

**MINUTES
OF THE WARREN COUNTY BOARD OF
EQUALIZATION & REVIEW 9/2/09**

The Warren County Board of Equalization and Review met at 1:00 PM on Wednesday, September 2, 2009, in the Warren County Public Library Community Room. Present were Vice Chairman Oscar (Butch) Meek and members Larry Carver, Joel Febel, Russell King, Eddie Mitchum, Bobby Almond (appraiser) and Steve Pelfrey. Minutes from August 26, 2009 were reviewed and approved by motion of Febel and second by Meek.

The next matter was to revisit a couple of items that were tabled from previous meetings.

ELVIN B & JANICE M YOUNG K2D 46 13310

The Young's matter was not reviewed by Wampler and was continued.

JEAN A ESTES I2A 77 4264

Assessed \$340,000 Requested \$300,000

JEAN A ESTES I2A 78 4262

Assessed \$360,000 Requested \$397,259

These lots's were reviewed and it was determined these are good deep water lots with paved road access. The motion was made by Febel to leave the value unchanged which was seconded by Carver.

Jack E Johnson Jr A1D 13E 17414

Assessed \$280,210 Requested \$140,000

The Johnson's property although joining the Corps of Engineers on Kerr Lake has gullies and would be difficult to access the lake.

LAWRENCE P & BRENDA H WILLIAMS L3C 5 13736

Assessed \$874,509 Requested \$724,000

Mr. Williams had a recent appraisal by W. B. Green. In this appraisal, \$500k was used as the lot value. The Williams lot is a unique lot that adjoins a VEPCO peninsula. The county land value was \$600k. The motion by Febel was to lower the lot value to \$500k which was seconded by King.

GEORGE J & FRANCES M MIHOK L2C 62 9442

Assessed \$442,844 Requested \$401,209

The Mihok home cost \$55,000 to build though much of the labor was provided by family members. The Board believed the value of the bulkhead should be adjusted downward and the lot should carry a value of \$300k. The motion was made by King to make this adjustment which was seconded by Carver.

JOHNNY F BOSHER A2B 75 15346

Assessed \$9,000 Requested \$1,500

JOHNNY F BOSHER A2B 74 15345

Assessed \$9,000 Requested \$1,500

These two lots do not pass Warren County septic requirements so therefore cannot be built on. Mr. Boshier purchased these lots in 2005 for \$1500 each. The motion was made by King to reduce to \$1500 each and was seconded by Carver.

ROBERT C & MARY E KELLY I2C 47 6903

Assessed \$444,372 Requested \$375,000

Mr. Kelly brought in a map depicting varying values for similar properties. Mr. Kelly indicated his home was only a two bedroom. After discussion the motion was to reduce to \$318,500 by King which was seconded by Febel.

DENNIS G & JOYCE A HORNER L3B 29 7621

Assessed \$249,035 Requested \$150,000

Mr. Horner has a 1 bedroom, 1 bath home that he says is a candidate for a bulldozer. After hearing from Horner the recommendation was to lower the grade of the dwelling and to reduce the effective year. The motion was made by Febel and was seconded by King.

SHEILA FAYE HARRIS B7 136 20537

Assessed \$69,741 Requested \$29,000

Mrs. Harris indicated her double wide was actually a 1993 model, not a 2000 as indicated on the property card. The motion was made by Carver to correct the year and was seconded by King.

JAMES & MAUREEN CHISM H2 28 13586

Assessed \$116,217 Requested 90K - 93K

This property was deemed to need the building review before the Board felt comfortable in rendering a decision. Move to table by Carver and second by Febel.

RONALD & MARGARET WAYCASTER J2C 51 7615

Assessed \$366,546 Requested \$250,000

Waycaster said his carport was a Wal-Mart model. In general the board believed the outbuildings to be overstated. The motion was made by Febel to reduce the overall value to \$340,000 which was seconded by Carver.

OSCAR WILLIAMS E5 212 5765

Assessed \$85,765 Requested \$45,000

The board heard testimony from Mr. Williams. He said he had tried to market this property for \$37,500 with no offers. The matter was tabled until a review of the property could be made.

EDNA W & JAMES C BARNES H1C 60 12739

Assessed \$12,500 Requested ?

This is a small parcel that is separated by road from the other parcel. Due to the size of the parcel the motion was made by King to reduce to \$6,250. The motion was seconded by Febel.

EDNA W & JAMES C BARNES H1C 62 789

Assessed \$230,660 Requested?

Due to the size of the lot the motion was made by King to reduce the land value to \$175,000 which was seconded by Febel.

CATHERINE W & PATRICK L OLMERT A2B 162C 19113

Assessed \$142,304 Requested \$66,000

This citizen brought in an appraiser where the appraiser used \$15,000 per acre for the subject. This lot cannot get a permit for a dock. The motion was made to accept the appraisers value by Febel and seconded by Carver.

THOMAS D SCHRADER I2A 96 20117

Assessed \$418,812 Requested \$175,000

Mr. Schrader submitted a number of comps that were located deep into coves and attempted to equate those into a lower value. The Board believed his pier and other structures were overstated. The motion was made to reduce those items by Febel and was seconded by Carver.

JEANNE & STEVE HARRIS K2A 149 15200

Assessed \$65,795 Requested \$25,000

This property fronts VEPCO but does not have a boat slip. The slips in front of the lot are association slips and are assigned each year by lottery. Carver made the motion to reduce to \$47,500 which was seconded by King.

JEANNE & STEVE HARRIS K2A 143 19655

This tract cannot be accessed by mill creek landing, it must be accessed from the owners property in Virginia. The motion was made by Carver to leave as is and was seconded by King.

With no other appeals scheduled the BOER recessed until September 16th at 1 pm.