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# Burke County

Daniel Isenhour  
Clerk to the Board



## Board of Equalization and Review

MINUTES  
August 23, 2007

Members Present: Jim Gordon, Robert Caldwell, and Betty Greer

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

The meeting was called to order by Robert Caldwell, Chairman.

Jim Gordon made a motion to approve the minutes of August 16, 2007. Betty Greer seconded the motion. The vote was unanimous.

### CASE #326-ER-07 – Claude Mabe – 6 Parcels

Mr. Mabe had only six parcels that he was appealing. The remaining parcels were considered withdrawn. The following are the parcels he was appealing.

13-12-2-11 and 13-12-2-13 – These parcels are in a flood zone and cannot be used for anything. There is an old barn on parcel 13-12-2-13. It is in poor condition. 13-12-2-11 is valued at \$19,195. 13-12-2-13 is valued at \$40,444.

13-20-3-211 – This parcel is valued at \$54,644. It is a lot with a 1994 28 X 40 mobile home on it. He rents it for \$375 per month.

13-20-3-227 – This parcel is valued at \$24,173. It is a lot with a 1997 metal on metal mobile home on it. It rents for \$400 per month.

13-20-3-182 – This parcel is valued at \$27,697. It is a lot with a mobile home on it. It rents for \$375 per month.

13-20-3-222 – This parcel is valued at \$23,556. It is just a lot that rents for \$130 per month.

The tax office recommended for Mr. Mabe to fax to the Tax Office by 5:00 on August 24, 2007 a list of his homes and what parcel they are on. These will be put into a business listing.

Jim Gordon made a motion for Mr. Mabe to fax the list as requested by the tax office no by 5:00 p.m. on August 24, 2007. On parcel 13-12-2-11 Mr. Gordon made a motion to reduce the value from \$19,195 to \$13,360. On parcel 13-12-2-13 Mr. Gordon made a motion to correct the value

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on the land due to the flood plain to \$17,160 and the value of the barn to be \$12,000. On parcels 13-20-1-82, 13-20-3-211, 13-20-3-222, and 13-20-3-227 Mr. Gordon made a motion to sustain the land value and work from the list Mr. Mabe provides. All other parcels that were appealed were considered withdrawn. Betty Greer seconded the motion. The vote was unanimous.

CASE 85-ER-07 – Minnie Brittain – 93-4-1-20

The current tax value is \$45,501. This is a 5.01 acre trace of land in Connelly Springs. The property has been up for sale for \$20,000. The tax office recommendation was to reduce the land value to \$37,725 based on the size and shape of the parcel.

Jim Gordon made a motion to accept the tax office recommendation to reduce the value to \$37,725. Betty Greer seconded the motion. The vote was unanimous.

CASE #226-ER-07 – Jeffrey Schwarz – 74-82-4-12 & 74-82-4-13

The current tax value of these parcels are as follows: 74-82-4-12 - \$264,476 and 74-82-4-13 - \$1,145,508. This is a shopping center commercial building. Based on the rental income, Mr. Schwarz's accountant, who was present for the hearing, feels the value is too high. The tax office made a recommendation to reduce the land value and the total value not to exceed \$1,040,000 on parcel 74-82-4-13 and to reduce the value from \$264,476 to \$246,089 on parcel 74-82-4-12.

Jim Gordon made a motion to accept the tax office recommendation on both parcels. Betty Greer seconded the motion. The vote was unanimous.

CASE #170-ER-07 – David & Linda Huffman – 95-32-1-71 & 95-30-4-13

The current tax value of 95-32-1-71 is \$63,775 and 95-30-4-13 is \$16,215. The house on parcel 95-32-1-71 is in very poor condition and Mr. & Mrs. Huffman feel the value of the land is too high. The tax office made a recommendation on parcel 95-32-1-71 to reduce the value to \$51,771 and on parcel 95-30-4-13 reduce the value to \$10,867.

Jim Gordon made a motion on parcel 95-32-1-71 for the value not to exceed \$40,000 and on parcel 95-30-4-13 to accept the tax office recommendation to reduce the value to \$10,867. Betty Greer seconded the motion. The vote was unanimous.

CASE #266-ER-07 – Jiffy Stores – 42-26-2-19 & 42-26-2-23

The current tax value of parcel 42-26-2-19 is \$626,885 and parcel 42-26-2-23 is \$228,926. Mr. Grier feels the value of these storage units are over valued. Mr. Isenhour explained to Mr. Grier how the county arrived at the values.

Jim Gordon made a motion to change the grade to "D" on parcel 42-26-2-23 to reduce the value to \$202,270 and no change in value on parcel 42-26-2-19 for a total on both parcels of \$827,155. Betty Greer seconded the motion. The vote was unanimous.

CASE #307-ER-07 – Joann Whisnant – 48-94-2-4

The current tax value of this parcel is \$92,057. Mrs. Whisnant paid \$75,000 for this parcel in 2000. She has \$77,000 worth of fire insurance on the property. The tax office had no further recommendations.

Jim Gordon made a motion to sustain the tax office value. Betty Greer seconded the motion. The vote was unanimous.

CASE #319-ER-07 – E. Winston & Carol Snyder – 42-44-1-14 & 42-44-1-15

The current tax value of parcel 42-44-1-14 is \$208,589 and parcel 42-44-1-15 is \$23,226. Mrs. Snyder stated that on the vacant lot that it drops off severely. She feels the value should be \$18,000. She feels the value of the land and home should be \$190,000. The tax office recommended for the value not to exceed \$17,500 on parcel 42-44-1-15 and no further changes on parcel 42-44-1-14.

Jim Gordon made a motion to accept the tax office recommendation on both parcels. Betty Greer seconded the motion. The vote was unanimous.

CASE #315-ER-07 – Fred & Betty Williams – 48-26-1-45

The current tax value of this parcel is \$338,754. Mr. & Mrs. Williams feel the value of the home is too high considering the age of the home. The home is insured for \$309,000.

Jim Gordon made a motion to sustain the tax value of \$338,754. Betty Greer seconded the motion. The vote was unanimous.

CASE #321-ER-07 – Roy & Vergie Edwards – 1-94-4-10 and 1-114-1-9

The current value of parcel 1-94-4-10 is \$121,128 and parcel 1-114-1-9 is \$147,467. Mr. Edwards feels that his property valued too high as compared with surrounding properties. He is only contesting the value of the land. The house value is not being appealed. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax office values of both parcels. Betty Greer seconded the motion. The vote was unanimous.

CASE #318-ER-07 – James D. & Ruth Brittain – 48-70-1-4

The current tax value of this parcel is \$6,472. He purchased the lot for \$4,200 in November, 2006.

Jim Gordon made a motion to sustain the tax value of \$6,472 stating that the taxpayer, when asked by a board member how much he would sell it for, said he would not sell it for \$10,000. Betty Greer seconded the motion. The vote was unanimous.

CASE #263-ER-07 – Steven D. & Janie Matthews – 7-102-1-68

The current tax value of this parcel is \$859,338. Mr. & Mrs. Matthews were concerned with the value of the land which is valued at \$383,250. He feels the land should be \$296,500 as compared to other lots. The tax office made a recommendation to adjust the value on the land to \$328,500.

Jim Gordon made a motion to accept the tax office recommendation to sustain the value on the home and the land value not to exceed \$238,500. Betty Greer seconded the motion. The vote was unanimous.

CASE #328-ER-07 – Robert W. Harris – 7-38-1-28, 7-38-7-3, 7-38-7-24

The current tax value of parcel 7-38-1-28 is \$16,800, 7-38-7-3 is \$221,511, and parcel 7-38-7-24 is \$210,005. Mr. Harris stated that parcel 7-38-1-28 is a long narrow tract with a creek on it. He is only contesting .28 acres of this tract. On parcel 7-38-7-24 you can't get a permit to build on it and the only right of way is by water. The tax office had no further recommendations.

Jim Gordon made a motion to sustain the tax values on these parcels. Betty Greer seconded the motion. The vote was unanimous.

CASE #331-ER-07 – Paris W. Clarke – 44-34-5-3

The current tax value of this parcel is \$77,512. The tax office made a recommendation to reduce it to \$62,880. There is not heat or air conditioning in the house. The tax office then made a further recommendation to correct the data concerning the heat and air conditioning. This would reduce the value to \$62,500.

Jim Gordon made a motion not to exceed \$62,500 on this parcel. Betty Greer seconded the motion. The vote was unanimous.

CASE #334-ER-07 – Bonnell & Texie Queen – 42-12-4-12

The current value of this 50 year old house and land is \$98,750. It is in need of some repair work. It is insured for \$60,000.

Jim Gordon made a motion for the value not to exceed \$95,000 on this parcel. Betty Greer seconded the motion. The vote was unanimous.

CASE #332-ER-07 – Beulah Whetstine – 42-74-1-1

The current value of this parcel is \$237,825. It contains four homes and a mobile home site on 1.76 acres off Zion Road. All are rental units. Two rent for \$300 per month, one rents for \$375, one rents for \$400. The mobile home is lived in but she collects no rent from it. She cannot subdivide this property and sell it in lots due to a subdivision ordinance in Drexel.

Jim Gordon made a motion for the value not to exceed \$210,000 on this parcel. Betty Greer seconded the motion. The vote was unanimous.

CASE #337-ER-07 – Glenn & Carol Lloyd – 7-38-7-16

The current value of this parcel is \$442,475. The tax office made a recommendation to increase the value to \$446,030 by making updates on the measurements on the structure. Mr. & Mrs. Lloyd were concerned with the value of the land. The land is valued at \$243,000. They feel this is over priced. The tax office made a further recommendation to change the grade on the land to 19A.

Jim Gordon made a motion to accept the tax office recommendations. Betty Greer seconded the motion. The vote was unanimous.

CASE #344-ER-07 – William & Priscilla Schoenen – 11-56-1-22

The current tax value is \$168,026. This is an increase of \$39,000 for the house and land. The house was built in 1972 and is insured for \$145,000.

Jim Gordon made a motion to sustain the tax value of \$168,026. Betty Greer seconded the motion. The vote was unanimous.

CASE #342-ER-07 - Robert Gage & Amy Cox – 42-42-2-13

The current tax value of this parcel is \$39,600.

Jim Gordon made a motion for the value of this parcel not to exceed \$38,500. Betty Greer seconded the motion. The vote was unanimous.

CASE #345-ER-07 – David Prestwood – 1-108-5-2, 1-108-5-5

Mr. Prestwood is in the process of getting an appraisal done on these parcels, but was unable to obtain it in time for the meeting. Mr. Isenhour recommended for the board to sustain the tax value and when Mr. Prestwood receives his letter from the tax office stating the no change in value, he should appeal to the Property Tax Commission. He can use the appraisal then to appeal the value.

Jim Gordon made a motion to sustain the tax value on both parcels. Betty Greer seconded the motion. The vote was unanimous.

CASE #347-ER-07 – Larry Thompson – 1-110-1-55, 1-110-1-56

The current tax value of these parcels is 1-110-1-55 - \$45,640 and 1-110-1-56 - \$42,750. These two lots are in Jonas Ridge and Mr. Thompson feels these values are too high as compared to surrounding properties.

Jim Gordon made a motion to sustain the tax value of these two parcels. Betty Greer seconded the motion. The vote was unanimous.

CASE #348-ER-07 – Barbara Csobady – 1-110-5-6

The current tax value of this 100 X 100 foot lot is \$7,763. The lot cannot be built on. The tax office has no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$7,763. Betty Greer seconded the motion. The vote was unanimous.

CASE #349-ER-07 – Rhonda & Jill Puett – 1-110-6-14

The current value of this property is \$15,000. It is a one acre lot and is very odd shaped. It has two small streams running through it, an easement for a telephone substation and a right of way for the Grady Holland Road. It cannot be used for anything.

Jim Gordon made a motion for the value not to exceed \$4,000. Betty Greer seconded the motion. The vote was unanimous.

CASE #351-ER-07 – Stephen Daniel – 42-6-1-11, 44-68-5-1, 5-2, 44-86-4-10, 46-72-1-10, 48-56-2-1L

On parcel 42-6-1-11 the value of the property is \$92,342. Mr. Daniel stated that this house was built in the 30s or 40s , the roof leaks, there is little insulation. There are 2 apartments in the back that are rented. On parcel 44-68-5-1 the value is \$633,578. This is Mr. Daniel's home. He had some concerns with the price per square foot in the basement and about the finished attic. On parcel 44-68-5-2 the tax value is \$158,808. It is 17.20 acres with a 1207 hsf home. On parcel 46-72-1-10 the tax value is \$91,708. There are 5 mobile homes and a small 24 X 36 house. There is no heat. He rents for 3-400 per month. On parcel 48-56-2-1L the tax value is \$99,237. It is a lot that was used as a mobile home lot. It is currently not leased.

Jim Gordon made motion to sustain the tax office value and to correct any data after an onsite review. The property owner agreed to this. Betty Greer seconded the motion. The vote was unanimous.

CASE #350-ER-07 – David Walden & William Martin – 87-6-1-60

This parcel is valued at \$757,900. It is located on Lake Rhodhiss and has a restaurant. It is insured for \$425,000. A three years lease was signed this summer. The first year it leases for \$3,000 per month and the 2<sup>nd</sup> two years leases for \$4,000 per month. The tax office made a recommendation to apply a functional obsolescence factor of 75% to the building to give a value of \$365,000.

Jim Gordon made a motion for the total value not to exceed \$636,000. Betty Greer seconded the motion. The vote was unanimous.

CASE #108-ER-07 – James & Lou Martin – 93-6-4-14, 4-16, 4-73 – No Show

The tax office made a recommendation to reduce the value from \$26,082 to \$16,301 on parcel 93-6-4-73. On the remaining parcels no change in value.

Jim Gordon made a motion to sustain the tax office recommendation. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #185-ER-07 – Worth Chapman – 89-12-4-16 – No Show

The current tax value is \$25,668 and the tax office had no further recommendations.

Jim Gordon made a motion to sustain the tax value of \$25,668. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #281-ER-07 – Arthur & Jan Garrou – 44-92-1-135 – No Show

The tax office made a recommendation to reduce the value from \$37,835 to \$29,295.

Jim Gordon made a motion to sustain the tax office recommendation. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #308-ER-07 – Cynthia S. Shock – 42-32-1-6 – No Show

The current tax value is \$16,131 and the tax office had no further recommendations.

Jim Gordon made a motion to sustain the tax office value of \$16,131. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #311-ER-07 – Maude Walker (Dec.) – 44-26-2-10 – No Show

The tax office made a recommendation to reduce the value from \$9,230 to \$7,500.

Jim Gordon made a motion to sustain the tax office recommendation to reduce the value to \$7500. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #325-ER-07 – Richard & Veredah McCall – 44-8-2-6 – No Show

The current tax value is \$45,421. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #329-ER-07 – Eugene & Lettie Rader – 44-4-1-2 – No Show

The current tax value is \$80,354. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #335-ER-07 – Edgar & Betty Sue Arney – 87-24-2-47 – No Show

The current tax value is \$284,162. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #336-ER-07 – Mildred Roberts – 1-104-2-20 – No Show

The current tax value is \$4,950. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #338-ER-07 – H. Eugene & Sherry Willard – 48-26-1-29 – No Show

The current tax value is \$374,638. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #339-ER-07 – R. R. & Mariam Woodie – 1-70-1-18, 2-14, 2-15 – No Show

The current tax office value on parcel 1-70-1-18 is \$55,140, on 1-70-2-14 is \$128,164, and on 1-70-2-15 is \$9,000. The tax office made recommendations to reduce the value on parcel 1-70-1-18 to \$46,320, on parcel 1-70-2-14 reduce to \$117,550, and no change in value of 1-70-2-15.

Jim Gordon made a motion to accept the tax office recommendations on all three parcels. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #182-ER-07 – Financial Partners Credit Union – 46-42-2-1 – No Show

The current tax value is \$294,940. The tax office made no further recommendations.

Jim Gordon made a motion to sustain the tax value. The taxpayer failed to appear. Betty Greer seconded the motion. The vote was unanimous.

CASE #322-ER-07 – Guy & Alicia Evans – 48-20-2-20 – Amended Value

Jim Gordon made a motion to amend the values to \$146,933. Betty Greer seconded the 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. On Case #341-ER-07 the taxpayer consented due to not being able to attend due to personal reasons. They are listed below. Betty Greer seconded the motion. The vote was unanimous.

CASE #	TAXPAYER	PARCEL #	OLD VALUE	NEW VALUE
179-ER-07	FREDELL	93-46-1-8	\$5,528	NO CHANGE
		93-46-1-9	\$5,115	NO CHANGE
		93-46-1-10	\$5,280	NO CHANGE
		93-46-1-11	\$23,638	\$17,517
248-ER-07	WOODBIDGE	48-48-1-7	\$1,449,597	\$1,183,551
		48-48-1-9	\$3,513,793	\$2,860,379
249-ER-07	FIDDLERS RUN	44-64-4-2	\$4,675,557	\$3,159,196
303-ER-07	RANDLEY	64-80-1-18	\$182,449	\$179,275
320-ER-07	LEISTER	1-108-5-4	\$124,008	NO CHANGE
		1-108-5-38	\$61,200	\$53,500
341-ER-07	BLACK	42-76-1-43	\$236,580	\$219,705

Of the 45 cases, we had 6 consents, 24 appearances, 12 no shows, 3 withdrawn.



With there being no further business the board was adjourned until 2008.

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Robert Caldwell, Chairman  
Burke County Board of Equalization and Review