

## **BOARD OF EQUALIZATION JULY 1, 2014 AT 9:00 A.M.**

Valley County Board of Equalization, July 1, 2014. Chairman Cruickshank reconvened the Board of Equalization hearings that were recessed on June 27, 2014. The Board of Equalization hearings began at 9:00 a.m. with Chairman Cruickshank, Commissioner Hasbrouck and Commissioner Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Appraiser Mickee Ellis, Appraiser Cliff McClain.

Chairman Cruickshank swore in the Appraiser, Mickee Ellis and Appraiser, Cliff McClain for the Board of Equalization hearing and Property Owner, Mrs. Julie Gramer.

Owner: Rodney Gramer-A phone conference was conducted with Mrs. Julie Gramer at 9:05 a.m. Mrs. Gramer explained why she was protesting her 2014 assessed values. Appraiser, Mickee Ellis presented on the reasons for the 2014 assessed values. It was explained that Mrs. Gramer is questioning the land value and not the improvement value.

Protest: ME14-45  
: ME14-46

Parcel: RPM0070010004A  
Parcel: RPM0070010003C

Decision: Commissioner Hasbrouck made a motion to deny both of the appeal applications and accept that Appraiser's value. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny both of the appeal applications and accept the Appraiser's value.

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Chairman Cruickshank swore in Appraiser, Julie Yates and Owner Joseph Rountree.

Owner: Joseph Rountree provided oral argument and comparable properties at 9:35 a.m. Appraiser, Julie Yates presented reasons for the 2014 assessed values, including exhibits.

Protest: JY14-07

Parcel: RPC04400080010

Decision: Commissioner Willy made a motion to deny the appeal JY14-07. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal JY14-07.

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Commissioner Hasbrouck swore in Property Owners, Mr. Jeff & Mrs. Annette Johnson.

Owner: Jeff & Annette Johnson provided oral argument and comparable properties at 10:15 a.m. Appraiser, Julie Yates presented reasons for the 2014 assessed values, including exhibits.

Protest: JY14-12

Parcel: RPM00000083758

Owner: Jeff & Annette Johnson provided oral argument and comparable properties at 10:35 a.m. Appraiser, Mickee Ellis presented reasons for the 2014 assessed values, including exhibits.

Protest: ME14-13

Parcel: RPM00000098112

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Protest: ME14-13. Commissioner Willey had questions regarding the comparison properties provided by the Assessor's Office. Appraiser, Cliff McClain provided an explanation about the comparable sales. Chairman Cruickshank wanted the record to show that the motion failed due to the lack of a second.

Commissioner Hasbrouck made a motion to deny the appeal for Protest: ME14-13 and JY14-12. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal for Protest: ME14-13 and JY14-12.

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Chairman Cruickshank swore in Mr. Bob Mooney & Mrs. Janet Zandersmith.

Owner: MM Lake LLC-Mr. Bob Mooney provided oral argument regarding Protest ME14-43 at 10:50 a.m. Mrs. Janet Zandersmith provided an overview of her involvement with the property and comparisons for the appeal. It was explained that the property being appealed is a leased property from the State of Idaho. Appraiser, Cliff McClain provided his reasoning for the assessed values and suggested that the Brown's Family Trust should be responsible for a portion.

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Protest: ME14-43

Parcel: RPM00160000180

Decision: Chairman Cruickshank made a recommendation to table the Protest/Appeal: ME14-43. Commissioner Hasbrouck made a motion to table the Appeal ME14-43 until July 3, 2014. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to table Appeal ME14-43 until July 3, 2014.

Chairman Cruickshank recessed the Board of Equalization hearing on July 1, 2014, at 11:23 a.m.

Chairman Cruickshank reconvened the Board of Equalization hearing at 1:00 p.m.

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Chairman Cruickshank attempted to place a phone call to Mr. Richard Raimondi at 1:32 p.m. There was no answer and Chairman Cruickshank left a message for Mr. Raimondi.

Chairman Cruickshank attempted to place another phone call to Mr. Richard Raimondi at 1:40 p.m. Mr. Raimondi answered the phone. Chairman Cruickshank swore in Mr. Richard Raimondi.

Owner: Mr. Richard L. Raimondi made an oral argument and provided comparable sales at 1:44 p.m. Appraiser, Mickee Ellis presented reasons for the 2014 assessed values related to the land values.

Protest: ME14-73

Parcel: RPM0070011002A

Owner: Mr. Richard L. Raimondi

Protest: ME14-74

Parcel: RPM007001103A

Decision: Commissioner Willey made a motion to deny the appeal for ME14-73 and ME14-74. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal for ME14-73 and ME14-74.

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Chairman Cruickshank swore in Mr. Everett W. Swander and Appraiser, Kathryn Conner.

Owner: Everett W. Swander explained that he wanted to know why the value of his property was increasing? He was present to get information why the value was increasing. Appraiser, Kathryn Conner presented reasons for the 2014 assessed values.

Protest: KC14-71

Parcel: RP001460000220

Decision: Commissioner Hasbrouck made a motion to deny the appeal for KC14-71. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal for KC14-71.

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Chairman Cruickshank swore in Mr. Lowell & Patricia Hursh and Appraiser, Michael Smallwood.

Owner: Hursh Family Trust-Mr. Lowell Hursh provided oral argument for the appeal ME14-29 at 2:30 p.m. Appraiser, Mickee Ellis presented reasons for the 2014 assessed value.

Protest: ME14-29

Parcel: RPM032500B1290

Decision: Commissioner Hasbrouck made a motion to deny the appeal for ME14-29. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal for ME14-29.

Owner: Hursh Family Trust-Mr. Lowell Hursh provided oral argument for the appeal ME14-30 at 2:47 p.m. Appraiser, Mickee Ellis presented reasons for the 2014 assessed value.

Protest: ME14-30

Parcel: RPM0081000005B

Decision: Commissioner Willey made a motion to adjust the value of ME14-30 to \$21,989 by changing the land to fair grade. Commissioner Hasbrouck seconded the

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motion. No further discussion, all voted "aye". Motion passed to amend the value of ME14-30 to \$21,989 after the Assessor's Office changed the land to fair grade.

Owner: Hursh Family Trust-Mr. Lowell Hursh provided oral argument for the appeal MS14-28 at 3:00 p.m. Appraiser, Michael Smallwood presented reasons for the 2014 assessed value and comparable sales.

Protest: MS14-28

Parcel: RPM05600000130

Decision: Commissioner Willy made a motion to deny appeal MS14-28. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal MS14-28.

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Chairman Cruickshank swore in Mr. Mike Munson.

Owner: Mike Munson provided oral argument for the appeal JY14-25 at 3:45 p.m. Appraiser, Julie Yates presented reasons for the 2014 assessed value and comparable sales.

Protest: JY14-25

Parcel: RP000450020370

Decision: Commissioner Willey made a motion to deny the appeal JY14-25. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal JY14-25.

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Chairman Cruickshank swore in Mr. Jason Mau, Mr. Ed Petrus and Appraiser, Sue Leeper.

Owner: Petrus Family Trust-Mr. Jason Mau provided oral argument and comparable sales for the appeal SL14-54 at 4:26 p.m. The owner of the trust is Mr. Ed Petrus. Mr. Mau provided three reasons for the appeal. Mr. Mau advised that there is a steep hill on the property. Appraiser, Sue Leeper wanted the record reflect that the new parcel number for the Parcel is XR006610150060. She presented reasons for the 2014 assessed value and comparable sales and recommended to amend the value to \$891,022. Sue did provide an adjust of 8% because of the easement that was presented.

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Protest: SL14-54

Parcel: XR001910000360-XR006610150060

Decision: Commissioner Hasbrouck made a motion to amend the value to \$862,285. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the 2014 assessed value to \$862,285.

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Chairman Cruickshank swore in Mr. David Croshaw & Mrs. Debra Croshaw.

Owner: Mr. David Croshaw provided oral argument and comparable sales for the appeal ME14-60. He was concerned that the home value increased by 90% and the land value stayed the same. Appraiser, Mickee Ellis presented reasons for the 2014 assessed value and comparable sales. Cliff McClain provided an explanation of the reason for the increase in value.

Protest: ME14-60

Parcel: RPC01440000320

Decision: Chairman Cruickshank made a recommendation to table this case until July 3, 2014. Commissioner Hasbrouck made a motion to table this case until July 3, 2014. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to table the case until July 3, 2014.

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Appraiser Julie Yates presented on Protest JY14-48 and provided comparable sales. The individuals did not appear for their personal appearance.

Owner: George & Jeri Souller

Protest: JY14-48

Parcel: RP000450030040

Decision: Chairman Cruickshank made a motion to deny appeal JY14-48. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal JY14-48.

Chairman Cruickshank advised that the Board of Equalization will be in recess at 5:30 p.m. until July 2, 2014.

**BOARD OF EQUALIZATION JULY 2, 2014 AT 8:30 A.M.**

Valley County Board of Equalization, July 2, 2014. Chairman Cruickshank reconvened the Board of Equalization hearings that were recessed on July 1, 2014. The Board of Equalization hearings began at 8:30 a.m. with Chairman Cruickshank, Commissioner Hasbrouck and Commissioner Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Appraiser, Julie Yates, Commercial Appraiser, Darcy Maag

June Fullmer led the Pledge of Allegiance.

Chairman Cruickshank swore in the Assessor, June Fullmer, Commercial Appraiser, Darcy Maag and Property Owner, Paul Sevoian at 8:33 a.m.

Owner: Gausman & Sevoian- Commercial Appraiser, Darcy Maag provided an explanation of the 2014 assessed value. Mr. Sevoian advised that he did not receive a request letter for income. Mr. Sevoian advised that he believed that the valuation that was provided is a fair assessment and he would agree with the provided value. \$611,947

Protest: DM14-102

Parcel: RPD00000106995

Decision: Commissioner Hasbrouck made a motion to approve the amended value of \$611,947 for appeal DM14-102. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to approve the amended value of \$611,947.

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Chairman Cruickshank swore in Mr. Michael Pierce who is representing Growth Enterprises and Appraiser, Julie Yates at 8:55 a.m.

Owner: Growth Enterprises, LLC-Mr. Pierce provided oral argument and comparable sales related to Parcel: RP003890000410. Appraiser, Julie Yates presented on the 2014 assessed value and comparable sales.

Protest: JY14-61

Parcel: RP003890000410

Decision: Commissioner Hasbrouck made a motion to deny the appeal JY14-61. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal JY14-61.

Owner: Growth Enterprises LLC-Mr. Michael Pierce provided oral argument and arm length sale related to Parcel: RPM0590000003A. Commercial Appraiser, Darcy Maag presented on the 2014 assessed value and advised that this property value increased by 22%. He advised that there were no comparable sales.

Protest: DM14-62

Parcel: RPM0590000003A

Decision: Chairman Cruickshank made a motion to amend the value to \$104,500. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value on Parcel: RPM0590000003A to \$104,500.

Owner: Growth Enterprises LLC- Mr. Michael Pierce provided oral argument related to Parcel: RPM05900000070. It was explained that there are no comparable sales. Commercial Appraiser, Darcy Maag presented on the 2014 assessed value for the parcel and stated that in his opinion this parcel is a commercial building. Darcy advised that the parcel value increased 31%.

Protest: DM14-63

Parcel: RPM05900000070

Decision: Chairman Cruickshank made a motion to amend the value to \$261,600. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value on Parcel: RPM05900000070 to \$261,600.

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Chairman Cruickshank swore in Mrs. Louise Francesconi and Mr. John Francesconi at 9:53 a.m.

Owner: Francesconi Family Trust- Mrs. Louise Francesconi provided oral argument related to Parcel: RP004920040800. She advised that she does not have an objection to the process but she believed that her property was not categorized correctly. Commercial Appraiser, Darcy Maag presented on the 2014 assessed value and comparable sales for the parcel. He believed that the property value in this area is continuing to increase. His suggestion is to give this parcel a view restriction adjustment.

Protest: DM14-75

Parcel: RP004920040800



Decision: Commissioner Willey made a motion to adjust DM14-75 to reflect a 25% reduction with the value to reflect \$125,250. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to adjust Parcel: RP004920040800 to reflect a 25% reduction with an assessed value of \$125,250.

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Commissioner Hasbrouck contacted Mr. David R. Jostad via phone at 10:28 a.m. Commissioner Hasbrouck swore in Mr. David R. Jostad.

Owner: Juniper Financial Services-Mr. David Jostad presented oral argument related to Parcel: RP00492013046B and referred to the documents he submitted. He believed that all of the home sales should be considered. Appraiser, Darcy Maag presented on the 2014 assessed value for the parcel. He advised that this property was graded at the highest possible. He indicated that he would like to take a site visit for this property. He recommended that he would keep the grade where it is at this time.

Protest: DM14-97

Parcel: RP00492013046B

Decision: Commissioner Hasbrouck made a motion to adjust the valuation of Parcel: RP00492013046B to \$2,477,450. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to adjust the valuation of Parcel: RP00492013046B to \$2,477,450.

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Commissioner Hasbrouck swore in Mr. Robert Duncan at 11:01 a.m.

Owner: Green Global Investment-Mr. Robert Duncan presented oral argument related to Parcel: RP004920110160. He advised that they feel that their square footage that is being reported is incorrect. Mr. Duncan provided a square footage of 5900 square footage and the Assessor's Office has square footage of over 8000 square feet.

Protest: DM14-31

Parcel: RP004920110160

Decision: Commissioner Hasbrouck made a motion to table appeal DM14-31 until July 14, 2014. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to table the appeal DM14-31 until July 14, 2014.

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Commissioner Hasbrouck swore in Ms. Lisa Wanner at 11:19 a.m.

Owner: Lisa Wanner-Ms. Wanner provided oral argument for appeal DM14-95. She advised that the assessed value increased by over 75%. She explained that there is an encroachment issue on this parcel that Tamarack Association has not resolved. She stated that there is an erosion issue with the parcel. She also provided comparable sales but the sales were bank owned lots. Appraiser, Darcy Maag presented on the 2014 assessed value for the parcel RP005210050160. He advised that this parcel was classified as a Tamarack standard lot which would have a value of \$82,000. He stated that an adjustment has been done on this parcel previously.

Protest: DM14-95

Parcel: RP005210050160

Decision: Commissioner Willey made a motion to table appeal DM14-95 until July 14, 2014. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to table appeal DM14-95 until July 14, 2014.

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Chairman Cruickshank swore in Appraiser, Sue Leeper.

Owner: McCall Nazarene Church- Sue Leeper presented on appeal ....and advised that the amended value should be \$113,913 and requested that the exempt status begin on April of 2014.

Protest:

Parcel:

Decision: Commissioner Willey made a motion to grant the exempt status for McCall Church of the Nazarene starting on April 26 2014, and amend the value to \$113,913 and order the Valley County Treasurer to bill Square One Investments, LLC for the prorated 2014 taxes at Square One Investments, LLC 159 E. 15<sup>th</sup> #1 Eugene, Oregon 97401. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to grant the exempt status for McCall Church of the Nazarene starting on April 26, 2014, and amend the value to \$113,913 and order the Valley

County Treasurer to bill Square One Investments, LLC for the prorated 2014 taxes at Square One Investments, LLC 159 E. 15<sup>th</sup> #1 Eugene, Oregon 97401.

Board of Equalization recessed for lunch at 12:00 p.m.

Board of Equalization hearing resumed at 1:03 p.m.

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Chairman Cruickshank swore in Mr. Matthew T. Christensen at 1:04 p.m.

Owner: West Mountain Golf, LLC.-Matthew Christensen presented oral argument for the parcels that are a part of the Golf Course at Tamarack. Those parcels will be listed with the appeal number. Appeal# DM14-76 Parcel: RP005190190110, Appeal# DM14-77 Parcel: RP005140190120, Appeal# DM14-88 Parcel: RP00025000003A, Appeal# DM14-89 Parcel: RP15N03E081975, Appeal# DM14-90 Parcel: RP15N03E051985, Appeal# DM14-91 Parcel: RP15N03E054725, Appeal#14092 DM Parcel: RP15N03E051990. Appraiser, Darcy Maag presented on the 2014 assed values for all of the Parcels that were included under West Mountain Golf, LLC. Darcy advised that the overall Commercial values in Valley County have increased. Mr. Christensen advised that lease payments are not being paid and the taxes are not being paid. He believed that commercial property values at Tamarack should not have increased. Darcy advised that the overall project increased by 16%.

Decision: Chairman Hasbrouck made a motion to deny the appeals from DM14-76 through DM14-92. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeals from DM14-76 through DM14-92. The motion includes appeal DM14-76 Parcel: RP005190190110, appeal DM14-77 Parcel: RP005140190120, appeal DM14-78 Parcel: RP005300P1041A, appeal DM14-79 Parcel: RP005300P20040, appeal DM14-80 Parcel: RP005300P20010, appeal DM14-81 Parcel: RP005300P0440, appeal DM14-82 Parcel: RP005300L10080, appeal DM14-83 RP005300L10070, appeal DM14-84 Parcel: RP005300L10060, appeal DM14-85 Parcel: RP005300L10040, appeal DM14-86 Parcel: RP005300L10020, appeal DM14-87 Parcel: RP005300L10010, appeal DM14-88 Parcel: RP00025000003A, appeal DM14-89 Parcel: RP15N03E081975, appeal DM14-90 Parcel: RP15N03E051985, appeal DM14-91 RP15N03E054725, appeal DM14-92 Parcel: RP15N03E051990.

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Owner: Lot III, LLC-Mr. Matthew Christensen is representing the owner. Mr. Christensen provided oral argument that the parcel that is being discussed is on the property of Tamarack that is not complete. The unit is not complete and not current on dues. He advised that there are roadway improvements that need to be done. Mr. Christensen also provided comparable sales. Appraiser, Darcy Maag presented the reasons for the 2014 assessed value of the parcel.

Protest: DM14-52

Parcel: RP00563010111A

Decision: Chairman Cruickshank made a motion to table the appeal DM14-52 until July 14, 2014. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to table the appeal DM14-52 until July 14, 2014.

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This is a non-personal appearance appeal. Appraiser, Darcy Maag presented the reasons for the 2014 assessed value.

Owner: John & Rhonda Buehler

Protest: DM14-56

Parcel: RP005210200030

Decision: Commissioner Hasbrouck made a motion to deny appeal DM14-56. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal from DM14-56.

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This is a non-personal appearance appeal. Appraiser, Darcy Maag presented the reasons for the 2014 assessed value and provided comparable sales.

Owner: Jeffrey D. Neumeyer

Protest: DM14-09

Parcel: RP005170140380

Decision: Commissioner Hasbrouck made a motion to deny appeal DM14-09. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal DM14-09.

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Chairman Cruickshank swore in Mrs. Jeri Soulier at 2:33 p.m.

Owner: Mrs. Jeri Soulier provided an oral argument regarding appeal JY14-48. It was explained by Chairman Cruickshank that this appeal was heard yesterday and denied. It was decided that this appeal would stand as denied unless there is compelling information received from Appraiser, Julie Yates after a site visit to the parcel.

Protest: JY14-48

Parcel: RP000450030040

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Chairman Cruickshank swore in Mr. Brian McMahan who is representing Aspen Market LLC at 3:17 p.m.

Owner: Aspen Market LLC-Mr. Brian McMahan provided oral argument for appeal DM14-51. Commercial Appraiser, Darcy Maag presented the reasons for the 2014 assessed value. It was advised that the common area has not been assessed to the Aspen Condos. The argument that is being presented is that the Home Owners own the common ground and the assessed values should be spread out amongst the condo owners.

Protest: DM14-51

Parcel: RPM032500A1590

Decision: Chairman Cruickshank made a motion to table the appeal DM14-51 until July 14, 2014. Commissioner Hasbrouck seconded the motion. The discussion continued regarding possibly denying the appeal and referring this case to the Board of Tax Appeals. No further discussion, no one voted to table the appeal. All BOE members voted "no" to table the appeal.

Commissioner Willey made a motion to deny DM14-51. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal DM14-51.

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Chairman Cruickshank swore in Mr. Mark Johnson & Doreen Johnson at 3:50 p.m.

Owner: Commercial Appraiser, Darcy Maag advised that he asked from the property owners a list of items that they were unaware of when the parcel was purchased. Mark & Doreen Johnson provided oral argument for appeal DM14-96. He advised that he does agree that this is a commercial property but explained that the majority of the hotel is residential. Commercial Appraiser, Darcy Maag presented on the 2014 assessed value for the Parcel: RPD00000152426. He agreed that there is a substantial amount of work that needs to be done to determine what amount of the property is commercial and what is residential. Darcy advised that he would like to conduct a site visit on this property.

Protest: DM14-96

Parcel: RPD00000152426

Decision: Commissioner Hasbrouck made a motion to table appeal DM14-96 until July 14, 2014. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to table appeal DM14-96 until July 14, 2014.

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Chairman Cruickshank swore in Mr. Michael Wilkinson at 4:23 p.m.

Owner: Wilkinson, R Michael Trust-Mr. Michael Wilkinson provided oral argument for appeal DM14-55. He provided an argument that he has had the property on the market since 2012. He also provided comparable sales. Commercial Appraiser, Darcy Maag asked if anyone resides or lives in the property? Mr. Wilkinson advised that there has never been anyone to reside in this home. Assessor, June Fullmer recommended that this parcel should not have an assessed value for an improvement because the home is not being lived in.

Protest: DM14-55

Parcel: RP005150110700

Decision: Commissioner Hasbrouck made a motion to reduce the improvement value to \$0 and the land value to \$197,000 for appeal DM14-55. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to reduce the improvement value to \$0 and the land value to \$197,000 for appeal DM14-55.

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Chairman Cruickshank swore in Mr. Dennis Burr and Appraiser, Cliff McClain at 4:48 p.m.

Owner: Dennis Burr provided oral argument for appeal DM14-26 He has concern about the assessed land value but does not have an issue with the assessed value of the improvements. Commercial Appraiser, Darcy Maag advised that the new tables were used to assess this property. He advised that the land value carried over because there were no land sales. He stated that there was an adjusted value for this property. Appraiser, Cliff McClain advised that there were no commercial sales of land that could be used as comparable. Darcy did provide some comparable land that was sold in the City of McCall.

Protest: DM14-26

Parcel: RP004700000030

Decision: Commissioner Hasbrouck made a motion to reduce the land value to \$179,894 for Parcel: RP004700000030. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to reduce the land value \$179,894 for Parcel: RP004700000030.

Owner: Mr. Dennis Burr provided oral argument for appeal DM14-27. Appraiser, Darcy Maag advised that the land value increased but the improvement value decreased. Appraiser, Cliff McClain explained that this home was graded as excellent and he feels that the value that was placed on the parcel was correct.

Protest: DM14-27

Parcel: RPM05450060630

Decision: Commissioner Willey made a motion to deny appeal DM14-27. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal DM14-27.

Chairman Cruickshank advised that the Board of Equalization will be in recess at 5:55 p.m. until July 3, 2014.



**BOARD OF EQUALIZATION JULY 3, 2014 AT 9:00 A.M.**

Valley County Board of Equalization, July 3, 2014. Chairman Cruickshank reconvened the Board of Equalization hearings that were recessed on July 2, 2014. The Board of Equalization hearings began at 9:00 a.m. with Chairman Cruickshank, Commissioner Hasbrouck and Commissioner Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Appraiser, Sue Leeper, Appraiser, Mickee Ellis, Appraiser, Michael Smallwood, Appraiser, Kathryn Conner, Consultant, Cliff McClain.

Sue Leeper led the Pledge of Allegiance.

Chairman Cruickshank swore in Assessor, June Fullmer, Appraiser, Sue Leeper, Appraiser, Mickee Ellis, Appraiser, Michael Smallwood, Appraiser, Kathryn Conner, Consultant, Cliff McClain.

Chairman Cruickshank swore in Mr. Greg Ruddell at 9:05 a.m.

Owner: Reed Zamzow- Appraiser, Sue Leeper advised that there has been an agreement reached on the appeal.

Protest: SL14-37

Parcel: RPM0000079881

Decision: Commissioner Willey made a motion to amend the value of the improvement to \$189,442. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye." Motion passed to amend the value of the improvement to \$189,442 with the total approved value reflecting \$246,887.

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Owner: Jason Smith- Appraiser, Michael Smallwood advised that there has been an agreement reached on the appeal.

Protest: MS14-39

Parcel: RPM0275002001A

Decision: Commissioner Hasbrouck made a motion to amend the value of the land to \$66,155. Commissioner Willey seconded the motion. No further discussion, all voted

"aye". Motion passed to amend the value of the land to \$66,155 with the total approved value to reflect \$291,817.

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Owner: Laurel Investments (Tom King) –Mr. Greg Ruddell provided oral argument and comparable sales for appeal KC14-41. Appraiser, Kathryn Conner presented the reason for the 2014 assessed values.

Protest: KC14-41

Parcel: RPM05090000500

Decision: Commissioner Willey made a motion to deny appeal KC14-41. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal KC14-41.

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Owner: Richard Zamzow Trust-Mr. Greg Ruddell requested that this appeal be withdrawn.

Protest: ME14-40

Parcel: RPM032500W14J0

Decision: Commissioner Hasbrouck made a motion to deny appeal ME14-40. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal ME14-40.

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Owner: Toby Ashley- Mr. Greg Riddell presented oral argument and comparable sales regarding appeal ME14-38. Appraiser, Mickee Ellis presented the reasons for the 2014 assessed value of Parcel: RP00062000010 and comparable sales. Consultant, Cliff McClain presented on the comparable sales that were provided and advised that there were no time adjustments made.

Protest: ME14-38

Parcel: RP00062000010

Decision: Commissioner Hasbrouck made a motion to deny the appeal ME14-38. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny the appeal ME14-38.

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Chairman Cruickshank contacted Mr. Charles Smyser via phone. Chairman Cruickshank swore in Mr. Smyser at 10:02 a.m.

Owner: Charles A. Smyser-Mr. Smyser presented oral argument and comparable sales regarding appeal ME14-34. Appraiser, Mickee Ellis presented the reasons for the 2014 assessed value of Parcel: RPM00700060060 and comparable sales.

Protest: ME14-34

Parcel: RMP00700060060

Decision: Commissioner Hasbrouck made a motion to deny appeal ME14-34. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal ME14-34.

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#### Non-Personal Appearance Appeal

Owner: Joanne V. Uberuaga –Appraiser, Kathryn Conner presented the reasons for the 2014 assessed value for Parcel: RPM04010030080. She advised that the Appellant would not allow the appraiser into the home for an inspection.

Protest: KC14-98

Parcel: RPM04010030080

Decision: Commissioner Willey made a motion to deny appeal KC14-89. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal KC14-89.

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The next appeal that was heard was tabled from July 1, 2014.

Chairman Cruickshank swore in Mr. David Croshaw & Mrs. Debra Croshaw at 10:30 a.m.

Owner: David & Debra Croshaw- Appraiser, Mickee Ellis advised that she did a site visit and lowered the grade to an average +. She requested that the Board of Equalization allow the appraiser to lower the grade to an average + and reduce the value of the improvement. Mrs. Debra Croshaw provided oral argument regarding the reduced value and believed that they could not sell the property for what the appraised value is reflecting.

Protest: ME14-60

Parcel: RPL1440000320

Decision: Commissioner Willey made a motion to amend the value of the improvement to \$332,150 for appeal for ME14-60. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value of the improvement to \$332,150 for appeal ME14-60 for a total assessed value of \$399,082.

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The next appeal that was heard was tabled from July 2, 2014.

Owner: Appraiser, Julie Yates presented that she conducted a site visit on Parcel: RP000450030040 and did lower the improvement value to \$168,737.

Protest: JY14-48

Parcel: RP000450030040

Decision: Commissioner Hasbrouck made a motion to amend the improvement value to \$168,737. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the improvement value to \$168,737 for a total value of \$203,467 for appeal JY14-48.

Chairman Cruickshank wanted the record to reflect the Board of Equalization will be recessed until July 14, 2014 at 11:00 a.m.

**BOARD OF EQUALIZATION JULY 14, 2014 AT 11:00 A.M.**

Valley County Board of Equalization, July 14, 2014. Acting Chairman, Elt Hasbrouck reconvened the Board of Equalization hearings that were recessed on July 3, 2014. The Board of Equalization hearings began at 11:05 a.m. with Acting Chairman Hasbrouck, and Commissioner Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Appraiser, Julie Yates, Appraiser, Mickee Ellis.

Acting Chairman Hasbrouck swore in Assessor, June Fullmer, Appraiser, Julie Yates, Appraiser, Mickee Ellis.

Owner: MM Lake LLC-Assessor June Fullmer presented on appeal ME14-1443. Assessor, June Fullmer recommended that the value be amended. Apprasier, Mickee Ellis recommended that the value be amended for appeal ME14-1443.

Protest: ME14-1443

Parcel: RPM00160000180

Decision: Commissioner Willey made a motion to amend the value for appeal ME14-1443 to \$422,300. Commissioner Hasbrouck seconded the motion. No further discussion, all voted "aye." Motion passed to amend the value of the appeal ME14-1443 to \$422,300.

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Owner: Green Global Investments Appraiser, Julie Yates presented on appeal DM14-31. She advised that they conducted a site visit of the home and determined that the square footage was incorrect. She explained that there should be square footage adjustment made. She is recommending that the value be reduced.

Protest: DM14-31

Parcel: RP004920110160

Decision: Acting Chairman Hasbrouck made a motion to amend the value for Appeal DM14-31 to \$2,403,437. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value of appeal DM14-31 to \$2,403,437.

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Owner: Geraline Wells & Thomas N. Suci - Appraiser, Mickee Ellis made a recommendation to reduce the value of appeal ME14-105.

Protest: ME14-105

Parcel: RPM00160000130

Decision: Commissioner Hasbrouck made a motion to amend the value for appeal ME14-105 to \$422,300. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value for appeal ME14-105 to \$422,300.

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Owner: Jerome H. Marlys Saltzer Appraiser, Mickee Ellis is recommending that the value of Appeal ME14-104 be reduced to \$463,098.

Protest: ME14-104

Parcel: RPM00160000070

Decision: Acting Chairman Hasbrouck made a motion to amend the value for Appeal ME14-104 to \$463,098. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value for Appeal ME14-104 to \$463,098

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Owner: Lot 111, LLC Appraiser, Julie Yates is recommending for Appeal DM14-52 that no adjustments be made. She advised that a site visit was conducted and the home is completed.

Protest: DM14-52

Parcel: RP00563010111A

Decision: Commissioner Willey made a motion to deny appeal DM14-52. Acting Chairman Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal DM14-52.

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Owner: Lisa Wanner      Appraiser, Julie Yates presented on appeal DM14-95 and recommended that the appeal be denied. She advised that a site visit was conducted but a negative adjustment has already been made.

Protest: DM14-95

Parcel: RP005210050160

Decision: Commissioner Willey made a motion to deny appeal DM14-95. Acting Chairman Hasbrouck seconded the motion. No further discussion, all voted "aye". Motion passed to deny appeal DM14-95

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Owner: Mark & Doreen Johnson      Appraiser, Julie Yates advised that a site visit was conducted at the Long Valley Motel. She advised that adjustments were made on the land and because of an easement. She is recommending that the value be amended to \$225,158.

Protest: DM14-96

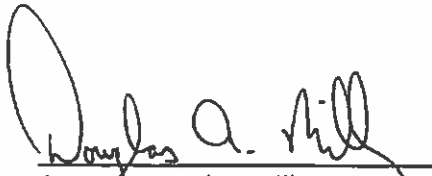
Parcel: RPD00000152426

Decision: Acting Chairman Hasbrouck made a motion to amend the value to \$225,158. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to amend the value to \$225,158 for appeal DM14-96.

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Acting Chairman Hasbrouck made a motion to adjourn as the Board of Equalization at 11:47 a.m. on July 14, 2014. Commissioner Willey seconded the motion. No further discussion, all voted "aye". Motion passed to adjourn as the Board of Equalization on July 14, 2014 at 11:47 a.m.



  
Attest, Douglas Miller

  
Chairman Gordon Cruickshank