

The Board of County Commissioners met in special session on July 27, 2023. Those present for the session were Jake Niece, Chair; Michelle Nauer, Vice Chair; Lynn M. Padgett, Commissioner Member; Connie I. Hunt, County Administrator; Leo Caselli, County Attorney; and Hannah Hollenbeck, Acting Deputy Clerk of the Board.

- **Note – This meeting was recorded for reference purposes.**

8:00AM The Board of County Commissioners convened as the Board of Equalization to consider the following property valuation appeals:

Assessor Susie Mayfield, Raquel Schwartzkopf (via Zoom) and Hayden Powell, Appraisers, were present.

A roll call was taken with the following results:

Commissioner Niece was present.
Commissioner Nauer was present.
Commissioner Padgett was present.

The Deputy Clerk administered the Oath to Mayfield, Schwartzkopf, and Powell.

1. 8:04AM Property Owner: Thomas J. Lang Family Trust (Withdrawn)
Schedule Number: R001351

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the letter of withdrawal from Thomas Lang dated July 17, 2023.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Assessor's determination of value of \$1,276,900 for Schedule Number R001351, noting the Petitioner's withdrawal.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

2. 8:05AM Property Owner: Dale Earixson (Stipulation)
Schedule Number: R004830

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection had been conducted on July 12, 2023 lowering the condition and quality rating of the house. Powell said both the Petitioner and the Assessor accepted the new valuation of \$561,480.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$697,740 to \$561,480 for Schedule Number R004830.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

3. 8:07AM Property Owner: James Peter Whiskeman III Family Trust (Stipulation)
Schedule Number: R003184

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection had been conducted on July 13, 2023 resulting in a downward adjustment to the condition and quality rating of the house. Powell said both the Petitioner and the Assessor accepted the new valuation of \$1,113,110.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$1,498,660 to \$1,113,100 for Schedule Number R003184.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

4. 8:09PM Property Owner: Carol Lee (Stipulation)
Schedule Number: R002151

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that the photos submitted by the Petitioner had been reviewed and the quality and condition rating of the home had been lowered. Powell said both the Petitioner and the Assessor accepted the new valuation of \$614,260.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$698,590 to \$614,260 for Schedule Number R002151.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

5. 8:11AM Property Owner: Stephen P. Deutch Trust (Stipulation)
Schedule Number: R003103

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that the Petitioner had provided an updated sketch and information regarding the quality rating. Powell said both the Petitioner and the Assessor accepted the new valuation of \$1,954,270.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$2,432,110 to \$1,954,270 for Schedule Number R003103.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

6. 8:12AM Property Owner: Randell Watkins (Stipulation)
Schedule Number: R002292

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that a site inspection had been conducted resulting in a correction to the quality and condition rating of the house, as well as the effective age due to the dilapidated state of the home. Powell said both the Petitioner and the Assessor accepted the new valuation of \$382,420.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$498,590 to \$382,420 for Schedule Number R002292.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

7. 8:15AM Property Owner: Robert Winter (Stipulation)
Schedule Number: R005070

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that all improvements had been depreciated, and the quality rating had been adjusted. Powell said both the Petitioner and the Assessor accepted the new valuation of \$819,130.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$908,350 to \$819,350 for Schedule Number R005070.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

**8. 8:16AM Property Owner: Casey Cunningham (Stipulation)
Schedule Number: R001670**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting the improvements had been depreciated after reviewing the MLS photos. Powell said both the Petitioner and the Assessor accepted the new valuation of \$668,550.

M/S/P – *Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$798,990 to \$668,550 for Schedule Number R001670.*

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

**9. 8:18AM Property Owner: William Trainor (Stipulation)
Schedule Number: R000673**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection was performed on July 13, 2023 resulting in a lower condition rating. Powell said both the Petitioner and the Assessor accepted the new valuation of \$348,890.

M/S/P – *Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$409,980 to \$348,890 for Schedule Number R000673.*

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

**10. 8:19AM Property Owner: Jack Young (Stipulation)
Schedule Number: R002130**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection was performed on July 12, 2023 resulting in corrections to the account. Powell said both the Petitioner and the Assessor accepted the new valuation of \$1,251,350.

M/S/P – *Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$1,544,040 to \$1,251,350 for Schedule Number R002130.*

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

**11. 8:22AM Property Owner: 195 S. Lena F LLC, Mark Dollard – Managing Member (Stipulation)
Schedule Number: R005928**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Mayfield stated the signed Stipulation Letter had not been received. The Board agreed to continue the hearing until the signed Letter had been received.

**12. 8:24AM Property Owner: Vincent K. & Carolyn R. Snowbarger Joint Living Trust (Stipulation)
Schedule Number: R000437**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter and said corrections were warranted. Powell said both the Petitioner and the Assessor had accepted the new valuation of \$1,216,800.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$1,387,750 to \$1,216,800 for Schedule Number R000437.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

13. 8:26AM **Property Owner:** **Craig Tessem (Stipulation)**
 Authorized Agent: **Marti Whitmore, Hockersmith & Whitmore, LLC**
 Schedule Number: **R001465**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site visit was performed on July 13, 2023 resulting in a lowering of the condition rating of the home due fire damage, and updated the sketch. Powell said both the Petitioner and the Assessor accepted the new valuation of \$1,132,670.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$1,778,440 to \$1,132,670 for Schedule Number R001465.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

14. 8:28AM **Property Owner:** **Harold Maloy (Stipulation)**
 Schedule Number: **R001956**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that a site inspection was conducted and changes were made to account for the failing foundation, settling, crooked floors, water damage, and old windows. Powell said home was lowered from a Q4 to Q5. Powell said both the Petitioner and the Assessor accepted the new valuation of \$651,570.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$911,620 to \$651,570 for Schedule Number R001956.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

15. 8:30AM **Property Owner:** **Audra Duke (Stipulation)**
 Schedule Number: **R002261**

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that the percentage of completion had been lowered to 75%. Powell said both the Petitioner and the Assessor accepted the new valuation of \$761,240.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulations of an adjusted value from \$936,620 to \$761,240 for Schedule Number R002261.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

16. 8:32AM Property Owner: Dwelling Places, LLC (Stipulation)
Schedule Number: R003851

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that the Assessor's information of the sales price was inaccurate. Additionally, the ratings were adjusted to Q4 / C4. Powell said both the Petitioner and the Assessor accepted the new valuation of \$1,602,780.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$2,727,000 to \$1,602,780 for Schedule Number R003851.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

17. 8:34AM Property Owners: Corley Trust (Stipulation)
Schedule Number: R000671

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection occurred on July 18, 2023 resulting in lowering the quality and condition ratings. Powell said both the Petitioner and the Assessor accepted the new valuation of \$568,220.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$798,310 to \$568,220 for Schedule Number R000671.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

18. 8:35AM Property Owner: Sheron Steele (Stipulation)
Schedule Number: R000478

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection occurred on July 19, 2023 resulting in a lowering of the quality, condition and depreciation ratings. Powell said both the Petitioner and the Assessor accepted the new valuation of \$630,660.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$800,670 to \$360,660 for Schedule Number R000478.

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

19. 8:37AM Property Owner: Charles Heywood (Stipulation)
Schedule Number: R003333

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that a site inspection occurred on July 18, 2023. Powell described the following updates to the account: lowered the depreciation, added loft without ladder as "storage", added loft with a ladder as "loft", and corrected the garage to be a separate unit from the residential unit. Powell said both the Petitioner and the Assessor accepted the new valuation of \$1,077,550.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$1,154,140 to \$1,077,550 for Schedule Number R003333.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

20. 8:38AM Property Owner: Patricia Miranda (Stipulation)
Schedule Number: R001591

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting that a site inspection had occurred on July 19, 2023. Powell said the condition and depreciation had been lowered, quality raised, and the storage area above the garage had been resketched.

Mayfield said the signed Stipulation Letter had not been received. The Board agreed to continue the hearing until the signed Letter had been received.

21. 8:43PM Property Owner: Enid Shaw-Richards (Stipulation)
Schedule Number: R001043

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection had occurred on July 20, 2023. As a result of the site inspection, the quality, condition, and depreciation ratings had been lowered. Powell said the Petitioner and Assessor accepted the new valuation of \$248,640.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner’s and Assessor’s stipulation of an adjusted value from \$400,620 to \$248,640 for Schedule Number R001043.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

22. 8:48AM Property Owner: Christine and James Stutler (Stipulation)
Schedule Number: R002955

Commissioner Niece opened the hearing.

The Petitioner was not present.

Powell read the Stipulation Letter, noting a site inspection had occurred. Powell said the lot was more appropriately classified as a Fairway Pines Medium Lot instead of a Prime Lot. Powell said both the Petitioner and Assessor accepted the new valuation of \$111,190.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner’s and Assessor’s stipulation of an adjusted value from \$147,090 to \$111,190 for Schedule Number R002255.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

23. 8:50AM Property Owner: David & Leanne Moore (Stipulation)
Schedule Number: R005364

Commissioner Niece opened the hearing.

The Petitioner was not present.

Mayfield stated that the signed Stipulation Letter had not been received. The Board agreed to continue the hearing until the letter had been received.

8:52AM Break:

F. 9:00AM Property Owner: Bruce Fulton (Withdrawn)
Schedule Number: R003753

Commissioner Niece opened the hearing.

The Petitioner was not present.

Mayfield said the Petitioner had withdrawn their request on July 26, 2023 and read the email.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Assessor's determination of value of \$1,217,040 for Schedule Number R003753, noting the Petitioner's withdrawal.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

9:05AM Break:

**A. 9:45AM Property Owner: Kevin Humphreys
Schedule Number: R000541**

Commissioner Niece opened the hearing and described the process.

Hollenbeck indicated the Petitioner would not be attending in person or virtually.

The Board acknowledged the Petitioner had submitted written comments and was requesting a valuation of \$710,000.

Commissioner Niece invited the Assessor's office to make a presentation.

Powell said the Petitioner had provided a fee appraisal for the home but requested the Assessor not to use it as they were not the intended user. Powell noted that the Assessor's office could only use fee appraisals to cross reference and verify information. Powell said a site visit was conducted resulting in a change in the quality rating from a 3 to 4. Additionally, three outbuildings were removed from the account as they were to be removed by the Petitioner. The three remaining sheds were reclassified as "low cost" structures. Powell said the changes were minor, and no change to the Notice of Valuation value was recommended. Powell recommended the Board uphold the Assessor's valuation of \$791,070.

Commissioner Padgett asked about the request to not consider the fee appraisal. Caselli said the Assessor's office was asked not to use the report as the owner had inadvertently disclosed it.

Commissioner Padgett stated she found the Assessor's information straightforward and compelling. She noted a site visit had been conducted and minor reclassifications of outbuildings had been updated.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Niece to deny the Petitioner's appeal and uphold the Assessor's determination of value of \$791,070 for Schedule Number R000541.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

**20. 9:54AM Property Owner: Patricia Miranda (Stipulation)
Schedule Number: R001591**

[This item was continued from 8:38AM]

Commissioner Niece reopened the hearing.

The Petitioner was not present.

Powell read the read the Stipulation Letter and noted it had been signed by the Petitioner. Powell noted that a site inspection was performed on July 19, 2023, resulting in a lower condition and depreciation, and raised the quality and resketched the storage area above the garage. Powell said both the Assessor and Petitioner accepted the new valuation of \$339,500.

M/S/P – Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to accept the Petitioner's and Assessor's stipulation of an adjusted value from \$417,360 to \$339,500 for Schedule Number R001591.

A roll call vote was taken on the motion with the following results:

Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

9:56AM Break:

**B. 11:34AM Property Owner: Gerald & Carol Rossman
Schedule Number: R003191**

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

12:31PM Break:

**D. 2:28PM Property Owner: Richard Haggerty
Schedule Number: R005663**

Richard Haggerty was present.

Commissioner Niece opened the hearing and described the process.

Hollenbeck administered the oath to Haggerty.

Commissioner Niece invited the Petitioner to make a presentation.

Haggerty provided an additional exhibit for the record. Haggerty said the best way to determine a property's value was its ability to sell on the market, and not using comparable properties. Haggerty said he purchased the condo near the end of the data collection period in May 2022. He said the purchase price of \$810,000 included a buyer's credit of \$20,250. He noted that the seller warranted the operability of all the appliances in the townhome; however, the air conditioning unit was not operable and required \$6,903 to fix the unit.

Haggerty referenced a "Letter to the Editor" article and questioned the Assessor's office procedures in calculating valuation.

Haggerty reviewed the comparable properties and said they were not appropriate. He said his property was in a busy, noisy area and was very different than a duplex in Solar Ranch.

Haggerty said TASP should not be applied to his sale. He requested the same valuation that he paid in May 2022, with the reduction of the buyer's credit and the cost to repair the air conditioning unit for valuation of \$789,750.

Commissioner Niece invited the Assessor's office to make a presentation.

Mayfield said the sale price with the buyer's credit was used when determining the value.

Powell reviewed the comparable properties. He explained there was a specific classification for condos, and only three qualified sales occurred during the data collection period, including the subject property that sold on May 10, 2022. Powell said that one month of time trending was applied and using the new median price for condos over 1,500 square feet the median price was well supported.

Mayfield addressed the "Letter to the Editor" provided in the Petitioner's additional submittal. She said that the author of the letter had withdrawn their appeal after working with the Assessor's office. She said that using comparable properties was the acceptable standard in deriving valuation.

Powell recommended the Board uphold the Assessor's determination of value of \$817,610.

Commissioner Padgett asked what the ratings were for the property. Powell said it was rated as a C3 and that the comparable properties were both rated the same. Commissioner Padgett asked if the status of the air conditioning unit could be considered. Powell said that it could be, however the Assessor's office was unaware how long it was nonoperational. Commissioner Padgett noted the materials provided by Haggerty indicated the unit was repaired by June 12, 2022. Haggerty stated that the repairs should be taken into account for the sale price; he said he would have paid less for the property had he been aware of its status.

Mayfield reiterated the buyer's credit was included in the sale price, and then the time trending was applied for one month.

Mayfield noted the seller warranted and represented the utilities were all in working order at the time of the sale. She asked if Haggerty had received reimbursement from the seller. Haggerty said he had not, and that the seller refused to pay. Commissioner Niece said it was the failure of the seller and buyer; he did not support changing the value based on the evidence presented regarding the air conditioning unit. Commissioner Padgett agreed.

MIS/P – *Motion was made by Commissioner Padgett and seconded by Commissioner Nauer to deny the Petitioner's appeal and uphold Assessor's determination of value of \$817,610 for Schedule Number R005663.*

A roll call vote was taken on the motion with the following results:

*Commissioner Niece voted in the affirmative.
Commissioner Nauer voted in the affirmative.
Commissioner Padgett voted in the affirmative.*

There was no discussion. Motion passed unanimously.

Commissioner Niece closed the hearing.

**E. 3:05PM Property Owner: Lovely Family Revocable Trust
Schedule Number: R000305**

Tim Lovely was present via Zoom.

Commissioner Niece opened the hearing and described the process.

