

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
THURSDAY, JUNE 26, 2014
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: Larry Maneely and Benny Poole, Commissioners' Office; Pamela Kerr, Tim Tallman, Yelena Miller, Brad Smith, Blake Mares, Rachel Baird, Tina Winchester, Ron DeRoest, Kelly Temple, Iana Johnson, Anne Kawalec, Don Whipple, Carrie Sandirk, Bob McQuade, Lynde Fischer, Dan Curtis, Erin Brady, and Mark Southard, Assessor's Office; and Brad Vanderpool, Clerk'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 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. Tyree Timothy W R2343000470

Appellant and Appraiser, P. Kerr, were present.

Appellant stated his name and address for the record, and presented testimony.

P. Kerr presented the Staff report. She explained the adjustments she made as a result of the Comparables (Comps) she was able to find.

Appellant presented rebuttal testimony. He addressed a particular Comp used by P. Kerr, and stated that the adjustments made by the Appraiser were significantly different from that which he had made.

J. Tibbs asked Appellant the last date he appealed the assessment on the subject property.

D. Case posed questions to P. Kerr about the composition of one of her Comps and how that relates to land values.

P. Kerr explained that the subject property's traffic level and that of the Comp were very different.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON

PARCEL NUMBER R2343000470 TO \$250,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$113,000 ON THE LAND, FOR A TOTAL VALUATION OF \$363,900; 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.

2. Shutt Ronald

R4769200110

Appellant and Appraiser, A. Mock, were present.

Appellant stated his name and address for the record, and presented testimony. He gave a brief history of the value of this home, and stated that he is appealing because of a 40% increase this year, and the possible increase in taxes that will result.

D. Case asked Appellant if he was upset with the land value. Appellant affirmed.

J. Tibbs asked Appellant for his opinion on the values of the land and improvement. Appellant stated his house should be valued at roughly the same value as in 2012. J. Tibbs asked Appellant if he had his own appraisal done. Appellant affirmed.

A. Mock presented the Staff report. He recommended an adjusted overall value of \$384,480. He explained the reasoning for the value of the land.

J. Tibbs asked for clarification on the value breakdown. A. Mock stated that the adjusted value includes an improvement value of \$284,480 and a land value of \$100,000.

Appellant presented rebuttal testimony.

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 R4769200110 TO \$284,480 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$100,000 ON THE LAND, FOR A TOTAL VALUATION OF \$384,480; 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. Nottingham Janet

R0799360230

Appellant, Appellant's husband, Don Thomas, and Appraiser, T. Winchester, were present.

D. Thomas stated his name and address for the record, and presented testimony.

T. Winchester presented the Staff report. She stated that the subject's proximity to a pond and the placement of a fireplace on the patio impact the valuation.

D. Thomas presented rebuttal testimony. He questioned whether consideration was given to the subject property's proximity to the pump house.

T. Winchester stated that neither she, nor the developer, gave consideration to that fact, as the pump house was there before the home was built.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0799360230; 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. McCorry Patrick B R2024090325

Appellant and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony.

T. Winchester presented the Staff report. She stated that the subject property has been upgraded as a result of its age and that she cannot appraise to an individual purchase price.

Appellant presented rebuttal testimony.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R2024090325 TO \$41,100 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$24,000 ON THE LAND, FOR A TOTAL VALUATION OF \$65,100; 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.

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.]

5. McCorry Patrick B R1731190210

Appellant and Appraiser, C. Sandirk, were present.

Appellant stated his name and address for the record, and presented testimony.

C. Sandirk presented the Staff report. She stated that she attempted to conduct an appraisal recently, but could not finish the appraisal because of the demeanor of the Appellant.

Appellant presented rebuttal testimony.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1731190210 TO \$54,900; 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.

6. Wilson Sharon E R7334201310

R. Yzaguirre disclosed that he has known the Appellant for more than 30 years, but that that fact would not influence his decision.

Appellant and Appraiser, A. Mock, were present.

Appellant presented testimony.

B. McQuade requested a copy of Appellant's appeal packet. Appellant obliged.

D. Case asked for clarification as to Appellant's objections. Appellant stated that she objected to the value of the land.

A. Mock presented the Staff report. He recommended an adjustment of the land value at \$80,000, the home at \$29,056, and the improvement at \$16,733, for a total valuation of \$125,800.

Appellant presented rebuttal testimony.

D. Case commended A. Mock's efforts in assessing a subject property that is as diverse as this. He stated that he would like to see the land value lowered even more.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7334201310 TO \$65,000 ON THE LAND, \$29,056 ON THE HOME, \$16,733 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$110,789; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT OM BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

7. Karcher Kenneth & Marta Living R7777808270

Appellant was not present. Appraiser, R. DeRoest, was present.

R. DeRoest 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 R7777808270; 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 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.

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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.]

8. Nipper Jared Andrew R152500030

Appellant was not present. Appraiser, R. DeRoest, was present.

B. McQuade informed the Board that the appeal for this parcel has been withdrawn.

9. Barnett Brian R8584520082

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

T. Winchester presented the Staff report.

D. Case restated that neither the owner, nor the representative, were present.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8584520082; 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.

10. Li Minghai R1376721130

Appellant and Appraiser, Lynde Fischer, were present.

Appellant stated his name and address for the record, and presented testimony.

J. Tibbs asked about the year the Appellant's house was built. Appellant responded that his home and the surrounding homes were built in 2006.

L. Fischer 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 R1376721130; 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.

11. Pan Dong R5710440050

Appellant was not present. Appraiser, K. Temple, was present.

K. Temple 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 R5710440050; 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.

12. Pulling Hester Lee R5983900190

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

P. Kerr informed the Board that the Appellant called her to report that she would not be at the hearing today. She then 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 R5983900190; 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.

13. Walcott Tracey L Separate Prop R8584590080

Appellant and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

D. Case asked the Appellant to point out the property he claims to have decreased 12%. Appellant obliged.

R. Yzaguirre stated the he believes the gate at the entrance of The Point adds value. Appellant disagreed.

D. Case asked Appellant for the date he took occupancy. Appellant stated that he took occupancy on July 15, 2013.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584590080 TO \$860,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$216,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,078,000; 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.

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 Appellant were sworn in.]

14. Zhang Yan

R7851170290

Appellant and Appraiser, D. Curtis, were present.

Appellant stated her name and address for the record, and presented testimony.

D. Curtis 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 R7851170290; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: J. TIBBS THANKED APPELLANT FOR HER WORK IN PUTTING TOGETHER THE APPEAL.

ACTION: 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.

[Staff and several unidentified people were sworn in.]

15. Buchta Thomas M

R3610350540

Appellant and Appraiser, I. Johnson, were present.

Appellant stated his name and address for the record, and thanked the Board for the opportunity to appeal his assessment. Appellant presented testimony.

I. Johnson presented the Staff report.

Appellant presented rebuttal testimony.

D. Case posed questions to Staff regarding "time adjusted per month" and from where that information comes.

T. Tallman explained the Appraiser's process.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3610350540; 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.

16. Cople Terry C & Susan Mary Li **R8511281050**

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

M. Southard informed the Board that the Appellant has advised him that he will be taking his appeal to the Board of Tax Appeals, and will not be making an appearance before this Board today. M. Southard then 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 R8511281050; 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. Kelley Christi R5731260210
[This parcel was heard simultaneously with parcel no. R3638300205]

18. Kelley Christi R3638300205
[This parcel was heard simultaneously with parcel no. R5731260210]

Appellant was not present. Appraiser, R. DeRoest, was present.

R. DeRoest informed the Board that the hearings have been withdrawn at the request of the Appellant. He explained that the Appellant has agreed to no changes for parcel no. R573126010, and modification to the total value for parcel no. R3638300205.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S RECOMMENDATION OF PARCEL NUMBER R5731260210 FOR NO CHANGE TO THE VALUATION; 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.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE TOTAL VALUATION ON PARCEL NUMBER R3638300205 TO \$56,000; 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.

19. Meyer Alana R1805370010

Appellant was not present. Appraiser, E. Brady, was present.

E. Brady present the Staff report and recommended that the improvement be modified to \$175,500, the land upheld, for a total valuation of \$225,000.

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 R1805370010 TO \$175,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$49,500 ON THE LAND, FOR A TOTAL VALUATION OF \$225,000; 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.

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.]

20. Henderson Richard R3607210050

Appellant and Appraiser, A. Mock, were present.

T. Tallman informed the Board that there is a square footage discrepancy and would like the hearing tabled.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R3607210050 TO 10:00 A.M., WEDNESDAY, JULY 9, 2014. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

21. Stevenson Thomas E R5820550771

Appellant was not present. I. Johnson was present.

I. Johnson informed the Board that she had attempted to contact the Appellant numerous times with no success. She recommended that the improvement be modified to \$295,900 as a result of square footage discrepancy.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5820550771 TO \$295,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$152,300 ON THE LAND, FOR A TOTAL VALUATION OF \$448,200; 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 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. Hall Christine R

R1779500320

Appellant was not present. Appraiser, R. DeRoest, was present.

R. DeRoest informed the Board that the hearings have been withdrawn at the request of the Appellant. He explained that he and the Appellant have agreed upon a new improvement value of \$54,000.

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 R1779500320 TO \$54,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$46,000 ON THE LAND, FOR A TOTAL VALUATION OF \$100,000; 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.

23. Hunter Forrest

R8390000610

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

P. Kerr informed the Board that she and the Appellant had come to an agreement to modify the value of the improvement to \$363,800.

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 R8390000610 TO \$363,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$110,700 ON THE LAND, FOR A TOTAL VALUATION OF \$474,500; 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.

24. Lawrence Bobby J

R1721000507

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

P. Kerr informed the Board that she and the Appellant had reached an agreement to modify the improvement value to \$422,400.

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 R1721000507 TO \$422,400 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$170,400 ON THE LAND, FOR A TOTAL VALUATION OF \$592,800; 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.

25. Murray Matthew C

R2336000335

Appellant and Appraiser, P. Kerr, were present.

Appellant stated his name and address for the record, and presented testimony.

P. Kerr presented the Staff report. She noted discrepancies regarding a porch and square footage, and as such, a reduction of improvement value is warranted.

D. Case questioned Staff as to the most recent date of sale. P. Kerr stated that the home was recently sold in May of 2013 to the Appellant.

Appellant presented rebuttal testimony.

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 R2336000355 TO \$279,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$110,000 ON THE LAND, FOR A TOTAL VALUATION OF \$390,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE CLARIFIED THAT THE LAND VALUE IS \$111,000. J. TIBBS AGREED.

ACTION: J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

b. Changes / No Hearing (18)

1. Blagburn Thomas J	R8020680070
2. Etherington Gary	R8186120300
3. Hayes Robert B	R5855110320
4. Jarvis Craig S	R8036140040
5. Kauchich Bryan	R1719450120
6. Klocke Patrick L &	R9686570260
7. Lang Louise	R1042150842
8. Laraway Larry	S0416212550
9. Laraway Leslie	R2814170580
10. Larsen Timothy J	R1001520780
11. Lechtenberg Katherine S	R8036130440
12. Liao Jimmy C	R6989650010
13. Lute Mike	R7763010100
14. Peterson Alan R	S1417314950
15. Rhodes Donald L & Shirley A Tr	R1277420250
16. Severin Anthony L	R0885710320
17. Smith Gary G	R1079980280
18. Thomas Carol	R3626110150

c. No Changes / No Hearing (8)

1. Cummings Joshua S	R9473790410
2. Dougherty Michael S	R7084420190
3. Handlos Gary A	R5253310430
4. Hughes John R Jr	R6989620025
5. Inzer Corrine M	R8309620150
6. Montoya Miguel D	R1724240300
7. Nguyen Jim	R2958270510
8. Peterson Alan R	S1417346610

d. Withdrawn (54)

1. Adams Scott R	R8841890570
2. Adamski Joseph	R3268510145
3. Arndt Alexander Michael Excemp	R1580800306

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4. Arndt Alexander Michael Excemp R1580800275
5. Bauer Allen L R5739780020
6. Bracy Brian K S1323417325
7. Brollier C Philip R8843000253
8. Clark Tania R7909420060
9. Cornell A Mitch R1311010180
10. Daily Sherill I Sr R5241430230
11. David-Simonds Deborah R1955010910
12. Fredriksen Stephen D R0523750310
13. Gwin Gary Eugene R9048110030
14. Hawkins Wen Hua R0805420070
15. Hill Leonard G R9227500685
16. Hiller Donna L R3616500295
17. Holladay Christopher James R3699000020
18. Horton Cami R1624000158
19. Jacobson D Blaine R1525790680
20. Koehler Edward L & Kathleen J R1083890050
21. Koehler Harry A & Sandra S Fam R1083850130
22. Koeplin Shannon R1277140190
23. Kroes James R R8390000200
24. Laraway Lawrence C S0416244210
25. Li Minghai R3482160910
26. Mayes Robert C S0511212905
27. Mayes Robert C S0511212916
28. Mayes Robert C R7689000200
29. Mendes Family Trust R7284390080
30. Millar Sarah A R9318760470
31. Moreda Anthony J R7332820320
32. Noel William K & R3161170360
33. Pan Dong R8976310350
34. Pickens Law R3616470100
35. Richards Morgan W Jr R3482180260
36. Roncace Brenton R9323030020
37. Ross Darrell Scott R9227880020
38. Sandros Dean R1485770730
39. Schwarz Robert R5125410240
40. Shirey James H R9529190400
41. Shultz John R1279210050
42. Thomsen David W R5133430080
43. Underwood Brian T R1096980160
44. Utting Mark & Gemma R5538942500
45. Utting Mark & Gemma R4671530870
46. Utting Mark & Gemma R4671510572
47. Vaughn Lowell R3273140070
48. Vernon Donald K Jr R8192180520
49. Wan Yuanzhong R2884010130
50. Wells Patricia R7684420340
51. Wilbur Roger Silas R7284390050
52. Wilson Harold E R7536760120
53. Wood Coy K R7536790370
54. Zanders Donald R R6793720025

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 18 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 8 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 54 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.

2. BOE ADJUSTMENTS (302) (Authorize the Chairman to Sign)

1.	Cortabitarte Jack G	S1009438810
2.	Buckingham Juston	R8112003685
3.	Buckingham Juston	R7923320020
4.	Idaho Transportation Dep	R3786000159
5.	Cohn Michael P	R9313810055
6.	Mckay Family Investment	S1132417210
7.	Bryton Llc	S1236222630
8.	Carpenter Dennis D	S1324233830
9.	Schmidt Michael E	R3482160300
10.	Rippy Brian K &	R5125670050
11.	Butterfield Wayne	R0471210950
12.	Sanford Carla Jean	R7335510250
13.	Sanford Carla J	MLAGR762404
14.	Hbc Investments LLC	S1021417345
15.	Heazle Margaret	S2707331000
16.	Dell Equipment Funding LP	P7DELLFI769
17.	Dell Equipment Funding LP	P7DELLFI804
18.	Dell Equipment Funding LP	P7DELLFND30
19.	Dell Equipment Funding LP	P7DELLFND31
20.	Anthony Charles E	R1619910030
21.	Anthony Charles E	S1309131200
22.	Mitchell Robert F	R8192150170
23.	Reyburn Sherry	R7366903800
24.	Dinucci James M	R3482170040
25.	Keeney Dolan	R5117280020
26.	Smith Matthew C	R8079310100
27.	Newcomb Bruce E	R0850410115
28.	Voeglie Ronald J	R2023721100
29.	Rebensteiger Ivanka J	R1720750230
30.	Dechambeau James C & Mur	R7847150240
31.	Raap Aaron J	R7317670010
32.	Raap Aaron J	R7317670020
33.	Page William W	R6129010035
34.	Simunich Family Revocabl	S1201244500
35.	Kern Patsy A	R8221530120
36.	Grs Investments Llc	S1210417910
37.	Schweiger Gary R & Schwe	S1210417300
38.	Cisco Systems Capital Corp	P7CISYCAP55
39.	IBM Corporation	P1IBMCORP01
40.	115 S Roosevelt St Trust	R5462510070
41.	123 S Roosevelt St Trust	R5462510080
42.	Edmonds Wirt R	R5462510039
43.	Olsen Mark D	R8841890060
44.	Cougar Mountain Propert	R9323610070
45.	Keeney Dolan W	R2919350020
46.	Keeney Dolan	R5135430480
47.	Keeney Dolan W	R7349250360
48.	Williams Scotsman Inc	P4WILSCOT01
49.	Tullis Family Trust	R1573670426
50.	Lamm Ross David	R5983390028
51.	Thornberg Kenneth L	R5820550196
52.	Mitchell Jesica Ann	R5820550270
53.	Mercy Michael R	R3636160200
54.	Woychick Mark	R2884050170
55.	White Clouds Investments	R9404671145
56.	Mcintyre C Kevin	R6120510062
57.	Meissner Scott R	R4221730125
58.	Griffith Jeffrey P	S1017110060
59.	Pacific Cataract & Laser	P1PACICAT01
60.	Boesiger Max	R7824150120
61.	Wilper Ronald J	R2738510250
62.	Sandcastle Properties Llc	R2082760110
63.	Graham Lynn B & Darlene	R0799320632
64.	Hulme Thomas L	R3432321650

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A.D. _____

65.	Dawson Connie Marie	R0310260620
66.	Beacon Place Llc	R3683000100
67.	Krupp Bonnie J	R7594000220
68.	Healthcare Equip Financin	P7HEALEQF01
69.	Campanella Jeromy J	R5516770050
70.	Ge Equip Small Ticket LLC	P7GECAPC643
71.	Cisco Systems Capital Corp	P7CISYCAP58
72.	GE Equip Small Ticket LLC	P7GESMLTK08
73.	Sabala Frank	R4882810600
74.	Keeney Dolan	R5677970150
75.	Keeney Dolan	R3508270360
76.	Glorfield Gary H &	R9729510045
77.	Piekarski John	S1432432500
78.	Thompson Linda K & Roy G	R0539630830
79.	Funston Clifford Michael	R1095180230
80.	Blackwell Sarah	R4737640215
81.	Blackwell Sarah	R4737640216
82.	Mendenhall George	R9529200220
83.	Donaldson Ivan	R9529190192
84.	Stone Hawk	S0629417511
85.	Teare Iii Llp	R8356720100
86.	Oxford Hall Partners LP	S1008223030
87.	Oxford Hall Partners LP	S1008212850
88.	Oxford Hall Partners LP	S1008212700
89.	Aspen Creek LLP	MRIDE741404
90.	Wolfe Commercial Enterpr	R6129020431
91.	Pathway Properties LLC	R9226350030
92.	Howerton Larry L	R2734511210
93.	Rugg Land & Livestock LLC	R3501350040
94.	Frangiosa Victor	S1006336100
95.	Bailey Company LLLP	R5506220020
96.	Bailey Company	R6620000024
97.	MX2 LLC	R2734502050
98.	Philpott Properties LLC	R3582700020
99.	Philpott Properties LLC	R3582700010
100.	Belanger Andrew R	R6989631100
101.	Griewe David & Cathy Famil	R5241391020
102.	Barros Hernan W	S0412110112
103.	Khorsand Christine M	S0231142200
104.	Birk Stephen Alan	R8163180350
105.	Williams Cris D	R1573730820
106.	Santillanes Steve S	R9686570420
107.	Dick Tia L	R5124540220
108.	Dallas Hess Inc	S0427223705
109.	Snethen LLC	S0419336220
110.	Laraway Lawrence C	S0416212422
111.	Anchor Baptist Church	S1406336171
112.	Brinegar Investments LP	S1202325661
113.	Sage Partners LLC	S1213417699
114.	Hoot Nanney Farms Inc	R3721750020
115.	J3SL LLC	S0406233805
116.	Hinderer Martin J	R1624002140
117.	Walker D Jerry	R9437500230
118.	Kremer-Smith Cherie S	R5125260040
119.	Story Charles A	R5130001990
120.	Gudapati Ravi	R8226700050
121.	Wyatt Gwen E	R7537120180
122.	Marchant Scott	R6876001386
123.	Peters Blaire C	R1943002930
124.	Wymer Barbara K	R5125420100
125.	Strate Kelly	R1471950190
126.	Tooke Frank J	R8079550630
127.	Pugsley Jeffrey M	R5299000120
128.	Jones Family Trust	R2039251645
129.	Skillern William G	R2039251455
130.	Mcdonald David	R8079560080

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131. Frost Thomas C	R8079520440
132. Suits Robert J &	R5983900270
133. Chang Eugenia	R9227500840
134. Faltings Jennifer	R5299000720
135. Cantrell Patrick D	R1088000378
136. Webb Marsha Ann	R9323500470
137. Brandstetter James A	R7284390100
138. Mackelprang Ronald B	R3610290430
139. Buhr Karl I	R3610290470
140. Shiflett Bryan M	R3610170140
141. Condign LLC	R9227780050
142. Jacobsen Jeanne	R9437170332
143. Morton Andrew	R3525340430
144. Balazsy Alexander	R3827960460
145. Magill Jim G	R2039450020
146. Idaho Transportation Dep	S0416120645
147. Haybeck Harold S	S1007244353
148. Keeney Dolan W	R3594300060
149. Hill Darren T	R8521310040
150. Lewis Richard D	R2816770240
151. Argon Nathan C	R6066010101
152. 1099 LLC	R8954430910
153. Philpott Properties LLC	R6890050007
154. Lorcher Maria F	R5737760130
155. Schaefer Edwin	R8930000207
156. Allison Real Estate LLC	S0533120660
157. Allison Real Estate LLC	S0533120685
158. Schieve Mark E	R1525670860
159. Wisecaver Gary H	S0632233653
160. Volante Investments LLLP	R6744800040
161. Slyter Merlin L	R7567750165
162. Idaho Business Architects	R1387000070
163. Whitworth Mark	R5691000390
164. Retro Homes Inc	R7334010170
165. Hutchings Maurine M	R1749200070
166. Nations Patricia A	S1109438587
167. Bean David L	R6989620215
168. Pham Tai Thanh	R6989690300
169. Naugle Herb G & Gertrude	R7533460320
170. Beal Gabe Richard	R6989690320
171. Willmus Joseph A	R5793770850
172. Krause Sandra K	R9380730200
173. Jacobsen Cara	R8266000230
174. Hagstrom Family Trust	R9529190420
175. Green David E	R3443750060
176. Allison Boise 9642-44 LLC	R7608900340
177. Ytreberg Frederick Martin	R9242370260
178. Evans Don S	R1719440100
179. Siehl Georgia	R3482170820
180. Keeney Dolan W	R5299430540
181. Betterley Family Revocab	R8309620080
182. Roche Janae	R1005710320
183. Allan Joan E	R2734511000
184. J C Investments LLC	R1013004180
185. Volante Investments LLLP	R1606150040
186. Emerge LLLP	R1606150070
187. Stormer LLC	R1386910020
188. Volante Investments LLLP	R7334260016
189. Bergen Investments LLC	R8536771700
190. Hardee Const & Develop Co	R1097500132
191. Gardiner Timothy M	R9323500350
192. Volante Investments LLLP	R8536771202
193. Oak Park Limited Partnership	R1061670100
194. Riverview LLC	S1014234000
195. 361 West Main Street Trust	R5070000780
196. Volante Investments LLLP	S1109449000

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197. Occ-Simplot LLC	R1013000836
198. Shannon Glen Associates	S0514346835
199. Civic Plaza LP	O1010417390
200. Civic Plaza LP	O1425830700
201. Roy Wilfred E	R0919000110
202. Nicholson Thomas T	R4885160130
203. Scw Ii LLC	R1013001441
204. Inouye Jeri R	R7334140005
205. Woodbine Ii Apartments LLP	R8499350600
206. Simunich John	R7442000260
207. Simunich John	R7442000232
208. Hutchings Maurine M	R1749200080
209. Fekete George E	R1277160212
210. Olsen James A	R5646500140
211. Stimpson Brett R	R1805140490
212. Prochaska Daniel L	R5793730170
213. Drake Nicholas R	R8835340020
214. Boston Stacy L	R6907410170
215. Cripe Jerry G	R5646500215
216. Burdick Gary R	R3616670090
217. Waite David C	R1523660410
218. Zitelli Larry	R4726510020
219. Millard Douglas S	S0629120619
220. Barg Clinton R	R1013500360
221. Greenwood James	R2884060590
222. Merrill Stephen R	R0523690272
223. Cox Tammy	R3482190080
224. River Heights Owners Assoc	R7475360200
225. Smith Edward W	R5181280460
226. Schramm Patricia	R1079930150
227. Heyer William J	S0929325810
228. Miller Mark R	R1472050100
229. Marcum Dirk	S0929336510
230. Owen Andrew	R7997030050
231. Winthrop Resources	P7wintres49
232. Cisco Systems Capital Corp	P7cisycap53
233. Penske Truck Rental	P1pentruc01
234. Ge Cap Info Tech Solutions	P7ioscap208
235. Ge Cap Info Tech Solutions	P7ioscap533
236. At&T Capital Services Inc	P7at&Tcap05
237. Utc Fire & Security Americas	P1utcfire01
238. Bach William K Jr	R3719270730
239. Peregrine North L P	R5125270250
240. Owen Andrew	R7997030082
241. Reeves Family Trust	R5125260190
242. Mcconnell Mark S	R1719410310
243. Ma Yantao	R1719480100
244. Niehans Julianna G	R1001220060
245. Kantarian Chris	R3616760210
246. El Paseo Llc	R1035150150
247. Harris Buckner A	R1608730220
248. Lee Jack & Rita Family Trust	S1508113200
249. Lee Jack & Rita Family Trust	S1508110000
250. Anderson Karen M	S2611221000
251. Burger Brian L	R1727740150
252. Lm Chase LLC	R8498000076
253. Volante Investments Lllp	S1108449800
254. Volante Investments Lllp	S1108449316
255. Kidwell Lois E	R1001270350
256. Stack Cynthia Mary Revoc	R7366290170
257. Davis Florence C	R9035710592
258. Jd Ferguson Company Inc	R0615000760
259. D'andrea Jackie	R0804110140
260. Schiffler Cassandra J	R7334020237
261. Imbs Gary R	R1608460375
262. Blanchard Frank E	R1146250085

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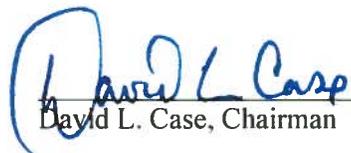
A.D. _____

263. Warren James L	R6989320040
264. Daniel Elise A	R1479680101
265. Thomas Tyris Judy	R1608460310
266. Rack'em Llc	R1608460110
267. Philpott Properties Llc	R4548530110
268. Philpott Properties Llc	R1095400005
269. Hall Christine Renee	R8180950110
270. Brent Steven M	R1245320110
271. Michaelson Russel	R4313530040
272. Canoy Rodney L	S1328212422
273. Canoy Rodney L	S1328212402
274. Dawson Barbara A C	R1376830380
275. Tonn Gary L	R7851200050
276. Martell Kipp & Deborah Re	R1013500270
277. Wilson Ann M	R2734250629
278. Us Bank Na	P7usban1042
279. Johnson Gary L	R5836500060
280. Coonce Daniel E	R8510550015
281. Ubiquitel Operating Compa	P1clearwi48
282. Ibm Credit Corporation	P7ibmcre101
283. Ibm Credit Corporation	P7ibmcred14
284. Ibm Credit Corporation	P7ibmcred21
285. Ibm Credit Corporation	P7ibmcred46
286. Ibm Credit Corporation	P7ibmcred78
287. Ibm Credit Corporation	P7ibmcred79
288. Optos North America	P7optname02
289. Alaska Center Ltd Partner	R1013001296
290. West Boise Avenue Holding	S1015223525
291. Jones Kenneth M &	R4207270050
292. Golden Phoenix Inc	R7777804650
293. Davis Stewart Llc	R5713750028
294. Volante Investments Lllp	S1109346811
295. Sterling Children Partner	R2734501803
296. Security Llc	R1013000054
297. Smith Robert W & Ruth Ann	R5130003715
298. Franklin Place Partners Llc	R1541660011
299. Wilburn Andrew R	R6905260110
300. Deseelhorst Susan	R3650760360
301. Maverick Decatur Georgia	R1013002778
302. Erk Investments Llc	R7909780060

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE 302 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.

V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 4:28 p.m.


David L. Case, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk