

**MINUTES**  
**Board of Equalization and Review**  
**November 3, 2009**

Board Members Present: Jane Sparks, Chair  
Barbara Levine  
Margaret Brown (arrived at 2:00 pm)

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

Jane Sparks, chair, brought the meeting to order at 1:02 on November 3, 2009.

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**Michael Joering 739787**

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. Mr. Joering presented a settlement statement related to his purchase price.

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

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**Ruth Peninger 704438**

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 value of the storage building to \$1,500. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

**Theodore Heiser 739953**

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 presented comparisons to neighbors and photographs of disrepair.

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

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**Joseph Edwards 708287**

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. Mr. Edwards presented information related to the present condition of the home.

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 an appraiser visit the property and review the valuation and to make the proper adjustments. No need to bring back to the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Thomas Barron 658344**

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 owners provided information on buildings one and two indicating inaccuracies and inequities.

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

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**Wade Winstead 427776**

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 the Board with a recent 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 an appraiser visit the property and to list/value the untaxed garage and to change baths to 2. Jane Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Peggy Phipps 601924**

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. Ms Phipps supplied information related to the air quality and the proximity to the a quarry.

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

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**Jillian Robson 602309**

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

Ayes: 2  
Noes: 0

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**Charles Echols 709005**

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 Margaret Brown motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Herbert Tyler 709178**

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. Mr. Tyler wrote concerning a vacant lot next door and then lack of sewer and water hookups.

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+05. Margaret Brown seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Saint Anthony Associates**  
(Represented by Michael Glover)

Owner presented an appraisal. Information was verbally related to the condition due to the property being a rental for students. Rents were discussed. Representative also explained that one residence had been torn down last year, 2008.

Board reviewed the property data along with area sales. The Board also reviewed the appraisal. Jane Sparks motioned to adjust the depreciation to 38% and to add an economic depreciation of -10%. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**CRH Investments 352427**

The owner, Mr. Ray Holmes, explained that this is a new home that is on the market for a price below the tax value. Per the owner a home nearby recently sold in foreclosure. Mr. Holmes also supplied written responses from potential buyers who had looked at the home. These responses indicated the home was poorly built and built with poor quality materials.

The Board considered the sales history and the unusually harsh comments from potential buyers. Margaret Brown motioned to remove the 00 under attic finish and to change the grade to B-15. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Robert Phillips 165396**

Mr. Phillips supplied a refinance appraisal. The owner also commented the property does not perk and has a spray system.

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

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**Little River Land Company, LLC**

The owner stated his position that the tax value of the property is too high since much of it is low-lying land with limited perks and only 169 feet of road frontage. Mr. Robert Phillips (representing the LLC) commented that there was an appraisal several years ago made by the county since the county wants this as a park.

The Board considered the information provided along with area sales and reviewed the topography maps. The Board noted the current land adjustment of A-37 which was put there in previous years, based on the earlier appraisal. Margaret Brown motioned no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Shannon Dancy 625618**

Ms. Dancy provided a compilation of data that reflects her opinion of the true value of the property. Per the owner the 2009 value, with a new structure, increased 86% from 2008.

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

Ayes: 3  
Noes: 0

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**Cazco, Inc. 772576**

(Represented by Carol Ann Zinn)

Ms. Zinn explained to the Board that this lot has been reserved as an affordable housing lot by the resolution approving the subdivision. Per Ms. Zinn the lot will be sold to her construction company for \$0.00 and the construction company builds the house and sells it likely to the Land Trust at a loss. The owner argues the lot therefore has no value.

The Board considered the information provided. Margaret Brown motioned to change the Market Adjustment to -85%. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Stephen Tadge and Judith 555247**

Ms Tadge explained that she had reviewed area values and she supplied the Board with an appraisal. Ms. Tadge explained also that the home has not been renovated since construction, 15 years ago.

The Board considered the verbal testimony along with the appraisal and area sales. Margaret Brown motioned to adjust the land adjustment to E-50 and to remove the .20 design factor from segment F and to have the basement finish field reviewed since the appraisal indicates finished area. No need to bring back to the Board. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Mildred Scott 743031 & 710254**

Ms. Scott spoke of the increase from 2008 to 2009 and explained that in her opinion both tracts are over taxed.

The Board considered the verbal testimony along with nearby sales. Jane Sparks motioned to make no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Martin Feinstein 700019**

Mr. Feinstein provided pictures that he believes show his property is over assessed. The owner also showed a home that he says decreased in value from 2008 to 2009 based on the sale price. In addition Mr. Feinstein spoke of problem areas of the house and a studio apartment that he rents.

The Board considered the verbal testimony, reviewed the pictures and neighborhood sales. Margaret Brown motioned to make no changes in the value. Jane Sparks seconded the motion and the motion carried.

Ayes: 3  
Noes: 0

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**Elizabeth Walters 200172 & 264588**  
**Steve Richmond 760088**

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.

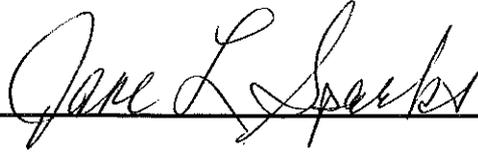
Ayes: 3  
Noes: 0

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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 4:50 pm.

Ayes: 3

Noes: 0

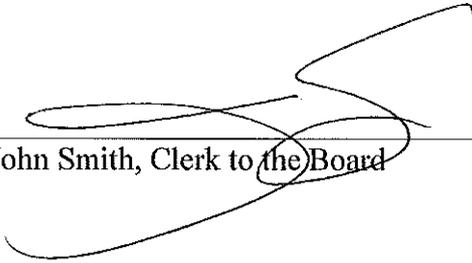


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Jane Sparks, Chair



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John Smith, Clerk to the Board