

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
MONDAY, JULY 8, 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: Roxanna Dempsay, Indigent Services; Brett Landries and Claire Tardiff, Prosecuting Attorney’s Office; Tim Tallman, Iana Johnson, Craig Church, Dan Thompson, Carly Wantulok, and Bill Mahn, 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 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 CORRECTION TO THE RECORD:**

- Correction to the 6/26/13 Agenda - Kim Edward R0799230615 should have been identified as “Changes/ No Hearing”, rather than “No Changes/ No Hearing”.

**ACTION: J. TIBBS MOVED TO CORRECT THE JUNE 26, 2013 AGENDA FOR KIM EDWARDS, PARCEL R0799230615, TO BE IDENTIFIED AS “CHANGES/NO HEARING”, RATHER THAN “NO CHANGES/NO HEARING”. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE AYE. THE MOTION CARRIED UNANIMOUSLY.**

**V. IN THE MATTER OF EXCEPTIONAL SITUATIONS – HARDSHIP APPLICATIONS:**

*[Staff was sworn in.]*

Name	Application #	Parcel #	Year	Amount
1. Kip and Holly Romans & Frontier Tire	#13-0045	O1107325700	2013	Est. \$3,275.15
		P1FRONTIR02	2013	Est. \$0.00

Appellant was not present. Service Worker, R. Dempsay, was present.

R. Dempsay presented the Staff report.

R. Yzaguirre stated that it appears Appellants have other sources of income and are not in danger of a tax deed.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF ADA COUNTY COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE HARDSHIP FOR APPLICATION 13-0045; 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.**

2. Internat’l Church of the Foursquare Gospel	#13-007	S1201417213	2013	Est. \$2,668.47
		S1201417225	2013	Est. \$17,494.48

Appellant was not present. Service Worker, R. Dempsay, and Attorney, B. Landries, were present.

R. Dempsay presented the Staff report.

J. Tibbs posed questions to Staff

B. Landries presented testimony regarding the date of the address change.

*[Appellant arrived and was sworn in.]*

Appellant, Gordon Sliter, presented testimony.

D. Case requested Staff present the staff report for Appellant.

R. Dempsay presented the Staff report again and stated that there were several years when a full exemption was not granted.

D. Case requested Appellant present testimony regarding the difference in percentages of exemption granted in 2011 and 2012.

Appellant presented testimony for 2011 and 2012.

J. Tibbs asked Appellant if he had a change of staff regarding who would have opened the mail.

Appellant stated that he did not.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF ADA COUNTY COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE HARDSHIP FOR APPLICATION NUMBER 13-007 FOR INTERNATIONAL CHURCH OF THE FOURSQUARE; 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.**

**3. Idaho Lions Sight & #13-010 R0387250120 2013 Est. \$2,269.14 Hearing Foundation Inc**

Appellant was not present. Service Worker, R. Dempsay, and Attorney, C. Tardiff, were present.

R. Dempsay presented the Staff report.

J. Tibbs posed questions to Staff regarding the no-charge lease to the suicide hotline.

C. Tardiff presented testimony regarding why the Appellant was denied the full exemption.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF ADA COUNTY COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE HARDSHIP FOR APPLICATION NUMBER 13-010; 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.**

**VI. IN THE MATTER OF UNFINISHED BUSINESS:**

**- 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.

*[Several unidentified people were sworn in.]*

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF ADA COUNTY COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, REMOVE THE UNFINISHED BUSINESS FROM THE TABLE FOR CONSIDERATION. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**1. STEMMLER BERTRAM R3616420355 (Tabled from 6/27/13)**  
Appellant and Appraiser, I. Johnson, was present.

Appellant presented testimony.

I. Johnson presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs questioned Appellant regarding the number of bedrooms.

Appellant responded with details of the remodel.

I. Johnson stated that the assessment is based on the assumed use of the property.

J. Tibbs asked Appellant to identify the area on top of the property.

Appellant stated that it used to be an observatory, but is now a skylight.

J. Tibbs questioned Staff as to the average percentage increase in the subject property's neighborhood.

I. Johnson responded that the average was 11.5 percent.

D. Case questioned Appellant as to the year and purchase price of the subject property, as well as the date of the remodel.

Appellant responded.

I. Johnson stated that after a remodel, the home is re-assessed and that the building permit was for 275,000 dollars, but that the actual amount was probably much higher.

Appellant stated that the tax assessed value was more indicative of the current value, instead of the market value.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3616420355; 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.

*[Several unidentified people were sworn in.]*

2. **POLIYANSKIY JAMES R4885160080** *(Tabled from 6/26/13)*  
Appellant was not present. Appraiser, C. Church, was present.

C. Church presented the Staff report and recommended adjustments on the parcels in question.

3. **POLIYANSKIY JAMES R4885160090** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

4. **POLIYANSKIY JAMES R4885160070** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

5. **POLIYANSKIY JAMES R4885160062** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

6. **POLIYANSKIY JAMES R4885160050** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

7. **POLIYANSKIY JAMES R4885160040** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

8. **POLIYANSKIY JAMES R4885160030** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

9. **POLIYANSKIY JAMES R4885160020** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

10. **POLIYANSKIY JAMES R4885160130** *(Tabled from 6/27/13)*  
*[Heard simultaneously with parcel no. R4885160080]*

**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 R4885160020 TO \$261,200; MODIFY THE VALUATION ON PARCEL NUMBER R4885160030 TO \$216,600; MODIFY THE VALUATION ON PARCEL NUMBER R4885160040 TO \$207,200; MODIFY THE VALUATION ON PARCEL NUMBER R4885160050 TO \$197,600; MODIFY THE VALUATION ON PARCEL NUMBER R4885160062 TO \$442,900; MODIFY THE VALUATION ON PARCEL NUMBER R4885160070 TO \$156,100; MODIFY THE VALUATION ON PARCEL NUMBER R4885160080 TO \$156,100; MODIFY THE VALUATION ON PARCEL NUMBER R4885160090 TO \$974,800; MODIFY THE VALUATION ON PARCEL NUMBER R4885160130 TO \$827,800; 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.**

11. **POLIYANSKIY JAMES R1179380105** *(Tabled from 6/27/13)*  
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 R1179380105; 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.**

**VII. IN THE MATTER OF NEW BUSINESS:**

**1. VALUATION APPEALS**

**a. Hearings**

**1. BERRY ARTHUR J R1281000180**

Appellant and Appraiser, C. Wantulok, were present.

Appellant presented testimony.

C. Wantulok presented the Staff report.

J. Tibbs asked Staff for the average increase in the subject property’s neighborhood.

Staff stated that the average was 22 percent.

Appellant presented rebuttal testimony.

R. Yzaguirre asked Staff if she had looked at the Comparables (Comps) that Appellant presented.

C. Wantulok stated that Appellant gave her names of the residents of the Comps, but no addresses.

J. Tibbs asked Appellant how long he had lived in his home and if this appeal was his first.

Appellant stated that he had lived in his home for approximately 11 years and that this was his first appeal.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER R1281000180; 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. COLLINS JANET S1007325719**

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

C. Church presented the Staff report.

**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 S1007325719 TO \$5,859,400 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$1,193,700 ON THE LAND, FOR A TOTAL VALUATION OF \$7,053,100; 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.**

**3. MATHEIDAS BRAD R2391280010**  
Appellant was not present. Appraiser, Bill Mahn, was present.

B. Mahn 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 R2391280010; 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.**

**4. TERAHCORP INC R0387040080**  
Appellant and Appraiser, C. Wantulok, were present.

Appellant presented testimony.

R. Yzaguirre asked Appellant if the properties were rental properties.

Appellant stated that they were rental properties and that he received \$275 per month for each.

C. Wantulok presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs questioned Appellant as to a specific document he gave the Board.

Appellant stated that the document detailed needed repairs for the subject properties.

**5. TERAHCORP INC R0387040070**  
*[Heard simultaneously with parcel no. R0387040080]*

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0387040080 TO \$24,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$38,300 ON THE LAND, FOR A TOTAL VALUATION OF \$62,900; MODIFY THE VALUATION ON PARCEL NUMBER R0387040070 TO \$29,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$38,300 ON THE LAND, FOR A TOTAL VALUATION OF \$67,500; 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.**

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.

*[Several unidentified people were sworn in.]*

**6. TANNENBAUM WAYNE S0515428050**

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

C. Church presented 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 S0515428050; 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. TANNENBAUM WAYNE R0367730015**  
Appellant was not present. Appraiser, D. Thompson, was present.

D. Thompson presented the Staff report.

**8. TANNENBAUM WAYNE R0915000058**  
*[Heard simultaneously with parcel no. R0367730015]*

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R0367730015 AND R0915000058; 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.**

**9. TANNENBAUM WAYNE R9413900012**  
Appellant was not present. Appraiser, B. Mahn, was present.

B. Mahn presented the Staff report.

**10. TANNENBAUM WAYNE R9413900040**  
*[Heard simultaneously with parcel no. R9413900012]*

**11. TANNENBAUM WAYNE R9413900021**  
*[Heard simultaneously with parcel no. R9413900012]*

**12. TANNENBAUM WAYNE R9413900030**  
*[Heard simultaneously with parcel no. R9413900012]*

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

**b. Changes / No Hearing (85)**

- 1. ANDERSON BOYD W R3429000100
- 2. ANGLETON JANET R7569500783
- 3. ANGLETON JANET R7569500786
- 4. ANGLETON JANET R7569500791
- 5. BASHFORD TIMOTHY R R5199300640
- 6. BAUSCHER MATTHEW D R5158710020
- 7. BECKERT CHARLES N R7475890110

8. BIZALLION DONALD C	R2336002590
9. BOLEN EARL F JR	R7475840260
10. BRACCO ROBERT & ELIZABETH	R3286710040
11. BRAUN KIRK F	S1009438820
12. BUU TRI	R9686570230
13. CARIAGA JEAN G	R7569190160
14. CARIAGA JEAN G	R7569190170
15. CARIAGA JEAN G	R7569190180
16. CARIAGA JEAN G	R7569190190
17. CARIAGA JEAN G	R7569190200
18. CARIAGA JEAN G	R7569190210
19. CARIAGA JEAN G	R7569200010
20. CARIAGA JEAN G	R7569200020
21. CARIAGA JEAN G	R7569200030
22. CARIAGA JEAN G	R7569200040
23. CARIAGA, JEAN G	R7569190020
24. CARIAGA, JEAN G	R7569190030
25. CARIAGA, JEAN G	R7569190040
26. CARIAGA, JEAN G	R7569190050
27. CARIAGA, JEAN G	R7569190060
28. CARIAGA, JEAN G	R7569190070
29. CARIAGA, JEAN G	R7569190080
30. CARIAGA, JEAN G	R7569190090
31. CARIAGA, JEAN G	R7569190100
32. CARIAGA, JEAN G	R7569190110
33. CARIAGA, JEAN G	R7569190120
34. CARIAGA, JEAN G	R7569190130
35. CARIAGA, JEAN G	R7569190140
36. CARIAGA, JEAN G	R7569190150
37. CARPENTER KATHY H	R3699000020
38. CORE GRANT	R7335510205
39. DAVIS P. ERIC	R1039000330
40. DURAND PAULA	R7475860070
41. EBAUGH DONALD REESE JR	R9227770247
42. ELLSWORTH MIKE	R7909000020
43. FARMER MARY JO	R0539630910
44. FOWKES, WILLIAM M	R9322750090
45. FUHRMAN CHRISTEN	R1943002342
46. HELFMAN FAMILY TRUST	R5125300280
47. HENRY'S FORK LLC	S0401131600
48. HOPPER KRISTEN M	R5679000220
49. KIEFT LARRY	R3610301110
50. KILBUCK KEVIN	R3482180130
51. KONZEK ROBERTA	R0615001185
52. LARAWAY LESLIE	R2814170580
53. LYNN DENISE YVONNE	R3616250175
54. MARTELLO MARK	R5207001365
55. MCDOWELL DENNIS	R0619790140
56. MCFARLAND RENEE	S1004325405
57. MCINTOSH & ASSOCIATES	R5070000968
58. MERZ CECILIA M	R3616251670
59. MILLER VICTOR B IV	R8584520020
60. MOUNTAIN PRIME LLC	S1107223350
61. MUNSON MARK J	S1101346705
62. MUNSON MARK J	R2039000008
63. NGUYEN LYNDON	R1575000070
64. ODLE REBECCA S	R2940700540
65. PETERSON MARK R	R1580600075
66. PRALL TANYA	R7475850230
67. PRESTON STEPHEN	S1007110300
68. PRESTON STEPHEN	R1097500960
69. PRESTON STEPHEN	S0931325500
70. RITTER JAMES HUGH REVOCABLE LI	R5861400030
71. RUDELLE GREG	R6070500060
72. RUDELLE GREG	R9323500060
73. SELL SHARON	R2738500030

74. SPOLAR DUANE A	R2789510030
75. STUBBLEFIELD JOHN	S0407212550
76. STUBBLEFIELD JOHN	S1212223111
77. SUBIA ROBERT	R1029260135
78. THOMPSON MARK	S0532142154
79. VU DON	R7082270560
80. WALLACE RICHARD S	R5299001410
81. WATSON LYNN R	R8584520160
82. WEST JEFFERSON H	R2847260195
83. WORLEY ROGER W JR LIVING TRUST	R4895012950
84. WORLEY ROGER W JR LIVING TRUST	R4895012750
85. YANO STEVE	R7879270190

**c. No Changes / No Hearing (81)**

1. 9142 W IRVING ST LLC	R8281000030
2. ABDULAMIR ALAA	R2335670020
3. AKE JEFFREY S	R1727740070
4. ANDERSON BOYD W	R1955010366
5. ASSOCIATED TAX APPRAISERS	S1009120652
6. ASSOCIATED TAX APPRAISERS	R5538940685
7. ASSOCIATED TAX APPRAISERS	R1013007860
8. ASSOCIATED TAX APPRAISERS	S1009120672
9. BEEBE GRANT S	R2336000650
10. BOISE SPECTRUM-DUNLAP LLC	S1124110380
11. BRADBURY WILLIAM B JR	R8192150370
12. BROWN CHARLES E	R2376180190
13. BROWN KIMBERLY	R8313650010
14. CARIAGA JEAN G	R7569180060
15. CARIAGA JEAN G	R7569180080
16. CARIAGA JEAN G	R7569180100
17. CARIAGA JEAN G	R7569180120
18. CARIAGA JEAN G	R7569180140
19. CARIAGA JEAN G	R7569180160
20. CARIAGA JEAN G	R7569180190
21. CARIAGA JEAN G	R7569180200
22. CARIAGA JEAN G	R7569180210
23. CARIAGA JEAN G	R7569180230
24. CARIAGA JEAN G	R7569180240
25. CARIAGA JEAN G	R7569180250
26. CARIAGA JEAN G	R7569180270
27. CARIAGA JEAN G	R7569180290
28. CARIAGA JEAN G	R7569180300
29. CARIAGA JEAN G	R7569180330
30. CROSSLAND JULIA A	R3616580385
31. DAVIS TERRY	R7777775700
32. EAGLE RIVER HOLDINGS LLC	R5760250230
33. EINCK TODD R	R8123003642
34. FAMCO INVESTMENTS LLP	R2734521750
35. GOULD DEBBIE I	R5664420390
36. GULBIS ANTHONY D	R1083770010
37. HARRISON JOHN	R3638760060
38. HIRSCHFELD JEROME A & CECILE K	R5983870120
39. HODGE EARNEST P	R1387790180
40. IVERSON HARVEY J	R1387100225
41. JINKINS TODD	R3616530230
42. KALANGE JOHN T	R4303000890
43. KALANGE JOHN T &	R4823120030
44. LAVIN DAVID	S1501223205
45. LIM YOUNG	R5973500350
46. MATLOCK STANLEY	R7498004762
47. MCGRATH JOHN	S1124110225
48. MILLER JASON	R8120810030
49. MILLER JIMMIE	R8221520020
50. MOCZYGEMBA RONALD	R8382000830
51. MOUNTAIN PRIME LLC	S0407234100

52. NUGENT JOSHUA	R7655540440
53. RAFANELLI AND NAHAS MANAGEMENT	S1014449100
54. RAFANELLI AND NAHAS MANAGEMENT	R7384380151
55. REYES JENNA	S1007346902
56. SCHOW ANDREW D	R7813840460
57. SCOTT LARRY D AND GLENN	R7997000435
58. SEYLER MICHAEL J	R2932730280
59. SNOW SALLY H	S1005141650
60. STEIN JARED	R6120510075
61. STUBBLEFIELD JOHN	S0418120900
62. STUBBLEFIELD JOHN	S1212223120
63. SULLIVAN VICKI L	R3482190050
64. SUMNER DAVID A	R2082640130
65. TIH BODO LLC	R0190710040
66. WELCH ROWLAND	R6907020005
67. WELCH ROWLAND	S1201449500
68. WELCH ROWLAND	R9316720060
69. WELCH ROWLAND	R9323500891
70. WELCH ROWLAND	R7334170276
71. WELCH ROWLAND	R3210000085
72. WELCH ROWLAND	R3958350003
73. WELCH ROWLAND	R5070001187
74. WELCH ROWLAND	R4549500135
75. WELCH ROWLAND	O1028141900
76. WELCH ROWLAND	S1006336400
77. WELCH ROWLAND	S1112346670
78. WELCH ROWLAND	R5128000529
79. WELLS FARGO BANK NA	S1201417308
80. WILLIAMSON WARD C	R3616520040
81. WOODKE PETER N	R0425670030

**d. Withdrawn (12)**

1. BROWN DAVID	R7365670400
2. BROWN DAVID	R7365670100
3. BROWN DAVID	S1109212470
4. BROWN DAVID	S1109223007
5. COLLINS JANET	R1901110122
6. HYDE PAUL R	S0508417610
7. HYDE PAUL R	S1102142240
8. HYDE PAUL R	S0533417610
9. MCDONALD PAT	R2343000385
10. RIDDER SCOTT J	R5299001520
11. SABELL SCOTT G	R1132500025
12. WHITE JOSEPH	R1842701225

**2. BOE ADJUSTMENTS (156)**

1. CRACOW PROPERTIES LLC	R1072350140
2. CLINTON ANNETTE	R1072350130
3. CRACOW PROPERTIES LLC	R1072350120
4. HILDRETH JOSH T	R1072350110
5. CRACOW PROPERTIES LLC	R1072350090
6. EISMANN MATTHEW D	R6003230020
7. SWINNEY MARC A	R7807680750
8. PAINTER KATHLEEN R	R2734520042
9. JOHNSON TROY L	R1080070040
10. SALLIE STEVEN SIAD	R7475790310
11. PEASLEY TRANSFER & STORA	S1007449506
12. CAR BOISE ID LLC	R8281003602
13. BOISE SNF REAL ESTATE INVE	R7777816586
14. ANTHEM BOISE LLC	R1319470015
15. MAHONEY MILES	R8584520170
16. ZHU WEIYU	R8584520150
17. POLLOCK FAMILY TRUST	R8584520130
18. HILL THOMAS D	R8584520082
19. ASBELL DONALD R	R8584520070

20.	KVAMME JAMES CRAIG	R8584520060
21.	WRIGHT THOMAS T QUALIFIE	R8584520050
22.	DELUCA RYAN	R8584520040
23.	LEADER 1993 REVOCABLE TRU	R2814140320
24.	HALE LANA D	R8378000045
25.	LEADER 1993 REVOCABLE TRU	R2814140330
26.	HALLETT PATRICIA M	R5672270580
27.	ZIONS CREDIT CORPORATION	P7ZIONCRE30
28.	ZIONS CREDIT CORPORATION	P7ZIONCRE37
29.	ZIONS CREDIT CORPORATION	P7ZIONCRE38
30.	ZIONS CREDIT CORPORATION	P7ZIONCRE39
31.	ZION'S FIRST NATIONAL BANK	P1ZIONBNK01
32.	ZION'S FIRST NATIONAL BANK	P1ZIONBNK02
33.	ZION'S FIRST NATIONAL BANK	P1ZIONBNK03
34.	ZION'S FIRST NATIONAL BANK	P1ZIONBNK04
35.	ZION'S FIRST NATIONAL BANK	P1ZIONBNK05
36.	CANON FINANCIAL SERVICES	P7CANOFI115
37.	CANON FINANCIAL SERVICES	P7CANOFI287
38.	CANON FINANCIAL SERVICES	P7CANOFI293
39.	CANON FINANCIAL SERVICES	P7CANOFI294
40.	GE CAP INFO TECH SOLUTIONS	P7GECITS108
41.	GE CAP INFO TECH SOLUTIONS	P7GECITS112
42.	GE CAP INFO TECH SOLUTIONS	P7IOSCAP510
43.	GE CAP INFO TECH SOLUTIONS	P7IOSCAP215
44.	GE CAP INFO TECH SOLUTIONS	P7GECAPIN22
45.	GE EQUIP SMALL TICKET LLC	P7GECAPC662
46.	GE EQUIP SMALL TICKET LLC	P7GECAPC653
47.	GE EQUIP SMALL TICKET LLC	P7GECAPC495
48.	GE EQUIP SMALL TICKET LLC	P7GECAPC555
49.	GENERAL ELECTRIC CAPITAL	P7GECAPC690
50.	GENERAL ELECTRIC CAPITAL	P7GECAPC693
51.	GENERAL ELECTRIC CAPITAL	P7GECAPC689
52.	ANTHROPOLOGIE INC	P1ANTHROP01
53.	ASML US INC	P1ASMLITH01
54.	DUTCH BROS COFFEE	P1DUTBROC03
55.	STUBBLEFIELD A H	S0407212610
56.	HARRIS JAMES	R1725060151
57.	VOLK TIMOTHY L	R1525780610
58.	US BANK NA	P7OLIVALL21
59.	US BANK NA	P7USBANC042
60.	US BANK NA	P7USBANC322
61.	US BANK NA	P7USBANC473
62.	US BANK NA	P7USBANC650
63.	US BANK NA	P7USBANC658
64.	US BANK NA	P7USBANC700
65.	US BANK NA	P7USBANC751
66.	US BANK NA	P7USBANC765
67.	US BANK NA	P7USBANC916
68.	US BANK NA	P7USBAN1018
69.	US BANK NA	P7USBAN1019
70.	US BANK NA	P7USBAN1020
71.	US BANK NA	P7USBAN1021
72.	US BANK NA	P7USBAN1022
73.	US BANK NA	P7USBAN1023
74.	US BANK NA	P7USBAN1024
75.	US BANK NA	P7USBAN1025
76.	US BANK NA	P7USBAN1026
77.	US BANK NA	P7USBAN1027
78.	US BANK NA	P7USBAN1028
79.	US BANK NA	P7USBAN1029
80.	US BANK NA	P7USBAN1030
81.	US BANK NA	P7USBAN1031
82.	US BANK NA	P7USBAN1032
83.	US BANK NA	P7USBAN1033
84.	US BANK NA	P7USBAN1034
85.	US BANK NA	P7USBAN1035

86.	US BANK NA	P7USBAN1036
87.	US BANK NA	P7USBAN1037
88.	US BANK NA	P7USBAN1039
89.	US BANK NA	P7USBAN1040
90.	US BANK NA	P7USBAN1041
91.	US BANK NA	P7USBAN1042
92.	US BANK NA	P7USBAN1043
93.	US BANK NA	P7USBAN1044
94.	US BANK NA	P7USBAN1045
95.	US BANK NA	P7USBAN1046
96.	US BANK NA	P7USBAN1047
97.	US BANK NA	P7USBAN1048
98.	US BANK NA	P7USBAN1049
99.	LEAF FINANCIAL CORPORAT	P7LEAFFIN32
100.	US BANK NA	P1USBANCO30
101.	US BANK NA	P1USBANC028
102.	US BANK NA	P1US+BANK01
103.	US BANK NA	P1US+BANK08
104.	US BANK NA	P1US+BANK10
105.	US BANK NA	P1US+BANK11
106.	US BANK NA	P1US+BANK13
107.	US BANK NA	P1US+BANK15
108.	US BANK NA	P1US+BANK16
109.	US BANK NA	P1US+BANK17
110.	US BANK NA	P1US+BANK18
111.	US BANK NA	P1US+BANK19
112.	US BANK NA	P1US+BANK22
113.	US BANK NA	P1US+BANK26
114.	US BANK NA	P1US+BANK30
115.	US BANK NA	P1US+BANK31
116.	US BANK NA	P1US+BANK34
117.	US BANK NA	P1US+BANK35
118.	US BANK NA	P1US+BANK36
119.	LEAF FINANCIAL CORPORAT	P7LEAFFIN31
120.	RIVERVIEW MINI STORAGE LLP	R2734522773
121.	RIVERVIEW MINI STORAGE LLP	R2734523024
122.	RIVERVIEW MINI STORAGE LLP	R2734522820
123.	RIVERSIDE HOSPITALITY LLC	R2734542745
124.	RIVERSIDE HOSPITALITY LLC	R2734542735
125.	GE EQUIP SMALL TICKET LL	P7GECAPC580
126.	GE EQUIP SMALL TICKET LL	P7GESMTCK13
127.	HE DEPING	R7475890020
128.	MCFADDEN VAN LIVING TR	R7475890030
129.	KASNITZ ROBERT W &	R7475890050
130.	WILLIAMSON G KENT & PAM	R7475890060
131.	TROXELL EVELYN M	R7475890080
132.	LARSON J CORNEL &	R7475890100
133.	ELLIOTT JOHN H JR	R7475890120
134.	LLOYD LESTER W &	R7475890130
135.	PENNINGTON CARL	R7475890140
136.	STEELE WAYNE J &	R7475890150
137.	CREIGHTON HEIDI	R7475890162
138.	SLAVICK RONALD W JR	R7475890170
139.	BELL STANLEY R	R7475890180
140.	WANG JIAN Z	R7475890190
141.	HOWARD JOHN P	R7475890200
142.	BAIRD DENNIS T	R7475890240
143.	MOUNTAIN WEST ENTRUST	R7475890270
144.	ALVERSON DALE L	R7475890280
145.	SCHEID JOHN A	R7475890260
146.	BIANCHI CARL F	R7475890230
147.	IDAHO TRANSPORTATION D	R3219900065
148.	HOT 1 LLC	S1108417420
149.	HOT 1 LLC	S1108417711
150.	SCENTSY INC	P1SCENTSY02
151.	LEACH & PERRETT INC	R4225470012

152. LEACH & PERRETT INC	P1LEAPER01
153. PKG INC	S1108315010
154. PKG INC	S1108325440
155. PKG INC	P1PROMKEY02
156. PKG INC	P1PROMKEY01

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 85 PARCELS AS LISTED UNDER “CHANGES/NO HEARING”; APPROVE NO CHANGES ON THE 81 PARCELS AS LISTED UNDER “NO CHANGES/NO HEARING”; UPHOLD THE VALUATIONS ON THE 12 PARCELS AS LISTED UNDER “WITHDRAWN”; APPROVE THE 156 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.**

**3. CASUALTY LOSS EXEMPTION**

- **Recommended Approval** (*Authorize the Chairman to Sign*)

1. LEHMAN, DEBRA – R9227660130	
2746 East Starlington Drive, Boise	
2013 Original Value	\$209,100
2013 Casualty Loss Exemption Value	<u>\$ 4,200</u>
2013 Adjusted Value of Improvement	\$204,900

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CASUALTY LOSS EXEMPTION FOR PARCEL R9227660130; 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.**

**VIII. IN THE MATTER OF ADJOURNMENT:**

There being no further business to come before the Board on this date, the meeting was adjourned at 1:16 p.m.

\_\_\_\_\_  
David L. Case, Chairman

ATTEST:

\_\_\_\_\_  
Christopher D. Rich, Ada County Clerk