

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
JULY 22, 2009**

The July 22, 2009 Board of Equalization meeting was held in the Planning Commissioners Meeting Room at the Blackstock Government Center at 221 North Wisconsin, Gunnison. Present were:

Paula Swenson, Chairperson
Hap Channell, Commissioner

Jim Starr, Vice-Chairperson
Ruth Dukeman, Clerk to the Board

County Assessor Kristy McFarland, Deputy Assessor, Vicki Hildreth and Senior Appraiser/Analyst George Lickiss and others were present and participated as indicated in the text.

NOTICE: The Petitioner's and Assessor's exhibits for each case are located in their individual Board of Equalization files.

The valuation time period is July 1, 2006 –June 30, 2008

CALL TO ORDER: Chairperson Swenson called the July 22, 2009 meeting of the County Board of Equalization to order at 9:01 am. Chairperson Swenson explained the roles, rights and responsibilities of the Board and the Petitioner during each hearing where a Petitioner and/or a Petitioner's representative was present, either in person or via telephone. Appeal notices were also provided to each Petitioner.

**CBOE #42
Navid Navidi**

Senior Appraiser George Lickiss summarized the subject property and verified that time was not a factor in the valuation. Three examples of comparable properties were provided supporting the value of \$448,630. Commissioner Channell explained how he understood the range and adjustments to the properties values, but questioned how the range appeared different than the subject property. The Assessor's Office explained how overall 30 to 40 sales were used in the analysis to determine value and the properties provided were just a small sample. The square footage of the improvements to the subject property relative to the comparables was discussed noting a size adjustment was considered for larger buildings versus smaller buildings. Larger lots typically sell for a lower amount per square foot. Petitioner arrived at 9:08 am. Square footage of the property was discussed in detail and Senior Appraiser George Lickiss explained the process for assessment using square footage. Petitioner Navidi explained how he paid less for the property than the assessed value. The age of the property explained why the Petitioner felt the assessment value should be the amount he paid for the property \$425,000. He further explained how he felt the value reflected an inflated valuation from the time period when the ski area sold and that values had not adjusted to reflect the current lower selling prices. Commissioner Channell explained the process that the Assessor's Office was legally required to follow when determining property values and how only properties sold during the required timeframe were included in the analysis. Senior Appraiser George Lickiss demonstrated the trends of property sales for the time period showing how the data demonstrated the values being stable and not affected by time.

Commissioner Starr further inquired about age of the improvements on the property. Senior Appraiser George Lickiss explained the condition of the building was a factor considered in the valuation, and was typically a more reliable factor than the age of structures. Further explaining that a property could be older in age but in excellent condition, leading to a higher value than a modern property in poor condition. Chairperson Swenson summarized the comparison properties and the different sizes of the buildings and lots to arrive to a value of \$118 per square foot. Commissioner Channell supported the Assessor's Office methodology for determining the valuation of the property and was unable to support the motion. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust value to \$425,000 to accommodate the age of the building and the size of the lot. Motion carried.

**CBOE #43
Navid Navidi**

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and explained the supported value of the subject property of \$302,920. Petitioner Navidi explained how he felt that the purchase price more accurately reflects the value of the property. He further detailed how other comparable samples provided by the Assessor's Office were in a different location of town than the subject property. Commissioner Channell explained an analysis of the comparable properties provided an example of the types of sales used in the overall valuation, with adjustments made to accommodate the specific attributes of the subject property. Discussion about the comparable properties, the number of sales used in the array and property locations was further deliberated. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny CBOE #43 and the petitioner request for an adjustment. Motion carried unanimously.

CBOE #33
Perry R. Anderson, et al

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and advised that the Assessor's Office was recommending an adjusted value of \$140,000 as these are duplex units and were previously valued as stand alone properties. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$140,000 and to adjust the classification to a duplex. Motion carried unanimously.

CBOE #39
Perry R. Anderson, et al

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and advised that the Assessor's Office was recommending an adjusted value of \$140,000 as these are duplex units and were previously valued as stand alone properties. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$140,000 and to adjust the classification to a duplex. Motion carried unanimously.

CBOE #34
Perry R. Anderson, et al

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and advised the board that the Assessor's Office supported the value of \$201,830. Petitioner Anderson provided insights into the history of the properties. He further explained that the subject property was a duplex. Senior Appraiser George Lickiss advised the property was valued as a stand alone unit and would need to be adjusted accordingly. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust CBOE #34 to \$167,030 adjusting the value and classification of the unit to duplex as stipulated. Motion carried unanimously.

CBOE #35
Perry R. Anderson, et al

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and advised the board that the Assessor's Office recommended a value of \$280,000. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust value to \$280,000 as stipulated. Motion carried unanimously

CBOE #36 and CBOE #37
Perry R. Anderson, et al

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and explained how after additional analysis of the information provided by the petitioner the value assigned from the mass appraisal model may not be accurate for this subject property as it contained unique characteristics. A corrected value of \$245,000 was proposed. Petitioner Anderson advised that both CBOE #36 and CBOE #37 are identical types of units. The unique features were further detailed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$245,000 for CBOE #36 and #37. Motion carried unanimously.

CBOE #38
Perry R. Anderson, et al

Petitioner was present. Senior Appraiser George Lickiss summarized the subject property and advised the Board that after review of the information provided by the petitioner the Assessor's Office recommended an adjustment from \$243,390 to \$230,000 to accommodate the unique attributes of the subject property. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the recommended value adjustment to \$230,000. Motion carried unanimously.

BREAK: The meeting recessed from 9:44 am until 10:01 am.

CBOE #46
Revell Sheila Wood Revocable Trust

Senior Appraiser George Lickiss summarized the subject property and the supported mass appraisal value of \$1,034,710. Petitioner was represented by Joel Vosburg who arrived at 10:04 am. The mass appraisal process was further explained by Assessor McFarland relative to the sample comparisons provided by the Assessor's Office. Petitioner Vosburg provided a spreadsheet explaining his analysis of the subject property as he felt there was a defined peak in velocity/volume of sales and the price paid for these types of lots. He further explained how in 2007 there were many sales, then just a few in 2008. Senior Appraiser Lickiss explained how time was considered and determined not to be a valuation factor for this type property in this location. It was explained how the subject property was classified as a townhome property. Deputy Assessor Hildreth explained classification types for different architectural styles and the requirements following statutory requirements. Petitioner Vosburg explained the value of the property and improvements separately. Senior Appraiser George Lickiss explained that case law supported the entire property valued in total. Commissioner Channell provided an explanation of his analysis of the spread sheet provided by the Petitioner and the materials provided by the Assessor's Office and how when he averaged the sales prices and applied them to the subject property he arrived at a value higher than the mass appraisal valuation. He further explained how it appeared that the methodology used in the Assessor's Office appeared to be sound and supported. Commissioner Starr explained how he felt an adjustment was needed and unable to support the motion. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny request for adjustment of CBOE #46. Motion carried unanimously.

CBOE #17
Gerard T Broccolo

Petitioner was represented by Joel Vosburg who was present. Senior Appraiser George Lickiss summarized the subject property and further explained how this property was considered ski in/ski out like other comparables, however, do to a clerical error was currently valued at a lower amount like a property without ski-in/ski-out access. Petitioner Vosburg provided information about vacant lots outside of the time period not allowed to be used by the Assessor's Office and noted how as very few sales occurred, it appeared the market was in a sales decline. It was explained by the Assessor's Office how the more recent sales would be used in the next evaluation cycle, but were prohibited statutorily for consideration for the subject property during this assessment cycle. Features that Petitioner Vosburg felt were a detriment to the value of the subject property including a shared driveway, the steep aspect of the slope of the lot and inclusion of an easement allowing others access to their properties was presented for consideration for the requested value of \$625,000. **Moved** by Commissioner Starr, to adjust the value to \$700,000 to accommodate the proposed trend and the total lack of sales for the later part of the subject period. Seconded by Commissioner Channell, to allow for additional discussion.

Senior Appraiser George Lickiss explained the time analysis data graphs and how the information did not support a decline in value over the time period in this area. Commissioner Channell explained his concern about adjusting the value and the need to stay true to the data. He further explained how the current trends would be shown in the coming assessment period. Petitioner Vosburg further expressed how he observed a declining market. Chairperson Swenson explained how the Board understood the information he provided. Motion failed. **Moved** by Chairperson Swenson, seconded by Commissioner Channell to deny the request for adjustment for CBOE #17. Commissioner Starr explained how he felt an adjustment was needed and was unable to support he motion. Motion carried.

**CBOE #48
Robinson Capital, LLC**

Rescheduled to July 27, 2009

**CBOE #50
John T. Morrison, et al**

Petitioner was represented by David Leinsdorf who was present. Senior Appraiser George Lickiss summarized the subject property and the supported the value of \$757,500. Petitioner Leinsdorf explained that the different features of comparable properties provided, noting how several included superior views that the subject property did not have. Photographs were provided of the north, north/east views of the comparable properties views, versus the obstructed view from the subject property. The sales market of lots for this type was deliberated. The views and location of the subject property relative to roads and the ski slope were further reviewed. Discussion as to the values and location of the comparables commenced. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$500,000 based on the fact there was a relative increase in the values for lots C-9 and C-17. The prices paid increased value and when evaluated differently leads to a value of \$500,000 for the subject lot during the timeframe. Commissioner Swenson further explained how the sales of lots C-9 and C-17 were unique and contributed to a 26% value increase. Based on previous sales of similar lots to the subject property, within the timeframe and how applying the logic to the subject property would more accurately reflect a market sales based value. Motion carried unanimously.

**CBOE #14
Malcolm D. Young Jr.**

Petitioner was represented by David Leinsdorf. Senior Appraiser George Lickiss summarized the subject property and the supported value of \$857,140. He further explained after detailed review of the information provided by the petitioner, evaluation of market comparables, a valuation between \$689,000 and \$772,000 was supported. He recommended a value of \$730,000 for the subject property. Chairperson Swenson asked if there was a demonstrated increase in the market area during the timeframe. Senior Appraiser Lickiss showed fewer sales, but the median sales price staying level and not declining in value over time. Petitioner Leinsdorf explained how he felt the comparable properties were from different areas than the subject property. He further demonstrated the differences of the subject property and the comparable samples and emphasized how the subject property lot size was substantially smaller, the improvements older in styling, and how the subject property did not have a view. He proposed a value of \$597,765. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$700,000 for the smaller parcel of land and the age of the house was significantly older than the closest comparison property in date to adjust for the age of the property. Motion carried unanimously. Chairperson Swenson further commented that she agreed with the value for the subject property, however did not agree that the values in the area had declined during the review period.

**CBOE #47
Hegel Ferdinand Jr. Living Trust**

Petitioner Fred Hegel participated via telephone conference. Senior Appraiser George Lickiss summarized the subject property and the supported value of \$400,000. Petitioner Hegel explained the comparables he provided demonstrated a value of \$325,000. The lot size was reviewed and determined that a large portion of the subject property was unbuildable, as a creek bed ran through a substantial portion of the subject property. The size of the lot was determined to be .441 acres. Discussion as to similar sales and lot size commenced. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$375,000 based on similar sized and priced lots during the applicable time period. Commissioner Channell advised how by looking at the information provided, he was not able to determine the difference from the comparables and the subject property and was unable to support the motion. Motion carried.

**CBOE #51
Ronald J Seufferling, et al**

Petitioner participated via telephone conference. Appraiser II, Mary Mast summarized the subject property and the supported value of \$184,930. Petitioner Seuferling provided information about how the comparables provided are on the front of the building and had better views than the subject property. He further explained how the subject property was smaller in size and had a basic hotel room feel, versus some of the other units that are larger in size and have more appealing views. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$170,000 based on comparable sales. Motion carried unanimously.

CBOE #52
Ronald J Seuferling, et al

Petitioner participated via telephone conference. Appraiser II, Mary Mast summarized the subject property and the supported value of \$1,000,000. Petitioner Seuferling explained how he felt values were determined by three elements, the building site, access to the property and views. Further explanation was provided about how the site as not as desirable as the comparables, it had lower access, road noise and a not as desirable a view. Commissioner Channell explained that looking at the map it was challenging to determine the exact attributes of the properties and as no other sales information was provided by petitioner felt the Assessor's Office valuation was supported. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for an adjustment and support the Assessor's Office valuation. Motion carried unanimously.

Lunch Break: The meeting recessed from 11:58 am until 1:02 pm.

CBOE #2
Julie Bremer, et al

Petitioner Grant Bremer was present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$851,910. Petitioner Bremer provided information about how the Buckhorn Ranch is a community currently incomplete and inferior to the other developments used in the sample of comparison properties. He outlined how lakes were constructed that do not hold water, roads that were not to grade and only double chipped sealed versus being paved, water lines that freeze during the winter months and sewer lines that are torn up. He presented an appraisal from the time frame that supported a value of \$200,000 less than the Assessor's Office value. Petitioner Julie Bremer arrived at 1:10 pm. The comparison properties provided in the appraisal document were discussed relative to the subject property. The square footage of the subject property was further evaluated. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the market value to \$650,000 based on surrounding property valuations and the appraisal value provided by the petitioner. Motion carried unanimously.

CBOE #16
William E. Coburn, II

Petitioner Ann Coburn was present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$1,700,000. Petitioner Coburn advised that only a single property similar to the subject sold for \$560,000 within the assessment period. She further explained how properties listed on the market had not been selling. The features of the area were discussed including how the subject property included parking for fishing access, recreational uses, a hay operation and a horse riding arena used by other property owners in the subdivision. Appraiser II, Mary Mast commented how the easements were noted, but did not influence the valuation of the property. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$1,100,000 as the only comparison property, closer to Crested Butte and farther away from the highway that had better fishing access, sold in the Dani Ranch during time period for \$560,000. Motion carried unanimously.

CBOE #3
Cathy Steinberger, et al

Petitioner Phillip Stranahan owner of a similar property to the subject, participated via telephone conference, but was not representing Cathy Steinberger. Appraiser II, Mary Mast

summarized the subject property and advised the board that the Assessor's Office supports the value of \$202,390. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request of CBOE #3. Motion carried unanimously.

CBOE #13
Phillip B Stranahan, et al

Petitioner Phillip Stranahan participated via telephone conference. Appraiser II, Mary Mast summarized the subject property and the supported value of \$202,390. Petitioner Stranahan explained the details of an appraisal that was outside the timeframe for consideration. Commissioner Channell explained the statutory process for property valuation. The comparable sales relative to the subject property were discussed. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request. Motion carried unanimously.

CBOE #24
Gregory L. Sherwood, et al

Petitioner Marnie Easley was present. Appraiser II, Mary Mast summarized the subject property and that after review of information provided by the petitioner recommended a value of \$1,137,880. Petitioner Easley was in agreement with the revised value. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated value of \$1,137,880. Motion carried unanimously.

CBOE #6
Brian Levine, et al

Petitioner was present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$270,000. The subject property size was discussed and it was determined to be .5244 of an acre. Petitioner Levine provided information about attempts to sell the property at a sale price much less than the assessed value without success for 2 ½ years. Discussion as to the valuation process and how the value for the subject property was determined commenced. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny request. Motion carried unanimously.

CBOE #30
Karma Tidemann, et al

Petitioner Ross Tidemann participated via telephone conference. Appraiser II, Mary Mast summarized the subject property and the supported value of \$2,614,980. Petitioner Tidemann explained a fee appraisal that could not be considered, as it was outside of the timeframe. The comparable properties used in the appraisal were within the appropriate timeframe and discussed. Commissioner Channell requested explanation about the land adjustments provided in the comparison samples provided by the Assessor's Office. Appraiser II, Mary Mast explained the differences in property sizes and the adjustments made relative to the subject property. The ski-in/ski-out location of the property was discussed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$2,300,000, as the comparatives provided more accurately reflect the attributes and value of the subject property. Motion carried unanimously.

CBOE #45
Henson W. Moore, et al

Petitioner was present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$1,589,750. Petitioner Moore explained that the location of the property was compromised as access was from a shared driveway. He further explained how the neighboring house violated the property set backs and the parking pad sits on his property. An obsolescence reduction had been made for these detriments to the property in the past. Deputy Assessor Hildreth reminded the board that there was a consistent 5% adjustment historically, versus a specific amount. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$1,510,000 for obsolescence for the reasons stated earlier. Motion carried unanimously.

Break: The meeting recessed from 2:40 pm until 2:50 pm.

CBOE #27
PSG Associates

Petitioner Norman Aufderheide participated via telephone conference. Appraiser II, Bob Blackett summarized the subject property and explained the different approaches calculated with the lowest value assessed to the property at \$199 per square foot for a total value of \$465,890. Petitioner Aufderheide advised that the purchase of the building was in 2007 for \$200,000 and the condition was below average. He explained how recent modifications were strictly cosmetic to the appearance of the property and did not substantiate the current value. The square footage value of nearby properties serving a similar purpose was noted at \$148 square foot for the office and the \$150 square foot for the workshop's valuation based on sales of other commercial properties. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$345,000 with an adjusted value per square foot using the property across the street as a comparison, multiplied by the square footage for the subject property. Commissioner Channell explained the rationale as both buildings had similar uses and how their approximate value per square footage was very close to being the same, versus the separation for office space and workshop. Motion carried unanimously.

CBOE #19
Satish Vijay Karnik, et al

Petitioner was not present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$863,200. The details of the property characteristics were reviewed relative to the comparable sample provided. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny request. Motion carried unanimously.

CBOE #11
Jerome A. Denton

Petitioner was present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$187,140. Petitioner Denton explained the difference of the comparable to the subject property. His greatest concern was the location of his property relative to a nearby industrial site and the noise level at the subject property. The comparisons were reviewed with sales being emphasized and the statutory requirement for the properties. The condition of the property was also discussed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to reduce the valuation of the property to \$150,000 with a 20% obsolescence factor adjustment for the industrial activity in the neighborhood. Motion carried unanimously.

CBOE #18
Michael W. Case, et al

Petitioner was not present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$404,500. The petitioner submitted two appraisals one within the time frame and another outside the time frame with a discrepancy for the basement square footage. Discussion as to the appraisal logistics and adjustments commenced. The current value reflected the exterior only basement access. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #18. Motion carried unanimously.

CBOE #20
Louis Malnar, et al

Petitioner was not present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$6,450. **Moved** by Commissioner Channell, seconded by Commissioner Starr to deny CBOE #20. Motion carried unanimously.

CBOE #44
James H. Ruthven, et al

Petitioner was present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$557,950. Petitioner explained that he felt the property should be classified as agricultural. He further explained how neighboring properties have the same use as the subject property and were classified as agricultural. Chairperson Swenson asked about the length of agricultural operations. Petitioner Ruthven stated he purchased the property in 1990 and has housed horses used for breeding and for sale as well as hay operations. The

Assessor's Office reviewed documentation required for the property to be reclassified. **Moved** by Commissioner Channell, seconded by Commissioner Starr to table this case until a future meeting to allow petitioner to work with the Assessor's Office and provide the needed documentation. As of August 5, 2009 no additional documentation was provided by the petitioner. See Minutes from CBOE Meeting held August 5, 2009 for denial motion.

CBOE #15
Charles G. Reitingner, et al

Petitioner was present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$495,160. Petitioner Reitingner provided insights as to the attributes and history of the property. He explained that non-traditional materials including 2x3 sized boards were used for construction and how the heating system was not similar to other properties. He further explained how other newer and higher quality constructed properties in the neighborhood had lower assessed values than the subject property. The living area square footage was discussed and discovered that an adjustment for the space above the garage was needed, as the area was used for storage space and not finished to be used as living space. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$447,000 to accommodate the square footage of the area above the garage by applying the value of similar properties. Motion carried unanimously.

CBOE #26
Ronnie G. Kibler

Petitioner was present, with representative Today Reality Broker Associate, Milt Voss. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$471,860. Petitioner Kibler explained several comparison properties including the property neighboring the subject with an appraised value of \$358,000 from 1 year ago. He further outlined how many other properties in the neighborhood were larger, nicer homes with lower assessed values. He further detailed a metal building used for storage. Broker Associate, Milt Voss provided a property analysis for the subject property. Mr. Voss explained the historic sales of properties in Panoview Park and how his observations of historic sales did not agree with the value as placed by the Assessor's Office. The unfinished basement value was questioned. The exact measurements of the area classified as garage was discussed with the details as to the assessment value used to value car storage space detailed by square footage ranges used to establish the number of cars. The square footage of a building was adjusted as the record appeared to be incorrect. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$422,600 to address and correct the measurements of the storage unit. Motion carried unanimously.

CBOE #8
Michael D. Wilson, et al

Petitioner was present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$191,670. Petitioner Wilson advised that these units are identical in nature as the comparison of #1 and #2 with a value of \$163,000 and \$165,000. The uniqueness of the properties was further demonstrated in the comparables. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$165,000. Motion carried unanimously.

CBOE #9
Michael D. Wilson, et al

Petitioner was present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$191,670. Petitioner Wilson advised that these units are identical in nature as the comparison of #1 and #2 with a value of \$163,000 and \$165,000. The uniqueness of the properties was further demonstrated in the comparables. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$165,000. Motion carried unanimously.

CBOE #10
Michael D. Wilson

Petitioner was present. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$191,670. Petitioner Wilson advised that these units are identical in nature as the comparison of #1 and #2 with a value of \$163,000 and \$165,000. The uniqueness of the properties was further demonstrated in the comparables. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$165,000. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Swenson, seconded by Commissioner Starr, to adjourn the meeting. Motion passed unanimously. The July 22, 2009 meeting of the Board of Equalization adjourned at 5:09 pm

Paula Swenson, Chairperson

Jim Starr, Vice-Chairperson

Hap Channell, Commissioner

Minutes Prepared By:

Ruth Dukeman, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk