

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
THURSDAY, JULY 5, 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, Mark Southard, Sandra Powers, William Mahn, Patrick Thomason, Rick Stolz, Katrina Little, Diane Abrams, Craig Church, Rachel Baird, Dan Thompson and Erika Thompson, Assessor’s Office. Minutes Recorder: Dea Kellom.



- I. IN THE MATTER OF CALL TO ORDER:**  
Commissioner Rick Yzaguirre called the hearing to order at 9:02 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. GARDINER TIMOTHY R3856000880**

Appellant, Timothy Gardner, and Appraiser, Mark Southard, were present and previously sworn in for testimony.

T. Gardner presented testimony.

M. Southard presented the Staff report.

T. Gardner presented rebuttal testimony.

S. Ullman, T. Gardner and M. Southard discussed the Multiple Listing Service (MLS).

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R3856000880 TO \$66,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$88,500 ON THE LAND, FOR A TOTAL VALUATION OF \$155,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: S. ULLMAN STATED THAT SHE WAS NOT CONVINCED THAT THE HOME VALUE HAD**

**GONE UP THAT MUCH AND BELIEVED THE PROPERTY WAS WORTH MORE THAN \$155,000.**

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

**2. HUFF ROBERT R R1322140220**

Appellant, Robert Huff, Appellant’s wife, Danielle Huff, and Appraiser, Sandra Powers, were present and previously sworn in for testimony.

D. Huff presented testimony.

S. Powers presented the Staff report.

R. Huff and D. Huff presented rebuttal testimony and discussed the square footage being less than that recorded on the Assessor’s records.

R. Yzaguirre and S. Powers discussed how the square footage was totaled.

D. Case stated his concerns with the 24% increase in valued from last year.

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1322140220 TO \$727,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$110,000 ON THE LAND, FOR A TOTAL VALUATION OF \$837,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: S. ULLMAN STATED THAT SHE WAS USING A TOTAL VALUE AND NOT THE LAND AND IMPROVEMENT AS SEPARATE VALUES AND SHE WANTED TO LEAVE THE LAND VALUE TO BE CONSISTENT WITH THE NEIGHBORHOOD.**

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

**3. SMITH DAVID S0521336400**

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

W. Mahn stated that he and Appellant and provided his recommendation.

**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 S0521336400 TO \$3,339,000 ON THE MAIN IMPROVEMENT, UPHOLD THE VALUATION OF \$579,300 ON THE SECOND IMPROVEMENT, AND UPHOLD THE VALUATION OF \$1,981,700 ON THE LAND, FOR A TOTAL VALUATION OF \$5,900,000; 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.]*

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, RE-EVALUATE PARCEL NO. R7100460052, WHICH WAS ON A PREVIOUS AGENDA AND APPELLANT, DID NOT RECEIVE HIS NOTICE OF HEARING UNTIL THE AFTERNOON OF HIS FIRST HEARING. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**4. BOLT JON W R7100460052**

Appellant, Jon Bolt, and Appraiser, Patrick Thomason, were present and previously sworn in for testimony.

J. Bolt presented testimony.

S. Ullman and J. Bolt discussed the overall evaluation.

P. Thomason presented the Staff report.

J. Bolt presented rebuttal testimony.

S. Ullman explained that the State Code requires the Assessor's Office to have a value on both the land and the improvement instead of a total value.

J. Bolt continued his testimony.

S. Ullman stated that she still believes the home is at a good value.

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7100460052; 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. MILLER LINDA R4671510530**

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 total units of the tri-plex and the additional detached unit in the back. R. Stolz continued his presentation.

**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 R4671510530 TO \$125,900 ON THE FIRST IMPROVEMENT, TO \$117,900 ON THE SECOND IMPROVEMENT, UPHOLD THE VALUATION OF \$88,000 ON THE LAND, FOR A TOTAL VALUATION OF \$233,600; 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.**



K. Groesbeck presented rebuttal testimony.

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R6744640136; 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. GROESBECK KEN S1019223201**

Appellant, K. Groesbeck, and Appraiser, W. Mahn, were present and previously sworn in for testimony.

K. Groesbeck presented testimony.

S. Ullman and K. Groesbeck discussed the data that was given. K. Groesbeck continued his testimony.

W. Mahn presented the Staff report.

K. Groesbeck presented rebuttal testimony.

S. Ullman, K. Groesbeck and W. Mahn discussed the previous stores on this parcel and the vacancy rate.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1019223201; 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.**

*[Several unidentified people were sworn in.]*

**10. PROPERTY VALUATION SERVICES PIHEATRVA01**

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

R. Baird 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 PIHEATRVA01; 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.**

**11. FERRIE BRETТА S1007223490**

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

W. Mahn presented the Staff report and suggested a reduced value.

**ACTION:** S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE RECOMMENDATION OF THE ASSESSOR'S OFFICE AND MODIFY THE VALUATION ON PARCEL NUMBER S1007223490 TO \$1,557,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$3,042,400 ON THE LAND, FOR A TOTAL VALUATION OF \$4,600,000; 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. FERRIE BRETТА****S1501223205**

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

D. Thompson 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 S1501223205; 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.

**13. FERRIE BRETТА****R6907250012**

Appellant was not present. Appraiser, W. 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 R6907250012; 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. FERRIE BRETТА****S1512438400**

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

D. Thompson presented the Staff report.

S. Ullman and D. Thompson discussed the acreage that was being used.

**ACTION:** S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1512438400; 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. PALMER BRANDT R9413900012, R9413900021, R9413900030 AND R9413900040**

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 aerial view of all four properties.

W. Mahn continued his presentation.

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R9413900012, R9413900021, R9413900030 AND R9413900040; 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. PALMER BRANDT R0915000058**

Appellant was not present. Appraiser, W. 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 R0915000058; 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. PALMER BRANDT S0515428050**

Appellant was not present. Appraiser, D. 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 S0515428050; 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.**

**18. PALMER BRANDT R0367730015**

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 R0367730015; 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.**

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, AMEND THE AGENDA TO ADD THE TABLED ITEMS UNDER "BOE ADJUSTMENTS" OF UNFINISHED BUSINESS. D. CASE SECONDED. S. ULLMAN, AYE, D. CASE AYE, AND R. YZAGUIRRE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*[Erica Thompson was sworn in.]*

E. Thompson explained the BOE Adjustments.

**b. Changes / No Hearing (1) – (Authorize the Chairman To Sign)**

1. PATRICK JEFFERY G R3616300022

**c. No Changes / No Hearing (12) – (Authorize the Chairman To Sign)**

1. DISSELBRETT JIMMIE D R2115100270  
 2. MUTOMBO SOPHIE R9318370020  
 3. PRICE DAVID N R5241800120  
 4. SIERRA RIVER INVESTMENT CORPOR R1333210060  
 5. SIERRA RIVER INVESTMENT CORPOR R1333210080  
 6. SIERRA RIVER INVESTMENT CORPOR R1333210070  
 7. SIERRA RIVER INVESTMENT CORPOR R1333210160  
 8. SIERRA RIVER INVESTMENT CORPOR R1333210030  
 9. SIERRA RIVER INVESTMENT CORPOR R1333210170  
 10. SOUTHERN FOODS GROUP LP S1009120672  
 11. THOMPSON MARJORIE ANN R0364300090  
 12. WEATHERS RICHARD E R8115150210

**d. Withdrawn (8) – (Authorize the Chairman To Sign)**

1. DUBOIS BRIGIT S0930346900  
 2. DUBOIS BRIGIT S0930347000  
 3. DUBOIS BRIGIT S0930336400  
 4. GROESBECK, KEN R8525103500  
 5. MORRIS TOM C R0843330530  
 6. ROBINSON CHRIS R0539000987  
 7. ROBINSON CHRIS R7334160631  
 8. THORNTON GRANT R1510500119

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

**a. UNFINISHED BUSINESS (52) (Tabled from 7/3/12)\*\*ADDED\*\***

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. TOSHOFF 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

**b. NEW BUSINESS (119) – (Authorize the Chairman To Sign)**

1. BELKNAP KATHY A	R6206560440
2. GUDAPATI RAVI	R8226700050
3. BRADEN DARREN	R8226670980
4. HOWELL AARON	R8226670970
5. FELDMAN MURRAY D	R8226671000
6. CLUB AT SPURWING THE	P1SPURCOU01
7. PIETRUCCI BROOKE M	R0607030330
8. RIPPEE JOSEPH R & BEATRICE L F	R5672670340
9. MCCARTER DANA R &	R1478890070
10. THOMSON ROGER E	R3268510175
11. KROUPA WANDA	R3268510165
12. OWYHEE ESTATES LLP	MBUDD721215
13. JDR PROPERTIES LLC	R5774210090
14. FAIRVIEW SQUARE LLC	R1625500940
15. NAPA KEENELAND LLC	R4854410470
16. ABC LAUNDRY LLC	R9225500240
17. ABC LAUNDRY LLC	R9374500005
18. M & M LAND COMPANY	R8536770900
19. TIH BODO LLC	R1150410050
20. DENMAR LLC	R3058910308
21. GROOTHUIS MARION D	R1097501691
22. HAVSGAARD DAVID FREEMAN	MKITX041301
23. THATCHER PROPERTIES LLC	S1002325500
24. KOFFLER IDAHO REALTY LLC	S1113141816
25. OCHI PROPERTIES LLC	R1013007553
26. FIVE MILE APARTMENT ASSOCIATES	S0534449202
27. ST INVESTMENTS INC	S1120223310
28. BROWN PROPERTIES LLC	R0245910500
29. COACHES LLC	MKITS661202

30.	COACHES LLC	MTAMA791428
31.	COACHES LLC	MSKYL731409
32.	COACHES LLC	MTAMA731206
33.	COACHES LLC	MGLEN731403
34.	COACHES LLC	MFLEE711212
35.	COACHES LLC	MVAND801408
36.	COACHES LLC	MROAD550801
37.	COACHES LLC	MSAHA721208
38.	COACHES LLC	MSECU701226
39.	COACHES LLC	MBROD711203
40.	COACHES LLC	MCONC731478
41.	COACHES LLC	MNASH630802
42.	FOUR MA LLC	R8057820030
43.	WALT MORROW CONSTRUCTION INC	R2024302830
44.	SABELL SCOTT	R1132500015
45.	PHILLIPS ENTERPRISES INC	R2734510030
46.	DECONTREAU MARC I	R6633000155
47.	JORGENSEN GAIL R	R7997030043
48.	STICHT BRIAN M	R7997030041
49.	BROWNING ALBERT E	R7997030045
50.	GRIFFITHS DON A	R1059500007
51.	WILLIAMS ROBERT C	R3616700240
52.	IDAHO ASSET MANAGEMENT TRUST L	R1624000875
53.	HAUSER INVESTMENT PROPERTIES I	R2343000135
54.	RETRO HOMES INC	S0633234049
55.	O'LEARY LARRY &	R3035900040
56.	CASHEN SANDRA J	R3616700250
57.	CLOPTON DAVID	R7997000895
58.	NUXOLL MICHAEL	R1171010203
59.	CARICO CHRIS	R1376620270
60.	RUSSELL KEVIN J	R3388000556
61.	BRIDGETOWER OWNERS ASSOCIATION	S0435346510
62.	CASTRO MIGUEL III	R8103710440
63.	LAIRD MICHAEL	R7813860050
64.	WILD ROSE OF IDAHO LLC	R3607580240
65.	HANSEN LISA M	R5130003325
66.	NELSON TIM C	R5854000526
67.	MILLER MARTA L	R2024260500
68.	THOMAS JEFFREY R	R1105000253
69.	ALBERTSON STEVEN R	R5125520030
70.	MILLER BETTY	R1808500860
71.	BANTZ BRET L	S1011131610
72.	MILLER JAMES	R4671510530
73.	SNYDER NANCY MURRAY	R7923320094
74.	JANES BRIAN S	R4895011523
75.	WILLIAMS LAURA BETH	R7813860070
76.	GE CAP INFO TECH SOLUTIONS	P7GECITS371
77.	GE CAP INFO TECH SOLUTIONS	P7IOSCAP586
78.	GE CAP INFO TECH SOLUTIONS	P7GECITS017
79.	GE CAP INFO TECH SOLUTIONS	P7GECITS015
80.	GE CAP INFO TECH SOLUTIONS	P7GECITS440
81.	GE CAP INFO TECH SOLUTIONS	P7GECITS072
82.	GE CAP INFO TECH SOLUTIONS	P7GECAPIN03
83.	DBSI NORTHGATE LTD PARTNERSHIP	R6120280150
84.	DBSI NORTHGATE LTD PARTNERSHIP	R6120280175
85.	DBSI NORTHGATE LTD PARTNERSHIP	R6120290025
86.	DBSI NORTHGATE LTD PARTNERSHIP	S0524449014
87.	DBSI NORTHGATE LTD PARTNERSHIP	S0524449231
88.	ANCELLE DEVELOPMENT INC	R8232310010
89.	ANCELLE DEVELOPMENT INC	R8232310020
90.	ANCELLE DEVELOPMENT INC	R8232310060
91.	ANCELLE DEVELOPMENT INC	R8232310070
92.	ANCELLE DEVELOPMENT INC	R8232310080
93.	ANCELLE DEVELOPMENT INC	R8232310090
94.	ANCELLE DEVELOPMENT INC	R8232310100
95.	ANCELLE DEVELOPMENT INC	R8232310110

96.	ANCELLE DEVELOPMENT INC	R8232310120
97.	ANCELLE DEVELOPMENT INC	R8232310130
98.	ANCELLE DEVELOPMENT INC	R8232310140
99.	ANCELLE DEVELOPMENT INC	R8232310150
100.	ANCELLE DEVELOPMENT INC	R8232310160
101.	ANCELLE DEVELOPMENT INC	R8232310180
102.	ANCELLE DEVELOPMENT INC	R8232310200
103.	ANCELLE DEVELOPMENT INC	R8232310220
104.	ANCELLE DEVELOPMENT INC	R8232310240
105.	ANCELLE DEVELOPMENT INC	R8232310270
106.	ANCELLE DEVELOPMENT INC	R8232310280
107.	ANCELLE DEVELOPMENT INC	R8232310290
108.	ANCELLE DEVELOPMENT INC	R8232310320
109.	ANCELLE DEVELOPMENT INC	R8232310330
110.	ANCELLE DEVELOPMENT INC	R8232310350
111.	ANCELLE DEVELOPMENT INC	R8232310360
112.	ANCELLE DEVELOPMENT INC	R8232310370
113.	ANCELLE DEVELOPMENT INC	R8232310380
114.	ANCELLE DEVELOPMENT INC	R8232310390
115.	ANCELLE DEVELOPMENT INC	R8232310400
116.	ANCELLE DEVELOPMENT INC	R8232310410
117.	ANCELLE DEVELOPMENT INC	R8232310420
118.	ANCELLE DEVELOPMENT INC	R8232310430
119.	ANCELLE DEVELOPMENT INC	R8232310440

**ACTION: S. ULLMAN MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 1 PARCEL LISTED ABOVE UNDER “CHANGES/NO HEARING,” APPROVE NO CHANGES ON THE 12 PARCELS LISTED ABOVE UNDER “NO CHANGES/NO HEARING,” UPHOLD THE VALUATIONS ON THE 8 PARCELS LISTED ABOVE UNDER “WITHDRAWN;” APPROVE 52 BOE ADJUSTMENTS TABLED FROM JULY 13, 2012, LISTED UNDER OLD BUSINESS, AND APPROVE 119 BOE ADJUSTMENTS LISTED UNDER NEW BUSINESS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: D. CASE PUBLICALLY DISCLOSED THAT 2A (31-34) BRIGHTON CONTRIBUTED TO HIS CAMPAIGN BUT HE HAS HAD NO EX PARTE COMMUNICATIONS REGARDING THE ITEMS BEFORE THE BOARD TODAY.**

**ACTION: 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 12:32 a.m.

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Rick Yzaguirre, Chairman

ATTEST:

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Christopher D. Rich, Ada County Clerk