

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
TUESDAY, JULY 3, 2012
10:00 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, Craig Church, Rick Stolz, Shelby Ugarriza, Sandra Powers, Alan Smith, Dan Thompson, William Mahn, Pamela Kerr, Mark Southard, and Carrie Sandirk, Assessor’s Office. Minutes Recorder: Dea Kellom.



- I. IN THE MATTER OF CALL TO ORDER:**
Commissioner Rick Yzaguirre called the hearing to order at 10:05 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. ARNOLD REBECCA** **R1343770010, R1343770020, R1343770030, R1343770040, R1343770050, R1343770060, R1343770070, R1343770080, R1343770152, R1343770212, R1343770222, R1901110010, R1901110022, R1901110084, R1901110094, R1901110112, R1022770010, R1022760090, R1022760130, R1022760142, R1022760152, R1022760172, R1022760195, R1022760200, R1022760301, R1022760310, R1022760331 AND R1022760351**

Appellant, Rebecca Arnold, and Appraiser, Craig Church, were present and previously sworn in for testimony.

D. Case stated Mr. Marlin donated funds to his campaign, but he has had no Ex Parte communication with him about this. He assumed that, by looking at the map, some of these are his properties.

R. Arnold presented testimony and stated that she was representing Blue Marlin Investments LLC and Kimball Properties LTD Partnership.

C. Church addressed the time adjustments that R. Arnold presented and then he presented the Staff report.

D. Case and C. Church discussed commercial property on the market.

R. Arnold presented rebuttal testimony.

S. Ullman stated that she has procedural questions and would feel more comfortable sending this onto the State Board of Tax Appeals (BTA.)

D. Case said that there was a lot of information, but he was looking at some particular properties and stated that \$3.00 per square foot would be good for the subject property.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R1343770010, R1343770020, R1343770030, R1343770040, R1343770050, R1343770060, R1343770070, R1343770080, R1343770152, R1343770212, R1343770222, R1901110010, R1901110022, R1901110084, R1901110094, R1901110112, R1022770010, R1022760090, R1022760130, R1022760142, R1022760152, R1022760172, R1022760195, R1022760200, R1022760301, R1022760310, R1022760331 and R1022760351, AND ASK THIS BE TAKEN TO THE BTA FOR TERMS OF PROCEDURES; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. S. ULLMAN, AYE, AND R. YZAGUIRRE, AYE. D. CASE, NAY. THE MOTION CARRIED.

[Several unidentified people were sworn in.]

[Parcel R7475910520 was heard next.]

2. BLUMA STACY R1105000200

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

R. Stolz presented the Staff report.

S. Ullman and R. Stolz discussed the property next door.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1105000200 TO \$113,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$72,000 ON THE LAND, FOR A TOTAL VALUATION OF \$185,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: S. ULLMAN STATED THAT SHE WAS NOT SURE THIS WAS THE FAIR MARKET VALUE, BUT THIS VALUE WAS CLOSER TO THE NEIGHBOR'S VALUE.

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

3. FEKETE ALEX R6875800130

Appellant was not present. Appraiser, Shelby Ugarriza, was present and previously sworn in for testimony.

S. Ugarriza 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 R6875800130; 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.

4. MOFFAT CHAD S0232438650

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

S. Powers 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 S0232438650; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: S. ULLMAN AND S. POWERS DISCUSSED THE EXTRA LAND AS BEING AGRICULTURAL.

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

5. MOFFAT CHAD S0401314850

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

S. Powers 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 S0401314850; 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.

[Parcel R0967720040 was heard next.]

6. VON FLUE STEVEN R7475910520

Appellant, Steven Von Flue, and Appraiser, Alan Smith, were present and previously sworn in for testimony.

S. Von Flue presented testimony.

S. Ullman and S. Von Flue discussed the purchase price of the home.

A. Smith presented the Staff report.

S. Ullman and A. Smith discussed the appraisal brought in by Appellant.

S. Von Flue presented rebuttal testimony.

D. Case and S. Ullman discussed the appraisal.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7475910520 TO \$325,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF

\$100,000 ON THE LAND, FOR A TOTAL VALUATION OF \$425,000; 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.

[Parcel R1105000200 was heard next.]

7. ROGHANI FOAD

R0967720040

Appellant, Foad Roghani, and Appraiser, S. Ugarriza, were present and previously sworn in for testimony.

F. Roghani presented testimony.

S. Ugarriza presented the Staff report and recommended the value be decreased to \$108,000, leaving the land at \$29,800, and reducing the improvement to \$78,200.

F. Roghani presented rebuttal testimony.

S. Ullman and F. Roghani discussed the assessment values of his home and the house next door and the discrepancy in the square footage in this property.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0967720040 TO \$65,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$29,800 ON THE LAND, FOR A TOTAL VALUATION OF \$95,000; 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.

8. THRONGARD NANCY

R9316720030

Appellant was not present. Appraiser, Dan Thompson, was present and previously sworn in for testimony.

D. Thompson 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 R9316720030; 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.

9. VAUGHN LOWELL

R9465350162

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

W. Mahn 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 R9465350162; 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.

10. VAUGHN LOWELL R9316750200 and R9316750300

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

W. Mahn 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 NUMBERS R9316750200 AND R9316750300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. S. ULLMAN SECONDED. D. CASE, AYE, S. ULLMAN, AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Several unidentified people were sworn in.]

11. BLACKSTEAD ROD R8763270120, R8763270140, R8763270150, R8763270160, R8763270170, R8763270180, R8763270190, R8763270200, R8763270210, R8763270220, R8763270230, R8763270250, R8763270260, R8763270270, R8763270430, R8763270440, R8763270450, R8763270460, R8763270470, R8763270480, R8763270490, R8763270500, R8763270510, R8763270520, R8763270530, R8763270540, R8763270550, R8763270560, R8763270570, R8763270580, R8763270590, R8763270660, R8763270670, R8763270680, R8763270720, R8763270730, R8763270740, R8763270750, R8763270760, R8763270770, R8763270780, R8763270790, R8763270800, R8763270810, R8763270820, R8763270830, R8763270840, R8763270850, R8763270860 and R8763270130

Appellant, Rod Blackstead, and Appraiser, Pamela Kerr, were present and previously sworn in for testimony.

R. Blackstead presented testimony.

S. Ullman and R. Blackstead discussed a per lot cost. R. Blackstead continued his testimony.

P. Kerr presented the Staff report.

S. Ullman and P. Kerr discussed the differences in the subject property and the Comparables (Comps) that P. Kerr presented. P. Kerr continued her presentation.

R. Blackstead presented rebuttal testimony.

S. Ullman and R. Blackstead discussed how these parcels are being sold and how they were purchased.

The Board discussed the lots, their restrictions and their value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBERS R8763270120, R8763270140, R8763270150, R8763270160, R8763270170, R8763270180, R8763270190, R8763270200, R8763270210, R8763270220, R8763270230, R8763270250, R8763270260, R8763270270, R8763270430, R8763270440, R8763270450, R8763270460,

R8763270470, R8763270480, R8763270490, R8763270500, R8763270510, R8763270520, R8763270530, R8763270540, R8763270550, R8763270560, R8763270570, R8763270580, R8763270590, R8763270660, R8763270670, R8763270680, R8763270720, R8763270730, R8763270740, R8763270750, R8763270760, R8763270770, R8763270780, R8763270790, R8763270800, R8763270810, R8763270820, R8763270830, R8763270840, R8763270850, R8763270860 AND R8763270130 TO \$35,000 FOR THE LAND, AND ASK THE ASSESSOR'S OFFICE TO ADJUST ALL THE LAND VALUES IN THAT SUBDIVISION; WHERE THERE IS AN IMPROVEMENT, THE IMPROVEMENT VALUE BE ADJUSTED UP \$15,000 SO THAT THE LAND PLUS THE IMPROVEMENT, STILL HAVE THE SAME VALUE AS THEY DO TODAY; 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.

12. ROHRBACH MATTHEW R0511000155, R1624000688, R5338440020, R5538910290, R8048801000, S0509336300, R6120280050, R1343550050, R9714000010, S1101346811, S0516223100, R6120280125, R1527260080, S1109315385, S1109315395, R9714000020, R9714000230, R6120280075 AND R9714000192

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

S. Ullman stated that since Appellant did not show they would uphold the Assessor's valuation with the thought that Appellant would go to the BTA.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R0511000155, R1624000688, R5338440020, R5538910290, R8048801000, S0509336300, R6120280050, R1343550050, R9714000010, S1101346811, S0516223100, R6120280125, R1527260080, S1109315385, S1109315395, R9714000020, R9714000230, R6120280075 AND R9714000192; 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.

[Several unidentified people were sworn in.]

13. BAUMBACH LUCAS R1754002244

Appellant, Lucas Baumbach, and Appraiser, Mark Southard, were present and previously sworn in for testimony.

L. Baumbach presented testimony.

S. Ullman and L. Baumbach discussed the address of the property and the other Comps presented by L. Baumbach.

M. Southard presented the Staff report.

L. Baumbach presented rebuttal testimony.

The Board discussed the Comps and the value.

L. Baumbach presented more testimony.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1754002244 TO \$39,200; 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 R1537440075 and R1537440100 were heard next.]

14. BOUNDINE ROSS S1124110025

Appellant and Appraiser were not present.

R. Yzaguirre stated that Appellant had withdrawn his appeal.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1124110025, WITH THE UNDERSTANDING THAT APPELLANT IS IN AGREEMENT WITH THE VALUE; 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. CARTER BILL R0416220440 AND R0416220100

Appellant was not present. Appraiser, M. Southard, was present and previously sworn in for testimony.

M. Southard 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 NUMBERS R0416220440 AND R0416220100; 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.

16. FROTHINGER JARED R3616300150

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

S. Powers stated that she and Appellant had come to an agreement and presented the new proposed value.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S RECOMMENDATION AND MODIFY THE VALUATION ON PARCEL NUMBER R3616300150 TO \$285,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$250,000 ON THE LAND, FOR A TOTAL VALUATION OF \$535,000; 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.

17. MCCLENNEN ELIZABETH R1537440075 AND R1537440100

Appellant's representative, Isabelle Taylor, and Appraiser, S. Powers, were present and previously sworn in for testimony.

I. Taylor presented testimony.

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

I. Taylor presented rebuttal testimony.

S. Ullman and S. Powers discussed the fact that both parcels were assessed as one parcel.

I. Taylor presented more testimony.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION ON PARCEL NUMBER R1537440075; 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.

DISCUSSION: S. ULLMAN DISCUSSED THE REMAINING FIVE ACRES AND MADE ANOTHER MOTION.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1537440100 TO \$285,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$190,000 ON THE LAND, FOR A TOTAL VALUATION OF \$475,000; 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.

[Parcel S1124110025 was heard next.]

18. REYNOLDS KRISTINE R2391230190

Appellant was not present. Appraiser, Carrie Sandirk, was present and sworn in for testimony.

C. Sandirk presented the Staff report and suggested a new value.

S. Ullman and C. Sandirk discussed the Comps and value.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S RECOMMENDATION AND MODIFY THE VALUATION ON PARCEL NUMBER R2391230190 TO \$205,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$38,400 ON THE LAND, FOR A TOTAL VALUATION OF \$243,600; 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.

b. Changes / No Hearing (7) – (Authorize the Chairman To Sign)

1.	BRESHEARS BECKY	R8163150150
2.	KILBURG THOMAS O	R6206560490
3.	MCKAY KEN	R7777816683
4.	PAULSON RICHARD A	R0805620250
5.	PERCY STEPHEN D	R9227500995
6.	PROPERTY TAX SOLUTIONS	S1123110258
7.	RUDELLE GREG	R7569500640

c. No Changes / No Hearing (23) – (Authorize the Chairman To Sign)

1.	BUEHLER JOHN KARL	S0933120640
2.	CARPENTER C MICHAEL	R9323630240
3.	COMBS JAY E	R1005710310
4.	DECKER SUSAN	R8048730360
5.	DUNOW GORDON & SUZAN BARE FAMI	R9323630170
6.	HOWELL KEVIN	R7475960090
7.	LEAVITT CRAYTON DELANGE & ELLE	R8525440600
8.	PROPERTY TAX SOLUTIONS	R1141740040
9.	ROGHANI FOAD	S0412449830
10.	SCHULTZ LARRY	R9227670015
11.	SHEFFIELD LAWRENCE JR	R7332830120
12.	SIERRA RIVER INVESTMENT CORPOR	R7475960060
13.	SNYDER, JEFF	R1035170100
14.	SNYDER, JEFF	R1035170110
15.	SNYDER, JEFF	R1035170120
16.	SNYDER, JEFF	R1035170130
17.	SNYDER, JEFF	R1035170140
18.	SNYDER, JEFF	R1035170180
19.	SNYDER, JEFF	R1035170240
20.	SNYDER, JEFF	R1035170260
21.	SNYDER, JEFF	R1035170280
22.	WILKEY JAMES R	R9323630210
23.	WILSON MARGARET	R7877730030

d. Withdrawn (88) – (Authorize the Chairman To Sign)

1.	AD VALOREM TAX, INC	R6114500074
2.	AD VALOREM TAX, INC	S1027234025
3.	ADAMS NANCY	R1955020356
4.	ADAMS NANCY	R8039310010
5.	AYERS TERRY	R0387040005
6.	BECKMAN RON	S0333427850
7.	CARLTON BAY SUBDIVISION HOMEOW	R1292650370
8.	CARLTON BAY VILLAS LLC	R1292650200
9.	CARLTON BAY VILLAS LLC	R1292650210
10.	CARLTON BAY VILLAS LLC	R1292650220
11.	CARLTON BAY VILLAS LLC	R1292650230
12.	CARLTON BAY VILLAS LLC	R1292650240
13.	CARLTON BAY VILLAS LLC	R1292650250
14.	CARLTON BAY VILLAS LLC	R1292650260
15.	CARLTON BAY VILLAS LLC	R1292650270
16.	CARLTON BAY VILLAS LLC	R1292650280
17.	CARLTON BAY VILLAS LLC	R1292650290
18.	CARLTON BAY VILLAS LLC	R1292650300
19.	CARLTON BAY VILLAS LLC	R1292650310
20.	CARLTON BAY VILLAS LLC	R1292650320
21.	CARLTON BAY VILLAS LLC	R1292650330
22.	CARLTON BAY VILLAS LLC	R1292650340
23.	CARLTON BAY VILLAS LLC	R1292650390
24.	CARLTON BAY VILLAS LLC	R1292650400
25.	CARLTON BAY VILLAS LLC	R1292650410
26.	CARLTON BAY VILLAS LLC	R1292650420
27.	CARLTON BAY VILLAS LLC	R1292650430
28.	CARLTON BAY VILLAS LLC	R1292650440

29.	CARLTON BAY VILLAS LLC	R1292650450
30.	CARLTON BAY VILLAS LLC	R1292650460
31.	CARLTON BAY VILLAS LLC	R1292650470
32.	CARLTON BAY VILLAS LLC	R1292650480
33.	CARLTON BAY VILLAS LLC	R1292650490
34.	CARLTON BAY VILLAS LLC	R1292650500
35.	CARLTON BAY VILLAS LLC	R1292650510
36.	CARLTON BAY VILLAS LLC	R1292650520
37.	CARLTON BAY VILLAS LLC	R1292650530
38.	CARLTON BAY VILLAS LLC	R1292650540
39.	CARLTON BAY VILLAS LLC	R1292650550
40.	CARLTON BAY VILLAS LLC	R1292650560
41.	CARLTON BAY VILLAS LLC	R1292650570
42.	CARLTON BAY VILLAS LLC	R1292650580
43.	DAMICO, GREGORY	R1100000762
44.	FERRIE BRETТА	R6907010110
45.	FERRIE BRETТА	R6907010160
46.	FERRIE BRETТА	R1573680364
47.	GENESIS ONE LLC	R5674040090
48.	GROESBECK, KEN	R0499830020
49.	GROESBECK, KEN	S1007110300
50.	GROESBECK, KEN	R1097500960
51.	GROESBECK, KEN	R1013670148
52.	GROESBECK, KEN	S1004336255
53.	HUBER JEFF	R1573670070
54.	HUBER JEFF`	R5652350020
55.	HUBER, JEFF	R1573670052
56.	HUBER, JEFF	R1573670060
57.	HUBER, JEFF	R9714000100
58.	HUBER, JEFF	R9714000030
59.	HUBER, JEFF	R9714000040
60.	HUBER, JEFF	R9714000063
61.	HUBER, JEFF	R9714000073
62.	HUBER, JEFF	R9714000080
63.	HUBER, JEFF	R9714000090
64.	KELLY SUSAN A	R2891000180
65.	KOCH FRANCIS G	R1126001330
66.	LOOTS SCOTT	S1027233605
67.	MCDOUGALL PAUL C	R5739780335
68.	PALMER PAT	R6129020769
69.	PALMER, PAT	R6129020711
70.	RIDGWAY RAND	S1114336200
71.	ROGERS,MICHAEL	R8525101100
72.	ROGERS,MICHAEL	R8525100820
73.	ROHRBACH MATTHEW	R1573680410
74.	ROHRBACH MATTHEW	R6907050010
75.	SABELL SCOTT G	R1132500025
76.	SULLIVAN PATRICK	R3073770013
77.	THOMAS, BRIAN	R3219920014
78.	THRONGARD NANCY	R9316720095
79.	THRONGARD NANCY	R9316730015
80.	THRONGARD NANCY	R9316720045
81.	THRONGARD NANCY	R9316730045
82.	VAUGHN LOWELL	R2734511691
83.	VAUGHN LOWELL	R2734511695
84.	VAUGHN LOWELL	R2734511670
85.	VAUGHN LOWELL	R3691210104
86.	VAUGHN LOWELL	R3691210042
87.	VAUGHN LOWELL	R3691210066
88.	VAUGHN LOWELL	R3691210022

2. BOE ADJUSTMENTS (52) – (Authorize the Chairman To Sign)

1.	MAGNOLIA APARTMENT ASSOCIATES	S0628336480
2.	MAGNOLIA APARTMENT ASSOCIATES	S0628336052
3.	VILLAGE APARTMENT ASSOCIATES	R9374500015

4. VILLAGE APARTMENT ASSOCIATES	R9374500025
5. VILLAGE APARTMENT ASSOC	R9374500040
6. R T NAHAS CO OF IDAHO	R1343520425
7. BELLA CAPITAL LLC	R8186120250
8. KELLER FAMILY TRUST	R5070250010
9. CELL TOWERS LLC	R1042250070
10. BOWER STREET PROPERTIES LLC	R1042250110
11. FANCY INVESTMENTS LLC	R3036350011
12. VELOCITY COMMERCIAL CAPITAL LL	R1039000197
13. SHERRON LIMITED PARTNERSHIP	R0983000120
14. KMST LLC	S1113336007
15. STOR-N-LOCK PARTNERS #12 LLC	R7337002901
16. STOR-N-LOCK PARTNERS #4 LLC	R6620000145
17. STOR N LOCK PARTNERS #11 LTD	R9625000339
18. BUSTER REVOCABLE TRUST	S1015223500
19. BUSTER REVOCABLE TRUST	S1015223525
20. RAFANELLI & NAHAS	R1343550850
21. RAFANELLI & NAHAS	R1343550802
22. RAFANELLI & NAHAS	R1343550950
23. BMR FUNDING LLC	R3220250050
24. BMR FUNDING LLC	R3220250030
25. BOISE 16 LLC	S1512110002
26. BOISE 16 LLC	S1512111270
27. BOISE 16 LLC	S1512111280
28. BOISE 16 LLC	S1512112030
29. FRANKLIN TOWNE PLAZA LLC	R7100910220
30. SCS INVESTMENTS LLC	R7711870010
31. BRIGHTON CORPORATION	S0425336340
32. BRIGHTON INVESTMENTS LLC	R1527270020
33. BRIGHTON INVESTMENTS LLC	R1527270030
34. BRIGHTON INVESTMENTS LLC	R1527270040
35. EAGLE COMMONS LLC	R8048310100
36. ALBERTSONS INC	R2024300024
37. JOSHNIK LLC	R1005000130
38. JOSHNIK LLC	S0516223120
39. JOSHNIK LLC	R5338440030
40. TOSHCOFF PATRICIA	R5128001085
41. JOSHNIK LLC	S1114336192
42. MILLER DIANE J	MIMPE762401
43. SENATOR HOMES	MVAND762802
44. MILLER J DIANE	MNASH042401
45. NICCOLLS TRUST	R8528640752
46. HAMMOND HERITAGE LLC	R1095450061
47. HAMMOND HERITAGE LLC	R1095450011
48. AMY STREET ASSETS LLC	R1095450020
49. ZANDERS ROGER L SR	R5130002215
50. EDVALSON JOSHUA L	R1317610160
51. MCMINN SALLY E	S0629110325
52. MILAM GENESIS	R0364300880

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 7 PARCELS LISTED ABOVE UNDER "CHANGES/NO HEARING;" APPROVE NO CHANGES ON THE 23 PARCELS LISTED ABOVE UNDER "NO CHANGES/NO HEARING;" UPHOLD THE VALUATIONS ON THE 88 VALUATIONS ON THE PARCELS LISTED ABOVE UNDER "WITHDRAWN"; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. S. ULLMAN, AYE, AND D. CASE, AYE, R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.

ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF

EQUALIZATION, TABLE THE 52 BOE ADJUSTMENTS TO JULY 5, 2012, AS LISTED ON THE AGENDA; 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.

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