

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

# Burke County

Daniel Isenhour  
Clerk to the Board



## Board of Equalization and Review

MINUTES  
May 2, 2006

Members Present: Robert Caldwell, Jim Gordon, Kevin Farris, Mary Louise Hatley, and Betty Greer

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

The Board of Equalization and Review was called to order by Robert Caldwell, Chairman.

Kevin Farris made a motion to accept the minutes of April 18, 2006 as read. Jim Gordon seconded the motion. The vote was unanimous.

### CASE #7-ER-06 – Marvin Evans – 7-66-2-36

An interpreter was available for Mr. Evans. He presented an appraisal from Brinkley Appraisal dated in 2004. Mr. Huffman stated that a 2004 appraisal is not evidence for the 2001 schedule of values. The tax office value is currently \$82,935. Mr. Evans feels the value should be reduced to \$72,155. The tax office made no further recommendations.

Mary Louise Hatley made a motion to sustain the tax office value of \$82,935. Jim Gordon seconded the motion. The vote was unanimous.

### CASE #23-ER-06 – Frank Vecchione – 95-40-1-15

The tax office value is currently \$98,068. This appeal went to the board in 2005 and the board reduced the value based on a percent complete. The tax office has no further recommendations.

Jim Gordon made a motion to make data corrections and to sustain the value that it comes to. Mary Louise Hatley seconded the motion. The vote was unanimous.

### CASE # 17-ER-06 – Edward J. Conners – 7-94-3-60

### CASE #19-ER-06 – Danny Huffman – 95-20-1-67

Mary Louise Hatley made a motion to dismiss cases 17 & 19-ER-06 for failure to appear and to sustain the tax office value. Jim Gordon seconded the motion. The vote was unanimous.

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2006\MINUTES-May2,06-ER.doc

## 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
20-ER-06	Milligan	89-28-2-17	\$51,194	\$28,011
22-ER-06	Brown	89-56-1-18	\$96,185	NO CHANGE
28-ER-06	Cherokee Enter.	16-26-2-13	\$2,721,459	\$1,979,067

### CASE #21-ER-06 – Phillip Wheeler 16-26-6-35-36

Mary Louise Hatley made a motion to dismiss this case for failure to appear and to sustain the tax office value on both parcels. Kevin Farris seconded the motion. The vote was unanimous.

### CASE #31-ER-06 – HDM – Business Personal Property Audit Appeal

Greg Parker, Representative for HDM, was present. Also, Jim Crutchfield, Auditor from TMA, was present. Danny Isenhour explained that this appeal was on the 6 plants of Drexel Heritage. There were 4 plants with discoveries done by TMA. The discoveries are broken down into years in the two categories of Machinery and Equipment and Furniture and Fixtures.

HDM is appealing the M & E and Supplies that have been discovered. There was some discussion between Mr. Parker and Mr. Crutchfield on how the values were arrived at and also concerning the abatement issue.

After a lengthy discussion, Jim Gordon made a motion to sustain the value on the discoveries placed on the business personal property for Case #31-ER-06. Mary Louise Hatley seconded the motion. The vote was unanimous.

### CASE #26-ER-06 – Jay Butmataji, LLC – 95-100-7-1 – (Days Inn)

Mr. R.D. Patel presented this case. He feels the value should be reduced from \$1,954,572 which is the tax office value to \$1,175,000 based on an August 2, 2005 settlement statement.

The tax office has made no further recommendations.

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

### CASE #27-ER-06 – Cedarbrook Apartments – 46-42-1-2 – 46-38-1-1

Mr. Jim Lowdermilk presented the case. He presented an appraisal dated March 30, 2005 for a value of \$3,300,000 based on the income. The tax office value is currently \$4,504,277. The appraisal does not reflect a 2001 value, but it will be looked at for the 2007 revaluation. The apartments were re-measured and found a few additions, such as decks etc. that would normally increase the value, but at this point the tax office recommends making the changes but leaving the value the same.

Jim Gordon made a motion to make the necessary changes but sustain the value on 27-ER-06. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #24-ER-06 – Nayosha, LLC – 87-62-3-26 – Icard Inn

CASE #25-ER-06 – Morganton Investments Inc. – 16-26-2-8

Jim Gordon made a motion to dismiss cases 24 & 25-ER-06 for failure to appear and to sustain the tax office value. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #29a-ER-06 – O’Mara

The tax office made changes to the heating & air conditioning which would drip the value slightly.

Jim Gordon made a motion to make data corrections and sustain the tax office value. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #32-ER-06 – Poore, Charles – Withdrawn

With there being no further discussion, Jim Gordon made a motion to adjourn the 2006 Board of Equalization and Review for the purpose of taking new appeals. Mary Louise Hatley seconded the motion. The vote was unanimous.

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Robert Caldwell, Chairman  
Board of Equalization and Review