

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

**Twelfth Day**

**Thursday, June 30, 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; 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, Melissa Fry, Lead Customer Service Specialist/Roll Clerk Nancy Anderson; and Recording Secretary Sunny Grant.

Commissioner McCleary was not present for this meeting.  
Chairman Greenberg called the meeting to order at 9:00 a.m.

**BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS**

**Schoen 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 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 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.

**GERALD and KATHLEEN CHAMALES - RP000400000150**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellants' representatives Ed Lawson and William A. McCann and Appraiser Tammy Robison were sworn in by Chairman Greenberg.

Appellants' attorney Ed Lawson and MAI Appraiser William McCann presented the property assessment appeal.

Appraiser Tammy Robison presented for the Assessor's office.

Commissioner Schoen acknowledged receipt of an appraisal and comps from Realtor Bill McCann, but said an individual fee simple appraisal is not determinant in this process. The BCC deliberated on the appeal, and decided all the amenities of river frontage are present and the County's appraisal is fair and valid.

**Schoen moved, seconded by Greenberg, to sustain assessor's valuation on Parcel RP000400000150 of a total of \$3,115,934. Motion carried 2/0.**

Chairman Greenberg explained that the appellant can appeal the BOE's decision through the state appeal process. Schoen suggested the applicants, if they decide to appeal the BCC's decision, should get a survey and present it through the state Board of Tax Appeals.

**DARLENE JEVNE - RPS07150014150**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Darlene Jevne (by phone) and Appraiser Jim Williams were sworn in by 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. Assessor Valdi Pace commented on the appeal.

**Schoen moved, seconded by Greenberg, to sustain assessor's valuation of \$472,305 on Parcel RPS07150014150. Motion carried 2/0.**

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

**LARRY and SUSAN McAULEY - RPB000000Y007A**

Also present: Blaine County Personal Property Appraiser/Customer Service Specialist Jessie Gage

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Susan McAuley and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant Susan McAuley presented their property assessment appeal. She disputed the appraiser's square foot measurement, but, after checking, confirmed the Assessor's exterior measurements as correct.

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

**Schoen moved, seconded by Greenberg, to sustain assessor's 2016 total valuation of \$242,239 on Parcel RPB000000Y007A. Motion carried 2/0.**

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

**WILLIAM BRANDON BROWN - RPB0000073001A**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellants William Brandon and Janel Brown and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant William Brandon Brown said their house was not comparable with houses on the market in the price range of their assessed value. About 350sf of their house is not heated and barely livable.

Appraiser Melissa Fry presented for the Assessor's office. The appraiser offered to remeasure the house and look at the unheated space.

The BCC agreed that the square foot value of the subject property appears to be less than some comparable properties; and that there is some question about the correct square footage of the home and finish of an interior room.

**Schoen moved, seconded by Greenberg, in the matter of the appeal of the valuation of parcel RPB0000073001A, to continue this hearing to Monday, July 11, 2016, at 9:00 am, in order to give the assessor time to do additional research on conditions at the home and, included in the square footage, the questions that were raised, the condition of the room and proximity to the elementary school. Motion carried 2/0.**

**LEWIS ISBELL - RP001170010020**

Appellant Lewis Isbell (by phone) and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant Lewis Isbell said his lot backed up to the highway.

Appraiser Melissa Fry presented for the Assessor's office. The Isbell property does abut Highway 75, and is valued lower than other lots in the subdivision. It is also valued lower than comparables. The BOE felt the comps were for much nicer properties, and this vacant lot is right on the highway. Commissioner Schoen suggested it would be appropriate to equalize neighboring Deer Valley properties along the highway similar in size.

**Schoen moved, seconded by Greenberg, to adjust the 2016 assessed value on Parcel RP001170010020 to the amount of \$3.30sf, or \$150,935. Motion carried 2/0.**

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

**Schoen moved, seconded by Greenberg, in light of the adjustment made to the Isbell property RP001170010020, that the adjustment be made also to the lots that are similar in the way described during the hearing, which is small, approximately 1 acre, slightly larger than 1 acre, fronting the highway, only in that Deer Valley subdivision. Motion carried 2/0.**

**DENNIS BARR - RPS04200000640**

Appraiser Jim Williams said he had revisited the house, which is a rental and quite dilapidated. He suggested changing the value from \$518,792 down to \$420,580, which would reflect a reduction on the improvement from \$210,788 to \$112,576, a 47% decrease. Appellant Dennis Barr (by phone) was agreeable to the appraiser's new property assessment.

**Schoen moved, seconded by Greenberg, to amend assessor's original 2016 assessed valuation on Parcel RPS04200000640 to the new recommended value of \$420,580 total valuation. Motion carried 2/0.**

**TODD and KRISTY SCHAFFLER - RPH04640120120**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Todd Schaffler (by phone) and Appraiser Erin Swanson were sworn in by Chairman Greenberg.

Appellant Todd Schaffler 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 comparables in the immediate neighborhood.

**Schoen moved, seconded by Greenberg, to sustain assessor's 2016 valuation of \$149,500 on Parcel RPH04640120120. Motion carried 2/0.**

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

**JULIAN GANZ - RPS073500C8670**

Appellant Julian Ganz (by phone) and Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Julian Ganz presented his property assessment appeal.

Appraiser Jim Williams presented for the Assessor's office. The BOE deliberated on the appeal. Assessor Valdi Pace said condominiums must generally be treated the same since the appraiser can't usually get in them, but the appraiser is glad to go into a unit when asked to do so.

**Schoen moved, seconded by Greenberg, with respect to Parcel RPS073500C8670, to continue this hearing until 9:20 a.m. on Monday, July 11, 2016, in order that the County Assessor may visit the site and ascertain an accurate square footage measurement. Motion carried 2/0.**

**BREAK**

**ROGER and CAROLYN RAYMOND RP003400001370**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Roger Raymond and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant Roger Raymond presented his property assessment appeal.

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

**Schoen moved, seconded by Greenberg, to sustain assessor's valuation of \$928,854 on Parcel RP003400001370. Motion carried 2/0.**

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

**COMMUNITY SCHOOL – RPK0499000021A (The Community School "Ketchum Campus")**

Chairman Greenberg outlined the procedure for the assessment appeal.

The Community School's Business Manager Janell Goddard and attorney John Seiller and Blaine County Assessor Valdi Pace were sworn in by Chairman Greenberg.

The Community School (a 501(c)(3) school) purchased the property now known as the Ketchum Campus for \$2.4 million in October 2015. Appellant's attorney John Seiller said his opinion is the appraised value is over market.

Seiller said the Community School requests a property tax exemption every year for the main Community School campus and the Sage Willow campus; and requests tax exempt status for the NEW Ketchum Campus property this year. The Community School is converting the building to a dorm, and has applied to the City of Ketchum to change the zoning to allow dormitories.

Blaine County Assessor Valdi Pace said she worked with the State Tax Commission and the County Prosecuting Attorney with regard to this property, and denied the exemption this year for all Community School parcels, including the Ketchum property, because it is not being used exclusively for the purpose intended. Dormitories are considered common property and do not qualify as a school. The Community School applied under State Code 63-602(c), but the Ketchum property cannot apply as a dormitory until it is exclusively used as such.

Seiller said there are no existing Idaho Supreme Court cases that say a private high school in Idaho doesn't get the exemption for a dormitory that a university does. Seiller said The Community School purchased the property to house out-of-town students who attend the school. During construction, the property is vacant.

The Community School's Business Manager Janell Goddard said the property would be used for student and teacher housing, along with conference rooms and some classes. Students will pay additional tuition for the housing.

Assessor Tammy Robison based her 2016 assessment on the building at 63% completion. State Code 63-602 states that a property cannot be exempt until it is actually used for the purpose intended. The Assessor said the building will qualify as 63-602(c) once it is completed. If it is completed before the end of the year, the Assessor could change the status on the property and ask the BCC to forgive taxes for part of the year.

The BOE deliberated on the appeal.

**Schoen moved, seconded by Greenberg, to approve a partial tax exempt status for Parcel RPK0499000021A and direct the Assessor to change the taxable value for 2016 Assessment year to \$2,872,916, finding that this property is eligible for partial tax exempt status under Idaho Code 63-602(e)(1).** In discussion, Schoen said he picked (e) because, if the property is exempt from taxation if all property ... it cites property eligible for the tax exemption if all property is used exclusively for non-profit school or educational purposes, and this school is that, The Community School. Secondly, I would offer to the appellants here that they should, upon completion of the building, they should come to the Assessor's office and, for a portion of the tax ... taxable year ... tax year, and seek relief for the portion of the year that is for which the building is complete, and not just partially complete. Greenberg presumed it has to be used for that purpose at that time. **Motion carried 2/0.**

The appellant's representatives were advised that they can appeal the BOE's decision through the Idaho State Board of Tax Appeals.

**Community School - RPS04030000010, RPS04030000020  
RPS04030000030, RPS04030000040, RPS04030000050, RPK0499000021A**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant's representative John Seiller said the lots have been exempt since they've owned them.

Appellant's representative John Seiller said The Community School is a 501(c)(3) exempt. The five Sage Willow lots were purchased at a bargain with money from The Community School endowment, and reside in the School's endowment. The purchase included a right of reversion where, if they were not used for an actual school facility, the property would revert to a donor. The owner cancelled the right of reversion, so The Community School now owns the Sage Willow campus and the Sage Willow lots in perpetuity. A barn used for athletics and soccer fields are now on the property and are part of the School's campus. They have never applied for a plat amendment.

County Assessor Valdi Pace explained that she has been trying to get exempt applications in line with state statute, and has put values on them this year. The burden is on the exempt entity to prove to the County that they should be exempt. These Community School properties are fenced single family residential lots, with no use by the school, that do not qualify for an exemption unless they are an endowment fund.

**Schoen moved, seconded by Greenberg, with respect to Parcels RPS04030000010, RPS04030000020, RPS04030000030, RPS04030000040, RPS04030000050, respectively, on Arrowleaf Road, to grant property tax exemption to those five parcels, based upon a Finding that under Idaho Code Title 63 Chapter 602 Section E Subparagraph 1 that these, because these properties are held by and for the endowment of The Community School, they are eligible for the property tax exemption.. Motion carried 2/0.**

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

**BREAK**

**THOMAS SWENSON - RP003450000570**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Tom Swenson and Appraiser Melissa Fry were sworn in by Chairman Greenberg.

Appellant Tom Swenson presented his property assessment appeal.

Appraiser Melissa Fry presented for the Assessor's office. Assessor Valdi Pace contributed additional information. The BOE deliberated on the appeal. Commissioner Schoen felt that two very nice comparables had skewed the subject property's valuation.

**Schoen moved, seconded by Greenberg, on Parcel RP003450000570, to change the 2016 assessed value for that parcel to \$222,755. Motion carried 2/0.**

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

**SHANNON FLAVIN - RPK02650010010**

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Shannon Flavin (by phone) and Appraiser Tammy Robison were sworn in by Chairman Greenberg.

Appellant Shannon Flavin presented his property assessment appeal.

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

**Schoen moved, seconded by Greenberg, with respect to Parcel RPK02650010010, to sustain 2016 assessor’s valuation of \$479,339. Motion carried 2/0.**

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

**ROSS LEVENTHAL - RPS073500D8380**

Blaine County Appraiser Jim Williams said the BOE had previously adjusted the value of a first floor Lodge Apartment on the access road to the Sun Valley Ice Rink; and will equalize the value of these two units, also on the first floor and the Sun Valley Ice Rink access road. Williams offered to reduce the value of Mr. Leventhal’s 835 Lodge Apartment Drive to \$998,550 and 838 Lodge Apartment Drive to \$761,850.

Mr. Leventhal said his first floor unit didn’t have vaulted ceilings or the views of 2<sup>nd</sup> and 3<sup>rd</sup> Lodge Apartment units, but would accept this reduced valuation.

**Schoen moved, seconded by Greenberg, with respect to Parcel RPS073500D8350, to approve the 2016 assessed value in the amount of \$998,550. Motion carried 2/0.**

**Schoen moved, seconded by Greenberg, with respect to Parcel RPS073500D8380, to approve the 2016 assessed value in the amount of \$761,850. Motion carried 2/0.**

**Additional Lodge Apartments Valuation Equalization**

**Schoen moved, seconded by Greenberg, with respect to Parcel RPS073500C8590, to approve the 2016 assessed value in the amount of \$637,650.** In discussion, Commissioner Schoen said the reason for this change is that this is a first floor Lodge II Apartment, along the access road to the ice rink, with all the accompanying disturbances in that location, and the BOE has made adjustments to the Lodge II Apartments in that area, as due to the location adjustment. **Motion carried 2/0.**

**Schoen moved, seconded by Greenberg, with respect to Parcel RPS073500D8500, to approve the 2016 assessed value in the amount of \$761,850.** In discussion, Commissioner Schoen said this is another Lodge II first floor apartment adjacent to the ice rink and access road and all the infrastructure, so the BOE is adjusting this down to equalize the value of all these first floor apartments. **Motion carried 2/0.**

**ADJOURN**

At the hour of 3:51 p.m., the BOE finding no more business before them adjourned.

Attest: \_\_\_\_\_ Approved \_\_\_\_\_  
JoLynn Drage County Clerk Jacob Greenberg Chairman