

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JUNE 2016 SESSION
BOARD OF EQUALIZATION**

Eleventh Day

Wednesday, June 29, 2016

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners (BCC) 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 Melissa Fry; and Recording Secretary Sunny Grant.

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

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

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

Chairman Greenberg advised each appellant that this appeal is of property valuation, not property taxes. The appraisal is based on information and market sales through December 31, 2015. No sales information in 2016 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.

PETER SMITH – RPS04400000170

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Peter Smith and appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Peter Smith presented his property assessment appeal.

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

McCleary moved, seconded by Schoen, to sustain assessed valuation of \$798,853 on Parcel RPS04400000170. Motion carried unanimously.

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

CHRIS MAZZOLA - RPH07050000170

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Chris Mazzola and Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Chris Mazzola 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 of \$28,371 on Parcel RPH07050000170. Motion carried unanimously.

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

CHRIS MAZZOLA - RP01N19018105X

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Chris Mazzola and Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Chris Mazzola presented his property assessment appeal.

Appraiser Joanne Freeman presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessed valuation of \$113,100 on Parcel RP01N19018105X. Motion carried 2/0.

Chairman Greenberg explained that the appellant can appeal the BOE's decision to the state appeal process.

M.P. and RICHARD LOEWY - RP002700000570

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant M.P. Loewy (by phone) and appraisers Melissa Fry and Jim Williams were sworn in by Chairman Greenberg.

Appellant M.P. Lowey presented her property assessment appeal.

Appraiser Melissa Fry presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Jim Williams further explained that value is largely based on land value, which is not affected by structure improvements.

McCleary moved, seconded by Schoen, to sustain assessed valuation of \$827,986 on Parcel RP002700000570. Motion carried unanimously.

Chairman Greenberg explained that the appellant can appeal the BOE's decision to the state appeal process.

ROSEMARY TALLEY - RPS04400000140

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Rosemary Talley and Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Rosemary Talley 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 2016 valuation of \$1,795,610 on Parcel RPS04400000140. Motion carried unanimously.

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

LEE and MARY KAY MCCOLLUM - RPK00000420010

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Lee McCollum and Appraiser Tammy Robison were sworn in by Chairman Greenberg.

Appellant Lee McCollum presented his property assessment appeal.

Appraiser Tammy Robison presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Schoen, to sustain assessor's valuation of \$907,500 on Parcel RPK00000420010. Motion carried unanimously.

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

ALLAN and MARGARET WALCH - RP001750000240

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Margaret Walch and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant Margaret Walch presented the property assessment appeal.

Appraiser Melissa Fry 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 of \$1,172,176 on Parcel RP001750000240. Motion carried unanimously.

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

JOHN and NANCY PATTERSON – RP003400001300

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant John Patterson and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant John Patterson started by saying that Assessor's staff had told him a different appeal process than what was outlined on the Valuation Form. Blaine County Assessor Valdi Pace apologized for the misinformation and inconvenience. Patterson then presented his property assessment appeal.

Appraiser Melissa Fry presented for the Assessor's office. The BOE deliberated on the appeal. Blaine County Assessor Valdi Pace and Appraiser Jim Williams explained that property value is more affected by land than structure.

Schoen moved, seconded by McCleary, to sustain assessor's valuation of \$802,865 on Parcel RP003400001300. Motion carried unanimously.

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

During several of today's appeals, the BCC expressed concern over the way the Assessor determines value. The County Assessor explained that the portion of the appraisal that fluctuates the most is the land value, not the improvement value. Appellants don't realize that a lack of comparable land sales forces an appraiser to use other methods to determine land value.

BREAK

PENELOPE SILVER - RPS073500C8560

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Penelope Silver and Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Penelope Silver said Sun Valley Company removed evergreen trees around the front of her condo deck; and put in a road that accesses the Sun Valley boiler house and the back of the Sun Valley Lodge ice rink so that her unit experiences constant ice rink noise and truck traffic.

Appraiser Jim Williams said her condo value was adjusted from \$665.080sf down to \$613.920sf. There is no land involved. The square foot value of this condo is \$70sf less than comparable units. The BOE felt this property had disadvantages that significantly impact its value, and supported a further reduction in value.

Schoen moved, seconded by McCleary, to adjust assessor's valuation on Parcel RPS073500C8560 to \$575,430. Motion carried unanimously.

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

GENE AND JANEY LOMBARDO - RP003450001100

Chairman Greenberg outlined the procedure for the assessment appeal.

Also present: Gene and Janey Lombardo.

Appellants Gene and Janey Lombardo and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant Gene Lombardo presented his property assessment appeal.

Appraiser Melissa Fry presented for the Assessor's office. The BOE deliberated on the appeal.

McCleary moved, seconded by Schoen, to sustain assessed valuation of \$733,273 on Parcel RP003450001100. Motion carried unanimously.

Commissioner McCleary explained that the appellant can appeal the BOE's decision through the state appeal process.

ADJOURN

At the hour of 2:22 p.m., the BOE finding no more business before them adjourned.

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