

**OFFICE OF THE BOARD OF EQUALIZATION
OF BLAINE COUNTY
SPECIAL MEETING OF THE JUNE 2021 SESSION
BOARD OF EQUALIZATION APPEALS 2021**

First Day

Wednesday, June 30, 2021

Pursuant to Statutory Provisions, the Board of Equalization (BOE) met this day at 9:00 a.m. Present were Chairman Dick Fosbury, Vice Chair Angenie McCleary, and Commissioner Jacob Greenberg; Assessor Jim Williams; Chief Deputy Melissa Fry; Deputy County Clerk Hayleigh Simpson; Appraisers Joanne Freeman, Tammy Robison, Erin Swanson, Alyssa Cenarrusa, David Vanderpool, Alisah Lierman, Angelica Cenarrusa, and Camille Kloer; and Recording Secretary Sunny Grant. Administrative Services Specialist Jenny Lovell was present for the morning session.

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

BOARD OF EQUALIZATION (BOE) PROPERTY ASSESSMENT APPEALS

Before each hearing, Chairman Fosbury advised the appellant(s) that their appeal hearing should last about 20 minutes. Each applicant is given the opportunity to present their appeal, followed by questions from staff and the BOE Commissioners, followed by the appraiser's explanation of how the property was appraised, according to State Statute. The appellant, BOE, and assessor are allowed to rebut if they wish. The BOE will then deliberate and make a motion declaring their decision.

Fosbury further explained to each appellant(s) that this assessment appeal is of property valuation, not property taxes. The appraisal is based on information and market sales to January 1, 2021. No sales information in 2021 can be considered. Fosbury advised each applicant that, according to Idaho law, the Assessor's valuation is presumed to be correct unless the appellant presents a preponderance of evidence that the current 2021 valuation is incorrect.

Appellants have 30 days to appeal the BOE's decision to the Idaho State Board of Tax Appeals.

Hunger Coalition/Jeanne Liston – RPB04090050010, RPB04090060020

Also present: The Hunger Coalition Director of Operations Brooke Pace McKenna.

Chairman Fosbury outlined the procedure for the assessment appeal.

County Assessor Jim Williams, Assessor's staff and Appellant's representative Brooke McKenna were sworn in by Chairman Fosbury.

Assessor Jim Williams explained that the County is filing this appeal on behalf of The Hunger Coalition, a non-profit organization that would normally be exempt from paying taxes on a property that is solely used for non-profit activities. Williams said The Hunger Coalition purchased the subject property, and remodeled it, but didn't occupy it until after the deadline to file a property tax exemption, under State Code. The Assessor's office, by state law, has no way to apply the exemption for 2021, so they would have to wait until after tax bills are issued in December, then ask the Board of County Commissioners (BCC) to cancel taxes on the property. Williams said the State Tax Commission suggested the County Assessor ask the BOE to temporarily assign zero value to the property at this time; and rescind the zero value later in the year for tax year 2022.

The Hunger Coalition representative Brooke McKenna said The Hunger Coalition paid taxes on the property until they occupied it, but did not budget for paying taxes this year.

The BOE asked the Assessor to confirm that the State Tax Commission approves this procedure.

McCleary moved, seconded by Greenberg, to change the assessed valuation on Parcel RPB04090050010 from \$4,332,636 to zero dollars (\$0.00); and to change the assessed valuation on Parcel RPB04090060020 from \$626,750 to zero dollars (\$0.00), for The Hunger Coalition, based on the fact that they are non-profit status. McCleary amended the motion to be contingent upon written approval by the State of Idaho Tax Commission. Greenberg seconded the amended motion. Motion passed unanimously.

Richard Mull/Gina Knox – RPS04500000030

Chairman Fosbury outlined the procedure for the assessment appeal.

Appellant Richard Mull, Assessor Jim Williams and Appraiser David Vanderpool were sworn in by Chairman Fosbury.

Appellant Mull questioned if the assessed value of his property was consistent with neighboring properties that were larger and newer.

Appraiser Vanderpool presented comparable sales for the Assessor's office. The BOE discussed details of the property, and agreed to lower the assessed value. Assessor Jim Williams commented on the appeal.

Greenberg moved, seconded by McCleary, to adjust the assessor's valuation on Parcel RPS0450000030 from \$7,238,891 to \$7,059,675. Motion carried unanimously.

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

Matt Cook (Silver Creek Property Holdings LLC) – RPH04450020100, RPH0445002011A, and RPH0445002011B

Chairman Fosbury outlined the procedure for the assessment appeal.

Appellant Matt Cook and Assessor Jim Williams were sworn in by Chairman Fosbury.

Appellant Cook said residential prices have skyrocketed, but large commercial properties for sale in Hailey have stayed fairly steady. He added that the building is old and dilapidated.

Assessor Williams said commercial property was increased this year by 20% on land and 25% on improvements, and, with the current shortage of building materials and labor, even old buildings were selling for more.

The BOE deliberated on the appeal.

Greenberg moved, seconded by McCleary, to sustain assessor's value of \$1,845,073 on Parcels RPH04450020100, RPH0445002011A, and RPH0445002011B. Motion carried unanimously.

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

Trudi Schneider – RPS04250000220 – RPS04250000240

Chairman Fosbury outlined the procedure for the assessment appeal.

Appellant Trudi Schneider, Assessor Jim Williams and Appraiser David Vanderpool were sworn in by Chairman Fosbury.

Appellant Schneider said the house on Parcel RPS04250000220 has been added on to, but is still small and basically a tear-down. The structure value is minimal. Appraiser Vanderpool said square foot value on the subject property is well below the median. The BOE concluded that area values had increased significantly more than the assessed value on this property.

Greenberg moved, seconded by McCleary, to sustain assessor's valuation of \$1,421,443 on Parcel RPS04250000220. Motion carried unanimously.

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

RPS04250000240

Appellant Schneider said the 53-year old house on Parcel RPS04250000240 was similarly small and old, and had very little value. Appraiser Vanderpool said these are the lowest lot values on Fairway Road, by a significant amount. Assessor Williams commented on undefined building envelopes on small lots. The BOE discussed neighboring properties.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation of \$1,786,033 on Parcel RPS04250000240. Motion passed unanimously.

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

BREAK

Administrative Services Support Specialist Kay Draper was present for the afternoon session.

James & Shellie Bronson – RPS04250000250

Chairman Fosbury outlined the procedure for the assessment appeal.

Appellant James Bronson, Assessor Jim Williams and Appraiser David Vanderpool were sworn in by Chairman Fosbury.

Appellant Bronson said his smaller lot and house were assessed at the same value as the larger lots and houses of his immediate neighbors. Appraiser Vanderpool explained how comparable sales guided his appraisal. Assessor Williams said appraisers must base an appraisal on comparable sales, but take variables such as views, CC&Rs limitations, and required setbacks into account.

The BOE deliberated on the appeal.

McCleary moved, seconded by Greenberg, to sustain assessor's value of \$2,126,930 on Parcel RPS04250000250. Motion carried unanimously.

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

Margaret S. Wittman – RPS04280000150

Chairman Fosbury outlined the procedure for the assessment appeal. Appellant Margaret Wittman and Assessor Jim Williams were sworn in by Chairman Fosbury.

Appellant Margaret Wittman said a water event damaged the house in 2007, rendering the house uninhabitable. Wittman has been mostly out of Idaho, caring for her seriously ill husband, and unable to find a contractor to repair the damage since then.

Appraiser Vanderpool explained that the house was valued at less than half per square foot than neighboring properties. Vanderpool added that an adjustment was put on the property in 2009, further lowering its assessed value. Assessor Williams confirmed that increased assessed values for 2021 are based on real estate market. Even though the house is uninhabitable, the structure still has value.

Greenberg moved, seconded by McCleary, to sustain assessor’s value of \$1,402,908 on Parcel RPS04280000150. Motion carried unanimously.

Chairman Fosbury explained that the appellant can appeal the BOE’s decision through the state appeal process.

Scott Simplot (Simplot Ketchum Properties LLC.) – RPK05190010010, RPK05190010020, RPK0519001003A, and RPK0519001004A

Chairman Fosbury outlined the procedure for the assessment appeal. Appellant Scott Simplot, Assessor Jim Williams, and Appraiser Alyssa Cenarrusa were sworn in by Chairman Fosbury.

Appellant Simplot explained that he thought his property compared with the River Run parking lot and was overvalued.

Assessor Jim Williams said the property did not compare to the River Run Parking Lot, which was part of a larger Sun Valley Company property. Williams said State Commercial Category 11 (Recreation Use) has a \$6,000/acre value, and is valued considerably less because it’s a parking lot.

The BOE agreed that the adjusted price was reasonable.

Greenberg moved, seconded by McCleary, to sustain assessor’s valuation of \$6,106,947 on Parcels RPK05190010010, RPK05190010020, RPK0519001003A, and RPK0519001004A. Motion carried unanimously.

Chairman Fosbury explained that the appellant can appeal the BOE’s decision through the state appeal process.

Robert Morton (Lucie DiMaggio) – RP005200020220

Chairman Fosbury outlined the procedure for the assessment appeal. Appellant Robert Morton, Assessor Jim Williams and Appraiser David Vanderpool were sworn in by Chairman Fosbury.

Appellant Morton said his assessed valuation had increased by about \$185,000 the last couple years. Morton said the square footage was actually 3,170sf.

Appraiser Vanderpool said the residence square footage was 3,144sf, plus 396sf livable square footage beneath the garage that is included in the total square footage of 3,540sf. The square footage beneath the garage is valued differently from the main house.

The BOE discussed the assessed valuation, and decided it was fair.

McCleary moved, seconded by Greenberg, to sustain assessor’s valuation of \$744,353 on Parcel RP005200020220. Motion carried unanimously.

Chairman Fosbury explained that the appellant can appeal the BOE’s decision through the state appeal process.

Pawan Mehra – RPS05000001290 and RPH04050020110 RPS05000001290 Twin Creeks

Chairman Fosbury outlined the procedure for the assessment appeal. Appellant Pawan Mehra, Assessor Jim Williams and Appraisers David Vanderpool and Erin Swanson were sworn in by Chairman Fosbury.

Appellant Mehra said his 30-year-old house was partially underground and energy efficient, but needed to be excavated and sealed. Mehra was building a smaller unit to live in while he repaired the main house. He said the house could not legitimately be assessed until repaired.

Appraiser David Vanderpool said the property land value decreased and the improvements (4,182sf home) increased 78%, but smaller neighborhood homes (≤ 2,934sf) on smaller lots are valued well above the subject property.

The BOE felt the property had inherent value, and didn't see a preponderance of evidence to change the evaluation.

McCleary moved, seconded by Greenberg, to sustain assessor's valuation of \$1,138,464 on Parcel RPS0500001290. Motion carried unanimously.

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

Parcel RPH04050020110 China Gardens

Appellant Mehra said he remodeled the house in 2016, with new siding and roof; and he may have to evict the renters because their rent has increased based on assessed value. Mehra added that the extra square footage came from converting the garage to a bedroom. He felt the property should be reduced in value due to lack of a garage.

Assessor Williams said a garage had value, but there was no value deduction for lack of a garage. Appraiser Swanson explained the increase in value, and said this house is valued in the middle of neighborhood values.

The BOE agreed that the house was assessed fairly.

McCleary moved, seconded by Greenberg, to sustain assessed valuation of \$366,633 on Parcel RPH04050020110. Motion passed unanimously.

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

Miner Harkness - RP005900010240

Also present: Jeff Nelson, assistant to appellant Miner Harkness.

Chairman Fosbury outlined the procedure for the assessment appeal.

Appellant Minor Harkness and his representative Jeff Nelson, Assessor Jim Williams, and Appraiser Camille Kloer were sworn in by Chairman Fosbury.

Appellant's representative Nelson said they believed the house was over-valued. He didn't think the comps that were used were comparable. Nelson said the house wasn't really waterfront because only the point of the pie-shaped lot actually fronted on the river.

Appraiser Kloer said the property increased overall by 43%; and explained comps she had used. Assessor Williams commented on the appeal. Kloer said the house had a view of the river, even if no access.

Nelson questioned the square footage of the home. The BOE agreed that the house square footage could be re-measured.

McCleary moved, seconded by Greenberg, to sustain assessed valuation of \$1,318,914 on Parcel RP005900010240, contingent upon agreement between the Assessor and Appellant that the square footage of the property is 3,582sf; and, if it is not, the valuation can be set by multiplying the agreed upon square footage of the home by \$368 per square foot. Motion carried unanimously.

If the appraiser deems a different square footage than 3,582sf, they would multiply that square footage by \$368 for a new assessed valuation. If the appraiser and appellant cannot come up with an agreed amount, they will return to the BOE on Monday, July 12.

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

ADJOURN

At the hour of 5:51p.m., the BOE finding no more business before them adjourned.

Attest: _____ Approved _____
JoLynn Drage Dick Fosbury
County Clerk Chairman