

D. Case asked Appellant what she paid for this property. She stated it was purchased along with her home parcel but deeded separately.

T. Winchester presented the Staff report. She stated her information supports the ability to build on the property.

Appellant presented rebuttal testimony. She asked if the setbacks were taken into consideration.

T. Winchester affirmed that the easements and setbacks are considered. She explained lot line adjustments and how they related to the buildable area.

The Board and Appellant discussed CC and R's.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2038410044; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: J. TIBBS STATED THE VALUATION IS CONSISTENT WITH NEIGHBORING PROPERTIES AND THERE IS NO COMPELLING REASON TO MODIFY THE VALUE.

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

3. Williams Rebecca R1625503016

The Board disclosed knowing Rebecca Arnold.

Appellant and Appraiser, B. Mares, were present and previously sworn in for testimony.

D. Case asked for clarification on the property being listed under a different name.

Appellant clarified the listing and presented testimony. She stated she believes, due to significantly deterioration, the improvement value should be decreased.

B. Mares presented the Staff report. He stated land values were flat in previous years. He suggested keeping the land at \$120,000, adjust the improvement to \$45,000, for a total of \$165,000.

Appellant presented rebuttal testimony.

D. Case and B. Mares discussed overall percentage differences and quality of Comparables within the neighborhood and surrounding areas.

J. Tibbs and B. Mares discussed his suggested modification.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R1625503016 TO \$101,000 ON THE LAND, \$52,350 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$153,315.

DISCUSSION: R. ARNOLD ADVISED THAT B. MARES AGREED TO \$45,000 FOR THE IMPROVEMENT VALUE.

ACTION: J. TIBBS SECONDED.

DISCUSSION: D. CASE EXPLAINED THE METHOD OF HOW HE REACHED THE ADJUSTED FIGURES. J. TIBBS

ASKED FOR CLARIFICATION OF THE VALUES. D. CASE REITERATED THE AMOUNTS.

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

4. Eiden Max R1013003960

Appellant was not present. Appraiser, C. Church, was present and previously sworn in for testimony.

C. Church stated he and the Appellant reached an agreement for a total value of \$400,000.

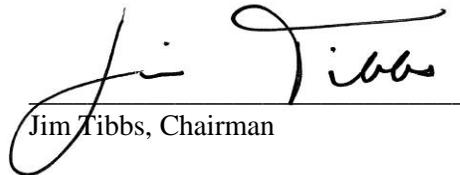
ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R1013003960 TO \$108,900 ON THE LAND, \$291,100 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$400,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.

DISCUSSION: J. TIBBS ASKED FOR CLARIFICATION ON THE IMPROVEMENT.

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

V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 1:53 p.m.


Jim Tibbs, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk