

MINUTES
Board of Equalization and Review
October 7, 2009

Board Members Present: Jane Sparks
Barbara Levine

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

Chairperson Sparks called the meeting to order at 2:05 on Wednesday, October 7, 2009

Kathleen Schenley 770039

Ms Schenley pointed out the need to correct an error in the county listing. County shows 3.5 baths owners have only 2.5 baths. When asked, owner stated 2006 additions cost \$170,000 plus garage which cost \$25,000. Owner questions comparison between her land and neighbor Kirschner's value. Also a 15% jump seems excessive to owner. Owner thinks \$250,000 is fair.

Board reviewed all information supplied and looked at neighbor's land value for consistency. Jane motioned to have staff correct bath count and make no further adjustments. Seconded by Barbara Levine and motion carried.

Ayes: 2
Noes: 0

Hunter Everton 638908

Owner purchased the house for \$425,000 in 2007. Refinance appraisal shows value of \$425,000. Owner did not have a copy of the appraisal, but did supply the original listing form from MLS. Insurance value on shop is \$40,000 per owner. Owner noted value increased 53% since 2005 revaluation.

Staff explained much of the % increase is due to a newly discovered garage and additional living areas. Board noted a listing price of \$470,000. Board reviewed all information presented and recent sales. Barbara motioned no change and Jane seconded. The motion carried.

Ayes: 2
Noes: 0

Gilbert Baumann 431846 & 431847 & 431848 & 431849

Owner supplied an appraisal showing the valuation of each lot. Per the owner his family bought the four lots together for \$160,000 in December of 2008. The owner supplied his opinion of the appropriate tax value for each lot.

The Board reviewed all information supplied, local land sales in the area; and the appraisal. Barbara motioned no change on any of the tracts and Jane seconded and the motion carried.

Ayes: 2
Noes: 0

Marion Felts 465174

Ms. Felts supplied the Board with pictures of her house showing the poor conditions. Owner also supplied a 2006 appraisal for \$125,000 and stated house was in much better condition back in 2006.

After Board review and discussion, Jane motioned to change physical depreciation to 50 % and make no further adjustments. Barbara seconded and the motion carried.

Ayes: 2
Noes: 0

Robert P. Gove 664253

Mr. Gove supplied a CMA from a local Realtor, Jerry Smith, showing a market value of \$275,000 for the land and two residential type structures. Per the owner, building two of two is wife's workshop which has no kitchen and has an unheated loft used for storage. The owner also thinks the county record may have the deck on the wrong improvement.

Upon deliberation the board reduced the land value by A-10%, and adjusted the building on card two to reflect 25% economic, and to move the deck on card two to card one. Jane made the motion and Barbara seconded, and the motion passed.

Ayes: 2
Noes: 0

Dolly Hunter 643222

This 20 acre tract has one home site, and streams, topographical issues, and long driveways would be required. The property has one three bedroom home approval from Environmental Health. May 2007 appraisal was supplied to the board. This appraisal was performed by Vic Knight and determined a value of \$120,000.

After review of all data presented and consideration of area sales, Barbara motioned that the value be adjusted to approximately \$120,000, reflecting that the 20 acres is likely worth the same as the 10 acre tracts. Jane seconded the motion and the motion carried.

Ayes: 2

Noes: 0

SOD, Inc. (Dolly Hunter) 675652

This 12 acre tract has two potential home sites (only one perc site approved for a five bedroom), and streams, topographical issues, and long driveways would be required. Owner used 20-acre appraisal by Vic Knight to derive her estimate of value for this property of less than \$100,000.

The Board considered all information presented and area sales. Barbara motioned that the value is in line and should not be adjusted. Jane seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Susanna Rakussin 643225 & 643226

Per the owner and representative, there is one three bedroom perc site on each of the two tracts. These tracts have similar issues to the adjoining tracts owned by Dolly Hunter and discussed above. Owner was represented by Dolly Hunter. The owner requested a value of approximately \$85,000 per tract.

The Board considered all information presented and area sales. Barbara motioned that the values are in line and should not be adjusted. Jane seconded the motion and the motion carried.

Ayes: 2

Noes: 0

Sara Caligari, 742399 & 739146

The appellant listed above failed to appear before the Board. The board made no adjustment. Jane made the motion that no adjustment be made to either property but should Ms. Caligari request to be heard prior to the December adjournment then she will be heard. Barbara Levine seconded and the motion carried.

Ayes: 2

Noes: 0

Having heard all 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 4:35 pm.

Jane Sparks, Chair

John Smith, Assessor
acting as Recording Secretary