

MEMBERS  
Robert Caldwell, Chairman  
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Wayne Packard  
Mary Louise Hatley

# Burke County

Daniel Isenhour  
Clerk to the Board



## Board of Equalization and Review

MINUTES  
May 31, 2007

Members Present: Robert Caldwell, Jim Gordon, and Mary Louise Hatley

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

The meeting was called to order by Robert Caldwell, Chairman. Mary Louise Hatley was sworn in by Pam Lipford, Notary. Jim Gordon made a motion to approve the Minutes of May 3, 2007. Mary Louise Hatley seconded the motion. The vote was unanimous.

### CASE # 67-ER-07 – BARE, DAVID & CHRISTY – 7-102-1-26

The current tax value is \$932,687. The land is valued at \$396,000, the dwelling at \$516,183, and other features is valued at \$20,504. Ms. Bare believes the land is unfairly and inconsistently valued as compared to surrounding properties. The value of the dwelling is not being appealed.

Mary Louise Hatley made a motion to sustain the tax office value of \$932,687. Jim Gordon seconded the motion. The vote was unanimous.

### CASE #34-ER-07 – DEYTON, ROBERT & JANET – 89-40-1-3

The current tax value is \$79,719. Mr. Deyton feels the value of the double wide mobile home should have depreciated more than it has. He cannot borrow money on the home. He feels the value should be \$55,525. The tax office made a recommendation to reduce the value to \$70,731 by taking off the effective age of the home.

Jim Gordon made a motion to adjust the value to \$70,731 as recommended by the Tax Office. Mary Louise Hatley seconded the motion. The vote was unanimous.

### CASE #92-ER-07 – THOMAS & IVA FIELDS – 11-58-2-247

The current tax office value is \$82,794 which was reduced from \$86,660 during the informal hearing. Mr. Fields still feels this value is too high. He originally wrote \$70,000 to be a fair value, but said he would compromise at \$75,000. The home is insured for \$45,000. The tax office had no further recommendations.

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Mary Louise Hatley made a motion to sustain the tax office value of \$82,794. Jim Gordon seconded the motion. The vote was unanimous.

CASE #30-ER-07 – WELLMAN, DARRELL – 89-56-3-45 & CASE #32-ER-07 – SITTON, WILLIAM – 89-8-5-54 – FAILURE TO APPEAR

The tax office had no recommendation on Case #30-ER-07 – Parcel 89-56-3-45. On Case #32-ER-07 – 89-8-5-54, the tax office made a recommendation to put a vacant lot adjustment of 75 on the improved site since the mobile home had been removed. This reduced the value from \$17,860 to \$13,395.

Mary Louise Hatley made a motion to sustain the tax office value of \$17,027 on Case #30-ER-07 and to sustain the tax office value of \$13,395 on Case #32-ER-07. The taxpayers failed to appear for their hearing for both cases. Jim Gordon seconded the motion. The vote was unanimous.

CONSENT ITEMS

There was some discussion on parcel # 87-62-3-10 on Case #242-ER-07, as to why the value was decreased so drastically. It was reduced from \$521,439 to \$378,447. Mr. Isenhour explained that there were some data corrections and it was also based on the rent.

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

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
1-ER-07	DEFEET PROP.	99-42-2-16	1,449,270	\$1,306,055
7-ER-07	MALTBA	97-42-2-8	\$106,833	\$89,745
13-ER-07	WILKINS	93-58-3-88	\$98,992	\$96,508
18-ER-07	NORMAN	91-46-7-4	\$5,557	\$4,168
		91-46-8-41	\$66,598	\$50,192
19-ER-07	HOUSER	93-2-3-10	\$64,637	\$48,042
		93-2-3-11	\$165,410	\$155,360
21-ER-07	WILSON	91-36-7-23	\$98,496	\$92,575
24-ER-07	LO	89-8-4-100	\$677,690	\$662,328
37-ER-07	KITCHINGS	76-22-2-21	\$91,276	\$80,093
41-ER-07	HASSLER	76-2-1-54	\$248,677	\$222,810
42-ER-07	FRANKLIN	64-60-2-10	\$226,880	NO CHANGE
43-ER-07	BAIRD	64-44-1-15	\$12,000	\$6,000
44-ER-07	PAGE	64-58-2-51	\$50,681	NO CHANGE
		64-58-2-7	\$106,213	\$94,043
46-ER-07	LINK	48-48-2-10	\$602,719	\$591,276
47-ER-07	CARTER	46-14-4-21	\$14,725	\$200
55-ER-07	LANE	16-48-1-28	\$62,049	\$79,713
57-ER-07	READY AMER.	13-12-1-56	\$94,733	\$81,845
62-ER-07	BURGESS	11-4-4-1	\$107,993	\$104,828
66-ER-07	GREER (STAEY)	7-62-2-54	\$34,200	\$27,500
71-ER-07	YOUNT	1-8-1-2U	\$204,698	\$184,228
74-ER-07	MILLER	74-32-6-3	\$112,680	\$106,074
75-ER-07	SIMONETTI	91-58-2-43	\$25,250	\$20,570

76-ER-07	MULL	95-24-7-12	\$178,997	\$133,104
79-ER-07	HILDEBRAND,D HILDEBRAN,R	99-4-3-27	\$14,700	\$13,800
		99-4-3-29	\$35,895	\$27,421
83-ER-07	LOOKADOO	76-2-1-167	\$84,825	\$66,840
86-ER-07	BEACH	91-36-5-4	\$111,399	\$106,568
95-ER-07	BROWN	44-62-1-10	\$168,137	\$151,835
105-ER-07	JENKINS	89-8-4-17	\$115,348	\$104,834
		89-8-4-18	\$37,739	\$31,510
111-ER-07	DUCKWORTH	95-6-4-141	\$11,270	\$8,453
113-ER-07	HUMPHRIES	91-36-1-99	\$12,600	\$8,820
114-ER-07	ROPER	91-76-1-23	\$14,840	\$9,708
117-ER-07	TOMLINSON	87-60-1-37	\$14,194	\$1,462
120-ER-07	RAGLE (GILLIAM)	89-86-1-9	\$491,106	\$432,160
127-ER-07	RODGERS	7-42-2-18	\$129,102	\$118,473
132-ER-07	BRACKETT	91-58-3-1	\$247,798	\$222,741
		91-58-3-8U	\$573,468	\$372,323
152-ER-07	BURNS INVEST.	99-18-3-24	\$1,019,201	\$942,045
153-ER-07	SULLINGER	93-58-3-96	\$172,904	\$133,283
183-ER-07	BARRETT	93-38-2-65	\$3,960	\$500
196-ER-07	SO. MTN. LAND	93-16-1-6	\$10,200	\$3,825
		93-16-1-7	\$8,760	\$3,285
		93-16-1-8	\$9,840	\$3,690
		93-16-1-9	\$13,058	\$5,558
		93-16-1-10	\$11,880	\$4,455
		93-16-1-11	\$9,240	\$3,465
		93-16-1-12	\$8,760	\$3,285
		93-16-1-13	\$9,960	\$3,735
		93-16-1-14	\$11,280	\$4,455
		93-16-1-15	\$13,596	\$6,096
		93-16-1-16	\$12,888	\$5,388
		93-16-1-17	\$14,016	46,516
		93-16-1-18	\$12,888	\$5,388
		93-16-1-19	\$12,469	\$4,969
		93-16-1-20	\$12,129	\$4,629
		93-16-1-21	\$12,006	\$4,506
		93-16-1-22	\$12,724	\$5,224
		93-16-1-24	\$18,866	\$11,366
		93-16-1-25	\$20,778	\$13,278
		93-16-1-31	\$12,960	\$4,843
		93-16-1-33	\$14,142	\$6,642
93-16-1-35	\$12,804	\$5,304		
93-16-1-36	\$10,920	\$4,095		
93-16-1-37	\$8,280	\$3,105		
93-16-1-38	\$8,280	\$690*		
93-16-1-39	\$7,080	\$590*		
93-16-1-40	\$5,400	\$2,025		
93-16-1-41	\$7,680	\$640*		
93-16-1-42	\$7,200	\$600*		

		93-16-1-43	\$8,640	\$3,240
		93-16-1-44	\$13,269	\$5,769
		93-16-1-45	\$13,596	\$6,096
		93-16-1-46	\$13,015	\$5,515
		93-16-1-47	\$12,846	\$5,346
		93-16-1-48	\$9,960	\$3,735
		93-16-1-49	\$10,560	\$3,960
		93-16-1-51	\$13,480	\$5,980
		93-16-1-52	\$9,000	\$3,375
		93-16-1-53	\$10,920	\$4,095
		93-16-1-54	\$12,086	\$4,586
		93-16-1-55	\$9,240	\$3,465
		93-16-1-56	\$11,040	\$4,140
		93-16-1-59	\$12,554	\$5,054
215-ER-07	CORN	48-78-1-1	\$581,601	\$513,777
216-ER-07	REYNOLDS	95-30-3-47	\$8,928	\$5,818
		95-30-3-48	\$59,472	\$58,450
217-ER-07	WITHROW	13-32-2-5	\$223,219	\$213,226
218-ER-07	WATKINS	87-12-6-130	\$388,126	\$348,734
242-ER-07	JACUMIN	76-42-1-23	\$15,377	\$10,478
		76-42-1-26	\$30,307	\$25,003
		87-60-6-12	\$51,500	\$42,350
		87-60-6-13	\$132,529	\$117,122
		87-60-6-16	\$42,405	\$35,355
		87-60-3-10	\$521,439	\$378,447
243-ER-07	PAIGE	87-88-1-47	\$3,322	\$1,504

CASE #123-ER-07 – DALE, JAMES – 91-28-1-17

The current tax office value is \$102,505 which was reduced from \$116,567 during the informal hearing. The property is owned by Mary Dale. Her husband is deceased. Her basement leaks and there is termite damage. She feels the value should be lowered.

Jim Gordon made a motion to sustain the tax office value of \$102,505. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #129-ER-07 – HUFFMAN FARMS OF BURKE COUNTY – VARIOUS PARCELS

Mr. Huffman's property is currently in the land use program. His appeal was based on his economic situation. The current tax office values are as follows:

Parcel # 95-8-1-1	\$197,060
Parcel # 95-8-1-2	\$63,930
Parcel # 95-8-1-3	\$36,418
Parcel # 95-8-1-4	\$33,201
Parcel # 95-8-2-1	\$981,127
Parcel # 95-8-2-2	\$6,383
Parcel # 95-8-2-20	\$105,201
Parcel # 95-8-3-1	\$445,709

Parcel # 99-66-1-5U \$47,360  
Parcel # 99-66-2-16U \$112,273

The tax office has no further recommendations. Most of the land borders Highway 18S.

Mary Louise Hatley made a motion to sustain the tax office values on all parcels as stated above. Jim Gordon seconded the motion. The vote was unanimous.

CASE #35-ER-07 – SMART, BILLY – 87-62-8-19 – FAILURE TO APPEAR

The tax office made a recommendation to reduce the value from \$181,181 to \$156,624 by deleting the garage and putting the dwelling on as 90% complete.

Jim Gordon made a motion to sustain the tax office value \$156,624. The taxpayer failed to appear for the hearing. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #72-ER-07 – JUSTICE, THOMAS – 1-94-6-18 – FAILURE TO APPEAR

The tax office made a recommendation to reduce the value from \$364,054 to \$334,205.

Mary Louise Hatley made a motion to sustain the tax office value of \$334,205. The taxpayer failed to appear for the hearing. Jim Gordon seconded the motion. The vote was unanimous.

CASE #78-ER-07 – HOLDER, AARON – 99-60-6-3 – FAILURE TO APPEAR

The tax office made a recommendation to reduce the value from \$132,745 to \$129,341 due to an appraisal that was furnished and by making some adjustments to the pool value.

Jim Gordon made a motion to sustain the tax office value of \$129,341. The taxpayer failed to appear for the hearing. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #91-ER-07 – BRAND, JAMES – 99-69-2-26 – FAILURE TO APPEAR

The tax office made a recommendation to reduce the value from \$162,150 to \$159,469 due to a disagreement on the land value.

Mary Louise Hatley made a motion to sustain the tax office value of \$159,469. The taxpayer failed to appear for the hearing. Jim Gordon seconded the motion. The vote was unanimous.

CASE #45-ER-07 – LINGAFELDT, MAUREEN – 48-20-1-16 – FAILURE TO APPEAR

The tax office has no recommendation for this property. The tax office value is \$282,118.

Mary Louise Hatley made a motion to sustain the tax office value of \$282,118. The taxpayer failed to appear for the hearing. Jim Gordon seconded the motion. The vote was unanimous.

CASE #90-ER-07 – RIDDLE, BEN – 91-2-5-51, 91-2-1-75, 91-36-4-41 – FAILURE TO APPEAR

The tax office made a recommendation on parcel 91-2-5-51 to put .20 acres of road frontage into the balance and reduce the value from \$248,049 to \$243,029. On parcel 91-2-1-75 the recommendation was to call for 3.4 acres of flood plain and a topography adjustment of 80 reducing the value from \$188,448 to \$151,792. On parcel 91-36-4-41 a recommendation was made for a size/shape adjustment to this parcel reducing the value from \$4,612 to \$3,460.

Jim Gordon made a motion to make the adjustments on all three parcels and to sustain the tax office values of \$243,029 on parcel 91-2-5-51, \$151,792 on parcel 91-2-1-75, and \$3,460 on parcel 91-36-4-41. The taxpayer failed to appear for the hearing. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #116-ER-07 – SMITH, WAYNE C. – 87-24-6-66 – FAILURE TO APPEAR

The tax office made a recommendation to make some corrections to the property record card and to reduce the value from \$150,878 to \$148,260.

Jim Gordon made a motion to sustain the tax office value of \$148,260. The taxpayer filed to appear for the hearing. Mary Louise Hatley seconded the motion. The vote was unanimous.

CASE #22-ER-07 – POWELL, DONALD & AMY – 91-36-7-12

CASE #23-ER-07 – POWELL, POWELL, JOE MACK & JEAN – 91-36-7-44

Amy Powell presented both cases. Her main concern was that on both parcels that the homes are both stick built and not a single-wide and a double-wide mobile home. The current value on parcel 91-36-7-12 is \$24,432. The current value on parcel 91-36-7-44 is \$25,436. There was also a question as to the 911 address on parcel #91-36-7-44. Basically she felt the value on both properties should be higher.

Jim Gordon made a motion to delay the decision until the tax office makes corrections to the dwellings from mobile homes to structures and to make corrections on the 911 address. After these corrections are made the tax office will present them to the board for a decision at the next meeting of the Board of E & R. Mary Louise Hatley seconded the motion. The vote was unanimous.

Jim Gordon made a motion to adjourn the 2007 Board of Equalization and Review for the purpose of taking appeals and to recess the Board until the next scheduled meeting. Mary Louise Hatley seconded the motion. The vote was unanimous.

Also, let the record show that there were 19 appeals scheduled for tonight's meeting. Of the 19 appeals, 7 taxpayers appeared, with 1 person appearing for 2 appeals, there were 9 taxpayers who failed to appear, 1 taxpayer withdrew, and there were 2 taxpayers who were rescheduled until a later time. The consent agenda contained 44 appeals.

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Robert Caldwell, Chairman  
Board of Equalization and Review