

MEMBERS  
Robert Caldwell, Chairman  
Kevin Farris, Vice-Chairman  
James Gordon, Vice-Chairman  
Wayne Packard  
Mary Louise Hatley

# Burke County

Daniel Isenhour  
Clerk to the Board



## Board of Equalization and Review

MINUTES  
April 10, 2008

Members Present: Robert Caldwell, Jim Gordon, Kevin Farris, Mary Louise Hatley, Wayne Packard

Others Present: Daniel Isenhour, Tax Administrator, Doug Huffman, Reval Coordinator, Susan Propst

The 2008 Board of Equalization and Review was called to order by Robert Caldwell, Chairman. The board members were sworn in by Reba Berry, Notary.

The floor was opened for nominations for 2 Vice-Chairmen. Jim Gordon made a motion to nominate Kevin Farris as vice-chairman. The motion was seconded. The vote was unanimous. Wayne Packard made a motion to nominate Jim Gordon as second vice-chairman. The motion was seconded. The vote was unanimous.

### CASE # 104-ER-08 – Mr.Dula for Billie Jean Saunders – 64-118-2-16

Mr. Dula was a walk in who did not have an appointment. Mr. Dula presented his case before the board. The tax value of the property is \$93,013. The land is steep and useless. He feels the land value is too high but the house value is fine. The property already has a topo adjustment on it.

Jim Gordon made a motion to sustain the tax value of \$93,013. There was no second to the motion. The tax office recommended to give an access adjustment of 80 on the improved site for a new value of \$1680. Wayne Packard made a motion to accept the tax office recommendation. Mary Louise seconded the motion. The vote passed with 4-1 vote. Mr. Gordon had the opposing vote.

### CASE #26-ER-08 – Glen Davis – 42-86-1-6

The tax value of the property is \$99,438. He feels the value should be around \$70,000. The home appraised for \$79,000 in June of 2007.

Jim Gordon made a motion to reduce the value not to exceed \$79,000. Wayne Packard seconded the motion. The vote was unanimous.

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CASE #11-ER-08 – James & Anne Walsh – 11-30-3-39

The current tax value of this home is \$369,994. The home is insured for a replacement cost for the dwelling of \$329,500. The house was built for \$212,166 in 2002.

Jim Gordon made a motion to sustain the tax office value of \$369,994. There was not a second to the motion. After discussion, Wayne Packard made a motion to reduce the grade to a B+ on the house. Kevin Farris seconded the motion. The motion was passed with a 4-1 vote with Jim Gordon casting the opposing vote.

CASE #24-ER-08 – Donna & Renee Pittman – 42-60-1-7

The current tax value is \$62,776. The tax office had made a recommendation to reduce the value to \$44,127. Ms. Pittman feels the value is still too high. Part of the house is uninhabitable. The home is in quite a state of disrepair, both inside and out.

Jim Gordon made a motion to sustain the tax office recommendation of \$44,127. Kevin Farris seconded the motion. The vote was unanimous.

CASE #8-ER-08 – Hugh Townsend – 7-30-1-28

Mary Louise Hatley made a motion to dismiss Case #8-ER-08 for failure to appear. Jim Gordon amended the motion by adding to accept the Tax Office recommendation to reduce the value to \$63,209 and to state that the taxpayer failed to appear for their appointed time. Wayne Packard seconded the amended motion. The vote was unanimous.

CONSENT ITEMS

Jim Gordon made a motion to accept the values as presented to the board on all consent items. They are listed below. Kevin Farris seconded the motion. The vote was unanimous.

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
9-ER-08	PEARSON	7-42-2-5	\$25,,187	\$8,766
12-ER-08	WILLIAMS	11-44-2-33	\$87,337	\$82,167
13-ER-08	CANIPE	11-48-8-25	\$609,537	\$530,422
14-ER-08	MAYO	11-58-2-245	\$83,823	\$74,261
15-ER-08	PERRY	11-58-3-8	467,735	\$28,270
17-ER-08	WILLIAMS	13-6-1-30	\$47,288	\$22,540
		13-6-3-33	\$76,432	\$49,284
		13-6-3-55	\$43,419	\$41,192
18-ER-08	PARSON	13-12-1-48	\$70,193	\$64,418
19-ER-08	WITTENBURG	13-20-3-265	\$405,462	\$360,251
20-ER-08	BIGGERSTAFF	16-10-10-1	\$1,462	\$658
21-ER-08	WRIGHT	16-11-2-39	\$6,703	\$6,741
		16-11-2-41	\$13,365	\$9,650
		16-11-2-42	\$52,388	\$40,628
		16-11-2-47	\$2,992	\$1,258

		16-44-2-44	\$8,860	NO CHANGE
22-ER-08	MORTON	16-14-3-2	\$101,340	\$105,596
25-ER-08	BINGHAM	42-72-1-7 42-72-1-19	\$164,464 \$40,296	\$126,776 \$32,759
27-ER-08	VALMAI	42-96-1-24 42-96-1-25	\$16,118 \$15,695	\$7,253 \$5,494
28-ER-08	CAREY	44-52-5-7	\$131,054	\$120,663
29-ER-08	WHITENER	46-4-1-12	\$107,515	\$35,137
30-ER-08	FERREE	46-6-2-6 46-2-2-7	\$45,569 \$124,440	\$23,962 \$116,625
32-ER-08	SPECIALTY ST	48-46-2-2	\$477,480	\$69,022
34-ER-08	BILLINGS	46-98-1-24	\$180,087	\$139,969
37-ER-08	PITTMAN	64-102-1-6 64-102-1-7	\$19,582 \$102,563	\$4,896 \$104,157
38-ER-08	WEATHERHULTZ	64-102-2-55	\$125,553	NO CHANGE
39-ER-08	PLEMMONS	74-6-2-22 74-32-3-8	\$196,089 \$67,063	\$161,033 \$64,063
40-ER-08	HOYLE	74-16-6-3	\$133,770	\$112,017
41-ER-08	HOYLE	74-16-6-5 74-16-6-6	\$15,300 \$30,480	\$3,234 \$7,521
42-ER-08	CARSWELL	74-66-5-13	\$87,143	\$81,633
44-ER-08	SMITH	76-28-9-7	\$83,587	\$78,022
45-ER-08	LAIL	76-34-4-61	\$204,744	\$182,727
46-ER-08	GRANT	87-2-1-92	\$285,000	\$225,000
47-ER-08	HAYES	87-12-6-249	\$101,918	NO CHANGE
48-ER-08	HOUSER	87-24-1-70	4130,742	\$128,759
49-ER-08	MCCRARY	87-24-4-3	\$143,683	\$131,712
50-ER-08	BRYAN	87-42-1-54	\$90,276	\$84,137
51-ER-08	LONG	87-42-1-65	\$348,184	\$324,809
52-ER-08	DOWNS	87-74-2-1	\$63,003	\$56,707
53-ER-08	CRUMP	87-76-4-43	\$17,256	\$14,668
54-ER-08	STIREWALT	87-76-4-49	\$55,098	\$43,200
55-ER-08	ARNEY	87-88-1-6	\$69,190	\$61,183
56-ER-08	SHULL	87-92-2-2	\$84,640	\$84,990
59-ER-08	SUITER	89-13-1-73	\$72,150	\$61,328
61-ER-08	EMERY	91-36-7-25	\$146,662	\$117,829
62-ER-08	NUGENT	91-40-3-1	\$10,658	NO CHANGE
64-ER-08	CHAPMAN	93-2-1-16	\$105,723	\$74,966
66-ER-08	FERGUSON	93-6-2-2	\$135,448	\$123,344
71-ER-08	VUE	97-2-2-30	\$26,690	NO CHANGE
73-ER-08	FRYE	97-16-1-147 97-16-1-81 97-16-1-146	\$26,625 \$23,625 \$23,625	\$15,975 \$14,175 \$14,175
74-ER-08	SZEKER FAM TR	97-20-1-166 97-20-1-213 97-20-1-214	\$31,050 \$37,945 \$34,148	\$18,900 \$22,195 \$28,278
75-ER-08	ABEE	97-38-1-23	\$26,437	\$25,731
76-ER-08	JOHNSON	97-42-2-3	\$252,107	\$243,484

77-ER-08	ABERNATHY	97-54-2-11	\$28,117	\$12,506
78-ER-08	JOHN	97-68-1-17	4154,225	\$137,487
85-ER-08	DAUM	44-24-1-13	\$115,802	\$83,819
87-ER-08	CAROLINA BLUE	91-52-2-178	\$73,050	\$43,050
		91-52-2-179	\$120,705	\$60,705
		91-52-2-180	\$170,542	\$95,542
88-ER-08	FOX	11-2-3-7	\$69,408	\$34,740
93-ER-08	ARMORY SCH	46-14-5-5	\$467,821	\$239,260
94-ER-08	HENSON	97-10-1-24	\$27,853	\$9,755
99-ER-08	NEULMAN	46-48-5-4	\$164,583	NO CHANGE

CASE #36-ER-08 – Trossie Wall Jr. – 64-98-1-15

This is a .92 acre tract of land that has a current tax value of \$6,680. The tax office made a recommendation to reduce the value to \$5,586. Mr. Wall feels the value should be around \$1500 to \$2000.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$5,586. Wayne Packard seconded the motion. The vote was unanimous.

CASE #35-ER-08 – Hildred Hildebran – 64-34-2-3A & 64-86-1-2

Mary Louise Hatley made a motion to sustain the tax office recommendation of no change on both parcels and to reflect that the taxpayer failed to appear for their appointed meeting time. Jim Gordon seconded the motion. The vote was unanimous.

CASE #16-ER-08 – Centel Cellular – 11-66-2-5A

The value of \$142,900 that is placed on this property is based on income from the cell tower. Jim Gordon made a motion to sustain the tax office value. Wayne Packard seconded the motion. The vote was unanimous.

CASE #57-ER-08 – Dottie Lefevre – 89-8-3-47

The tax office value is currently \$42,533. The tax office made a recommendation to reduce the value to \$40,203 by reducing the land value to \$13,770. Ms. Lefevre feels the value is still too high. She paid \$10,000 for the 98 mobile home in 2002. It was listed for 6 months with a realtor for \$35,000 but she never had an offer.

Jim Gordon made a motion to place a value of \$32,000 on the property with proper adjustments. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #43-ER-08 – Roy Poe – 76-22-4-16, 4-17

Jim Gordon made a motion to sustain the tax office recommendation of no change on 76-22-4-16 and increase the value to \$6339 on parcel 76-22-4-17. The taxpayer failed to appear for their appeal. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #31-ER-08 – Jordans Inc. – 46-14-5-2

Jim Gordon made a motion to sustain the tax office value. The taxpayer failed to appear for the hearing. Mary Louise Hatley seconded the motion. The vote was unanimous.

The board was dismissed until the next meeting to be held on Thursday, May 24, 2008 at 4:00 p.m.

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Robert Caldwell, Chairman  
Burke Co. Board of Equalization & Review

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Daniel Isenhour, Clerk  
Burke Co. Board of Equalization & Review