

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
THURSDAY, JUNE 30, 2016  
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: Bob McQuade, Tim Tallman, Yelena Miller, Autumn Linze, Ed Humphries, Brad Smith, Elliot Graham, Tina Winchester, Justin Aman, Andy Moreland, Pete Chapman, Andrew McClelland and Aron Mock, Assessor's Office; and Brad Vanderpool, Clerk's Office. Minutes Recorder: Angel Dicus.

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- I. IN THE MATTER OF CALL TO ORDER:**  
Commissioner Jim Tibbs called the hearing to order at 9:00 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. 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.]*

**a. Hearings**

**1. Bankhead Dennis R0358110100**

Appraiser E. Humphries 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 R0358110100; 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. Champie Marri R9276520500**

T. Tallman requested this be heard later this morning to allow Staff time to print some photos for Appellant.

*[This parcel was heard after Parcel No. R5134030185.]*

Appellant and Appraiser J. Aman were present.

Appellant stated her name for the record and presented testimony. She stated she believes the glare from a nearby solar plant and lack of water rights lower her property value.

J. Aman presented the Staff report.

J. Tibbs and J. Aman discussed Comps adjacent to the solar plant.

The parties discussed a decrease in property value from 2014 to 2015.

Appellant presented rebuttal testimony stating that the solar plant was supposed to put a bridle path around it to help increase the surrounding property values.

The parties discussed the bridle path being completed as a condition of approval.

J. Tibbs asked Appellant to phone Development Services if she sees that the solar plant does not complete the bridle path.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9276520500 TO \$94,600 ON THE LAND, AND \$187,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$281,900; 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.**

**3. Graham Christopher P R1775170130**

Appellant and Appraiser E. Graham were present.

Appellant stated his name for the record and presented testimony. He stated he believes his home should be valued at \$400,890.

J. Tibbs and D. Case explained that if there is a modification granted due to unfinished basements or other needed repairs, that there are expectations that those repairs would be completed timely and not given as reasons to modify repetitively.

E. Graham presented the Staff report.

J. Tibbs and E. Graham discussed how modified improvements affect future assessments.

Appellant presented rebuttal testimony.

R. Yzaguirre and Appellant discussed market value.

D. Case and Appellant discussed value in the use of the basement and attic.

The Board discussed modifying the assessed improvement value.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9276520500 OF \$156,300 ON THE LAND, MODIFY THE VALUATION TO \$297,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$454,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: R. YZAGUIRRE CORRECTED THE PARCEL NUMBER.**

**ACTION: D. CASE CORRECTED THE PARCEL NUMBER TO R1775170130. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**4. Jauregui Paul L R5134030185**

Appellant and Appraiser A. Mock were present.

Appellant stated his name and presented testimony. He stated he believes his property should be valued at around \$250,000.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony.

The Board and A. Mock discussed Staff's Comparables (Comps).

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5134030185 TO \$160,000 ON THE LAND, AND \$164,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$324,300; 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.**

*[Parcel No. R9276520500 was heard next.]*

**5. McIntyre Thomas R8048730640**

*[This parcel was heard after Parcel No. R9276520500.]*

Appraiser T. Winchester presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8048730640; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**6. Morris Tom R0539620620**

Appraiser A. Moreland presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0539620620; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**7. Kallas Dave R1424170040**

Appellant and Appraiser J. Aman were present.

Appellant presented testimony.

J. Aman presented the Staff report. He advised he reinstated the agricultural exemption on a portion of the land, and explained what qualifies as agricultural.

Appellant presented rebuttal testimony.

D. Case and Appellant discussed the agricultural uses of the property.

D. Case clarified that the Board needed to make a decision on what was agricultural and the valuation would be adjusted accordingly.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1424170040 AND GRANT APPELLANT THE AGRICULTURAL EXEMPTION.**

**DISCUSSION: D. CASE ASKED J. AMAN FOR THE ACREAGE. J. AMAN STATED 8.64 AGRICULTURE AND 2.4 FOR THE DWELLING.**

**ACTION: D. CASE AMENDED HIS MOTION TO GRANT 8.64 ACRES AS AGRICULTURAL AND THE REMAINING ACREAGE AS IDENTIFIED; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**8. Morris Tom C R0843330530**

*[P. Chapman was sworn in for testimony.]*

Appraiser P. Chapman presented the Staff report and recommended leaving the land at \$69,000, modifying the improvement to \$291,000 for a total of \$360,000.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND UPHOLD VALUATION ON PARCEL NUMBER R0843330530 OF \$69,000 ON THE LAND, MODIFY THE VALUATION TO \$291,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$361,000; 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.**

*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.]*

**9. Boyd John R7476330030**

Appraiser T. Winchester 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 R7476330030; 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.**

**10. Deeds Michael J S0629110367**

Appraiser A. Mock presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0629110367; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**11. Lycklama Bridgette J****R6793310145**

Appraiser P. Chapman 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 R6793310145; 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.**

**12. McClintocks Classic Car Wash****R1471900350**

Appellant and Appraiser A. McClelland were present.

Appellant presented testimony stating he believes his property should be valued at \$187,775.

A. McClelland presented the Staff report.

D. Case and A. McClelland discussed Appellant's Comps.

Appellant presented rebuttal testimony.

The Board discussed modifying the improvement.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1471900350 OF \$72,100 ON THE LAND, MODIFY THE VALUATION TO \$115,900 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$188,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**13. Wan Yuanzhong****R2884010130**

Appellant and Appraiser A. Mock were present.

Appellant presented testimony.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony stating he believes his home should be valued at around \$280,000.

The Board discussed modifying the improvement.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2884010130 TO \$120,800 ON THE LAND, AND \$270,900 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$391,700; 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.**

**b. Changes / No Hearing (6)**

1. Centrepoint Marketplace LLC	R1343770202
2. Citrone Michael	R7085250110
3. Hernandez Alyssa	R1277150080
4. Meusch Johnny	R9024900080
5. Simplot Mike	R2929910035
6. Zier David Spencer	R7813850170

**c. No Changes / No Hearing (13)**

1. Alvarez Diane	P7HARRCOR09
2. Alvarez Diane	P7HARRCOR02
3. Hofmann David A	R3239750110
4. Johnson Clyde A	R9846700240
5. Kopitzke Henry & Loretta 2000	R2024250492
6. Landreth Barbara B Revocable T	R3856001596
7. Marconi Benjamin	R8020710760
8. Miner Chris A	R4619000100
9. Poe James F	R8557190110
10. Rowsell W Lynn	R1362660190
11. Saenz Jordan C	R1311730042
12. Stover Joseph R	R6905240290
13. Wasserman Anita Jean	R2858000300

**d. Withdrawn (59)**

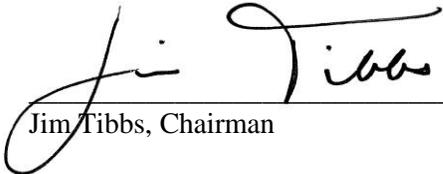
1. Abbott Marla L	R0518000325
2. Asin Homes Llc	S0407325600
3. Band Michael	OB010600004
4. Beumeler Michael W	R7335250027
5. Brawley Emily K	R5130004322
6. Busche Allan N	R6890000010
7. Carney Sue	R1097050030
8. Chris Conner Construction Llc	S0626438400
9. Churchill Lance	R7074680082
10. Dickinson Patricia	R3482150222
11. Dickinson Patricia	R3482220140
12. Dickinson Patricia	R3482160080
13. Doyle Timothy	R2039252185
14. Ferney Robert	R2330270150
15. Gillespie James R	R9035000152
16. Hauck John	R7780510339
17. Hauck John	R7780510331
18. Hirst Mark	R3607210040
19. Hrn Investments I Llc	S0921336380
20. Hunter Jim	S0920449790
21. Hunter Jim	S0920449770
22. Hunter Jim	S0920449760
23. Hunter Jim	S0921336370
24. Hunter Jim	S0920449780
25. Hunter Jim	S0401417550
26. Kallas Dave	R2336002040
27. Kallas Dave	R8048013620
28. Kallas Dave	R8390001250
29. Kehne Rolf M	R5854010152
30. Lee Grant N	R7476330132
31. Marchant Scott	R6876001386
32. Mathews Mike	R1580570030
33. Mikel Heidi M	R4892350020
34. Parrott Dennis Lloyd	S0536120817
35. Rankin Ormond	R2039250170
36. Rasband Carolyn	R8176661098
37. Rasband Carolyn	R8176662006
38. Rodina Jan	R1073800020
39. Ruddell Greg	S0409325930
40. Ruddell Greg	S0409336326
41. Ruddell Greg	S0409325650
42. Sallabanks Rex	R3610350780
43. Schulter Thomas G	R7533610050
44. Seyyedy Mirmajid	R3616760100

45. Skinner David C	R7132150020
46. Smith Brent R	R6989320060
47. Sosebee Dwight	R3482220280
48. Therrien Moe	R8499350600
49. Tratz Robert F Jr	R5125410230
50. Vandebusch Mishel	R3746010020
51. Vandebusch Mishel	R3746010010
52. Wallace Richard Scott	R3616250610
53. Williams Rebecca	R1625503016
54. Williams Rebecca	S1115223430
55. Williams Rebecca	S1115223420
56. Williams Rebecca	R9262110031
57. Williams Rebecca	R9262110032
58. Wong Henry	R1607690340
59. Wright Scott A	R5973480025

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 6 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 13 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 59 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 11:19 a.m.

  
Jim Tibbs, Chairman

ATTEST:

  
Christopher D. Rich, Ada County Clerk