

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
MONDAY, JULY 14, 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: Roxanna Dempsey, Indigent Services; Bob McQuade, Aron Mock, Assessor's Office; Benny Poole, Commissioners' Office. Minutes Recorder: Angel Dicus.

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- 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 and Jim Tibbs were present.
- III. IN THE MATTER OF CHANGES TO THE AGENDA:**
There were no changes to the agenda.
- IV. IN THE MATTER OF CORRECTION TO THE RECORD:**
- Correction to the 7/8/14 Agenda
 - Kenneth Gibson, Parcel No. R5125270100, should have been identified as "Changes/No Hearing", rather than "No Changes/No Hearing".
- ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, CORRECT THE JULY 8, 2014, AGENDA, TO IDENTIFY KENNETH GIBSON, PARCEL R5125270100 AS CHANGES/NO HEARING. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.**
- V. VALUATION APPEAL RECONSIDERATION OF PAUL C MCDOUGALL - R5739780335**
- To be Reconsidered at 10:00 a.m.; Original Hearing Date 7/1/14
- ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, RECONSIDER PAUL C. MCDOUGALL, PARCEL NO. R5739780335, AT THE 10:00 A.M. SESSION. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.**
- VI. IN THE MATTER OF NEW BUSINESS:**
- 1. EXCEPTIONAL SITUATIONS – HARDSHIP APPLICATIONS**
- [R. Dempsey was present and sworn in for testimony.]*
- a. Marie Macklin 14-005 R1625750260 2014 Est. \$659.62
(Est. C/B approval 100%)

R. Dempsey presented the Staff report.
- b. Felicia G Warf 14-006 R2814150050 2014 Est. \$877.24

R. Dempsey presented the Staff report.
- c. Nick G Bradish 14-010 R5461320030 2014 Est. \$2,293.62

R. Dempsey presented the Staff report.
- d. Star Baptist Church 14-011 R7532370040 2014 Est. \$2,689.02

[Heard simultaneously with Parcel Nos. R1013007860 & S1009120652]

D. Thompson presented the Staff reports for Case Nos. R1013007860, S1009120652, and R5538940685.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S EVALUATION ON PARCEL NOS. R1013007860, S1009120652 AND R5538940685; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.

b. Changes / No Hearing (65)

- | | |
|--------------------------|-------------|
| 1. Asin Gary | R7334201483 |
| 2. Callan Paul | R5125600440 |
| 3. Choate David Howard | R3616500270 |
| 4. Cox Paul | R7608900405 |
| 5. Crester Gale O III | R7400550080 |
| 6. Fannin Greg | R3031510241 |
| 7. Fix Dennis | R0999500650 |
| 8. Fowler Doug | R3219910020 |
| 9. Fowler Doug | S1201417308 |
| 10. Fuhrman William A | R1719440050 |
| 11. Gambliel Herve A | R7475500120 |
| 12. Garten Terry L | R5771000060 |
| 13. Gillis Don J | S0513427820 |
| 14. Goicoechea Jerry | R6120510064 |
| 15. Groesbock Ken | S1004336255 |
| 16. Groesbock Ken | R1013670148 |
| 17. Groesbock Ken | R5670190040 |
| 18. Groothuis Marion | S1007244790 |
| 19. Hallmen Jody Ann | R2107220025 |
| 20. Hastings Michael J | R7406001400 |
| 21. Hauck Gene | R1753001322 |
| 22. He Yuan | R3482160290 |
| 23. Hunter Michael W | R8930000027 |
| 24. Jans Thomas W | R3610350070 |
| 25. Jones Jeannie K | R5125550070 |
| 26. Keller Mike | R1573690085 |
| 27. Kendeff Brian | R1079920480 |
| 28. Kendeff Brian | R1079920490 |
| 29. Kendeff Brian | R9010680120 |
| 30. Kendeff Brian | R9010680130 |
| 31. Kendeff Brian | R1080050030 |
| 32. Kendeff Brian | R1080050040 |
| 33. Kendeff Brian | R1080050050 |
| 34. Kendeff Brian | R1080050060 |
| 35. Kendeff Brian | R9010670020 |
| 36. Kendeff Brian | R9010670040 |
| 37. Kendeff Brian | R9010670050 |
| 38. Kendeff Brian | R9010660620 |
| 39. Kendeff Brian | R9010680030 |
| 40. Kendeff Brian | R9010680020 |
| 41. Kendoff Brian | R1079860300 |
| 42. Kilbuck Kevin | R3482180130 |
| 43. Koenig Gregory | R8528670080 |
| 44. Konzek Roberta | R0615001185 |
| 45. Lewis Garth | R7777817262 |
| 46. Long Sara E | R2336001550 |
| 47. Matheidas Brad | R8191503966 |
| 48. Mcfarland Renee | S1004325405 |
| 49. Merz Cecilia M | R3616251670 |
| 50. Oppenheimer Arthur J | S0633417522 |
| 51. Poage Harold A | R5136870090 |

52.	Preston Mike	R5785000075
53.	Preston Mike	R1088500237
54.	Preston Mike	R7406220110
55.	Rhoten Christopher D	R7958770400
56.	Salathe Neil F	R3616250330
57.	Taylor Janene M	R5985170280
58.	Turner Kyle	R1608730010
59.	Vader-Duffin Trust	S0524314920
60.	Weber Edward M	R5983870240
61.	Welch Rowland	S1006336400
62.	Welch Rowland	R5070001187
63.	Whatcott Justin D	R2348750170
64.	Wight Richard J	R3482160670
65.	Williams Daniel	R5125510005

c. No Changes / No Hearing (96)

1.	Allumbaugh Kathleen	R7858230145
2.	Bantz Wade J	R2734251590
3.	Bauter Jonathan W	R5983900210
4.	Boyd Janice L	R0805620290
5.	Byrnes James B	R6641110030
6.	Cohen Andrew R	R5983900100
7.	Cowden John T	R0523690510
8.	Dfc Investments Limited Partne	R7334200110
9.	Dfc Investments Ltd Partnershi	R7334200123
10.	Dfc Investments Ltd Partnershi	R7334200121
11.	Dyrsmid Elizabeth D	R5125410290
12.	Ellis Jennifer L	R4303000240
13.	Ellis Kathy M	R5181280310
14.	Emerson Brandon	R6120402040
15.	Explorer Campus LP	R7406211270
16.	Explorer Campus LP	R7406211122
17.	Explorer Campus LP	R7406211244
18.	Franz Sidney D	R3616510040
19.	Gibbons Jasper S	R1431970690
20.	Gilberg Leann	S1113346805
21.	Griffith Jessica	R2863350220
22.	Grindle Michael F	R1471950720
23.	Groesbeck Ken	R5670190020
24.	Groesbeck Ken	R5670190030
25.	Groesbock Ken	R1431001282
26.	Groesbock Ken	R4672000015
27.	Harmon Michael R	R8980000100
28.	Hourcade Jack J	R3482170900
29.	Hunter Michael W	R8930000026
30.	Iverson Harvey J	R1387100225
31.	Keller Mike	R0999500745
32.	Keller Mike	R1013002041
33.	Keller Mike	R1022760332
34.	Keller Mike	R1573680042
35.	Keller Mike	R8120810010
36.	Keller Mike	R7406240055
37.	Keller Mike	R6907010230
38.	Keller Mike	R7406211925
39.	Keller Mike	R9322200005
40.	Kelley Amy	R8528680180
41.	Kelley Amy	R8528680010
42.	Kelley Amy	R8528680140
43.	Kelley Amy	R8528680160
44.	Kelley Amy	R1719490030
45.	Kelley Amy	R1719490040
46.	Kelley Amy	R1719490080
47.	Kelley Amy	R1719490110
48.	Kelley Amy	R1719490120
49.	Kelley Amy	R1719490140

50.	Kelley Amy	R1719490150
51.	Kelley Amy	R1719490160
52.	Kelley Amy	R1719490200
53.	Kelley Amy	R1719490210
54.	Kelley Amy	R1719490230
55.	Kelley Amy	R1719490250
56.	Kelley Amy	R1719490260
57.	Kelley Amy	R1719490270
58.	Kondeff Brian	R7704540120
59.	Kondeff Brian	R7704540122
60.	Kondeff Brian	S0525325900
61.	Kruger Barbara E	R7813740125
62.	Kruger Barbara E	R5739770435
63.	Lewis Garth	R8191502210
64.	Lewis Garth	R8191502120
65.	Lewis Garth	R8191502110
66.	Lewis Garth	R8191502220
67.	Lewis Garth	R7777817201
68.	Lewis Garth	R7777817220
69.	Lima Frank	S1007244447
70.	Lynn Denise Yvonne	R3616250175
71.	Marconi James J &	R1035130210
72.	Matheidas Brad	R2391280010
73.	Mayer Duane L	R5181280180
74.	Miller Jason	R8120810030
75.	Milstead Brett G &	R6876000530
76.	Olson Rose M	R1517590030
77.	Paradigm Tax Group	R3073770013
78.	Pharr Jonathan	R1342100020
79.	Preston Mike	R5128000192
80.	Raeber Scott W	R3484250128
81.	Reiterman Robert E	R2854100110
82.	Roach Michael D	R1431970620
83.	Rourke Jerry E &	R7074640090
84.	Rourke Larry D	R9583920090
85.	Schweitzer Edwin	R1141290170
86.	Stocks Ed & Nancy L'Heureux Re	R5181280430
87.	Tomayer Joshua D	R5330160340
88.	Trutna Thomas A	R2336000885
89.	Wagner James R	R5181280440
90.	Wagner Peter	R8079550270
91.	Welch Rowland	R5128000529
92.	Welch Rowland	R4549500135
93.	Welch Rowland	R1343770186
94.	Welch Rowland	R3210000085
95.	Welch Rowland	S1112346670
96.	Zygmunt Lorre	R1013670146

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 65 PARCELS AS LISTED UNDER “CHANGES/NO HEARING”; APPROVE NO CHANGES ON THE 96 PARCELS AS LISTED UNDER “NO CHANGES/NO HEARING”; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.

2. BOE ADJUSTMENTS (38) (Authorize the Chairman to Sign)

1.	TILLMAN FAMILY TRUST	O1607336050
2.	MCALPIN MARIA C	R2343000535
3.	DEANGELIS ANTONIO	R2343000325
4.	RAJBHANDARI AJIT	R4671530720
5.	VARGA JEFFREY P	R3856000750
6.	TILLMAN FAMILY TRUST	R2336000240

7. CARLISE NATALIE	R1132250440
8. CITY OF BOISE	R1035190140
9. YOWELL LAURIE DONNA	R7958770280
10. BOWLING LARRY D	R3482170390
11. DORSEY JAMES A	R9846880320
12. TRANSFUELS LLC	P1TRANSFL01
13. FISHMAN JONATHON J	R6120500060
14. WEN SHIJIE	R1388730050
15. JACKMAN HARRY & SHERYLL LIVING	R2338000035
16. BIRCHWOOD MEMORY TRUST	R5125670100
17. T-MOBILE WEST	P1TMOBILE18
18. T-MOBILE WEST	P1TMOBILE19
19. T-MOBILE WEST	P1TMOBILE21
20. T-MOBILE WEST	P1TMOBILE25
21. T-MOBILE WEST	P1TMOBILE35
22. T-MOBILE WEST	P1TMOBILE40
23. T-MOBILE WEST	P1TMOBILE43
24. T-MOBILE WEST	P1TMOBILE45
25. T-MOBILE WEST	P1TMOBILE49
26. T-MOBILE WEST	P1WESTPCS02
27. T-MOBILE WEST	P1WESTPCS03
28. T-MOBILE WEST	P1WESTPCS07
29. T-MOBILE WEST	P1WESTPCS09
30. T-MOBILE WEST	P1WESTPCS12
31. T-MOBILE WEST	P1WESTPCS14
32. T-MOBILE WEST	P1WESTPCS20
33. T-MOBILE WEST	P1WESTPCS23
34. T-MOBILE WEST	P1WESTPCS26
35. T-MOBILE WEST	P1WESTPCS28
36. T-MOBILE WEST	P1WESTPCS29
37. T-MOBILE WEST	P1WESTPCS30
38. LI YIKANG	R8528670170

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE 37 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.

VII. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 10:11 a.m.

VIII. IN THE MATTER OF RECONVENING:

Commissioner David L. Case reconvened the meeting of the Ada County Commissioners, Sitting as the Board of Equalization, to order at 1:00 p.m.

IX. IN THE MATTER OF ROLL CALL:

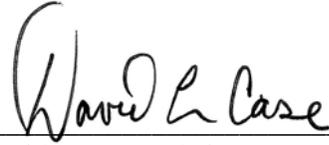
Commissioners David L. Case and Jim Tibbs present.

D. Case explained that a BOE adjustment had been left off of the initial agenda and that the Board was reconvening to amend its initial motion to include Parcel R8528670170.

ACTION: J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE 38 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED.

X. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 1:01 p.m.



David L. Case, Chairman

ATTEST:



Christopher D. Rich, Ada County Clerk