

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
MONDAY, DECEMBER 2, 2013  
2:30 P.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Commissioners' Conference Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Bob McQuade, Mark Southard, and Craig Church, 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 2:32 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: \*\*ADDED INSIDE 48 HOURS\*\***

- Donald Fodrea, Parcel R7475350020 should be added to Item IV (a) BOE ADJUSTMENTS

**ACTION: J. TIBBS MOVED TO AMEND THE AGENDA TO ADD DONALD FODREA, PARCEL NO. R7475350020, TO ITEM IV(a), BOE ADJUSTMENTS. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

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

- a. BOE ADJUSTMENTS 2013 FIRST SUBROLL (25) (*Authorize the Chairman to Sign*)

1. Sullivan Jacob C	R6905370070
2. Williams April	R1333240560
3. Unipal International LTD	P1UNIPALI01
4. Cram Michael W	R1317600040
5. Laumann Markus	R8221590030
6. Gill Todd H	R1472050350
7. Osborne Austin James	R5254360050
8. Hauser Anthony L	R2343000135
9. Dorn Ronald V Iii	R3616520022
10. Semba Rick	R4588420650
11. Jesus Brooke	R8081830070
12. Meredith Amy L	R1749000344
13. Hills Ron E	R3616860260
14. Wylie Kenneth	R7686320240
15. Gerke William	R8037540590
16. Wanner Todd D	R1376810860
17. Mccarroll Craig	R6925760450
18. Stewart Todd J	R7084470330
19. Franco Nick K	R0623562230
20. Summers Blake R	R0882350400
21. Allen Jeffrey L	R1319140030
22. Burnett Ian S	R1573720030
23. Thompson Mark	R1719480160
24. Perkins Constance L	R0945580420
25. Donald Fodrea	R7475350020 <b>**ADDED**</b>

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE 25 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; 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.**

b. VALUATION APPEALS (*Authorize the Chairman to Sign*)

1. Hearings (5)

- a. Cell Towers LLC R1042250070 [2:34:55 PM](#)

Appellant was not present.

C. Church presented the Staff report.

*[Staff and Appellants for all hearings were sworn in.]*

C. Church presented the Staff report again.

The Board posed questions to Staff.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1042250070; 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.**

- b. Asin, Gary R6532210090 [2:38:06 PM](#)  
*[Heard simultaneously with parcel no. S0527110106]*

- c. Twin Islands LLC S1213142042  
*[Heard simultaneously with parcel no. S0527110106]*

- d. Public Storage of Eagle S0515110402  
*[Heard simultaneously with parcel no. S0527110106]*

- e. City Development Inc S0527110106

Appellant's representatives, Greg Ruddell and Jake Smith, were present and previously sworn in for testimony.

G. Ruddell presented testimony.

J. Smith presented testimony.

C. Church presented the Staff report.

B. McQuade presented testimony regarding 2013 Personal Property Legislation and how it relates to the cell towers. He proposed that the Board postpone making a decision about these properties for two days.

The Board posed questions to Staff and reiterated that the Board of Equalization will not have jurisdiction after today.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R6532210090, S1213142042, S0515110402, AND S0527110106; 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. Changes/No Hearing

- Chempoint P1CHEMPNT01

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE ONE PARCEL AS LISTED UNDER "CHANGES/NO HEARING"; 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.**

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

There being no further business to come before the Board on this date, the meeting was adjourned at 3:02 p.m.

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David L. Case, Chairman

ATTEST:

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Christopher D. Rich, Ada County Clerk