

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
THURSDAY, JUNE 27, 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, Pamela Kerr, Sandra Powers, Craig Church, Dan Thompson, Harry Holbert, Bill Mahn, Carly Wantulok, Mark Southard, Chris Doyle, Iana Johnson, Tina Winchester, Craig Church, Carrie Sandirk, Pamela Kerr, Candy Richmond, Janelle Pender, and Alan Smith, 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 9:00 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. NAIR PRATAP C R5166660030**
Appellant and Appraiser, P. Kerr, were present.

Appellant presented testimony.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs asked Staff for the amount of market value change in the subject property's neighborhood.

P. Kerr stated that the average was a 15 percent increase.

J. Tibbs asked Appellant what he thought the market value should be.

Appellant stated that he believed the value should be in the range of \$20,000 to \$30,000 less than the current value of \$255,000.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5166660030 TO \$147,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$95,000 ON THE LAND, FOR A TOTAL VALUATION OF \$242,700; 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. SETLER ALLEN R1022710210**
Appellant and Appraiser, S. Powers, were present.

Appellant presented testimony.

S. Powers presented the Staff report and noted that the average increase in the subject property's subdivision was 22.27 percent.

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 R1022710210; 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.

- 3. HYDE PAUL R S0508417610**
Appellant was not present. Appraiser, M. Southard, was present.

M. Southard requested that the Board table all three parcels to July 8, 2013 at 11:00 am.

- 4. HYDE PAUL R S1102142240**
[Heard simultaneously with parcel no. S0508417610]

- 5. HYDE PAUL R S0533417610**
[Heard simultaneously with parcel no. S0508417610]

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TO TABLE PARCEL NUMBERS S0508417610, S1102142240, AND S0533417610 TO 11:00 A.M., MONDAY, JULY 8, 2013. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

- 6. ZULKA JACQUE R6120280075**
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 R6120280075; 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.

- 7. ZULKA JACQUE R5338440020**
Appellant was not present. Appraiser, D. Thompson, was present.

D. Thompson 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 R5338440020; 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.

8. ZULKA JACQUE R1624000688
Appellant was not present. Appraiser, D. Thompson, was present.

D. Thompson 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 R1624000688; 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.

9. ZULKA JACQUE R5538910290
Appellant was not present. Appraiser, H. Holbert, was present.

H. Holbert 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 R5538910290; 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.

10. ZULKA JACQUE R1573680410
Appellant was not present. Appraiser, H. Holbert, was present.

H. Holbert 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 R1573680410; 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.

11. ZULKA JACQUE R0511000155
Appellant was not present. Appraiser, M. Southard, was present.

M. Southard 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 R0511000155; 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.

12. ZULKA JACQUE S0516223100

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

B. Mahn presented the staff report for subject property and parcel S0509336300. He noted that these parcels are assessed as one economic unit.

13. ZULKA JACQUE S0509336300

[Heard simultaneously with parcel no. S0516223100]

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS S0516223100 AND S0509336300; 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.

14. ZULKA JACQUE R3291120200

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

W. Mahn 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 R3291120200; 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.

15. ZULKA JACQUE R2024300024

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

B. Mahn presented the Staff report and noted that, while there is excess land, the assessed value has remained consistent since 2012.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2024300024; 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.]

16. FLANDERS DOUG R0875000100

Appellant and Appraiser, C. Wantulok, were present.

Appellant presented testimony.

C. Wantulok presented the Staff report.

Appellant presented rebuttal testimony.

D. Case asked Staff to clarify property versus improvement Comparables (Comps).

C. Wantulok stated that she communicated a particular value to Appellant.

D. Case asked for clarification for Staff's map showing land value on the documentation she gave the Board and Appellant.

C. Wantulok stated that perhaps the map is not accurate.

J. Tibbs asked Staff if there was more recent information with a current map.

C. Wantulok pulled up a recent map on the Property System.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0875000100 TO \$81,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$45,000 ON THE LAND, FOR A TOTAL VALUATION OF \$126,500; 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.

17. ROMANS NICK A R8390000490

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

M. Southard 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 R8390000490; 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.]

18. MORGAN DAVE R7824220130

Appellant, Appellant's wife, Leah Morgan, and Appraiser, C. Doyle, were present.

Appellant presented testimony.

C. Doyle presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs asked Staff if the market value change in percentage was consistent with the neighborhood.

Staff confirmed that the change in percentage was consistent within the neighborhood.

Appellant presented additional rebuttal testimony.

J. Tibbs asked Appellant if he was aware of the adjustment made by C. Doyle.

Appellant affirmed his knowledge of the adjustment and stated that he still felt the value was too high.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7824220130 TO \$301,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$176,000 ON THE LAND, FOR A TOTAL VALUATION OF \$477,000; 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.

19. RALSTON FAMILY S0612314800

J. Tibbs stated for the record that he is a friend of the appellant and her family.

Appellant and Appraiser, I. Johnson, were present.

Appellant presented testimony.

I. Johnson presented the Staff report.

Appellant presented rebuttal testimony. She asked I. Johnson if she had a formula for architectural value.

Staff explained the different classes associated with architectural value.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S0612314800 TO \$480,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$162,000 ON THE LAND, FOR A TOTAL VALUATION OF \$642,700; 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.

20. SUCIU CHRISTY J R0799220210

Appellant's husband, Rick Howell, and Appraiser, T. Winchester, were present.

R. Howell presented testimony.

T. Winchester presented the Staff report.

J. Tibbs asked Staff if there has ever been an adjustment for mold issues.

T. Winchester stated that there has not.

Appellant presented rebuttal and stressed his belief that the mold issue is an obstacle when trying to sell a home.

J. Tibbs asked Staff for confirmation of the 10.17 percentage average market value for the subject property's neighborhood.

Staff confirmed the average market value increase.

D. Case asked Appellant what he had done in order to remedy the mold problem.

Appellant explained the discovery of the mold issue and why the issue could not be remedied immediately.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0799220210 TO \$474,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$150,000 ON THE LAND, FOR A TOTAL VALUATION OF \$624,700; 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.

21. POLIYANSKIY JAMES R4885160080

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

D. Case stated that it was his understanding that these parcels have been tabled due to the Appellant being out of town.

22. POLIYANSKIY JAMES R4885160090

[Heard simultaneously with parcel no. R4885160080]

23. POLIYANSKIY JAMES R4885160070

[Heard simultaneously with parcel no. R4885160080]

24. POLIYANSKIY JAMES R4885160062

[Heard simultaneously with parcel no. R4885160080]

25. POLIYANSKIY JAMES R4885160050

[Heard simultaneously with parcel no. R4885160080]

26. POLIYANSKIY JAMES R4885160040

[Heard simultaneously with parcel no. R4885160080]

27. POLIYANSKIY JAMES R4885160030

[Heard simultaneously with parcel no. R4885160080]

28. POLIYANSKIY JAMES R4885160020

[Heard simultaneously with parcel no. R4885160080]

29. POLIYANSKIY JAMES R4885160130

[Heard simultaneously with parcel no. R4885160080]

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TO TABLE PARCEL NUMBERS R4885130080, R4885160090, R4885160070, R4885160062,

R4885160050, R4885160040, R4885160030, R4885160020, AND R4885160130 TO 11:00 A.M., MONDAY, JULY 8, 2013. R. YZAGUIRRE SECONDED.

DISCUSSION: R. YZAGUIRRE EXPRESSED CONCERN FOR TIME ALOTTED AT 11:00 A.M. ON JULY 8 AND ASKED C. CHURCH IF THERE WOULD BE ENOUGH TIME DURING THAT SLOT. C. CHURCH EXPRESSED INTEREST IN HEARING THE PARCELS THEN. R. YZAGUIRRE STATED THAT THE APPELLANT WAS ALREADY COMING TO A HEARING FOR A DIFFERENT PARCEL ON THAT SAME DAY.

ACTION: 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.]

30. MILLER JAMES D R8584600010

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

T. Winchester 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 R8584600010; 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.

[This parcel was re-heard after Parcel No. R5629430140]

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, RECONSIDER A PREVIOUS DISCUSSION AND ACTION ON PARCEL R8584600010. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

[Appellant was sworn in.]

Appellant and Appraiser, T. Winchester, were present.

Appellant presented testimony.

T. Winchester presented the Staff report and stated she has inspected and measured each Comp. She reiterated to the Board that the Assessor's Office does not appraise properties based on acquisition value, but, instead, on market value.

Appellant presented rebuttal testimony and posed questions to Staff as to whether or not she included the unfinished space in the assessed value.

Staff confirmed that the unfinished space was included in the assessed value.

Appellant expressed distress regarding the fact that his neighboring Comp was being assessed at less because of a pro-rating for new construction. He referenced Comp four and the discrepancy between houses in the same area.

R. Yzaguirre asked Appellant to clarify his comparison between purchase prices of neighboring homes and assessed values of those same homes.

Appellant clarified that the assessed values of his neighboring homes are close to the purchase prices of those same homes.

D. Case asked Appellant if he looked at the assessed value of the home before buying.

Appellant stated that he had not done so.

D. Case informed the Appellant the assessed value of the subject property was \$607,000 in 2012 and \$608,000 2013.

J. Tibbs asked Appellant the asking price of the home.

Appellant responded that it was in the amount of \$560,000.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584600010 TO \$450,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$108,000 ON THE LAND, FOR A TOTAL VALUATION OF \$558,600; 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.

31. ROSERA CATHY R7074000240

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

B. Mahn presented the Staff report and noted that he and the Appellant had come to an agreement to reduce the value to \$240,000.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R7074000240 TO \$240,000; 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.

32. DAMICO GREGORY R7702510011

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

C. Church stated that he and the Appellant were able to come to an agreement for adjusted values on parcels R7702510011, R7702520040, and R7702510031.

33. DAMICO GREGORY R7702520040

[Heard simultaneously with parcel no. R7702510011]

34. DAMICO GREGORY R7702510031

[Heard simultaneously with parcel no. R7702510011]

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 R7702510011 TO \$1,049,100 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$705,600 ON THE LAND, FOR A TOTAL VALUATION OF \$1,754,700; MODIFY THE VALUATION ON PARCEL NUMBER R7702510031 TO \$377,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$353,200 ON THE LAND, FOR A TOTAL VALUATION OF \$731,100; MODIFY THE VALUATION ON PARCEL NUMBER R7702520040 TO \$511,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$102,000 ON THE LAND, FOR A TOTAL VALUATION OF \$614,200; 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.

35. DAMICO GREGORY R1020180050

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

M. Southard 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 R1020180050; 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.

36. DAMICO GREGORY R3508400010

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

M. Southard 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 R3508400010; 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. MCNEILS EDWARD J R5629430012

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

C. Church presented testimony that he and the Appellant had reached an agreement.

38. MCNELIS EDWARD J R5629430035

[Heard simultaneously with parcel no. R5629430012]

39. MCNELIS EDWARD J R5629430050

[Heard simultaneously with parcel no. R5629430012]

40. MCNELIS EDWARD J R5629430070

[Heard simultaneously with parcel no. R5629430012]

- 41. MCNELIS EDWARD J R5629430080**
[Heard simultaneously with parcel no. R5629430012]
- 42. MCNELIS EDWARD J R5629430090**
[Heard simultaneously with parcel no. R5629430012]
- 43. MCNELIS EDWARD J R5629430100**
[Heard simultaneously with parcel no. R5629430012]
- 44. MCNELIS EDWARD J R5629430110**
[Heard simultaneously with parcel no. R5629430012]
- 45. MCNELIS EDWARD J R5629430130**
[Heard simultaneously with parcel no. R5629430012]
- 46. MCNELIS EDWARD J R5629430140**
[Heard simultaneously with parcel no. R5629430012]

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 R5629430012 TO \$336,100; MODIFY THE VALUATION ON PARCEL NUMBER R5629430035 TO \$268,100; MODIFY THE VALUATION ON PARCEL NUMBER R5629430050 TO \$310,500; UPHOLD THE VALUATION OF \$258,700 FOR PARCEL R5629430070; MODIFY THE VALUATION ON PARCEL NUMBER R5629430080 TO \$171,000; MODIFY THE VALUATION ON PARCEL NUMBER R5629430090 TO \$248,000; MODIFY THE VALUATION ON PARCEL NUMBER R5629430100 TO \$167,100; MODIFY THE VALUATION ON PARCEL NUMBER R5629430110 TO \$191,900; MODIFY THE VALUATION ON PARCEL NUMBER R5629430130 TO \$394,000; MODIFY THE VALUATION ON PARCEL NUMBER R5629430140 TO \$446,400; 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.

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.]

- 47. DRAKE RICHARD S1019110177**
 Appellant was not present. Appraiser, C. Sandirk, was present.

C. Sandirk 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 S1019110177; 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.

48. DRAKE, RICHARD S1019110210

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

M. Southard presented testimony that he and the Appellant have reached an agreement to keep the land at \$576,500 and reduce the improvement value to \$2,823,500, for a total of \$3,400,000.

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 S1019110210 TO \$2,823,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$576,500 ON THE LAND, FOR A TOTAL VALUATION OF \$3,400,000; 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.

49. HOGGLE MARC R3530730010

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

M. Southard presented the Staff report and suggested the land value be upheld at \$250,400 and to reduce the improvement value to \$4,219,600, for a total of \$4,470,000.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R3530730010 TO \$4,219,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$250,400 ON THE LAND, FOR A TOTAL VALUATION OF \$4,470,000; 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.

50. KEMPER DONALD W R1013500441

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

I. Johnson presented testimony that she and the Appellant had reached an agreement for the land value to remain at \$280,000 and the improvement value to be reduced to \$161,800, for a total value of \$441,800.

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 R1013500441 TO \$161,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$280,000 ON THE LAND, FOR A TOTAL VALUATION OF \$441,800; 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.

51. MACMILLAN AL R1580600006

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

C. Wantulok presented the Staff report and recommended that the land value remain at \$50,000 and the improvement value reduced to \$230,000, for a total of \$280,000.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R1580600006 TO \$230,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$50,000 ON THE LAND, FOR A TOTAL VALUATION OF \$280,000; 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.

52. MARSHALL JOHN M R8037540320

Appellant and Appraiser, I. Johnson, were present.

Appellant presented testimony.

I. Johnson presented the Staff report and recommended a modified assessment value of \$806,000.

Appellant presented rebuttal testimony. He stated that neighboring houses have a view, and made a request for an assessed value of \$700,000.

R. Yzaguirre asked Staff for a value on the view that the Comps possessed.

I. Johnson stated the subject property's land value is lower than what the Appellant initially paid.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8037540320 TO \$495,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$231,000 ON THE LAND, FOR A TOTAL VALUATION OF \$726,000; 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.

53. SMITH JORDAN P R8390000403

Appellant and Appraiser, M. Southard, were present.

Appellant presented testimony.

M. Southard presented the Staff report and stated that, while he can appreciate the Appellant's Comps, once outside the historic district, home values drop considerably.

Appellant presented rebuttal testimony regarding the errors in the Assessor's Office's records of the composition of the subject property.

R. Yzaguirre asked the Appellant if he would concede to an inspection of the subject property.

Appellant agreed to an inspection and continued his rebuttal. He stated that he would rather have a decision made now instead of scheduling to have a new appraisal conducted.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8390000403; 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.]

54. BLANCHARD STEVEN R1808500640

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

P. Kerr presented testimony that she and the Appellant came to an agreement that the land value will remain the same at \$110,000, and that the improvement value will be reduced to \$140,900, for a total of \$250,900.

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 R1808500640 TO \$140,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$110,000 ON THE LAND, FOR A TOTAL VALUATION OF \$250,900; 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. DOLLYS COTTAGES MCHAM921406

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

C. Richmond 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 MCHAM921406; 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.

56. JAMES BILL R4313530040

D. Case stated for the record that he and the Appellant attend the same church.

Appellant and Appraiser, J. Pender, were present

Appellant presented testimony.

J. Pender presented the Staff report. She recommended that the land value remain at \$62,700 and the improvement value be reduced to \$334,900, for a total value of \$399,600.

Appellant presented rebuttal testimony and requested that \$10,000 taken into consideration for damage by dogs from previous owners and work on sprinkler system.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R4313530040 TO \$324,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$62,700 ON THE LAND, FOR A TOTAL VALUATION OF \$387,600; 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.

57. MOORE JEFFREY A R7686240180

Appellant and Appraiser, J. Pender, were present.

Appellant presented testimony.

J. Pender presented the Staff report. She recommended that the land value remain at \$63,000 and the improvement value be reduced to \$245,200, for a total of \$308,000.

Appellant presented rebuttal testimony.

J. Tibbs stated that he would like to make an adjustment for the damage done to the home.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7686240180 TO \$238,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$63,000 ON THE LAND, FOR A TOTAL VALUATION OF \$301,800; 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.

58. ROSS LAWRENCE A R9323900021

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

M. Southard presented testimony that he and the Appellant reached an agreement for the land value to remain at \$62,200, and to reduce the improvement value to \$127,800, for a total of \$190,000.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R9323900021 TO \$127,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$62,200 ON THE LAND, FOR A TOTAL VALUATION OF \$190,000; 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.

59. STEMMLER BERTRAM R3616420355

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

I. Johnson requested that this parcel be tabled to July 8, 2013.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R3616420355 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.

60. TAMURA DOUGLAS W R7100510700

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

M. Southard presented testimony that he and the Appellant reached an agreement for the land value to remain at \$254,000 and to reduce the improvement value to \$102,500, for a total of \$356,500.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R7100510700 TO \$102,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$254,000 ON THE LAND, FOR A TOTAL VALUATION OF \$356,500; 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.]

61. GRAHAM CHRISTOP R1775170130

Appellant and Appraiser, A. Smith, were present.

Appellant presented testimony.

A. Smith presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs asked Staff if the property was appraised for 2013 and what type of access the appraiser had to the subject property.

Staff affirmed an appraisal was done in 2013 and stated that the appraiser had public access.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1775170130 TO \$242,850 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF

\$125,000 ON THE LAND, FOR A TOTAL VALUATION OF \$367,850; 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.

62. KATHMANN JOHN C R283600035

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

S. Powers presented the Staff report and stated that the Appellant agreed with the value.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R283600035; 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.

63. KUGLER NEIL J R8079550280

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

P. Kerr stated that she had knowledge that the parcel was to be tabled to July 2, 2013.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R8079550280 TO 1:00 P.M., TUESDAY, JULY 2, 2013. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

64. POE RUSSELL B R1802340140

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

P. Kerr 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 R1802340140; 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 (2)

- | | |
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| 1. WALI DAVID | R1013000976 |
| 2. HARPER TODD D | R8230030440 |

c. No Changes / No Hearing (9)

- | | |
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| 1. BUTLER DAVID G | R5330200240 |
| 2. EARL WILLIAM E | R3812720300 |
| 3. FREI BRIAN LEE | R3787440230 |
| 4. JOHNSON DAVID | R2734542745 |
| 5. JOHNSON DAVID | R2734542735 |
| 6. LITTLE HEATHER | R1001520240 |
| 7. MCGRATH MICHAEL | R1523650280 |

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| 8. RANKIN EDGAR E | R1073790170 |
| 9. WRAY AMY | R2887290420 |

d. Withdrawn (49)

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| 1. 3225 W BAVARIA LLC | R1317620050 |
| 2. ALBERTA COMPANY | R7777805812 |
| 3. ANDERSON D LYNN | R9227500805 |
| 4. BRIGGS JAMES E | R8930000097 |
| 5. BROCKETT PETER J | R1315550095 |
| 6. DAMICO GREGORY | R5538940984 |
| 7. DAMICO GREGORY | R5128000635 |
| 8. DAMICO GREGORY | R7330100010 |
| 9. DAMICO GREGORY | R7330100022 |
| 10. FELIX KARYN | MGUER931402 |
| 11. FELIX KARYN | MOAKW992718 |
| 12. GILLINGHAM LARRY | R3138970040 |
| 13. GILLINGHAM LARRY | R3138970050 |
| 14. GOLDSTEIN CARY | R8584590050 |
| 15. GRIEP DANIEL | R4219210065 |
| 16. HANRAHAN MATTHE | R4999000121 |
| 17. HANRAHAN MATTHE | R4999000132 |
| 18. HANRAHAN MATTHE | R4999000140 |
| 19. HEMKER THOMAS P | R5299001270 |
| 20. HOBSON GEORGE | S0515315000 |
| 21. HOPPIE ROBERT W | R3850210120 |
| 22. ISAACSON STEPHEN F | R9529200127 |
| 23. KEMPER WILL | R4671530690 |
| 24. LAWRENCE LLOYD | S1501110502 |
| 25. LYNCH PATRICK J & | R5125600360 |
| 26. MCCOLLUM KEVIN | R2734250175 |
| 27. MILES GLENN | R2336000965 |
| 28. MILLER LINDA S | R4569000040 |
| 29. MOORHOUSE MICHA | R9846840015 |
| 30. MOREDA ANTHONY J | R7332820320 |
| 31. PUCKETT ROYAL VO | S0232110400 |
| 32. RACHEL S.GILBERT | R1126002306 |
| 33. ROSERA, CATHY | R1072350100 |
| 34. ROSERA, CATHY | R1072350150 |
| 35. ROSERA, CATHY | R1072350160 |
| 36. ROSERA, CATHY | R1072350170 |
| 37. SCHULZ RICHARD D | R2336000105 |
| 38. SCOGGIN M ELIZAB | R2039250495 |
| 39. SCOGGIN M ELIZAB | R2039250605 |
| 40. SYLVESTER JAN M | R8220200510 |
| 41. THOMAS BRIAN | R3219920014 |
| 42. THOMAS DON & MAR | R7689000240 |
| 43. THOMAS DON & MAR | R7689000390 |
| 44. TOOKE FRANK J | R8079550630 |
| 45. VAUGHN LOWELL | R1080110010 |
| 46. WENNER DARRYL K | S1011315360 |
| 47. WILKERSON CARY O | R1618170050 |
| 48. WUERTZ DAVID & EL | R8083240800 |
| 49. ZIMMERMAN THEOD | R0518000740 |

2. BOE ADJUSTMENTS (203)

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| 1. SABALA GREGORY B | R8847000030 |
| 2. STIEGER JANICE | R5481000270 |
| 3. MCDANIEL KEN | R7074650170 |
| 4. PAULSON RICHARD A | R0805620250 |
| 5. LIPSETT DANIEL A | R5396000015 |
| 6. BENEAR RICHARD H | R2024200025 |
| 7. MILLER AGRICULTU | R1404410600 |
| 8. GREENFIELD LLC | R7780511324 |
| 9. NW BEND REAL ESTA | S0619336441 |
| 10. GOLDEN PACIFIC TR | R7335540640 |

11. GOLDEN PACIFIC TR	R7335540635
12. FAIRVIEW-CURTIS L	S1008223100
13. AYLAIAN FAMILY 19	R9714000130
14. BOESIGER BROTHER	S1021417345
15. MAVERICK DECATU	R1013002778
16. SHERRON LIMITED	R0983000120
17. CHICK-FIL-A INC	R1343720500
18. S-SIXTEEN LIMITED	R5465770105
19. SIERRA PLAZA LLC	R1022760272
20. SONOMA SQUARE AS	R1022760260
21. WILCOMB LLC	R1013002036
22. FAE HOLDINGS 41624	R6122920090
23. FAE HOLDINGS 41624	R6122920060
24. FAE HOLDINGS 41624	R6122920050
25. FAE HOLDINGS 41624	R3046750025
26. BANK OF AMERICA N	R1097506316
27. NLC PROPERTIES LLC	S1406325900
28. MC CONAUGHEY GLE	S1406336004
29. VERIZON WIRELESS	S0533121116
30. FAE HOLDINGS 41624	R6122920020
31. FAE HOLDINGS 41624	R6122920030
32. FAE HOLDINGS 41624	R6122920040
33. FAE HOLDINGS 41624	R6122920100
34. LATAH PROPERTIES	R1608250070
35. STARITA LOUIS IV	R1343810100
36. GEKELER FARM INVE	R3071240120
37. FLOOD, FLOOD AND A	R5538912130
38. NW BEND REAL ESTA	R5446410036
39. GRIFFIN BUILDING L	R1573680052
40. GRIFFIN TRUST B	R1573680042
41. APPLE STORAGE LTD	R5421570200
42. ROCK POINTE APART	R7533660020
43. ROCK POINTE APART	R7533660030
44. ROCK POINTE APART	R7533660040
45. ROCK POINTE APART	R7533660050
46. ROCK POINTE APART	R7533660060
47. ROCK POINTE APART	R7533660070
48. ROCK POINTE APART	R7533660080
49. ROCK POINTE APART	R7533660090
50. ROCK POINTE APART	R7533660100
51. ROCK POINTE APART	R7533660110
52. ROCK POINTE APART	R7533660120
53. ROCK POINTE APART	R7533660130
54. ROCK POINTE APART	R7533660140
55. ROCK POINTE APART	R7533660150
56. EAU CLAIRE GARY K	R8207350560
57. BUSTER REVOCABLE	S1015223525
58. BRIDGER II LLC	R1079770010
59. GRIFFIN TRUST B	R1079770020
60. BC PARTNERS LLC	R2767200400
61. BOISE CAPITAL PAR	R2767200600
62. WILBUR PROPERTIE	R0843730130
63. BAYSIDE IDAHO LLC	R0843730100
64. BAYSIDE IDAHO LLC	R0843730010
65. MILLER BART	R7777772740
66. LANG TERRY D	R0855050280
67. VOLANTE INVESTME	R6744800040
68. TRAVIS KENNETH AN	R3193250035
69. OLSEN GLEN	R9437790050
70. OSTROM TODD M	R7476330060
71. WILMOT KYLE E	R7366280340
72. MOREHOUSE DALE F	R3508360680
73. BROWN KRISTIN	R9255000212
74. CONNER CHRIS L	R4576240050
75. SANTILLANES STEVE	R9686570420
76. ZUSCHLAG ERIC	R3616580431

77. WUERTZ FAMILY TR	R6905280260
78. SCOTT JOSEPH BUEL	R1608450077
79. WEBB HEIDIE M	R3850210140
80. OGAWA JANIS	R1608460105
81. RACK'EM LLC	R1608460110
82. THOMAS TYRIS JUDY	R1608460310
83. SNYDER GLADYS J	R7789010750
84. HANRAHAN MATTHE	R7777806960
85. SCS INVESTMENTS L	S1131244500
86. SPEAROW RALPH G	S1423417310
87. VANLITH JOEL	S1302120600
88. MILLER BRANDON L	R8039190195
89. LARSEN BRADLEY K	R8570130320
90. BRADLEY KERWIN B	R2734250395
91. WYLIE JAMES R III	S0426110057
92. BOYD JANICE L	R0805620290
93. BRANHAM ANDREW	R7045570030
94. SHAW JOHN D	R1035170070
95. COX TAMMY	R3482190080
96. SEDLACK ELLEN	R5624001522
97. MEYER DANIEL C	R1624001686
98. LEGATO ALLYSON D	R1624002015
99. CHADWICK KELLY W	R9227500325
100. STEMP GREGORY	R7475340040
101. KOUBEK PEGGY LO	R0799360640
102. STREETER BRAD M	R1943000466
103. ALLEN GREG	R3616700260
104. MOLIN JON	R3786000577
105. MOLIN JON	R3786000575
106. MOLIN JON E	R3786000573
107. LARAWAY INVEST	S0416212470
108. NUNLEY JAMES M	R3508270060
109. PINNIX BARNEY H	S0633223267
110. BOEHM JOHN E	S0225241325
111. MOYLE JOSEPH A	S0409347053
112. JHD PROPERTIES	R5538912820
113. SAGET EDOUARD L	R2336001375
114. RUTAN PAUL A &	R7475890070
115. OPPENHEIMER JA	R9227100030
116. HULQUIST MATTH	R2343000100
117. NELSON RICHARD	R3482160490
118. COOMBS RICHARD	R8180900060
119. BARRY CHRIS A	R0843350220
120. BILLINGS BARBAR	R1808500781
121. KEENEY DOLAN W	R7835000579
122. MCGUIRE PATRICK	R1805140600
123. TIMBERMIST DEVE	S1312336005
124. ROWLES KELLY J	R2847230055
125. SUHR DAVID	R7648000225
126. FREITAG KENT	S0508346775
127. CROSBY WAYNE	R7475890040
128. BALL LEONARD	R9529660305
129. MCNATT DONALD B	R8163230450
130. SCHULTZ RICHARD	R8079550300
131. BADRA FAREED V	R5983900280
132. SHRIVER RICHARD	R5983900660
133. MCLAUGHLIN JAM	R7475890250
134. BAUMHOFF EDWA	R3699000210
135. THOMPSON KENNE	R1955001710
136. KINKEAD CHARLES	R1280540410
137. DILLON DENNIS	R8584560070
138. WIEDERRICK DANI	R5199270600
139. SHERWOOD PROPE	R5713670130
140. DOWLING DANIEL	R7476000442
141. BCC RPI BOISE LLC	R2918430040
142. BP BRONC LLC	R1525500102

143.	BP BRONC LLC	R1525500010
144.	SPRING POINT INC	R6107650330
145.	MICHENER ROGER	R9323900025
146.	BRENTWOOD GROU	S1026110020
147.	FAIRVIEW CROSSIN	S1112212901
148.	SUPERTEL LP	R2320000216
149.	BAILEY COMPANY	R6620000024
150.	127 EAST STATE STR	R0238250009
151.	JACOBSON MAJEST	R1814740012
152.	AIRPORT PARK LLC	R8184740300
153.	RIM VIEW LLC	R1749100889
154.	RIM VIEW LLC	R1749100851
155.	RIM VIEW LLC	R1749100863
156.	HENRY'S FORK INV	R9313390100
157.	HENRY'S FORK INV	R9313390090
158.	LATAH VILLAGE L	R8112003000
159.	MUSGROVE RICHA	R7252270080
160.	BAEHR PAUL H	R2343000445
161.	NORQUIST STEPHE	R5983890080
162.	COHELL JAMES	R8112004210
163.	HUMPHREYS DENIS	R8186120730
164.	GALE LUANN R	S1420212360
165.	ADAMSON BETTY J	R2024250475
166.	JOHNSON DAVID C	R1096170175
167.	BANNER BEVERLY	R2120000200
168.	HOWARD SETH R	R1029260250
169.	STAYNER MICHAEL	R1608460065
170.	ADAMSON VAUGHN	R3719250390
171.	GREEN JUNE KAY	R1479710020
172.	BANNER BEVERLY	R2120000245
173.	WUERTZ FAMILY T	R2024303241
174.	SEDLACEK STEVEN	R8207350255
175.	TRIPP ALAN	R3638350010
176.	VOLANTE INVESTM	R1606150040
177.	EMERGE LLLP	R1606150070
178.	WIGHT CAPITAL L	R7777810420
179.	WIGHT CAPITAL L	R4854410020
180.	RYAN DELIA MARI	R1943000552
181.	THORNFELDT GW	R3616580220
182.	BELODOFF HOWA	R2336001565
183.	BUSH RONALD E	R3616560075
184.	SILVEY GREG S	R3626150290
185.	THEIOS EUGENE	R7074660700
186.	STATE BOARD OF	R3746000070
187.	IDAHO STATE BO	S1015120690
188.	GERFON MARTIN	R5457430407
189.	IPSEN GRANT R	R5672290310
190.	SMITH MARVIN G	R7199670450
191.	SCHWEIGER LOA	R5887730040
192.	HARDEE CONST	R1097500132
193.	BOISE RETIREME	R2350650100
194.	VOLANTE INVEST	S1502110405
195.	VOLANTE INVEST	R1573680151
196.	VOLANTE INVEST	R8536771110
197.	VOLANTE INVEST	R8536771600
198.	VOLANTE INVEST	R8536771000
199.	VAN AUKER JANE	R8356720200
200.	VOLANTE INVEST	R8356720300
201.	VOLANTE INVEST	S1212346722
202.	VOLANTE INVEST	R6510590040
203.	RECLA PAUL L	R2734502478

ACTION: R. YSAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 2 PARCELS AS LISTED UNDER "CHANGES/NO

HEARING”; APPROVE NO CHANGES ON THE 9 PARCELS AS LISTED UNDER “NO CHANGES/NO HEARING”; UPHOLD THE VALUATIONS ON THE 49 VALUATIONS ON THE PARCELS AS LISTED UNDER “WITHDRAWN”; APPROVE THE 203 BOE ADJUSTMENTS; 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 4:35 p.m.

David L. Case, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk