

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JUNE 2015 SESSION
BOARD OF EQUALIZATION**

First Day

Wednesday, July 1, 2015

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners met this day at 9:00 a.m. Present were Chairman Jacob Greenberg; Vice-Chair Angenie McCleary; Assessor Valdi Pace; Chief Deputy Assessor Martha Heuston; Deputy County Clerk Amy Rivkin; Appraisers Jim Williams, Joanne Freeman, Tammy Robison, Erin Swanson; Blaine County Personal Property Appraiser/Customer Service Specialist Melissa Fry; Lead Customer Service Specialist/Deed Processor Nancy Anderson; and Recording Secretary Sunny Grant.

Commissioner Lawrence Schoen was not present for today's meeting.

Chairman Greenberg called the meeting to order at 9:00 a.m.

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

McCleary moved, seconded by Greenberg, to convene as the Board of Equalization. Motion carried 2/0.

Chairman Greenberg advised each appellant that this appeal is of property valuation, not property taxes. The appraisal is based on information and market sales to January 1, 2015. No sales information in 2015 can be considered. According to Idaho law, the Assessor's valuation is presumed to be correct unless the appellant presents a preponderance of evidence that the Assessment is incorrect.

Each applicant is given the opportunity to present their appeal, followed by questions from staff and the BOE Commissioners. The Assessor will explain how they appraised the property, followed by questions from the appellant and BOE. The appellant and assessor have time for rebuttal. The BOE will then deliberate and present their decision.

Appellants have 30 days to appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Pamela Plowman – RPH0000070007A

Appellant Pamela Plowman was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Plowman, Blaine County Assessor Valdi Pace and Blaine County Appraiser Erin Swanson were sworn in by Chairman Greenberg.

Appellant Plowman presented her property assessment appeal. Appraiser Erin Swanson presented for the Assessor's office. Blaine County Assessor Valdi Pace said daycares are assessed as mixed or commercial use. The BOE directed staff to reassess the Plowman property.

McCleary moved, seconded by Greenberg, to continue the Pamela Plowman property appeal to later this morning. Motion carried 2/0.

Gary and Lynn Peterson – RPK0336000008A

Appellant Gary Peterson was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Peterson, Blaine County Assessor Valdi Pace and Blaine County Appraiser Tammy Robison were sworn in by Chairman Greenberg.

Appellant Peterson presented his property assessment appeal. Appraiser Tammy Robison presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation on Parcel RPK0336000008A at \$916,625. Motion carried 2/0.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Jaqueline and Robert Howard – RP003750000040

The Howard appeal has been dismissed.

McCleary moved, seconded by Greenberg, to sustain assessed valuation on RP003750000040 of \$5,256,033. Motion carried 2/0.

Maureen and Paul Schwendener – RP003750000070

The Schwendener appeal has been dismissed.

McCleary moved, seconded by Greenberg, to sustain assessed valuation on RP003750000070 \$4,414,538. Motion carried 2/0.

Pamela Plowman – RPH0000070007A, CONTINUED FROM EARLIER TODAY

Appraiser Erin Swanson revised the assessment by dividing the commercial and residential areas of the building. The new residential land value is \$47,205; commercial land value is \$99,935, residential improvements \$47,207, and commercial improvements \$65,191.

McCleary moved, seconded by Greenberg, to change assessed valuation on RPH0000070007A to \$259,538. Motion carried 2/0.

Todd and Kristy Schaffler – RPH04640120120

Appellants Todd and Kristy Schaffler were present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellants Todd and Kristy Schaffler, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Todd Schaffler presented his property assessment appeal. Appraiser Jim Williams said the Assessor's office agreed with Mr. Schaffler; and recommended reduced valuations for the Schaffler lot and others in the area. The BOE agreed.

McCleary moved, seconded by Greenberg, to change valuations for 10 parcels in Northridge 5 Block 12: RPH04640120070 to \$130,000; RPH04640120080 to \$492,144; RPH04640120090 to \$626,796; RPH04640120100 to \$364,615; RPH04640120110 to \$431,725; RPH04640120120 to \$130,000; RPH04640120130 to \$568,517; RPH04640120140 to \$406,055; RPH04640120150 to \$488,375; and RPH04640120160 to \$477,810. Motion carried 2/0.

Chairman Greenberg advised the appellant that they can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Heidi Lamey (Timothy Gardner) – RPS07500002625

Appellant Heidi Lamey and her representative Timothy Gardner were present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Lamey and her representative Gardner, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Heidi Lamey presented her property assessment appeal. Her unit, built in 1978, is original, with no upgrades or remodels; and does not have additional office space. Appliances are at least 15 years old. She said her unit should be appraised at the original 1,192 square footage and in original condition. Appellant's representative Tim Gardner said other units of similar size are upgraded more than Ms. Lamey's unit. Appraiser Jim Williams agreed that units in other buildings in the complex have better views. He recommended a change in value for the subject property and other units with the same square footage in the same building. (The BOE changed assessed value of other units in the building later in the meeting.)

McCleary moved, seconded by Greenberg, to change the assessed valuation on Parcel RPS07500002625 to \$283,807. Motion carried 2/0.

Chairman Greenberg advised the appellant that they can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Lamey asked when individual units in her complex would be assessed. Williams said it is difficult to get into individual units in order to appraise them individually, so the appraisals are kept fairly uniform based on the exterior of the units. Assessor Valdi Pace added that the City of Sun Valley does not allow appraisers to leave door knockers advising residents to call them back for an interior inspection.

Eugene and Jeanne Mowlds – RPS07800000790

Appellant Eugene Mowlds was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Mowlds, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Mowlds presented his property assessment appeal. Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation on Parcel RPS07800000790 at \$426,482. Motion carried 2/0.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Michael and Lauren Reynoldson – RPS07450000310

Appellants Michael and Lauren Reynoldson were present by phone. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellants Michael and Lauren Reynoldson, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Lauren Reynoldson presented their property assessment appeal. Appraiser Jim Williams presented for the Assessor’s office. Blaine County Assessor Valdi Pace said upper floor units typically sell for more than first floor units. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to change assessor’s valuation on Parcel RPS07450000310 to \$247,750. Motion carried 2/0.

Chairman Greenberg advised the appellants that they can appeal the BOE’s decision to the Idaho State Board of Tax Appeals.

Heidi Lamey (Timothy Gardner) – RPS07500002625, CONTINUED FROM EARLIER IN TODAY’S MEETING

Appraiser Jim Williams suggested that units in the same Ridge complex building as the Lamey property should have their assessed valuation lowered.

McCleary moved, seconded by Greenberg, to adjust assessor’s valuation on four Parcels RPS07500002621, RPS07500002622, RPS07500002623, RPS07500002624 to \$283,807 each parcel. Motion carried 2/0.

RECESS

Kenneth and Leisa Brait – RPS07120010150

Leisa Brait was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Brait, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Brait presented her property assessment appeal. Appraiser Jim Williams presented for the Assessor’s office. This is the only third floor unit in Elkhorn Springs that is not a third-fourth floor unit. Third floor units are typically assessed higher than lower floor units. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor’s valuation on Parcel RPS07120010150 at \$490,786. Motion carried 2/0.

Chairman Greenberg advised the appellant that she can appeal the BOE’s decision to the Idaho State Board of Tax Appeals.

Scoti Adams – RP03N18007544C

Also present: Kevin Kniffen and Patrick Boyle.

Appellant Scoti Adams and her husband Steve Carden were present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Scoti Adams, her husband Steve Carden, Blaine County Assessor Valdi Pace and Blaine County Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Steve Carden said a neighbor changed the course of the river and their property is now on a side channel, in wetlands and the floodplain. Only about two acres of land in their 5.8 acres is usable; and an easement across their property gives access to a neighboring property. Appraiser Jim Williams said the property had been under-assessed for several years. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor’s valuation on Parcel RP03N18007544C at \$1,834,031. Motion carried 2/0.

Chairman Greenberg advised the appellant that they can appeal the BOE’s decision to the Idaho State Board of Tax Appeals.

Reese Re Investments Co. (Justin Lines) – RPH0475042005A

Appellant Justin Lines was present by phone. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Justin Lines, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Lines said the property was an industrial plumbing supply building. Appraiser Jim Williams said the property was in line with comparable properties. There was no change in the valuation from 2014. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor’s valuation on Parcel RPH0475042005A at \$647,689. Motion carried 2/0.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Desoni Management LLC (Vadim Kotlyar) – RPK06100020090

Deputy Clerk Amy Rivkin notified the appellant by mail and voicemail of the hearing time, but was unable to confirm the time with Mr. Kotlyar. Chairman Greenberg called Mr. Kotlyar's phone number. There was no answer, so Chairman Greenberg left a message that the Board of Equalization would move to sustain the Assessor's valuation, and that he could appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Greenberg moved, seconded by McCleary, to sustain assessor's valuation on Parcel RPK06100020090 at \$421,344. Motion carried 2/0.

Guy Bonnavier – RP000560010010

Appellant Guy Bonnavier was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Bonnavier, Blaine County Assessor Valdi Pace and Blaine County Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Bonnavier said his property assessment increased more than 100%. There are two structures on the property that could be considered tear-downs. Appraiser Jim Williams said the two structures together were valued at only \$77,000; and the value of the lot was adjusted in line with its proximity to the highway. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation on Parcel RP000560010010 at \$262,199. Motion carried 2/0.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Aero Hangers Association (Mike Pogue) – RPH0200000E200

The appellant withdrew his appeal.

Greenberg moved, seconded by McCleary, to sustain assessor's valuation on Parcel RPH0200000E200 at \$784,731. Motion carried 2/0.

Larry and Robert Bourn – MH1TGV00000610

Appellant Larry Bourn was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Bourn, Blaine County Assessor Valdi Pace and Blaine County Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Bourn said there is a water hydrant on the property, but the two trailers have no bathrooms, no AC or heat, no running water, and are too close to the reservoir to have a septic tank. Appraiser Joanne Freeman said the appraisal increased in order to compensate for a previous incorrect appraisal. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to change assessor's value of Parcel MH1TGV00000610 to \$34,310. Motion carried 2/0.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Richard M. and Yongja M. Tanaka – RP002600000100

Appellant Richard M. Tanaka was present in person. Chairman Greenberg outlined the procedure for Mr. Tanaka's four assessment appeals.

Appellant Tanaka, Blaine County Assessor Valdi Pace and Blaine County Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Tanaka said the County is going to take land on the north side of his property for a county road. He cannot get water or septic on the property. Blaine County Assessor Valdi Pace said this property has the lowest square foot valuation in the neighborhood. The BOE agreed with the appellant that the County road easement impacted the property, and suggested lowering the Assessor's valuation.

McCleary moved, seconded by Greenberg, to change assessed valuation on Parcel RP002600000100 to \$11,806. Motion carried 2/0.

Richard M. and Yongja M. Tanaka – RP002600000110

Appellant Tanaka requested a re-assessment of \$18,286. The property doesn't have water or sewer, and not enough land for septic. Blaine County Appraiser Joanne Freeman recommended reducing the initial evaluation on both the land and structure from a total of \$40,311 to \$31,392, which would put the property in the middle of similar comps in the area.

McCleary moved, seconded by Greenberg, to change assessed valuation on Parcel RP002600000110 to \$31,392. Motion carried 2/0.

Richard M. and Yongja M. Tanaka – MH1TGV00000710

Appellant Tanaka said the 1960 mobile home had not been improved, but the assessor's value had increased. The BOE noted that values on all properties in the area had increased.

McCleary moved, seconded by Greenberg, to sustain assessed valuation on Parcel MH1TGV00000710 at \$27,723. Motion carried 2/0.

Richard M. and Yongja M. Tanaka – MH1TWSM007006A

Appellant Tanaka said the 1950s mobile home isn't winterized, has no water or toilet, the pipes are broken and the roof leaks, but its value appreciated instead of depreciating. Staff said all of Magic Reservoir area was reappraised. Mobile homes and trailers are appraised based on the market and not depreciated out over a certain number of years; but suggested they inspect the inside of the trailer for water damage and perhaps re-appraise the property.

McCleary moved, seconded by Greenberg, to continue appeal of Parcel MH1TWSM007006A to Thursday, July 2, at 2:40 p.m. Motion carried 2/0.

ADJOURN

At the hour of 5:00 p.m., the BOE finding no more business before them adjourned.

Attest: _____ Approved _____
JoLynn Drage County Clerk Jacob Greenberg Chairman