

The 2018 County of New Kent Board of Equalization met on Thursday, June 14, 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.

HEARINGS/CONSIDERATION OF APPEALS: Hearings were scheduled for the following PID numbers: 11012, 100452, 693, 1852, 5854 and 10049. Action on June 11, 2018 hearings for PID numbers 2725, 5998, 5999, 6000, 5672, 5673 and 5674 had been deferred until June 14, 2018.

NAGLE, Kenneth W., PID #11012 – Mr. Nagle presented information in support of his appeal. He indicated he felt the increase in his assessment had been based on the fact he had overpaid for his home. He reviewed a lengthy letter which he had submitted with his appeal on April 20, 2018. In this letter, Mr. Nagle had indicated he was only concerned with the home assessment and not the land. He had met with Mr. Caldwell in February to discuss the \$50,900 increase in the home assessment. He had presented information on a number of comparables and Mr. Caldwell had also shared information on three recent sales in the community. He indicated he had left that meeting feeling he had proved his point and suggested Mr. Caldwell had said his home “was most likely assessed \$25,000 too high.” He reported he had been surprised when he received a new assessment notice showing the home value had only been reduced by \$11,500 which he suggested was “still statistically out of line with the neighborhood and Brickshire.” He presented four additional homes as comparables. The values for three of the four had dropped between 3 to 4.6% and the fourth had increased less than one percent. He noted that even with the reduced assessment notice, the value of his home had increased over 11%. Mr. Nagle's comparisons included seven homes located close to his home in the Pinehurst section of Brickshire while Mr. Caldwell's comparisons included recent sales across the Brickshire community. He indicated the average assessment for the seven homes showed a 1.94% decrease. He noted Ms. Ecimovic had distributed a summary report on Brickshire assessments at a recent community meeting and had suggested an average decrease in assessments of 1.31% in the Pinehurst community. Mr. Nagle asked the Board to reduce the home value to \$357,500 which when added to the \$17,000 land value, would equal a total assessment of \$374,500. Mr. Wallace indicated the Board of Equalization was charged with assuming that all property assessments were fair and equitable and the Commissioner's figures were accurate. It was the property owner's responsibility to prove by a preponderance of evidence that the Commissioner was wrong. Mr. Beyer asked if all of the facts on the property card were accurate. Mr. Nagle indicated they were accurate. Mr. Caldwell indicated a number of factors were included in the formula used to determine assessments. He reported the average assessment was down in the community but noted over half of the properties were vacant lots. He suggested the

assessment for Mr. Nagle's home was within the average. He reviewed a list of one story transitional comparables with assessment changes ranging from a 2.85% decrease to a 24.81% increase and pointed out the subject property had increased 11.02%. He suggested there were not many one story homes in the Brickshire community and indicated percent of change could not be used as a basis for determining equitable assessments. He produced real estate listing pictures (interior and exterior) for both the subject property and a comparable property. He noted the comparable was very similar and had recently sold for \$400,000. Mr. Jones asked why the comparables Mr. Nagle had produced were not sufficient. Mr. Caldwell indicated Mr. Nagle's comparables were not similar homes. Mr. Nagle indicated he had used his closest neighbors' homes statistically but had not compared similar style homes. Mr. Wallace noted when the Board reviewed comparable assessments they were reviewing similar sales and he suggested Mr. Nagle may want to consider having his property appraised.

Ms. Ecimovic noted Mr. Nagle was suggesting the percent of change was not reflective of uniformity. She reported she had hesitated to do a market survey because the vacant lots had such a significant impact. She had requested the percent of change be included in the list of properties but this percentage could not be used to substantiate uniformity or market value. She reported the same model had been used to assess all of the properties and they were all uniformly assessed. The value of single story homes had gone up across the County and sales were also up. She noted the percent of change had no legal place in any assessment value or appeal. Mr. Nagle suggested Ms. Ecimovic had reported at the community meeting that some assessments had gone down and some had gone up a little bit. He suggested his increase was more than a little bit and suggested, "I will wind up in stage 3, which I'm capable of doing." Mr. Wallace asked what he meant by "stage 3." Mr. Nagle indicated he was prepared to hire an attorney and take his appeal to court if necessary. Mr. Wallace again suggested Mr. Nagle should have the property appraised before he hired an attorney. He further suggested if Mr. Nagle pursued a court appeal, the judge would require that he produce an appraisal to support his case. Mr. Beyer agreed and suggested comparisons to actual sales or an appraisal would be the best ammunition. Mr. Caldwell agreed that an appraisal would be helpful if this appeal did go to court. Mr. Nagle indicated he had not realized that comparable homes had to be of similar styles. Upon a motion made by Mr. Wallace, the Board voted to affirm the Commissioner's assessment of \$413,900, by a vote of 5:0.

WENTLING, David and Robin, PID #100452 - Mr. Wentling presented information in support of his appeal. He reported he had purchased the property from Chesapeake in 2000 because he thought it would be a good place to hunt and fish. He had built a log home not realizing log homes depreciated rather than appreciated. He provided several pictures to substantiate his claims. The pictures included a dirt and gravel road Mr. Wentling described as a shortcut to exit from his property through the winery next door rather than by Lee's Reach. He also pointed out greenhouses and other conditions on the winery property which he suggested were detracting from the value of his property. Mr. Jones asked if the dirt and gravel road was the driveway to the property. Mr. Wentling indicated it was a driveway and the road into the community (Lee's Reach) was paved. He drew attention to a picture showing a large washout area which he suggested was

seven feet in depth and reported the winery owner had indicated they would make the necessary repairs. He also reported Ms. McLaughlin had visited the property and had confirmed termite damage and rot were present in the pole barn. He suggested it was difficult to find other log homes to use as comparables. Ms. Pearson noted she had found a log home at 3105 Piney Slope on 25 acres which had recently sold for \$114 per square foot compared to the Wentling's \$172 per square foot. Mr. Wentling reported the property was in the AFD (Agricultural Forestal District) program, had been timbered in 2016 and 30,500 trees had been planted. Ms. Pearson noted Mr. Wentling had appealed his assessment in 2016 and asked if the Board had lowered his assessment then. Ms. McLaughlin indicated she was not sure. Ms. Pearson asked if the Board had previously lowered the assessment, could that be the reason for a big increase in subsequent years. Ms. McLaughlin indicated it would not. Mr. Wentling drew attention to another picture and noted there was rot in a major pillar of the front porch. He suggested the home required constant maintenance and described the process of caring for, cleaning and coating the wood exterior. He also suggested the useful life of a pole barn was about 15 years and reported he had been told the pole barn would not be a taxable item but it had been added to the assessment years later. Mr. Wallace asked for the value of the pole barn. Ms. McLaughlin reported the building was 3,120 square feet and had been assessed at \$50,800. She reported this value had already been reduced to \$45,300 but Mr. Wentling had since provided an estimate for the repair work. She suggested the value could be reduced by another \$5,000. Mr. Wallace asked Mr. Wentling if he was happy with the value of the land. Mr. Wentling indicated he was. Ms. McLaughlin indicated the building was not the typical pole barn and reported the structure was fully enclosed and had garage doors. Mr. Wallace asked "when does a pole barn become a garage?" Ms. McLaughlin suggested the answer was when it was fully enclosed and had garage doors and a concrete floor. Mr. Jones suggested it sounded like the building had crossed over from being a pole barn to being a garage. Noting Ms. McLaughlin had reported she had already reduced the value of the pole barn and had suggested the value could be reduced an additional \$5,000, Mr. Beyer asked if the Commissioner's recommendation was a value of \$40,300 for the pole barn. Ms. McLaughlin indicated this was correct. There were some discussions regarding the difference in per square foot value of the comparable mentioned by Ms. Pearson. Ms. Ecimovic suggested Ms. Pearson had included the value of the pole barn in the calculation and the square footage value of the home was actually much less. Mr. Wallace asked if the Commissioner's office had looked outside of New Kent County for any comparable log homes. Ms. McLaughlin indicated she had not and noted none of the comparables were log homes. Mr. Wentling suggested the winery and barbed wire fence "looks like a prison." Ms. McLaughlin pointed out this access was not the main entryway to the property and noted this was the entry the Wentlings were choosing to use. Mr. Wallace noted the Wentling property was 87 acres and was in the AFD program for forestry. He suggested the winery was not "right next to the house." Mr. Wentling suggested the winery was less than 100 yards from his home. Mr. Starr asked if there were any significant repairs needed inside the home. Mr. Wentling suggested only the \$10,000 in repairs to the pole barn. Mr. Starr again asked about the house. Mr. Wentling suggested the most significant work to be done on the home was the exterior finish. Mr. Starr asked what the estimated cost was for the exterior finish. Mr. Wentling suggested \$6,500. Ms. McLaughlin also noted six

to eight of the posts in pole barn needed to be repaired or replaced and a total reduction of \$11,300 was recommended. Upon a motion made by Mr. Jones, the Board voted to affirm the Commissioner's recommendations of \$289,200 for land and \$271,600 for improvements for a total reduced assessment of \$560,800, by a vote of 5:0.

SHEETS, Rudolph E, Jr. Trustee, PID #693 – Mr. Sheets presented information in support of his appeal. He indicated his concerns were with the value of the land only and he had no concerns regarding the value given the improvements. He indicated he had provided several comparables with much lower land values which were located on the same street. He also provided pictures showing flooding on the property and reported that although his home was not in the flood plain, his yard was flooded five to six days a month. He indicated his lot as well as several nearby lots were very flat and flooded easily. He also pointed out the Chickahominy Shores community had deep water to the west but his home was located to the east. He reported that a 250 foot pier was needed to get to deep water and another 100 feet to get to the channel. He also reported ice had lifted and dropped the pier. Mr. Wallace asked Ms. Ecimovic if a plat of the subdivision was available. Ms. Ecimovic indicated the plat was very large and she had not brought a copy to the meeting. Mr. Sheets reported there had been a number of lots which he suggested had “sold for a lot of money.” He suggested lots on deep water were more desirable and indicated he didn't feel his property, located on a mud flat and prone to frequent flooding, should be given such a high value. Ms. Ecimovic reported the value of some assessments had been reduced during the time of the construction project on the dam. She reported meeting with Mr. Sheets and the assessment had been adjusted from \$371,200 to \$309,100. A portion of this adjustment had been made as a result of the ice damage to the pier. Ms. Ecimovic provided an aerial map of the community with flood plains delineated. She reviewed several of the comparables provided by Mr. Sheets and pointed out conditions such as flood plains and the condition of structures which had resulted in lower values. Referencing the flood plain areas on the map, Mr. Jones suggested many of the properties would be considered water view. Ms. Ecimovic agreed and noted all of the lots started with the same value and then adjustments were made up or down for various factors. She then reviewed several comparables of her choosing and noted similarities and differences. She also pointed out waterfront properties were given higher values than interior lots. She indicated adjustments in value had been made to the Sheets' property and she believed there was uniformity in the assessments. Mr. Starr noted some of the lots were more flat than others and some rose up considerably at the flood plain. Ms. Ecimovic agreed and noted Mr. Sheets' lot did not go up at the flood plain. Mr. Starr asked if several of the comparables went up at the flood plain. Ms. Ecimovic indicated they did. Mr. Sheets agreed and pointed out that those properties also had better views. Mr. Jones suggested if Mr. Sheets' property was flatter and frequently flooded compared to some of the higher lots, maybe, based on the topography, the assessment was a little high. Ms. Ecimovic reported a 5% adjustment had been made for flooding. Discussions regarding the flooding continued. Mr. Jones suggested the percentage of reduction be increased and suggested the Board consider reducing the value of the land to \$133,000. Mr. Wallace agreed. Mr. Starr indicated he was also willing to amend the assessment but suggested it was hard to determine how much of a reduction should be given without going to the property. Mr. Jones suggested the land value be

reduced to \$133,000. Upon a motion made by Mr. Starr, the Board voted to reduce the land value to \$133,000 and affirm the improvement value of \$168,900 for a total assessment of \$301,900, by a vote of 5:0.

BISHOP, Richard K. and Karen D., PID # 1852 – Mr. and Mrs. Bishop presented information in support of their appeal. He indicated he was not contesting the land value and his primary issue was the value of the home. He noted he and his wife were pleased with how Ms. McLaughlin and Mr. Caldwell had been able to resolve some of their issues but were still concerned that the value of their home had increased more than 33%. The Bishops distributed a data sheet depicting the increases in the various components of their property. The sheet also indicated the Bishops had reviewed seven comparable sales in The Colonies but noted none of the properties had been Capes (Cape Cod style homes). Mr. Bishop indicated Ms. McLaughlin had said values for Capes had increased more than other style homes across the County. The Bishop's information sheet also contained information on the sale of 36 Capes in New Kent and specifically compared the Bishop home to another home located at 1230 Colony Trail. Mr. Bishop noted the sales advertisement for this home had indicated the presence of more living space than the County's assessment information and the home had been valued lower than the Bishop home. Ms. Pearson and Mr. Starr both questioned why there was a difference in square footage. Ms. McLaughlin indicated this was because the home at 1230 Colony Trail had a 924 square foot basement which was not included in the County's assessment. Ms. Bishop suggested that many homes in The Colonies had been renovated but noted her home had not. She named a number of areas where the home needed upgrades. Ms. McLaughlin noted percentage of change was not a valid factor in determining if assessments were fair and equitable. She noted numerous factors impacted assessments and Cape Cods were performing very strong in the market. The assessment had been adjusted for issues with the dock. Mr. Wallace asked if all other information on the property card was accurate. Ms. McLaughlin indicated the details of the property card had been reviewed with the Bishops and they had agreed the information was correct. Comparables submitted by the Bishops as well as the Commissioner's office and market comparables were all reviewed. Mr. Bishop suggested this was the fifth reassessment of his property and it had been the first time there had been a 33% increase. He asked, "why?" He indicated he was appealing because he was looking at a 33% increase in value and a \$500 increase in taxes. He indicated he was in a position where he could handle this increase but suggested some may not be able to. He indicated he understood there were formulas and a process but this increase had been a shock. Ms. McLaughlin indicated she understood it was a shocker but pointed out we were currently in an increasing market. Mr. Jones indicated he could understand the Bishop's shock over a 33% increase and asked if the Commissioner's office had any idea how many had increased this much. Ms. Ecimovic indicated this was something she could find out but noted the percentage of increase was not something that could be used in determining a fair and equitable assessment. Mr. Beyer noted the Board of Equalization was responsible for determining uniformity of value and not uniformity of increase in value. Ms. Ecimovic suggested market sales were a big factor but agreed there would always be homes that were anomalies. She again noted that percentage of increase could not be considered in any method of determining value. Mr. Starr noted the home had been

given the grade of “C” and suggested this grade may not be making enough of a change. He suggested there may be room for adjustment based on things inside the home that the assessors could not see. Upon a motion made by Mr. Starr, the Board voted to affirm the land value of \$241,400 and reduce the home value to \$238,500 for a total property assessment of \$479,900 by a vote of 5:0.

BOYD, John Wesley, Jr. and Marie T., PID #5854 – Ms. Boyd presented information in support of her appeal. She indicated she was a chaplain and not very educated in the process of reassessment. She and her husband had moved from Newport News to New Kent to a home they had built for their retirement. She indicated she had been very shocked when she received here reassessment notice indicating an \$83,000 increase (\$51,200 on the land and \$32,100 on the home). She noted her home was on the western side of Chickahominy Shores. Mr. Wallace asked Ms. Boyd what she had paid for the home. She indicated they had purchased the land for \$115,000 in 2004 and had built the home in 2006. Access to the water was by way of a path with fifteen steps going down and was 350 feet from deep water. She indicated she had thought a pier would last forever but had found she was mistaken and had been making repairs to the pier. She reported the front yard of the property frequently flooded and shared a picture documenting this. Mr. Wallace suggested there should be some adjustment in the assessment for flooding. Ms. McLaughlin asked Ms. Boyd if she typically had problems with flooding. Ms. Boyd indicated she did and noted it had become much worse recently. She reported she didn’t know how to find a comparable and had not provided any. She didn’t have any concerns regarding the value of the lot but was concerned about the value of the improvements. Ms. McLaughlin reported the previous assessment had been based on 2015 data and the market had “exploded” since that time. Ms. Boyd suggested conditions on a neighbor’s property were a negative impact on the value of her property. The neighbor had a pig and the yard was full of abandoned boats, refrigerators and other items. She indicated County Zoning had been out to the home but nothing had changed. She and her husband had planted Leyland Cypress trees for a buffer between the properties. Mr. Starr asked if any adjustment could be made for flooding. Ms. McLaughlin indicated she would be interested in coming out and inspecting the property and suggested the conditions Ms. Boyd had described could influence the ability to sell the property. Ms. Boyd asked the Board to consider reducing her assessment by \$20,000. Upon a motion made by Ms. Pearson, the Board voted to reduce the land value to \$132,500 and reduce the home value to \$211,300 for a total property assessment of \$343,800 by a vote of 5:0.

WALLACE, Neal C. #10049 – Mr. Wallace was prepared to present information in support of his appeal. Ms. McLaughlin reported a number of corrections had been made to the property card. The record had indicated the home was all brick but it had been determined that a portion of the home was hardy plank. A walkout basement had been reclassified as an unfinished basement and the depreciation had been changed from good to average. These corrections had reduced the total assessment from \$400,800 to \$374,800. Ms. McLaughlin pointed out that Mr. Wallace had provided a recent appraisal which suggested the market value of the home was \$370,000. Mr. Wallace suggested some of the homes in his neighborhood were having a negative impact on his property

value. Ms. McLaughlin suggested the homes Mr. Wallace was referencing were not finished off as nicely as his but pointed out his home was not part of a neighborhood. Upon a motion made by Mr. Wallace, the Board voted to reduce the land value to \$60,300 and reduce the home value to \$309,700 for a total property assessment of \$370,000 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. Ray Nice were neighbors with similar assessment concerns and had agreed to meet together with the Board to review their cases on June 11, 2018. Please see minutes of the June 11, 2018 meeting for more details. After a great deal of discussion, Ms. Ecimovic suggested decisions on these parcels should be deferred until Thursday to allow her staff an opportunity to review an appraisal provided by Mr. and Mrs. Nice. Ms. Pearson had 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 had indicated he agreed. Mr. and Ms. Simmons had 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 had voted to defer action on the Simmons' and Nice's appeals until Thursday, June 14, 2018.

Devin Caldwell had met with Mr. and Mrs. Nice on June 12, 2018 to review the appraisal and other factors impacting the value of the Russell's Point lots. He reported a number of adjustments were being recommended including the following:

1. Land Use breakdowns were adjusted per GIS supplemented with knowledge obtained from the physical inspection. This includes appropriately delineating the Woodland and RPA residual acres.
2. "Special Calcs" for Right of Way (acreage split by High Bluff Lane) and Sloping/Steep topography were applied to residual acreage as necessary.
3. A negative "Condition Factor" was applied starting with Lot 2 with increasing influence to Lot 6 for distance traveled on the gravel road.
4. Improvement value moved from Lot 6 back to Lot 5. Reduction of dwelling "Grade" after review of other homes in market area.
5. After all other adjustments were made, the neighborhood factor was reduced from 1.95 to 1.25 to achieve value indicated by sales.

Based on these adjustments, the Commissioner's office was recommending the following assessments:

PID #	LAND VALUE	IMP. VALUE	TOTAL VALUE
5672	\$99,700	\$0	\$99,700
5673	\$95,900	\$0	\$95,900
5674	\$103,200	\$0	\$103,200
5998	\$105,700	\$0	\$105,700
5999	\$96,600	\$412,900	\$509,800
6000	\$93,500	\$0	\$93,500

NOTE: Days later, it was determined that the total value calculation for PID #5999 was in error and should have been \$509,500.

SIMMONS, Steven W. & Mary Gene, PID #5998

Please see Simmons/Nice summary above.

Upon motion made by Mr. Starr, the Board voted to affirm the Commissioner's revised assessment of \$105,700 by a vote of 5:0.

SIMMONS, Steven W. & Mary Gene, PID #5999

Please see Simmons/Nice summary above.

Upon motion made by Mr. Starr, the Board voted to affirm the Commissioner's revised assessment of \$96,600 for land and \$412,900 for improvements for a total property assessment of \$509,800 by a vote of 5:0.

NOTE: Days later, it was determined that the total value calculation for PID #5999 was in error and should have been \$509,500.

SIMMONS, Steven W. & Mary Gene, PID #6000

Please see Simmons/Nice summary above.

Upon motion made by Mr. Starr, the Board voted to affirm the Commissioner's revised assessment of \$93,500 by a vote of 5:0.

NICE, W. Ray & Katherine, PID #5672

Please see Simmons/Nice summary above.

Upon motion made by Mr. Starr, the Board voted to affirm the Commissioner's revised assessment of \$99,700 by a vote of 5:0.

NICE, W. Ray & Katherine, PID #5673

Please see Simmons/Nice summary above.

Upon motion made by Mr. Starr, the Board voted to affirm the Commissioner's revised assessment of \$95,900 by a vote of 5:0.

NICE, W. Ray & Katherine, PID #5674

Please see Simmons/Nice summary above.

Upon motion made by Mr. Wallace, the Board voted to affirm the Commissioner's revised assessment of \$103,200 by a vote of 5:0.

BRADENHAM-GODDIN PROPERTIES, LLC PID #2725 – Ben Bradenham and Frank Mastaler had presented information in support of the Bradenham-Goddin

Properties, LLC appeal on June 11, 2018. Mr. Bradenham had 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. The two men had repeatedly drawn comparisons between their property and the Davis Pond suggesting the Davis Pond was much larger and valued much lower. The property record for the Davis Pond suggested the two ponds were similar in size although Mr. Bradenham had suggested Google maps proved the Davis Pond was much larger. Mr. Jones had indicated he felt they were trying to solve a problem with many factors and facets and suggested the Board table a decision. He had noted the burden of proof was on the property owner to prove the Commissioner's information was incorrect. Mr. Mastaler had suggested the only thing he could prove was that his per acre value was higher than others. Please see minutes of the June 11, 2018 meeting for more details. After a great deal of discussion, Ms. Pearson had suggested the case be tabled until Thursday. Mr. Bradenham and Mr. Mastaler had 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 had voted to defer action on the Bradenham-Goddin Properties, LLC appeal until Thursday, June 14, 2018.

The Board took up discussion on PID #2725 again on June 14, 2018. Mr. Wallace reported he had done a good amount of research and suggested it appeared the pond property was assessed properly. He suggested Cranston's Mill Pond in James City County was a good comparable. This pond was 59.33 acres and had been acquired by a hunt club in 2017 for \$336,000 or \$5,663 per acre. Mr. Wallace noted Mr. Bradenham and Mr. Mastaler had suggested there was no access to the upland portion of the property. Ms. Ecimovic suggested there were several possible access points and indicated no evidence had been presented to substantiate they could not build on the property. She noted there were nine acres of upland and suggested there were three possible building sites but the property had been assessed for only one. Board members questioned the suggested inaccuracy of the acreage of the Davis Pond. Ms. Ecimovic reported the Davis Pond was deeded as 50 acres and although GIS indicated the pond was 73.25 acres, this legally did not matter. The information contained in the deed was what she was bound to use. She also noted other features of the Davis Pond which would lower its value including there was no road frontage, no uplands and no buildable sites. Ms. Ecimovic reported pond properties had been reevaluated and many had increased assessments. She suggested Mr. Bradenham and Mr. Mastaler had presented no evidence that the assessed value of their property was too high. They had provided no appraisal and would not name a sales price if the property was put on the market. Mr. Wallace indicated he felt the market value of the property was accurate and suggested it may even be a little low. Ms. Ecimovic reported the more uplands present the more developable the property. Mr. Starr noted one buildable lot had been included in the assessment and suggested the owners had no plan to use it. He questioned if it was rational to assess for a buildable lot that would never be used. Ms. Ecimovic noted the property had been assessed based on the highest and best value and the owners' intended use was not a consideration. Mr. Starr indicated he understood her side of the assessment. Ms. Pearson noted she felt the Board had led Mr. Bradenham and Mr. Mastaler to believe they would lower the value

and this was why they had been told they didn't need to come back to meet with the Board unless they wished to. Mr. Starr noted the Board had to rely on the Commissioner's assessment of the pond value if there was no other evidence to suggest it was not accurate. Ms. Ecimovic reminded everyone that the preponderance of the evidence was on the property owner. Mr. Wallace suggested if the owners were to take their appeal to court, they would be asked to produce evidence such as an appraisal. Ms. Pearson suggested she would be uncomfortable with not lowering the assessment. Mr. Wallace mentioned several other "fishing ponds" (Davis Pond was included) and suggested the value could be lowered to be more in line with these ponds. Ms. Ecimovic suggested the Board was overly concerned because Davis Pond had been brought into the discussions (Davis Pond was owned by the family of a member of the Board of Supervisors.). Discussions continued on several of the ponds mentioned by Mr. Wallace. Ms. Ecimovic pointed out ponds with more uplands were given higher assessments. Mr. Jones suggested the assessment on the Bradenham-Goddin property was at a median price and the issue had been "clouded" by bringing the Davis Pond into the discussions. Ms. Ecimovic noted the Board had asked for proof and nothing had been provided. Mr. Wallace asked if the Commissioner or staff had walked the property. Ms. Ecimovic indicated they had not walked all of the property. Mr. Jones indicated he felt the assessment was fair and in line with the median values. Mr. Beyer agreed. Upon motion made by Mr. Jones, the Board voted to affirm the Commissioner's assessment of \$322,700 on the land and \$1,500 on the improvements for a total of \$324,200 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. She suggested 30 minute appointments should be scheduled for future Board of Equalization hearings.

ADJOURNMENT: On a motion made by Mr. Wallace, the meeting was adjourned at 5:26 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 28, 2018