

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
FRIDAY, JUNE 28, 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, Erica Taggart, Alan Smith, Harry Holbert, Bill Mahn, Craig Church, Tina Winchester, Dan Thompson, Shelby Ugarriza, Carrie Sandirk, and Mark Southard, Assessor's Office; Catherine Freeman, Gene Petty, Heather McCarthy, Lorna Jorgenson, Erin Simmitt, and Claire Tardiff, Prosecuting Attorney's Office. Minutes Recorders: Julie F. Burrows and Judy Morris.

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:

D. Case explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the Assessor's Office will give a factual presentation. 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 Board of Equalization.

[Staff and several unidentified people were sworn in.]

1. HOMEOWNER'S EXEMPTION APPEALS

a. SPROAT BRENDA R1486000500

Appellant and Deputy Assessor, E. Taggart, were present.

Appellant presented testimony.

E. Taggart presented testimony that Appellant's application was received after the deadline, thus disqualifying her from the Homeowner's Exemption for 2013. She also stated that the exemption was processed for 2014.

D. Case reminded Appellant that the Board is bound by statutory deadlines.

Appellant declined to present rebuttal testimony.

R. Yzaguirre reiterated the importance of maintaining the deadline.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R1486000500, BUT ASKED THE OWNER TO APPLY FOR A HARDSHIP EXEMPTION TO FULFILL THE SAME PURPOSE; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

b. AKRE BRUCE R7192800570

Appellant's representative, Heather Akre, and Deputy Assessor, E. Taggart, were present.

H. Akre presented testimony.

E. Taggart presented the Staff report and stated that Appellant missed the deadline of April 15, 2013, and that their Homeowner's Exemption application was processed for 2014.

Appellant presented rebuttal testimony and stated that her realtor did not stress the importance of turning in the application by April 15.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R7192800570, BUT ASKED THE OWNER TO APPLY FOR A HARDSHIP EXEMPTION TO FULFILL THE SAME PURPOSE; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

c. SARTY NICOLE R8081820050

Appellant was not present. Deputy Assessor, E. Taggart, was present.

E. Taggart presented the Staff report and stated that the application was sent to the residence in 2012, but the Assessor's Office has yet to receive an application for a Homeowner's Exemption.

R. Yzaguirre asked Staff for clarification that Appellant filed an appeal, but did not submit a Homeowner's Exemption application.

E. Taggart affirmed and stated that the Assessor's Office had given the Appellant several opportunities to do so.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R8081820050; 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. CRIST AMBER R2909520635

Appellant was not present. Deputy Assessor, E. Taggart, was present.

E. Taggart presented the Staff report and stated that the application was received after the April 15, 2013, deadline and has been processed for 2014.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R2909520635; 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.

e. ROBERTSON CLINTON R1013720020

Appellant was not present. Deputy Assessor, E. Taggart, was present.

E. Taggart presented the Staff report and stated that Appellant was sent a Homeowner's Exemption application in June of 2012. She stated that the application was received by the Assessor's Office in June of 2013 and that the application was submitted past the deadline of April 15, 2013. She explained that the application was processed for 2014.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R1013720020; 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.

f. LANHAM PATRICE R5125430250
Appellant was not present.

D. Case stated that he had been instructed to table the parcel until 11:00 a.m.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R5125430250 TO 11:00 A.M. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

Appellant and Deputy Assessor, E. Taggart were present.

Appellant presented testimony and documentation showing that she had been an Idaho resident since 2009.

E. Taggart presented the Staff report. She stated that the appeal was for a Homeowner's Exemption for 2009, 2010, 2011, and 2012, and that the deadline for those applications was the fourth Monday in June of the respective year. She stated that she communicated with Appellant each year regarding the respective exemption application and found that the Appellant did not primarily reside in Idaho in 2009, 2010, 2011, or 2012. She stated that having a primary residence outside of Idaho disqualified Appellant for a Homeowner's Exemption for 2009 through 2012.

Appellant presented rebuttal testimony that she was indeed a resident of Idaho 2009 through 2012 based on utility bills and receipts from various ATM withdrawals and shopping trips conducted in Idaho.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R5125430250; 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.

g. TAMURA DOUGLAS R0310000130
Appellant and Deputy Assessor, E. Taggart, were present.

Appellant presented testimony.

E. Taggart presented the Staff report. She stated that, while Appellant had his application turned in by the deadline, her office did not receive the needed additional documentation for the Trust for that specific deadline. She stated that it is the discretion of the Board whether or not to grant the appeal.

Appellant presented rebuttal in support of having made application on time, even though the additional documentation was not received on time.

J. Tibbs asked Appellant if he remembered getting the application in January of 2013.

Appellant affirmed that he did remember.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R0310000130; 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.

h. BOWEN RHYS R2734250310
Appellant and Deputy Assessor, E. Taggart, were present.

Appellant presented testimony.

E. Taggart presented the Staff report. She stated that Appellant is appealing his 2012 Homeowner's Exemption, the deadline for which was the fourth Monday in June of 2012. She stated that Appellant does have an exemption for 2013.

Appellant presented rebuttal testimony.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R2734250310, BUT ASKED THE OWNER TO APPLY FOR A HARDSHIP EXEMPTION TO FULFILL THE SAME PURPOSE; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

i. GUMMER THOMAS R1525741250
Appellant was not present. Deputy Assessor, E. Taggart, was present.

E. Taggart presented the staff report. She stated that Appellant's primary residence was not in Idaho and that he missed the April 15, 2013, deadline for a 2013 exemption. She also stated that Appellant's application has been applied to the 2014 tax year.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HOMEOWNERS EXEMPTION ON PARCEL NUMBER R1525741250; 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.

2. SITE IMPROVEMENT EXEMPTION APPEALS

a. PATTERSON CATHY R3581220070

[Staff and several unidentified people were sworn in.]

Appellant and Appraiser, A. Smith, were present.

Appellant presented testimony acknowledging that she was aware that she missed the deadline for a Site Exemption. She requested that she be refunded the taxes she overpaid either retroactively or going forward as a result of not being notified of the passing of the Site Improvement Exemption law.

A. Smith presented the Staff report. He stated that a Site Improvement Exemption application has yet to be received by Appellant.

Appellant presented rebuttal testimony that she was aware she had not submitted a Site Improvement Exemption application because she wasn't aware of the

exemption until April 30, 2013. She stated that she believes she should have been notified by mail.

J. Tibbs requested information regarding how many applications the Assessor’s Office receives for a Site Improvement Exemption.

A. Smith stated that the Assessor’s Office received approximately 50 applications in 2012 and an additional 30 in 2013. He stated that the Site Improvement Exemption is very widely published within the developer community.

- b. **PATTERSON CATHY** **R3581220110**
[Heard simultaneously with parcel no. R3581220070]
- c. **PATTERSON CATHY** **R3581220100**
[Heard simultaneously with parcel no. R3581220070]
- d. **PATTERSON CATHY** **R3581220090**
[Heard simultaneously with parcel no. R3581220070]

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE SITE IMPROVEMENT EXEMPTION ON PARCEL NUMBERS R3581220070, R3581220110, R3581220100, AND R3581220090; 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. EXEMPTION AMENDMENT

- a. **Long Form – Recommended Approval 100% (Authorize the Chairman to Sign)**

1. EAGLE UNITED MET	S0508141905	63-602B
2. EAGLE UNITED MET	S0508141820	63-602B

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE TWO LONG FORM APPLICATIONS FOR 100% EXEMPTION AS IDENTIFIED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAQUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

- b. **Long Form – Recommended Approval Partial % (Authorize the Chairman to Sign)**

		%	
- ANTHEM BOISE LLC	R1319470015	20	63-602E

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE ONE LONG FORM APPLICATION FOR A PARTIAL PERCENTAGE AS IDENTIFIED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAQUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

4. PROPERTY TAX EXEMPTION APPEALS

- a. **VIRTUAL UNIVERSITIES** **R6876250345**

Appellant and Attorney, C. Freeman, were present.

Appellant presented testimony.

C. Freeman presented the staff report. She stated that the Appellant applied for an exemption for these parcels under Idaho Code Sections 63-602B, 63-602C, and 63-602E and was denied under each one. She said that the 63-602B religious exemption and the 63-602C charitable exemption share an ownership and use requirement. She stated that the trust under which the properties were quitclaimed did not qualify as a religious corporation or society of the State of Idaho. As of January 1 of the 2013 tax year, the properties were owned by the trust. She stated that all three properties failed the ownership requirement under Idaho Code Sections 63-602B and 63-602C. She stated that under Idaho Code Section 63-602E, there is no ownership requirement, but exempts properties used exclusively or primarily for educational purposes. Referencing Appellant's Property Tax Exemption application, she explained that the educational use of the property was only 2.97 percent for each parcel. She stated that it is the responsibility of the taxpayer to leave no room for doubt as to the eligibility for an exemption.

Appellant presented rebuttal testimony and asked for clarification that his religious and charitable uses for his leases were under question.

C. Freeman clarified that the religious and charitable exemptions have both a use and ownership requirement, and that none of the parcels, as owned by the trust, qualify for lack of meeting statutory requirements.

Appellant questioned that the lease did not qualify ownership.

C. Freeman stated that the ownership hadn't been established because of the lease.

b. VIRTUAL UNIVERSITIES R7337001310
[Heard simultaneously with parcel no. R6876250345]

c. VIRTUAL UNIVERSITIES R7337001325
[Heard simultaneously with parcel no. R6876250345]

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPEAL FOR VIRTUAL UNIVERSITIES, PARCEL NUMBERS R6876250345, R7337001310, AND R7337001325; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

d. EVANGELICAL LUTHER S0629347040
 Appellant was not present. Attorney, G. Petty, was present.

G. Petty presented the Staff report. He stated that Appellants appealed in 2012 and were denied, and that they continue to be ineligible for an exemption. He requested that the Board reference both Idaho Code Section 63-602B and 63-602C when making their decision.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPEAL FOR EVANGELICAL LUTHERAN, PARCEL NUMBER S0629347040 UNDER IDAHO CODE SECTIONS 63-602B AND 63-602C; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

e. UNIVERSITY CHRISTIAN R8189830012

Appellant, Appellant's representative, Debra Young-Irish, and Attorney, H. McCarthy, were present

D. Young-Irish presented testimony that the entity did not occupy the property on January 1, 2013. She stated that the nature of the property has never changed, that it has been used for religious purposes only. She noted that it is her belief that the exemption was denied because of the 3-month rental of the property.

H. McCarthy presented testimony that the Appellant did not own the property until January 15, 2013 and does not meet the ownership requirement of Idaho Code Section 63-602B. She also stated that the property's lease in its entirety disqualifies the organization for a tax exemption.

R. Yzaguirre posed questions to Staff regarding the ownership requirements and lease.

H. McCarthy stated that the first requirement of ownership as of January 1, 2013, had not been met, and that the property was leased in its entirety. She stated that these two facts meant that the property would not receive analysis under the second requirement of use.

Appellant presented rebuttal testimony.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPEAL FOR UNIVERISTY CHRISTIAN CHURCH, INC., PARCEL NUMBER R8189830012; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

f. NORTHWEST POINTE APA S0534417352

Appellants Edward Loggins and Slade Socul, and Attorney, C. Freeman, were present.

S. Socul presented testimony that his understanding was that the basis of the denial was because of the language in Idaho Code Section 63-602C. He argued that the parcels were reviewed under the LLC instead of under the ownership of Neighborhood Housing Services.

C. Freeman presented testimony that Northwest Pointe and Davis share the same purpose which is not charitable. The functions of both LLCs are not charitable. She stated that Appellant is receiving rent, and, therefore, not support by donations; that, because participants are required to pay for services in the form of rent, there is no general public benefit; the operating agreements of the LLCs state that the profits and losses are distributed to members, thus the income received produces a profit; upon dissolution of the LLC assets would go to members of the LLC; and that the services provided are not based on need as the tenants are required to pay rent.

S. Socul presented rebuttal testimony that the owners are the LLCs, but the sole member manager is Neighborhood Housing Services. He noted that the sole business of the LLCs is the ownership of the subject properties.

J. Tibbs asked Appellants if the four subject properties are owned by the LLCs.

Appellant, E. Loggins, stated that the LLCs are the title holders of the properties.

J. Tibbs asked Appellant if there were other LLCs operating with Neighborhood Housing Services.

Appellant, E. Loggins, stated that there is one in Canyon County and that NHS does pay taxes on those properties.

- g. NORTHWEST POINTE APA S0534449202**
[Heard simultaneously with parcel no. S0534417352]
- h. DAVIS STEWART LLC R5713750028**
[Heard simultaneously with parcel no. S0534417352]
- i. DAVIS STEWART LLC R1754001192**
[Heard simultaneously with parcel no. S0534417352]

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPEAL FOR PARCEL NUMBERS S0534417352, S0534449202, R5713750028, AND R1754001192; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

- j. LASABA CORPORATION R4588420180**
Appellant, attorney for Appellant, Larry Dunn, Attorney, C. Freeman, and Appraiser, T. Winchester were present.

L. Dunn stated his name and introduced Jerry Houchin, Appellant, for the record. He presented testimony stating the property in question was owned as of January 1, 2013, and had a 501(c)(3) IRS Certification. He stated he believed LaSaba met the ownership requirements as of January 1st.

C. Freeman presented testimony stating that LaSaba did not meet all the requirements of 63-602(B). She agreed that LaSaba met the ownership requirements, but questioned the religious requirements.

Julie Burrows was called to testify and was sworn in. C. Freeman introduced J. Burrows and requested she answer specific questions relating to the tax application submitted by LaSaba. She also answered questions relating to the corporate documents submitted by LaSaba.

T. Winchester was called to testify and answered questions regarding the ownership and location of the property. T. Winchester advised that she did a visual inspection of the property in March of 2013. She said the property appeared to be a residence. C. Freeman reviewed various photographs taken by T. Winchester during her inspection and requested she explain them in further detail. The property was assessed as residential, at a value of \$340,200.

C. Freeman stated that the parcel could not be used as a church without the proper conditional use permit, which LaSaba does not have. She explained that an exemption is not assumed and that the burden falls on an applicant to prove its use. She reviewed Idaho Code relating to charitable tax exemptions.

Appellant's attorney stated he believed there was confusion by Appellant when completing the application. He argued that the residence was entitled to an exemption.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPEAL FOR LASABA CORPORATION, PARCEL NUMBER R4588420180; AND AUTHORIZE THE CHAIRMAN TO SIGN THE APPROPRIATE DOCUMENTS ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

2. VALUATION APPEALS (Authorize the Chairman to Sign)

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. LANHAM PATRICE R5125440200**

[This parcel was heard after parcel no. R5125430250]

Appellant and Appraiser, P. Kerr, were present.

Appellant presented testimony.

P. Kerr 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 R5125440200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. J. TIBBS, AYE, R. ZYAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

2. LANHAM PATRICE A R5125430250

Appellant and Appraiser, P. Kerr, were present.

Appellant presented testimony.

P. Kerr 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 R5125430250; 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. GROESBECK KEN R1343720100

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

C. Church presented the Staff report.

4. GROESBECK KEN R1343720200

[Heard simultaneously with parcel no. R1343720100]

5. GROESBECK KEN R1343720300

[Heard simultaneously with parcel no. R1343720100]

6. **GROESBECK KEN R1343720600**
[Heard simultaneously with parcel no. R1343720100]
7. **GROESBECK KEN R1343720700**
[Heard simultaneously with parcel no. R1343720100]
8. **GROESBECK KEN R1343720800**
[Heard simultaneously with parcel no. R1343720100]
9. **GROESBECK KEN R1343720900**
[Heard simultaneously with parcel no. R1343720100]
10. **GROESBECK KEN R1343721100**
[Heard simultaneously with parcel no. R1343720100]
11. **GROESBECK KEN R1343721200**
[Heard simultaneously with parcel no. R1343720100]
12. **GROESBECK KEN R1343721300**
[Heard simultaneously with parcel no. R1343720100]
13. **GROESBECK KEN R1343721400**
[Heard simultaneously with parcel no. R1343720100]
14. **GROESBECK KEN R1343721500**
[Heard simultaneously with parcel no. R1343720100]
15. **GROESBECK KEN R1343720400**
[Heard simultaneously with parcel no. R1343720100]
16. **GROESBECK KEN R1343721000**
[Heard simultaneously with parcel no. R1343720100]

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R1343720100, R1343720200, R1343720300, R1343720600, R1343720700, R1343720800, R1343720900, R1343721100, R1343721200, R1343721300, R1343721400, R1343721500, R1343720400, AND R1343721000; 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.]

17. **POLIYANSKIY JAMES R3220000177**
Appellant was not present. Appraiser, D. Thompson, was present.

D. Thompson presented testimony that he and the Appellant had reached an agreement to leave the land value at \$823,900 and reduce the improvement value to \$3,876,100, for a total of \$4,700,000.

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 R3220000177 TO \$3,876,100 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$823,900 ON THE LAND, FOR A TOTAL VALUATION OF \$4,700,000; 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.**

18. SABELL SCOTT G R1132500025

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

S. Ugarriza requested that the parcel be tabled to July 8, 2013 at 10:00 a.m.

ACTION: **J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R1132500025 TO 10:00 A.M., MONDAY, JULY 8, 2013. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

19. VAUGHN LOWELL R9316750200

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

B. Mahn presented testimony that the appeal for all three parcels was withdrawn.

20. VAUGHN LOWELL R9316750300

[Heard simultaneously with parcel no. R9316750200]

21. VAUGHN LOWELL R9465350162

[Heard simultaneously with parcel no. R9316750200]

ACTION: **R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, RECOGNIZE THAT APPEALS FOR PARCEL NUMBERS R9316750200, R9316750300, AND R9465350162 HAVE BEEN WITHDRAWN; 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.]

22. CRANE DENNIS M R7569180150

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

C. Sandirk presented testimony that she and Appellant reached an agreement for a property value of \$95,200.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7569180150; 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.

23. MCDONALD PAT R2343000385

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

M. Southard requested that the parcel 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 R2343000385 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.

24. SCHULMAN ERIC N R8390001191

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

M. Southard presented the Staff report. He noted that he has not had an opportunity to speak with Appellant. He made a recommendation for the land value to remain at \$91,000, and reduce the improvement value to \$194,000, for a total of \$285,000.

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 R8390001191 TO \$194,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$91,000 ON THE LAND, FOR A TOTAL VALUATION OF \$285,000; 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. Withdrawn (22)

1. BRUNSTING HENRY J R0356170082
2. EAGLE PROFESSIONA R5674030020
3. EL DORADO HOTEL P R1022760294
4. FELIX KARYN R4895001430
5. FELIX KARYN S0510142100
6. GROESBECK KEN R1013670148
7. GROESBECK KEN S1004336255
8. GROESBECK KEN R8514770104
9. HAWK LINDA SUE R5315250010
10. HERDE GARY R0367730023
11. NAGASAKA DYKE R1431970340
12. NELSON LENNY S1606336400
13. PANGBURN BOBBY E R0799190030
14. SCHWEITZER EDWIN R1141290170
15. THERRIEN MOE R0119150010
16. VAUGHN LOWELL R2734511670
17. VAUGHN LOWELL R2734511691
18. VAUGHN LOWELL R2734511695
19. WYMAN R1126001565

20. WYMAN JON N R0773000060
21. WYMAN JON N R2734250680
22. WYMAN JON N R7104000970

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATIONS ON THE 22 VALUATIONS ON THE 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 2:07 p.m.

David L. Case, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk