with area sales and compared values within the neighborhood. Reg Morgan motioned to reduce the grade/market factor to A-10 and apply an adjustment of E-09 on the land. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Sandra Bell 770703, 770702, 770701**

Ms. Bell stated her concern is related to the 01/01/2007 percentage of completion of construction. Ms. Bell feels that she was taxed in 2007 on a fully completed home when these homes were not complete. For 2009 the owner explained to the Board that these homes are on gravel roads not paved roads.

The Board explained to the owner that they have no jurisdiction over any values except 2009 values. Margaret Brown motioned to make no changes. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Sandra Bell 724006**

Ms. Bell produced pictures of this home and explained the home is on I-40 and per a local Realtor the home is worth \$800,000 to 900,000.

The Board considered the information provided along with area sales and aerial photography.. The Board closely considered the aerial photography showing the proximity of the property to the interstate. Barbara Levine motioned to adjust the quality/market factor down to A-25 and to apply a 20% market adjustment to the entire valuation. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Sandra Bell 741522,741523,741524,742204,742205,741525,741526,742203**

Ms. Bell spoke to the Board concerning the rental rates per unit/building and also explained that there is no paving and the costs to pave have doubled as of late. The owner also explained the extent of maintenance involved, the turnover, and high vacancy rates as well.

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

Ayes: 3  
Noes: 0

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**Sandra Bell 741874**

Ms Bell stated she has no concerns about the valuation of this property.

The Board considered the lack of concern by the owner. Margaret Brown motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Robert Perera 661838**

Mr. Perera asked that the information provided be considered and ruled on in his absence. The owner provided a refinance appraisal to the Board.

The Board considered the information provided along with other area sales. Reg Morgan motioned to change the grade to B+00, and to change the 10 story to a 12 story and remove the attic area. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Douglas Behan 767367**

Mr. Behan explained to the Board that it appeared all values had improved 39% then this was changed to 33%. Mr. Behan explained that a house very similar to his was sold in December of 2008 and that another sold in 2009, both below their tax values. Mr. Behan also provided some MLS documentation.

The Board considered the information provided along with detailed information regarding the sold properties. The Board also reviewed neighborhood values and square footages. Margaret Brown motioned to make no change. Reg Morgan seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Philip Singer 745613**

The owners provided MLS information in an effort to prove that the value of their home is excessive. The owners also explained that their home has not been updated.

The Board considered the information provided and compared the subject to the sales provided and reviewed additional sales as well. Barbara Levine motioned to adjust the grade/market factor to A+40 and to make no further changes. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

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**Kathleen Harris 720174**

The above did not show for her appointment. Jane Sparks motioned that no change be made and that should the owner call prior to the December adjournment then she 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 4:40 pm.

Ayes: 3

Noes: 0

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Jane Sparks, Chair

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John Smith, Clerk to the Board