

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
FRIDAY, JUNE 29, 2012
9:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present: Bob McQuade, Tim Tallman, William Mahn, Rick Stolz, Alan Smith, Sandra Powers, Carrie Sandirk, Tina Winchester, Craig Church, Rachel Baird, Diana Kelly, Sara DuBose, and Iana Johnson, Assessor's Office. Minutes Recorder: Dea Kellom.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner Rick Yzaguirre called the hearing to order at 10:07 a.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners Rick Yzaguirre, Sharon M. Ullman and David L. Case were present.

III. IN THE MATTER OF CHANGES TO THE AGENDA:

There were no changes to the agenda.

IV. IN THE MATTER OF NEW BUSINESS:

1. VALUATION APPEALS

R. Yzaguirre stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Several unidentified people were sworn in.]

a. Hearings

1. BOISE MALL LLC

R8512270150

Appellant was not present. Appraiser, William Mahn, was present and previously sworn in for testimony.

W. Mahn presented the Staff report.

S. Ullman and W. Mahn discussed the improvements to the property.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8512270150; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Parcel S0532449210 was heard next.]

2. GRATTON DAVID

R7394000045

Appellant, David Gratton, and Appraiser, Rick Stolz, were present and previously sworn in for testimony.

D. Gratton presented testimony.

S. Ullman and D. Gratton discussed the appraisal. D. Gratton continued his testimony.

S. Ullman and D. Gratton discussed the square footage.

S. Ullman noted that the County records need to be changed to reflect the correct square footage.

R. Stolz presented the Staff report.

S. Ullman and R. Stolz discussed the fee appraisal, the assessment value and how it was assessed.

D. Gratton presented rebuttal testimony.

D. Case stated what he believed was an average, per square foot, of the Comps.

S. Ullman said that she believes the appraisal is good.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7394000045 TO \$19,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$61,200 ON THE LAND, FOR A TOTAL VALUATION OF \$81,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Parcels R1842701692 and R1842701715 were heard next.]

3. KOHL'S DEPARTMENT STORES INC S0532449210

Appellant was not present. Appraiser, W. Mahn, was present and previously sworn in for testimony.

W. Mahn presented the Staff report.

S. Ullman and W. Mahn discussed the year the store was built and the differences between the subject property and parcel R8512270150.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0532449210; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Parcel R7394000045 was heard next.]

4. STORY CHARLES A R1842701692 and R1842701715

Appellant, Charles Story, and Appraiser, Alan Smith, were present and previously sworn in for testimony.

C. Story presented his testimony.

S. Ullman and C. Story discussed the sale of the home, how auction sales are conducted and the zoning of this parcel. C. Story continued his testimony.

A. Smith presented the Staff report.

S. Ullman and A. Smith discussed the surrounding parcels. A. Smith continued his presentation.

C. Story presented rebuttal testimony.

S. Ullman stated that she did not like any of the comparables (Comps.)

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBERS R1842701692 AND R1842701715 TO \$42,000 ON THE LAND; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

5. WATSON DARYL D

R8163240035

Appellant was not present. Appraiser, Sandra Powers, was present and previously sworn in for testimony.

S. Powers presented the Staff report and recommended a new value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT HE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R8163240035 TO \$182,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$155,000 ON THE LAND, FOR A TOTAL VALUATION OF \$337,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

6. COMBS JAY E

R5471000060

Appellant, Jay Combs, and Appraiser, R. Stolz, were present and previously sworn in for testimony.

J. Combs presented his testimony.

R. Stolz presented the Staff report.

J. Combs presented rebuttal testimony.

S. Ullman stated that she believed the Assessor's Comps were very different from this property.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5471000060 TO \$61,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$318,800 ON THE LAND, FOR A TOTAL VALUATION OF \$380,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

7. BARNETT VERNON L R9206500245

Appellant, Vernon Barnett, and Appraiser, Carrie Sandirk, were present and previously sworn in for testimony.

V. Barnett presented testimony.

S. Ullman explained to V. Barnett how to apply for a hardship.

C. Sandirk presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R9206500245, BUT ASKED THE OWNER TO APPLY FOR A HARDSHIP EXEMPTION TO FULFILL THE SAME PURPOSE; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

8. CROMWELL MITCH R1285650240

Appellant, Mitch Cromwell, and Appraiser, Tina Winchester, were present and previously sworn in for testimony.

M. Cromwell presented his testimony.

S. Ullman and M. Cromwell discussed the disclosure on his home. M. Cromwell continued his testimony.

T. Winchester presented the Staff report.

M. Cromwell presented rebuttal testimony.

S. Ullman and D. Case discussed the Comps and the value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1285650240 TO \$850,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$150,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,000,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

9. DALLING WILLIAM R R1285650100

Appellant, William Dalling, and Appraiser, T. Winchester, were present and previously sworn in for testimony.

W. Dalling presented his testimony.

T. Winchester presented the Staff report.

W. Dalling presented rebuttal testimony.

S. Ullman asked W. Dalling to explain how his home compares to Comps that the Assessor's Office had provided. W. Dalling explained the differences.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1285650100 TO \$510,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$100,000 ON THE LAND, FOR A TOTAL VALUATION OF \$610,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: S. ULLMAN STATED THAT SHE BELIEVED THIS WOULD NOT BE A COMPARABLE DIFFERENCE TO THE NEIGHBORS. D. CASE SAID THAT HE WOULD BE OPEN TO ANOTHER MOTION.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1285650100 TO \$480,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$100,000 ON THE LAND, FOR A TOTAL VALUATION OF \$580,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

10. HOBSON D. GEORGE S0515244505 and S0515244405

Appellant, D. George Hobson, his friend, Dan Hardy, and Appraiser, Craig Church, were present and previously sworn in for testimony.

G. Hobson presented his testimony.

D. Hardy also presented testimony.

S. Ullman and G. Hobson discussed the MU zoning code.

C. Church presented the Staff report. He said that G. Hobson had tried to get cattle on the land to get the Agricultural (Ag) exemption, but that has not happened yet. He stated that he had agreed to go down to \$1.50 per square foot.

G. Hobson presented rebuttal testimony.

The Board discussed the value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S0515244505 TO \$827,000 AND PARCEL NUMBER S0515244405 TO \$15,300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

11. HOBSON D. GEORGE**S0515315000**

Appellant, George Hobson, his friend, Dan Hardy, and Appraiser, T. Winchester, were present and previously sworn in for testimony.

G. Hobson presented his testimony.

T. Winchester presented the Staff report. She suggested reducing the improvement value back to last year's assessment of \$223,500, reducing the improvement to \$73,500 and leaving the land at \$150,000.

G. Hobson presented rebuttal testimony.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER S0515315000 TO \$73,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$150,000 ON THE LAND, FOR A TOTAL VALUATION OF \$223,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

12. KUNZ MICHAEL**R2039250059**

Appellant was not present. Appraiser, R. Stolz, was present and previously sworn in for testimony.

R. Stolz presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2039250059; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

13. CASTORO ROBERT**P1BARBARE01**

Appellant was not present. Appraiser, Rachel Baird, was present and previously sworn in for testimony.

R. Baird presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER P1BARBARE01; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

14. CASTORO ROBERT W**R6907020030**

Appellant was not present. Appraiser, C. Church, was present and previously sworn in for testimony.

C. Church presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R6907020030; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

15. DECKER JEFF R8226700090

Appellant, Jeff Decker, and Appraiser, Diana Kelly, were present and previously sworn in for testimony.

J. Decker presented his testimony.

D. Kelly presented the Staff report and recommended a new value of \$395,000.

S. Ullman asked D. Kelly to speak about why this price per square foot is higher than the Comps. D. Kelly addressed this.

J. Decker presented rebuttal testimony.

D. Case and D. Kelly discussed the new value recommended and how it was assigned.

S. Ullman and D. Kelly discussed the roof and its material.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8226700090 TO \$180,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$200,000 ON THE LAND, FOR A TOTAL VALUATION OF \$380,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: S. ULLMAN STATED THIS WAS BASED ON THE QUALITY OF THE HOME AND THE COMPS THAT WERE PROVIDED.

ACTION: S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

16. DEHEUS KRISTA S1014336520

Appellant was not present. Appraiser, R. Stolz, was present and previously sworn in for testimony.

R. Stolz presented the Staff report.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1014336520; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

17. DOUGALL WILLIAM G**S1011449080**

Appellant, William Dougall, and Appraiser, R. Stolz, were present and previously sworn in for testimony.

W. Dougall presented his testimony.

R. Stolz presented the Staff report.

S. Ullman and R. Stolz discussed the shape and price per square foot of the land. R. Stolz continued his presentation.

W. Dougall presented rebuttal testimony.

S. Ullman and D. Case expressed concerns about the values of the Comps and the increase of the subject property.

D. Case stated that he could not understand the increase of 20% from last year on the subject property.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S1011449080 TO \$172,400 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$271,000 ON THE LAND, FOR A TOTAL VALUATION OF \$443,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. S. ULLMAN SECONDED.

DISCUSSION: S. ULLMAN STATED THAT SHE BELIEVED THE IMPROVEMENT IS PROBABLY WORTH MORE THAN THE LAND, AND EXPLAINED THEY WERE LOOKING AT THE TOTAL VALUE.

ACTION: D. CASE, AYE, S. ULLMAN, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

18. JINKINS TODD**R3616530230**

Appellant's wife, Tobey Jinkins, and Appraiser, Sara DuBose, were present and previously sworn in for testimony.

T. Jinkins presented her testimony for her Homeowner's Exemption (HOE.)

S. DuBose presented the Staff report.

S. Ullman and S. DuBose discussed the 2011 HOE and if the homeowners were entitled to it then.

T. Jinkins presented more testimony.

R. Yzaguirre and Bob McQuade discussed applying the HOE for 2013.

S. Ullman, S. DuBose and T. Jinkins discussed the application for 2012 for the subject property.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R3616530230 FOR 2011 AND 2012, BUT ASKED THE ASSESSOR'S OFFICE TO APPLY AN HOE ERROR TO THEIR 15TH STREET PROPERTY FOR THE 2011 TAX YEAR BECAUSE IT WAS REMOVED ON A FAULTY ASSUMPTION; AND

AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

19. BERRY MIKE

R2024410290

Appellant, Mike Berry, and Appraiser, T. Winchester, were present and previously sworn in for testimony.

M. Berry presented his testimony.

T. Winchester presented the Staff report.

M. Berry presented rebuttal testimony.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R2024410290 TO \$99,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$50,300 ON THE LAND, FOR A TOTAL VALUATION OF \$150,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: S. ULLMAN STATED THAT SHE CAME TO THIS THROUGH LOOKING AT THE COMPS PROVIDED BY THE REALTOR.

ACTION: S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

20. BUICH DAVE

R1296140065

Appellant was not present. Appraiser, T. Winchester, was present and previously sworn in for testimony.

T. Winchester presented the Staff report.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1296140065; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. S. ULLMAN SECONDED. D. CASE, AYE, S. ULLMAN, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

21. SHELTON LINDA SUE

R3610191020

Appellant was not present. Appraiser, Iana Johnson, was present and previously sworn in for testimony.

I. Johnson stated that she had spoken with Appellant earlier and she had agreed with the current assessed value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3610191020; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R.

YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

22. MALM ROGER S0508417610, S0628325530, S1102142240 and S0533417610

Appellant, Roger Malm, and Appraiser, C. Church, were present and previously sworn in for testimony.

R. Malm presented his testimony.

S. Ullman recommended this be referred to the State Board of Tax Appeals (BTA) because R. Malm was concerned about the process used. She stated that the Board did not have enough knowledge to change the way a property is assessed.

R. Malm presented rebuttal testimony.

C. Church presented the Staff report and explained the process he used to assess this property.

R. Malm presented additional testimony.

S. Ullman and C. Church discussed the assessment and possible adjustments the Assessor’s Office could make on this property. S. Ullman suggested they send this to the BTA.

D. Case and M. Rogers discussed the growth of the properties.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBERS S0508417610, S0628325530, S1102142240 AND S0533417610 WITH THE EXPECTATION THAT THIS WILL GO TO THE STATE BOARD OF TAX APPEALS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

b. Changes / No Hearing (2) – (Authorize the Chairman To Sign)

- 1. OLSON TOBIE R1032700100
- 2. WHEELER FRED S2319120600

c. Withdrawn (53) – (Authorize the Chairman To Sign)

- 1. A & R PROPERTIES LLC R2024350822
- 2. BROWN JIM R1230710020
- 3. BROWN JIM R3616860420
- 4. BROWN JIM R7599300040
- 5. BROWN JIM R1230710030
- 6. BROWN JIM R1230710040
- 7. BROWN JIM R1230710060
- 8. BROWN JIM R1230710090
- 9. BROWN JIM R1230710150
- 10. BROWN JIM R1230710170
- 11. BROWN JIM R1230710200
- 12. BROWN JIM R1230710210
- 13. BROWN JIM R3616860440
- 14. BROWN JIM R3616860450
- 15. BROWN JIM R3616860470
- 16. BROWN JIM R3616860480
- 17. BROWN JIM R3616860490
- 18. BROWN JIM R3616860500
- 19. BROWN JIM R3616860520
- 20. BROWN JIM R3616860540

21.	BROWN JIM	R3616860550
22.	BROWN JIM	R3616861060
23.	BROWN JIM	R3616861070
24.	BROWN JIM	R3616861250
25.	BROWN JIM	R3616861260
26.	BROWN JIM	R3616861270
27.	BROWN JIM	R3616861280
28.	BROWN JIM	R3616861290
29.	BROWN JIM	R3616861300
30.	BROWN JIM	R3616861310
31.	BROWN JIM	R3616861350
32.	BROWN JIM	R3616861360
33.	BROWN JIM	R7599300050
34.	BROWN JIM	R7599300060
35.	BROWN JIM	R7599300070
36.	BROWN JIM	R7599300210
37.	BROWN JIM	R7599300220
38.	BUERSTETTA DANIEL J	R8226670360
39.	DOUGLAS KURT P	R5785000180
40.	HENDERSON D TEVIS	R9227720160
41.	INGRAHAM FLOYD	R2884060620
42.	JENNINGS WILLIAM A	R8048670220
43.	JOHNSON GARY M	R8226670990
44.	MANN LAYNE F	R5462270100
45.	MANN LAYNE F	R5506220020
46.	MANN LAYNE F	R6620000024
47.	MILLER JASON	P1BHCINTH01
48.	MILLER JASON	P1MRILIMI01
49.	ROGERS MICHAEL	R1013002778
50.	TURNER STAN	R1842701730
51.	WILSON BRIAN	S1128449120
52.	WILSON BRIAN	S1128449200
53.	WILSON BRIAN	R7533670030

2. BOE ADJUSTMENTS (65) – (Authorize the Chairman To Sign)

1.	US BANK NA TRUSTEE	P7USBANC028
2.	US BANK NA TRUSTEE	P7USBANC793
3.	US BANK NA TRUSTEE	P7USBANC634
4.	US BANK NA TRUSTEE	P7LYONFN181
5.	LOGAN CORINNE	S1421212465
6.	RAISTRICK DENNIS MICHAEL &	R7813771580
7.	TIET TOM	R7923320132
8.	CRAVEN DOUGLAS P	R1188780095
9.	POND TYLER G	S1233346630
10.	HATFIELD DARRELL J	S1314244345
11.	DBTV LLC	S1311336210
12.	NETFLIX INC	P1NETFLIX01
13.	POTTER CENTER THE	P1POTTERC01
14.	TOYOTA MOTOR CREDIT CORP	P7TOYOMOT43
15.	TOYOTA MOTOR CREDIT CORP	P7TOYOMOT54
16.	TOYOTA MOTOR CREDIT CORP	P7TOYOMOT74
17.	WELLS FARGO FINANCIAL LEASING	P7WFFINL123
18.	WELLS FARGO FINANCIAL LEASING	P7WFFINL109
19.	WELLS FARGO FINANCIAL LEASING	P7WFFINL103
20.	WELLS FARGO FINANCIAL LEASING	P7WFFINLE70
21.	WELLS FARGO FINANCIAL LEASING	P7WFFINLE67
22.	SALON COUTURE	P1SLNCOTR01
23.	LOWE'S HIW INC	P1LOWESHM01
24.	DAS INVESTMENTS LLC	S1031336040
25.	DAS INVESTMENTS LLC	S1031336111
26.	BENNETT LORI	R9437790030
27.	MALLOY STEPHEN JAMES	S2106121050
28.	MALLOY STEPHEN JAMES	S2106121100
29.	WYATT GWEN REVOCABLE LIVING TR	R7537120180
30.	SHIPPEY DARCY L	R8230060490
31.	SCOTT GARY K	R7908360030

32.	SCOTT GARY K	R7854510185
33.	E 2 PROPERTIES LLC	R6907030075
34.	RIVERWALK INVESTMENT CO	R2734522331
35.	OCON GROUP LLC	R7334150496
36.	GRIFFIN TRUST B	R1079770020
37.	EAGLE CLOCK TOWER PARTNERS LLL	S0515223330
38.	COLLETT & HESSING INVESTMENTS	R1057230045
39.	LAND INVESTORS LLC	S1213142120
40.	STUBBLEFIELD DEVELOPMENT CO	S1212223120
41.	STUBBLEFIELD ARNOLD H FAMILY T	S0418120900
42.	RAM OF IDAHO LAND CO L L C	R1955001095
43.	F & C CORP-KOPPER KITCHEN	O1028142120
44.	FRANKLIN PLACE PARTNERS LLC	R1541660011
45.	PHILLIPS ENTERPRISES INC	R2734510005
46.	SHANNON GLEN ASSOCIATES	S0514346835
47.	HOFFER RICHARD J	S0408336230
48.	HUTTON VIVIAN	MSKYL731404
49.	ALASKA CENTER LTD PARTNERSHIP	R1013001296
50.	AMERCO REAL ESTATE COMPANY	R7777817270
51.	AMERCO REAL ESTATE COMPANY	R7777817280
52.	AMERCO REAL ESTATE COMPANY	R7777817290
53.	DUBLIN FAMILY LIMITED LIABILIT	R5674050040
54.	DENTON ORCHARD LLC	R2734000160
55.	DENTON ORCHARD LLC	R2734000180
56.	DENTON ORCHARD LLC	R2734000200
57.	SALINAS MARIO	R2734510535
58.	PRIME TIME PARTNERS LLC	R7177310352
59.	BOISE SENIOR 202 OWNER LP	R1431001282
60.	TULLIS FAMILY TRUST	R1573670426
61.	DON YOUNG LAND COMPANY INC	R1342250040
62.	BRIGHTON INVESTMENTS LLC	R6905260050
63.	FIRST PRESBYTERIAN CHURCH	R1013005667
64.	SPECTRUM POINTE 2 LLC	R8059270010
65.	700 CLEARWATER LLC	R1088500396

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 2 PARCELS LISTED ABOVE UNDER "CHANGES/NO HEARING," UPHOLD THE VALUATIONS ON THE 53 VALUATIONS ON THE PARCELS LISTED ABOVE UNDER "WITHDRAWN," APPROVE THE 65 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD.

DISCUSSION: D. CASE STATED THAT #62 LISTED UNDER "BOE ADJUSTMENTS," BRIGHTON INVESTMENTS, CONTRIBUTED TO HIS CAMPAIGN THERE HAD BEEN NO EX PARTE COMMUNICATION BETWEEN THEM ABOUT THIS.

ACTION: D. CASE SECONDED. S. ULLMAN, AYE, D. CASE, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 5:00 p.m.

Rick Yzaguirre, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk