

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
WEDNESDAY, JULY 6, 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, Pamela Kerr, Tim Tallman, Brad Smith, Yelena Miller, Craig Church, Aron Mock, Josh Purkiss, Autumn Linze, Bill Mahn, Justin Aman, Tina Winchester, Denise Otter, and Dan Thompson, Assessor's Office. Minutes Recorder: Angel Dicus.

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. CORRECTION TO THE RECORD: (Correcting the Bolded Number)

- Mottaz Family Living Trust 2001 (6/28/16 Agenda) R1097040300
- Land: \$92,800; Improvements: **\$324,000**; Total: \$416,800

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CORRECTION TO THE RECORD AS IDENTIFIED ON THE AGENDA FOR PARCEL NO. R1097040300, THE MOTTAZ FAMILY LIVING TRUST 2001, ON THE JUNE 28, 2016 AGENDA FOR LAND TO \$92,800; IMPROVEMENTS TO \$324,000; FOR A TOTAL OF \$416,800. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, 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.]

a. Hearings

1. Aramburu Felix S1014233852

Appraiser P. Kerr was present and 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 S1014233852; 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. Equus R1020180050

Appraiser C. Church was present and 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 R1020180050; 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.

3. Kildew Kim S0909212400

Appellant and Appraiser A. Mock were present.

Appellant stated his name for the record and presented testimony.

A. Mock presented the Staff report. He stated he was unable to access the property.

Appellant presented rebuttal testimony stating he believes the square foot value is too high based on sales in the area.

The parties discussed comparable sales, the surrounding properties' land sliding issues and neighboring property values.

The Board discussed adjusting the improvement value based on foothills fires and landslides.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0909212400 OF \$270,000 ON THE LAND, MODIFY THE VALUATION TO \$630,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$900,000; 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.

4. Kildew Kim R5510500050

Appellant and Appraiser C. Church were present.

Appellant presented testimony. He stated he believes this property should be valued between \$207,000 and \$240,000.

C. Church presented the Staff report.

The parties discussed the number of spaces on the property and the improvement value.

Appellant presented rebuttal testimony.

J. Tibbs and Appellant discussed renting prices and vacancies.

D. Case inquired if Appellant is planning to keep the property or sell for profit. Appellant replied that he plans to sell, if the market is good.

The Board discussed the condition of the property and modifying the 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 R5510500050; 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.

5. Nahas Robert R8191507404

Appellant and Appraiser J. Purkiss were present.

Appellant presented testimony. He requested a reduction in the assessed value based on tenants being unable to pay market rent.

J. Purkiss presented the Staff report.

Appellant presented rebuttal testimony stating he believes the assessed value should closely parallel the market value.

The Board discussed modifying the valuation to last year's rate.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8191507404 OF \$252,000 ON THE LAND, MODIFY THE VALUATION TO \$556,800 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$808,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.

DISCUSSION: J. TIBBS INQUIRED ON THE TOTAL. R. YZAGUIRRE RESTATED \$808,800. D. CASE EXPLAINED HE BELIEVES PEOPLE NEED A BREAK AND THAT IS WHY HE VOTED TO KEEP THE IMPROVEMENT AT LAST YEAR'S VALUE.

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

[Parcel No. S1118438515 was heard next.]

6. Tannenbaum Wayne S1118438705

[This parcel was heard after Parcel No. S1118438515.]

Appraiser 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 S1118438705; 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.

7. Tannenbaum Wayne S1118438515

[This parcel was heard after Parcel No. R8191507404.]

Appraiser D. Thompson 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 S1118438515; 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.

[Parcel No. S1118438705 was heard next.]

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.]

8. Corlett Joe R1013510255

Appellant and Appraiser A. Mock were present.

Appellant stated his name for the record and presented testimony.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony.

The parties discussed the potential of the property being split into three separate parcels.

The Board discussed modifying the value of the property.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1013510255 TO \$262,500; 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.

9. Jacobson Blaine R1525500010

[This parcel was heard with Parcel No. R152550020.]

10. Jacobson Columbia LLC R1525500020

[This parcel was heard with Parcel No. R152550010.]

Appellant and Appraiser J. Purkiss were present.

Appellant presented testimony. He requested both properties be assessed at last year's value.

J. Tibbs inquired the purchase price of the property. Appellant stated he paid \$365,500.

J. Purkiss presented the Staff reports. He recommended a reduction to \$475,000 for both parcels.

Appellant presented rebuttal testimony.

D. Case and J. Purkiss discussed Staff's recommendation of reduced values.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1525500010 TO \$143,500 ON THE LAND, MODIFY THE VALUATION TO \$262,100 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$405,600; 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.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1525500020; 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. Reich Michael R1022760210

Appellant and Appraiser J. Purkiss were present.

Appellant stated his name for the record and presented testimony.

J. Purkiss presented the Staff report.

Appellant presented rebuttal testimony.

R. Yzaguirre inquired if Appellant would disclose the purchase price or rent rolls. Appellant stated the owner felt that was not necessary.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1022760210; 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. Reich Michael R8081750070

[Parcel Nos. R8081750070, R8081750270 and R8081750120 were heard together.]

Appellant and Appraiser J. Purkiss were present.

Appellant presented testimony on all three parcels. He stated this is a practice course, not open to the public and does not increase club memberships. He requested the value be \$40,000 per acre.

J. Purkiss presented the Staff reports.

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 R8081750070; 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.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON

PARCEL NUMBER R8081750270; 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.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8081750120; 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.

13. Reich Michael R7909780050

Appellant withdrew his application.

14. Reich Michael R7909810130

Appellant withdrew his application.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT APPELLANT'S REQUEST TO WITHDRAW APPLICATIONS FOR PARCEL NOS. R7909810130 AND R7909780050; 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.

15. Reich Michael R8081750270

[This parcel was heard with Parcel No. R8081750070.]

16. Reich Michael R8081750120

[This parcel was heard with Parcel No. R8081750070.]

17. Ross Lawrence A R5130004350

Appraiser C. Church, was present and presented the Staff report. He stated this parcel will be moved over for 2017 as a lease hold parcel, and as of today there are no issues with the valuation.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5130004350; 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.

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.]

18. Al & John MacMillan R7777805812

Appellant and Appraiser B. Mahn were present.

Appellant presented testimony explaining there were adjustments made but he believes the value of the property is still too high.

B. Mahn presented the Staff report. He recommended adjusting the value to \$285,400 for the land, \$509,600 on the improvement for a total of \$795,000.

Appellant presented rebuttal testimony.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE MODIFICATION OF THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7777805812 OF \$285,400 ON THE LAND, AND \$509,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$795,000; 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.

19. Cougar Mountain Properties LLC R9323610070

Appellant, Chuck Gossett, and Appraiser B. Mahn were present.

Appellant stated his name for the record and presented testimony.

B. Mahn presented the Staff report. He recommended a modified value of \$1,200,000.

D. Case inquired on the modified amounts for land and improvement. B. Mahn stated improvement is \$754,400 and land is \$445,600 for a total of \$1,200,000.

Appellant presented rebuttal testimony.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R9323610070 TO \$445,600 ON THE LAND, AND \$754,400 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$1,200,000; 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.

20. Zasio Kevin R4330120170

[This parcel was heard with Parcel No. R4330120180.]

21. Zasio Kevin R4330130020

[This parcel was heard with Parcel No. R4330120180.]

22. Zasio Kevin R4330120180

[Parcel Nos. R4330120170 and R4330130020 were heard with this parcel.]

Appellant and Appraiser B. Mahn were present.

Appellant presented testimony. He stated he would like to be assessed at the same rate as other owners in the office building.

B. Mahn presented the Staff reports.

The parties discussed Comparables (Comps) and the assessed values of the rest of the building.

Appellant presented rebuttal testimony.

The Board discussed concerns of the difference in the building's square footage.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R4330120170, R4330130020 AND R4330120180 TO \$161 PER SQUARE FOOT; 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.

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.]

23. Allen Vonnie Marie S1404449020

[This parcel was heard after Parcel No. R9316280550.]

Appraiser J. Aman, was present and presented the Staff report. He recommended the land remain at \$310,200 and the improvement be reduced to \$15,500 for a total of \$325,700.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER S1404449020 OF \$310,200 ON THE LAND, MODIFY THE VALUATION TO \$15,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$325,700; 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.

24. FPA Emerald Associates LLC R9316280100

[This parcel was heard with Parcel No R9316280550.]

25. FPA Emerald Associates LLC R9316280200

[This parcel was heard with Parcel No R9316280550.]

26. FPA Emerald Associates LLC R9316280300

[This parcel was heard with Parcel No R9316280550.]

27. FPA Emerald Associates LLC R9316280450

[This parcel was heard with Parcel No R9316280550.]

28. FPA Emerald Associates LLC R9316280550

[This parcel was heard before Parcel No. S1404449020.]

B. Mahn, Appraiser was present and stated the parties have reached an agreement. He read the recommendations for each parcel into the record.

Michael Rogers stated his name for the record and advised that he is in agreeance with the recommendations.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R9316280100 TO \$620,300 ON THE LAND, AND \$730,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$1,350,600; PARCEL NUMBER R9316280200 TO \$617,700 ON THE LAND, AND \$892,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$1,510,200; PARCEL NUMBER R9316280300 TO \$422,400 ON THE LAND, AND \$921,200 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$1,343,600; PARCEL NUMBER R9316280450 TO \$421,100 ON THE LAND, AND \$931,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$1,352,700; PARCEL NUMBER R9316280550 TO \$522,200 ON THE LAND, AND \$984,100 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$1,506,300; 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. S1404449020 was heard next.]

29. Galloway Jason R1317610040

Appellant and Appraiser T. Winchester were present.

Appellant presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

The Board discussed modifying the valuation.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1317610040 OF \$180,000 ON THE LAND, MODIFY THE VALUATION TO \$436,800 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$616,800; 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.

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.

30. Beerman Bruce R7476000592

Appraiser J. Purkiss 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 R7476000592; 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.

31. Bruns Norman R5935010050

Appraiser C. Church 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 R5935010050; 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.

32. Fenton Trust LLC R7334150813

Appraiser D. Thompson, was present and presented the Staff report.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD/MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7334150813; 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.

33. Huckstep Lois Maxine R7334150816

Appraiser C. Church 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 R7334150816; 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.

34. Smith Sandy R0238260008

[This parcel was heard with Parcel No. R0238260008.]

35. Smith Sandy R0238260007

Appraiser J. Purkiss, was present and presented the Staff reports.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0238260008 OF \$366,800; AND PARCEL NUMBER R0238260007 OF \$19,200; 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.

a. Changes/No Hearing (7)

1.	Alia Valom	R8954430430
2.	Broadbent Clint J	R8048670190
3.	Frison Daniel T	R8080820240
4.	Nelson Eric B	R0387250265
5.	Reed Craig	R1487740610
6.	Want Xiaoyu	R1029270015
7.	Weese Donald & Sheila Living T	R7689830270

b. No Changes/No Hearing (11)

1.	Adams Stephen	R5125520300
2.	Adamson Thomas W	R6107650130
3.	Ashworth Troy J	R4880650030
4.	Boehlke Gary	R6905160190
5.	Callan Paul	R8499240400
6.	Callan Paul	R5125600440
7.	Cooney Sean	R3482230010
8.	Eckhardt William R	R6989400240
9.	Harper Joanna	R6925220715
10.	Jones Jeannie K	R5125550070
11.	Miller Alan H	R3482220120

c. Withdrawn (79)

1.	Allen Vonnie Marie	R3238510690
2.	Andrews Richard & Suzanne Ab L	R0605610030
3.	Aramburu Felix	S1014233942
4.	Banbury Meadows Llc	S0519110550
5.	Bengson Brad	R2024320375
6.	Boundine Ross	S1103449225
7.	Boundine Ross	R1580340035
8.	Brown David	S1109223007
9.	Brown David	S1109212470
10.	Brown David	R7365670100
11.	Brown David	S1109233600
12.	Bruns Norman	R3530730010
13.	Carousel Ride Llc	R7476000560
14.	Carousel Ride Llc	R7476000670
15.	Carousel Ride Llc	R7476000681
16.	Carousel Ride Llc	S1009120593
17.	Fadar David	R7467420120
18.	Fadar David	R5465770105
19.	Fadar David	R1343720500
20.	Findlay	R5128000144
21.	Findlay Scott	R5128000148
22.	Findlay Scott	R5128000352
23.	Fowler Doug	S0920336311
24.	Fowler Doug	S0919438535
25.	Fowler Doug	S0930120660
26.	Fowler Doug	S0930120670
27.	Fowler Doug	S0919449620
28.	Fowler Doug	S0929222340
29.	Fowler Doug	S0920336206
30.	Fowler Doug	S0929223200
31.	Fox Ken	S0536346674
32.	Fox Ken	S0536346682
33.	Gage Bill	S1124110230
34.	Gage Bill	S1124110250
35.	Gage Bill	S1124120690
36.	Gage Bill	S1124120710
37.	Gage Bill	S1112131219
38.	Gordon Patricia	R2887290225
39.	Hedrick Scott	S1112427846
40.	Huber Howard	R7991130066
41.	Huber Howard	R1955020373
42.	Huber Howard	R5629430022
43.	Huber Howard	R8048390010
44.	Huber Jeff	S1112212600
45.	Huber Jeff	S1112212750
46.	Hubler Howard	R0539005532
47.	Hubler Howard	R2089560200
48.	Hubler Hower	R1013670146
49.	Huckstep Bill & Maxine Living	R7334150831
50.	Jones Rory R	R1625500850
51.	Jones Rory R	R1625500780
52.	Lee Grant N	S1107110456
53.	Lee Grant N	R8930000190
54.	Moore Jerry A	R5125000160

55.	Moore Jerry A	R5125000087
56.	Mottern Jerry	R1013001486
57.	Perry Bob	S0634212707
58.	Perry Bob	S1006337001
59.	Perry Bob	R0056640010
60.	Peterson Justin	S0332336000
61.	Peterson Justin	S0331449950
62.	Reich Michael	S0416131700
63.	Robinson James B.	S1112417205
64.	Rowles Kelly	R1820960520
65.	Schoenherr Scott	R7475950350
66.	Schoenherr Scott	R7475950400
67.	Schoenherr Scott	R7475950150
68.	Schoenherr Scott	R7475950200
69.	Schoenherr Scott	R7475950250
70.	Schoenherr Scott	R7293550030
71.	Smith Vernon	R2734251695
72.	Smith Vernon	R2734251685
73.	Tannenbaum Wayne	R7777814280
74.	Tannenbaum Wayne	R0915000058
75.	Tannenbaum Wayne	R0367730015
76.	Tannenbaum Wayne	R1013670092
77.	Tannenbaum Wayne	R1013670094
78.	Therrien Moe	S1009449505
79.	Therrien Moe	S0536449150

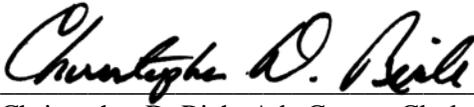
ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 7 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 11 PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 79 PARCELS AS LISTED 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 2:09 p.m.


Jim Tibbs, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk