

Valley County Board of Commissioners

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VALLEY COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON Friday, July 1, 2022 9:00 A.M.

BOARD OF EQUALIZATION July 1, 2022, 9:00 A.M.

The Board of Valley County Commissioners reconvened as the Board of Equalization at 9:00 a.m. Those in attendance are Chairman, Elting Hasbrouck, Commissioner, Sherry Maupin, Commissioner, Edgar Allen, Assessor, June Fullmer, Chief Deputy Assessor, Sue Leeper.

Chairman Hasbrouck advised that the Board of Equalization would be reconvening at 9:01 a.m.

Chairman Hasbrouck advised that the Board of Equalization will be continuing with the personal appearance requests for appeal of property values and non-personal appearances.

Chief Deputy Assessor, Sue Leeper presented on appeal SL22139 for Parcel RPM0000168690 owner Saint Augustine of Hippo Ventures LLC. Chairman Hasbrouck swore in Mr. James Harrison. Mr. James Harrison provided his opinion regarding the assessed value of the property. Chief Deputy Assessor, Sue Leeper provided an overview of how the appraiser determined the value of Parcel RPM00000168690. Chairman Hasbrouck made a motion to deny SL22139 for Parcel RPM0000168690. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny the appeal SL22139 for Parcel RPM0000168690. Chairman Hasbrouck advised that the owner has the right to appeal to the Board of State Tax Appeals within 30 days.

Chief Deputy Assessor, Sue Leeper presented on appeal SL22140 for Parcel RPM00850000580 owner Saint Augustine of Hippo Ventures LLC. Mr. James Harrison provided his opinion regarding the assessed value of the property and the reason for his appeal. Chief Deputy Assessor, Sue Leeper provided an overview of how the appraiser determined the value of Parcel RPM00850000580. Chairman Hasbrouck made a motion

to deny appeal SL22140 for Parcel RPM00850000580. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny appeal SL22140 for Parcel RPM00850000580.

Chief Deputy Assessor, Sue Leeper presented on appeal KH22141 for Parcel RP00203000001B owner Saint Augustine of Hippo Ventures LLC. Mr. James Harrison provided his opinion regarding the assessed value of the property and the reason for his appeal. He had concerns regarding the value of the mobile home that was previously on the parcel. Chief Deputy Assessor, Sue Leeper provided an overview of how the appraiser determined the value of Parcel RP00203000001B to include the mobile home. Commissioner Maupin made a motion to deny appeal KH22141 for Parcel RP00203000001B. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny appeal KH22141 for Parcel RP00203000001B.

Chief Deputy Assessor, Sue Leeper presented on KH22143 for MH00203000001B owner Saint Augustine of Hippo Ventures LLC. Mr. James Harrison provided his opinion regarding the value of the mobile home. Chief Deputy Assessor, Sue Leeper provided an overview of how the value was determined for the mobile home. Commissioner Maupin made a motion to deny appeal KH22143 for MH00203000001B. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny appeal KH22143 for MH00203000001B.

Chief Deputy Assessor, Sue Leeper presented on Appeal SL22142 for Parcel RP000200000030 owner Saint Augustine of Hippo Ventures LLC. Mr. James Harrison provided his opinion regarding the value of the parcel. Chief Deputy Assessor, Sue Leeper provided an overview of how the value was determined. Commissioner Allen made a motion to deny Appeal SL22142 for Parcel RP000200000030. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal SL22142 for Parcel RP000200000030.

Appraiser, Noreen Allen presented on Appeal NA22144 for Parcel RPM043100L0590 owner Jeffrey and Theresa Shinn. Appraiser, Noreen Allen provided an overview of how the value was determined. Chairman Hasbrouck made a motion to approve the Appeal NA22144 for Parcel RPM043100L0590. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the Appeal NA22144 for Parcel RPM043100L0590.

Appraiser, Anthony Franseconi presented on Appeal AF22134 for Parcel RPM023900038A owner Thomas DeAngelis. Anthony provided an overview of how the value was determined. Chairman Hasbrouck made a motion to Approve the value provided by the appraiser and deny the value provided by the owner. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to approve the value provided by the appraiser for Parcel RPM023900038A.

Appraiser, Anthony Fransecnoi presented on Appeal AF22172 for Parcel RPM06950000060 owner Jeffrey Riojas. Anthony provided an overview of how the value was determined. Chairman Hasbrouck made a motion to approve the value provided by the appraiser for Appeal AF22172 and deny the appeal by the owner. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to approve the value provided by the appraiser for Appeal AF22172 and deny the appeal by the owner.

Appraiser, Anthony Franseconi presented on Appeal NA2238 for Parcel RPM041600000D0 owner Robb Tucker. Anthony provided an overview of how the value was determined. Commissioner Maupin made a motion to deny Appeal NA2238 for Parcel RPM041600000D0 and approve the value provided by the appraiser. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal NA2238 for Parcel RPM041600000D0 and approve the value provided by the appraiser.

Chief Deputy Assessor, Sue Leeper presented on Appeal SL22197 for Parcel RP00208028000B owner Paul McDougall. Mr. McDougall was scheduled to appear in person at 10:30 a.m. but as of 10:37 a.m. Mr. McDougall was not in attendance. Chief Deputy Assessor, Sue Leeper provided an overview of how the value was determined. Chairman Hasbrouck made a motion to deny Appeal SL22197 for Parcel RP00208028000B. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal SL22197 for Parcel RP00208028000B.

Appraiser, Jennifer Boyd presented on Appeal JB22279 for Parcel RP002111000038 owner Kevin and Cheryl Murdock. It was explained that the appeal was a non-personal appearance. Appraiser, Jennifer Boyd provided an overview of how the value was determined. Commissioner Allen made a motion to deny Appeal JB22279 for Parcel RP002111000038. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal JB22279 for Parcel RP002111000038.

Appraiser, Noreen Allen presented on Appeal NA22350 for Parcel RPM00000171581 owner Adam Cole and Keith Tasker. Appraiser, Noreen Allen provided an overview of how the value was determined and reduced because of the condition of the parcel. The Board of Equalization had concerns regarding the value provided because of the issues regarding the parcel and requested that additional deductions be considered. Appeal NA22350 was tabled for later.

Assessor, June Fullmer presented on Appeal KH22219 for Parcel RP00218002007A owner ABK Trust. Assessor Fullmer provided an overview of how the value was determined. Chairman Hasbrouck made a motion to deny Appeal KH22219 for Parcel RP00218002007A and approve the value provided by Assessor Fullmer. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal KH22219 for Parcel RP00218002007A and approve the value provided by Assessor Fullmer.

Assessor, June Fullmer presented on Appeal KH22220 for Parcel RP00218002001A owner ABK Trust. Assessor Fullmer provided an overview of how the value was determined. Commissioner Maupin made a motion to deny Appeal KH22220 for Parcel RP00218002001A and approve the value provided by Assessor Fullmer. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal KH22220 for Parcel RP00218002001A.

Appraiser, Kristi Hamilton presented on Appeal KH22268 for Parcel RP002150000410 owner David and Marie Swenson. Mr. David Swenson provided testimony to the commissioners regarding the value that was provided. He had concerns regarding the inability to have year-round access. Appraiser, Kristi Hamilton provided an overview of how the value was determined. Appraiser, Anthony Franseconi also provided an overview of how the value was determined for Parcel RP002150000410 and recommended that due to the road conditions and access that an additional 15% reduction be done to the value. The commissioners requested that the matter be tabled and requested that each Parcel in the area be reassessed.

Appraiser, Kristi Hamilton presented on Appeal KH2217 for Parcel RP0021500000470 for owner Melanie Brassfield. Ms. Melanie Brassfield provided testimony to the commissioners regarding the assessed value of the Parcel. The commissioners requested that the matter be tabled and requested that each Parcel in the area be reassessed.

Appraiser, Kristi Hamilton presented on Appeal KH2233 for Parcel RP00215000109A for owner Brenda McClean. Mr. Ronald McClean provided testimony to the commissioners regarding the assessed value of the Parcel and had concerns regarding the condition of the roads and other issues. The commissioners requested that the matter be tabled and requested that each Parcel in the area be reassessed.

Appraiser, Kristi Hamilton presented on Appeal KH22206 for Parcel RP002150000290 owner Michael Falconer. Mr. Michael Falconer provided testimony to the commissioners regarding the assessed value of the Parcel and had the same concerns regarding the prior testimony that had been provided by property owners in the same area. Appraiser, Anthony Franseconi provided an overview of how the value was determined. The commissioners requested that the matter be tabled and requested that each Parcel in the area be reassessed.

Appraiser, Kristi Hamilton presented on Appeal KH22217 for Parcel RP002150000450 owner Jeffrey Kriegel. Mr. Ronald McClean provided testimony to the commissioners on behalf of Mr. Jeffrey Kriegel. It should be noted that the Board of Equalization is requesting 20% reduction to the value.

Appraiser, Kristi Hamilton presented on Appeal KH22218 for Parcel RP002150000105E owner Richard White. Mr. White was not in attendance. The Board of Equalization is requested 20% reduction to the assessed value.

Appraiser, Kristi Hamilton presented on Appeal KH2240 for Parcel RP00215000031A owner Robert Gerhart. Mr. Robert Gerhart provided testimony to the commissioners regarding the assessed value of the Parcel and had the same concerns regarding the prior testimony that had been provided by the property owners. The Board of Equalization has requested 20% reduction to the assessed value.

After further deliberations, the Board of Equalization requested 30% reduction to the Parcels presented under KH22268, KH2216, KH2233, KH22206, KH22217, KH22218, KH2240. Chairman Hasbrouck made a motion to deny the Appeals for KH22268, KH2217, KH2233, KH22206, KH22217, KH22218, KH2240 and approve the 30% reduction to the Parcels. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny the Appeals for KH22268, KH2216, KH2233, KH22206, KH22217, KH22218, KH2240 and approve the 30% reduction to the Parcels.

The Board of Equalization recessed for lunch at 12:18 p.m.

The Board of Equalization returned from Lunch at 1:02 p.m.

Appraiser, Jennifer Boyd presented on Appeal JB22110 for Parcel RP002350000330 owner Jeremy Paul Pisca. Mr. Jeremy Paul Pisca provided testimony to the commissioners regarding the Appeal JB22110. Appraiser, Jennifer Boyd provided an overview of how the value was determined on Parcel RP002350000330. Commissioner Allen made a motion to deny Appeal JB22110 for Parcel RP002350000330. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal JB22110 for Parcel RP002350000330.

Appraiser, Jennifer Boyd presented on Appeal JB22113 for Parcel RP00235000047A owner RJ and Sons LLC. Mr. Jeremy Paul Pisca provided testimony to the commissioners regarding Appeal JB22113. Appraiser, Jennifer Boyd provided an overview of how the value was determined. Chairman Hasbrouck made a motion to deny JB22113. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal JB22113 for Parcel RP00235000047A.

Assessor, June Fullmer presented on Appeal KH22270 for Parcel RP00215000103A and provided an overview of how the value was determined. The Board of Equalization requested that the matter be tabled again.

Appraiser, Noreen Allen presented on Appeal NA22205 for Parcel RP18N03E176160 owner JST Properties. She provided an overview of how the value was determined. Commissioner Maupin made a motion to deny the Appeal NA22205 for Parcel RP18N03E176160 and approve the value as provided. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny the Appeal NA22205 for Parcel RP18N03E176160 and approve the value as provided.

Appraiser, Noreen Allen presented on Appeal NA22350 for Parcel RPM00000171581 owner Adam Cole and Keith Tasker. She provided an overview of how the value was determined and additional work that she conducted. Commissioner Maupin made a motion to approve Appeal NA22350 for Parcel RPM00000171581. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to approve Appeal NA22350 for Parcel RPM00000171581.

Appraiser, Noreen Allen presented on Appeal for Parcel RPM 00000171575 and requested a reduction to the original value. Commissioner Maupin made a motion to set the value for Parcel RPM00000171574 to \$116,092. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed motion to set the value for Parcel RPM00000171574 to \$116,092.

Appraiser, Noreen Allen presented an appraiser Appeal for Parcel RPM00000171564 and requested a reduction to the original value. Commissioner Maupin made a motion to set the Value for Parcel to \$117,208 for Parcel RPM0000171564 owner Randy Acker. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to set the Value for Parcel to \$117,208 for Parcel RPM0000171564 owner Randy Acker.

Appraiser, Kristi Hamilton brought back Appeal KH22270 for Parcel RP00215000103A owner Markus Geiger and explained how the value was determined. Chairman Hasbrouck made a motion to deny the Appeal KH22270 and accept the value as provided by Appraiser, Kristi Hamilton. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny the Appeal KH22270 and accept the value as provided by Appraiser, Kristi Hamilton.

Appraiser, Anthony Franseconi presented on Appeal AF22108 for Parcel RPM0239000096B for owner Annie Phillips. Anthony advised that Annie Phillips was to present in person but did not appear. Anthony provided an overview of how the value was determined. Chairman Hasbrouck made a motion to deny Appeal AF22108 for Parcel RPM0239000096B. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal AF22108 for Parcel RPM0239000096B.

Appraiser, Anthony Franseconi presented on Appeal AF2231 for Parcel RPM03930000070 owner Chester Ventures LLC/Annie Phillips and provided an overview of how the value was determined. Commissioner Maupin made a motion to deny Appeal AF2231 for Parcel RPM03930000070. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal AF2231 for Parcel Rpm03930000070.

Assessor, June Fullmer presented on Appeal JB22201 for Parcel Rpm RP000540020010 owner Jon Haput. Commissioner Maupin made a motion to approve Appeal JB22201.

Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to approve appeal JB22201 for Parcel RPM RP000540020010.

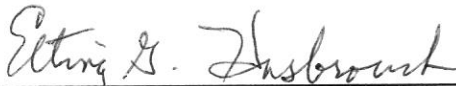
Assessor, June Fullmer presented on Appeal JB22202 for Parcel RP000540020020 owner Jon Haupt. Commissioner Maupin made a motion to approve Appeal JB22202 for Parcel RP000540020020. Commissioner Allen seconded the motion. NO further discussion, all in favor. Motion passed.


Chief Deputy Assessor, Sue Leeper presented on KH22194 for Parcel RP002010020670 owner Justin James. She provided the commissioners with an overview of how the value was determined. Chairman Hasbrouck made a motion to deny Appeal KH22194 for Parcel RP002010020670. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal KH22194 for Parcel RP002010020670.

Appraiser, Noreen Allen presented on Appeal NA22196 for Parcel RP18N0E176605 owner Herbert Pike Teinert. Mr. Teinert provided testimony over the phone to the Board of Equalization. Appraiser, Noreen Allen provided an overview of how the parcel was valued. Commissioner Allen made a motion to deny Appeal NA22196 for Parcel RP18N0E176605. Commissioner Maupin seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal NA22196 for Parcel RP18N0E176605.

Appraiser, Noreen Allen presented on Appeal NA22426 for Parcel RPM05380020090 owner Jay G. Teinert. Mr. Herbert Pike Teinert provided testimony on behalf of his son. Commissioner Maupin made a motion to deny Appeal NA22426 for Parcel RPM05380020090. Commissioner Allen seconded the motion. No further discussion, all in favor. Motion passed to deny Appeal NA22426 for Parcel RPM05380020090.

Chairman Hasbrouck recessed the Board of Equalization until July 6th, 2022, at 9:00 a.m.


Chairman, Elting Hasbrouck

Attest:

Douglas Miller, Clerk

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NOTICE OF SPECIAL MEETING OF THE BOARD OF THE VALLEY COUNTY COMMISSIONERS (Sitting as the Board of Equalization)

NOTICE is hereby given that the Board of Valley County Commissioners will hold a Special Meeting, Wednesday, Thursday and Friday, June 29th, 30th and July 1st, 2022 at 9:00 a.m. in the Commissioner's Room in the Valley County Courthouse, 219 N. Main St., Cascade, Idaho, 83611.
9:00 a.m. – Board of Equalization Hearings

Dated at Cascade, Idaho this 22nd day of June, 2022.
Douglas A Miller, Valley County Clerk, Valley County, Idaho.

A handwritten signature in cursive script, reading "Douglas A. Miller", written over a horizontal line.

Douglas A Miller, Clerk