

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
WEDNESDAY, JUNE 26, 2013  
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 were: Bob McQuade, Sandra Powers, Iana Johnson, Carrie Sandirk, Tina Winchester, Pam Kerr, Mark Southard, Gregory Durand, Carly Wantulok, Dan Thompson, Rachel Baird, Craig Church, Kelly Temple, Katrina Little, Candy Richmond, Paula Gossett, Harry Holbert, and Bill Mahn, Assessor's Office. Minutes Recorder: Julie F. Burrows.

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**I. IN THE MATTER OF CALL TO ORDER:**

Commissioner David L. Case called the hearing to order at 9:02 a.m.

**II. IN THE MATTER OF ROLL CALL:**

Commissioners David L. Case, Jim Tibbs, and Rick Yzaguirre 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**

D. Case 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.

*[Staff and several unidentified people were sworn in.]*

**a. Hearings**

**1. BAKER ROGER & JANET R5328250200**

Appellant and Appraiser, S. Powers, were present.

Appellant presented testimony.

J. Tibbs asked Appellant if he had another appraiser compile an analysis of the subject property.

Appellant replied that he did not.

S. Powers presented the Staff report.

Appellant presented rebuttal testimony.

R. Yzaguirre asked Staff for clarification regarding utility services.

S. Powers explained that the subject property and the Comparables (Comps) were similar regarding utility services.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5328250200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND**

**D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**2. BALIS JIM M R3616580250**

Appellant was not present. Appraiser, I. Johnson, was present.

I. Johnson presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3616580250; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**3. KRANZ NADENE R5753510030**

Appellant was not present. Appraiser, C. Sandirk, was present.

C. Sandirk presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5753510030; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**4. MALLORY MARK A R8584520190**

Appellant was not present. Appraiser, T. Winchester, was present and requested that this parcel be tabled until 2:00 p.m.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R8284520190 TO 2:00 P.M. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE AYE. THE MOTION CARRIED UNANIMOUSLY.**

*[This parcel was heard after parcel no. R8584520140]*

Appellant's representative, Robert Burnett, and Appraiser, T. Winchester, were present

T. Winchester presented Staff report.

R. Burnett presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520190 TO \$1,409,548 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$324,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,733,548; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**5. MILLER CHARLES A R5983880300**

Appellant was not present. Appraiser, P. Kerr, was present.

P. Kerr presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5983880300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**6. MITCHELL ROBERT F R8192150170**

Appellant was not present. Appraiser, T. Winchester, was present.

T. Winchester presented the Staff report and recommended reducing the total value to \$520,000 with land value remaining at \$90,000 and the improvement value to be reduced to \$430,000.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R8192150170 TO \$430,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$90,000 ON THE LAND, FOR A TOTAL VALUATION OF \$520,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**7. RIDDER SCOTT J R5299001520**

Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony and expressed that he was unhappy with the increase in the amount of his property taxes.

R. Yzaguirre clarified that BOE hearings will not address property taxes, only value.

M. Southard presented the Staff report.

D. Case asked for clarification regarding the communication between Staff and Appellant

Staff reported that an offer was made to look at the property but was declined by Appellant

Appellant presented rebuttal testimony.

R. Yzaguirre asked Appellant if he would like to schedule a time with the Assessor's Office to have the subject property inspected and then come back before the Board.

Appellant agreed to have the property inspected and to table the matter.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R5299001520 TO 10:00 A.M., MONDAY, JULY 8, 2013. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS,**

**AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**8. STIEGER JANICE R7695370310**

Appellant and Appraiser, G. Durand, were present.

Appellant presented testimony.

G. Durand presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7695370310 TO \$114,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$36,700 ON THE LAND, FOR A TOTAL VALUATION OF \$151,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**9. WEINER GARY R3227290020**

*[This parcel was heard after parcel no. R3227290100, and simultaneously with parcel nos. R3227290030, R3227290040, and R3227290050]*

Appellant was not present. Appraiser, C. Wantulok, was present.

C. Wantulok presented the Staff reports for parcel nos. R3227290020, R3227290030, R3227290040, R3227290050, and R3227290070.

**10. WEINER GARY R3227290030**

*[Heard simultaneously with parcel no. R3227290020]*

**11. WEINER GARY R3227290040**

*[Heard simultaneously with parcel no. R3227290020]*

**12. WEINER GARY R3227290050**

*[Heard simultaneously with parcel no. R3227290020]*

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R3277290020, R3227290030, R3227290040, AND R3227290050; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**13. WEINER GARY R3227290070**

*[This parcel was heard simultaneously with parcel nos. R3277290080 and R3227290100]*

Appellant was not present. Appraiser, C. Wantulok, was present.

C. Wantulok presented the Staff reports for parcel nos. R3227290070, R3227290080, and R3227290100.

**14. WEINER GARY R3227290080**

*[Heard simultaneously with parcel no. R3227290070 and R32772900100]*

**15. WEINER GARY****R3227290100***[Heard simultaneously with parcel no. R3227290070 and R3277290080]*

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R3277290070, R3227290080, AND R3227290100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**16. WHITE JOSEPH****R1842701225**

Appellant was not present. Appraiser, M. Southard, was present.

M. Southard presented the Staff report and requested that the matter to be tabled to July 8, 2013 at 10:00 a.m.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R1842701225 TO 10:00 A.M., MONDAY, JULY 8, 2013. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

D. Case re-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.

*[Staff and several unidentified people were sworn in.]*

**17. CASTORO ROBERT****R6907020030**

Appellant and Appraiser, D. Thompson, were present.

Appellant presented testimony.

D. Thompson presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs asked if Staff needed time to look at new information presented to him by Appellant.

D. Thompson believed he had the information that was necessary for this appeal.

**ACTION: R. YZAGUIRRE 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. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**18. CASTORO ROBERT****P1BARBARE01**

Appellant and Appraiser, R. Baird, were present.

Appellant asked the Board for clarification as to the upheld value of his real property.

R. Yzaguirre clarified that it was the value that was being upheld. He also clarified that the Board of Equalization hearings were for the discussion of the value, not the taxes of a property.

Appellant presented testimony.

R. Baird presented the Staff report and recommended the value be adjusted to \$490,600.

D. Case asked Appellant for clarification regarding the consigned art within the real property.

Appellant confirmed that the art is consigned by the artists and is for sale.

B. McQuade suggested that the art be exempt from contributing to the value of the personal property.

The Board asked for clarification from Appraiser, D. Thompson, regarding the kitchen equipment.

D. Thompson stated that the kitchen equipment was not included in the rental Comps.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER P1BARBARE01 TO \$490,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**19. GOEBEL MATT S1009449505**

Appellant was not present. Appraiser, C. Church, was present.

C. Church presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1009449505; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**20. HETLAND RONALD M R0608800020**

Appellant was not present. Appraiser, S. Powers, was present.

S. Powers presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0608800020; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R.**

**YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**21. MONZON JOSEPH S1027233607**

Appellant was not present. Appraiser, C. Church, was present.

C. Church presented the Staff report and suggested that the value return to what was assessed in 2012, with the land remaining valued at \$3,379,000, the first improvement reduced to \$1,921,000, the second improvement remaining valued at \$700,000, for a total value of \$6,000,000.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER S1027233607 TO \$1,921,000 ON THE FIRST IMPROVEMENT, UPHOLD THE VALUATION OF \$700,000 ON THE SECOND IMPROVEMENT, UPHOLD THE VALUATION OF \$3,379,000 ON THE LAND, FOR A TOTAL VALUATION OF \$6,000,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**22. PALFREYMAN BRYAN L R5793413905**

Appellant and Appraiser, T. Winchester, were present.

Appellant presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5793413905 TO \$1,433,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$250,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,683,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**23. WOOD ROGER W R8048690600**

Appellant was not present. Appraiser, K. Temple, was present.

K. Temple presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8048690600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

D. Case re-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.

*[Staff and several unidentified people were sworn in.]*

**24. FRANCIS ROBERT T R0799340050**  
Appellant and Appraiser, T. Winchester, were present.

Appellant presented testimony.

T. Winchester presented the Staff report and explained that the property was appraised at market value, not acquisition value.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0799340050; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**25. GENOVESE FAMILY LIVI R8163230525**  
*[Heard simultaneously with parcel no. R8163230500]*

Appellant was not present. Appraiser, S. Powers, was present.

S. Powers presented the staff reports for parcels R8163230525 and R8163230500.

**26. GENOVESE JOSEPH B R8163230500**  
*[Heard simultaneously with parcel R8163230525]*

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R8163230525 AND R8163230500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**27. KATSILOMETES TOM R9227100090**  
Appellant and Appraiser, P. Kerr, were present.

Appellant presented testimony.

P. Kerr presented the Staff report and stated that the subject property is listed within the Boise Historical District and that the Assessor's Office was denied access to verify the square footage and the current state of the basement.

Appellant presented rebuttal testimony.

J. Tibbs asked Appellant why Assessor's Office was denied access to the home in order to address the square footage in question.

Appellant explained that he showed the Assessor's Office copies of three independent appraisals.

D. Case asked the Assessor's Office what the situation was regarding the Appellant's communication with the Assessor's Office

P. Kerr explained that she was denied the ability to make copies of the independent appraisals and was concerned about the inability of the three independent appraisers to come to the same figure regarding the square footage of the subject property.

J. Tibbs asked the Assessor's Office if they would be willing to physically examine the property in question.

P. Kerr affirmed that various appraisers from her office had expressed willingness to inspect the subject property.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9227100090; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**28. KEENEY DOLAN W R5299430540**

Appellant was not present. Appraiser, K. Little, was present.

K. Little presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5299430540; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**29. MILLER J DIANE MNASH073201**

Appellant, and co-owner, Michelle Velasquez, and Appraiser, C. Richmond, were present.

Appellant presented testimony.

C. Richmond presented the Staff report and recommended parcel no. MNASH073201 be valued at \$76,200 and parcel no. MNASH042401 be valued at \$63,050.

Appellant presented rebuttal testimony.

M. Velasquez presented testimony regarding the properties' values.

C. Richmond presented testimony regarding a Comparable.

**30. MILLER J DIANE MNASH042401**

*[This parcel was heard simultaneously with MNASH073201]*

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER MNASH042401 TO \$63,050; MODIFY THE VALUATION ON PARCEL NUMBER MNASH073201 TO \$76,200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF**

**OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

D. Case re-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.

*[Staff and several unidentified people were sworn in.]*

**31. THOMSEN BRITTNEY C R5133430080**

Appellant was not present. Appraiser, P. Gossett, was present.

P. Gossett presented the Staff report and stated that she and Appellant had come to an agreement to uphold the land value at \$53,400 and reduce the improvement value to \$169,000, for a total of \$222,400.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R5133430080 TO \$169,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$53,400 ON THE LAND, FOR A TOTAL VALUATION OF \$222,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**32. ZULKA JACQUE S1512438400**

Appellant and Appraiser, D. Thompson, were present.

Appellant presented testimony.

D. Thompson presented the Staff report.

Appellant presented rebuttal testimony.

D. Thompson reiterated to the Board that the Assessor's Office has made allowances for depreciation.

**ACTION: J. TIBBS 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. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**33. ZULKA JACQUE R9714000010**

Appellant and Appraiser, D. Thompson, were present.

Appellant presented testimony.

D. Thompson presented the Staff report and noted a discrepancy in the square footage amount. Additionally, he noted that the Appellant's Comps

more closely resembled industrial Comps versus applicable commercial Comps.

Appellant presented rebuttal testimony.

D. Case noted that the valuation for the subject property has remained the same for 2011, 2012, and 2013.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R971400010; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**34. ZULKA JACQUE R1573680364**

Appellant and Appraiser, H. Holbert, were present.

Appellant declined to present testimony.

H. Holbert presented the Staff report.

Appellant declined to present rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1573680364; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**35. ZULKA JACQUE R1573680374**

Appellant and Appraiser, H. Holbert, were present.

Appellant presented testimony.

H. Holbert presented the Staff report and discussed his attempted communication with the Appellant regarding the sales price.

Appellant presented rebuttal and stated that she now had the sales price for H. Holbert.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1573680374; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**36. ZULKA JACQUE S1213336185**

Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony and noted a discrepancy in the square footage amount.

M. Southard presented the Staff report and noted that current market rates support the assessed value.

D. Case asked for clarification from Staff regarding the square footage.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER S1213336185; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**37. ZULKA JACQUE R1542500098**  
Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony.

M. Southard presented the Staff report and referenced Goodyear Tire’s building requirements.

Appellant presented rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER R1542500098; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**38. ZULKA JACQUE R8992000825**  
Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony.

M. Southard presented the Staff report and noted the property’s age and the fact that there was a discrepancy in the square footage amount.

Appellant presented rebuttal testimony and noted that she was unsure as to why there was a discrepancy in the square footage amounts because her company typically obtains those amounts from the Assessor’s Office.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER R8992000825; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**39. ZULKA JACQUE S0524449292**  
Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony.

M. Southard presented the Staff report and noted that he communicated with the co-owner regarding the Assessor’s valuation and the co-owner agreed that the Assessor’s valuation was correct and fair.

Appellant presented rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0524449292; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**40. ZULKA JACQUE S1110110025**  
Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony.

M. Southard presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs questioned Staff as to the discrepancy in the square footage amount.

M. Southard explained that an error may have been made in the process accounting for a nonexistent lower level on the subject property.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1110110025; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**41. ZULKA JACQUE S1101346811**  
Appellant and Appraiser, B. Mahn, were present.

Appellant presented testimony.

B. Mahn presented the Staff report.

Appellant declined to present rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1101346811; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**42. ZULKA JACQUE R1343550050**  
Appellant and Appraiser, B. Mahn, were present.

Appellant presented testimony.

B. Mahn presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF**

**EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1343550050; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

D. Case re-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.

*[Staff and several unidentified people were sworn in.]*

**ACTION: J. TIBBS MOVED TO REMOVE THE UNFINISHED BUSINESS FROM THE TABLE FOR CONSIDERATION. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**43. AUSTIN ROBERT D JR R5456501061**  
Appellant and Appraiser, C. Wantulok, were present.

Appellant presented testimony.

C. Wantulok presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs asked Staff for clarification as to why the subject property received such a large increase.

C. Wantulok explained the distress rate on the Bench.

J. Tibbs suggested Appellant contact Code Enforcement to address the area properties' unkempt appearance.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5456501061 TO \$85,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$43,900 ON THE LAND, FOR A TOTAL VALUATION OF \$129,100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**44. BOISE MALL LLC R8512270150**  
Appellant and Appraiser, D. Thompson, were present.

Appellant presented testimony.

R. Yzaguirre questioned Appellant as to when he closed on the subject property.

Appellant stated that he closed on the subject property in 2010.

D. Thompson presented the Staff report and discussed concern regarding the lease rate not including the tenant improvements.

Appellant presented rebuttal testimony and stated that the lease rate included the existing tenant improvements.

**ACTION: J. TIBBS 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. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**44. BURNETT ROBERT BRIAN R8584520180**

Appellant and Appraiser, T. Winchester, were present.

Appellant presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

R. Yzaguirre discussed modifying the improvement value.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520180 TO \$857,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$324,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,181,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**45. KOHL'S DEPARTMENT ST S0532449210**

Appellant and Appraiser, D. Thompson, were present.

Appellant presented testimony.

D. Thompson presented the Staff report.

Appellant presented rebuttal testimony and requested clarification from Staff regarding the dollar amount per square foot.

J. Tibbs asked Staff to address the square footage amount.

D. Thompson stated that the square footage included the mezzanine.

Appellant clarified that the mezzanine is only accessible by employees for storage, and is not accessible for retail.

D. Case asked Staff for a value on the storage space.

D. Thompson estimated that it would be valued at 50 percent of the dollar per square foot that is calculated for retail space.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S0532449210 TO \$4,545,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF**

**\$2,464,700 ON THE LAND, FOR A TOTAL VALUATION OF \$7,010,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**46. SIMMONDS MALCOLM S R1035150382**

Appellant was not present. Appraiser, I. Johnson, was present.

I. Johnson presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1035150382; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**47. ZANECKI DAVID R8584520140**

Appellant and Appraiser, T. Winchester, were present.

Appellant presented testimony.

T. Winchester presented the Staff report and reminded the Board that the Assessor's Office wasn't looking at price, but, instead, at market value.

Appellant presented rebuttal testimony.

J. Tibbs asked the Appellant to confirm that his appeal was based on his disagreement with the percentage of increase in his assessment.

Appellant affirmed his position.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520140 TO \$1,454,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$324,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,724,548; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

D. Case re-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.

*[Staff and several unidentified people were sworn in.]*

**48. ANDERSON TIM R1022760110**

*[Heard simultaneously with parcel no. R1022760100]*

Appellant was not present. Appraiser, B. Mahn, was present.

B. Mahn presented the Staff report and explained that the two parcels are an economic unit.

**49. ANDERSON TIM** **R1022760100**  
*[Heard simultaneously with parcel no. R1022760110]*

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R1022760110 AND R1022760100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**50. ASSON GARY** **R2932730040**  
Appellant and Appraiser, B. Mahn, were present.

Appellant presented testimony.

B. Mahn presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2932730040; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**51. ASSON GARY** **R2932730060**  
Appellant and Appraiser, B. Mahn, were present.

Appellant declined to present testimony.

B. Mahn presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2932730060; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**52. FOSTER LEONARD T** **R2024302250**  
Appellant was not present. Appraiser, C. Wantulok, was present.

C. Wanulok presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2024302250; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R.**

**YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**53. RICHEY TIM R8281000795**

Appellant and Appraiser, C. Sandirk, were present.

Appellant presented testimony.

C. Sandirk presented the Staff report and recommended that the value be adjusted to \$252,000 for parcel R8281000795 and \$37,400 for parcel R8281000750.

Appellant presented rebuttal testimony.

D. Case questioned the Appellant as to the means by which he purchased the property.

Appellant stated that the property was bought outright from Ada County Highway District (ACHD).

J. Tibbs questioned the Appellant as to the purchase price.

Appellant stated that the purchase price was \$146,400.

D. Case questioned Staff as to how she determined the 2013 assessed value.

C. Sandirk stated that she used the narrative appraisal from ACHD and sales that supported the new value.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8281000795 TO \$150,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: R. YZAGUIRRE STATED THAT HE BELIEVES THE VALUE IS TOO LOW. D. CASE STATED HE BELIEVES THE VALUE IS FAIR**

**J. TIBBS, AYE, D. CASE, AYE, AND R. YZAGUIRRE, OPPOSED. THE MOTION CARRIED.**

**54. RICHEY TIM R8281000750**

Appellant and Appraiser, C. Sandirk, were present.

Appellant presented testimony.

C. Sandirk recommended the value be adjusted to \$20,450.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8281000750 TO \$20,450; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.**

**DISCUSSION: D. CASE STATED HE WAS WILLING TO LEAVE THE VALUE WHERE IT WAS. R. YZAGUIRRE AGREED AND WITHDREW HIS MOTION.**

**ACTION:** R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8281000750 TO \$37,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

**55. MCINTYRE C KEVIN R7074530120**

Appellant and Appraiser, I. Johnson, were present.

Appellant presented testimony.

I. Johnson presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION:** R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7074530120 TO \$91,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$45,100 ON THE LAND, FOR A TOTAL VALUATION OF \$136,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

**56. MCINTYRE C KEVIN R8222580140**

*[Heard simultaneously with parcel nos. R7074530120 and R5504610510]*

**ACTION:** R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8222580140; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

**57. MCINTYRE C KEVIN R5504610510**

*[Heard simultaneously with parcel nos. R7074530120 and R8222580140]*

**ACTION:** R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5504610510 TO \$103,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$41,000 ON THE LAND, FOR A TOTAL VALUATION OF \$144,200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

**58. MCINTYRE C KEVIN R5439210680**

*[Heard simultaneously with parcel no. R5438210540]*

Appellant and Appraiser, P. Kerr, were present.

Appellant presented testimony.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

**59. MCINTYRE C KEVIN R5439210540**  
*[Heard simultaneously with parcel no. R5439210680]*

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5439210680 TO \$94,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$40,000 ON THE LAND, FOR A TOTAL VALUATION OF \$134,200; ON PARCEL NUMBER R5439210540 TO \$84,300 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$40,000 ON THE LAND, FOR A TOTAL VALUATION OF \$124,300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

D. Case re-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.

*[Staff and several unidentified people were sworn in.]*

**60. ANDREW NATHAN R R8584520120**  
 Appellant and Appraiser, T. Winchester, were present.

Appellant presented testimony.

T. Winchester presented the Staff report and stated that she agreed with a reduction in value for the subject property.

Appellant presented rebuttal testimony.

R. Yzaguirre asked Staff for a recommended adjustment amount.

T. Winchester suggested a value of \$1,188,100.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520120 TO \$1,047,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$140,400 ON THE LAND, FOR A TOTAL VALUATION OF \$1,188,100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**61. NORRELL CELESTE K R9583920010**  
 Appellant was not present. Appraiser, P. Kerr, was present.

P. Kerr presented the Staff report.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9583920010; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**62. POLIYANSKIY JAMES R1179380105**

Appellant was not present. Appraiser, D. Thompson, was present.

R. Yzaguirre noted that he had been instructed by Staff to table this item until July 8, 2013 at 11:00 a.m. at the request of the Appellant.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R1179380105 TO 11:00 A.M., MONDAY, JULY 8, 2013. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**63. WILSON BRIAN R7533670030**

Appellant and Appraiser, C. Church, were present.

Appellant presented testimony.

C. Church presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7533670030 TO \$300,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**b. Changes / No Hearing (3)**

- |                         |             |
|-------------------------|-------------|
| 1. CONNOLLY DAVID I LIF | R7475890220 |
| 2. DAY TED A            | R5785123000 |
| 3. RUFF RUSSELL         | MGOLD072702 |

**c. No Changes / No Hearing (6)**

- |                         |             |
|-------------------------|-------------|
| 1. BLACK BRIAN          | R8081830010 |
| 2. CARVER PAUL J        | R3626160280 |
| 3. CORSON NATHAN WALKER | R7684430560 |
| 4. CRANE WILLIAM J      | R3787440310 |
| 5. KIM EDWARD           | R0799320615 |
| 6. LYONS MACK J         | R3616250770 |

**d. Withdrawn (93)**

- |                           |             |
|---------------------------|-------------|
| 1. ALLEN VONNIE M         | R1073760570 |
| 2. BAUMGARTNER JON L      | R4207000141 |
| 3. BORUP GAIL S           | R6905000385 |
| 4. COPELAND LARRY         | R5199300160 |
| 5. DURRANT RICHARD        | S1302233715 |
| 6. EVANS DONALD R TRUSTEE | R1071000110 |

7. EYRES DEAN	R8079550530
8. FOSTER FAWN KYLEIGH	R8020710600
9. FRENCH STEPHEN	R1509760010
10. FRENCH STEPHEN	R1509760040
11. FRENCH STEPHEN	R1509760030
12. FRENCH STEPHEN	R1509760020
13. GARABEDIAN TERRI	R5983360040
14. GRAY STANLEY	R5760230040
15. GRAY STANLEY	R5760230050
16. GRAY STANLEY	R5760240030
17. GRAY STANLEY	R5760240040
18. GRAY STANLEY	R5760240052
19. GRAY STANLEY	R5760240065
20. GRAY STANLEY	R5760250010
21. GRAY STANLEY	R5760250120
22. GRAY STANLEY	R5760250130
23. GRAY STANLEY	R5760250140
24. GRAY STANLEY	R5760250150
25. GRAY STANLEY	R5760250160
26. GRAY STANLEY	R5760250170
27. GRAY STANLEY	R5760250184
28. GRAY STANLEY	R5760250270
29. GRAY STANLEY	R5760250300
30. GRAY STANLEY	R5760240080
31. GRAY STANLEY	R5760230060
32. GRAY STANLEY	R5760250020
33. HANRAHAN MATT	R2834000020
34. HARRIS STACEY	R7335450230
35. HOYT MARK S &	R2336001085
36. JOHNSON RICHARD E	R5136830170
37. JONES ROBERT P	R2884040270
38. JONES ROBERT P	R1013005500
39. JONES ROBERT P	R2734522062
40. KETLINSKI JOHN R FAMI	R4582530400
41. KIDD GALEN R	R1376810820
42. KING LARRY S	R9846850460
43. LOUTZENHEISER THOM	R2343000235
44. LYONS FAMILY REVOCA	R0990000005
45. MAYES ROBERT	R7689000200
46. MAYES ROBERT	S0511212905
47. MAYES ROBERT	S0511212916
48. MCCAMBRIDGE DENNIS	R3626150040
49. MCNEIL MARNIE J	R2734251646
50. MEUSCH JOHNNY DEAN	R9024900080
51. MORAN EUGENE L	R5299340250
52. MORTELA BARBARA A	R2940720060
53. MYERS WILKE E	R5713760060
54. RAVAGO JULIUS	R1322140020
55. REISTER KELLY G	R5134030313
56. RICH STEVEN DENNIS	R5662370020
57. RODGERS LINDA L	R9625000132
58. RUBIN SAMUEL R	R8037520110
59. RUSH PAUL A	R1592000020
60. SALISBURY JACK E	R4918220110
61. SCHIEVE MARK E	R1525670860
62. SCHMOEGER ELIAH J	R6120402240
63. SILVA NEAL	R7100000070
64. SMITH BRENT R	R6989320060
65. SMITH VERNON & VICTORIA	R7334201392
66. SMITH VERNON & VICTORIA	R7334201386
67. SMITH VERNON K	R2734251695
68. SMITH VERNON K	R2734251690
69. SMITH VERNON K	S1507110000
70. SMITH VERNON K	S1508220000
71. SMITH VERNON K	S1032438400
72. SMITH VERNON K	S1505220000

73. SMITH VERNON K	S1505310000
74. SMITH VERNON K	S1505210000
75. SMITH VERNON K	S0526212580
76. SMITH VERNON K	S0526244432
77. SMITH VERNON K	S0526120995
78. SMITH VICTORIA H	R6633020060
79. SMITH VICTORIA H	S0526243700
80. SMITH VICTORIA H	S0526243600
81. SMITH VICTORIA H	S0526244265
82. SMITH VICTORIA H	S0526244434
83. THOMPSON CLAYTON	R7284740250
84. TROUTNER JERI R	R8510550020
85. VAUGHN MARY & BODILY	S1211438951
86. WAKILD ERIC	R2336001200
87. WARD JOHN C	R7475890090
88. WARDLE GEOFFREY	S0517141807
89. WELCH BENJAMIN R	R1096200110
90. WIENER GARY	R2336000695
91. WILFONG DENNIS J	R1083880220
92. WINN RANDY	R1117000038
93. WRAY AMY	R2887290275

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 3 PARCELS AS LISTED UNDER “CHANGES/NO HEARING”; APPROVE NO CHANGES ON THE 6 PARCELS AS LISTED UNDER “NO CHANGES/NO HEARING”; UPHOLD THE VALUATIONS ON THE 93 PARCELS AS LISTED UNDER “WITHDRAWN”; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, 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 5:40 p.m.

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 David L. Case, Chairman

ATTEST:

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 Christopher D. Rich, Ada County Clerk