

ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
MONDAY, JUNE 30, 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: Brad Smith, Tina Winchester, Josh Purkiss, Tim Tallman, Craig Church, Aron Mock, Erin Brady, Kelly Temple, Pamela Kerr, Mark Southard, Iana Johnson, Candy Richmond, Bob McQuade, Katrina Little, Anne Kawalec, Gregory Durand, Rachel Baird, Janelle Pender, Paula Gossett, Dan Curtis, Blake Mares, Ron DeRoest, and Yelena Miller, Assessor's Office; and Larry Maneely and Benny Poole, Commissioners' 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. Cavin Tracy Family Trust R0786010208

Appellants, Bruce and Tracy Cheeseman, and Appraiser, T. Winchester, were present.

B. Cheeseman stated his name and address for the record, and stated that T. Cheeseman's former last name is Cavin. B. Cheeseman presented testimony.

T. Winchester presented the Staff report.

B. Cheeseman presented rebuttal testimony.

J. Tibbs posed questions to Staff regarding the percentage increase of the houses along the street of the subject property.

Staff stated that the average increase for that neighborhood and the city of Eagle, as a whole, was 15%.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0786010208; 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. Fuchs Darrin P R8359300110

Appellant and Appraiser, C. Church, were present.

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

C. Church presented the Staff report and requested the matter be tabled so that he could consider the Appellant's additional information.

D. Case posed questions to Staff about the income approach used. C. Church explained market rents percentage of 6.75% as it relates to the subject property.

Appellant presented rebuttal testimony.

R. Yzaguirre posed questions to Appellant about his preference to table this matter. Appellant stated that he would rather have a decision made today.

J. Tibbs asked Appellant if all his units were occupied. Appellant stated that all units except one are currently occupied.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TO TABLE PARCEL NUMBER R8359300110 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.

Appellant stated that he is not available to present additional testimony on July 9, 2014, as he will be out of town.

J. Tibbs withdrew his motion. R. Yzaguirre seconded.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8359300110; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE STATED THAT HE DOES NOT SUPPORT THE CURRENT MOTION AND THINKS THAT THE ASSESSMENT COULD BE LOWERED.

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

3. Montford Michael T R7476300240

Appellant and Appraiser, A. Mock, were present.

Appellant stated his name and address for the record, and presented testimony. He stated that his concern was the increase in land value.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to Staff about 46% increase in land value for 2014, and asked if that increase was consistent with the neighborhood. Staff affirmed.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R7476300240 TO \$110,000 ON THE LAND, \$263,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$373,300; 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.

4. Palfreyman Bryan R1097020170

Appellant and Appriaser, 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.

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 R1097020170 TO \$271,436 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$80,500 ON THE LAND, FOR A TOTAL VALUATION OF \$351,936; 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 AND IS PREPARED TO OFFER A SUBSTITUTE MOTION.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1097020170 TO \$261,436 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$80,500 ON THE LAND, FOR A TOTAL VALUATION OF \$341,936; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

5. Rowles Kelly J R2847230055

Appellant and Appraiser, K. Temple, were present.

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

K. Temple presented the Staff report. He stated he offered to go out to inspect the subject property, but that the owner declined.

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 R2847230055 TO \$130,450 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$68,400 ON THE LAND, FOR A TOTAL VALUATION OF \$198,850; 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.

6. Wood Melanie K R8186170030

Appellant and Appraiser, C. Sandirk, were present.

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

C. Sandirk presented Staff report. She stated that she offered to inspect that property, but that the owner declined.

Appellant presented rebuttal testimony. She stated that the offer to inspect was not made.

D. Case asked the Appellant what she thought the value should be. Appellant stated that she believes the value should be \$99,900.

J. Tibbs stated that he thinks a 29% increase is high.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8186170030 TO \$68,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$32,000 ON THE LAND, FOR A TOTAL VALUATION OF \$100,000; 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.

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.]

7. Teems Patrick G R3610161240

Appellant was not present. Appraiser, I. Johnson was present.

I. Johnson presented the Staff report. She stated that the Appellant's concern was the percentage of increase, and that the assessment was actually 5% lower than the average in the subject property's neighborhood.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3610161240; AND

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JUNE 30, 2014

Session, _____

A.D. _____

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.

8. Mikel Heidi M

R4892350020

Appellant and Appraiser, J. Purkiss, were present.

Appellant stated her name and address for the record, and presented testimony. She stated that the Appraiser did do an inspection on June 26, 2014, and suggested an adjusted assessed value at \$445,600. She then stated that she felt the value should be \$415,000.

J. Purkiss presented the Staff report.

Appellant presented rebuttal testimony.

D. Case posed questions to Staff about whether or not he took into consideration the unfinished basement. Staff affirmed that he did. D. Case posed questions as to the calculation process. Staff explained his calculation process into which the unfinished basement was factored.

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 R4892350020 TO \$227,100 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$218,500 ON THE LAND, FOR A TOTAL VALUATION OF \$445,600; 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.

9. Wentz Russell S

R2847050140

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 R2847050140; 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. Beirne Gregory Thomas

R8079550650

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 stated that recent studies have found that properties that back up to Parkcenter do not endure significant traffic noise.

Appellant presented rebuttal testimony. He argued that the current construction on Parkcenter does affect the home value.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8079550650; 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. Bettwieser Martin H R2928150280

Appellant and Appraiser, P. Kerr, were present.

Appellant stated his name and address for the record, and presented testimony. He addressed his concern for the taxable value associated with some unfinished construction, for which he has several building permits.

P. Kerr presented the Staff report and recommended a total valuation of \$135,200.

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 R2928150280 TO \$80,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$55,000 ON THE LAND, FOR A TOTAL VALUATION OF \$135,200; 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.]

12. Peart Carol T R8079550120

Appellant and Appraiser, P. Kerr, were present.

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

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to Staff about the change in market value. P. Kerr stated that the subject property received an increase in 9.01%.

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

PARCEL NUMBER R8079550120 TO \$221,400 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$137,500 ON THE LAND, FOR A TOTAL VALUATION OF \$358,900; 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.

13. Schoenhof Robert & Pamela Livi R7284390070

Appellant was not present. Appraiser, I. Johnson, was present.

I. Johnson 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 R7284390070; 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.

14. Lebaron Matthew R9529660585

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

E. Brady 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 R9529660585; 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.]

15. Sinn Lacey K R1775170060

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

E. Brady 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 R1775170060; 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. Babcock David A Sr R1311010190

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

P. Gossett 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 R1311010190; 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. Chertudi Joseph A R0615254130

Appellant was not present. Appraiser, J. Pender, was present.

J. Pender stated that she spoke with the Appellant on the phone this morning, and they had come to an agreement on the value.

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 R0615254130 TO \$41,500; 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.

18. Curry David S R5124540380

Appellant, Appellant's wife, Terri Curry, and Appraiser, G. Durand, were present.

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

G. Durand presented the Staff report.

T. Curry presented rebuttal testimony.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5124540380 TO \$184,100 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$53,000 ON THE LAND, FOR A TOTAL VALUATION OF \$237,100; 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. Goralski Piotr W & R7335570410

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

C. Sandirk 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 R7335570410; 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.

20. Ownby Elaine P1EAGSMIL01

[Heard simultaneously with parcel no. P1MERSMIL01]

21. Ownby Elaine P1MERSMIL01

[Heard simultaneously with parcel no. P1EAGSMIL01]

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

R. Baird presented the Staff reports for each parcel.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER P1EAGSMIL01; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE SUGGESTED J. TIBBS INCLUDE THE OTHER PARCEL IN THE SAME MOTION. J. TIBBS AGREED.

ACTION: J. TIBBS ADDED THAT THE ASSESSOR'S VALUE ALSO BE UPHELD ON PARCEL NUMBER P1MERSMIL01. 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. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Appellant was sworn in.]

22. Goldstein Cary R8584590050

Appellant and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony. He stated that he believes a value of \$990,000 should be attributed to the subject property.

T. Winchester presented the Staff report.

J. Tibbs posed questions as to the average percentage increase in the subject property's neighborhood. Staff advised that the average percentage increase is 18%.

Appellant presented rebuttal testimony.

J. Tibbs stated that he would like to see consistency in the values of homes in the subject property's neighborhood.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584590050 TO \$923,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$156,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,079,500; 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.

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.]

23. Anderson Jennifer S

R0991000075

Appellant's representative, Lars Anderson, and Appraiser, P. Kerr, were present.

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

P. Kerr presented the Staff report.

L. Anderson presented rebuttal testimony.

D. Case stated that an increase in land value is the most notable from 2013 to 2014. Staff affirmed.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0991000075; 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.

24. McDaniel Kenny

R7074650170

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

P. Kerr stated that she and the Appellant have come to an agreement for the improvement value to be lowered to \$141,000.

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 R7074650170 TO \$141,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF

\$154,000 ON THE LAND, FOR A TOTAL VALUATION OF \$295,000; 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.

25. Dibble Terry A R3607560170

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

A. Mock asked that the matter be tabled to July 9, 2014, so he could inspect the subject property for a discrepancy in square footage.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NUMBER R3607560170 TO 10:00 A.M., WEDNESDAY, JULY 9, 2014. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

26. Klingler Douglas R7655540050

Appellant and Appraiser, J. Pender, were present.

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

J. Pender presented the Staff report.

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 R7655540050 TO \$157,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$26,500 ON THE LAND, FOR A TOTAL VALUATION OF \$184,000; 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.

27. Watkins Donald Eugene R4548510110

Appellant and Appraiser, C. Sandirk, were present.

Appellant stated his name and address for the record, and presented testimony. He stated that he objects to the increase in land value.

C. Sandirk presented the Staff report.

D. Case posed questions to Staff regarding the increase of land value. Staff explained that the land size as compared to other properties in the neighborhood impacted the land value.

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 R4548510110 TO \$60,300 ON THE LAND, \$141,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$202,000; AND AUTHORIZE

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JUNE 30, 2014

Session, _____

A.D. _____

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. Changes / No Hearing

- Conger Jim R1621740020

c. No Changes / No Hearing

- Kondeff Brian S1410336400

d. Withdrawn (58)

1. Adam George G	R8079550110
2. Ahlberg Jerry	MSKYL701205
3. Ahlberg Jerry	MTITA871401
4. Ahlberg Jerry	MBROA671201
5. Ahlberg Jerry	MGOVE781422
6. Ahlberg Jerry	MACAD721224
7. Ahlberg Jerry	MCHAM942731
8. Ahlberg Jerry	MCHAM711201
9. Ahlberg Jerry	MTITA781403
10. Ahlberg Jerry	MSHEL761402
11. Ahlberg Jerry	MFLEE691258
12. Ahlberg Jerry	R2734540580
13. Ahlberg Jerry	R2734541395
14. Ahlberg Jerry	R2734541390
15. Ahlberg Jerry	R2734541520
16. Ahlberg Jerry	S0934231240
17. Ahlberg Jerry	R2734541500
18. Bankhead Dennis	R0358110100
19. Brazier Rm Beau	R0518000355
20. Brazier Roger M	R0518000350
21. Brown John Gilbert	R2082610380
22. Capano Peter A	R5983360130
23. Clarkson Richard R	R5680270510
24. Collins Lawrence Wayne	R8303170100
25. Frye Jim	R3638330160
26. Hansen Katherine	R5652180010
27. Hansen Katherine	R5652180020
28. Hansen Katherine	R5652180030
29. Hansen Katherine	R5652180040
30. Johnson Gail S	R5125260440
31. Kantarian Marie	R1580700080
32. Kawano Kelly Curtis	R8954000100
33. King Jenna L	R9242370520
34. Kissler James	R2734540021
35. Klokke Karl C	R5124800020
36. Loveless Family Revocable Trus	R5983900370
37. Luangaphay Sengpraseuth J	R5125520305
38. Lukecart Tina	R7366280560
39. Mcgaha Brian M	R9227500080
40. Monzon Joseph	S1027233607
41. Morgan Dave	R7824220130
42. Mulder William	S1519336100
43. Mulder William	S1732300000
44. Pisca Jeremy P	R4769200140
45. Reister Kelly G	R5134030313
46. Ruddell Greg	R8191508965
47. Scott Carter Inc	R0539001273
48. Smith Donald C	R7400570300
49. Smith Vernon	R7334201386
50. Smith Vernon	R7334201392
51. Smith Vernon K	R5538942700
52. Smith Vernon K	R2734251690

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JUNE 30, 2014

Session, _____

A.D. _____

53. Smith Vernon K	S0526120995
54. Tanner Paul E & Pamela S Famil	R5330200515
55. Theios Eugene & Grace Family L	R7074660700
56. Thompson Laura	S0233438501
57. Webb Brett	R0967660170
58. Wright Duann L	R5125410360

2. BOE ADJUSTMENTS (150) (Authorize the Chairman to Sign)

1. Cromie Joshua	R8843000085
2. Fulkerson Daniel Creswell	R7641000340
3. Key Bank National Association	P1KEYBANK06
4. Key Bank National Association	P1KEYBANK31
5. GreatAmerica Financial Service	P7GREALE269
6. GreatAmerica Financial Service	P7GREALE044
7. GreatAmerica Financial Service	P7GREALE429
8. GreatAmerica Financial Service	P7GREALEA33
9. Gordon Robert H & Barbara L Tr	R9529190030
10. Hardy Mark A	R7332920110
11. Bennett Cherie A	S0308449200
12. Ran Idaho Llc	R5130000209
13. Ran Idaho Llc	R7997040170
14. Gallegos Brandon	R7830000180
15. Lee Shirley	R3277010065
16. Lee Eric	R1529320040
17. Frost John M Jr	R5737760500
18. Lee Rita Fern	R8222740310
19. Clure Marvin G	R2847200480
20. Cresto Elizabeth A	R5135410410
21. Keeney Dolan W	R5373160120
22. Keeney Elisabeth A	R5373160110
23. US Bank NA	P7USBAN1121
24. Liberty Dialysis - Meridian	P1LIBDIAL01
25. M L Sutherland Trust Uta	R7909630180
26. Hanau Kathy S	R5070002480
27. Henderson Thomas G	R5456501055
28. Bruder Paul	R1580330941
29. Bruder Paul	R1580330935
30. Bruder Paul	R1580330881
31. Bruder Paul	R1580330855
32. Friend David E	R7777800240
33. Friend David E	R7777800305
34. Ferch Gregory E	R1387020050
35. Hope Alena S	R1779500195
36. Pmk Living Trust	R3482220280
37. Marcus Lynne	S0524428202
38. Marcus Lynne	S0524428201
39. Young Chelsea A	R1624001083
40. Cpd Living Trust	R3482220140
41. Cpd Living Trust	R3482150222
42. Chen Hui	R1525790130
43. Vanderwiell Erik H	S0506110450
44. Capawana Family Trust U-Adtd 1	R2940720240
45. Larsen Jeremy E	R5680302190
46. Wheeler Fred	S1326142025
47. Cci Group Llc	S1326141870
48. Hanau Chris Living Trust	R0356000955
49. Kemper Will	R2024300965
50. Simunich John D	R7442000265
51. Hamlett Robert D	R2336002300
52. Higer Dale G	R9227100004
53. Liebich Kurt R	R5460250012
54. Basham Family Trust	R7997000332
55. Zhongyi Zia	R1754000810
56. Rice Josef E	R1754001055
57. James Jerry	R1126002435
58. Meyer Marie A	S0633417340

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JUNE 30, 2014

Session, _____

A.D. _____

59.	Mcdowell Family Trust	R0619790140
60.	Short Family Revocable Trust	R1943002852
61.	Kiehlbauch Mark W	R8532550050
62.	Singh Sawarnjit	R6989320150
63.	Hollingsworth James E	R0958230270
64.	Patterson James Dare	S1130417300
65.	Brar Alex	R3641750182
66.	Jorgensen Paul & Lori Living T	R5983870220
67.	Yager Elowyn	S1024346962
68.	Shelton Diane	R2343000150
69.	Apple Storage Ltd Partnership	R5421570200
70.	Adams Harry Sd	R7813770382
71.	Adams Harry Sd	R1955020688
72.	Rim View Llc	R1749100851
73.	Gould Jay R	R7104253316
74.	Lipschultz Lawrence & Carol Li	R4588421062
75.	CIT Tech Financing Services In	P7CITTEC311
76.	Laforge Andrew F	R7406000590
77.	Dunne Jerry & Denise Family Tr	R4604490010
78.	Sabala Fermin & Dolores Trust	R2336001140
79.	Ridenbaugh Rentals Llc	R1126000826
80.	Retro Homes Inc	R1943000596
81.	Anderson D Lynn	R9227500800
82.	Elliott Todd M	S1325233606
83.	Lewis Austin J	R3508290210
84.	Hennessey Jenny	S1025212412
85.	Soran Joseph Alexander	R3616220490
86.	Wiederrick Daniel F	R5199270600
87.	Parker/Bangerter Llc	R7085650070
88.	5-Mile Professional Park	R2847660081
89.	Nw Bend Real Estate Holdings F	R5446410036
90.	Sutton John E	R4207270100
91.	Fease Harriet F	R4207270075
92.	Thomas Investments Limited Par	R1013002308
93.	Rim View Llc	R1749100863
94.	Rim View Llc	R1749100889
95.	Fairview-Curtis Llc	S1008223100
96.	Alexander Bldg Associates	R1013000089
97.	Sierra Plaza Llc	R1022760272
98.	Sonoma Square Associates Llc	R1022760260
99.	Franklin St Llc	R1013006500
100.	Emerichip Boise Llc	R3530730010
101.	Boise Retirement Residence Llc	R2350650100
102.	Mcintosh Properties L P	R1578700032
103.	Chan Kin San	S1104233802
104.	Hawkins-Smith	S1113212410
105.	Prigge Jonathan	R1581200150
106.	Alpha Mortgage Fund I Llc	S1325417420
107.	Alpha Mortgage Fund I Llc	S1325417350
108.	Orvieto Investments Llc	R1013008880
109.	Kc Gardner Riverwoods Lc	R1013000655
110.	1520 W State Llc	R1013008412
111.	Public Employee Retirement	R1013005825
112.	Nw Bend Real Estate Holdings F	S0619336441
113.	Omerbegovic Nedim	R1819770050
114.	Huber Jeffrey Clark	R3157130130
115.	Lappin Charles G &	R6989620090
116.	Clure Marvin G	R8180950120
117.	Amlin John K	R3827960350
118.	Key Bank National Association	P1KEYBANK09
119.	L'abbe Deon	R1063000252
120.	Deters Don H	R1580350450
121.	Harms Living Trust	R5672540100
122.	Sloan Gregory J	R6989630040
123.	Barnes Girdner Lori Rev Trust	R1013000922
124.	11th & Main LLC	R1013000956

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JUNE 30, 2014

Session,

A.D.

125. Mcgee Richard L	R1279210090
126. Hardy R M	R1279210130
127. Mitchell Robert P	R3482171220
128. Amlin John K	R2734502290
129. Us World Limited Inc	R2734500519
130. Babiak Lisa J	R1918020055
131. East Lewis Street Management L	R5208000061
132. East Lewis Street Management L	R5208000071
133. Bolduc Joseph F Jr	R8528670160
134. GreatAmerica Financial Service	P7GREALE380
135. GreatAmerica Financial Service	P7GREALE367
136. Nance Jennifer Sunglow	S1222325610
137. Poole Randolph E	R0623580330
138. Westergard April	R5855110120
139. US Bank NA	P7USBANC992
140. Rodgers Linda L	R9625000132
141. Salinas Mario A	R7569500424
142. Taylor Ronni Jane	R8266000050
143. Sangiorgi John	R9437520250
144. Navarro J David	R5125260010
145. Thomas Lynn E	R5125260090
146. CIT Finance LLC	P7CITFINL20
147. IBM Credit Corporation	P7IBMCRED08
148. GreatAmerica Financial Service	P7GREALE353
149. GreatAmerica Financial Service	P7GREALE413
150. Richo USA Inc	P7LANIWO120

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 1 PARCEL AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 1 PARCEL AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 58 PARCELS AS LISTED UNDER "WITHDRAWN"; APPROVE 150 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, 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 4:44p.m.


David L. Case, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk