

MINUTES
Board of Equalization and Review
October 27, 2009

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

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

Jane Sparks called the meeting to order at 2:10 p.m. on Tuesday, October 27.

Deborah Bolas 733825

Ms. Bolas provided an appraisal completed as of 01/2009 and also provided neighborhood sales information. Ms. Bolas feels her valuation is excessive in these economic times.

During deliberations the Board considered all information presented by the appellant. Valuations of homes in the neighborhood as well as sales of comparable properties along with the appraisal were considered. Barbara Levine made a motion to adjust the grade/market factor to A+10 and change the number of baths to three and the depreciation to seventeen. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Alfreddie Smith 369035

Mr. Smith and Mrs. Smith provided documentation which included a market analysis completed by herself (a local Realtor) (CMA indicated \$320,000) along with a 2006 appraisal indicating a valuation of \$345,000.

During deliberations the Board considered all information presented by the appellant. Valuations of sales in the area were considered. After deliberations Jane Sparks motioned to adjust the grade/market factor to A-10. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

James Parker 400212

Mr. Parker appeared before the Board to appeal the value of his property on the basis that he had tried to sell the property in 2003 – 2004 for \$125,000. Since then, per Mr. Parker, other properties have been listed nearby for over 800 days each and did not sell. He also brought up one property that sold but sold very low. He also provided an appraisal.

During deliberations the Board considered all information presented by the appellant. The appraisal as well as sales were considered. Margaret Brown made a motion to change the grade/market factor to B-10, change the baths from 1 to 2, and to change the depreciation to 35. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

**Nathan Forest Daniels Trust (Several Tracts)
Represented by Steven Ramarge (Son)**

345499

Mr. Ramarge told the Board the value is fairly accurate.

Margaret Brown motioned no change and Jane Sparks seconded. The motion carried.

Ayes: 3
Noes: 0

200306

Mr. Ramarge told the Board there are errors in the number of buildings being taxed and suggested the county do a field review to correct the records.

The board reviewed the areas of concern as pointed out by Mr. Ramarge and Jane Sparks motioned to have the property visited by a county appraiser and to fully review all the listing making appropriate adjustments. No need to bring back to the Board. The motion was seconded by Margaret Brown and the motion passed.

Ayes: 3
Noes: 0

243729

Mr. Ramarge told the Board this is a doublewide on a brick veneer foundation, which rents for a minimal amount per month. The representative thinks the property is worth \$57,000.

The Board reviewed the listed details and reviewed area sales. Jane Sparks motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

302137

Mr. Ramarge told the Board this is a brick home with a carport which is, in his opinion, only worth \$74,000. The representative says this is located next to a mess of a property that reduces the value.

The Board considered the information supplied by Mr. Ramarge and reviewed area sales along with other similarly located properties. Jane Sparks motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

302504

Mr. Ramarge told the Board this is a small house that has, in his opinion, a total value for land and building of \$28,000 due to the very bad location.

The Board reviewed the listed details and reviewed area sales, plus other appraised values nearby. Barbara Levine motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

501244

Mr. Ramarge told the Board this is worth \$23,000. The property is a doublewide that backs up to the interstate. This is rental property and per the representative the property is located in a poor neighborhood.

The Board reviewed the information provided particularly the location. Area sales and similarly located properties were also reviewed. Barbara Levine motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

501271

Mr. Ramarge told the Board this home has only two baths. Owner has improved property with vinyl siding. This is a poor neighborhood per the representative. Value is 43,000 per representative.

The Board reviewed the listed details, reviewed area sales, and considered the location. Jane Sparks motioned to correct the number of baths from 2.5 to 2.0 with no further adjustments. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

501266

Mr. Ramarge told the Board this is a doublewide with two bedrooms so it is only worth \$18,000. Mr. Ramarge further told the Board he bought the adjoining lot and singlewide last year for \$23,000.

The Board reviewed the listed details, reviewed area sales, and considered all the information provided by Mr. Ramarge. Jane Sparks motioned to correct the number of baths from 2.5 to 1.5 with no further adjustments. Margaret Brown seconded the motion and the motion carried.

Ayes: 3
Noes: 0

501218

Mr. Ramarge told the Board this property is worth \$58,000. Rental unknown.

The Board reviewed the listed details, reviewed area sales, and considered all the related information provided. The Board noted from the Pictometry there appeared to be an outbuilding or outbuildings not listed. Jane Sparks motioned to correct the unlisted outbuilding issue by adding one outbuilding valued for \$100, with no further changes. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

501219

Mr. Ramarge told the Board this is a three bedroom two bath doublewide worth in his opinion \$42,000. Rental unknown.

The Board reviewed the listed details, reviewed area sales, and considered all provided data. Margaret Brown motioned no change. Jane Sparks seconded the motion and the motion carried.

Ayes: 3

Noes: 0

501221

Mr. Ramarge told the Board this is a three bedroom, two bath, doublewide worth \$46,000,

The Board reviewed the listed details, reviewed area sales, and reviewed similarly located properties. Jane Sparks motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

501110

Mr. Ramarge informed the Board this is a singlewide and the value is about one thousand dollars too high.

The Board reviewed the listed details, and reviewed similarly located properties. Jane Sparks motioned for no change. Margaret Brown seconded the motion and the motion carried.

Ayes: 3

Noes: 0

501205

Mr. Ramarge told the Board this is a singlewide with an addition some of which he and his Father had built, with a fair tax value, so he does not wish to contest.

The Board considered that the representative did not wish to contest the value and Jane Sparks motioned for no change. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

501190

Mr. Ramarge told the Board this is a singlewide with a covered deck, worth \$17,000, with only one out-building.

The Board considered the information provided. Margaret Brown motioned to remove the PR attached to the house. Barbara Levine seconded the motion and the motion carried.

Ayes: 3

Noes: 0

502489

Mr. Ramarge told the Board this a 6674 square foot home, where he lives, with 6.5 baths, built in 1991 with 2 fireplaces. Per Mr. Ramarge property worth \$680,000, and the outbuilding which he built cost him only \$60,000.

The Board considered the information provided. Margaret Brown motioned to have a county appraiser to field review and possibly increase the square feet of the improvement and to review all values. No need to bring back to the Board. Jane Sparks seconded the motion and the motion carried.

Ayes: 3
Noes: 0

403966

Mr. Ramarge told the Board this is a doublewide. Rent unknown. Per Mr. Ramarge worth \$58,000.

The Board considered the information provided. Margaret Brown motioned to remove the out building and ad a storage building with \$100 value. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

423128

Mr. Ramarge told the Board this is a singlewide with an attached deck, worth \$17,000 to \$24,000.

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

Ayes: 3
Noes: 0

243728

Mr. Ramarge told the Board this is a singlewide, with land value of \$12,500.

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

Ayes: 3
Noes: 0

345086

Mr. Ramarge told the Board this is an unimproved lot purchased for \$32,000, worth less today than purchase price. When he purchased the land he thought it only worth \$20,000.

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

Ayes: 3
Noes: 0

724418

Mr. Ramarge told the Board this condo is only worth 24,000.

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

Ayes: 3
Noes: 0

Richard Matthew 713890

Mr. Matthew was accompanied by Matt McAndrews, a local Realtor. Matt McAndrews represented the owner. Per Realtor home has never been renovated, and thinks the land value is excessive, and thinks the value is less than \$800,000. Mr. McAndrews provided what he considers to be comparable sales.

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion to reduce the land value to approximately \$300,000 by applying a topography adjustment of T-25. Margaret seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ventures Equities LLC 769793

The owner Mr. Matthew was represented by David Morgan, a local commercial broker. Per Mr. Morgan they can't sell this unit, and in his opinion the values have not changed since 2005. The Board was informed that this property is on the market for \$196,900 (1562 square feet of useable area).

During deliberations the Board considered all information presented by the appellant. Margaret Brown made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

Ayes: 3
Noes: 0

Ventures Equities LLC 769795

The owner Mr. Matthew was represented by David Morgan, a local commercial broker. Per Mr. Morgan this unit is under contract now for \$200,000. (1496 useable square feet).

During deliberations the Board considered all information presented by the appellant. Sales of comparable properties were considered. Jane Sparks made a motion that no change be made to the valuation. Barbara Levine seconded the motion and the motion carried.

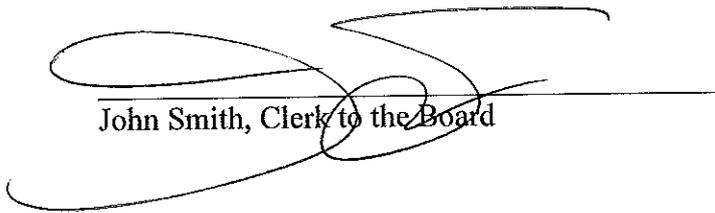
Ayes: 3
Noes: 0

Peggy Phipps 601924

The above did not show for the appointment. Jane Sparks motioned that no change be made and that should she call prior to the December adjournment then she would be rescheduled and heard. Barbara Levine seconded the motion and the motion carried.

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 5:30 pm.


Jane Sparks, Chair


John Smith, Clerk to the Board