

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE JUNE 2019 SESSION
BOARD OF EQUALIZATION**

20th Day

Wednesday, June 26, 2019

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners (BCC) met this day at 9:00 a.m. Present were Chairman Jacob Greenberg, and Vice-Chairman Angenie McCleary; Assessor Jim Williams; Chief Deputy Assessor Melissa Fry; Appraisers David Vanderpool, Alyssa Williams, Joanne Freeman, Tammy Robison, and Erin Swanson; Assessor's Office Deed Processing Specialist Angelica Cenarrusa; Deputy Auditor Gretchen Stinnett; County Clerk JoLynn Drage and Chief Deputy Clerk Leslie Londos were present for part of the day. Minutes written by County Recording Secretary Sunny Grant.

Chairman Greenberg called the meeting to order at 9:18 a.m.

Commissioner Fosbury was absent.

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

McCleary 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 to January 1, 2019. No sales information in 2019 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.

Eugene Mowlds - RPS07800000790

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Eugene Mowlds said Blaine County's appeal process was fair and clear, especially the last two years. Based on a document he was just given by Assessor Jim Williams, he withdrew his appeal.

JoAnne or Elliott Mercer - RPS04330000010

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant JoAnne Mercer, representing the property owners, and Appraiser David Vanderpool were sworn in by Chairman Greenberg.

Appellant Mercer presented her property assessment appeal.

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

McCleary moved, seconded by Greenberg, to sustain assessor's value of \$2,210,776 on Parcel RPS04330000010. Motion carried 2/0.

Michael Willard - RP03N18029584C

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellants Michael Willard (by phone) and Elizabeth Willard (in person) and Appraiser Alyssa Williams were sworn in by Chairman Greenberg.

The Commissioners reviewed Appellant Willards' written property assessment appeal.

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

McCleary moved, seconded by Greenberg, to sustain assessor's value of \$190,198 on Parcel RP03N18029584C. Motion carried 2/0.

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

Edgar Redman - RPB03990000010, RPB03990000020, RPB03990000030

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Edgar Redman, Assessor Jim Williams and Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Redman presented his property assessment appeal for three contiguous Light Industrial lots on Main Street in Bellevue. A prior potential sale of the property fell through because the property did not pass environmental assessment due to trucks carrying hazardous materials across the lots in the past, leaving a high level of toxic materials on the southeast corner of the property.

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

McCleary moved, seconded by Greenberg, to sustain assessor's value of \$233,601 on each of Parcels RPB0399000010 and RPB0399000020. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust assessor's value on Parcel RPB0399000030 to \$239,679, based on the fact that a decrease is warranted for known contamination on the property. Motion carried 2/0.

The BOE told the appellant that this year's assessment was based on information prior to January 1, 2019, and the BOE must make a decision based on that information. The BOE suggested the appellant could re-present his appeal to the BOE for the first two lots next year if he has more specific information on environmental contamination.

Assessor Jim Williams explained that the appellant can appeal the BOE's decision through the state appeal process.

Lisa Cortese - RPS05200030030

Appellant Lisa Cortese is operating a vehicle at this time. The appellant and her passenger Tod Kaplan were on speaker phone.

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Lisa Cortese, appellant's representative Tod Kaplan and Appraiser David Vanderpool were sworn in by Chairman Greenberg.

Appellant Cortese and appellant's representative Kaplan presented the property assessment appeal.

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

McCleary moved, seconded by Greenberg, to sustain assessor's value of \$1,225,160 on Parcel RPS05200030030. Motion carried 2/0.

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

BREAK

Thomas A Boley - RP00091000020

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Tom Boley and Appraiser Joanne Freeman were sworn in by Chairman Greenberg.

Appellant Boley presented his property assessment appeal. He questioned the \$100,000 property value increase because there isn't much change to the property.

Appraiser Joanne Freeman and Assessor Williams presented for the Assessor's office. They will confirm the size of the house, and recheck comps that are comparable to the size of the house.

McCleary moved, seconded by Greenberg, to continue the appeal hearing of valuation of Parcel RP00091000020 to Tuesday, July 2, at 3:00 p.m. Motion carried 2/0.

Susan D and Ronald F Greenspan RPS04330000850

Chairman Greenberg outlined the procedure for the assessment appeal. Valuations were based on actual sales in 2018. The Assessor is presumed to be correct unless the appellant presents a preponderance of evidence to the contrary.

Appellants Susan (present) and Ronald Greenspan (by phone) and Appraiser David Vanderpool were sworn in by Chairman Greenberg.

Appellants Ron and Susan Greenspan presented their property assessment appeal.

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

McCleary moved, seconded by Greenberg, to sustain assessor's valuation of \$2,328,718 on Parcel RPS04330000850. Motion carried 2/0.

Chairman Greenberg informed the appellants that they can appeal the BOE's decision to the State Board of Tax Appeals.

SVR LLC (Mike McElroy) RPS0525001023A

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant McElroy (by phone) and Appraiser David Vanderpool were sworn in by Chairman Greenberg.

Appellant McElroy presented his property assessment appeal.

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

McCleary moved, seconded by Greenberg, to sustain assessor's valuation of \$1,428,856 on Parcel RPS0525001023A. Motion carried 2/0.

Matt Cook RPH04450020100; RPH0445002011A; RPH0445002011B; RPH0485001001A

Chairman Greenberg outlined the procedure for the assessment appeal.

Appellant Matt Cook (by phone) and Appraiser Jim Williams were sworn in by Chairman Greenberg.

Appellant Cook presented the property assessment appeal for all four properties. He disputed the increased valuation of the large parcel, which he felt should total less than the four individual parcels. He added that one lot was assessed for improvements, but was in fact an empty parking lot.

Assessor Williams said the Board of Tax Appeals determined that a property of contiguous lots should be valued together if they were all the same use. The BOE deliberated on the appeal. Assessor Jim Williams said this was a commercial property, in town.

McCleary moved, seconded by Greenberg, to adjust assessor's value on Parcel RPH0485001001A to \$1,492,050. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust assessor's value on Parcel RPH04450020100 to \$344,957. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation of \$912,001 on Parcel RPH0445002011A. Motion carried 2/0.

McCleary moved, seconded by Greenberg, to adjust assessor's value on Parcel RPH0445002011B to \$259,716. Motion carried 2/0.

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

ADJOURN

At the hour of 4:54 p.m., the BOE finding no more business before them adjourned.

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