

ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
FRIDAY, JUNE 27, 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: Tim Tallman, Brad Smith, Aron Mock, Tina Winchester, Patrick Thomason, Bob McQuade, Ron DeRoest, Erin Brady, Josh Purkiss, Pamela Kerr, Don Whipple, Anne Kawalec, Blake Mares, Craig Church, Dan Thompson, Bill Mahn, Don Watts, Mark Southard, and Dan Curtis, Assessor's Office; Benny Poole and Larry Maneely, Commissioners' 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 (*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. Galloway Jason R1317610040

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.

D. Cased posed questions to Staff about the 2013 value of the subject property. T. Winchester advised that the improvement value was pro-rated in 2013.

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 R1317610040 TO \$417,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$160,000 ON THE LAND, FOR A TOTAL VALUATION OF \$577,000; 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.

2. Bromley Michael R6635330170

[Heard simultaneously with parcel no. R6635330130]

3. Bromley Michael R6635330130

[Heard simultaneously with parcel no. R6635330170]

Appellant and Appraiser, A. Mock, were present.

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

A. Mock presented the Staff reports for each parcel.

Appellant presented rebuttal testimony.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R6635330130; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: R. YZAGUIRRE STATED THAT HE WOULD LIKE TO SEE THE IMPROVEMENT VALUE LOWERED. D. CASE SUGGESTED HE MAKE A REVISED MOTION.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R6635330130 TO \$104,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$50,000 ON THE LAND, FOR A TOTAL VALUATION OF \$154,200; 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.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R6635330170 TO \$91,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$50,000 ON THE LAND, FOR A TOTAL VALUATION OF \$131,200; 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.]

4. Blain John S R2732850240

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

P. Thomason 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 R2732850240; 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.

5. Burnett Robert Brian R8584520180

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 posed questions to Staff about the price per square foot on her Comparables (Comps) compared to the subject property.

T. Winchester stated that the price per square foot only contributes value to the living space, not the amenities, including the garage of the subject property.

Appellant stated for the record that there is unfinished living space above the garage of the subject property.

J. Tibbs stated that he would like to see consistency among the subject property and his neighbors.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520180 TO \$909,268 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$360,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,269,268; 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. Mallory Mark & Nancy R8584520190

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.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520190 TO \$1,494,070 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$360,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,854,070; 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. Cleveland Barbara H R3607210070

Appellant was present and sworn in for testimony. Appraiser, A. Mock, was present.

Appellant stated her name and address for the record, and presented testimony. She stated that she objects to the subject property's land value.

D. Case asked what the Appellant thought her land value should be. She stated that she believes that her land value should be increased only up to 20%. D. Case asked if the Appellant had any concerns about the improvement value. Appellant stated she did not.

A. Mock presented the Staff report.

J. Tibbs posed questions to Staff as to how he calculated the land value. A. Mock explained his methods of calculations.

Appellant presented rebuttal testimony.

R. Yzaguirre stated that he is comfortable with the current assessment of the subject property.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3607210070; 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.

8. Davis David & Norma Family Tru R7051430050

Appellant and Appraiser, R. DeRoest, were present.

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

R. DeRoest presented the Staff report.

J. Tibbs posed questions to Staff about him and the Appellant having had a meeting regarding the subject property. Staff affirmed that a meeting about the valuation did occur.

Appellant presented rebuttal testimony.

D. Case posed questions to Appellant about what she believes the value should be. Appellant stated that she believes the value should be \$145,000 to \$150,000.

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 R7051430050 TO \$161,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: D. CASE STATED HE WASN'T COMFORTABLE WITH THE DISTANCE ON THE COMPARABLES, AND WOULD PREFER TO ADDRESS COMPARABLES CLOSER TO THE SUBJECT PROPERTY. HE OFFERED A SUBSTITUTE MOTION.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7051430050 TO \$150,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. D. CASE, AYE, J. TIBBS, AYE, AND R. YZAGUIRRE, NAY. THE MOTION CARRIED.

9. Ricks Steven K S0412314800

Appellant and Appraiser, J. Purkiss, were present.

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

J. Purkiss presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs stated he is concerned with the assessment being based on an uninhabitable home. He posed questions to Staff about how uninhabitable homes have been addressed in the past. B. McQuade stated that generally an agricultural exemption is applied for and given, but that the piece of property on which the structure sits does not qualify for an agricultural exemption.

D. Case asked if the exemption would apply if the structure was used to store agricultural products. B. McQuade said that the property must be used to produce a crop in order to qualify for an agricultural exemption.

R. Yzaguirre stated that he believes that the subject property is uninhabitable and that the improvement value could be a minimal amount of \$1,000.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S0412314800 TO \$1,000 ON THE IMPROVEMENT.

DISCUSSION: A. MOCK REQUESTED THAT AN ADJUSTMENT BE DONE ON THE HOME SITE AS WELL AT \$126,000, MINUS THE STRUCTURES. D. CASE STATED THAT THE TOTAL TAXABLE VALUE WOULD BE \$201,400.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION MODIFY THE VALUATION ON PARCEL NUMBER S0412314800 TO \$201,400; 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.]

10. Conger Jim R1775170150

Appellant's representative, Tammy Lon, and Appraiser, E. Brady, were present.

T. Lon stated her name and address for the record, and presented testimony. She stated her opinion of the subject property's value is \$353,761.

E. Brady presented the Staff report.

T. Lon presented rebuttal testimony.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1775170150; 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.

11. Gehring Richard F R2376180100

Appellant was not present. Appraiser, A. Mock, was present.

A. Mock 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 R2376180100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE CAUTIONED STAFF TO USE COMPARABLES FROM THE SAME YEARS.

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

12. Gilbert Rachel R4432510320

[Heard simultaneously with parcel no. R4432510330]

13. Gilbert Rachel R4432510330

[Heard simultaneously with parcel no. R4432510320]

Appellant and Appraiser, E. Brady, were present.

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

E. Brady presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to Appellant about how much she paid for the lots. Appellant responded that she purchased the homes, and the lots came with the homes.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R4432510320 TO \$55,000; 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.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R4432510330 TO \$55,000; 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.

14. Gilbert Rachel R4303000440

[Heard simultaneously with parcel no. R4432510432]

15. Gilbert Rachel R4303000432

[Heard simultaneously with parcel no. R4432510440]

Appellant and Appraiser, P. Kerr, were present.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to Staff about the differences of value between the two seemingly identical units. Staff stated that she is unsure why there were such differences, but that she is willing to make a reduction on one of the units.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R4303000440; MODIFY THE VALUATION ON PARCEL NUMBER R4303000432 TO \$84,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$168,000 ON THE LAND, FOR A TOTAL VALUATION OF \$252,000.

DISCUSSION: D. CASE CLARIFIED THAT THE IMPROVEMENT VALUE SHOULD BE \$84,500. J. TIBBS AGREED.

ACTION: J. TIBBS AMENDED HIS MOTION TO INCLUDE A VALUATION OF \$84,500 ON THE IMPROVEMENT FOR

A TOTAL VALUATION OF \$252,500; 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.

16. Stroschein-Olson Anita J R4954140090

Appellant's representative, Donald Cartridge, and Appraiser, E. Brady, were present.

D. Cartridge stated his name and the subject property's address, and presented testimony.

E. Brady presented the Staff report. She recommended lowering the improvement value to \$197,200 and leaving the land at \$60,500, for a total valuation of \$257,700.

D. Cartridge presented rebuttal testimony.

D. Case stated that he disagrees that the value of the subject property's lot is of same value of the other lots in the area. He stated that he believes the Appraiser should consider the lot and improvement separately, with the land being valued at \$57,500.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R4954140090 TO \$197,200 ON THE IMPROVEMENT, \$57,500 ON THE LAND, FOR A TOTAL VALUATION OF \$254,700; 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. Changes / No Hearing (3)

- 1. Dowd Michael P R7807670520
- 2. Eagle Holdings Llc R5457330025
- 3. Terteling Flinda F R3452000028

c. No Changes / No Hearing (5)

- 1. Griffin Megan E R9242370280
- 2. Hansen Reed R1376620360
- 3. Johnson Family Trust Dated 10/ R1141370130
- 4. Leverett Pamela E R1842701320
- 5. Witty Michael R0792090070

d. Withdrawn (43)

- 1. Ahlberg Jerry MBAIN801403
- 2. Barber Tom L R3482170600
- 3. Bromley Michael R8560220090
- 4. Brown David R7365670400
- 5. Brown David S1109223007
- 6. Brown David S1109212470
- 7. Brown David R7365670100
- 8. Burrup Daniel R8281007110
- 9. Charlton Greg L R5125270330
- 10. Coughlin James H R1126000215
- 11. Dalton Sandra R R1077230060
- 12. Day Kenneth W R2734502190
- 13. Debelloy Cheryl Ann R1096190205
- 14. Devoe Sherry R7334500515

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JUNE 27, 2014

Session, _____

A.D. _____

15. Hay Jennifer A	R0523690060
16. Haynes Brent W	R8222420080
17. Kelly Stanton D	R7334020190
18. Kowallis Doug L	R9441000055
19. L'abbe Larry	R1955010651
20. Laraway Larry	R2391220060
21. Laraway Larry	R2391220050
22. Laraway Larry	R2391220070
23. Laraway Larry	R2391220030
24. Laraway Larry	R2391220020
25. Laraway Larry	R2391220040
26. Lebaron Matthew	R7596000165
27. Lee Eric K	R9322400565
28. Lewis Benjamin J	R1080010440
29. Meyer Daniel C	R2884000450
30. Nelson Kyle D	R7103260060
31. Niehans Brent & Julie	R1001220060
32. Nipper Jared Andrew	R1525000030
33. Perez Rick	S0929131300
34. Petersen Kathleen	R7051430070
35. Robertson Kelly D	R1285650390
36. Rohrbach Matthew	R6120280075
37. Severe Linden K	S1427233702
38. Seyyedy Mirmajid	R3616760100
39. Sirhall Lawrence G Jr	R4207270025
40. Smith Vernon	R6633020060
41. Vaughn Lowell	R2734511670
42. Velicky Lubomir	R7103260070
43. Wessels Susan P	R1095150310

ACTION: J. TIBBS 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 5 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 43 PARCELS AS LISTED UNDER "WITHDRAWN"; 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 12:41 p.m.


David L. Case, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk