

BOARD OF EQUALIZATION AND REVIEW

FRIDAY, JANUARY 29, 2010

PRESENT: W. SCOTT BIAS, PRESIDENT
ROBERT L. BAILEY, COMMISSIONER
NANCY CARTMILL, COMMISSIONER
SHARON ROSS, ASSISTANT COUNTY MANAGER
FOR BILLABLES AND PAYABLES

W. Scott Bias, President, called the Board of Equalization and Review to order at 10:00 a.m.

APPEARING KAY DAY, CHIEF DEPUTY FOR THE ASSESSOR'S
OFFICE

Kay Day, Chief Deputy, stated the Assessor's Real, Personal and Business Property Books were available for the Board to review, if needed.

APPROVE: CORRECTIONS OF APPRAISAL OR ASSESSMENTS ON
REAL, PERSONAL AND BUSINESS PROPERTY

Nancy Cartmill, Commissioner, **moved to approve the corrections of appraisal or assessments on real, personal and business property, as provided by the Assessor.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

Exhibit (A)

W. Scott Bias, President, recessed the meeting at 10:05 a.m., until Tuesday, February 2, 2010, at 10:00 a.m.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 2, 2010

PRESENT: **W. SCOTT BIAS, PRESIDENT**
ROBERT L. BAILEY, COMMISSIONER
NANCY CARTMILL, COMMISSIONER
CHRIS TATUM, ASSISTANT COUNTY MANAGER
FOR PERSONNEL AND PURCHASING

ABSENT: **SHARON ROSS, ASSISTANT COUNTY MANAGER**
FOR BILLABLES AND PAYABLES

W. Scott Bias, President, reconvened the Board of Equalization and Review at 1:30 p.m.

APPROVE: **CORRECTIONS OF APPRAISAL OR ASSESSMENT ON**
REAL, PERSONAL, AND BUSINESS PROPERTY

The Assessor's office did not present corrections of appraisal or assessment on real, personal and business property.

1:30 P.M. **APPOINTMENT CANCELLED – STATE TAX DEPARTMENT**

TOOK CARE OF MATTER

BOARD OF EQUALIZATION AND REVIEW

FRIDAY, FEBRUARY 2, 2010

PAGE TWO

W. Scott Bias, President, recessed the meeting at 1:31 p.m., until Thursday, February 4, 2010, at 1:00 p.m.

BOARD OF EQUALIZATION AND REVIEW

THURSDAY, FEBRUARY 4, 2010

PRESENT: W. SCOTT BIAS, PRESIDENT
ROBERT L. BAILEY, COMMISSIONER
NANCY CARTMILL, COMMISSIONER
SHARON ROSS, ASSISTANT COUNTY MANAGER
FOR BILLABLES AND PAYABLES

W. Scott Bias, President, reconvened the Board of Equalization and Review at 1:00 p.m.

APPROVE: CORRECTIONS OF APPRAISAL OR ASSESSMENT ON
REAL, PERSONAL AND BUSINESS PROPERTY

Robert L. Bailey, Commissioner, **moved to approve corrections of appraisal or assessments on real, personal, and business property, as provided by the Assessor.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

Exhibit (B)

1:00 P.M. MARK HANNA, APPEARING
7289 DEER PEN ROAD, LESAGE
DISTRICT – UNION, MAP – 17, PARCEL – 0013
2009 APPRAISED VALUE - \$193,100
2010 APPRAISED VALUE - \$189,500
VALUE IN MR. HANNA’S OPINION - \$140,000

Mr. Hanna stated he believed his taxes were too high and presented to the Board two properties he believed to be comparable to his property.

Brent Williams, Assessor’s office, stated that the home site was on approximately one acre of land and the rest of Mr. Hanna’s property, 161.3 acres, were woodlands, which was valued at \$660.00 per acre. Mr. Williams also said the two properties that Mr. Hanna had presented as comparable, were valued more than his property. It was also noted that Mr. Hanna’s appraised value for 2010 was less than the 2009 appraised value.

W. Scott Bias, President, informed Mr. Hanna that he would be notified by mail of the Board’s decision.

Robert L. Bailey, Commissioner, **moved to approve leaving the 2010 appraised value of \$189,500, for the property of Mark Hanna, located at 7289 Deer Pen Road, Lesage, Union District, Map 17 and Parcel 0013.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

BOARD OF EQUALIZATION AND REVIEW

THURSDAY, FEBRUARY 4, 2010

PAGE THREE

1:15 P.M.

CLETIS RICHARDS, APPEARING

5140 ROUTE 10, BARBOURSVILLE

DISTRICT – MCCOMAS, MAP – 9, PARCEL – 88

2009 APPRAISED VALUE - \$69,200

2010 APPRAISED VALUE - \$69,200

2009 BOE LOWERED VALUE TO \$65,000

VALUE IN MR. RICHARDS OPINION – NO VALUE GIVEN

Mr. Richards stated he believed his appraised value was too high due to the junk yard that was near his property. Mr. Richards stated that his daughter had not been able to sell her house, which was close to his property, because of the junk yard.

Jon Wheeler, Assessor's office, stated that the junk yard had been partially cleaned up and he believed that Mr. Richards' daughter was asking too much for her house. Mr. Wheeler informed the Board of the sales in the area and requested that the Board raise Mr. Richard's appraised value to \$83,400.

W. Scott Bias, President, informed Mr. Richards that he would be notified by mail of the Board's decision.

Nancy Cartmill, Commissioner, **moved to approve lowering the appraised value from \$69,200 to \$65,000 for the property of Cletis Richards, located at 5140 Route 10, Barboursville, District McComas, Map 9 and Parcel 88.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

W. Scott Bias, President, recessed the meeting at 1:35, until Monday, February 8, 2010, at 10:00 a.m.

BOARD OF EQUALIZATION AND REVIEW

MONDAY, FEBRUARY 8, 2010

PRESENT: W. SCOTT BIAS, PRESIDENT
ROBERT L. BAILEY, COMMISSIONER
NANCY CARTMILL, COMMISSIONER
SHARON ROSS, ASSISTANT COUNTY MANAGER
FOR BILLABLES AND PAYABLES

W. Scott Bias, President, reconvened the Board of Equalization and Review at 10:00 a.m.

APPROVE: CORRECTIONS OF APPRAISAL OR ASSESSMENT ON
REAL, PERSONAL, AND BUSINESS

The Assessor's office did not present corrections of appraisal or assessment on real, personal and business property.

BOARD OF EQUALIZATION AND REVIEW

MONDAY, FEBRUARY 8, 2010

PAGE FOUR

10:00 A.M. EUGENE MCCALLISTER, APPEARING
780 MCCALLISTER HOLLOW ROAD, BARBOURSVILLE

DISTRICT – GRANT, MAP – 28, PARCEL – 9

2009 APPRAISED VALUE - \$144,700

2010 APPRAISED VALUE - \$144,700

**VALUE IN MR. MCCALLISTER’S OPINION (DID NOT
RECEIVE APPLICATION BACK)**

Mr. McCallister stated he did not understand why his appraisal was high, as this was a log house which was still under construction, and he did not understand why the assessment was done as a completed construction. Mr. McCallister presented pictures of his house to the Board along with his application, stating the value in his opinion would be \$75,000.

Brent Williams, Assessor’s office, stated he did not do a sales comparison on the property, as there were no other sales in the area. Mr. Williams further stated that when it was noted that the house was completed, it meant the owner could move into the structure. Mr. Williams stated that replacement cost was approximately \$100.00 a square foot and he had placed Mr. McCallister’s replacement cost at \$68.00 per square foot. Mr. Williams went on to say Mr. McCallister was receiving Farm Exemption for his property.

W. Scott Bias, President, informed Mr. McCallister that he would be notified by mail of the Board decision.

Nancy Cartmill, Commissioner, **moved to approve to lower the 2010 appraised value from \$144,700 to \$120,000 for the property of Eugene McCallister, located at 780 McCallister Hollow Road, Barboursville, Grant District, Map 28 and Parcel 9.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

10:15 A.M.

CARTER J. SMITH, APPEARING

C & W FOOD MARKET

ROUTE 3, BOX 152, MILTON, WV 25541

DISTRICT – GRANT, MAP – 1, PARCEL – 8.5

2009 APPRAISED VALUE - \$67,400

2010 APPRAISED VALUE - \$55,200

VALUE IN MR. SMITH'S OPINION - \$35,000

Mr. Smith stated that the appraised value was lowered from last year's appraised value, however, he did not believe that amount was right. Mr. Smith further stated he would sell his store and property for \$35,000.

Brent Williams, Assessor's office, stated that commercial land was selling for about \$56,000 to \$60,000 an acre. Mr. Williams also stated that the value on Mr. Smith's building had been decreased and the primary site value was down. Mr. Williams stated that by state law the county had to be at market value.

BOARD OF EQUALIZATION AND REVIEW

MONDAY, FEBRUARY 8, 2010

PAGE FIVE

W. Scott Bias, president, informed Mr. Smith that he would be notified by mail of the Board decision.

Robert L. Bailey, Commissioner, **moved to approve lowering the appraised value from \$55,200 to \$35,000 for the property of Carter J. Smith, located at Route 3, Milton, Grant District, Map 1 and Parcel 8.5.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

W. Scott Bias, President, recessed the meeting at 10:45 a.m., until Friday, February 12, 2010, at 10:00 a.m.

BOARD OF EQUALIZATION AND REVIEW

FRIDAY FEBRUARY 12, 2010

PRESENT: W. SCOTT BIAS, PRESIDENT
ROBERT L. BAILEY, COMMISSIONER
NANCY CARTMILL, COMMISSIONER
SHARON ROSS, ASSISTANT COUNTY MANAGER
FOR BILLABLES AND PAYABLES

W. Scott Bias, President, reconvened the Board of Equalization and Review at 10:00 a.m.

APPROVE: CORRECTIONS OF APPRAISAL OR ASSESSMENTS ON
REAL, PERSONAL AND BUSINESS PROPERTY

Nancy Cartmill, Commissioner, **moved to approve the corrections of appraisal or assessments on real, personal and business property, as provided by the Assessor.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous. **Exhibit (C)**

10:00 A.M. CANCELLED

10:15 A.M. CANCELLED

10:30 A.M. DONNA SMITH, APPEARING

4780 GUYAN RIVER ROAD, SALT ROCK

DISTRICT – MCCOMAS, MAP -11, PARCEL – 28

2009 APPRAISED VALUE - \$65,200

2010 APPRAISED VALUE - \$67,200

VALUE IN MS. SMITH'S OPINION –

BOARD OF EQUALIZATION AND REVIEW

FRIDAY, FEBRUARY 12, 2010

PAGE SIX

SALT ROCK HILL, SALT ROCK

DISTRICT – MCCOMAS, MAP – 11, PARCEL – 28.2

2009 APPRAISED VALUE - \$16,500

2010 APPRAISED VALUE - \$20,500

VALUE IN MS. SMITH'S OPINION –

The Assessor's office took care of this matter for Ms. Smith.

10:45 A.M. – CANCELLED - RESCHEDULED

W. Scott Bias, President, recessed the meeting at 10:02 a.m., until Tuesday, February 16, 2010, at 10:00 a.m.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PRESENT: ROBERT L. BAILEY, PRESIDENT PRO-TEM
SHARON ROSS, ASSISTANT COUNTY MANAGER
FOR BILLABLES AND PAYABLES

ABSENT: NANCY CARTMILL, COMMISSIONER
W. SCOTT BIAS, PRESIDENT
(PRESIDENT BIAS TELECONFERENCED INTO
THE MEETING)

Robert L. Bailey, President Pro-Tem, reconvened the Board of Equalization and Review at 10:00 a.m.

APPROVE: CORRECTIONS OF APPRAISAL OR ASSESSMENTS ON
REAL, PERSONAL AND BUSINESS PROPERTY

W. Scott Bias, Commissioner, **moved to approve the corrections of appraisal or assessments on real, personal and business property, as provided by the Assessor.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous. **Exhibit (D)**

Robert L. Bailey, President Pro-Tem, recessed the meeting at 10:03 a.m., until 2:30 p.m.

PRESENT: **W. SCOTT BIAS, PRESIDENT**
ROBERT L. BAILEY, COMMISSIONER
NANCY CARTMILL, COMMISSIONER
SHARON ROSS, ASSISTANT COUNTY MANAGER
FOR BILLABLES AND PAYABLES

W. Scott Bias, President, reconvened the meeting at 2:30 p.m.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE SEVEN

2:30 P.M. **DUCHARME, MCMILLEN & ASSOCIATES, INC.,**
APPEARING FOR:

XSYS PRINT SOLUTIONS US, LLC
PERSONAL PROPERTY ACCOUNT #06051055
DISTRICT – GIDEON
(FLINT GROUP, 2400 FIFTH AVENUE, HUNTINGTON)

NOTE: THE STATE TAX DEPARTMENT WILL BE PRESENT FOR

THIS HEARING TO DEFEND THEIR VALUE.

Tony Franco, DuCharme, McMillen & Associates, passed out a booklet for the Board to review. Mr. Franco stated that the XSYS Print Solutions had reduced production due to less demand for magazines, papers and advertising and the plant was operating at a net loss.

Mr. Franco stated that XSYS Print was requesting the obsolescence adjustment be calculated by using a more reasonable method and that a rolling four year average in the net operating income be used with a minor adjustment. Mr. Franco went on to say that rather than using a negative figure for any year, a \$500,000 amount could be used.

Mr. Franco stated that XSYS Print was requesting, that with the obsolescence adjustment, the appraised value be reduced from \$10,780,748 to \$8,061,000.

Michael Marlow, State Tax Department Attorney, passed out information regarding XSYS Print Solutions and requested the information be made Exhibits #1 through #4.

Mr. Marlow asked Faith Dangerfield, Senior Tax Appraiser, if the state had received all the financial information they had requested and she replied they had not.

Mr. Marlow stated that the State Tax Department believed that based on the information they had the appraised value was correct.

W. Scott Bias, President, informed Mr. Franco that he would be notified by mail of the Board's decision.

Robert L. Bailey, Commissioner, **moved to approve leaving the appraised value at \$10,780,748 for XSYS Print Solutions, Gideon District, Account #06051055.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE EIGHT

3:00 P.M. DUCHARME, MCMILLEN & ASSOCIATES, INC.,

APPEARING FOR:

BPS PRINTING SYSTEMS LLC/FLINT GROUP

2400 FIFTH AVENUE, HUNTINGTON

NOTE: THE STATE TAX DEPARTMENT WILL BE PRESENT FOR

THIS HEARING TO DEFEND THEIR VALUE.

Patrick Price, DuCharme, McMillen & Associates representing BPS Printing, stated that they believed the appraised value on the properties were too high for the fair market value. Mr. Patrick further stated he did not believe you could get \$16.00 per square foot for this property, and if the property were to be sold, it would probably take three to five years to sell. Mr. Price also noted the age of the buildings.

Mr. Price passed out a report for the Board to review and also provided a listing of properties for comparison.

Michael Marlow, State Tax Department Attorney, requested that the information he passed out for the Board to review and the documents be marked Exhibit #1 and Exhibit #2.

Mr. Marlow asked Faith Dangerfield, Senior State Tax Appraiser, if she had visited the site in 2007 and reviewed all the information and if the land values reflected the price for square foot for all properties in that area. Ms. Dangerfield confirmed she had and the price was in line.

W. Scott Bias, President, informed Mr. Price that he would be notified by mail of the Board's decision.

2400 5TH AVENUE, HUNTINGTON

DISTRICT – GIDEON, MAP – 20, PARCEL – 98.1

2009 APPRAISED VALUE - \$3,164,000

2010 APPRAISED VALUE - \$3,476,000

VALUE IN THEIR OPINION - \$600,000

FEB 5, 09 BOE LOWERED APPRAISED VALUE TO \$3,164,000

Nancy Cartmill, Commissioner, **moved to approve lowering the appraised value of Parcel 98.1 to the 2009 BOE appraised value of \$3,164,000.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE NINE

DISTRICT – GIDEON, MAP – 20, PARCEL – 43

2009 APPRAISED VALUE - \$631,800

2010 APPRAISED VALUE - \$780,100

VALUE IN THEIR OPINION \$475,000

FEB 5, 09 BOE LOWERED APPRAISED VALUE TO \$631,80

Nancy Cartmill, Commissioner, moved to approve lowering the appraised value of Parcel 43 to the 2009 BOE appraised value of \$631,800. Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

DISTRICT – GIDEON, MAP – 20, PARCEL – 45

2009 APPRAISED VALUE - \$570,200

2010 APPRAISED VALUE - \$651,900

VALUE IN THEIR OPINION - \$550,000

FEB 5, 09 BOE LOWERED APPRAISED VALUE TO \$570,200

Nancy Cartmill, Commissioner, **moved to approve lowering the appraised value of parcel 45 to the 2009 BOE appraised value of \$570,200.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

DISTRICT - GIDEON, MAP – 20, parcel – 91

2009 APPRAISED VALUE - \$120,000

2010 APPRAISED VALUE - \$126,300

VALUE IN THEIR OPINION - \$120,000

FEB 5, 09 BOE LOWERED APPRAISED VALUE TO \$120,000

Nancy Cartmill, Commissioner, **moved to approve lowering the appraised value of Parcel 91 to the 2009 BOE appraised value of \$120,000.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

DISTRICT – GIDEON, MAP – 20, PARCEL – 210

2009 APPRAISED VALUE - \$2,400

2010 APPRAISED VALUE - \$2,400

VALUE IN THEIR OPINION - \$2,200

FEB 5, 09 BOE – REMAINED AS ASSESSOR HAD IT

Nancy Cartmill, commissioner, **moved to approve leaving the appraised value for Parcel 210 at the 2010 appraised value of \$2,400.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE TEN

**3:30 P.M. LARRY ELLIS, APPEARING FOR:
HOUSING DEVELOPMENT CORPORATION**

Steven Broadwater, Attorney representing Housing Development Corporation, and David Bunch, Certified Appraiser, appeared before the Board. Mr. Broadwater asked Mr. Bunch to explain the appraisements on the three properties and the letter on how the appraisements were conducted. Mr. Broadwater asked that the appraisements and letter be made Exhibits #1 through #4

Stephen Sluss, Attorney representing the Assessor, objected to the Exhibits as he did not receive the information to review.

Larry Ellis, Vice President of Housing Development Corporation, appeared before the Board and explained several items for review regarding tax tickets in Wayne County and Kanawha County he believed comparable to the three properties in Cabell County.

Mr. Broadwater asked that Exhibits #5 through #9 be admitted to the record.

Stephen Sluss asked John Perry, Chief Appraiser for Cabell County, to go over the appraised value on the three properties. Mr. Perry informed the Board the properties had gone down due to natural depreciation.

Mr. Sluss asked Mr. Perry what approach was used on the properties and Mr. Perry replied he used the cost approach. Mr. Sluss asked Mr. Perry if he was familiar with the regulation the Assessors must follow in the guidelines in establishing values and Mr. Perry replied he was. Mr. Sluss asked that Title 110 Legislature Rule Tax Department be made Exhibit #1

There was a lengthy discussion regarding the restricted rent on the apartments and tax credits.

W. Scott Bias, President, informed Mr. Broadwater he would be notified by mail of the Board's decision.

HAMLETS LP

112 HAMLET LANE, HUNTINGTON

DISTRICT – GUYANDOTTE, MAP – 4, PARCEL – 1.2

2009 APPRAISED VALUE - \$2,955,300

2010 APPRAISED VALUE - \$2,896,000

VALUE IN MR. ELLIS' OPINION: NO VALUE GIVEN

Nancy Cartmill, Commissioner, **moved to approve leaving the appraised value for The Hamlets, 112 Hamlet Lane, Guyandotte District, Map 4 and Parcel 1.2 at the 2010 appraised value of \$2,896,000.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE ELEVEN

LP

**PARKS LIMITED PARTNERSHIP LIMITED - PARKVIEW
100 PARKS CIRCLE, HUNTINGTON**

DISTRICT – KYLE, MAP – 55, PARCEL – 346

2009 APPRAISED VALUE - \$2,892,400

2010 APPRAISED VALUE - \$2,833,100

VALUE IN MR. ELLIS' OPINION: NO VALUE GIVEN

Nancy Cartmill, Commissioner, **moved to approve leaving the appraised value for Parks Limited, 100 Parks Circle, Kyle District, Map 55 and Parcel 346 at the 2010 appraised value of \$2,833,100.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

PINE HAVEN LIMITED PARTNERSHIP

100 PINE DRIVE, MILTON

DISTRICT – CITY OF MILTON, MAP – 10, PARCEL – 1.1

2009 APPRAISED VALUE - \$2,091,500

2010 APPRAISED VALUE - \$1,962,300

VALUE IN MR. ELLIS' OPINION: NO VALUE GIVEN

Nancy Cartmill, Commissioner, **moved to approve leaving the appraised value for Pine Haven, 100 Pine Drive, City of Milton District, Map 10 and Parcel 1.1 at the 2010 appraised value of 1,962,300.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

4:00 P.M.

BILL BRESNAHAN, APPEARING FOR:

1000 FIFTH AVENUE, HUNTINGTON

BFE OF BNK MIDWEST, LLC

DISTRICT – GIDEON, MAP – 18, PARCEL – 208

2009 APPRAISED VALUE - \$4,045,600

2010 APPRAISED VALUE - \$3,991,200

VALUE IN MR. BRESNAHAN’S OPINION - \$1,550,000

Bill Bresnahan, representing BFE OF BNK Midwest, presented Exhibit #1, regarding the total operating expenses of the property and Exhibit #2, an appraisal of the property for the Board to review.

Mr. Bresnahan stated that the property was not producing any income and they were requesting the appraised value be reduced to \$1,550,000.

J.D. Adkins, Assessor’s office, stated the cost approach was used on this property. Mr. Adkins went on to say the building was very large and there was a new building under construction across the street.

W. Scott Bias, President, informed Mr. Bresnahan that he would be notified by mail of the Board’s decision.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE TWELVE

Robert L. Bailey, Commissioner, **moved to approve leaving the appraised value for BFE OF BNK, 1000 Fifth Avenue, Gideon District, Map 18 and Parcel 208 at the 2010 appraised value of \$3,991,200.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

4:15 P.M.

BRUCE A. TONEY, APPEARING FOR:

1415 4TH AVENUE, HUNTINGTON

DISTRICT – GIDEON, MAP – 18, PARCEL – 291

2009 APPRAISED VALUE - \$1,588,600

2010 APPRAISED VALUE - \$1,568,700

VALUE IN MR. TONEY’S OPINION - \$700,000

Bruce Toney, representing Woodlark Properties, appeared before the Board to request a reduction in the appraised value of the property. Mr. Toney stated that Mr. Johnson purchased the property in 2009 and the property was appraised at market value for \$760,000.

J.D. Adkins, Assessor’s office, stated he disagreed with some things in the independent appraisal and he believed that appraised value of \$1,568,700 would be correct.

W. Scott Bias, President, informed Mr. Toney he would be notified by mail of the Board’s decision.

Robert L. Bailey, Commissioner, **moved to approve lowering the appraised value for Woodlark Properties, 1415 4th Avenue, Gideon District, Map 18 and Parcel 291 from \$1,568,700 to \$1,000,000.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

4:30 P.M.

ERIC COURTS, APPEARING

1147 LEE CREEK ROAD, CULLODEN

DISTRICT – GRANT, MAP – 21, PARCEL – 269

2009 APPRAISED VALUE - \$207,100

2010 APPRAISED VALUE - \$236,200

VALUE IN MR. COURTS’ OPINION - \$210,000

Eric Courts, owner, appeared and stated he built this house himself on land given to him by his father. Mr. Courts went on to say that around his house were mobile homes and smaller houses which he believed made his property less desirable. Mr. Courts presented pictures to the Board.

Brent Williams, Assessor's office, stated that with the replacement cost and sales comparison, he believed the appraised value to be correct.

W. Scott Bias, President, informed Mr. Courts he would be notified by mail of the Board's decision.

BOARD OF EQUALIZATION AND REVIEW

TUESDAY, FEBRUARY 16, 2010

PAGE THIRTEEN

Robert L. Bailey, Commissioner, **moved to approve lowering the appraised value from \$236,200 to \$210,000 for the property of Eric Courts, 1147 Lee Creek Road, Grant District, Map 21 and Parcel 269.** Nancy Cartmill, Commissioner, seconded the motion and the vote was unanimous.

4:45 P.M.

STEVE BROADWATER, APPEARING FOR:

VICTORY PLACE LLC

DISTRICT – BARBOURSVILLE, MAP – 8J, PARCEL – 294.1

2009 APPRAISED VALUE - \$2,930,400

2010 APPRAISED VALUE - \$2,872,600

2009 BOE – VALUE REMAINED AS ASSESSOR HAD IT

VALUE IN MR. BROADWATER'S OPINION

Mr. Broadwater stated this property was another low income tax credit property. Mr. Broadwater asked that the appraisal report by David McConahy be marked Exhibit #1.

Mr. Sluss, Attorney for the Assessor, objected to Exhibit #1 as he had not been provided with the information and also that Mr. McConahy could not be here for Mr. Sluss to cross-examine.

Mr. Broadwater stated that the issues in Victory Place would be the same issues for The Hamlets, Parks Limited and Pine Haven.

Mr. Sluss stated he would like the record show that the same regulations were followed for Victory Place that were for The Hamlets, Parks Limited and Pine Haven.

Mr. Broadwater requested that Exhibit #8 and Exhibit #9 from The Hamlets, Parks Limited and Pine Haven, be changed to Exhibit #2 and Exhibit #3 for Victory Place.

W. Scott Bias, President, informed Mr. Broadwater he would be notified by mail of the Board's decision.

Nancy Cartmill, Commissioner, **moved to approve leaving the 2010 appraised value of \$2,872,600 for Victory Place, Barboursville District, Map 8J and Parcel 294.1.** Robert L. Bailey, Commissioner, seconded the motion and the vote was unanimous.

There being no further business before the Board of Equalization and Review, the meeting was adjourned Sine Die, at 5:00 p.m.

PRESIDENT, COUNTY COMMISSION

KSC:ar