

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
TUESDAY, JULY 2, 2013
1:00 P.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: Tim Tallman and Pamela Kerr, Assessor’s Office. Minutes Recorder: Julie F. Burrows.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner David L. Case called the hearing to order at 12:59 p.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 UNFINISHED BUSINESS:

- **VALUATION APPEALS** (*Authorize the Chairman to Sign*)

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

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.

[Several unidentified people were sworn in.]

- **KUGLER NEIL J R8079550280** (*Tabled from 6/27/13*)
Appellant and Appraiser, P. Kerr, were present.

Appellant presented testimony.

P. Kerr presented the Staff report and noted that the purchase price does not necessarily determine the assessed value.

Appellant presented rebuttal testimony.

J. Tibbs asked Appellant if he had ever appealed his assessment before.

Appellant stated he had appealed four or five times.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER R8079550280; 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.

V. IN THE MATTER OF NEW BUSINESS:**1. VALUATION APPEALS (*Authorize the Chairman to Sign*)****a. Changes / No Hearing (3)**

1. LEAF COMMERCIAL CAPITAL INC	P7LEAFCOM25
2. LEAF COMMERCIAL CAPITAL INC	P7LEAFCOM43
3. OSBORNE JUDITH M	R1362670520

b. No Changes / No Hearing (16)

1. BRADFORD THOMAS H	R5702160390
2. CANSLER MARGIE	R1343510075
3. CAYWOOD MARY	R5782850250
4. HARDING AND CARBONE INC	S1004336415
5. LEAF COMMERCIAL CAPITAL INC	P7LEAFCOM32
6. MASKELL RICHARD N	R8108830600
7. MASKELL RICHARD N	R8108830700
8. MINCH ROBERT P	R8108830100
9. MINCH ROBERT P	R8108830200
10. NGUYEN LYNDON	R4602000020
11. STOPPELLO FRANK	R0054006890
12. STOPPELLO FRANK	R0054006895
13. STOPPELLO FRANK	R0054006900
14. STOPPELLO FRANK	R0054006905
15. WATKINS D CRAIG	R0879560240
16. WELCH MARAGUERITE EL-KHOURY LI	R1487750460

c. Withdrawn (10)

1. CHACON DYAN	R5760250080
2. CHACON DYAN	R5760250090
3. LEAF COMMERCIAL CAPITAL INC	P7LEAFCOM24
4. MERRILL RUSSELL	R4690000040
5. MERRILL RUSSELL	S1023212540
6. MERRILL RUSSELL	R1431001190
7. MERRILL RUSSELL	R8002000280
8. MERRILL RUSSELL	R5714250536
9. MERRILL RUSSELL	R4899000010
10. ROBINSON CHRIS	R7334160631

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 16 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 10 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.

VI. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 1:15 p.m.

David L. Case, Chairman

ATTEST:

Christopher D. Rich, Ada County Clerk