

**GUNNISON COUNTY BOARD OF EQUALIZATION
MEETING MINUTES
August 5, 2009**

The August 5, 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 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 5, 2009 meeting of the County Board of Equalization to order at 8:00 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 #155
Scott D. McDaniel, et al**

Petitioner participated via telephone conference. Petitioner McDaniel summarized the documentation he provided, detailing the figures he calculated relative to the requested value for the subject property. Appraiser II, Don Rundell explained how the sale of the subject property was ineligible to be considered for the process. He further summarized the property and presented information supporting the value of \$18,890. The size and attributes of the property were reviewed. Petitioner McDaniel explained the extra acreage being very steep and unbuildable and how the lots were larger size to include a building site. **Moved** by Commissioner Channell seconded by Commissioner Starr, to deny the petition for CBOE #155 as the Assessor's Office methodology appeared to be sound. Motion carried unanimously.

**CBOE #156
Scott D. McDaniel, et al**

Petitioner participated via telephone conference. Petitioner McDaniel explained the improvements to the property and how the property sold during the timeframe. Appraiser II, Don Rundell explained how the sale was ineligible to be considered. He further explained that after review of the information submitted by the petitioner, an adjustment of the condition to fair supporting a value change from \$155,580 to \$126,770 was recommended. Deliberation as to the value of the property commenced. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value of the subject property to \$115,000. Considering the sale price and how the residence would be a large portion of the valuation. The condition should be modified to fair. Motion carried unanimously.

**CBOE #179
John E. McEahern, et al**

Petitioner was present. Petitioner McEahern explained the documentation provided and several photographs of the subject property. He complimented the Assessor's Office for being polite and fair during the petitioner period. The location of the property was reviewed comparing the subject property to the other sales. The utilities and access to the subject property were reviewed. Petitioner McEahern further explained research performed about adding a \$30,000 well and an additional cost between \$17,000 and \$19,000 to add a septic system. He further noted how these features were included with the other comparison properties. He then explained how the property was not complete and still under construction. Appraiser II, Don Rundell summarized the subject property and explained an adjustment supporting a value of \$212,000 based on the construction type 1. The market difference adjustments were explained

in detail. Commissioner Channell was unable to support the motion as he felt the data supplied by the Assessor's Office was well supported. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$186,000 in order to accommodate the cost of a well and septic, as well as the factor in that the engineering required to complete those improvements and the incomplete nature of the home. Motion carried.

CBOE #188
Betty Elbersen Lemmon

Petitioner was not present. A message was left for the Petitioner at a phone number provided as she requested a telephone conference. Appraiser I, Darrah Miller summarized the subject property and presented information supporting the value of \$128,920. The size of the subject property relative to the comparison samples was deliberated. Accessibility to the area was also discussed. A comment was made how difficult it was to understanding the need for an adjustment when the petitioner information provided was so limited. **Moved** by Commissioner Channell seconded by Commissioner Starr, to deny CBOE #188. Motion carried unanimously.

CBOE #189
Betty Elbersen Lemmon

Petitioner was not present. A message was left for the Petitioner at a phone number provided as she requested a telephone conference. Appraiser I, Darrah Miller summarized the subject property and presented information supporting the value of \$18,930. Features of the property were discussed in detail. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the petition CBOE #189. Motion carried unanimously.

CBOE #190
Betty Elbersen Lemmon

Petitioner was not present. A message was left for the Petitioner at a phone number provided as she requested a telephone conference. Appraiser I, Darrah Miller summarized the subject property and presented information supporting the value of \$18,200. Features of the property were discussed in detail. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the petition CBOE #190. Motion carried unanimously.

CBOE #191
Betty Elbersen Lemmon

Petitioner was not present. A message was left for the Petitioner at a phone number provided as she requested a telephone conference. Appraiser I, Darrah Miller summarized the subject property and presented information supporting the value of \$25,830. Features of the property were discussed in detail. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the petition CBOE #191. Motion carried unanimously.

CBOE #192
Betty Elbersen Lemmon

Petitioner was not present. A message was left for the Petitioner at a phone number provided as she requested a telephone conference. Appraiser I, Darrah Miller summarized the subject property and presented information supporting the value of \$25,280. Features of the property were discussed in detail. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the petition CBOE #192. Motion carried unanimously.

CBOE #274
Mountain Coal Company LLC

Petitioner withdrew petition.

CBOE #275
Mountain Coal Company LLC

Petitioner withdrew petition.

CBOE #281
Mountain Coal Company LLC

Petitioner was not present. Deputy Assessor, Vicki Hildreth advised that a great deal of communications commenced relative to the value of this property. After consideration of the information provided by the petitioner a value of \$121,955,840 was supported. This amount is an adjustment from the previous assessed value of \$136,448,630. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated amount of \$121,955,840. Motion carried unanimously.

CBOE #282
Mountain Coal Company, LLC

Petitioner was not present. Deputy Assessor, Vicki Hildreth advised that a great deal of communications commenced relative to the value of this property. After consideration of the information provided by the petitioner a value of \$70,763,580 was supported. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the stipulated amount of \$70,763,580. Motion carried unanimously

Break: The meeting recessed from 9:05 am until 9:53 am.

CBOE #227 (Continued from August 3, 2009)
Candace E. Coen

Petitioner participated via telephone conference. Petitioner Coen provided additional documentation including photographs and an invoice from JCI regarding a plumbing issue with the subject property. It was noted that the photographs did not include any dates as requested. The structural concerns and issues were further described. The current condition of the subject property was further described as boarded up and with removal of decking and a staircase damaged by snow and ice. Deputy Assessor Hildreth explained that the photographs depicted the property in the same condition as it was when physically inspected. The structural concerns were further discussed. It was reported that the engineers report was dated March 2009. The original insurance claim and the pages explaining the structural damage about the property would be provided. It was decided a decision would wait until later in the day for the petitioner to provide the additional requested documentation.

CBOE #153
Roddy D. Williams

Petitioner was not present. A message was left for the phone number provided for the telephone conference. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$541,800. The size, location and access to the subject property was discussed. Specific comparable sales were thought to be purchased as part of future business development. Removing those sales and using the other 6 sales from the comparison sample valuations were calculated to determine a median value of \$17,400 per acre. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to use the \$17,400 per acre amount for a total new value for CBOE# 153 of \$313,000. Motion carried unanimously.

CBOE #150
Robert J. Rozman

Petitioner was present. Appraiser II, Mary Mast summarized the subject property and the supported value of \$1,269,240. Petitioner Rozman explained how he maintains the access to the subject property. He further explained a recent land exchange where the Forest Service valued the property at \$4,400 per acre. The process for that valuation was discussed. Other like sales and the size and features of the subject property were deliberated. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$622,500 by using the four recent comparison sales, excluding the two that may be elevated as they might be business related, to arrive to a value of \$13,270 per acre for the land portion and \$109,500 for the residential improvement portion. Motion carried unanimously.

CBOE #170
James D. Scott, et al

Petitioner was present. Petitioner Scott explained the features of the subject property and how it differed from several of the comparable sales provided by the Assessor's Office. He explained different floor plans and how some were equipped with kitchens, others with lofts, some remodeled with luxury items versus the subject property that was not remodeled, and only had a small refrigerator, cocktail sink and microwave in the kitchen area. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$155,980. The process for the valuation was explained. Discussion as to the building configuration and the different floor plans relative to the subject property commenced. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to subtract the adjustment for the loft area, as it was not part of the floor plan, to arrive at a value of \$127,630. The petitioner explained that \$127,630 was the same assessed value from the previous cycle. Motion carried unanimously.

CBOE #168
Janet L. Salk Children's Trust

Petitioner Lloyd Abrams was present. Petitioner Abrams explained how the 2nd floor of the property did not have full walls and was only a ½ story. Photographs of the area were reviewed. Appraiser II, Mary Mast provided details as to the record showing the floor plan, and summarized the square footage of the subject property supporting a value of \$1,613,190. The location and views of the subject property relative to the comparison properties were reviewed. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust the value to \$1,431,530 to address the ½ story in the square footage. Deputy Assessor Hildreth indicated that the sales in econ area 8 did not indicate a need for an adjustment. Commissioner Channell explained that this subtlety may not be accommodated in the sales data. Motion carried unanimously.

CBOE #195
Paul E. Hooge, et al

Petitioner Katherine Hooge was present. Petitioner Hooge provided photographs and explained the location and attributes of the subject property relative to the neighboring properties. She further explained how when the property was purchased there were 4 lots nearby that were zoned residential. In 1982 a caveat was placed that if all 4 lots were sold to the same buyer the zoning could be changed and that situation occurred with development of a multifamily unit on the site. The subject property was now one of a few single family properties in the area. The property configuration was detailed with the single family homes and the multiplex units identified. The single roofline and the amenities of the subject property were detailed. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$1,400,950. The property was permitted as duplex versus a single family although the records show that the property is being used as a single family residence. The subject property relative to the comparison samples was further discussed. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$1,230,600 based on consideration for location, averaging the superior location adjustment per square foot and multiplying for the subject property. Motion carried unanimously.

CBOE #159
Mary E. Swanwick

Petitioner was present. Petitioner Swanwick explained the location of the property and how the subject property, a single family home was surrounded by condominium complexes. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$615,320. The location of the property was similar to CBOE# 195 and the same approach was used to adjust the value. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to consider the location of the property and adjust the value to \$555,000. Motion carried unanimously.

CBOE #183
Mark Von Engeln, et al

Petitioner Mark Von Engeln participated via telephone conference. Petitioner Von Engeln explained two comparable properties and further summarized the differences relative to the

subject property. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$911,750. Discussion as to the differences in the subject property and the comparisons commenced. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny the petition for CBOE# 183. Motion carried unanimously.

**CBOE #208
Reeves Revocable Trust**

Petitioner Art Reeves was present. Petitioner Reeves advised that a property that was previously included was removed as it was not a normal market sale. The removal of the property from the array did not change the median price of vacant sales for the area. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$350,000. Differences in the calculations used for the valuation price were deliberated. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust value to \$336,000 using the mean of the sales versus the median. Deputy Assessor Hildreth further explained the similarities of the comparison sales to the subject property. Motion carried unanimously

LUNCH BREAK: The meeting recessed from 12:09 pm until 1:00 pm.

**CBOE #200
Mark C. Taylor**

Petitioner participated via telephone conference. Petitioner Taylor explained his concerns with the way the property was being valued. Discussion as to a recent sale of the property and an issue with the document fee when the deed was recorded commenced. Details about the sale of the subject property and neighboring property and how they were not able to be considered as there were specific criteria for the Assessor's Office relative to the lack of a document fee were deliberated. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$46,000. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny CBOE #200. Motion carried unanimously.

**CBOE #201
Mark C. Taylor**

Petitioner participated via telephone conference. Petitioner Taylor explained his concerns with the way the property was being valued. Discussion as to a recent sale of the property and an issue with the document fee when the deed was recorded commenced. Details about the sale of the subject property and neighboring property and how they were not able to be considered as there were specific criteria for the Assessor's Office relative to the lack of a document fee were deliberated. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$158,370. The petitioner asked about the size of the property and how the size would influence the valuation. Deputy Assessor Hildreth indicated that size was not a contributing factor for valuation for properties of this type. **Moved** by Commissioner Starr seconded by Commissioner Channell to deny CBOE #201. Motion carried unanimously.

**CBOE #231
The Hagler Family Limited Partnership LP**

Petitioner was represented by Sam Lumb, who was present. Mr. Lumb explained the location and ownership of the property. He further explained that the condition of the property was poor and type 3 construction classification may not be accurate. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$945,570. Additional sales during the time period were outlined. **Moved** by Commissioner Channell, seconded by Commissioner Starr to deny CBOE #231. It was recommended to the Petitioner to request a physical inspection by the Assessor's Office. Motion carried unanimously.

**CBOE #216
The Hagler Family Limited Partnership LP**

Petitioner was represented by Sam Lumb, who was present. Mr. Lumb explained that the condition of the property was very poor as demonstrated in photographs provided. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the

value of \$430,460. A physical inspection had been performed and the condition of the property was reviewed and included in the value. **Moved** by Commissioner Starr, seconded by Commissioner Channell to adjust the value of CBOE #216 to #301,000. Using a value of \$17,400/acre as it was believed that the sales in the area had been influenced by two large business related sales that were not typical for the area. Motion carried unanimously.

CBOE #224
Malnar Family Trust, et al

Petitioner was not present. Appraiser II, Bob Blackett summarized the subject property, he explained how this property is currently classified as meadow and if the classification was changed to river as explained in the documentation provided by the petitioner the value would increase approximately \$30,000. The exact location of the property was further discussed and how the value of \$247,480 was supported. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny the request for CBOE #224. Motion carried unanimously.

CBOE #180
James Westerman, et al

Petitioner participated via telephone conference. Petitioner Westerman explained how he is unable to build on the lot as there is a building moratorium for the area. He explained that there were no sales in the subdivision and that other subdivisions were used in the sample comparisons provided. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$27,800. Discussion about when the sites may become buildable, values for buildable sites versus non-buildable sites and specific attributes of the subject property commenced. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$24,500 to further address the moratorium on the subject property, using the value from the previous assessment cycle. Motion carried unanimously.

CBOE #128
Mark D. Swift, et al

Petitioner Tina Swift was present. Petitioner Swift explained data that she had collected about land sales. She further explained the location of the subject property, a 60 foot right-of-way and how there was a turn-around on the property used by snow removal operations. A road and river cutting through the subject property reducing the usable portion considerably was further detailed. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$406,450. He further explained the comparables provided by the petitioner and the array used by the Assessor's Office to value the property. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$356,450 reflecting the average for the value of the lots in the area during the time period. Motion carried unanimously.

CBOE #151
Condray Family Trust

Petitioner was represented by Michael O'Loughlin of Cliggett and Associates, P.C., who was present. Mr. O'Loughlin explained the specific attributes, size and easements that effected the subject property. Appraiser II, Bob Blackett explained how after review of the information provided by the petitioner an adjustment from \$1,548,020 to \$1,356,000 was recommended. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to accept the adjusted the value of \$1,356,000. Motion carried unanimously.

CBOE #182
Daniel T. McElroy, et al

Petitioner was present. Petitioner McElroy explained how the subject property had been under construction and at the time of appraisal was only 70% complete. He further explained how a recent purchase of a portion of the neighboring property to expand a leach field should be considered in the array. It was discussed how that was an ineligible sale for valuation purposes, because it was not on the open market. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$1,530,470. Discussion as to the location of the subject property relative to the highway and the comparison sales commenced. **Moved** by Commissioner Starr, seconded by Commissioner Swenson, to adjust

the value to \$1,330,470 to more accurately reflect the location of the property relative to the highway. Deputy Assessor Hildreth explained if the location of the subject property was a factor affecting the value, it would have been reflected in the sales figures. Motion carried unanimously.

CBOE #181
Daniel T. McElroy, et al

Petitioner was present. Petitioner McElroy explained how the wrong petition was submitted in error. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny the petition for CBOE# 181. Motion carried unanimously.

CBOE #207
Weih's Family Trust

Petitioners Greg and Patty Weih's were present. It was explained by Petitioner Greg Weih's his opinion of the local economy and how he felt the sale of the ski area caused an artificial increase in property values. The location of the property was discussed. The prior valuations to the subject property were deliberated. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$346,000. The size of garage space was further reviewed. The process for valuation was further explained. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny the petition for CBOE #207 and keep the value of \$346,000, but to adjust an area equivalent to a one car garage space as residential use versus garage space. Motion carried unanimously.

CBOE #202
Mark Jerald Peterson, et al

Petitioners Mark and Heather Peterson were present. Petitioner Heather Peterson explained that they feel the subject property was not being valued properly and the use was 25% residential and 75% commercial usage. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$940,370. He further explained how some of the information provided by the petitioner could not be considered as they were not sales during the time period, but properties for sale. Different valuation approach scenarios were reviewed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$803,000 equalizing the commercial use from the unit across the street and taking the average of the two buildings to arrive to the proposed value. A square footage adjustment was requested from commercial to residential use for the area of the property. Motion carried unanimously.

CBOE #198
Commercial LLC

Petitioner Valerie Schmaltz and Kathy Morgan were present. Petitioner Schmaltz explained the differences in the comparables to the subject property and the history of the petitioning process. Appraiser II, Bob Blackett summarized the subject property, explaining the commercial array and how the value of \$600,060 was supported. He further explained that an appraisal provided was for accounting purposes and was performed on a residential form versus a form intended for commercial use. Different approaches and the data used to determine value was deliberated. A physical inspection was requested and performed by the Assessor's Office. The factors used to determine value were deliberated. The size and use of buildings was further discussed. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$493,080 making a size adjustment using comparison examples 1 and 2 provided by the Assessor's Office, making an adjustment, averaging the square footage of \$48/square foot for an improvement value of \$251,200. Then adding the land value of \$241,080 for a total value of \$493,080. Deputy Assessor Hildreth commented how the adjustment as presented takes no recognition for different commercial properties selling for different amounts. Motion carried unanimously.

**CBOE #199
Commercial LLC**

Petitioner Valerie Schmaltz and Kathy Morgan were present. Petitioner Schmaltz explained the history of the appeal and her frustration with the process as she felt that many of the sales that occurred during the time period were not similar to the subject property. Appraiser II, Bob Blackett explained the process and how all sales of commercial properties were included in the calculation. He further explained the adjustments made to each property relative to the subject property. He then summarized the subject property and presented information supporting the value of \$806,600. The comparison properties relative to the subject property were further deliberated including the size attributes and the property value per square foot. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the total value to \$698,000, \$331,200 for the improvement and \$366,860 for the land portion. Motion carried unanimously. Discussion about the adjustment and the need for an area adjustment commenced. As the valuation is specific to this property an area adjustment was not needed.

**CBOE #167
Parkcrest Corp A Colo Corp**

Petitioner was not present. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$948,620. The comments provided on the petition were reviewed. It was explained how the income approach calculated a larger value, and it was determined that the information supported the market approach. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to deny CBOE #167. Motion carried unanimously.

**CBOE #184
Tashandy LLC**

Petitioner Allan Ivy was present. Petitioner explained how he was disputing only the \$100,000 portion of the valuation as it was for operating capital and not part of the value of the subject property. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the previously adjusted value of \$1,091,130. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$1,022,000, based on the line item adjustment. Motion carried unanimously.

**CBOE #142
Charles G. Pusey Jr. Trust**

Petitioner was present. Petitioner read from a letter sent to the Assessor's Office explaining his previous appeal and how an error resulted in different values for different comparison properties. He explained how he felt the subject property was being assessed at the same rate as other storage facilities. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$1,001,850. The process for valuation was further explained. **Moved** by Commissioner Starr, seconded by Commissioner Channell to deny CBOE #142. As the property appeared to be valued correctly. Motion carried unanimously.

**CBOE #143
Charles G. Pusey Jr. Trust, et al**

Petitioner was present. Petitioner detailed the subject property, photographs of what he felt was a comparable property and further summarized the documentation supplied. The comparable information provided by the petitioner could not be considered as it was not a sale within the timeframe. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$683,400. He further explained how the income approach could not be used as income information was requested, but not supplied in recent years. **Moved** by Commissioner Starr, seconded by Commissioner Channell to deny CBOE #143 as it appears the property has been valued properly. Motion carried unanimously.

**CBOE #230
Montano Revocable Trust**

Petitioner Michael Montano participated via telephone conference. Petitioner explained three different analyses he performed to arrive to the requested value of \$261,644. The quality of construction and the attributes of the property were further detailed. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$349,750. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$285,000 the average of the three comparable sales provided and more accurately reflects the lack of utilities at the property. Motion carried unanimously.

BREAK: The meeting recessed from 5:44 pm until 5:52 pm.

**CBOE #229
Crested Butte International Hostel, LLC**

Petitioner was represented by David Leinsdorf who was present. Mr. Leinsdorf explained that the comparables are far superior buildings and detailed the simple construction of the subject property. The land size and attributes of the property were further detailed. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$1,837,400. He further explained how the subject property was listed for sale for \$2,000,000. As it was not a sale and could not be considered the relationship to the current value was noted. He further explained how the bed and breakfast classification was unique because the area rented is commercial, shared space was classified as residential use. The quality of the property was further deliberated. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to adjust the value to \$15.00 per square foot to accommodate the use, condition and quality of the building for a total value of \$1,488,780. Motion carried unanimously.

BREAK: The meeting recessed from 6:16 pm until 6:20 pm.

**CBOE #280
Trivestment Limited Partnership**

Petitioner was not present. Appraiser II, Bob Blackett summarized the subject property and presented information supporting the value of \$103,050. The petitioner comments were reviewed and how a situation that was perceived to be a sale in October 2008 was not an open market sale and unable to be considered. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny CBOE #280. Motion carried unanimously.

**CBOE #227 (Continued)
Candace E. Coen**

This was the continuance of CBOE #227. Petitioner Coen participated via telephone conference. Documentation provided by the petitioner was reviewed. Different adjustments to accommodate the current condition of the property were discussed. If the subject property improvements were considered uninhabitable the value calculated to \$477,690. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$477,690 as the subject property was documented as inhabitable as of January 1, 2009.

**CBOE #44 (Continued)
James H. Ruthven, et al**

Petitioner was not present. It was verified that the Assessor's Office did not receive any additional documentation or communications from the Petitioner concerning agricultural use of the property. **Moved** by Commissioner Channell, seconded by Commissioner Starr, to deny petition for CBOE#44 as no additional information was provided by the petitioner.

**CBOE #187
Steven M. Polan, et al**

Petitioner was present. Petitioner Polan explained the location of the property and provided a spreadsheet detailing the unfinished space included in the square footage of the property. He further commented on the professionalism of the Assessor's Office and how they were able to

explain the process. He then explained that a comparison sale being used included a golf membership with a value of \$50,000. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$1,493,330. Different features and the amount of value the of features were deliberated. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to adjust the value to \$1,375,330 to address the golf membership and subtract the value of the unfinished space as it must be accessed from a mechanical room and has limited use. Motion carried unanimously.

**CBOE #129
Brad R. Westring**

Petitioner was not present. Senior Appraiser George Lickiss explained that after review of the information provided by the petitioner an adjustment was justified to the square footage of the residential space of the subject property resulting in a recommended value of \$356,000. He further noted how the petitioner was in agreement with this valuation. **Moved** by Commissioner Starr, seconded by Commissioner Channell, to accept the stipulated value of \$356,000 for CBOE #129. Motion carried unanimously.

**CBOE #283
Susan R. Miclette Qualified Personal Residence Trust, et al**

Petitioner was present. Appraiser II, Mary Mast summarized the subject property and presented information supporting the value of \$1,218,830. Petitioner Miclette explained the location and attributes of the property. **Moved** by Commissioner Channell, seconded by Commissioner Swenson, to deny petition for CBOE# 283. Motion carried unanimously.

ADJOURN: **Moved** by Commissioner Swenson, seconded by Commissioner Channell, to adjourn the meeting. Motion passed unanimously. The August 5, 2009 meeting of the Board of Equalization adjourned at 7:14 pm.

Paula Swenson, Chairperson

Jim Starr, Vice-Chairperson

Hap Channell, Commissioner

Minutes Prepared By:

Ruth Dukeman, Deputy County Clerk

Attest:

Stella Dominguez, County Clerk