

Valley County Board of County Commissioners

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BOARD OF EQUALIZATION JUNE 29, 2017 AT 8:30 A.M.

Valley County Board of Equalization, June 29, 2017, commenced at 8:41 a.m., with Chairman Gordon Cruickshank, Commissioner Hasbrouck and Commissioner Bill Willey present. Also, present were Assessor June Fullmer, Clerk Douglas Miller, Chief Deputy Assessor, Sue Leeper, Commercial Appraiser John Van Buren, Appraiser Joe Soelberg, Appraiser Marceen Price, Statistician Anthony Francesconi,

Commissioner, Bill Willey lead the Pledge of Allegiance.

Chairman Cruickshank described the process to those in the audience.

Chairman Cruickshank swore in the Appraisers for the Board of Equalization hearing at 8:43 a.m.

Assessor, June Fullmer first presented on a casualty loss #1 for Parcel Number: RP00099003087B. The Owner was Jeffrey and Jennifer Curry. Assessor, June Fullmer reported that the roof was damaged because of a wind storm on this parcel. The Assessor is requesting a casualty loss with the value being assessed to \$4,333. Commissioner Hasbrouck made a motion to approve the new value presented by the Assessor of \$4,333. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new value for RP00099003087B.

Assessor, June Fullmer presented on a casualty loss #2 for Parcel Number: MH00099003087B. The owner was Jeffrey and Jennifer Curry. Fullmer explained that the property was lost in a windstorm on June 4, 2017. The Assessor is requesting a casualty loss with the value being assessed to \$288. Commissioner Willey made a motion to approve the new value for MH00099003087B. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value for MH00099003087B.

Assessor, June Fullmer presented on casualty loss #3 for Parcel Number: RP000970000540. The owner was Timothy and Dianna Staykowski. Assessor Fullmer explained that the property was lost in a windstorm on June 4, 2017. Assessor Fullmer

\$33,847 be canceled for the house only. Commissioner Hasbrouck made a motion to cancel \$33,847 in value for RP000970000540. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed.

Assessor, June Fullmer presented on casualty lost # 4 for Parcel Number: RPM04950001160. The owner was Philip K. Bird. Appraiser, Soelberg reported that this was a home fire and asking for a cancellation of \$182,700 for RPM04950001160. Commissioner Willey made a motion to accept the recommendation to cancellation \$182,700 for RPM0495001160. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed.

Owner: Kirk and Sharon Carroll

Protest: JS-17002 Parcel: RP004790000580

Appraiser, Joe Soelberg presented on Parcel# RP004790000580. He provided an overview of how the value was determined and explained that the home was not rated properly. Requested assessment of \$487,140.00

Decision: Commissioner Willey made a motion to accept the new value presented by Appraiser, Joe Soelberg for Parcel# RP004790000580. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the new value presented by Appraiser, Joe Soelberg for Parcel# RP004790000580.

Owner: St Lukes McCall

Protest: JF-17003 Parcel: RPM001300B0160

Assessor, June Fullmer presented on Parcel #RPM001300B0160. Applied for exempt status in April, application was incomplete. Re-submitted and approved by PA Brockmann. Assessor June Fullmer recommends approval of exempt status. Home is used for housing visiting physicians and staff. Falls under IC64-602D, per PA.

Decision: Commissioner Willey made a motion to approve exempt status. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the exempt status for Parcel# RPM001300B0160.

Owner: Allis Properties LP

Protest: SL-17004 Parcel: RP19N03E354641

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP19N03E354641. She provided an overview of how the value was determined. Appraiser, Sue Leeper reported that the property was in a timber exemption. Has 90 feet of lakefront footage. Code is not clear on one acre exemption. No home, small improvement of garden shed. Chief Deputy Assessor Sue Leeper request board value property as timber. Recommending assessment of \$9,718.00 Assessor, June Fullmer backs up decision, based on lack of clarity in Idaho Code.

Decision: Commissioner Hasbrouck made a motion to approve new the assessed value for Parcel #RP19N03E354641. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new assessed value presented by Chief Deputy Assessor, Sue Leeper for Parcel#RP19N03E354641.

Owner: Roger and Kay Snodgrass Trust

Protest: JV-17005 Parcel: RPM00000096946

Appraiser, John Van Buren presented on Parcel# RPM00000096946. His determination was that home was graded unfairly. Should have been graded as average, causing depreciation to drop. He requested that the value of the parcel be reduced to \$196,927.00, leaving the land value unchanged at \$63,593.00 and decreasing the improvement value to \$133,334.00

Decision: Commissioner Hasbrouck made a motion to approve the new assessed value presented by Appraiser, John Van Buren for Parcel# RPM00000096946. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new assessed value for Parcel# RPM00000096946.

Owner: Don E. Shawver

Protest: DW-17006 Parcel: RP00269000009B

Appraiser, Don Whipple presented on Parcel# RP00269000009B. He provided an overview of why the appeal was presented to the Board of Equalization and advised that the condition of the driveway and detached garage were changed, and pumphouse was removed from assessment. He requested that the value be reduced for the Parcel# RP00269000009B to \$196,947.00

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Don Whipple on Parcel# RP00269000009B. Commissioner Willey seconded

the motion. No further discussion, all in favor. Motion passed to accept the new value presented by Appraiser, Don Whipple on Parcel# RP00269000009B.

Owner: Michael LaRue

Protest: DW-17007 Parcel: RPC00000362845

Appraiser, Don Whipple presented on Parcel# RPC00000362845. He provided an overview of the appeal and believed that the value should be reduced based on the new information gathered regarding the condition of the attached garage and other improvements. He also slightly raised the value of pole barn based on condition. He requested that the value be reduced for Parcel# RPC00000362845 \$173,363.00.

Decision: Commissioner Hasbrouck made a motion to accept the new value presented by Appraiser, Don Whipple for Parcel# RPC00000362845. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the new value presented by Appraiser, Don Whipple for Parcel# RPC00000362845.

Owner: Joseph McGlone

Protest: JS-17010 Parcel: RP00630020070

Appraiser, Joe Soelberg presented on Parcel# RP00630020070. Based upon condition, Appraiser, Joe Soelberg was requesting a reduction in the value to \$94,777.00

Decision: Commissioner Willey made a motion to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RP00630020070. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RP00630020070.

Owner: Donald Flaten

Protest: DW-17011 Parcel: RPC008600000AE

Appraiser, Don Whipple presented on Parcel # RPC008600000AE. There were two additions in very poor shape, changed condition and grades of mobile home, which brought value down significantly. Appraiser, Don Whipple was requesting a reduction in the value to \$101,691.00, based on condition.

Decision: Commissioner Hasbrouck made a motion to approve the new value presented by Appraiser, Don Whipple for Parcel# RPC008600000AE. Commissioner Willey

seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, Don Whipple for Parcel# RPC008600000AE.

Owner: Douglas C. Gross

Protest: JV-17012

Parcel: RPM06180004050

Appraiser John Van Buren presented on Parcel # RPM06180004050. Property is a condo in Alpine Village, value of land should have been removed upon completion, but was not removed from assessment. Assessor, June Fullmer agreed with him, based upon IC the land value should not be assessed. Appraiser, John Van Buren was requesting that the land value be removed from assessment, reducing total value to \$541,411.00

Decision: Commissioner Willey made a motion to approve the new value presented by Appraiser, John Van Buren for Parcel# RPM06180004050. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, John Van Buren for Parcel# RPM06180004050.

Owner: Robert and Vickie Schuler Trust

Protest: DV-17013

Parcel: RPM16N03E150175

Appraiser, Don Whipple presented on Parcel# RPM16N03E150175. He provided an overview of the parcel. Siding had been changed by homeowner, did not match cost tables. Appraiser, Don Whipple explained that he was requesting that the value be lowered to \$355,599.00 based upon siding.

Decision: Commissioner Willey made a motion to approve the new value presented by Appraiser, Don Whipple for Parcel# RPM16N03E150175. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, Don Whipple for Parcel# RRPM16N03E150175.

Owner: Gregory and Deena Uythoven

Protest: MP-17016

Parcel# RP000640000150

Appraiser, Marcene Price presented on Parcel# RP000640000150. She provided an overview of the parcel. Siding valuation had been changed, did not match cost tables. Appraiser, Marcene Price explained that she was requesting that the value be lowered to \$767,435.00 based upon siding.

Decision: Commissioner Hasbrouck made a motion to accept the assessed value presented by Appraiser, Marcene Price for Parcel# RP000640000150. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the assessed value presented by Appraiser, Marcene Price for Parcel# RP000640000150.

Owner: 2010 Vosti-Hambey Revocable Trust

Protest: JS-17017

Parcel: RP001080010400

Appraiser, Joe Soelberg presented on Parcel# RP001080010400. Was rated average, this parcel and the adjoining parcel should have been rated as fair based on site evaluation. Appraiser, Joe Soelberg requested that the value be reduced to \$32,401.00.

Decision: Commissioner Willey made a motion to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RP001080010400. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RP001080010400.

Owner: 2010 Vosti-Hambey Revocable Trust

Protest: JS-17019

Parcel: RP001080010390

Appraiser, Joe Soelberg presented on Parcel# RP001080010390. Was rated average, this parcel and the adjoining parcel should have been rated as fair based on site evaluation. This parcel has improvement. Portion of deck was removed and has not yet been rebuilt, so it was removed from assessment. Appraiser, Joe Soelberg requested that the value be reduced to 148,161.00

Decision: Commissioner Hasbrouck made a motion to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RP001080010390. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RP001080010390.

Owner: Laurin R. Dodd

Protest: JS-17018

Parcel: RPM01370000410

Appraiser, Joe Soelberg presented on Parcel# RPM01370000410. Our records indicated home was built in 1965, actually built in 1948 and moved to site in 1965. Condition is

good, which increased depreciation. Appraiser, Joe Soelberg requested that the value be reduced to \$185,621.00.

Decision: Commissioner Hasbrouck made a motion to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RPM00000171603. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the new value presented by Appraiser, Joe Soelberg for Parcel# RPM00000171603.

Owner: Keith and Monika Wood Trust

Protest: JS-17020 Parcel: RP11N04E082407

Appraiser, Joe Soelberg presented on Parcel# RP11N04E082407. He provided an overview of the appraisal that was conducted on the parcel. Did not have bathroom in barn, just a sink. Change in some other finishings. Appraiser, Anthony Franseconi requested a reduction in the value \$477,864.00.

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RP11N04E082407. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Anthony Franseconi for Parcel# RP11N04E082407.

Owner: Rodney Huckaby

Protest: DW-17021 Parcel: RPC00570001360

Appraiser, Don Whipple presented on Parcel# RPC00570001360. Square footage was incorrect. He remeasured, and based upon correct square footage, Appraiser, Don Whipple requested a reduction in value to \$206,660.00.

Decision: Commissioner Hasbrouck made a motion to approve the value presented by Appraiser, Don Whipple for Parcel# RPC00570001360. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value presented by Appraiser, Maurceen Price for Parcel# RPC00570001360.

Owner: Fred Lindsey

Protest: DW-17022 Parcel: RPC00000368268

Appraiser, Don Whipple presented on Parcel# RPC00000368268. Site visit revealed cracked vinyl, separated eaves, pole barn in poor shape. Assessor adjusted grade and

condition of house and garage. Appraiser, Don Whipple requested a reduction in the value to \$432,233.00

Decision: Commissioner Hasbrouck made a motion to approve the value presented for Parcel# RPC00000368268. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value for Parcel# RPC00000368268.

Owner: Cove Association Inc

Protest: MP-17023

Parcel: LR006540260010

Appraiser, Marcene Price advised board that this is a Non-Personal appearance, not an appraiser request. Appraiser, Marcene Price presented on Parcel# LR006540260010. Consists of five docks, five ramps, two lake decks. Appellant believe they are personal property not real property, also contests that shared docks should be exempt. Appraiser, Marcene Price stated that 4080 square feet are privately owned, and may be transferred or sold by a bill of sale. Assessor, Marcene Price suggests moving the two shared docks to exempt as part of common area and leaving value of privately owned docks unchanged. According to IC 3201 these are real property, affixed to land. Recommending value of \$89,820.00

Decision: Commissioner Hasbrouck made a motion to approve the value as presented by Appraiser, Marcene Price for Parcel# LR006540260010. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value for Parcel# LR006540260010.

Owner: Michael Wilkinson

Protest: AF-17024

Parcel: RP005150110700

Appraiser, Anthony Francesconi presented on Parcel# RP005150110700. Home is staged for resale, has never been occupied since built. Request removal of improvement value. Appraiser, Anthony Francesconi requested a reduction in the value to \$178,250.00

Decision: Commissioner Hasbrouck made a motion to approve the value presented by Appraiser, Anthony Francesconi for Parcel# RP005150110700. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value presented for Parcel# RP005150110700.

Owner: JR Simplot

Protest: AF-17025

Parcel: RPM00000164715

Appraiser, Anthony Francesconi presented on Parcel# RPM00000164715. He advised that this was the empty lot next to Ridleys, prime commercial real estate. However, Simplot attorney argues that adjoining lots are not valued as highly. Appraiser, Anthony Francesconi requests that value for Parcel# RPM00000164715 be reduced to reflect value of nearby properties, with intent to reassess all properties in the area next year. He requested that the Commissioners reduce the value to \$195,491.00.

Decision: Commissioner Hasbrouck made a motion to approve the Appraiser request for Parcel# RPM00000164715. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the Appraiser request for Parcel# RPM00000164715.

Owner: Stephen and Lesley Herzog

Protest: AF-17026

Parcel: RPC0032033014C

Appraiser, Anthony Francesconi presented on Parcel# RPC0032033014C. He informed the Commissioners that the value was too high based on easement issues and condition of siding. He explained that he conducted calculations and determined that the value should be lowered. Appraiser, Anthony Francesconi requested a reduction in value to \$187,026.00

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPC0032033014C. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPC0032033014C.

Owner: Rousseau Harrison Holdings

Protest: AF-17027

Parcel: RPM05450040080

Appraiser, Anthony Francesconi presented on Parcel# RPM05450040080. Lot is in Whitetail, and is unique due to sitting in drainage bowl and paved cart path running through lot. Not really a buildable lot. Owner purchased lot to save money on membership dues as a homeowner. Appraiser, Anthony Francesconi requested a reduction in value to \$146,801.00

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPM05450040080. Commissioner Cruickshank seconded the motion. No further discussion, Cruickshank and Willey in favor. Hasbrouck opposed. Motion passed to accept the value presented for Parcel# RPM05450040080.

Owner: Stephen Zavell

Protest: AF-17028

Parcel: RP005150020440

Appraiser, Anthony Francesconi presented on Parcel# RP005150020440. Owner had a fee appraisal done, which was just slightly lower than County appraisal. Appraiser, Anthony Francesconi requested a reduction in value to \$339,649.00 to align with other appraisal.

Decision: Commissioner Willey made a motion accept the value presented by Appraiser, Anthony Francesconi for Parcel# RP005150020440. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RP005150020440.

Owner: Charles Smyser

Protest: AF-17029

Parcel: RPM00700060060

Appraiser, Anthony Francesconi presented on Parcel# RPM00700060060. Although Appraiser thinks value is fair, it does not align with adjoining properties and he is concerned that it may not be fair and equitable. Appraiser, Anthony Francesconi requested a reduction in value to \$111,463.00.

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPM00700060060. Chairman Hasbrouck seconded the motion. No further discussion. Motion passed to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPM00700060060.

Owner: Lowell Jackling

Protest: DW-17030

Parcel: MH00287002006B

Appraiser, Don Whipple presented on Parcel # MH00287002006B. He advised that the roof has collapsed and home is not livable. Appraiser, Don Whipple requested a reduction in value to minimum \$500 salvage value on home.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Don Whipple for Parcel# MH00287002006B. Chairman Willey seconded the motion. No further discussion. Motion passed to accept the value presented by Appraiser, Don Whipple for Parcel# MH00287002006B

Owner: Larry Williams

Protest: AF-17031

Parcel: RP0032200B0190

Appraiser, Anthony Francesconi presented on Parcel # RP0032200B0190. Property is in Tamarack Bay. Appraiser made an error when transferring to Proval, asking for correction. Appraiser, Anthony Francesconi requested a reduction in value to \$512,132.00

Decision: Commissioner Hasbrouck made a motion to approve reduction in value for Parcel# RPM0000070026. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented on Parcel #RP0032200B0190.

Owner: Graham Pinard

Protest: JV-17032

Parcel: RPM00000097886

Appraiser, John Van Buren presented on Parcel # RPM00000097886. Determined grade to be average, lowered effective age to 1979. Also considered homeowner fee appraisal. Appraiser, Jon Van Buren requested a reduction in value to \$284,748.00.

Decision: Commissioner Willey made a motion to accept the value presented by Appraiser, John Van Buren. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the value presented by Appraiser, John Van Buren on Parcel# RPM05350000170.

Owner: Joseph Roundtree

Protest: AF-17033

Parcel: RPC04400080010

Appraiser, Anthony Francesconi began his presentation related to Parcel# RP001490000070. There is a swampy area in back, near City canal property, which is experiencing some sink holes. Residence is a 5th wheel, not a park model. Appraiser, Anthony Francesconi requested a reduction in value to \$20,544.00.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPC04400080010. Chairman Willey seconded the motion. No further discussion. Motion passed to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPC04400080010.

Owner: Karen Johnson

Protest: AF-17034

Parcel:RPC01930030080

Appraiser, Anthony Francesconi began his presentation related to Parcel #RPC01930030080. City building inspector informed Assessor, June Fulmer that home was not habitable, would be red tagged if owner attempted to rent it. Appraiser, Anthony Francesconi requested a reduction in value to \$41,783.00

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPC04400080010. Chairman Willey seconded the motion. No further discussion. Motion passed to accept the value presented by Appraiser, Anthony Francesconi for Parcel# RPC04400080010.

Owner: Darryl and Judy John

Protest: SL-17035

Parcel: RP000610000010

Chief Deputy Assessor, Sue Leeper began her presentation related to Parcel# RP000610000010. Owner owns both lots, a subdivision lot next to rural land, so they cannot combine parcels. Chief Deputy Assessor, Sue Leeper requested a reduction in value to \$160,052.00

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RP000610000010. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Chief Deputy Assessor, Sue Leeper requested a reduction in value to \$ 160,052.00 for Parcel # RP000610000010.

Owner: Darryl and Judy John

Protest: SL-17036

Parcel: RP13N03E129950

Chief Deputy Assessor, Sue Leeper began her presentation related to Parcel# RP000610000010. Same situation as previous parcel. Owner owns both lots, a subdivision lot next to rural land, so they cannot combine parcels. Recommends valuing them as if combined as a courtesy to homeowner. Chief Deputy Assessor, Sue Leeper requested a reduction in value to \$11,875.00.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RP000610000010. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Chief Deputy Assessor, Sue Leeper for Parcel # RP000610000010.

Owner: Royal Fork Restaurant Corp.

Protest: JV-17037

Parcel: RPM033400C0090

Assessor, June Fulmer began her presentation regarding Parcel# RPM033400C0090. This is condominium land which is not built yet upon. Explained that county policy is to estimate 15% of finished value for bare land. Owner said the condominiums are not buildable because of setbacks, but Assessor, June Fullmer contacted the City of McCall who denied knowledge of them being unbuildable. Assessor Fullmer requested that the Commissioners deny the appeal.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Parcel# RPM033400C0090. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RPM033400C0090.

Owner: Royal Fork Restaurant Corp.

Protest: JV-17038

Parcel: RPM033400D0160

Assessor, June Fulmer began her presentation regarding Parcel# RPM033400D0160. Same situation as previous parcel. This is condominium land which is not built yet upon. Explained that county policy is to estimate 15% of finished value for bare land. Owner

said the condominiums are not buildable because of setbacks, but Assessor, June Fullmer contacted the City of McCall who denied knowledge of them being unbuildable. Assessor Fullmer requested that the Commissioners deny the appeal.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Parcel# RPM033400D0160. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RPM033400D0160.

Chairman Gordan Cruickshank recessed the Board of Equalization for lunch at 12:00 p.m., to be reconvened at 1:00 p.m.

Called to order at 1:00pm by Commissioner Cruickshank.

Owner: S. Dylan Box

Protest: KH-17008

Parcel: RP001030000052A

John C. Box (sworn), POA for S. Dylan Box, appearing on behalf of S. Dylan Box, daughter.

Mr. Box feels increase was too great in one year. Older mobile home on foundation, no improvements have been done in the past year. Neighbors' assessments went down, thinks his was unfairly increased.

Appraiser, John Van Buren presented on Parcel # RP001030000052A. States that he went over all improvements with homeowner, determined all information was correct. Used Craftsman Guide to determine cost of all improvements, reduced for depreciation. Appraiser, John Van Buren requested that the board sustain the 2017 assessed value.

Decision: Commissioner Hasbrouck made a motion to deny the application. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal on Parcel# RP001030000052A.

Owner: John C. Box

Protest: KH-17009

Parcel: RP00104000205B

Almost identical situation as last parcel. Mr. Box feels increase was too great in one year. Owns three lots, almost two acres. Mobile home not on foundation, with snow roof. Two room additions, garage, barn.

Appraiser, John Van Buren presented on Parcel # RP001030000052A. Same scenario as last property. Lots of improvements to land, which were affected by new cost tables. Used Craftsman Guide to determine cost of all improvements, reduced for depreciation. Appraiser, John Van Buren requested that the board sustain the 2017 assessed value.

Decision: Commissioner Willey made a motion to deny the application. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal on Parcel# RP00104000205B.

Owner: Leister Family Trust

Protest: MP-17014

Parcel: RP00196001004A

Assessor, June Fullmer advised board that the homeowner is on a cruise, and Douglas Kaiser was to appear on her behalf. Commissioner Cruickshank noted for the record that Kaiser failed to appear at the scheduled time.

Appraiser, Marcene Price presented on Parcel# RP00196001004A. Appellant believes land value is too high, does not dispute value of improvements. Appraiser, Marcene Price said owner has superior lake views with access to lakefront common area and docks. Appraiser, Marcene Price requested that the board sustain the 2017 assessed value.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Parcel# RP00196001004A. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RP00196001004A.

Owner: Gary Galloway

Protest: SL-17039

Parcel: FP21N09E180525

Chief Deputy Assessor, Sue Leeper presented on Parcel# FP21N09E180525. Mining claims have changed in the way we value them last year, in accordance with Idaho Code. Appellant argues that there is no road, limited seasonal access, and has other access issues. Chief Deputy Assessor, Sue Leeper advised board of two comparable properties. She requested that the board sustain the 2017 assessed value.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Parcel# FP21N09E180525. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# FP21N09E180525.

Owner: Jacob Zborowski

Protest: AF-17042

Parcel: RP00083000042D

Appraiser, Anthony Francesconi presented on Parcel# RP00083000042D. Assessor, Anthony Francesconi requests that these two properties be assessed as if they were combined.

Decision: Commissioner Hasbrouck made a motion to approve the value for Parcel# RP00083000042D. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value for Parcel# RP00083000042D.

Owner: Brian and Kathleen Stoll

Protest: JV-17015

Parcel: RPM00000170715

Brian and Kathleen Stoll sworn in.

Mr. Stoll asked if Idaho Code provides for a different value for development lot. Assessor, June Fullmer explained that the one acre pertains to the homeowner's exemption, explained buffer land concept. Will provide copy of Idaho Code.

Mr. Stoll provided fee appraisal to board for their consideration. Also verbally submitted comparables to board.

Appraiser, Marcene Price presented on Parcel# RPM00000170715. Discussed comparable sales. Appraiser, Anthony Francsconi presented on land model valuation. Appraiser, Marcene Price requested that the board sustain the 2017 assessed value.

Mr. Stoll challenged the Assessor's land model valuation by pointing out that four data points is not a statistical model. Extensive discussion on comparables ensued.

Appraiser, Marcene Price stated that she did visit the land, and was unable to reduce home site for deficiencies, but the home value was reduced last year.

Commissioner Cruickshank halted discussion due to length.

Assessor, June Fulmer stated that this area is due for reappraisal and they will be going through it with a fine-toothed comb next year.

Decision: Commissioner Hasbrouck made a motion to deny the appeal on Parcel# RPM00000170715. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RPM00000170715.

Owner: Jozef and Darla G. Boonen

Protest: MP-17040 Parcel: RP000990020480

Appraiser, Marcene Price advised board that there were adjustments that should have been on the property which were not. It was corrected. Appraiser, Marcene Price requested a reduction in value for Parcel# RP000990020480 to \$9,194.00.

Decision: Commissioner Hasbrouck made a motion to approve the value as presented by Appraiser, Marcene Price for Parcel# RP000990020480. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value for Parcel# LRP000990020480.

Owner: Daniel J. and Miriam Babineau

Protest: MP-17041 Parcel: RP00076000030A

Appraiser, Marcene Price presented on Parcel# RP00076000030A. Assessor, Marcene Price requests that value of Parcel# RP00076000030A be reduced to \$149,407 based on location and previous year's sales.

Decision: Commissioner Hasbrouck made a motion to approve the value requested by Appraiser, Marcene Price for Parcel# RP00076000030A. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value for Parcel# RP00076000030A.

Owner: JKD Enterprises

Protest: DW-17043 Parcel: RP15N03E103675

Appraiser, Don Whipple presented on Parcel RP15N03E103675. He advised that this property was an illegal split and P&Z will not issue a building permit. Since the lot is not buildable at this time, Appraiser, Don Whipple requested a reduction in value for Parcel RP15N03E103675 to \$31,397.00.

Decision: Commissioner Hasbrouck made a motion to accept the value presented by Appraiser, Don Whipple for Parcel# RP15N03E103675. Chairman Willey seconded the motion. No further discussion. Motion passed to accept the value presented by Appraiser, Don Whipple for Parcel# RP15N03E103675.

Owner: Karen Johnson

Protest: SL-17044

Parcel: RPC00280120080

Chief Deputy Assessor, Sue Leeper presented on Parcel# RPC00280120080. She adjusted value based on raised grade and lowered condition. Chief Deputy Assessor, Sue Leeper requested that the value of Parcel# RPC00280120080 be reduced to \$68,092.00.

Decision: Commissioner Hasbrouck made a motion to accept the value presented for Parcel# RPC00280120080. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented by Chief Deputy Assessor, Sue Leeper for Parcel# RPC00280120080.

Owner: Margo and Todd Phariss

Protest: JV-17045

Parcel: RPC0032034006A

Appraiser, John Van Buren presented on Parcel # RPC0032034006A. Based on site inspection, he agreed with appellant, reduced grade to fair. Appraiser, John Van Buren requested that the board reduce the value of Parcel # RPC0032034006A to \$29,979.00.

Decision: Commissioner Willey made a motion to accept the value presented for Parcel # RPC0032034006A. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented for Parcel# RPC0032034006A.

Owner: Ralph R. and Janel A. Blount

Protest: MP-17046

Parcel: RPM02390000390

Chief Deputy Assessor, Sue Leeper presented on Parcel# RPM02390000390. Chief Deputy Assessor, Sue Leeper requests that the board sustain the 2017 assessed value.

Decision: Commissioner Hasbrouck made a motion to deny the appeal for Parcel# RPM02390000390. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for Parcel# RPM02390000390.

Owner: Jerry Ellenz

Protest: SL-17047

Parcel: RP16N03E140152

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP16N03E140152. Value should change based on pole building value. Chief Deputy Assessor, Sue Leeper requested the board reduce the assessed value to \$123,243.00

Decision: Commissioner Hasbrouck made a motion to accept the value presented for Parcel# RP16N03E140152. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to accept the value presented for Parcel# RP16N03E140152.

Owner: Martin McTigue

Protest: SL-17048

Parcel: RP0019000B021C

Chief Deputy Assessor, Sue Leeper presented on Parcel# RP0019000B021C. Would like to assess as if combined with the following parcel. Chief Deputy Assessor, Sue Leeper requested the board reduce the assessed value to \$5,970.00.

Decision: Commissioner Hasbrouck moved to approve the value as presented for Parcel# RPC00280120080. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value as presented Chief Deputy Assessor, Sue Leeper for Parcel# RP0019000B021C.

Owner: Martin McTigue

Protest: SL-17049

Parcel: RRP0019000B0240

Chief Deputy Assessor, Sue Leeper presented on Parcel# RRP0019000B0240. Would like to assess as if combined with the following parcel. Chief Deputy Assessor, Sue Leeper requested the board reduce the assessed value to \$371,979.00.

Decision: Commissioner Willey made a motion approve the value as presented for Parcel# RPC00280120080. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the value as presented by Chief Deputy Assessor, Sue Leeper for Parcel# RRP0019000B0240.

Owner: Walter Crichton

Protest: KH-17050

Parcel: RP001030000180

Appraiser, Kristi Hamilton presented on Parcel# RP001030000180. After site inspection, she lowered value based on condition of improvements. Appraiser, Kristi Hamilton requested the board reduce the assessed value to \$46,912.00.

Decision: Commissioner Willey made a motion to accept the value as presented for Parcel# RP001030000180. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to approve the value as presented by Appraiser, Kristi Hamilton for Parcel# RP001030000180.

Owner: Stan and Kathleen Stinson

Protest: AF-17051

Parcel: RPC04830100020

Commissioner Cruickshank read portions of email from appellant, who was unable to be present.

Appraiser, Anthony Francesconi began his presentation related to Parcel RPC04830100020. Appraiser, Anthony Francesconi requested the board sustain the 2017 assessed value.

Decision: Commissioner Willey made a motion to deny the appeal for Parcel# RPC04830100020. Chairman Willey seconded the motion. No further discussion. Motion passed to deny the appeal for Parcel# RPC04400080010.

Owner: Kimber Felkins

Protest: JV-17052

Parcel: RPM00000160982

Appraiser, John Van Buren began his presentation related to Parcel RPM00000160982. Home has not been maintained, has depreciated quickly. Very poor condition. Septic is not functional. Appraiser, John Van Buren requested the board reduce the value to \$68,590.00

Decision: Commissioner Hasbrouck made a motion to approve the value as presented by Appraiser, John Van Buren for Parcel# RPM00000160982. Chairman Willey seconded the motion. No further discussion. Motion passed to approve the value as presented for Parcel# RPM00000160982.

Owner: Steve and Mary Gray

Protest: MP-17053 Parcel: RP000500000220

Appraiser, Marcene Price presented on Parcel# RP000500000220. A change in grade was made. Appraiser, Marcene Price requests that value be reduced to \$368,186.00.

Decision: Commissioner Hasbrouck made a motion to approve the value as presented by Appraiser, Marcene Price for Parcel# RP000500000220. Commissioner Willey seconded the motion. No further discussion, all in favor. Motion passed to approve the value for Parcel# RP000500000220.

Owner: David N. Price

Protest: DW-17054 Parcel: RPC0144000025A

Appraiser, Don Whipple presented on Parcel # RPC0144000025A. Appellant believes property is overvalued because he has been trying to sell it at \$25,000 for ten years and it has not sold. Appraiser, Don Whipple requested that the board sustain the 2017 assessed value.

Decision: Commissioner Willey made a motion to accept the value as presented by Appraiser, Don Whipple for Parcel# MH00287002006B. Chairman Hasbrouck seconded the motion. No further discussion. Motion passed to accept the value as presented by Appraiser, Don Whipple for Parcel# MH00287002006B.

Owner: Pratchett Living Trust

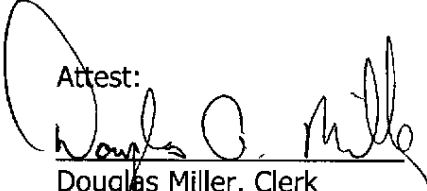
Protest: SL-17055 Parcel: RPC00400000300


Chief Deputy Assessor, Sue Leeper presented on Parcel# RPC00400000300. Provided comparable to sustain assessment, discussed condition. Leeper stated that Don Whipple called homeowner to request interior inspection, and the homeowner did not

return his call. Chief Deputy Assessor, Sue Leeper requested that the board sustain the 2017 assessed value.

Decision: Commissioner Willey made a motion to sustain the 2017 assessed value for Parcel# RPC00400000300. Commissioner Hasbrouck seconded the motion. No further discussion, all in favor. Motion passed to sustain the 2017 assessed value for Parcel# RPC00400000300.

At 4:11pm, Commissioner Cruickshank tabled the Board of Equalization until July 10th.

Attest:

Douglas Miller, Clerk


Chairman, Gordon Cruickshank