

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JUNE 2014 SESSION
BOARD OF EQUALIZATION**

Third Day

Wednesday, July 9, 2014

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners (BCC) met this day at 9:00 a.m. Present were Vice Chairman Jacob Greenberg; Commissioner Angenie McCleary; Deputy County Clerk Amy Rivkin; Assessor Valdi Pace; Chief Deputy Assessor Martha Heuston; Appraisers Jim Williams, Joanne Freeman, Tammy Robison, Jarrott Miller, Scott Henderson, Erin Swanson; and Recording Secretary Sunny Grant.

Chairman Lawrence Schoen was not present at this meeting.

Vice 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.

Vice 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, 2014. No sales information in 2014 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 BCC will then deliberate and present their decision.

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

Jack Bariteau and Ted Fouts RP005710010070, RP005710010080, RP005710010090, RP005710010100, RP005710010110, RP005710010120, RP005710010130

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant's representative Jack Bariteau, Assessor Valdi Pace, and appraisers Scott Henderson and Jim Williams were sworn in by Vice Chairman Greenberg.

The Village Green and Valley Club Homeowners Association President/Springside Associates, LLC Manager Jack Bariteau presented the property assessment appeal.

Appraisers Scott Henderson and Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace commented on the appeal.

McCleary moved, seconded by Greenberg, to change the 2014 assessor's valuation on Parcels RP005710010070, RP005710010080, RP005710010090, RP005710010100, RP005710010110, RP005710010120, and RP005710010130 to \$230,000 for each of those seven properties. Motion carried 2/0.

Blaine County Assessor Valdi Pace requested permission to revise the value on the rest of similar properties in the subdivision, currently valued at \$285,000, down to \$230,000 to equalize this evaluation. Appraiser Scott Henderson will present the corrected notice list at a future BOE meeting.

Arthur Rubinfeld RP002630000170

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Arthur Rubinfeld, Appraiser Valdi Pace and appraiser Jim Williams were sworn in by Vice Chairman Greenberg.

Appellant Arthur Rubinfeld presented his property assessment appeal. Emergency site alterations were done to protect some houses in the Beaver Creek Fire burn area.

Appraiser Jim Williams presented for the Assessor's office. The Assessor's office adjusted for damage to houses in the burn area, but not for landscaping and site improvements. The Assessor's office waits to see what effect the fire will have on market values in the area. The BOE deliberated on the appeal. McCleary said a small adjustment would amount to about the cost of landscaping. Assessor Valdi Pace reiterated that market value is based on structures.

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RP002630000170 of \$1,397,802. Motion carried 2/0.

Sweetwater Partners LLC

RPH03510040B20, RPH04910010000, RPH04910020000, RPH04910030000, RPH04910050000

At a previous Board of Equalization hearing, the BCC moved to sustain the Assessor's valuation of five of the Sweetwater Partners LLC properties, with the understanding that five parcels may be appropriate for a Business Inventory Exemption for undevelopable land.

The Assessor reviewed other similar undevelopable properties in the area, and found that valuations were not consistent, so the Assessor adjusted 2014 assessed values to equalize value. Sweetwater Partners applied for a Business Inventory Exemption in accordance with Title 63-602 W, resulting in a 75% value reduction on top of the reduced value.

Appellant Bob Christensen (by phone) and Appraiser Valdi Pace were sworn in by Vice Chairman Greenberg

McCleary moved, seconded by Greenberg, to adjust 2014 assessor's valuation on Parcel RPH03510040B20 to \$238,420, and apply the Business Inventory Exemption I.C. 63-602W of 75% reduction in value for a new assessed value of \$59,605. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust 2014 assessor's valuation on Parcel RPH04910010000 to \$152,460, and to apply the Business Inventory Exemption I.C. 63-602W of 75% reduction in value for a new assessed value of \$38,115. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust 2014 assessor's valuation on Parcel RPH04910020000 to \$793,000, and apply the Business Inventory Exemption I.C. 63-602W of 75% reduction in value for a new assessed value of \$198,250. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust 2014 assessor's valuation on Parcel RPH04910030000 to \$616,960, and apply the Business Inventory Exemption I.C. 63-602W of 75% reduction in value for a new assessed value of \$154,240. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust 2014 assessor's valuation on Parcel RPH04910050000 to \$319,800, and apply the Business Inventory Exemption I.C. 63-602W of 75% reduction in value for a new assessed value of \$79,950. Motion carried 2/0.

Break

Norman Ward RPS07800000440

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Norman Ward, Appraiser Valdi Pace and Appraiser Jim Williams were sworn in by Vice Chairman Greenberg.

Appellant Norman Ward 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 2014 assessor's valuation on Parcel RPS07800000440 of \$390,857. Motion carried 2/0.

Jack and Patricia Benson RPS07800000170

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant's representative Eugene "Nick" Mowlds, Appraiser Valdi Pace and appraiser Jim Williams were sworn in by Vice Chairman Greenberg.

Appellant's representative Nick Mowlds presented the property assessment appeal.

Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace commented on the appeal.

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RPS07800000170 of \$600,542. Motion carried 2/0.

McCleary said that assessed value is based on market sales in 2013, with differences in square footage between a particular unit and other units in the adjacent neighborhood taken into account.

Cummins Family Trust RP00246000012A

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Edgar Cummins (by phone), Appraiser Valdi Pace and appraiser Jim Williams were sworn in by Vice Chairman Greenberg.

Appellant Edgar Cummins presented his property assessment appeal. He said he'd been given limited time to prepare for this hearing. He sent two letters to the assessor with a list of 12 questions to help him document his case, and only one question had been answered.

Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RP00246000012A of \$1,537,563. Motion carried 2/0.

Lunch

John Marsh RP004550010060, RP004550010050, RP00455003008A

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant John Marsh (by phone), Appraiser Valdi Pace and appraisers Jim Williams and Scott Henderson were sworn in by Vice Chairman Greenberg.

Appellant John Marsh presented his property assessment appeal.

Assessor Valdi Pace said she found out just before this hearing that Marsh had purchased his house for \$300,000, and suggested the value of the properties be revalued. She asked the BCC for permission to equalize value of like properties in the neighborhood.

McCleary moved, seconded by Greenberg, to adjust the 2014 assessor's valuation on Parcel RP00455003008A to \$300,000. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust the 2014 assessor's valuation on Parcel RP004550010050 to \$434,398. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust the 2014 assessor's valuation on Parcel RP004550010060 to \$759,307. Motion carried 2/0.

Ty and Jaime Schultz RPS07190030140

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Ty Schultz (by phone), Appraiser Valdi Pace and appraiser Jim Williams were sworn in by Vice Chairman Greenberg.

Appellant Ty Schultz 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 2014 assessor's valuation on Parcel RPS07190030140 of \$1,013,692. Motion carried 2/0.

Robert Taylor RPK04620000110, RPK05950040030, RPK05950040040

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Robert Taylor (by phone), Appraiser Valdi Pace and appraiser Tammy Robison were sworn in by Vice Chairman Greenberg.

Appellant Robert Taylor 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 adjust 2014 assessor's valuation on both parcels RPK05950040030 and RPK05950040040 to \$790,020 each. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RPK04620000110 of \$2,622,710. Motion carried 2/0.

Stephen Reid RP004560000040, RP004560000050, RP004560000130

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Stephen Reid (by phone), Appraiser Valdi Pace, and appraiser Jim Williams and Scott Henderson were sworn in by Vice Chairman Greenberg.

Appellant Stephen Reid presented his property assessment appeal.

Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace commented on the appeal.

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on both parcels RP004560000040 and RP004560000050 of \$448,000 each. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RP004560000130 of \$350,000. Motion carried 2/0.

Darlene Jevne RPS07150014150

Vice Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Darlene Jevne, Appraiser Valdi Pace and appraiser Jim Williams were sworn in by Vice Chairman Greenberg.

Appellant Darlene Jevne presented her 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 2014 assessor's valuation on Parcel RPS07150014150 of \$386,557. Motion carried 2/0.

Darlene Jevne RPS07270004323

The Appraiser received new information on this subdivision and adjusted 2014 values throughout the subdivision. The Appraiser sent out corrected notices, which reduced the 2014 appraised value on RPS07270004323 from \$273,874 to \$232,265.

McCleary moved, seconded by Greenberg, to sustain the revised 2014 assessor's valuation on Parcel RPS07270004323 of \$232,265. Motion carried 2/0.

BOE Value Exchanges

Appraiser Jim Williams explained that the following valuation changes had passed a certain deadline and had to now be approved by the BCC.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPK07720001010 to \$472,238, based on the fact that a comparable unit occurred at \$420,000. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPK07020000010 to \$945,615, based on the fact that an income statement was provided. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPK07020000020 to \$1,471,525, based on the fact that an income statement was provided that supported this valuation. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel to RPK07020000030 \$1,200,550, based on the fact that an income statement was provided. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPK08800077040 to \$248,220, since the unit is all original and no remodel has occurred. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPK05950040030 to \$790,020, based on the fact that this new value brings it more in line with the Monte Vista properties. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPK05950040040 to \$790,020, based on the fact that this brings it in line with the Monte Vista properties. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP002250000030 to \$1,083,912, due to the lot not being on the river. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00247000006B to \$1,755,143, due to an adjustment to location and size. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00247000006C to \$855,454, due to property being landlocked. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00247000008A to \$1,821,505, due to adjustment for land size. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00493000005A to \$2,268,569, due to parcel not being directly on the river. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00493000006A to \$2,404,674, due to parcel not being directly on the river. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of parcels RP005370000030 to \$1,247,766, based on the fact that the land was in the wrong category. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of parcels RP005370000040 to \$1,344,214, based on the fact that the land was in the wrong category. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPB04180010010 to \$461,589, based on the fact that it was valued as platted instead of on the entire parcel. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPB0418010020 to \$70,633, based on the fact that it was valued as platted instead of on the entire parcel. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of parcels RPB04180010030, RPB04180010040, RPB04180010050, RPB04180010060, RPB04180010070, RPB04180010080 to \$18,044 each, based on the fact that it was valued as platted instead of on the entire parcel. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS04150000280 to \$759,853, due to adjustment in the land for road easement . Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS04200000080 to \$563,498, due to an inspection and the house was classed incorrectly. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS04200000430 to \$1,374,899, due to inspection and the house was classed incorrectly. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS0480000026A to \$988,953, revalued after the inspection . Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS07120010120 to \$464,625, due to a 2013 sale that was below the assessed value. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS07150014340 to \$390,000, due to a 2013 sale that was below the assessed value. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of parcels RPS07200000020 and RPS07200000050 to \$369,050 each, based on new sales information. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of parcels RPS07200000080, RPS07200000170, RPS07200000350, RPS07200000410, RPS07200000440, RPS07200000470 to \$374,540 each, based on new sales information. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of parcels RPS07200000200, RPS07200000230, RPS07200000260, RPS07200000290, RPS07200000320, RPS07200000380 to \$374,540, based on new sales information. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPS0720000014A to \$376,675, based on new sales information. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPS0720000031A to \$415,410, based on new sales information. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RPS07200000390 to \$772,646, based on new sales information. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of parcels RPS07450000110, RPS07450000210, RPS07450000250, RPS07450000270, RPS07450000330 to \$220,000, due to inconsistent values. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPS07550171577 to \$243,452, due to inspection of condo, which is in bad shape. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP005540000440 to \$579,130, due to power line easement going across property. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP005540000430 to \$188,561, based on the fact that there's a power line easement across the property. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP005540000090 to \$546,532, due to incorrect description, incorrect valuation and incorrect depreciation. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP005710010010 to \$1,149,801, per streamside appeal . Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP005710010020 to \$1,170,454, per streamside appeal. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP00571001003A to \$1,209,137, due to streamside appeal. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP005710010040 to \$1,125,653, per streamside appeal. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP005710010050 to \$1,134,767, per streamside appeal. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP005710010060 to \$1,186,666, per streamside appeal. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP005710010140 to \$1,207,446, based on a streamside appeal. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP005710010150 to \$1,195,369, per streamside appeal. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00455003007A to \$834,608, per Marsh appeal. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP00455003009A to \$1,091,013, per Marsh appeal. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RP00455003010A to \$1,640,813, per Marsh appeal. Motion passed 2/0.

McCleary moved, seconded by Greenberg, to change the 2014 assessed value of Parcel RP004550030110 to \$760,731, per Marsh appeal. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPH0475086001A to \$315,000, due to land value change to equalize the large undeveloped lots. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPH0475085001A to \$351,855, due to land value change to equalize the large undeveloped lots. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPH04170070010 to \$138,190, due to an improvement value change upon inspection. Motion passed 2/0.

Greenberg moved, seconded by McCleary, to change the 2014 assessed value of Parcel RPH03510040630, RPH03510040640 and RPH03510040650 to \$105,000 each, due to land value change to equalize duplex lots in Sweetwater. Motion passed 2/0.

ADJOURN

At the hour of 5:11 p.m., the BCC finding no more business before them adjourned.

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