

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

Ninth Day

Monday, June 29, 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; Commissioner Lawrence Schoen; Assessor Valdi Pace; Chief Deputy Assessor Martha Heuston; Deputy County Clerk Amy Rivkin; Appraisers Jim Williams, Joanne Freeman, Tammy Robison, Erin Swanson; and Recording Secretary Sunny Grant.

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

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

McCleary moved, seconded by Schoen, to convene as the Board of Equalization. Motion carried unanimously.

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.

Scott Payne – RP00386000020

Appellant Scott Payne was present by phone. Chairman Greenberg outlined the procedure for the assessment appeal.

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

Appellant Payne presented his property assessment appeal. Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace advised the BOE that the Assessor has to set property market values on January 1, by state law.

Schoen moved, seconded by McCleary, to sustain assessor's valuation on Parcel RP00386000020 at \$862,186. Motion carried unanimously.

Chairman Greenberg advised the appellant that he can appeal the BOE's decision to the Idaho State Board of Tax Appeals. The Assessor's office will mail Mr. Payne a copy of the assessment.

John Campbell – RPH03530000050

Appellant John Campbell was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

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

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

Schoen moved, seconded by McCleary, to sustain assessor's valuation on Parcel RPH03530000050 of \$172,855. Motion carried unanimously.

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

Beverly Williams – MH1TRB00000310

Deputy County Clerk Amy Rivkin told the BOE that the appellant, Beverly Williams, left a voicemail message on the clerk's phone last week that she was unable to make today's appeal appointment. Chairman Greenberg called the appellant's phone number and left a message telling Williams that the Clerk would contact her to reschedule her appointment.

Marshall Peterson RP00450000014A

Appellant Marshall 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 Jim Williams were sworn in by Chairman Greenberg.

Appellant Peterson 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 Schoen, to sustain assessor's valuation on Parcel RP0045000014A at \$531,814. Motion carried unanimously.

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

Ned Williamson RPH0000064001A

Blaine County Assessor Valdi Pace said appraiser Erin Swanson reinspected the property after the appellant filed an appeal. The appellant and appraiser agreed to a reduced valuation of \$317,341.

Schoen moved, seconded by McCleary, to adjust assessor's valuation on Parcel RPH0000064001A from \$372,789 to \$317,341. Motion carried unanimously.

Phyllis Blackburn – RPS07270004316

Appellant Phyllis Blackburn was present by phone. Chairman Greenberg outlined the procedure for the assessment appeal.

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

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

Schoen moved, seconded by McCleary, to sustain assessor's valuation on Parcel RPS07270004316 at \$329,398. Motion carried unanimously.

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

Jeffrey and Julia Ward – RP002750000040

Appellant Jeffrey Ward was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

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

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

Schoen moved, seconded by McCleary, to sustain assessor's valuation on Parcel RP002750000040 at \$628,913. Motion carried unanimously.

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

RECESS

Bradley and Anna Geist – RPS07120010160

Appellant Bradley Geist, Jr., was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

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

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

Schoen moved, seconded by McCleary, to sustain assessor's valuation on Parcel RPS07120010160 at \$865,068. Motion carried unanimously.

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

Erich and Judith Steinbock – RPS07190030150

Appellant Erich Steinbock was present in person. Chairman Greenberg outlined the procedure for the assessment appeal.

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

Appellant Steinbock presented his property assessment appeal. Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace said it's difficult to identify

individual views and amenities inside condominiums. The BOE agreed that interior units in this complex clearly had reduced views.

Schoen moved, seconded by McCleary, to adjust assessor's valuation on Parcel RPS07190030150 to \$838,348, which represents the indicated living area square footage of 2,212sf X interim value of \$379/sf valuation. Motion carried unanimously.

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

ADJOURN

At the hour of 2:19 p.m., the BOE finding no more business before them adjourned.

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