

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
August 3, 2009**

The August 3, 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 Channell, 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 August 3, 2009 meeting of the County Board of Equalization to order at 8:30 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 #108 Continued
Phil L Pfeiler, et al**

This hearing was tabled at the July 30, 2009 meeting. Petitioner was present. Petitioner Pfeiler submitted additional materials and explained how he felt the property should be adjusted to a type 3 and the factors that supported his claim. Appraiser II, Don Rundell further explained how the property was being compared to other like properties that an adjustment for limited utilities and access to the property were being made. He further explained how the property had been physically inspected several times and was classified correctly as a type 4. Additional discussion as to the conversations held on July 30, 2009 commenced. **Moved** by Commissioner Starr to reduce the value to \$1,054,510. Motion Failed.

Moved by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$975,000, for the location adjustment relative to the comparison properties, and to adjust the property classification to a type 3 property. Motion carried unanimously.

**CBOE #270
Stephen McDonald**

Petitioner was not present and sent correspondence requesting an Administrative Denial. **Moved** by Commissioner Starr, seconded by Commissioner Channell to deny CBOE #270 at the request of the petitioner. Value will remain at \$595,220. Motion carried unanimously.

**CBOE #243
Elaine Millan**

Petitioner was not present. Appraiser Bob Blackett explained after evaluation of the information provided by the petitioner a stipulated value of \$930,000 was supported. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated agreement of \$930,000. Motion carried unanimously.

**CBOE #273
Thomson Reuters**

Petition was withdrawn per petitioner's request.

BREAK: The meeting recessed from 8:59 am until 9:19 am.

CBOE #279
Pennbridge Gunnison 17 LLC, et al

Petitioner was represented by Greg Damico of Tax Advisors PLLC who participated via telephone conference. Mr. Damico explained his experience in the Hotel/Motel and accounting businesses. He then summarized the documentation provided, emphasizing the uniformity of valuing hotels in Gunnison. He further explained how he felt the subject property was valued higher than others in the area. An equation demonstrating the income approach was explained and how he subtracted the intangible value of the subject property by using data from the other hotels/motels in the area. Appraiser II, Bob Blackett explained how the information submitted by Mr. Damico was reviewed and when an income analysis was performed a value of \$6,565,840 was calculated versus the previously mass appraisal approach valuation of \$8,656,530. Petitioner Damico explained how the value appeared to include the personal property, not just real property. He requested subtracting the personal property value to arrive to an actual value. The proposal was discussed and determined not to be accurate. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the recommendation from the Assessor's Office to support the income approach versus the mass appraisal market value approach and the supported valuation of \$6,565,500 for CBOE #279. Motion carried unanimously.

BREAK: The meeting recessed from 9:42 am until 9:49 am.

CBOE #235
Thomas P. Moore

Petitioner was not present. Commissioner Starr recused himself. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$361,590. He further explained that the sales data was limited, but information from other like properties was available and was being used. It was noted how retail analysis data was determined not reliable as it was not complete. **Moved** by Commissioner Channell, seconded Commissioner Swenson, to deny CBOE #235 as the Assessor's Office information is supported and no other petitioner data was provided. Motion carried.

CBOE #238
Thomas P. Moore, et al

Petitioner was not present. Commissioner Starr recused himself. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$483,060. Discussion as to the exact location of the property and the process used to come to the supported value commenced. Land size, condition of the property relative to the comparables was further analyzed. The use of the property and the potential for expansion was discussed as there appeared to be limitations and in the future a land adjustment may be needed. **Moved** by Commissioner Channell, seconded Chairperson Swenson to deny CBOE #238 as the Assessor's Office information is supported and no other petitioner data was provided. Motion carried.

CBOE #236
Thomas P. Moore, et al

Petitioner was not present. Commissioner Starr recused himself. Appraiser II, Bob Blackett summarized the subject property, explaining the parking situation and recent sales in detail, supporting the value of \$669,350. **Moved** by Commissioner Channell, seconded by Chairperson Swenson, to deny CBOE #236 as the Assessor's Office information is supported, the property was previously adjusted and no additional petitioner data was provided. Motion carried.

CBOE #234
Thomas P. Moore

Petitioner was not present. Commissioner Starr recused himself. Appraiser II, Bob Blackett summarized the subject property and the supported value of \$964,460. He further explained the comparison sales included a sale of the subject property for an amount greater than the property was currently valued. Chairperson Swenson asked about the vacant designation as there is a separate plat for the separate property, it was recommended for the petitioner to visit with the Assessor's Office as to the use of the property to assure the value is correct. **Moved**

by Commissioner Channell, seconded by Commissioner Swenson, to deny CBOE #234 as the Assessor's Office information was well supported, and no additional petitioner data was provided. Motion carried.

CBOE #237
Thomas P. Moore

Petitioner was not present. Commissioner Starr recused himself. Appraiser II, Bob Blackett summarized the subject property, explaining the exact location, the excessive steepness of the slope, and a potential avalanche zone that was believed to be mitigated. He further highlighted a buildable site located on the subject property and the supported value of \$57,880. **Moved** by Commissioner Channell, seconded by Commissioner Swenson to deny CBOE #237 as the Assessor's office information is supported, and no other petitioner data was provided. Motion carried.

CBOE #260
Richard S. Melnick, et al

Petitioner was not present. Senior Appraiser, George Lickiss summarized the subject property and explained that after review of the petitioner information it appeared a clerical error had occurred and the value of the property was recommended to be \$7,230. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated value of \$7,230. Motion carried unanimously.

BREAK: The meeting recessed from 10:36 am until 11:30 am.

CBOE #233
Candace E. Coen

Petitioner participated via telephone conference. Petitioner Coen explained that the comparison samples used had many additional features and were recently remodeled, when the subject property was not. The heat to the unit was presented to be wood only, with the features of the property as builder's grade and overall in poor condition. The petitioner explained that the Assessor's Office appears to have incorrect information for the measurements and the size of the property. It was explained how the measurements are taken from the exterior of the property. Appraiser I, Darrah Miller, summarized the subject property and explained that there was a total of 31 sales and that only three examples of the set were provided as an example. The Assessor's Office advised that after review of the information provided by the petitioner, an adjusted value of \$708,000, from \$727,510 was recommended. The location, size of the garage and age of the subject property relative to the comparables were further discussed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the Assessor's Office recommendation to adjust the value to \$708,000 and to make adjustments for condition, architectural style, and living area square footage as provided by the petitioner. Motion carried unanimously.

CBOE #227
Candace E. Coen

Petitioner participated via telephone conference. Petitioner Coen explained how the property was not located on the fence line, like many of the comparison samples and was not inhabited as it suffered from construction defects and snow damage. Appraiser I, Darrah Miller summarized the subject property and the supported value of \$607,590. The loft area was discussed in detail and the classification of that area of the property. Additional discussion about the how the property was not habitable commenced. Deputy Assessor, Vicki Hildreth explained the statutory flexibility for extreme circumstances and requested documentation to be submitted to the Assessor's Office the information for consideration. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to table CBOE #227 until an appropriate time on Wednesday, August 5, 2009 to allow photo's and other documentation to be submitted. Motion carried unanimously.

LUNCH BREAK: The meeting recessed from 12:12 pm until 1:00 pm.

CBOE #138
Scott C. Hargrove Trust No 1, et al

Petitioner Kristi Hargrove was present. Petitioner Hargrove explained that a fee appraisal was performed during the timeframe and demonstrated a value almost \$300,000 less than the current Assessor's Office valuation. Appraiser I, Darrah Miller explained the market comparisons supporting the value of \$1,928,160. She further highlighted the sales range of \$1,925,000 to \$2,282,000 for similar properties. The location of the property relative to the comparisons provided was further discussed. The attributes of the properties were further deliberated. **Moved** by Commissioner Starr, seconded by Chairperson Swenson, to adjust the value to \$1,678,000. The location adjustments for comparable properties were used to determine the value. Motion carried unanimously.

CBOE #248
Soap Mesa Venture, LLC

Petitioner Gary Pope was present. Petitioner Pope explained that the property was designed, built and used for temporary shelter for cowboys working in the area seasonally. He further detailed the simple construction, difficult access and lack of amenities of the subject property. Appraiser I, Darrah Miller explained the process of valuation and the factors that supported the value of \$139,910. The location of the comparable properties was further discussed. Utilities at the property were also deliberated. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust value of the residential portion of the property to \$97,000. This amount was arrived by an average of the comparables with an applicable adjustment for the fact that the property was not built to code, adding the Agricultural Land portion valued at \$49,000, for total property value of \$146,600. Commissioner Channel noted how he respects and understands the mass appraisal process, however the style and use of this property was unique and he supported a need for a value modification. Motion carried unanimously.

CBOE #240
Peter C. Eacott

Petitioner participated via telephone conference. Petitioner explained the location, access and steepness of the subject property. He further explained how when he purchased the property he was sold a building site that appears now to be located on an adjacent parcel. The subject property would be considered non-buildable as it would take extensive mitigation to create a building site. Appraiser I, Darrah Miller explained the 7 sales that were in the area that are comparable to the subject property and the supported value of \$52,500. The location and access to the property was further deliberated, it was determined that there was year round access available to the property if requested. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #240. Motion carried unanimously.

CBOE #271
Daryl A. Stewart

Petitioner Kenneth Stewart was present. Petitioner Stewart explained the location of the property and how he felt the value had increased inappropriately. He provided a fee appraisal of the property that was performed for a sale during the time period. He further explained that the property was not buildable and that other lots in the area have been reduced for that reason. Appraiser I, Darrah Miller detailed the three sales and the comparison samples used to value the property, the 35% adjustment for the access reducing the value from \$4,620 per lot to \$3,600 per lot for a total reduction in value from \$18,480 to \$14,400. The building site and steepness of the site were further deliberated. Appraiser I, Darrah Miller further explained how the subject property was considered on the road side and away from the creek. It was further noted that the sites are considered buildable, but the cost could be considerable. **Moved** by Commissioner Channell, seconded by Chairperson Swenson, to accept the Assessor's Office recommendation and modify the classification to Pitkin Affected, for a value of \$3,600 per lot for a total of \$14,400 for CBOE #271. Motion carried unanimously.

CBOE #154
Delma F. Stewart, et al

This petition was previously heard. Petitioner Kenneth Stewart was present. Petitioner Stewart explained the location of the property and how the creek cuts the lot in two and how it would

be very difficult to build on the site. He further explained how approximately 1/3 of the subject property was considered wetlands. Appraiser I, Darrah Miller advised that the property was currently classified as limited access and recommended a modification to affected with the appropriate value deduction. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to rescind previous decision due to the agreement of the affected lots by the Assessor's Office. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept these lots as Pitkin Affected and adjust the value to \$3,600 per lot for a total value of \$14,400.

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

Petitioner was present. Petitioner Stewart explained the location of the property and how he felt the quality of the property was not worth the Assessor's Office value. He described attributes of the property. Chairperson Swenson explained the valuation process and how the sales dictate the assessed valuation of the property. It was determined that the previous decision (to adjust value to \$138,020) would stand.

**CBOE #242
Michael A. Brummer**

Petitioner participated via telephone conference. Appraiser II, Don Rundell explained that after further review of the information submitted by the petitioner a median supported value of \$344,000 was recommended. The petitioner explained that the building site size was too small for current development standards. The size of the property was further deliberated. **Moved** by Commissioner Channell, seconded by Commissioner Swenson, to accept the Assessor's Office recommended adjustment of value to \$344,000. Motion carried unanimously.

**CBOE #246
Ray A. Bellew, et al**

Petitioners Ray and Wanda Bellew were present. The Petitioners explained that the lot was too small, and unable to support a septic system. Without a septic they are unable to get water to the site. Appraiser II, Don Rundell advised after further review of the information submitted by the petitioner a value of \$72,000 was recommended. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated agreement amount of \$72,000 for CBOE #246. Discussion about potential solutions for sewer and water access were further discussed. Motion carried unanimously.

**CBOE #244
Steven Allen Wells, et al**

Petitioner Kathleen Wells participated via telephone-conference. Petitioner Wells explained that she felt that the comparison sample properties provided were not in the same location as the subject property. She further explained how the access to the property was limited and how there were no improvements, trees or creeks on the subject property. The exact location of the property was further discussed. Appraiser II, Don Rundell summarized the subject property and the supported value of \$73,950. Commissioner Swenson explained how a similar case was heard earlier in the process and the proposed value of \$51,200 was calculated using an average of the comparable properties versus the median values of the properties. **Moved** by Commissioner Swenson, seconded by Commissioner Channell, to adjust the value of CBOE#244 to \$51,200. Motion carried unanimously.

**CBOE #245
Drigan Wieder, et al**

Petitioner was present. Petitioner Wieder explained the location of the property and detailed the purchase price versus the assessment value that was almost double the purchase price. The remote access of the property was explained, there is phone service but no other services, and a steep slope. Appraiser II, Don Rundell summarized the subject property and the supported value of \$60,370. The shape of the property was discussed and the use of obsolescence as the buildable site could be compromised. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust value to \$50,300 in recognition as part of the property is not buildable, as to the odd shape of the parcel and how it was a larger lot for the area, but only accommodated a single home site. Motion carried unanimously.

CBOE #134
James T. McClelland

Petitioner participated via telephoneconference. Petitioner McClelland explained a fee appraisal value and other like properties and their values. The property type was further deliberated. Appraiser II, Don Rundell explained that the subject property sale was considered an unqualified sale and could not be considered. He further explained how after further evaluation of the information submitted by the petitioner the Assessor's Office recommended a value of \$289,000. The comparable properties were further reviewed and discussed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$250,000. Motion carried unanimously.

CBOE #185
Charles A McDaniel, et al

Petitioner was not present. Appraiser II, Don Rundell summarized the subject property and advised that after review of information provided by the petitioner about damage to the roof a suggested value of \$55,300 was recommended. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value of CBOE #185 to \$55,300. Motion carried unanimously.

BREAK: The meeting recessed from 3:32 pm until 3:45 pm.

CBOE #56
Glen E. Cooper Jr., et al

Petitioner was not present. Senior Appraiser George Lickiss summarized the subject property and explained that after further review of the information supplied by the petitioner a modified value of \$239,850 and an adjustment to poor condition was recommended. The poor condition of the property would address concerns expressed about the plumbing and other concerns as explained by the petitioner. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated value of \$239,850. It was noted how this value was below the petitioners requested amount. Motion carried unanimously.

CBOE #194
Colleen N Kelly, et al

This petition was heard as CBOE # 276.

CBOE # 249
Prospect Development Company, Inc.

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #249 per petitioner's request. Motion carried unanimously.

CBOE # 250
Prospect Development Company, Inc.

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #250 per petitioner's request. Motion carried unanimously.

CBOE# 251
Prospect Development Company, Inc.

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #251 per petitioner's request. Motion carried unanimously.

**CBOE #252
Prospect Development Company, Inc.**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #252 per petitioner's request. Motion carried unanimously.

**CBOE # 254
Mt CB Real Estate LLC**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #254 per petitioner's request. Motion carried unanimously.

**CBOE #255
Crested Butte LLC**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #255 per petitioner's request. Motion carried unanimously.

**CBOE # 256
2006 Cimarron LLC**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #256 per petitioner's request. Motion carried unanimously.

**CBOE# 257
North Village Reserve Inc**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #257 per petitioner's request. Motion carried unanimously.

**CBOE # 258
Marjorie L. Rosenfield**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #258 per petitioner's request. Motion carried unanimously.

**CBOE # 259
Marjorie L. Rosenfield**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #259 per petitioner's request. Motion carried unanimously.

**CBOE# 261
Earl Schuyler, Et al**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #261 per petitioner's request. Motion carried unanimously.

**CBOE# 262
Jeffrey Hermanson**

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #262 per petitioner's request. Motion carried unanimously.

CBOE # 263
Prospect Development Company, Inc

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #263 per petitioner's request. Motion carried unanimously.

CBOE# 264
North Village Reserve, Inc

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #264 per petitioner's request. Motion carried unanimously.

CBOE# 265
Crested Butte, LLC

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #265 per petitioner's request. Motion carried unanimously.

CBOE# 266
Crested Butte, LLC

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #266 per petitioner's request. Motion carried unanimously.

CBOE # 267
Crested Butte, LLC

Documentation was received from the petitioner the morning of the hearing requesting denial. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #267 per petitioner's request. Motion carried unanimously.

CBOE# 253
CNL Income Crested Butte, LLC

Petitioner was not present. Senior Appraiser George Lickiss advised that after review of the information submitted by the Petitioner an adjustment in value from \$3,849,800 to \$3,360,000 was supported. **Moved** by Commissioner Channell, seconded Commissioner Starr, to accept the stipulated value of \$3,360,000. Motion carried unanimously.

CBOE #268
CNL Income Crested butte LLC

Petitioner was not present. Senior Appraiser George Lickiss advised that after review of the information submitted by the Petitioner an adjustment in value from \$351,620 to \$160,000 was supported. **Moved** by Commissioner Channell, seconded Commissioner Starr, to accept the stipulated value of \$160,000. Motion carried unanimously.

CBOE #269
JC White, et al

Petitioner was represented by Michael and James Royer who participated via telephone conference. The age, size and specific characteristic of the construction of the subject property were presented. They further described how the home was originally a 1,200 square foot home, then additions were added and were unique to the previous owners, as there was no traditional dining room but a foyer was being used for that function, the master bedroom had a shared entrance requiring one to move through another bedroom to access the area. It was further described how to the access another bedroom was through a bathroom, how another bathroom has a window that looks into the foyer area, how the heating system was for the original 1,200 square feet and is now supplemented by electric heat. There is no interior access

to the garage and the 2nd floor was not a complete story as the area was compromised by the roof line and other non-traditional design elements. Appraiser II, Mary Mast explained the supported value of \$610,230. Deliberations as to the calculations for functional obsolescence commenced. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to table this petition until 5:45 pm allowing additional time for the Assessor's Office to calculate a functional obsolescence and adjust the livable square footage. Motion carried unanimously.

CBOE #272

Gabriel Barbier J. Mueller, et al

Petitioner was not present. Appraiser, II Mary Mast summarized the subject property and explained the comparison example properties were provided supporting the value of \$1,475,000. The size of the properties was discussed and it was determined that each lot was a building site. The different valuations for the comparable properties were discussed and how the market approach was used to arrive to the supported value. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny the appeal for CBOE #272. Motion carried unanimously.

CBOE #232

Sam W. Lumb, et al

Petitioner was present. Petitioner Lumb explained the location of the property and explained the topography of the area and how the property has a drainage easement and limited views. The comparable properties attributes relative to the subject property were reviewed. Appraiser II, Mary Mast summarized the subject property and the supported value of \$1,078,340. The location of the comparables relative to the subject properties was further discussed. The sales of nearby properties were further deliberated. **Moved** by Commissioner Channell, seconded by Commissioner Swenson, to adjust CBOE #232 to a value of \$1,042,340. Motion carried unanimously.

CBOE #278

Anne C. Murray, et al

Petitioner was represented by Joel Vosburg who was present. Petitioner Vosburg explained that several of the comparisons used in the array were sold with furniture that was not included in the adjustments. He further explained the differences, specifically highlighting the location, how a property included special features: a programmable lighting system, a sensor system heated driveway and other characteristics that were not included in the adjustments made relative to the subject property. Appraiser II, Mary Mast summarized the subject property and how a value of \$3,066,240 was supported. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value of CBOE # 278 to \$2,864,000 to accommodate the median sales of the array of properties sold during the time period. Motion carried unanimously.

CBOE #247

Ronald H. Jones, et al

Petitioner was present. Petitioner Jones provided additional materials and explained the location and attributes of the subject property relative to the comparable properties provided by the Assessor's Office. He further explained a set of charts that he created to support his requested value. Appraiser II, Mary Mast explained after review of the material submitted by the Petitioner, a proposed median value of \$1,444,000 modified from \$1,501,050 was supported. Further discussion about the comparison properties relative to subject property commenced. **Moved** by Commissioner Starr, to adjust the value to \$1,163,000 as this amount more accurately reflects the other properties and takes into account the type of construction of the subject. Motion failed.

Moved by Commissioner Starr, seconded Commissioner Swenson, to adjust the value to \$1,256,000. The differences in the land aspect for the meadows and park filing part 2 as well as an adjustment needed for the higher sales price and the consideration of an unfinished story. Commissioner Channell commented how he appreciated the different angles of comparisons for the properties, but as the technique used to take out the variables and adjustments made relative to the comparables was not supported. Motion carried.

**CBOE #277
Kathleen Wallace**

Petitioner was not present. Appraiser Mary Mast explained the supported value of \$235,000. Comments provided on the petition were reviewed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny the petition for CBOE #277. Motion carried unanimously.

**CBOE #269 CONTINUED
JC White, et al**

The Assessor's Office provided the requested calculations for the obsolescence and corrected square footage for the subject property. **Moved** by Commissioner Starr, seconded by Chairperson Swenson to adjust the value of CBOE# 269 to \$584,400, and to reflect an obsolescence of 10%. Motion carried unanimously.

**CBOE #239
Fred J Kent, et al**

Petitioner was not present. Appraiser II, Mary Mast explained that a stipulated agreement was reached with the Petitioner for the amount of \$300,000. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value for CBOE #239 to \$300,000. Motion carried unanimously.

**CBOE #111
Yadon Natalie Living Trust**

Petitioner Kenneth Yadon was present. Appraiser II, Don Rundell explained that after review of the information provided by the Petitioner a value change to \$36,440 from \$52,940 was supported. Petitioner Yadon stated he was not willing to accept the adjusted value. He further explained his concerns that the comparable properties were not in the same location and did not share similar attributes as the subject property. The size of the property and amenities were further described. Access to the subject property was deliberated. Analysis of the subject property relative to the comparables was discussed. Appraiser II, Don Rundell further reviewed the subject property to assure the record was correct. No discrepancies were noted. Deputy Assessor Vicki Hildreth explained the process and how all sales during the time period were considered when determining the value of the subject property and how the comparisons provided were an example of the larger group. The deed to the subject property was reviewed to verify the acreage. The inferior quality of the cabin was noted and considered in the valuation. The petitioner explained how it was similar to a storage shed. It was explained how it could not be valued in that manner as the property was considered habitable. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the Assessor's Office recommended value of \$36,400. Motion carried unanimously.

**CBOE #112
Yadon Natalie Living Trust**

CBOE petition #112 was initially heard by the Board on July 28, 2009. The petitioner requested the opportunity to present additional testimony. Discussion about a structure on the property that historically had been rented to another party for storage, but now was in use by the petitioner was further discussed. The original decision stands.

**CBOE #241
Paul Sydney Barron**

Petitioner participated via telephone conference. Petitioner Barron explained that the size of the subject property relative to the comparables was inaccurate. Appraiser II, Mary Mast summarized the subject property and the supported value of \$400,000. Deputy Assessor Vicki Hildreth explained how the market indicators for property size were not a contributing factor. The size of the properties and selling price of the comparables relative to the subject property were further reviewed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny CBOE#241. Motion carried unanimously.

**CBOE #57 through CBOE #65
Crystal Creek Subdivision**

This Petition was heard on July 30, 2009. It was the intention of the Board for the adjustment of \$902,250 to be neighborhood adjustment for all properties in the neighborhood. Moved by Commissioner Channell, second by Chairperson Swenson, to authorize a neighborhood adjustment for a reduction of \$902,250 for each property. Commissioner Starr abstained as he was not present at the meeting. Motion Carried.

ADJOURN: **Moved** by Commissioner Swenson, seconded by Commissioner Channell to adjourn the meeting. Motion passed unanimously. The August 3, 2009 meeting of the Board of Equalization adjourned at 6:49 pm.

Paula Swenson, Chairperson

Jim Starr, Vice-Chairperson

Hap Channell, Commissioner

Minutes Prepared By:

Ruth Dukeman, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk