

ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
TUESDAY, JULY 8, 2014
10:00 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: Bob McQuade, Erin Brady, Mark Southard, Candy Richmond, Yelena Miller, Craig Church, Alan Smith, Blake Mares, Aron Mock, Tim Tallman, Brad Smith, William Mahn, Don Whipple, Anne Kawalec, Josh Purkiss, Tina Winchester, Dan Thompson, Gregory Durand, and Ron DeRoest, Assessor's Office. Minutes Recorder: Julie F. Burrows.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner David L. Case called the hearing to order at 10:05 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:

- Modify the Appeal Master for Parcel No. S1417314950, Alan R. Peterson, to correct an administrative error in the Assessor's value recommendation (Case heard on 6/26/14; Changes/No Hearing)

ACTION: J. TIBBS MOVED TO CORRECT THE JUNE 26, 2014, RECORD FOR PARCEL NO. S1417314950, ALAN R. PETERSON, AND APPROVE THE MODIFICATION TO THE APPEAL MASTER CORRECTING AN ADMINISTRATIVE ERROR IN THE ASSESSOR'S VALUE RECOMMENDATION; 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.

V. 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. Corlett Joe R7909030670

J. Tibbs disclosed that the Appellant has contributed to his campaign.

Appellant and Appraiser, E. Brady, were present.

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

E. Brady presented the Staff report.

Appellant presented rebuttal testimony.

R. Yzaguirre posed questions to Staff about the common practice for well lots. Staff responded

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7909030670; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: D. CASE STATED THAT HE TENDS TO SIDE WITH THE APPELLANT AND WOULD MAKE A MOTION TO HAVE THE VALUE SET AT \$1,000.

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

2. Corlett Joe R8227280020

[Heard simultaneously with Parcel Nos. R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

3. Corlett Joe R8227280030

[Heard simultaneously with Parcel Nos. R8227280020, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

4. Corlett Joe R8227280040

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

5. Corlett Joe R8227280050

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

6. Corlett Joe R8227280060

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

7. Corlett Joe R8227280070

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

8. Corlett Joe R8227280080

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

9. Corlett Joe R8227280090

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

10. Corlett Joe R8227280100

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

11. Corlett Joe R8227280110

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

12. Corlett Joe R8227280120

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

13. Corlett Joe R8227280130

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JULY 8, 2014

Session, _____

A.D. _____

14. Corlett Joe

R8227280140

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

15. Corlett Joe

R8227280150

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

16. Corlett Joe

R8227280190

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

17. Corlett Joe

R8227280200

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

18. Corlett Joe

R8227280210

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

19. Corlett Joe

R8227280230

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

20. Corlett Joe

R8227280250

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

21. Corlett Joe

R8227280270

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

22. Corlett Joe

R8227280280

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

23. Corlett Joe

R8227280290

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280310, R8227280320, R8227280330, R8227280340, R8227280350.]

24. Corlett Joe

R8227280310

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280320, R8227280330, R8227280340, R8227280350.]

25. Corlett Joe

R8227280320

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280330, R8227280340, R8227280350.]

26. Corlett Joe

R8227280330

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280340, R8227280350.]

27. Corlett Joe

R8227280340

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280350.]

28. Corlett Joe

R8227280350

[Heard simultaneously with Parcel Nos. R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280230, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340.]

Appellant and Appraiser, E. Brady, were present.

Appellant presented testimony.

E. Brady 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 R8227280020, R8227280030, R8227280040, R8227280050, R8227280060, R8227280070, R8227280080, R8227280090, R8227280100, R8227280110, R8227280120, R8227280130, R8227280140, R8227280150, R8227280190, R8227280200, R8227280210, R8227280250, R8227280270, R8227280280, R8227280290, R8227280310, R8227280320, R8227280330, R8227280340, AND R8227280350 TO \$150,200 ON THE VIEW LOTS AND \$91,000 ON THE NON-VIEW LOTS, MODIFY THE VALUATION ON PARCEL NUMBER R8227280230 TO \$81,900; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: D. CASE STATED THAT HE BELIEVES THE ASSESSOR'S VALUE IS CORRECT AND WILL NOT BE SUPPORTING THE MOTION.

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

29. Mottern Limited Partnership

R1013001486

Appellant, Jerry Mottern, 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: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1013001486 TO \$1,883,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$219,500 ON THE LAND, FOR A TOTAL VALUATION OF \$2,103,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: J. TIBBS STATED THAT HE SUPPORTS THE MOTION BECAUSE OF A \$700,000 INCREASE OVER THE PAST COUPLE YEARS.

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

30. Property Valuation Services R1022760100

[Heard simultaneously with Parcel No. R1022760110.]

31. Property Valuation Services R1022760110

[Heard simultaneously with Parcel No. R1022760100.]

Appellant, Mark Freedman, and Appraiser, W. Mahn, were present.

Appellant stated his name and address for the record, and presented testimony. He stated that he is requesting a value of \$11,200,000.

W. Mahn presented the Staff report.

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 NUMBERS R1022760100 AND R1022760110; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: R. YZAGUIRRE STATED FOR THE RECORD THAT THE BOARD OF TAX APPEALS HAS SUPPORTED THE BOARD'S DECISION FOR 2013.

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

32. Property Valuation Services R8207000011

Appellant, Mark Freedman, 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 declined to present 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 R8207000011; 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.

33. Property Valuation Services R9322500884

Appellant, Mark Freedman, 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 declined to present 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 R322500884; 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.

34. Property Valuation Services S1118346791

[Heard simultaneously with Parcel No. S1118346640.]

35. Property Valuation Services S1118346640

[Heard simultaneously with Parcel No. S1118346791.]

Appellant, Mark Freedman, and Appraiser, M. Southard, were present.

Appellant stated his name and address for the record, and presented testimony. He stated that he is concerned with a discrepancy in the square footage

M. Southard presented the Staff report. He stated that the square footage was confirmed in the field and believes that the measures are correct.

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 NUMBERS S1118346791 AND S1118346640; 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. Property Valuation Services S1007346902

Appellant, Mark Freedman, 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, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1007346902; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

37. Whitt Jeremy S1122110045

[Staff was sworn in.]

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

D. Thompson 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 S1122110045; 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.]

38. Belodoff Howard Aye R1001220030

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

I. Johnson advised the Board that she and the Appellant and come to an agreement for an overall value of \$530,000.

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 R1001220030 TO \$387,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$143,000 ON THE LAND, FOR A TOTAL VALUATION OF \$530,000; 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.

39. Dalling William R R1285650100

Appellant and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony. He stated he believes the total valuation should be \$610,000.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to Staff about the land value increase. Staff explained the neighborhood increase in land value.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1285650100 TO \$480,900 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$150,000 ON THE LAND, FOR A TOTAL VALUATION

OF \$630,900; 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.

40. Ferrie Bretta S1512438400

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

D. Thompson 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 R1512438400; 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.

41. Stearns Charles R1042250110

Appellant was not present. Property owner, Mike Hallsey, and Appraiser, C. Church, were present.

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

C. Church presented the Staff report.

M. Hallsey 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 R1042250110 TO \$412,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Staff and C. Moore were sworn in.]

42. Moore Carolyn N R8079550140

Appellant and Appraiser, P. Kerr, were present.

Appellant stated her name and address for the record, and presented testimony. She stated that she believes the total valuation should be between \$311,000 and \$313,000.

P. Kerr presented the Staff report.

D. Case posed questions to Staff about the square footage adjustment. Staff explained the calculation process that occurred after measuring the square footage.

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 R8079550140 TO \$199,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$126,500 ON THE LAND, FOR A TOTAL VALUATION OF \$326,000; 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.

43. Smith Jordan P

R8390000403

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

P. Kerr 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 R8390000403; 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 (20)

- | | |
|----------------------------------|-------------|
| 1. Bitz Bradley | R7533610070 |
| 2. Dehaas Timothy R | R9317310100 |
| 3. Deshazo Robert V Jr | R0917730010 |
| 4. Ewing Robert C | R4737730040 |
| 5. Hanrahan Matthew P | R0310290020 |
| 6. Harris Shane R | R8525440320 |
| 7. Kerr Todd R | R0855011320 |
| 8. Lindsey Todd & Cassy Unitrust | S0518427825 |
| 9. Newbill D Brian | R4737720180 |
| 10. Ordes Kenneth John Jr | R0855011300 |
| 11. Patel Anil S | R1097040090 |
| 12. Rawlins Linda L | R5125810320 |
| 13. Raymond James L | R1471950070 |
| 14. Reese Rodney J | R4241270200 |
| 15. Schmidt Phillipp | R6989380270 |
| 16. Schulter Thomas G | R7533610050 |
| 17. Sperry Edmund | R1624004090 |
| 18. Stadlbauer Kurt W | R2847060035 |
| 19. Verkaik Josiah | R2847310370 |
| 20. Wellman Robin | R3525360130 |

c. No Changes / No Hearing (18)

- | | |
|-----------------------------------|-------------|
| 1. Aymon Linda | R0500570180 |
| 2. Bantz Wade J | S0629449278 |
| 3. Bantz Wade J | S0629449280 |
| 4. Banyard Karen L | R0500570050 |
| 5. Beckes William R | R0885710060 |
| 6. Berhan Michel & Rosemarie Fami | R6242270540 |

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JULY 8, 2014

Session, _____

A.D. _____

- | | |
|------------------------------------|-------------|
| 7. Bowden Gregory Mark | R3626170470 |
| 8. Boyd John | R7476330030 |
| 9. Carnahan Jason | R8192150260 |
| 10. Cullen Jeffery J & Christine A | R8584590070 |
| 11. Equity Trust Company Custodian | R7446770560 |
| 12. Ess Richard C | R1805140060 |
| 13. Fillman Susan J | R4588421280 |
| 14. Gibson Kenneth | R5125270100 |
| 15. Jacobsen Donna L | R7580500030 |
| 16. Kelley Amy | R8584590270 |
| 17. Larsen Kasper F | R6242270890 |
| 18. Tracy Jerry L & | R4688000580 |

d. Withdrawn (77)

- | | |
|--------------------------------|-------------|
| 1. Alberta Company | R7777805812 |
| 2. Austin Joseph | R7406060062 |
| 3. Austin Joseph | R7406060153 |
| 4. Brewster Carrick | R9322151141 |
| 5. Brown David | S1109233600 |
| 6. Burroughs A.H. | S1026223100 |
| 7. Caplena Brandon | S1224120870 |
| 8. Damico, Gregory | R5128000016 |
| 9. Damico, Gregory | R3508400010 |
| 10. Deters Don H | R5039020005 |
| 11. Deters Don H | R1580500077 |
| 12. Dhillon Raj | R6907030050 |
| 13. Fowler Doug | S0920336314 |
| 14. Fowler Doug | S0919449310 |
| 15. Fowler Doug | S0919449970 |
| 16. Fowler Doug | S0929131480 |
| 17. Fowler Doug | S0919449340 |
| 18. Fowler Doug | S0919449650 |
| 19. Fox Ken | S0536346681 |
| 20. Herde Gary | R0367730023 |
| 21. Hyde Park House LLC | R1132250567 |
| 22. International Appraisal Co | S1124142001 |
| 23. Jones Charley | P1FEARGEN01 |
| 24. Kirk Dusty Elias | S1036212550 |
| 25. Kirk Dusty Elias | R3220000362 |
| 26. Mcallister Gary | R5070001472 |
| 27. Mcallister Gary | R5070001475 |
| 28. Mcallister Gary | R5070001605 |
| 29. Mcallister Gary | R5070001485 |
| 30. Overstreet Robert D | R1013007120 |
| 31. Perez Rick | R3610350240 |
| 32. Perez Rick | R3610350250 |
| 33. Perez Rick | R3610350260 |
| 34. Perez Rick | R3610350690 |
| 35. Perez Rick | R3610350700 |
| 36. Perez Rick | R3610350780 |
| 37. Property Tax Analytics | R7334160631 |
| 38. Rogers Michael | R9316280100 |
| 39. Rogers Michael | R9316280200 |
| 40. Rogers Michael | R9316280300 |
| 41. Rogers Michael | R9316280450 |
| 42. Rogers Michael | R9316280550 |
| 43. Ruddell Greg | R7334140950 |
| 44. Ruddell Greg | R7334140940 |
| 45. Ruddell Greg | R5207001155 |
| 46. Ruddell Greg | R7334140870 |
| 47. Ruddell Greg | R7334140810 |
| 48. Ruddell Greg | R7334140820 |
| 49. Ruddell Greg | R7334140830 |
| 50. Ruddell Greg | R7334140842 |
| 51. Ruddell Greg | R7334140850 |

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION

JULY 8, 2014

Session, _____

A.D. _____

52. Seiniger William B Jr	R5714250055
53. Smyser Charles A	R0879420170
54. Smyser Charles A	R0879420140
55. Smyser Charles A	R0879420200
56. Stueve Charles R	R0523750380
57. Tannenbaum Wayne	R9413900030
58. Tannenbaum Wayne	R9413900012
59. Tannenbaum Wayne	R9413900021
60. Tannenbaum Wayne	R9413900040
61. Tannenbaum Wayne	R0915000058
62. Tannenbaum Wayne	R0367730015
63. Weber Kathleen	S1210447501
64. Weiner Gary	S1007325730
65. Weiner Gary	S1007325780
66. Weiner Gary	S1007325760
67. Weiner Gary	S1202438759
68. Weiner Gary	R3227290020
69. Weiner Gary	R3227290030
70. Weiner Gary	R3227290040
71. Weiner Gary	R3227290050
72. Weiner Gary	R3227290070
73. Weiner Gary	R3227290080
74. Weiner Gary	R3227290100
75. White Pine Development Inc	R1580500080
76. Whitt Jeremy	R5176901500
77. Wiener Gary	S1007325720

2. BOE ADJUSTMENTS (58) *(Authorize the Chairman to Sign)*

1. Nima LLC	S1108315010
2. Nima LLC	S1108325440
3. PKG INC	P1PROMKEY02
4. Rudolph Michael R	R0855011280
5. Brooksby Jacob	R1525720510
6. Jones Aaron Clare	R5130001018
7. Warnick Reed T	R8020680110
8. Hendrikse Shelly	R3023310530
9. Engelhardt Richard	R2024280055
10. Stookey Murray V	R5680260800
11. Red Box Automated Retail LLC	P1REDBOXA80
12. Red Box Automated Retail LLC	P1REDBOXA81
13. Red Box Automated Retail LLC	P1REDBOXA82
14. Red Box Automated Retail LLC	P1REDBOXA83
15. Red Box Automated Retail LLC	P1REDBOXA84
16. Red Box Automated Retail LLC	P1REDBOXA85
17. Red Box Automated Retail LLC	P1REDBOXA86
18. Red Box Automated Retail LLC	P1REDBOXA87
19. Red Box Automated Retail LLC	P1REDBOXA88
20. Red Box Automated Retail LLC	P1REDBOXA90
21. Red Box Automated Retail LLC	P1REDBOXA91
22. Red Box Automated Retail LLC	P1REDBOXA92
23. Red Box Automated Retail LLC	P1REDBOXA93
24. Herron Steven R	R5437560340
25. Nicholas Lynda D	R6206180090
26. Sandmire Cheryl Bernadine	R3268510120
27. Severe Linden K	S1427233702
28. Zamzow Richard & Roxanne Trust	R9437700130
29. Deters Don H	R8075780410
30. Lehl Stacey J	R7689831300
31. Fang Xiaolong	R1525740640
32. Red Box Automated Retail LLC	P1REDBOXA79
33. US Bank NA	P7USBFTF06
34. Thornton Paul C	R3484250177
35. McNatt Donald B	R8163230450
36. Cohen Peter	R1471950140
37. Hella Richard A Revocable Trus	R8036140110

Minute Book _____, Commissioners, Ada County, Idaho

BOARD OF EQUALIZATION
Session, _____

JULY 8, 2014

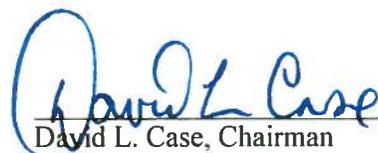
A.D. _____

38. Eichelberger Jodi	R9242370550
39. Hartgrove Shane R	R5125260450
40. Ricoh USA Inc	P7IKONWES44
41. Greatamerica Financial Service	P7GREALEA86
42. Costco Wholesale Corp	P1COSTWHO01
43. V & O Bodnars LLC	R1343560020
44. Swanson James J	R8222940210
45. Samson John P	R1525640450
46. Scentsy Inc	P1SCENTSY02
47. Scentsy Inc	P1SCENTSY01
48. PKG INC	P1PROMKEY01
49. Hot 1 LLC	S1108417711
50. Hot 1 LLC	HOT 1 LLC
51. Sperry Edmund	R1624004090
52. Newbill D Brian	R4737720180
53. Reese Rodney J	R4241270200
54. Gibson Kenneth	R5125270100
55. Green June Kay	R1479710020
56. Mclain Darlene M	R8223030255
57. Jacksons Food Stores Inc	R1013003586
58. Ewing Robert C	R4737730040

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE CHANGES ON THE 20 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 18 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 77 PARCELS AS LISTED UNDER "WITHDRAWN"; APPROVE 58 BOE ADJUSTMENTS AS IDENTIFIED ON THE AGENDA; 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 2:17 p.m.


David L. Case, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk