

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

Tenth Day

Monday, June 30, 2014

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners (BCC) met this day at 9:00 a.m. Present were Chairman Lawrence Schoen; 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, Jarrott Miller, Scott Henderson, Tammy Robison, Erin Swanson; and Recording Secretary Sunny Grant.

Chairman Schoen 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 unanimously.

Chairman Schoen 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.

Jonas Pate RP003450000780

Assessor Valdi Pace and Appraiser Scott Henderson were sworn in by Chairman Schoen.

Assessor Valdi Pace explained that she reviewed the appraisal and agreed the value should be lowered to equalize it with other similar properties. Mr. Pate was amenable to the Assessor's suggested revised valuation.

McCleary moved, seconded by Greenberg, to adjust 2014 assessor's valuation on Parcel RP003450000780 from \$2,254,745 to \$1,925,000. Motion carried unanimously.

Elizabeth Youmans RP00240000019A

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Elizabeth Youmans, Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Youmans presented her property assessment appeal.

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

Greenberg moved, seconded by McCleary, to sustain 2014 assessor's valuation of \$2,439,442 on Parcel RP00240000019A. Motion carried unanimously.

Wood River Properties Inc. RP002590010020

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Harry Rinker (by phone), appellant's representative Jed Gray (by phone), Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appraiser Jim Williams presented for the Assessor's office.

Appellant Harry Rinker and appellant's representative Jed Gray presented the property assessment appeal.

The BOE deliberated on the appeal.

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RP002590010020 of \$1,300,000. Commissioner McCleary opposed. Motion carried 2/1.

Drashner-River LLC RP04N18030728A

Chairman Schoen outlined the procedure for the assessment appeal.

Appellants Robert Gardner, appellant's representative Julie Cord (by phone), Assessor Valdi Pace

and appraiser Jarrott Miller were sworn in by Chairman Schoen.

Appellant Robert Gardner and appellant's representative Julie Cord presented their property assessment appeal.

Appraiser Jarrott Miller 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 adjust 2014 assessor's valuation on Parcel RP04N18030728A to \$1,257,389. Chairman Schoen opposed. Motion carried 2/1.

BREAK

Michael & Sharon Landau PS04700000110

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Sharon Landau, Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Sharon Landau presented the property assessment appeal.

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

Greenberg moved, seconded by McCleary, to sustain 2014 assessor's valuation on Parcel RPS04700000110 of \$852,082. Motion carried unanimously.

Lisa S. Firestone RPS07800000290

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Lisa Firestone (by phone), Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Lisa Firestone 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 RPS07800000290 of \$677,604. Motion carried unanimously.

Eugene Mowlds RPS07800000790

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Eugene Mowlds, Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Eugene Mowlds presented his property assessment appeal. Mowlds said the Wildflower Condominium Association requires all Wildflower units to be appraised every five years by a MAI (Member of the Appraisal Institute) appraiser. This MAI appraisal was done in the fall of 2011. A local Realtor states that this 2011 appraisal continues to be valid and should be used for the current Wildflower Condominiums complex.

Appraiser Jim Williams presented for the Assessor's office. Both Williams and Blaine County Assessor Valdi Pace said a Realtor is not a certified appraiser and cannot present a legally acceptable market value in the State of Idaho.

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 RPS07800000790 of \$426,482. Motion carried unanimously.

Mowlds said he was representing other Wildflower owners with the same argument, and suggested they would all receive the same decision. The BOE confirmed that their decision would be the same if the appeal argument was the same.

Charles & Beverly McVay (represented by Nick Mowlds) RPS07800000480

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RPS07800000480 of \$423,360. Motion carried unanimously.

Bernice S. Behling (represented by Nick Mowlds) RPS07800000390

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RPS07800000390 of \$445,820. Motion carried unanimously.

Peggy Hollitz (represented by Nick Mowlds) RPS07800000630

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RPS07800000630 of \$407,142. Motion carried unanimously.

Ray & Anabel Lusty (represented by Nick Mowlds) RPS07800000680

McCleary moved, seconded by Greenberg, to sustain 2014 assessor's valuation on Parcel RPS07800000680 of \$423,360. Motion carried unanimously.

Appraiser Jim Williams told Mr. Mowlds that other Wildflower owners with appeal appointments on BOE agendas on subsequent days could withdraw their appeals, but this would disable them from being able to appeal to the State Board of Tax Appeals.

BREAK

Commissioner McCleary will not be present for this afternoon's meeting.

E. Gile Williams RP002200020020

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Gile Williams (by phone), Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Gile Williams presented his property assessment appeal.

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

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RP002200020020 of \$991,944. Motion carried 2/0.

Daniel Moran RPH04470030170

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Daniel Moran (by phone), Assessor Valdi Pace and appraiser Erin Swanson were sworn in by Chairman Schoen.

Appellant Daniel Moran presented his property assessment appeal.

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

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RPH04470030170 of \$154,136. Motion carried 2/0.

Inezita Holdings LLC (Michael Kraynick) RPH0000061012B

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant's representative Michael Kraynick, Assessor Valdi Pace and appraiser Erin Swanson were sworn in by Chairman Schoen.

Appellant's representative Michael Kraynick presented the property assessment appeal.

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

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RPH0000061012B of \$337,275. Motion carried 2/0.

Michael Kraynick RPB00000520020

Appellant Michael Kraynick, Assessor Valdi Pace and appraisers Erin Swanson and Joanne Freeman were sworn in by Chairman Schoen.

Appellant Michael Kraynick presented his property assessment appeal.

Appraiser Erin Swanson presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace and Joanne Freeman commented on the appeal.

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RPB00000520020 of \$86,836. Motion carried 2/0.

Joseph & Sandra Low RPS07270004371

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Sandra Low (by phone), Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Sandra Low presented her 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.

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RPS07270004371 of \$278,670. Motion carried 2/0.

Robert and Gail O'Donnell RPS07800000500

Chairman Schoen outlined the procedure for the assessment appeal.

Appellant Robert O'Donnell (by phone), Assessor Valdi Pace and appraiser Jim Williams were sworn in by Chairman Schoen.

Appellant Robert O'Donnell presented the property assessment appeal.

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

Greenberg moved, seconded by Schoen, to sustain 2014 assessor's valuation on Parcel RPS07800000500 of \$530,157. Motion carried 2/0.

ADJOURN

At the hour of 4:55 p.m., the BCC finding no more business before them adjourned.

Attest: _____ Approved _____
JoLynn Drage Lawrence Schoen
County Clerk Chairman