

**GUNNISON COUNTY BOARD OF EQUALIZATION  
MEETING MINUTES  
JULY 27, 2009**

The July 27, 2009 Board of Equalization meeting was held in the Planning Commissioners Meeting Room at the Blackstock Government Center, 221 N. 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 27, 2009 meeting of the County Board of Equalization to order at 9:00 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 #144  
Forest Queen Mines, Inc.**

Petitioners Harry and Jane Meginnis were present. Appraiser II, Don Rundell summarized the subject property and the supported value of \$3,490. Petitioners explained the location and attributes of the property. Specifics relative to the subject property that were different than the comparables were discussed. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE# 144, as the sales were well supported and demonstrate the value for this type of property. Motion carried unanimously.

**CBOE #148  
Forest Queen Mines, Inc.**

Petitioners Harry and Jane Meginnis were present. Petitioners explained the exact location of the property and further explained the poor condition of the improvements on the property. She described how the property was in disrepair. The road was impassable and how much of the vacant area of the parcel was challenging to navigate and covered with mine tailings. Appraiser II, Don Rundell summarized the comparables and explained the supported value of \$1,012,840. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to table CBOE # 148 until additional information about the Assessor's Office recommended value with a modification to the condition of the property to poor was available. Motion carried unanimously.

**CBOE #145  
Forest Queen Mines, Inc.**

Petitioners Harry and Jane Meginnis were present. Petitioner Jane Meginnis explained the location and attributes of the property. Appraiser II, Don Rundell summarized the property and explained that after review of information provided by the Petitioners about the location of a road, a supported value of \$5,820 was recommended. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to a stipulated value of \$5,820. The road location will be memorialized to allow for the adjustment in value to be made, without the property owners having to petition to the County Board of Equalization. Motion carried unanimously.

**CBOE #146  
Forest Queen Mines, Inc.**

Petitioners Harry and Jane Meginnis were present. Petitioner Meginnis explained the location and attributes of the property. Appraiser II, Don Rundell summarized the comparables and explained the supported value of \$4,160. Deputy Assessor Hildreth explained sales prices associated with mining claims in the area of the subject property supporting the valuation. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny CBOE#146 as the information provided by the Assessor's Office was well supported by sales of like properties. Motion carried unanimously.

**CBOE #147  
Forest Queen Mines, Inc.**

Petitioners Harry and Jane Meginnis were present. Petitioners explained the location and attributes of the property. Appraiser II, Don Rundell summarized the comparables and explained the supported value of \$8,320. It was further noted how this parcel was two lots and valued accordingly relative to CBOE# 146 as it was twice the size, but similar in type and location. **Moved** by Commissioner Channell seconded by Commissioner Starr to deny CBOE# 147 as the lots are similar to comparables and the value was well supported. Motion carried unanimously.

**CBOE #149  
Forest Queen Mines, Inc.**

Petitioners Harry and Jane Meginnis were present. Petitioners explained the location of the property. Appraiser II, Don Rundell summarized comparable sample properties and explained the supported value of \$8,340. **Moved** by Commissioner Channell seconded by Commissioner Starr to deny CBOE#149 as the value is supported by sales. Motion carried unanimously.

**CBOE #171  
Scott Long**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns with securing a Warranty Deed to the subject property, a value of \$23,040 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the Assessor's Office recommended adjusted value of \$23,040. As all lots in Laveta Placer were affected by these same issues, a neighborhood adjustment to all affected records was requested. Motion carried unanimously.

**CBOE #172  
Bob G. Long, et al**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns about securing a Warranty Deed a value of \$16,560 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated Assessor's Office recommended adjusted value of \$16,560. As all lots in Laveta Placer were affected by these same issues, a neighborhood adjustment to all affected records was requested. Motion carried unanimously.

**CBOE #173  
Bob G. Long, et al**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns about securing a Warranty Deed a value of \$20,160 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated Assessor's Office recommendation and adjust the value to \$20,160. As all lots in Laveta Placer were affected by these same issues, a neighborhood adjustment to all affected records was requested. Motion carried unanimously.

**CBOE #174**  
**Bob G. Long, et al**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns with securing a Warranty Deed, a value of \$23,040 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated Assessor's Office recommendation and adjust the value to \$23,040. As all lots in Laveta Placer are affected by these same issues, a neighborhood adjustment was requested. Motion carried unanimously.

**CBOE #175**  
**Bob G. Long, et al**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns about securing a Warranty Deed, a value of \$23,040 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated Assessor's Office recommendation to adjust the value to \$23,040. As all lots in Laveta Placer are affected by these same issues, a neighborhood adjustment was requested. Motion carried unanimously.

**CBOE #176**  
**Bob G. Long, et al**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns with securing a Warranty Deed a value of \$11,520 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated Assessor's Office recommendation to adjust the value to \$11,520. As all lots in Laveta Placer are affected by these same issues, a neighborhood adjustment was requested. Motion carried unanimously.

**CBOE #177**  
**Bob G. Long, et al**

Petitioner was present. Appraiser II, Don Rundell and Deputy Assessor, Vicki Hildreth explained how information provided by the Petitioner was reviewed and because of access issues and concerns about securing a Warranty Deed, a value of \$7,920 was proposed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated Assessor's Office recommendation to adjust the value to \$7,920. As all lots in Laveta Placer are affected by these same issues and a neighborhood adjustment was requested.

**CBOE #228**  
**Chris Leverich**

Petitioner was not available when called, a message was left advising of the Assessor's Office recommendation to reduce the value to \$12,000. Deputy Assessor Hildreth explained the location of the subject property and how the size was incorrect. After evaluation of the information provided by the Petitioner the property size adjustment supported a change in the value from \$73,500 to \$12,000. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the size of the lot and reduce the value of the property to the Assessor's Office recommended amount of \$12,000. Motion carried unanimously.

**CBOE #160**  
**Marilyn A. Von Fay Rev Trust**

Petitioner Marilyn Von Fay was present. Appraiser II, Don Rundell advised that after review of the information provided by the petitioner, explaining how the property was affected by wetlands, an adjustment from \$29,550 to a value of \$18,370 was recommended. It was discussed how the property included marshlands that were not included in the initial assessment. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated value of \$18,370. Motion carried unanimously.

**CBOE #161  
Marilyn A. Von Fay Rev Trust**

Petitioner Marilyn Von Fay was present. Appraiser II, Don Rundell summarized the subject property and the supported value of \$270,270. Petitioner explained how many neighboring properties decreased in value, while the value of the subject property increased 22%. Commissioner Channell explained the process that the Assessor's Office uses to value properties and how the valuation is directly related to sales during the time period. The exact size of the property was deliberated. The marshland portion of the property was discussed, specifically how the wet spring made much of area unusable. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to reduce the value to \$249,360 to accommodate the wetland features of the property. Motion carried unanimously.

**CBOE #178  
Robert G. Newman**

Petitioner participated via teleconference. Appraiser II, Don Rundell explained after review of the materials provided by the Petitioner to accommodate the size and attributes of the property an adjustment to the value of \$29,600 from the previous value of \$87,640 was recommended. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the Assessor's Office recommended value of \$29,600. Motion carried unanimously.

**CBOE #222  
Larry Dee Pillow, et al**

Petitioner was not present. Appraiser II, Don Rundell explained how after a physical inspection of the property, at the request of the owner, the residential square footage was corrected and the condition of the property adjusted from fair to poor. The changes resulted in a recommended value change from \$107,460 to \$87,290. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the Assessor's Office proposed change in property condition to poor and correct the square footage resulting in a value of \$87,290. Motion carried unanimously.

**Break:** The meeting recessed from 10:32 am until 10:45 am

**CBOE #131  
Dwight Clayton, et al**

Petitioner Karen Clayton was present. Petitioner explained maps and photographs showing willows and the wetland characteristics of the subject property. It was further explained that the property had a road cutting through the usable section. After further discussion, and review of the maps, it was discovered that the road was a vacated alley that now could be used by the property owners. Appraiser II, Don Rundell explained how after detailed review of the property record several adjustments were recommended to 8 of the 20 lots of the subject property. A modification from Pitkin Average to Pitkin Affected as they were part of a wetland area resulting in a value reduction to \$389,290 from \$466,090 was proposed. Deputy Assessor Hildreth further explained the process and the sales that were used in the calculation for valuation of the subject property. She further summarized the features that were considered when a lot was classified as affected and the lower sales price associated with those properties. Additional discussion as to how to schedule a physical inspection with the Assessor's Office commenced. **Moved** by Commissioner Swenson, seconded by Commissioner Channell, to accept the stipulated modification to the lot type for lots 1 -15 the affected lots and the modified value of \$389,290. Commissioner Starr commented how he was unable to support this motion as he felt the creek running through the property added value, not detracted value. However, he understood how there was not currently an assigned sales value to demonstrate that claim. Motion carried.

**CBOE #186**  
**Kenneth W. Stewart, et al**

Petitioner was not present. Appraiser II, Don Rundell explained how a physical inspection of the property resulted in a recommendation for an adjustment of 3 of the 7 lots from Pitkin Average to Pitkin Affected. This change would modify the value from \$166,250 to \$138,020. A 10% functional obsolescence had historically been applied to the subject property and was still applicable and included in the calculated value. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the adjusted value of CBOE #186 to \$138,020. Motion carried unanimously.

**CBOE #162**  
**Philip E. Shaffer, et al**

Petitioner was not present. Appraiser II, Don Rundell summarized the subject property and advised that after review of the information provided by the petitioner a value of \$424,000, an adjustment from \$572,550, was recommended. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the recommended adjusted value of \$424,000 for CBOE # 162. Motion carried unanimously.

**CBOE #193**  
**Nicholas F. Mirolli Jr., et al**

Petitioner was present. Appraiser II, Don Rundell explained how an adjustment was recommended from \$660,600 to \$648,000. Petitioner explained a recent fee appraisal demonstrated a value of \$460,000. He further explained a recent fee appraisal outside of the timeframe showed a value for the subject of \$480,000. The square footage of the property and allocation of the space was deliberated. Specific allocation of space above the garage was detailed, as the space was not finished. **Moved** by Commissioner Channell seconded by Commissioner Starr to table this review until later in the day after the Assessor's Office was able to correct the record and report a revised valuation. Motion carried unanimously.

**CBOE #205**  
**Gallegos and Associates**

Petitioners Glen and Diane Gallegos participated via telephone conference. Appraiser II, Don Rundell explained how the re-classification of the property from vacant to agricultural was supported by documentation submitted by the Petitioners. The proposed reclassification would be change the value from \$291,610 to \$980. **Moved** by Commissioner Starr seconded by Commissioner Channell, to accept the stipulated change in classification and value to \$980. Motion carried unanimously.

**CBOE #204**  
**Gallegos and Associates**

Petitioners Glen and Diane Gallegos participated via telephone conference. Appraiser II, Don Rundell explained how the re-classification of the property from vacant to agricultural was supported by documentation submitted by the Petitioners. The value would be changed from \$521,140 to \$1,990. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated change in classification and value to \$1,990. Motion carried unanimously.

**CBOE #203**  
**Gallegos and Associates**

Petitioners Glen and Diane Gallegos participated via telephone conference. Appraiser II, Don Rundell explained how the re-classification of the property from vacant to agricultural, was supported by documentation submitted. The residential portion of the property would not be changed from the residential value of \$153,010. The process of valuation was further deliberated. The condition of the property was further discussed as the Petitioners felt the property was in very poor condition. A physical inspection was recommended for the condition of the property to be further evaluated. With the agricultural designation the value would

change from \$561,000 to \$154,570. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated change in classification and value to \$154,570. Motion carried unanimously.

**CBOE #194**  
**Colleen N. Kelly, et al**

Petitioner participated via telephone-conference. Appraiser II, Mary Mast explained a recommended adjustment of 25% per lot, for a total parcel valuation of \$225,000. Petitioner Kelly was further advised that the Assessor's Office would treat this case as a clerical error and was willing to start the abatement paperwork on her behalf. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated amount of \$225,000 for CBOE #194. Motion carried unanimously.

**CBOE #6**  
**Brain Levine, et al**

Assessor McFarland advised that after reassessment of CBOE #6 from the previous hearing time allowed the information submitted by the petitioner to be analyzed. It was determined that water and drainage issues affected the area and resulted in a recommended value of \$202,500. **Moved** by Commissioner Channell, Seconded Commissioner Starr, to accept the Assessor's Office recommended adjusted value of \$202,500.

**CBOE #206**  
**Edward L. Felton Jr. Trust**

Petitioner was represented by Michael O'Loughlin, from Cliggett & Associates, P.C. Petitioner O'Loughlin explained several different comparable properties. Appraiser II, Mary Mast summarized the subject property and a recommended value of \$868,360 from the original value of \$874,920. The comparable property location and property type relative to the subject, as well as the exact process used to calculate valuation was further deliberated. **Moved** by Commissioner Channell, seconded by Commissioner Swenson, to deny CBOE #206. Deputy Assessor Vicki Hildreth reminded the board that the Assessor's Office recommend a valuation modification. Motion retracted. **Moved** by Commissioner Channell, seconded by Commissioner Swenson, to accept the modified value of \$868,360 for CBOE #206. Commissioner Starr was unable to support the motion as he felt a larger adjustment should have been made to accommodate the unique characteristics of the property. Motion carried.

**CBOE #158**  
**Louis W. Pribila, et al**

Petitioner was present. Petitioner explained the sales of comparable properties and his analysis in the form of a spreadsheet. He further explained how the data used was from the Assessor's Office website. He explained how several lots sold for a very high price, but lacked the amenities found for the typical lot, including the subject property. The location of the property relative to the ski area was discussed. Appraiser II, Mary Mast summarized the subject property and the supported value of \$2,355,730. The improvements to the property were reviewed. The development quality and condition of the properties was further discussed. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to reduce the value to \$2,146,670. It was further explained how that value was arrived at by averaging the three examples provided by the Assessor's Office and reducing the land value by \$109,000, an amount used by the Assessor's Office for an adjustment, to bring the value equal to the subject property. Motion carried unanimously.

**CBOE #165**  
**Robert F. Pribila**

Petitioner was represented by his brother, Louis Pribila who was present. Petitioner explained attributes of the property. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$400,000 as the adjoining lots were assessed for that same amount. Motion carried unanimously.

**CBOE #54**  
**Franklin Post Mfg Co. A Texas Co**

Petitioner Charles Mueller participated via telephone conference. Petitioner explained several comparable properties and how he felt the property values increased 139% from 2005 to 2008. The sales within the area during the timeframe were further deliberated. Appraiser I, Darrah Miller summarized the subject property and the supported value of \$419,380. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE # 54. Motion carried unanimously.

**CBOE #55**  
**Franklin Post Mfg Co. A Texas Co**

Petitioner Charles Mueller participated via telephone conference. Petitioner explained the location of the property and the factors that he felt were serious issues with the property and how the ability to build a septic field was believed to be compromised. The valuation process and how the median was used to calculate the value was further discussed. Appraiser I, Darrah Miller summarized the subject property and the supported value of \$495,000. **Moved** by Commissioner Starr, seconded by Commissioner Channell to adjust the value to \$445,000 as the water and sewer concerns were demonstrated by the closest sale within the timeframe supported this value. Motion carried unanimously.

**CBOE #154**  
**Delma F. Stewart, et al**

Petitioner was not present. Appraiser I, Darrah Miller summarized the subject property and explained how the access to the property was included in the formula to arrive at a value of \$18,480. The exact location of the property and the details of the calculations were further deliberated. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #154.

**CBOE #163**  
**Robert Norton, et al**

Petitioner was not present. Appraiser I, Darrah Miller explained an adjustment for all lots in the area as these are affected lots for access and title issues for a proposed value of \$23,040 from the current value of \$55,360. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the Assessor's Office recommendation for an adjusted value of \$23,040 and a classification change to affected properties. Motion carried unanimously.

**CBOE #164**  
**Robert Norton, et al**

Petitioner was not present. Appraiser I, Darrah Miller explained an adjustment for all lots in the area as these are affected lots for access and title issues for a proposed value of \$2,880 from the current value of \$6,920. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the Assessor's Office recommendation for an adjusted value of \$2,880 and the classification adjustment to affected properties. Motion carried unanimously.

**CBOE #166**  
**Martin L. Nash, et al**

Petitioner was not present. Appraiser I, Darrah Miller summarized the subject property and reminded the Board the similarity of this property to others heard earlier in the hearings. **Moved** by Commissioner Starr, seconded by Commissioner Channell to adjust the value to \$41,000, the median sales price for like properties, in that area, that did not include improvement or have utilities. Motion carried unanimously.

**Break:** The meeting recessed from 3:05 pm – 3:15 pm.

**CBOE #139**  
**Jamie W. Downing, et al**

Petitioner was represented by Joel Vosburg, who was present. Petitioner explained information submitted on a spreadsheet including other recent sales. He further explained how the views and location of the building deferred value from the subject property. The property specifics were further discussed as a short term rental hotel style property, unlike a typical condominium unit. Senior Appraiser George Lickiss summarized the subject property and the recent sales that supported the value of \$191,000. Additional discussion about the size of the unit, the views and the sales during the timeframe commenced. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$180,000 based on the consideration for similar comparisons on the same floor. Motion carried unanimously.

**CBOE #140**  
**Joel H Vosburg, et al**

Petitioner was present. Petitioner explained information submitted on a spreadsheet including other recent sales. He further explained how the views and location of the building deferred value from the subject property relative to other like units. The property specifics were further discussed as a short term rental hotel style property, unlike a typical condominium unit. Senior Appraiser George Lickiss summarized the subject property and the sample of comparable sales that supported the value of \$192,310. Additional discussion about the size of the unit, the views and the sales during the timeframe commenced. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$180,000 based on the consideration for similar comparisons on the same floor as stated in CBOE #139. Motion carried unanimously.

**CBOE #125**  
**Lawrence J. Brannian, et al**

Petitioner was represented by Joel Vosburg who was present. Mr. Vosburg explained several comparable sales during the timeframe that he felt were more similar to the subject property than the comparables used by the Assessor's Office. Senior Appraiser George Lickiss summarized the property and after review of the information provided by the petitioner recommended adjustment from \$1,612,260 to \$1,587,000. The exact location of the property relative to the golf course was further deliberated. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$1,420,000. As properties in similar locations with similar amenities sold for the same approximate average square footage value. Motion carried unanimously.

**CBOE #126**  
**William S. Yearsley, et al**

Petitioner participated via telephone conference. Joel Vosburg was present for support, but not to represent the petitioner. Petitioner explained the age of the property and how he felt the comparable properties were not similar with the subject property. He further explained how the statistical model being used to value his property was not available for his use as requested, as he wanted to review the data relative to his property. Senior Appraiser George Lickiss summarized the subject property and the supported value of \$1,462,850. The specific attributes that place the subject in the property type was further reviewed. A recommendation to work with the Assessor's Office and to place a request for a physical inspection commenced. **Moved** by Commissioner Channell, seconded by Commissioner Swenson, to deny the request for adjustment for CBOE #126. Motion carried. Commissioner Starr was unable to support the motion.

**CBOE #127**  
**Aspen Housing, LLC**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained the location of the property and explained how properties in the area were not selling. The ski in-out ability of the property was further discussed as the property appeared to be in a ski in/out location on a paper map

but, the barriers were further described. Senior Appraiser George Lickiss summarized the subject property and the supported value of \$1,182,500. **Moved** by Commissioner Channell seconded by Commissioner Starr to adjust the value to \$1,000,000 to accommodate the location of the property and the ski in/out availability of the property and the relative price to neighboring properties. Motion carried unanimously.

**CBOE #130**  
**Charles B. Lutz, et al**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained the view of an incomplete development, the steepness of the lot and property location relative to the ski slopes. Photographs and brochures about the subject property were provided. Senior Appraiser George Lickiss summarized the property and the supported value of \$536,000. **Moved** by Commissioner Starr seconded by Commissioner Channell, to adjust the value to \$500,000. Motion carried unanimously.

**CBOE #48**  
**Robinson Capital, LLC**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained the location of the property and the appealing views. He further explained the sales history and the valuation of the property. The actual sale of the lot fell within the timeframe; the property sale amount was modified for the mass appraisal amount. Senior Appraiser George Lickiss summarized the property and the supported value of \$1,150,000. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #48 as the Assessor's Office value is accurate and the declining sales market will be reflective in the future assessment period. Motion carried unanimously.

**CBOE #79**  
**Akers Family Trust**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$1,018,280. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #79. Motion carried unanimously.

**CBOE #80**  
**James J Akers, et al**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$1,034,710. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #80. Motion carried unanimously.

**CBOE #91**  
**Lakeside Properties, LLC**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$1,018,280. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #91. Motion carried unanimously.

**CBOE #94**  
**Tom D. Kievit, et al**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$1,034,710. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #94. Motion carried unanimously.

**CBOE #120**  
**Billy Don Aldridge, et al**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$808,540. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to \$776,000 request for adjustment for CBOE #120. Motion carried unanimously.

**CBOE #132**  
**Paul W. Holladay**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$808,540. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #132. Motion carried unanimously.

**CBOE #133**  
**Mongan Living Trust**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$808,540. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #133. Motion carried unanimously.

**CBOE #135**  
**Carole J. Ebner Trust**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$796,970. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust to \$760,00 request for adjustment for CBOE #135. Motion carried unanimously

**CBOE #136**  
**Joe J. Lancaster, et al**

Petitioner was represented by Joel Vosburg. Mr. Vosburg explained a spreadsheet showing multiple sales during the timeframe. He further explained the location of the properties and the features of the townhomes. He then explained how he felt there was a definable decline in the market. Senior Appraiser George Lickiss summarized the property and the supported value of \$1,018,280. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the request for adjustment for CBOE #136. Motion carried unanimously

**CBOE #220  
Evan Kezsom**

Petitioner was present. Petitioner explained several examples provided from the Assessor's Office website. Discussion about the size, specific attributes and location of the subject property relative to the comparables was discussed. Appraiser II, Mary Mast summarized the subject property and the supported value of \$801,210. The adjustments made to comparable properties were detailed as there were few properties in a similar location like the subject property. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$652,000. The average value for five of the comparables provided as they better represent the subject property. Motion carried unanimously.

**CBOE #196  
Tim L. Williams, et al**

Petitioner was not present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$275,890. Discussion about how the comparables provided by the Petitioner were all duplexes, when the subject property was not a duplex, but a single family home commenced. The non-conforming windows in the finished basement were deliberated. **Moved** by Commissioner Starr, seconded by Commissioner Channell, using the average of the comparable properties to arrive to an adjusted the value of \$253,000. Motion carried unanimously. Commissioner Channell further explained how the properties selected by the Assessor's Office for the comparables were most like the subject property.

**CBOE #218  
Sam W. Lumb, et al**

Petitioner was present. Petitioner explained the location and functional use of the property. He explained the age and construction techniques have limited the use of the property. He further explained the zoning for the property, and how with the historic structure it does not hold the value like several of the newer comparables provided. Appraiser II, Mary Mast summarized the property and how the property was adjusted during the appeal period when photographs and information was provided that required an adjustment being made from a value of \$828,300 to \$772,410. She further explained the supported value of \$772,410. **Moved** by Commissioner Swenson, seconded by Commissioner Starr, to adjust the value to \$520,000 as the property does not have the attributes typical of comparables and for functional obsolescence. Motion carried unanimously.

**CBOE #197  
John L. Murchison Jr., et al**

Petitioner was not present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$1,488,740. The comparable properties and the adjustments made were further discussed. The details explained in the Petitioners letter were further discussed. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE # 197 as the comparable properties are in a similar location as the subject and the adjustments seem fair. Commissioner Channell further expressed his concern how to communicate the process to the petitioner as he was not present. The Assessor's Office will work to communicate information to the petitioner. Motion carried unanimously.

**CBOE #148  
Forest Queen Mines, Inc.**

This Petition was initially heard earlier in the day. Deputy Assessor Hildreth explained the condition of the improvements on the property. She described how the property was rented, however the condition was very poor and a road was believed to be impassable. Appraiser II, Don Rundell summarized the revised comparables and explained the supported value of \$1,012,840. **Moved** by Commissioner Channell seconded by Commissioner Starr, to adjust the value of the property to \$750,000 to accommodate the condition of the property and additional tailings from mining operations that encumbered a portion of the property. Motion carried unanimously.

**CBOE #193  
Nicholas F. Mirolli Jr., et al**

Petitioner participated via telephoneconference. Appraiser II, Don Rundell explained how an adjustment was made to the record with a proposed value of \$578,070. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$578,070 as recommended by the Assessor’s Office, to correct the square footage allocations of the subject property. Motion carried unanimously.

**ADJOURN:** **Moved** by Commissioner Swenson seconded by Commissioner Starr, to adjourn the meeting. Motion passed unanimously. The July 27, 2009 meeting of the Board of Equalization adjourned at 6:12 pm

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Paula Swenson, Chairperson

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Jim Starr, Vice-Chairperson

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Hap Channell, Commissioner

Minutes Prepared By:

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Ruth Dukeman, Deputy County Clerk

Attest:

\_\_\_\_\_  
Stella Dominguez, County Clerk