

**OFFICE OF THE BOARD OF COUNTY COMMISSIONERS
OF BLAINE COUNTY
SPECIAL MEETING OF THE 2023 SESSION
BOARD OF EQUALIZATION**

Ninth Day

Thursday, June 29, 2023

Pursuant to Statutory Provisions, the Board of Blaine County Commissioners (BCC) met this day at 9:00 a.m. Present were Chair Muffy Davis; Vice-Chair Angenie McCleary; and Commissioner Lindsay Mollineaux; Assessor Jim Williams and Chief Deputy Assessor Melissa Fry; GIS/Certified Mapper Appraiser Joanne Freeman; Appraisers Appraiser Erin Swanson, Appraiser Alyssa Cenarrusa, Appraiser Camille Kloer, Personal Property Appraiser Maria Casas, and Appraiser David Vanderpool; Blaine County Elections Supervisor Hayleigh Simpson; Records Management Specialist Deidre Dolce, Deputy Clerk-Auditor-Recorder Brooke Baird; Barbara Landrum, Stephanie Hansen, Tamara Davis, Brian Miller, Patti Lentz Felton.

Chair Davis called the meeting to order at 10:05 a.m.

BOARD OF EQUALIZATION PROPERTY ASSESSMENT APPEALS

McCleary moved, seconded by Mollineaux, to convene as the Board of Equalization. Motion carried unanimously.

Chair Davis advised each appellant that this appeal is of property valuation, not property taxes. The appraisal is based on information and market sales to January 1, 2023. No sales information in 2023 can be considered. According to Idaho law, the Assessor's valuation is presumed to be correct unless the appellant presents a preponderance of evidence that the assessment is incorrect.

Each applicant is given the opportunity to present their appeal, followed by questions from staff and the Board of Equalization. The Assessor will explain how they appraised the property, followed by questions from the appellant and The Board of Equalization. The appellant and Assessor have time for rebuttal. The Board of Equalization will then deliberate and present their decision.

Appellants have 30 days to appeal The Board of Equalizations decision to the Idaho State Board of Tax Appeals.

Barbara Landrum RPH 03330000040 Myrtle Court Townhouse Subd Lot 4

Chair Davis outlined the procedure for the assessment appeal.

Appellant Barbara Landrum, County Assessor Jim Williams, and Appraiser Erin Swanson were sworn in by Chair Davis.

Appellant Barbara Landrum disagreed with the comps used by the Assessor's Office. Landrum claimed the residential lot values increased by 125%.

Appraiser Erin Swanson presented comparable comps; the appellants assessed value increased by 29%.

The Board of Equalization deliberated the appeal.

McCleary moved, seconded by Mollineaux, to sustain Assessor's value of \$577,075 on Parcel RPH 03330000040. Motion carried unanimously.

Brian Miller RPS0525002029A White Clouds Corrected PUD AM Lot 29A Blk 2

Chair Davis outlined the procedure for the assessment appeal.

Appellant Brian Miller, County Assessor Jim Williams were sworn in by Chair Davis.

Appellant Brian Miller stated his assessed property value was 16% higher than the used comps. Miller questioned why his value was significantly higher.

County Assessor Jim Williams based the assessed value on premier location with a view corridor. Comps are used as a base; property assessment values increase due to location and individual site characteristics.

The Board of Equalization deliberated the appeal.

McCleary moved, seconded by Mollineaux, to sustain Assessor's value of \$3,501,432 on Parcel RPS0525002029A. Motion carried unanimously.

Tamara Castle RPC03280010030 Greenfield Estates Sub Lot 3 Blk 1 11,586sf Sec 34 1S & RPC03280010040 Greenfield Estates Sub Lot 4 Blk 1 13,383sf Sec 34 1S

Chair Davis outlined the procedure for the assessment appeal.

Appellant Tamara Castle, Assessor Jim Williams, and Appraiser Joanne Freeman were sworn in by Chair Davis.

Appellant Tamara Castle does not believe the comps used justify the increased assessed values. Castle questioned why a neighboring property was assessed at a lower value. Castle provided comps she believed the appraiser should have utilized to assess her property.

Appraiser Joanne Freeman presented the two bare land comps used.

County Assessor Jim Williams also explained why the comps provided by the appellant are not valid comps. Williams also explained time sale adjustments per Idaho Code.

The Board of Equalization deliberated the appeal.

McCleary moved, seconded by Mollineaux, to sustain Assessor’s value of \$62,565 on Parcel RPC03280010030. Motion carried unanimously.

McCleary moved, seconded by Mollineaux, to sustain Assessor’s value of \$79,945 on Parcel RPC03280010040. Motion carried unanimously.

Heidi Husbands RPH03330000050 Myrtle Court Townhouse Sub Lot 5

Chair Davis outlined the procedure for the assessment appeal.

Appellant Stephanie Hansen, Assessor Jim Williams, and Appraiser Erin Swanson were sworn in by Chair Davis.

Appellant Stephanie Hansen questioned why her property value increased by 125% when the average for the past several years has been 11%. Hansen was unconvinced the comps used were comparable to her property.

Appraiser Erin Swanson presented the comps used, and comparable sales in the Myrtle Subdivision.

County Assessor Jim Williams explained why North Hailey properties would be higher than Woodside Subdivision properties.

The Board of Equalization deliberated on the appeal.

McCleary moved, seconded by Mollineaux, to sustain Assessor’s value of \$561,868 on Parcel RPH03330000050. Motion carried unanimously.

The Board of Equalization informed the appellant that they have 30 days to appeal the Board of Equalization decision to the Idaho State Board of Tax Appeals.

ADJOURN

The Board of Equalization adjourned at the hour of 11:40 a.m., finding no more business before them.

Attest: _____
Stephen McDougall Graham
County Clerk

Approved: _____
Muffy Davis
Chair