

# Valley County Board of County Commissioners

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## **VALLEY COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON Thursday, June 26, 2025 8:00 a.m.**

### **BOARD OF EQUALIZATION June 26, 2025, at 8:00 A.M.**

The Board of Valley County Commissioners reconvened this date sitting as the Board of Equalization in the Commissioner's Room at the Valley County Courthouse. Staff members present were Assessor, Sue Leeper, Chief Deputy Prosecuting Attorney, Brian Oakey, Deputy Prosecuting Attorney, Arnold Hammari, Appraiser, Noreen Allen, Appraiser, Jennifer Boyd, Chairman Sherry Maupin, Commissioner Katlin Caldwell, Commissioner Neal Thompson, Clerk, Douglas Miller.

Chairman, Sherry Maupin invited Amanda Johnson to testify on appeal KH2501 for parcel RPM00000097011 for WICAP and Chairman Maupin swore her in prior to her testimony. Ms. Johnson explained the application to the commissioners and advised that there was a box marked incorrectly on the application. Assessor Sue Leeper provided additional testimony to the commissioners.

Commissioner Thompson made a motion to approve the appeal as presented for appeal KH2501 for Parcel# RPM00000097011. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to approve the appeal as presented for appeal KH2501 for Parcel# RPM00000097011.

Appraiser, Christopher Teshera presented on appeal SL2510 for parcel RPD00000150600 owner Alan Bloxsan and provided testimony to the Board of Equalization regarding the value that was determined by the Assessor's Office.

Commissioner Caldwell made a motion to deny the appeal for SL2510 for parcel RPD00000150600. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for SL2510 for parcel RPD00000150600.

Appraiser, Craig Mann presented on appeal CM2516 for parcel# RP0003600G000E owner is Mr. Mark Bottles. Appraiser Mann provided testimony to the Board of Equalization regarding the value that was determined by the Assessor's Office.

Commissioner Thompson made a motion to deny the appeal for CM2516 for parcel# RP0003600G000E. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for CM2516 for parcel# RP0003600G000E.

Appraiser, Noreen Allen presented on appeal CM2514 for parcel# RP00310001002A for owner John Dillen and appeal CM2515 for parcel# RP000120010010 for owner Wade & Lavea Thomas Family Trust. Appraiser Allen provided testimony to the Board of Equalization regarding the assessment of the boat docks to the parcels.

Commissioner Thompson made a motion to deny appeal on CM2514 for parcel# RP00310001002A and CM2515 for parcel# RP000120010010. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to deny appeal on CM2514 for parcel#RP00310001002A and appeal CM2515 for parcel# RP000120010010.

Chairman Maupin swore in Mr. Randy Peterman who is representing Trinity Pines regarding Appeal KH2502 for parcel# RPC00000064215, RPC0000004215, RPC00000010005. Mr. Randy Peterman provided testimony to the Board of Equalization regarding the argument that a property tax exemption should be granted to all the parcels.

Commissioner Thompson asked for clarification from Mr. Randy Peterman. Chairman Maupin provided additional comments during the presentation regarding that there was a pending court case in the Valley County District Court being determined by Judge, Jason Scott.

Assessor Sue Leeper provided additional comments during the presentation for Trinity Pines and requested that the Board of Equalization uphold their previous decision.

Commissioner Caldwell made a motion to deny the property tax exemption appeal KH2502. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the property tax exemption appeal for KH2502 for parcel# RPC00000064215, RPC0000004215, RPC00000010005.

Assessor Sue Leeper presented on appeal# KH2509 for parcel# RPM00000164245 with the owner Hi-Way Chapel of McCall Idaho Inc. She provided testimony to the Board of Equalization and advised that she also had conducted a site visit of the property and explained the reasons for the assessments of a few of the improvements on parcel# RPM00000164245. Chairman Maupin provided her opinion and explained that the argument has been the same for the past 6 years. Assessor Sue Leeper explained that the Assessor's Office is recommending a partial exemption and upholding the Assessor's assessment.

Commissioner Thompson made a motion to deny the appeal for KH2509 for parcel# RPM00000164245. Commissioner Caldwell seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for KH2509 for parcel# RPM0000016425.

Chairman Maupin began the next appeal for KH2504 for YMCA for several parcels. Those appearing on behalf of YMCA were Ms. Liz Beem and Ms. Kathryn Hunter. Chairman Maupin

swore both individuals in to provide testimony to the Board of Equalization. Ms. Liz Beem and Ms. Kathryn Hunter provided testimony to the commissioners regarding the appeal for KH2504.

Assessor Sue Leeper had questions for Ms. Liz Beem and Ms. Kathryn Hunter and Ms. Beem responded accordingly. Chairman Maupin provided her opinion regarding the testimony that was provided by Assessor Leeper, Ms. Liz Beem and Ms. Kathryn Hunter. Chairman Maupin felt that additional research needed to occur because the situation being presented to the Board of Equalization appears to have been an emergency. Commissioner Caldwell provided her opinion and felt that the property tax exemption should not be allowed as presented. The commissioners requested that the appeal for KH2504 be tabled to research.

Commissioner Thompson made a motion to table appeal KH2504 until July 7, 2025, at 9:15 a.m. Chairman Maupin seconded the motion. No further discussion, all in favor. Motion passed to table the appeal for KH2504 until July 7, 2025, at 9:15 a.m.

Chairman Maupin opened the next appeal for JB2511 which is parcel# RPD00000150600. The owners of the parcel M6 Family Properties, Mrs. Monica Miller and Mr. Blake Miller provided testimony to the Board of Equalization regarding their opinion on what the assessed value should be. Assessor Leeper had questions for the appellants regarding the sewer & water hookups, and they responded accordingly. Assessor Leeper also provided information to the commissioners.

Appraiser, Jen Boyd provided a presentation to the Board of Equalization regarding appeal JB2511 for parcel# RPD00000150600 and explained the reason for the appraiser's assessment for the parcel. Mrs. Monica Miller provided rebuttal testimony to the Board of Equalization.

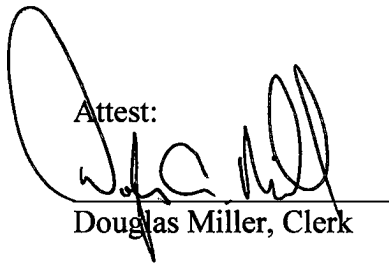
Chairman Maupin had recommendations for the appellant to work future with the Assessor's Office regarding the income approach. Mrs. Monica Miller provided additional information to the Board of Equalization.

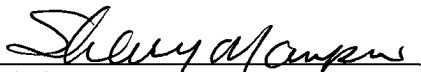
Commissioner Caldwell made a motion to deny the appeal for JB2511 for parcel# RPD00000150600 and provided an explanation regarding her decision. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for JB2511 for parcel# RPD00000150600.

Appraiser, Noreen Allen presented on appeal CM2513 for parcel# RP00048004002B owner Woodmansee Family Trust.

Commissioner Caldwell made a motion to deny the appeal for CM2513 for parcel# RP00048004002B. Commissioner Thompson seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal for CM2513 for parcel# RP00048004002B.

The Board of Equalization will recess at 11:05 a.m. until July 7, 2025.

Attest:  
  
Douglas Miller, Clerk

  
Chairman, Sherry Maupin