

**MINUTES**  
**Board of Equalization & Review**  
**October 28, 2009**

Members Present: Jane Sparks, Chair  
Barbara Levine

Staff Present: John Smith, Assessor  
Judy Ryan, Deputy Assessor  
Steve Hensley, Appraiser

Jane Sparks, chair, brought the meeting to order at 2:15 on October 28, 2009.

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**Nancy McGuire 764681**

Per information supplied by owner, the owner feels the property is significantly over-assessed. Information included one sale plus a statistical analysis.

The Board reviewed all information supplied. Jane Sparks motioned to adjust the land adjustment from E-70 to E-85 and to change baths to 3.5 from 4.0. Barbara Levine seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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**Keith Brooks 336885**

Mr. Brooks told the Board that he had turned in \$12,000 worth of new construction to the county and the tax value increased approximately \$25,000 as a result. Mr. Brooks also pointed out what he called discrepancies which he suggested should be corrected. The owner also spoke of the proximity to a junk yard.

The Board considered the owner's presentation. Barbara Levine motioned to remove the P1 related to the second well and septic system and also to remove the 30 X 17 Barn and to apply a 10 % economic depreciation to the house for location to a junk yard. Jane Sparks seconded the motion and the motion carried.

Ayes: 2  
Noes: 0

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Thea Staab Carter 230010

Ms. Carter supplied the Board with a refinance appraisal, and also explained that most of the property is in the flood zone.

The Board reviewed the appraisal and considered area sales. Barbara Levine motioned to make no changes in value. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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P H Craig (Several Parcels)

7.92.G.10 7.86.A.38

These are vacant gravel parking areas which could produce parking space income but, per the owner, are not producing income due to the economic condition of downtown, particularly since the Courtyard went bankrupt. The owner told the Board the properties are worth \$65,000.

The Board reviewed the information and considered downtown area sales. Barbara Levine motioned to make no changes in value. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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7.92.G.8, 18, 19

Per the owner these are three vacant parking lots zoned with SUP that allow only parking associated with the Courtyard. Since these lots are in SUP and zoned residentially, the owner explained they can not be used residentially. The owner also told the Board he is now trying to withdraw from the SUP. Per the owner, each lot is worth \$60,000

The Board reviewed the situation as explained by the owner. Barbara Levine motioned to make no changes in value. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

705938

The owner explained to the Board that this property is zoned residentially but can not be used residentially since there exists a SUP for parking. Per the owner this lot is worth \$60,000.

The Board reviewed the issues presented by the owner. Jane Sparks motioned to make no changes in value. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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7.92.G.6 701844

Per owner this is a tiny lot with an old house moved there many decades ago. The owner further explained the house was converted into a duplex long ago, and today has tremendous functional obsolescence, and needs total renovation. Owner also explained the property is difficult to rent due to the poor condition. Mr. Craig also told the Board that in 2008 the property had 50 - 60% occupancy. Owner thinks the value should be \$99,000.

The Board reviewed the information provided and considered area sales. Barbara Levine motioned to make no changes in value. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

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7.42.E.12 700471

Per owner the value should be \$112,000. Part of the problem is that the economic life of this property is very low due to physical condition. According to Mr. Craig's testimony the property was vacant from 01/09 to 08/09.

The Board considered the verbal testimony of the owner. Barbara Levine motioned to make no changes in value. Jane Sparks seconded the motion and the motion carried.

Ayes: 2

Noes: 0

7.85.L.28 & 37 705630 705939

The owner pointed out the locations on the GIS maps. The owner further explained that the lots have very poor access with many fences also blocking access. Mr. Craig also told the Board the only access is by foot. Lots worth \$27,000 per owner.

The Board considered the verbal testimony of the owner and reviewed the access issues and adjustments already applied to the values. Jane Sparks motioned to make no changes in value. Barbara Levine seconded the motion and the motion carried.

Ayes: 2

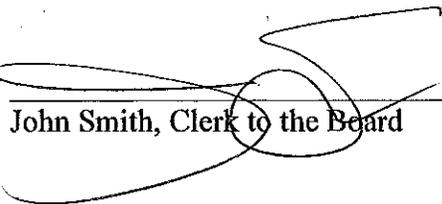
Noes: 0

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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 4:00 pm.

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Jane Sparks, Chair

  
John Smith, Clerk to the Board