

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 24, 2008

Members Present: Robert Caldwell, Jim Gordon, Kevin Farris, 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.

Jim Gordon made a motion to approve the minutes of April 10, 2008. Kevin Farris seconded the motion. The vote was unanimous.

### CASE # 10-ER-08 – Wells Fargo Bank – 7-64-2-3

This is the old Winn Dixie Building on Independence and Hwy 181. This case was presented by Sam Mills and Michael Medford. The current tax value is \$3,699,543. The property is currently vacant and is currently listed for sale for \$1.8 million dollars. There have been no offers or any interest in the building. Mr. Medford presented a MAI Certified Appraisal dated 2/2008 for a value of \$950,000. After a period of questions and discussion, the board made a decision to wait until May 8, 2008 at the next Board meeting to vote on this issue.

CONSENT ITEMS – Jim Gordon made a motion to approve the consent items as presented. Kevin Farris seconded the motion. The vote was unanimous. You will find the list of consent items at the end of the minutes.

### CASE #92-ER-08 – Baber, Casey – 42-58-2-2

The current tax value of this property is \$151,907. Mr. Baber feels the value is too high for this property due to the location on Vine Arden Road. He purchased this house for \$36,900 in 2005. He remodeled the house in 2006 and added a new kitchen and two new bathrooms.

Jim Gordon made a motion to make data corrections to the house and sustain the current tax value. Kevin Farris seconded the motion. The vote was unanimous.

### CASE #90-ER-08 – Donald Propst – 89-24-1-41

C:\DOCUME~1\Daniel\MYDOCU~1\REVAL\BOARDO~1\2008BO~1\Minutes-April24,2008-BoardofE&R.doc

The current tax value of this house is \$133,247. He purchased the home in 4/2006 for \$129,900. He removed a small deck and replaced it with one approximately 480 square feet. Mr. Propst feels the value should be \$124,000.

Kevin Farris made a motion to sustain the tax office value of \$133,247. Jim Gordon seconded the motion. The vote was unanimous.

CASE #63-ER-08 – Joe & Martha Cooper – 91-46-2-28 – No Show

Jim Gordon made a motion to accept the tax office recommendation to make adjustments to the property to reduce the value to \$100,033. The taxpayer failed to appear at their appointed time. Kevin Farris seconded the motion. The vote was unanimous.

CASE #68-ER-08 – David Cook – 95-6-2-95

The current tax value of this property is \$45,418. This property consists of approximately 5 acres of land and a 94 single wide mobile home which is in need of major repairs. Mr. Cook is not financially able to afford the repairs. He feels the value of the mobile home should only be \$5,000.

The tax office recommended to make adjustments to the land as well as adjustments for the condition of the house to reduce the value to \$38,848.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$38,848. Wayne Packard seconded the motion. The vote was unanimous.

CASE #81-ER-08 – Arvil & Grace McKinney – 99-8-6-4 – No Show

The tax office made recommendations to reduce the value from \$194,377 to \$167,819 by making adjustments on the poor condition of the pool and some other adjustments.

Jim Gordon made a motion to accept the tax office recommendation and reduce the value to \$167,819. The taxpayer failed to appear at their appointed time. Wayne Packard seconded the motion. The vote was unanimous.

CASE #95-ER-08 – Thomas Moretz Life Estate – 1-74-3-57

The current tax value is \$184,235. Mr. Moretz built the home himself and has it insured for \$100,000. His lot has no well on it. He gets his water from his son who's property joins his. There is no heating and air conditioning in the house.

The tax office made a recommendation to make data corrections on the septic tank and the land adjustments bringing the value of the land to \$40,713.

Wayne Packard made a motion to accept the tax office recommendation to reduce the land value to \$40,713. Jim Gordon seconded the motion. The vote was unanimous.

CASE #103-ER-08 – Michael Fredell – 99-60-2-10

The current tax value of this property is \$184,061. The home is 75% and has no fire place in it. Mr. Fredell's concern was the right of way into the property. The road is in very poor condition and is almost unusable. He uses a road that the neighbors use to access his property. He has \$110,000 insurance on the house.

The tax office recommended to give an 80% adjustment on the improved site and balance and to remove the fireplace from the property record card.

Jim Gordon made a motion to accept the tax office recommendation on this property for a new value. Kevin Farris seconded the motion. The vote was unanimous.

Jim Gordon made a motion to adjourn the Board of Equalization and Review for the purpose of taking new appeals for 2008. Kevin Farris seconded the motion. The vote was unanimous.

The board was dismissed until May 8, 2008 at 4:00 p.m.

CONSENT ITEMS

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
86-ER-08	MCKINNEY	74-56-1-3	\$302,105	\$285,004
65-ER-08	SMITH	93-4-13-12	\$59,429	\$50,804
		93-4-16-25	\$45,913	\$40,921
70-ER-08	COOPER	95-22-1-11	\$56,419	\$42,572
72-ER-08	KENMAN CORP.	97-14-2-44	\$20,355	414,919
		97-14-2-48	\$9,703	\$12,655
		97-14-2-49	\$16,905	\$10,581
		97-14-2-50	\$23,460	\$13,983
60-ER-08	ROSS	91-36-1-28	\$410,832	\$401,661
79-ER-08	BAKER	99-6-1-135	\$223,039	\$197,919
7-ER-08	HUNT	1-110-1-8	\$58,211	\$46,569
69-ER-08	LOWMAN	95-6-4-33	\$161,590	\$103,620
		95-6-4-137	NVC	
		95-6-4-113	NVC	
82-ER-08	COOK	99-22-4-6	\$80,983	\$68,016
84-ER-08	BRITTAIN	99-70-3-59	\$19,458	\$14,595
91-ER-08	MITCHELL	95-48-1-45	\$55,831	\$45,763
98-ER-08	SUMMIT DEV GROUP	76-54-4-17	NVC	
		76-54-4-18	\$143,661	\$179,200
106-ER-08	RCB INVEST.	87-36-1-130	\$154,028	\$113,414
110-ER-08	HUGHES	74-72-1-9	\$142,467	\$122,547
		74-72-1-10	\$13,456	\$9,868
111-ER-08	POWELL	44-78-1-24	\$24,210	\$5,887
		44-78-1-25	\$210,104	\$209,304
116-ER-08	JOHNSON	74-14-4-1	\$126,339	\$110,622
3-ER-08	SHAW	1-76-1-10	\$325,746	\$263,770
113-ER-08	IRLBECK	16-26-6-28	\$135,952	\$88,325
105-ER-08	BELLEVUE	11-30-4-65	\$37,651	\$24,526
		11-30-4-66	\$37,651	\$24,450

		11-30-4-67	\$37,802	\$24,677
		11-30-4-68	\$37,500	\$24,375
		11-30-4-69	\$37,500	\$24,375
		11-30-4-70	\$37,500	\$24,375
		11-30-4-71	\$37,726	\$24,601
		11-30-4-72	\$39,498	\$26,373
		11-30-4-73	\$38,767	\$25,642
		11-30-4-74	\$38,250	\$25,125
		11-30-4-75	\$37,575	\$24,450
		11-30-4-76	\$37,757	\$24,450
		11-30-4-77	\$37,500	\$24,375
		11-30-4-78	\$37,500	\$24,375
		11-30-4-79	\$37,500	\$24,375
		11-30-4-80	\$37,500	\$24,375
		11-30-4-81	\$38,250	\$25,125
		11-30-4-82	\$38,618	\$25,493
		11-30-4-83	\$37,950	\$24,825
		11-30-4-84	\$38,325	\$25,200
		11-30-4-85	\$38,250	\$25,125
		11-30-4-86	\$37,651	\$24,526
		11-30-4-87	\$37,726	\$24,601
		11-30-4-88	\$37,651	\$24,526
		11-30-4-89	\$39,276	\$26,151
		11-30-4-90	\$42,328	\$29,203
		11-30-4-91	\$37,802	\$24,677
		11-30-4-92	\$37,500	\$24,375
		11-30-4-93	\$37,500	\$24,375
		11-30-4-94	\$37,651	\$24,526
		11-30-4-95	\$37,726	\$24,601
		11-30-4-96	\$37,875	\$24,750
		11-30-4-97	\$38,250	\$25,125
		11-30-4-98	\$37,726	\$24,601
		11-30-4-99	\$37,950	\$24,825
		11-30-4-100	\$37,875	\$24,750

---

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

---

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