

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
TUESDAY, JULY 7, 2015  
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, Tim Tallman, William Mahn, Craig Church, Brad Smith, and Yelena Miller, Assessor's Office. Minutes Recorder: Angel Dicus.

- 
- I. IN THE MATTER OF CALL TO ORDER:**  
Commissioner Jim Tibbs called the hearing to order at 10:00 a.m.
- II. IN THE MATTER OF ROLL CALL:**  
Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.
- III. IN THE MATTER OF CHANGES TO THE AGENDA:**  
There were no changes to the agenda.
- IV. CORRECTION TO THE RECORD (Value Adjustment)**  
- McNatt Donald B R8163230450

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, CORRECT THE RECORD AND MODIFY THE VALUATION ON PARCEL NUMBER R8163230450 TO \$324,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$159,500 ON THE LAND, FOR A TOTAL VALUATION OF \$483,500; 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.**

**V. IN THE MATTER OF NEW BUSINESS:**

**1. VALUATION APPEALS**

J. Tibbs 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 will 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 will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

*[Staff and several unidentified people were sworn in for testimony.]*

**a. Hearings**

**1. Smith David R3073770013**

Appellant and Appraiser, W. Mahn, were present and previously sworn in for testimony.

Appellant presented testimony. He stated property is owned by Blue Cross of Idaho, and based on his company's analysis; the total value should be \$23,157,153. He requested that the Board use that amount.

W. Mahn 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 R3073770013; 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.**

**2. Smith David****R3037460110**

Appellant and Appraiser, W. Mahn, were present and previously sworn in for testimony.

Appellant presented testimony. He stated this property is the former Scentsy headquarters. He stated he believes the value of about \$13,000,000 would be appropriate.

W. Mahn presented the Staff report.

Appellant presented rebuttal testimony. He stated they are being assessed at a higher per square footage than newer similar surrounding facilities.

The Board and W. Mahn discussed the difficulties assessing a value on similar properties.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3037460110; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: THE BOARD DISCUSSED UPHOLDING LAST YEAR'S VALUE. R. YZAGUIRRE STATED THAT HE IS PREPARED TO OFFER A SUBSTITUTE MOTION.**

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3037460110 TO THE 2014 VALUE OF \$2,214,000 ON THE LAND, \$17,668,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$19,882,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: J. TIBBS REQUESTED CLARIFICATION ON THE IMPROVEMENT AND THE TOTAL. R. YZAGUIRRE REITERATED THE AMOUNTS.**

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

**3. Smith David****R9714000130**

Appellant and Appraiser, W. Mahn, were present and previously sworn in for testimony.

Appellant presented testimony. He stated the most recent lease of the property was for \$12.35 per square foot. He believes the value should be approximately \$806,000.

W. Mahn presented the Staff report.

Appellant presented rebuttal testimony.

The Board and W. Mahn discussed land and improvement values from last year compared to this year.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR’S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R9714000130 TO \$558,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$391,000 ON THE LAND, FOR A TOTAL VALUATION OF \$949,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: J. TIBBS REQUESTED CLARIFICATION ON THE TOTAL VALUATION. D. CASE REITERATED THE AMOUNTS.**

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

**4. Smith David R8886150010**

Appellant and Appraiser, W. Mahn, were present and previously sworn in for testimony.

Appellant presented testimony. He advised this is the U.S. Bank building. He requested the value be assessed at last year’s value based on loss of land, parking revenue, and the drop in rent and occupancy.

W. Mahn presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8886150010 FOR A TOTAL VALUATION OF \$38,000,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: D. CASE STATED THE APPELLANT HAS A GOOD ARGUMENT REGARDING THE TWO PARCELS THAT HAVE BEEN DIVIDED. R. YZAGUIRRE STATED THE CONSTRUCTION IN THE AREA SHOULD IMPACT THE VALUE.**

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

**b. Withdrawn (29)**

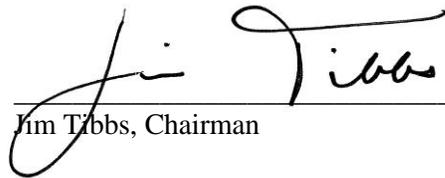
- 1. Poling Matthew R7909790047
- 2. Poling Matthew R1901110122
- 3. Smith David R5672000731
- 4. Smith David R5672000815
- 5. Smith David R0525790142
- 6. Smith David R0525790010
- 7. Smith David R3037470042
- 8. Smith David R3037470045
- 9. Smith David S1008223100
- 10. Smith David R1955001680
- 11. Smith David R2243380160
- 12. Smith David R2243380190
- 13. Smith David R2243380220
- 14. Smith David R2243380230
- 15. Smith David R2243380180
- 16. Smith David R2243380170
- 17. Smith David R2243380080
- 18. Smith David R2243380090

- 19. Smith David R2243380110
- 20. Smith David R2243380210
- 21. Smith David R2243380200
- 22. Smith David R2243380150
- 23. Smith David R2243380030
- 24. Smith David R2243380020
- 25. Smith David R2243380050
- 26. Smith David R2243380070
- 27. Smith David R2243380100
- 28. Smith David R2243380130
- 29. Smith David R2243380140

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATIONS ON THE 29 PARCELS AS LISTED UNDER "WITHDRAWN"; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, 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 11:09 a.m.



Jim Tibbs, Chairman

ATTEST:



Christopher D. Rich, Ada County Clerk