

ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
MONDAY, JULY 7, 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: Iana Johnson, Brad Smith, Tim Tallman, Erin Brady, Anne Kawalec, Bob McQuade, Craig Church, Don Watts, Mark Southard, Blake Mares, Don Whipple, Ron DeRoest, William Mahn, Dan Thompson, Katrina Little, Josh Purkiss, Alan Smith, Janelle Pender, Candy Richmond, Pamela Kerr, Tina Winchester, Gregory Durand, Paula Gossett, and Shelby Ugarriza, Assessor's Office; Brad Vanderpool, Clerk's Office; Jerry Hastings, Development Services; and Larry Maneely, 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 CORRECTIONS TO THE RECORD:**

1. Correction to the 6/26/14 Agenda

- Tracey L. Walcott Separate Property Trust, Parcel No. R8584590080, Total Assessed Value was Reduced to \$1,076,000 (\$216,000 Land; \$860,000 Improvement)

2. Corrections to the 6/27/14 Agenda

- a. Michael Bromley, Parcel No. R6635330170, Improvement Value was Reduced to \$81,200 for a Total Assessed Value of \$131,208 (\$50,000 Land)
- b. Megan E. Griffin, Parcel No. R9242370280, should have been identified as "Changes/No Hearing," rather than "No Changes/No Hearing."

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, CORRECT THE TOTAL ASSESSED VALUE ON PARCEL NOS. R8584590080, TRACY WALCOTT, TO \$1,076,000, AND R6635330170, MICHAEL BROMLEY, TO \$131,208; AND IDENTIFY PARCEL R9242370280, MEGAN E. GRIFFIN, AS CHANGES/NO HEARING; AND AUTHORIZED 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 NEW BUSINESS:**

**1. SITE IMPROVEMENT EXEMPTION 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.]*

- **Jayo Doug** **S0635428300**

Appellant, Appraisal Supervisor, B. Smith, and Surveyor, J. Hastings, were present.

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

B. Smith presented the Staff report. He stated that the subject property's exemption appeal, and possible valuation, involves three Ada County departments, including Development Services. He called J. Hastings to present testimony.

J. Hastings presented the Staff report as it relates to the history of the platting of the subject property. He explained that the largest issue at hand is the change of entity name on the title.

B. Smith continued presenting the Staff report.

Appellant presented rebuttal testimony.

R. Yzaguirre posed questions to Staff about the missed deadline for the final platting. J. Hastings affirmed that the transfer of the plat was not brought to his attention by the Appellant until it was too late.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0635428300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: J. BURROWS INFORMED THE BOARD THAT THEY NEED TO ADDRESS THE SITE IMPROVEMENT EXEMPTION, NOT THE VALUATION. J. TIBBS STATED THAT HE WAS PREPARED TO OFFER A SUBSTITUTE MOTION.**

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE SITE IMPROVEMENT EXEMPTION ON PARCEL NUMBER S0635428300; 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.**

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

**a. Hearings**

**1. Jayo Doug** **S0635428300**

Appellant and Appraiser, I. Johnson, were present.

Appellant declined to present testimony beyond what he presented during his site improvement exemption appeal.

I. Johnson 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 S0635428300; 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. Myers Suzanne R2734530592

[Heard simultaneously with Parcel Nos. R2734530587 & R2734530597.]

3. Myers Suzanne R2734530587

[Heard simultaneously with Parcel Nos. R2734530592 & R2734530597.]

4. Myers Suzanne R2734530597

[Heard simultaneously with Parcel Nos. R2734530587 & R2734530592.]

Appellant, Appellant's husband, Dale Myers, and Appraiser, C. Church, were present.

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

C. Church presented the Staff report.

Appellant and D. Myers presented rebuttal testimony.

J. Tibbs posed questions to the Appellant about the lab that used to occupy the complex. Appellant responded with a history of the lab's occupancy.

D. Case posed questions to Staff about his valuation of the lab under industrial properties. Staff affirmed that his valuation was conducted under the category of industrial properties.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R2734530592, R2734530587, AND R2734530597; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.**

**DISCUSSION: J. TIBBS STATED HE DOES HAVE CONCERN ABOUT THE LAB USE BUT WILL SUPPORT THE MOTION.**

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

5. Waterman Tim R1573690143

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.

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 R1573690143 TO \$3,767,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$386,700 ON THE LAND, FOR A TOTAL VALUATION OF \$4,154,300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: R. YZAGUIRRE STATED HE SYMPATHIZED WITH THE APPELLANT AND ADVISED APPELLANT OF APPEAL OPTIONS.

ACTION: 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.]

6. Dusek Brett R8992000825

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

Appraiser, M. Southard, 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 R8992000825; 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.

7. Rohrbach Matthew S0516223100

[Heard simultaneously with Parcel Nos. R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]

8. Rohrbach Matthew R6120280050

[Heard simultaneously with Parcel Nos. S0516223100, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]

9. Rohrbach Matthew S1106336370

[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]

10. Rohrbach Matthew R5538910290

[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]

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**11. Rohrbach Matthew R8048801000**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]*

**12. Rohrbach Matthew R5338440020**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]*

**13. Rohrbach Matthew R1525500030**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500040, S0509336300, R3291120200, R1624000688, & R2024300058.]*

**14. Rohrbach Matthew R1525500040**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, S0509336300, R3291120200, R1624000688, & R2024300058.]*

**15. Rohrbach Matthew S0509336300**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, R3291120200, R1624000688, & R2024300058.]*

**16. Rohrbach Matthew R3291120200**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R1624000688, & R2024300058.]*

**17. Rohrbach Matthew R1624000688**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, & R2024300058.]*

**18. Rohrbach Matthew R2024300058**

*[Heard simultaneously with Parcel Nos. S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, & R1624000688.]*

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

M. Southard presented the Staff report for Parcel No. S0516223100, which is the most recently sold parcel under this current ownership.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS S0516223100, R6120280050, S1106336370, R5538910290, R8048801000, R5338440020, R1525500030, R1525500040, S0509336300, R3291120200, R1624000688, AND R2024300058; 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.**

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**19. Schoenherr Scott R7475950350**

*[Heard simultaneously with Parcel Nos. R7475950400, R7475950200, R7475950250, & R7475950150.]*

**20. Schoenherr Scott R7475950400**

*[Heard simultaneously with Parcel Nos. R7475950350, R7475950200, R7475950250, & R7475950150.]*

**21. Schoenherr Scott R7475950200**

*[Heard simultaneously with Parcel Nos. R7475950350, R7475950400, R7475950250, & R7475950150.]*

**22. Schoenherr Scott R7475950250**

*[Heard simultaneously with Parcel Nos. RR7475950350, R7475950400, R7475950200, & R7475950150.]*

**23. Schoenherr Scott R7475950150**

*[Heard simultaneously with Parcel Nos. R7475950350, R7475950400, R7475950200, & R7475950250.]*

Appellant and Appraiser, M. Southard, were present.

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

M. Southard 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 NUMBERS R7475950350, R7475950400, R7475950200, R7475950250, AND R7475950150 TO UPHOLD THE VALUATIONS ON THE LAND, MODIFY THE IMPROVEMENT FOR A TOTAL VALUATION OF \$5,185,000; 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.**

**24. Vaughn Lowell R9316750300**

*[Heard simultaneously with Parcel No. R9465350162.]*

**25. Vaughn Lowell R9465350162**

*[Heard simultaneously with Parcel No. R9316750300.]*

Appellant was not present. Appraiser, W. Mahn, was present.

W. Mahn informed the Board that the valuation appeals for these parcels have been withdrawn.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R9316750300 AND**

R9465350162; 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. AGRICULTURAL EXEMPTION 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 D. Fowler were sworn in.]

- Martz Sarah S0929110010

Appellant's representative, Doug Fowler, and Appraiser, E. Brady, were present.

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

E. Brady presented the Staff report. She recommended that the exemption be approved.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE AGRICULTURAL EXEMPTION ON PARCEL NUMBER S0929110010; 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. SITE IMPROVEMENT EXEMPTION APPEALS (Authorize the Chairman to Sign)

1. Martz Sarah R1719500110

[Heard simultaneously with Parcel No. R1719500100, R1719500090, & R1719500120.]

2. Martz Sarah R1719500090

[Heard simultaneously with Parcel No. R1719500110, R1719500100, & R1719500120.]

3. Martz Sarah R1719500100

[Heard simultaneously with Parcel No. R1719500110, R1719500090, & R1719500120.]

4. Martz Sarah R1719500120

[Heard simultaneously with Parcel No. R1719500110, R1719500090, & R1719500100.]

Appellant's representative, Doug Fowler, and Appraiser, B. Mares, were present.

D. Fowler presented testimony.

B. Mares presented the Staff report.

D. Fowler declined presenting a rebuttal testimony.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE SITE IMPROVEMENT EXEMPTIONS ON PARCEL NUMBER R1719500110, R1719500090, R1719500100, AND R1719500120; 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. 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.]*

**1. Dawson Wes R1013004180**

Appellant, property owner, Jeff Caldwell, and Appraiser, W. Mahn, were present.

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

W. Mahn presented the Staff report.

Appellant presented rebuttal testimony.

J. Caldwell presented testimony.

J. Tibbs posed questions to Staff about his recommended adjustment. W. Mahn stated that his recommended overall value for the subject property is \$310,000.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1013004180 TO \$84,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$205,800 ON THE LAND, FOR A TOTAL VALUATION OF \$290,000; 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. Langston Sam S0918347000**

*[Heard simultaneously with Parcel Nos. S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, S0919244202, & S0919314822.]*

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**3. Langston Sam**

**S0919212412**

*[Heard simultaneously with Parcel Nos. S0918347000, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, S0919244202, & S0919314822.]*

**4. Langston Sam**

**S0918438700**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, S0919244202, & S0919314822.]*

**5. Langston Sam**

**S0918449050**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, S0919244202, & S0919314822.]*

**6. Langston Sam**

**S0919141950**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919121000, S0919120650, S0919110080, S0919120639, S0919244202, & S0919314822.]*

**7. Langston Sam**

**S0919121000**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919120650, S0919110080, S0919120639, S0919244202, & S0919314822.]*

**8. Langston Sam**

**S0919120650**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919110080, S0919120639, S0919244202, & S0919314822.]*

**9. Langston Sam**

**S0919110080**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919120639, S0919244202, & S0919314822.]*

**10. Langston Sam**

**S0919120639**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919244202, & S0919314822.]*

**11. Langston Sam**

**S0919244202**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, & S0919314822.]*

**12. Langston Sam**

**S0919314822**

*[Heard simultaneously with Parcel Nos. S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, & S0919244202.]*

Appellant and Appraiser, I. Johnson, were present.

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

I. Johnson presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to the Appellant as to what he believes the value should be. Appellant stated that he believes the value should be \$1,000 per acre.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBERS S0918347000, S0919212412, S0918438700, S0918449050, S0919141950, S0919121000, S0919120650, S0919110080, S0919120639, S0919244202, AND S0919314822 TO \$25,000 ON THE BUILDABLE AREAS, \$3,000 ON THE OPEN SPACE AREAS; 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. Poliyanskiy James S0521336400**

Appellant was not present. Appraiser, D. Thompson, was present.

D. Thompson presented the Staff report. He recommended a total valuation of \$5,807,800.

**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 S0521336400 TO \$3,110,300 ON THE FIRST IMPROVEMENT, UPHOLD THE VALUATION OF \$715,800 ON THE SECOND IMPROVEMENT, UPHOLD THE VALUATION OF \$1,981,700 ON THE LAND, FOR A TOTAL VALUATION OF \$5,807,800; 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.]*

**14. Ducharme, Mcmillen & Assoc, In S1008212470**

B. McQuade stated that the property owner did not file the appeal and that the Board of Equalization may not have jurisdiction. He stated that

Appellant stated that his company represents the parent company which is undergoing a merger. He stated that he is a representative for the parent company and filed the appeal as an acting agent of the subject property.

B. McQuade stated that because he has proprietary information, he is recommending a denial at this stage of the process, so that the Appellant can appeal to the Board of Tax Appeals.

Appellant stated he needs information about how the property was valued and would like it to be emailed to him versus coming back for another hearing.

C. Church provided information about Idaho Timber's involvement in this process, and that this is not the correct forum for the Appellant obtaining the valuation information for Idaho Timber.

Appellant requested this appeal be withdrawn.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, WITHDRAW THE APPEAL APPLICATION FOR PARCEL NUMBER S1008212470; 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.**

*[Parcel No. R1013690150 was heard next.]*

**15. Hallmark Construction Inc R4854410070**

*[This parcel was heard after Parcel No. R1013690150.]*

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.

D. Case posed questions to Staff about the easement. C. Church explained the restrictions for building that apply to the easement, and that he believes it's more of a legal issue than a valuation issue.

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 R4854410070 TO \$34,350; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: R. YZAGUIRRE STATED THAT HE WON'T BE SUPPORTING THE MOTION BECAUSE HE BELIEVES THE VALUE IS TOO LOW.**

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

*[Parcel No. R3610350860 was heard next.]*

**16. Welch Chet R1013690150**

*[This parcel was heard after Parcel No. S1008212470.]*

Appellant requested information from the Assessor's Office about how they came about their valuation.

B. McQuade stated that the Board should not be hearing this appeal as the property owner did not file the appeal, and that proprietary information may be revealed.

Appellant asked that the matter be tabled so that he could get valuation information about the subject property.

**ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TO TABLE PARCEL NUMBER R1013690150 TO 10:00 A.M., WEDNESDAY, JULY 9, 2014. R. YZAGUIRRE SECONDED.**

**DISCUSSION: D. CASE ADVISED B. MCQUADE THAT HE WAS CONCERNED WITH THE APPELLANTS' CLAIM THAT HE IS AN ACTING AGENT AND SUGGESTED THE APPELLANT WORK WITH THE ASSESSOR'S OFFICE BETWEEN NOW AND THE NEXT HEARING.**

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

*[Parcel No. R4854410070 was heard next.]*

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.]*

**17. Perez Rick R3610350860**

*[Heard simultaneously with Parcel Nos. R3610350870, R3610350880, R3610350890, R3610350910.]*

**18. Perez Rick R3610350870**

*[Heard simultaneously with Parcel Nos. R3610350860, R3610350880, R3610350890, R3610350910]*

**19. Perez Rick R3610350880**

*[Heard simultaneously with Parcel Nos. R3610350860, R3610350870, R3610350890, R3610350910.]*

**20. Perez Rick R3610350890**

*[Heard simultaneously with Parcel Nos. R3610350860, R3610350870, R3610350880, R3610350910.]*

**21. Perez Rick R3610350910**

*[Heard simultaneously with Parcel Nos. R3610350860, R3610350870, R3610350880, R3610350890.]*

Appellant, Appellant's representatives, Jim Hunter and Randy Meredith, and Appraiser, I. Johnson, were present.

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

I. Johnson 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 R3610350860, R3610350870, R3610350880, R3610350890, AND R3610350910 TO \$92,700; 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.**

**22. Perez Rick R1719490090**

*[Heard simultaneously with Parcel No. R1719490100, R1719490180, R1719510010, R1719510090, R1719510100, R1719510180, R1719510190, R1719510270, & R1719490010.]*

**23. Perez Rick R1719490100**

*[Heard simultaneously with Parcel No. R1719490090, R1719490180, R1719510010, R1719510090, R1719510100, R1719510180, R1719510190, R1719510270, & R1719490010.]*

**24. Perez Rick R1719490180**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719510010, R1719510090, R1719510100, R1719510180, R1719510190, R1719510270, & R1719490010]*

**25. Perez Rick R1719510010**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510090, R1719510100, R1719510180, R1719510190, R1719510270, & R1719490010.]*

**26. Perez Rick R1719510090**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510010, R1719510100, R1719510180, R1719510190, R1719510270, & R1719490010.]*

**27. Perez Rick R1719510100**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510010, R1719510090, R1719510180, R1719510190, R1719510270, & R1719490010.]*

**28. Perez Rick R1719510180**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510010, R1719510090, R1719510100, R1719510190, R1719510270, & R1719490010.]*

**29. Perez Rick R1719510190**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510010, R1719510090, R1719510100, R1719510180, R1719510270, & R1719490010.]*

**30. Perez Rick R1719510270**

*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510010, R1719510090, R1719510100, R1719510180, R1719510190, & R1719490010.]*

**31. Perez Rick R3558800300**

*[This parcel was heard after Parcel No. R1719490010.]*

Appellant, Appellant's representatives, Jim Hunter and Randy Meredith, and Appraiser, J. Purkiss, were present.

J. Purkiss stated that he and the Appellant had come to an agreement for a total valuation of \$23,500.

**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 R3558800300 TO \$23,500; 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.**

**32. Perez Rick S0401131550**

Appellant, Appellant's representatives, Jim Hunter and Randy Meredith, and Appraiser, J. Purkiss, were present.

J. Hunter presented testimony. He stated that the purpose of the appeal is to gain an agricultural exemption.

J. Purkiss presented the Staff report. He stated that the subject property does not qualify for an agricultural exemption under the Idaho statute.

J. Hunter presented rebuttal testimony.

D. Case posed questions to J. Hunter about the crop being grown on the subject property. J. Hunter explained the recent history of the crop on the property.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE AGRICULTURAL EXEMPTION ON PARCEL NUMBER S0401131550; 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 AMENDED HIS PREVIOUS MOTION TO INCLUDE A TOTAL VALUATION OF \$ 97,990. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*[Parcel No. R1486010090 was heard next.]*

**33. Rick Perez R1719490010**

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*[Heard simultaneously with Parcel No. R1719490090, R1719490100, R1719490180, R1719510010, R1719510090, R1719510100, R1719510180, R1719510190, & R1719510270.]*

Appellant, Appellant's representatives, Jim Hunter and Randy Meredith, and Appraiser, E. Brady, were present.

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

E. Brady presented the Staff report.

R. Meredith 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 NUMBERS R1719490090, R1719490100, R1719490180, R1719510010, R1719510090, R1719510100, R1719510180, R1719510190, R1719510270, AND R1719490010; 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.**

*[Parcel No. R3558800300 was heard next.]*

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 was sworn in.]*

**34. Christensen Kenneth R1486010090**

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

K. Little 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 R1486010090; 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.**

**35. Christensen Kenneth R2109510250**

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, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON**

PARCEL NUMBER R2109510250 TO \$140,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$60,000 ON THE LAND, FOR A TOTAL VALUATION OF \$200,000; 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.

**36. Christensen Kenneth R9242771100**

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

K. Little 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 R9242771100; 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.**

**37. Christensen Kenneth R8519810220**

Appellant was not present. Appraiser, S. Ugarriza, was present.

S. Ugarriza 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 R8519810220; 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.**

**38. Christensen Kenneth R9215110190**

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

P. Gossett 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 R9215110190; 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.**

**39. Christensen Kenneth B R8563100670**

Appellant was not present. Appraiser, G. Durand, was present.

G. Durand presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S**

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VALUATION ON PARCEL NUMBER R8563100670; 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.

40. Jones Charley

R7777813645

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

C. Church presented the Staff report.

**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 R7777813645 TO \$236,200 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$71,300 ON THE LAND, FOR A TOTAL VALUATION OF \$307,500; 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.

**b. No Changes / No Hearing (2)**

- 1. Van Dorne Peter W R4303000390
- 2. Zipfel-Critell Brenda R1342000375

**c. Withdrawn (6)**

- 1. Williams Cris R1580260421
- 2. Williams Cris R7334010190
- 3. Williams Cris R5983370020
- 4. Williams Cris R5983350250
- 5. Williams Cris D R5820560080
- 6. Williams Cris D R5820560240

**ACTION:** R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE NO CHANGES ON THE TWO PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE SIX PARCELS AS LISTED UNDER "WITHDRAWN"; 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 4:25 p.m.

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

ATTEST:

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