

The 2018 County of New Kent Board of Equalization met on Monday, June 11, 2018 in the Boardroom of the Administration Building, 12007 Courthouse Circle, New Kent, Virginia, at 2:00 p.m.

ROLL CALL: A roll call determined that Mr. William Wallace, Ms. Amy Pearson, Mr. Russell Beyer and Mr. Baird Jones were present. Mr. Mathew Starr joined the meeting at 2:02 p.m. Representing the Commissioner's Office were Deputies Shannon McLaughlin and Devin Caldwell and Commissioner of Revenue Laura Ecimovic.

CONSIDERATION OF MINUTES: On a motion made by Mr. Jones, the Board voted 4:0 to approve the minutes of the Board's March 22, 2018, meeting.

HEARINGS/CONSIDERATION OF APPEALS: Hearings were scheduled for the following PID numbers: 5859, 1392, 1954, 3748, 3799, 2725, 3969, 5998, 5999, 6000, 5672, 5673, 5674, 108983 and 1902. The owners of PID numbers 1392 and 3799 had called and withdrawn their appeals.

**SEARS, James Dallas, PID #5859** - Mr. Sears did not appear and had not called to indicate he would not be present. Ms. McLaughlin reported Mr. Sears' appeal had been reviewed and the assessment had been reduced from \$283,500 to \$236,600. Efforts to communicate with Mr. Sears to address specific concerns had been futile. She reported the year built for the garage had been corrected to reflect a 1986 construction year. Mr. Sears had also suggested fire damage repairs to a roof had not been done correctly and the square footage was not accurate. She again noted it was difficult to make any adjustments for these issues without communicating with the owner, having access to the property or having more recent photographs. Mr. Wallace recommended Mr. Sears should have an appraisal completed on the property. Based on the information available, the Commissioner's Office was recommending a reduced assessment of \$236,600. Upon a motion made by Mr. Wallace, the Board voted to affirm the Commissioner's reduced assessment of \$236,600, by a vote of 5:0.

**CHRISTIAN, James S. III, PID #1392** - Mr. Christian had called earlier in the day and indicated he wished to withdraw his appeal.

**MARTINEAU, Eugene T. & Gertrude M, PID #1954** – Property owner Eugene Martineau presented information supporting his appeal. He reported the traffic in front of the property was a major concern and suggested the speed limit was not enforced. He further suggested his home may be worth the \$294,400 County assessment if it was located off the road but not with the traffic on Route 249. Ms. Pearson noted Mr. Martineau had paid \$303,000 for the property in 2004 which was higher than the current assessment. Mr. Martineau noted he had discovered underground drainage issues with the property which he had been dealing with for twenty years. Ms. Ecimovic reported the land value had been reduced because of the drainage issues and suggested the property was currently receiving an estimated \$20,000 reduction on a \$50,000 lot. She asked Ms.

McLaughlin if she would pull the information on the assessment reductions already noted for this property. She also noted the home was a 3,000 square foot brick home and was located in a very desirable area. Mr. Martineau suggested the home was in need of upgrades; the inside was all original, there had been no upgrades and there was no dishwasher. He suggested upgrades would cost substantially. Ms. McLaughlin returned to the meeting and provided Ms. Ecimovic with the requested information. Ms. Ecimovic reported Mr. Martineau was receiving a \$22,300 reduction for known issues with the property. She also noted the property had been upgraded with new heat pumps and a new roof. She also noted the presence of a 720 square foot detached garage on the property. Ms. Ecimovic reviewed comparables for similar properties and noted prices were in line with the Martineau property. She noted she would not argue that there were some issues with the property but indicated she believed appropriate accommodations had been made to address those issues. She also noted the assessed value was still under the 2004 purchase price and suggested she couldn't argue that there was an issue with traffic. Ms. Pearson suggested it would be hard to find a 3,000 square foot brick home anywhere in New Kent for less than \$350,000. Mr. Martineau indicated he and his wife were aging and suggested they needed to downsize. Mr. Wallace suggested Mr. Martineau consider having a real estate agent or appraiser take a look at the property and give him a value. Mr. Starr asked if the access was from the back of the property with a shared driveway. Mr. Martineau noted there was no shared driveway and suggested his biggest concern was the traffic on Route 249. Upon a motion made by Mr. Starr, the Board voted to affirm the Commissioner's original assessment of \$294,400, by a vote of 5:0.

**RHOADES, Ryan, PID # 3748** – Mr. Rhoades presented information in support of his appeal. He noted the home on this property was a modular home and he had searched for comparables but found none. He asked Ms. Ecimovic to explain the basis for the value of the home. Ms. Ecimovic indicated she had identified several comparables including modular and doublewide homes. She noted Mr. Rhoades' property was one acre on Higgins Road and included a 1,100 square foot out building with storage above and a 1997 doublewide home. She reviewed three comparables noting similarities and differences. Mr. Rhoades indicated he was in agreement with the \$21,000 assessment on the out building and the \$46,900 assessment on the land. His only issue was with the value of the home. He suggested it was almost impossible to find anyone who would finance a modular home over 20 years old. Mr. Starr asked if the home had a permanent foundation. Mr. Rhoades indicated it did. Ms. Pearson noted one of the comparables which included a larger home and a 1,200 square foot garage had a lower assessment than the Rhoades' property. Mr. Wallace indicated he was familiar with the property and its location was way off the main highway. Mr. Rhoades indicated the company insuring the home would not insure it for more than \$55,000 and he felt that was a fair value. Mr. Wallace again suggested the home was not in the best location and suggested a neighbor had pigs and goats. Mr. Rhoades agreed and noted a variety of animals were present. Ms. Ecimovic agreed the location was more remote and financing for doublewide homes was difficult. Referencing the comparable with a lower assessment, she indicated this property had not been listed for sale and she believed it could have been worth more. She noted the Rhoades' home was almost 1,500 square feet and was well kept. Mr. Starr asked if there was anything inside the home that needed major repairs. Mr. Rhoades

reported no major repairs were needed. Mr. Starr stated that in his professional opinion, the property would sell for \$125,000. Ms. Ecimovic noted the well and septic systems should also be considered and suggested the value of these was \$20,000. She indicated she didn't disagree that there was room for change. Mr. Wallace again suggested a neighboring property was a pig farm. Mr. Rhoades agreed and noted pigs as well as goats and chickens were present. He also suggested the condition of the neighbor's home had a negative impact on his own property. Ms. Ecimovic indicated this was something for which her office had not made an adjustment. Ms. Pearson suggested the Board should consider reducing the home value to \$62,100. Ms. Ecimovic reminded the Board that the home value also included the value of the well and septic system and if this home were not on a permanent foundation, it would have been taxed as personal property. Upon a motion made by Mr. Starr, the Board voted to reduce the home value to \$62,100 for a total property assessment of \$130,000 by a vote of 5:0.

**GUTHRIE, Lisbeth M., PID #3799** – Ms. Guthrie had emailed the Board on June 7, 2018 and indicated she wished to withdraw her appeal.

**BRADENHAM-GODDIN PROPERTIES, LLC PID #2725** – Ben Bradenham and Frank Mastaler presented information in support of the Bradenham-Goddin Properties, LLC appeal. They began by comparing their pond property to Davis Pond. They noted Davis Pond was listed as 50 acres and was assessed at \$269,800 while Goddin's Pond, which had recently been surveyed, was 51 acres and assessed at \$322,700. Mr. Mastaler suggested most of the land was in the RPA (Resource Protection Area) and could not be developed. Mr. Bradenham noted Davis Pond was assessed at much less and suggested that based on Google maps, Davis Pond was approximately 90 acres. Ms. Ecimovic noted Davis Pond was listed as 50 acres and there was no upland. She suggested this acreage had been taken from information contained in the property deed and unless there was a survey, could not be changed. She also noted that pond sales were directly impacted by uplands and suggested there were no uplands with Davis Pond. She suggested a portion of the Goddin's Pond property was developable and a fishing cabin was present. Mr. Mastaler noted the fishing cabin had burned in 2002. Ms. Ecimovic indicated this had not been reported. Mr. Mastaler reported the New Kent County Fire Department had responded. Ms. Ecimovic reported the Davis Pond property was assessed at \$3,396 per acre and the Goddin's Pond property at \$5,225 per acre. She indicated 8.9 acres of the Goddin's Pond property was upland and 51.5 acres was the pond. She noted that nothing had been provided that showed the land was not developable. Ms. Pearson asked why the property value had increased 60%. Mr. Bradenham reported the assessment had initially increased by 300% but the Commissioner's Office had adjusted the value down. Noting the men had reported the property had recently been surveyed, Mr. Wallace asked if a plat showing what was not developable could be produced. Ms. Ecimovic indicated a professional opinion would be needed to delineate the RPA. She also pointed out the structure noted on the property card was in fact a small boat house and not a fishing cabin. Mr. Bradenham again noted Davis Pond was assessed at about half of the value of Goddin's Pond and was almost twice as big. Mr. Jones asked Mr. Bradenham if he had any way to document this. Mr. Bradenham asked how they could do that and asked if property records would work. Ms.

Ecimovic noted the property records for Davis Pond indicated the pond was 50 acres. Mr. Wallace suggested sales information for ponds would be helpful. Ms. Ecimovic distributed information on pond sales and noted the prices had been \$2,400 to \$12,000 per acre depending on uplands. She also noted the recreational value in the pond had to be considered in the assessment. Mr. Wallace questioned what was meant by “developable.” Ms. Ecimovic indicated developable meant there was at least one home site. She pointed out this property was being assessed for one home site and had not been considered as multiple sites. Mr. Wallace noted the Commissioner had said that at least one home could be built on the property and he asked the gentlemen if they agreed. Mr. Mastaler indicated he agreed but noted it would be necessary to build a road to the suggested home site. Mr. Ecimovic again stressed there was no evidence that the property was not developable. Mr. Wallace asked if topography maps had been reviewed. Mr. Bradenham indicated Mr. Caldwell had been out to the property to gather information. Mr. Starr indicated that he understood that when comparing Davis Pond with Goddin’s Pond, one had uplands and the other didn’t. He noted he could see how this would change the value of the land around the pond but not the pond itself. He asked Ms. Ecimovic for the per acre values of the two properties. Ms. Ecimovic reported the Bradenham-Goddin property was \$5,225 per acre, the Davis property was \$3,396 per acre and swamp land was assessed at \$1,864 per acre. Mr. Wallace asked the gentlemen if they had ever had an appraisal of the property. Mr. Bradenham indicated they had not but continued to insist this was “a glaring error” based on what he believed was an obvious and significant difference in the reported size of Davis Pond when comparing aerial maps of the properties. Mr. Mastaler noted the land around Davis Pond was already developed and homes were present. Ms. Ecimovic indicated the owners of those properties only had a pond view and had no rights to the pond. Ms. Pearson questioned why there was almost a \$2,000 per acre difference in the values of the two ponds. Ms. Ecimovic noted the assessments were based on the highest and best use and the Bradenham-Goddin property had been assessed as having one home site with pond access. Mr. Starr asked Mr. Bradenham and Mr. Mastaler if they would sell the pond for the \$208,000 assessment they were requesting. Mr. Mastaler indicated the family had no interest in selling. Mr. Bradenham reported vehicular traffic was crossing the pond’s dam and he warned of the possibility of a “catastrophic collapse.” Ms. Pearson asked if there were any other ponds with 60% increases in value. Ms. Ecimovic suggested other properties with ponds which had not previously been delineated would have seen similar increases. Ms. Pearson asked if the Board of Equalization lowered the assessment on the Bradenham-Goddin property, would the Commissioner’s office have to go back and look at all other ponds. Ms. Ecimovic indicated they would not. Mr. Wallace suggested the water in any pond should have the same value. Discussions continued regarding the variance in pond acreage values. Mr. Bradenham asked what had triggered the change. He suggested the property’s value had been \$200,000 and had then been reassessed for \$600,000. After meeting with the Commissioner’s office, the value had been reduced to \$324,000. Mr. Jones indicated he felt they were trying to solve a problem with many factors and facets and suggested the Board table a decision. He again noted the issue was “multi-faceted” and suggested Google maps could be helpful. He noted the burden of proof was on the property owner to prove the Commissioner’s information was incorrect. Mr. Mastaler suggested the only thing he could prove was that his per acre value was

higher than others. Ms. Pearson suggested the case be tabled until Thursday. Mr. Braddenham and Mr. Mastaler asked if they should plan to be present on Thursday. The gentlemen were told they were welcome to attend but unless they had additional information to present, it would not be necessary. Upon a motion made by Mr. Starr, the Board voted to defer action on the Bradenham-Goddin Properties, LLC appeal until Thursday, June 14, 2018.

**DEAN, Judith, PID #3969** - Ms. Dean presented information in support of her appeal. She noted the barn was 11 years old and had increased in value from \$10,000 to \$30,000. She had appealed to the Commissioner of Revenue and the value had been dropped to \$27,000 but she still did not agree with this assessment. Ms. Pearson noted Ms. Dean was requesting the value of the barn be reduced an additional \$12,300. Ms. McLaughlin reported the increase in value was due to the correction of a factual error. The barn had been built in 2007 but was listed as built in 1980 which had resulted in it being undervalued in previous assessments. She reviewed garage and land only sales comparables and noted similar assessments on the garages. Mr. Starr asked if the barn was wood frame. Ms. Dean indicated the barn was of metal construction. Mr. Wallace asked if the barn had been on the property at the time of Ms. Dean's purchase. She indicated it had been and a mobile home had been put on the property for \$40,000. Mr. Wallace asked why the home was not shown on the assessment. Ms. McLaughlin indicated the home was taxed as personal property and the well and septic system on the property had been valued at \$5,000. Mr. Wallace pointed out this was a very irregular shaped lot and asked if any adjustment had been made for this. Ms. McLaughlin indicated no adjustment had been made for this. Mr. Starr asked if there was a price differential between metal-frame and stick-built buildings. Ms. McLaughlin indicated there was, stick-built would be higher, and this had been taken into consideration. Mr. Starr asked if an adjustment for the lot shape would make much of a difference. Ms. McLaughlin indicated she wasn't sure but noted this was an adjustment that could be made. She left the room and soon returned to report the adjustment for lot shape had reduced the land value to \$71,200. Upon a motion made by Mr. Starr, the Board voted to reduce the land value to \$71,200, set the barn value at \$15,000 and the well and septic value at \$5,000 for a total property assessment of \$91,200 by a vote of 5:0.

**SIMMONS, Steven W. & Mary Gene, PID #s 5998, 5999 & 6000**

**NICE, W. Ray & Katherine, PID #s 5672, 5673 & 5674**

Mr. and Mrs. Simmons and Mr. and Mrs. Nice were neighbors with similar assessment concerns and had agreed to meet together with the Board to review their cases. Mr. Nice indicated he had agreed to serve as the spokesman. Mr. Nice provided handouts on the properties as well as comparables. He noted he and his wife owned Lots 1, 2 and 3 and Mr. and Mrs. Simmons owned Lots 4, 5 and 6 in Russell's Point. He reported he and his wife had purchased the three lots in 2017 and had been surprised when they received notices of significant assessment increases. He reported increases had ranged from 89% to 212%. He had discovered similar increases had not been reflected on the Simmons' lots and had filed appeals with the Commissioner of Revenue. The appeals had resulted in reductions in the assessments on two of his lots. Unfortunately, the appeals had also resulted in Mr. and Mrs. Simmons receiving notices that assessments on their three lots

had been increased. Mr. Nice reported his mother had built a home on High Bluff Lane (same neighborhood as the subject properties) a number of years ago. He also reported having a number of conversations through the years with the owner (Ms. Rohrer) of the Russell Point Lots during which he had expressed an interest in purchasing the properties. The owners had no interest in selling. Simerlein Appraisals Ltd. had conducted an appraisal on the lots in 2015 and had determined the value to be \$252,500. Ms. Rohrer had contacted the Nices in 2017 indicating she was ready to sell. Mr. Nice had given her a copy of the appraisal, had offered to purchase the lots for \$252,500 and she had accepted. Mr. Nice suggested this had been an arms-length transaction as there was no relationship between the parties and no reason for Ms. Rohrer to offer the properties to him at a reduced price. Mr. Nice pointed out the collective sales price of the three lots was listed in the County's system as though it had been the purchase price of each of the individual lots. He also questioned the use of neighborhood adjustment factors suggesting it did not appear that similar neighborhoods had been given similar adjustment factors. Mr. Nice noted that for all six lots, the vast majority of the acreage was rolling with the exception of the marsh. Pier access would only be available by a lengthy pier of 900 to 1,000 feet. He suggested the lots were no more than "river view" lots and access to the lots was by a shared dirt/gravel road. He also reported none of the shoreline had been stabilized. Ms. Simmons spoke up suggesting the neighborhood adjustment factor almost doubled the assessments. Mr. Nice indicated he had not been able to find any other properties in the County where the neighborhood adjustment factor was different from one side of the street to the other. He suggested this difference had occurred as a result of an attempt to reconcile the lot values to an incorrectly noted sales price. He reported he had contacted Mr. Simerlein and had asked for guidance regarding appealing to the Board of Equalization. A letter from Simerlein dated April 16, 2018 addressed the property characteristics, provided information on comparables and suggested appropriate assessed values for each of the Nice lots. Mr. Nice noted these values were what they had requested in their appeal applications and he asked the Board to consider this information and grant reductions in the 2018 assessments.

Ms. Simmons noted she and her husband had built a home on Lot 5. She drew attention to a copy of a plat by Engineering Design Associates, Inc. dated March 30, 1993 which depicted the Simmons' home as being located on Lot 5. She reported information in the Commissioner's Office depicted the home as being on Lot 6. She also indicated most of the acreage was marsh and she shared pictures of the unstabilized shoreline. She also shared low tide pictures and noted it was impossible to get a kayak in Baker Creek at low tide. Mr. Wallace asked if Baker Creek was navigable. Ms. Simmons suggested the creek was only navigable at high tide. Mr. Wallace suggested that based on what he was able to determine from the map, these lots were at best water view.

Mr. Caldwell noted the purchase price listed in the Commissioner's records was the total sales price noted on the deed of record and was not suggesting that each lot had been purchased for that price. Mr. Caldwell asked if he could have a copy of the appraisal and if the lots had been valued as a whole unit or as separate parcels. Mr. Nice indicated the lots had been valued separately and he would be happy to provide a copy of the appraisal. Mr. Caldwell indicated he was familiar with Mr. Simerlein and suggested he was fair and

good to work with. He noted both parties had mentioned shoreline erosion and this issue had not been accounted for in the assessments. Ms. Pearson asked Mr. Caldwell if he felt he could meet with the parties and work this out based on the appraisal. Mr. Caldwell indicated he did. Mr. Nice suggested that at best, the lots contained no more than an acre or acre and a quarter suitable for a home site. Mr. Jones asked if the parties had discussed their concerns with the Commissioner of Revenue. Mr. Nice indicated he had not. Ms. Simmons reported she had met with Mr. Caldwell. Ms. Nice indicated she had met with Ms. McLaughlin. Mr. Jones asked the parties if they could work this out based on the appraisal. Ms. McLaughlin noted Ms. Nice had not mentioned an appraisal when they had met. Ms. Nice indicated she had not mentioned the appraisal because it was not current. Ms. McLaughlin noted it was good that they had asked the appraiser to provide an update. Ms. Ecimovic suggested decisions on these six parcels should be deferred until Thursday to allow her staff an opportunity to review the appraisal. Ms. Pearson asked Mr. and Ms. Simmons and Mr. and Ms. Nice if they were agreeable with meeting with the Commissioner of Revenue and deferring any decisions until Thursday. Mr. Nice indicated he agreed. Mr. and Ms. Simmons indicated they agreed but noted they would be leaving for vacation later that evening and asked that Mr. Nice be allowed to speak on their behalf. The parties agreed to meet on June 12, 2018. Upon a motion made by Mr. Starr, the Board voted to defer action on the Simmons' and Nice's appeals until Thursday, June 14, 2018.

**WHITE, Ada Isabel, PID #108983** – Ms. White presented information in support of her appeal. She reported the property was only one acre, had no well, no septic tank and no drive way. Access to the property was by the 30 foot right of way known as Farmers Drive. She indicated she did not believe the property was worth the \$41,500 assessed value. Ms. Ecimovic reported the property had been assessed as raw land and information on several vacant land sales had been provided as comparables. She suggested it was difficult to find one acre parcels in this part of the County and pointed out that the first acre of any parcel was given the primary value as a home site. She noted the sales prices for all comparables was higher than Ms. White's assessment and she felt these sales supported the \$41,500 assessment. She reviewed the comparables pointing out differences and similarities. Ms. Pearson noted the assessment had increased \$1,500 since the last assessment and the market had also improved during that time. Ms. Ecimovic suggested most one acre lots were selling in the assessed price range. Mr. Wallace reported he had reviewed a number of recent one acre lot sales and all had been sold at prices higher than the White assessment. Ms. White asked the Board "how are you going to keep increasing taxes on old people" and "where are we supposed to get the money for this?" Referencing comparable 1 which was 4.2 acres, Mr. Wallace asked for the value of the one-acre home site. Ms. Ecimovic noted the one-acre home site was valued at \$41,500. Ms. White indicated she had paid \$500 for the property. Upon a motion made by Mr. Wallace, the Board voted to affirm the Commissioner's original assessment of \$41,500, by a vote of 5:0.

**WHITE, Ada Isabel, PID #1902** - Ms. White presented information in support of her appeal. She again suggested the property was not worth the assessed value of \$431,700. Ms. Pearson asked if the property was waterfront. Ms. White indicated it was not. Ms.

Ecimovic pointed out the presence of a commercial cell tower on the property. Ms. White also pointed out the presence of a graveyard. Ms. Ecimovic suggested if the graveyard could be delineated, a reduction in value could be made. Mr. Wallace asked the value of the cell tower. Ms. Ecimovic reported the tower site was assessed at \$75,500 and was assessed as a business because it produced income. Ms. White reported the income was \$14,500 annually. Ms. Ecimovic noted there had been no recent tower site sales and it was difficult to find comparables that were exactly like the White property. She reported vacant land sales had been used to establish land values for the acreage beyond the tower and home sites. Comparable 2 and comparable 3 were both vacant land located on the same road as the White property. Ms. White noted there was no cable TV and limited internet service in this area and this property was also accessed by the 30 foot right of way known as Farmers Drive. Mr. Wallace noted the White property was in the AFD (Agricultural Forestal District) program and was taxed on a reduced assessment value. Ms. White noted she was aware of this and reported there were “freeloaders” in the home and no rental income. Ms. White also noted she paid the taxes on the tower and the lessee would reimburse her later. She also suggested the property adjoined a proposed “bomb range”. Mr. Jones indicated he felt the Commissioner had done a fair assessment of the property. Upon a motion made by Mr. Jones, the Board voted to affirm the Commissioner’s original assessment of \$431,700, by a vote of 5:0.

OTHER BUSINESS: Chairman Pearson stated there were no other appeals to be heard and considered on today’s agenda. The Board would be meeting again at 2:00 p.m. on Thursday, June 14, 2018 to hear additional appeals and to make final decisions on the Bradenham-Goddin Properties, LLC, Steven and Mary Gene Simmons and S. Ray and Katherine Nice appeals.

ADJOURNMENT: On a motion made by Mr. Beyer, the meeting was adjourned at 5:08 p.m.

William Wallace	Aye
Mathew Starr	Aye
Amy Pearson	Aye
Russell Beyer	Aye
E. Baird Jones	Aye

Approved by email

Amy Pearson, Chairman

Date Finalized: August 7, 2018