

July 3, 2008

9:00 AM

The meeting was called to order by Chairman Stapelman with Commissioners Hunsaker and Moore in attendance. Minutes were taken by Clerk Smith.

Board of Equalization

This Special Meeting was scheduled for the purpose of the commissioners meeting as the Board of Equalization to hear appeals of 2008 assessments.

The first hearing was for Dustin and LeAnn McCurdy. Mr. McCurdy presented pictures of his property and an Assessment History of his property to support his claim that his assessed value has increased too much. His testimony was limited to his property only. The representatives of the County Assessor's Office presented an analysis of land valuations as well as actual sales and assessments of comparable properties. They indicated that they were somewhat limited on their valuation of the subject property because they were not allowed to view the interior of the house. The Board determined that the preponderance of evidence supported the Assessor's valuation and a **MOTION** to deny the McCurdy's appeal was unanimously approved.

The second hearing was for Jeffrey and Belinda Johnson. The Johnsons based their request to lower the \$521,145 valuation down to \$388,000 on an appraisal they had purchased as well as a presentation of real estate sales. Representatives from the County Assessor's Office presented their documentation, which included comparably assessed properties and actual sales depicting the upward trend of property values. The Board deferred their decision until a subsequent meeting.

The next hearing included Dan and Myrtle Hellwell, Julie Gumm, and Marlene Kelly as their family was appealing the valuations of multiple properties. Ms. Kelly

presented documents regarding a denial of a mortgage loan on her property because it didn't appraise for enough value. Representatives from the Assessor's Office presented the assessment history of the property as well as comparables of market value and actual sales of like properties.

Myrtle Hellewell was appealing the values on her home and two rental properties. They questioned some of the information on which their assessments were based and they felt the condition of the properties was not considered. Dan Hellewell was also appealing the assessment on his house and one similar rental property for the same reasons.

Julie Gumm's appeal was on her duplex that was similar to the other rental properties whose assessments are being appealed. She presented information regarding sales of comparable duplexes and contended that the local economy did not warrant such large increases in property values.

The Board deferred their decisions until the Assessor's Office could re-visit the properties with the appellants.

Eddie Lopez appeared before the Board to appeal the assessment of his home. He contended that two appraisals performed on his property in latter 2007 indicated that the County's assessment was too high. Mr. Lopez presented eight exhibits relating to his appeal, some of which addressed property taxes as well as local demographics. Representatives of the Assessor's Office presented examples of comparable sales as well as illustrations of how the local market trend reflected increasing property values. The Board unanimously approved a **MOTION** to deny Mr. Lopez's appeal since the preponderance of evidence supported the assessment of the Assessor's Office.

Roger Jones appealed the valuation placed on two parcels of commercial property whose assessments had increased significantly over the previous year. He offered one example of a sale of a vacant lot in the city of Rupert to support his appeal. Representatives of the Assessor's Office presented information about the subject properties as well as sales of comparable commercial properties. The Board felt the preponderance of evidence submitted was in favor of the Assessor's Office and they unanimously approved a **MOTION** to deny Mr. Jones appeal.

Steve Berlin was the final appeal scheduled this day. He raised several questions about how his valuation was determined and what factors affected the valuation of his home. He was requesting the assessed value be lowered to the amount stated on an appraisal he purchased in June of 2008. Representatives of the Assessor's Office explained what factors can and cannot be used to determine a property's assessed value. They also presented a packet of comparables of sales as well as assessments of like properties. The Board unanimously approved a **MOTION** to deny Mr. Berlin's appeal citing the Assessor's preponderance of evidence.

Having no further business to come before the Board, the meeting was adjourned.