

CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS

---

Chattooga County  
Board of Tax Assessors  
Meeting of September 6, 2017

---

**Attending:** William M. Barker – Present  
Hugh T. Bohanon Sr. – Present  
Gwyn W. Crabtree – **Absent**  
Richard L. Richter – Present  
Doug L. Wilson – Present  
Nancy Edgeman – Present

---

Meeting called to order at 9:00 am

**APPOINTMENTS:** None

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for August 30, 2017  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Time Sheets

**BOA reviewed, approved, & signed**

**b. Emails:**

1. Weekly Work Summary

**BOA acknowledged receiving emails**

**III. BOE Report:** Nancy Edgeman to forward via email an updated report for Board's review.

Total TAVT 2017 Certified to the Board of Equalization – 2

Total other certified to Board of equalization - 11

Cases Settled – 3

Hearings Scheduled – 8

Pending cases – 8

**One pending 2015 Appeal to Superior Court for Map & Parcel 57-21**

**BOA acknowledged**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**All appeals are complete except for one that was assigned to Roger Jones.**

**NEW BUSINESS:**

**V. Appeals:**

2017 TAVT Appeals taken: 11

Total appeals reviewed Board: 11

Pending appeals: 0

Closed: 11

**2017 Real & Personal Appeals taken: 168**  
**Total appeals reviewed Board: 156**  
**Pending appeals: 12**  
**Closed: 156**

Weekly updates and daily status kept for the 2017 appeal log by Nancy Edgeman.

**BOA acknowledged**

**VII: APPEALS**

**a. Map & Parcel: P05 2**

**Owner Name: C. H. (Herb) Skelton, Jr.**

**Tax Year: 2017**

**Owners Contention:** "House not suitable for rent land values too high".

**Owners Value Assertion:** \$5,000.00

**Determination:** Subject property is located on Highway 27 beside Truck Town. There is a house on this property and it is coded as commercial. The house was built in 1947 and has a grade of 80 with 1032 sq ft and a value of \$21,408.00 for a value per sq ft of \$21.17. The property was visited on August 24 and it appears there has been no maintenance on the house in several years. Windows are broken out and the back porch portion of the house has been boarded up. A portion of the side porch screen has been torn off. The foundation of the house is still solid and there seems to be no structure damage. I have found four businesses in the area of the subject that are used as comparables. These have an average grade of 87 average sq ft of 1040 average building value of \$8,638.00 with an average value per sq ft of \$8.59.

The land is coded residential. It has 1.04 acres with a land value of \$12,362.00 for an average of \$11,887.00 per acre. I have neighborhood comparables that are also residential land. These properties have an average of .94 acres with an average land value of \$12,873.00 for an average per acre of \$13,705.00.

**Recommendation:** Since the house is in need of repair I am recommending lowering the value to \$8,600.00 which will be in line with the comparables. Since the land value is in line with the comparable land I am recommending leaving the land value as it is at \$12,362.00. There is a lean to on the property with a value of \$325.00 which should remain the same value. These changes will bring the TFMV to \$21,287.00.

**Reviewer:** Cindy Finster

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**b. Map & Parcel: T12 61**

**Owner Name: Integrity Textile (Inventory at Mount Vernon)**

**Tax Year: 2017 Owners Value Assertion: \$78,000.00**

**Owners Contention:** "Decline in value due to declining market".

**Determination:** When Mount Vernon returned their business personal property return they presented a list of companies that have inventory at their facility on January 1<sup>st</sup>. This list contained the company Integrity Textile with a value of \$121,027.00. On Monday August 14<sup>th</sup> I received a call from Larry Targan with Integrity Textile called concerning the assessment notice they had received. He said since the market is declining that the value should be less. I let Mr. Targan know he would need to file an appeal on this value. I sent him an appeal form which he signed and returned to me. I let him know that I would need



paper work to support his statement of the declining market. At this point I also contacted David Alexander to ask him to provide me with invoices or some type of paper work to support the value Mt. Vernon has placed on this company. In an email from David dated 8/15/2017 he stated that he could not provide me with anything due to the privacy act. I let him know he has done this in the past when we needed more info. As of 8/15/2017 I had not heard anything further from David or Mr. Targan. I sent another email today (8/29/2017) to David and Mr. Targan asking that they get together and try to work something out concerning this appeal. I let them know I cannot prepare this appeal with the information I currently have. On August 29 I received the invoices from David for Integrity. I also received an email from Mr. Targan's secretary that stated he was out of town and would not be in until Tuesday September 5, 2017.

Recommendation: I am recommending leaving the value of \$121,027.00 which was reported by Mount Vernon since I have not received anything from Integrity to support their claim the market is declining.

Reviewers Signature: Cindy Finster

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**c. Map & Parcel: 58-10-R11**

**Owner Name: Groce, Ben & Laura**

**Tax Year: 2017**

**Appraiser notes:** Home is located in Riverbluff subdivision. The home is 2,821 heated sf. brick veneer with grade of 125. Home was recorded as complete in 2016. The 2016 TFMV of this parcel was \$355,336. The 2017 TFMV is \$394,071.

**Owner's Contention:** Please see the two pages attached to the appeal form. 1. FMV per sf. is much higher than neighbors. 2. Home is valued above market. 3. Disproportionate FMV increases. 4. Cost for construction was under \$325,000.

**Owner's Value Assertion:** \$305,000

**Determination:**

1. Desk review indicates 2016 home value was \$325,864 and 2017 home value is \$364,599. This change in value is \$38,735. While reviewing record for 2017 it was discovered there was no override value applied or had been removed and this significant change in value was reflected. Communication with Greg from WINGAP is ongoing to determine reason for increase in value.
2. Desk review indicates the heated square footage is calculating incorrectly. The unfinished ½ story is adding to the total and should not since it is unfinished. Although this number is incorrect; it does not affect the value it is merely descriptive. The value and area is derived through the schedules and tables for components of the home. The area factor of 1.25 applied for unfinished 1/2 story is incorrect. The heated sf. should be 2821 as was recorded in telnet system.
3. Desk review indicates the basement quality rating recorded as excellent may be incorrect. Comparisons to other finished basements show a quality of good for equally finished basements. The correction of this rating changes the value of this home to \$345,215; a difference of \$19,384.
4. Desk review indicates the neighborhood adjustment or building factor is not uniform with neighboring homes. The factor is currently .89 and to be uniform with neighbors should be set to .85. This change reduces the previously adjusted value of \$345,215 to \$329,700; a difference of \$15,515.
5. Desk and field review indicates a neighboring home with equivalent space and finish upstairs is recorded with unfinished attic rather than unfinished ½ story. To maintain uniformity the subject house should be recorded with the same. This would apply to the home and garage. This change reduces the previously adjusted value of \$329,700 to \$292,758; a difference of \$36,942.

6. Desk and field review indicates subject's fireplaces are recorded incorrectly as 2 constructed 1 story/1 box fireplaces and should be recorded as 1 prefab 2 story/2 box. This change reduces the previously adjusted value of \$292,758 to \$288,466; a difference of \$4,292.

7. Desk and field review indicates that subject's grade of 125 is incorrect and should be 130. The construction, materials, and workmanship are equivalent to or greater than most homes in this neighborhood which have a grade of 130. In order to maintain uniformity this grade should be adjusted accordingly. This change increases the previously adjusted value of \$288,466 to \$300,079.

8. An equity study of 8 homes in this neighborhood indicates that the subject's per sf. value of \$103.40 is significantly higher than the median and average per sf. value of the comps. The subject's value of \$103.40 is \$29.73 higher than the median of \$73.67 and \$27.93 higher than the average of \$75.47. The subject's per sf. value of \$103.40 is \$9.83 higher than the greatest value in the comp's range of per sf. values. These values range from \$55.18 to \$93.47. When adjustments were made to the closest comparable the per sf. value of that comparable came out to \$141.54 which is \$38.14 higher than the subject. The figures used in this study came from the wingap system; and there seems to be some discrepancies in the square footage calculations and values from telnet to wingap.

9. 2015 sales study indicates subject's per sf. value of \$103 higher than the median sale price per sf. of \$69 and only slightly higher than the average of \$101 for homes with a median grade of 125. Subject seems to be out of line with comparables.

10. Land study indicates subject's per acre land value of \$4,373 is below the median of \$4,501 and above the average of \$43,967. The comp values range from \$1,965 to \$4,549. The subject's value is within the range of comparable values.

**Recommendations:** I recommend applying all changes to the improvement listed above and no changes to the land value for a difference of \$64,520; reflecting a 2017 TFMV of \$329,551.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**d. Map & Parcel: 75-16**

**Owner Name: Maxey, Rickey & Kathy**

**Tax Year: 2017**

**Appraiser notes:** Property is located on Highway 27; south of Gore. There are two main buildings recorded on property. One is a home of 2,290 sf. with wood siding. This building is valued at \$77,854. Building two is recorded as 1,616 sf. with two porches. This building is valued at \$8,539

**Owner's Contention:** There is only one house the bldg 2 is a storage bldg, no heat, no ceiling, no plumbing, etc. The main house is in poor condition and estimates to repair both bathrooms that are rotted out is \$20,000.

**Owner's Value Assertion:** \$140,407

**Determination:**

1. Building 1 was recorded with a physical override of 81% and functional of 95%. The functional applied for 2017 should have been recorded as 95% complete and a functional of 85% applied as was recorded for 2016 tax year in Telnet. The functional of 85% applied for bathrooms in need of repair reduces value of home by approximately \$10,381. The physical override of 81% should be removed to reflect an actual physical of 72%. This physical reflects true condition of home. These corrections and changes reflect a value of \$58,823 for this building. This is a reduction of \$19,031.

2. Building 2 was recorded as main building with a value of \$8,539. This building has no heat or plumbing and is not a residence. It is used as a storage building. Reclassifying this building to a storage building and accessory porches reflects a value of \$6,934. This is a reduction of \$1,605.



3. Photos taken during field visit in May of 2017 indicate conditions of home and all other buildings. Photos provided by owner and statements regarding them in emails reflect the condition and need of repair of bathrooms; also show use of building 2 as storage building. (see photos in file)
4. Permits to check for repair should be added to record.
5. Application of all these changes and corrections reflects a 2017 TFMV of \$155,230. This is reduction of \$20,656

**Recommendations:** I recommend making changes noted above to reflect a 2017 TFMV of \$155,230

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**e. Map & Parcel: 15-75-A**

**Owner Name: Wright, Phillip & Twyla**

**Tax Year: 2017**

**Appraiser notes:** Parcel is located on Blowing Springs Road. Home is 1,680 sf. with log siding. It has a grade of 100 with a physical condition of 97%. Home was visited on 8/25/17 for review.

**Owner's Contention:** Basement wall damaged by earthquake, land torn up. Deck on back had been removed.

Owner's Value Assertion: \$60,000

**Determination:**

1. An equity study of 6 comparable houses near the subject with an average grade of 100 was completed. The subject's per sf. value of \$47.94 is below the comparable's median sf. of \$53.28 and below the average of \$49.42. The subject's value is within the comparable's range of values which range from \$28.19 to \$60.20. The subject's per sf. value is also below the adjusted comparable value of \$50.01.
2. A land study including 4 small acreage parcels similar in size to subject was completed. The study indicates the subject's per acre value of \$6,840 is equivalent to the comparable's median per acre value of \$6,840 and slightly above the average of \$6,525.
3. A sales study of six grade 100 houses throughout the county indicates the subject's tax value per sf. is well below the median sales price of \$77 per sf. and below the average of \$76 per sf.
4. A field inspection was completed on 8/25/17. A deck was removed from rear of house and dirt removed. The back door of home is not useable at this time.
5. The override value is \$80,542 and the Wingap calculated value is \$86,025. The adjustments to the grade of home change the calculated value to \$83,967. Since calculated value is greater than override value the override should not be removed for this appeal.
6. The current override value of home is \$80,542. The removal of deck (\$1,210) and adjustment of 1% functional (\$848) reduces value of home by \$2,058. These changes should make the current value \$78,484.
7. An interior inspection was completed on 8/29/17. The back wall of the basement is badly damaged. The block wall is cracked and bowed in for almost the entire length of the wall. (60 ft.)(See pics in file) The structural integrity of the wall is compromised. Owner has removed the backfill against this wall in an attempt to prevent collapse. Mr. Wright has not had a professional estimate for this repair but gave a rough estimation of \$10,000 for this extensive repair. Online research indicates that these walls could be repaired and cost could be substantial. These could range from \$5,000 to more than \$20,000. A professional engineer should determine the cause of damage and means of repair.
8. Application of an 80% functional to this home would reduce value of this home by approximately \$12,690. This amount is close to the estimate of cost for the removal of the deck. This change gives the house a value of \$67,852.

**Recommendations:** I recommend applying a functional of 80% to home and no adjustments to the land value for a 2017 TFMV of \$78,659.

**Reviewer:** Randy Espy

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All that were present voted in favor**

**f. Property: P04—10 REAL PROPERTY (RESIDENTIAL & COMMERCIAL)**

**Tax Payer: SKELTON CH JR**

**Year: 2017**

**Contention:** HOUSE VALUE AND PROPERTY VALUE EXCESSIVELY HIGH  
2017 FMV = \$ 96,919

**Determination:**

1. Owner's value assertion = \$ 10,000
2. Appraisal detail:
  - a. Land \$ 50,445 95 FFT at \$ 531 per front foot.
  - b. House \$ 25,703 1,290 SQFT at \$ 19.92 per square foot.
  - c. Pet Spa \$ 9,778 720 SQFT at \$ 13.58 per square foot.
  - d. Garage \$ 10,993 1,152 SQFT at \$ 9.54 per square foot.
3. Property is flanked by a strip mall on the south side, and by a motel on the north side. With 95 feet of frontage on US Highway 27, it is this appraiser's opinion that the highest and best use of this property would be as a commercial property.
4. LAND VALUE \$ 50,445 \$ 531 per front foot.
  - a. Based on a sample of 74 properties, the Georgia Department of Audits and Accounts determined that the County's valuation of Commercial properties was between 1.36% and 7.50% below market.
  - b. A ratio study of 27 commercial sales 2015 to 2016, both qualified and unqualified.

Parcel ID	Sale Date	Sale Price	Qualified	Acres	Property Type	APPRAISAL	RATIO	Sale Type	
00S2600000082	03/31/2016	43500	Qualified	0.26	Commercial	101,155	93.02%	Land Only	
00S2700000130	12/19/2016	45000	Qualified	0.46	Commercial	52,281	46.47%	Land With Building	MEAN 68.72%
00S3200000027	08/25/2016	80000	Qualified	0.4	Commercial	105,628	52.81%	Land With Building	MEDIAN 56.68%
00S28000000001	07/11/2016	85000	Qualified	0.31	Commercial	112,978	53.17%	Land With Building	AGGREGATE 73.49%
00S33000000010	07/06/2016	120000	Qualified	1.03	Commercial	379,282	126.43%	Land With Building	MEASURE OF CENTRAL TENDENCY
0039C000000034	06/21/2016	40000	Qualified	0.82	Commercial	42,616	42.62%	Land With Building	FOR 9 QUALIFIED 2016 SALES
000260000000100N	06/02/2016	32500	Qualified	3.17	Commercial	46,054	56.68%	Land With Building	
00S32000000049	03/14/2016	85000	Qualified	0.57	Commercial	187,064	88.03%	Land With Building	
00T16000000109	01/26/2016	145000	Qualified	1.06	Commercial	214,899	59.28%	Land With Building	
00S21000000069	10/06/2016	77000	Unqualified	0.21	Commercial	46,309	24.06%	Land With Building	
00S27000000018	07/11/2016	45000	Unqualified	0.14	Commercial	26,511	23.57%	Land With Building	MEAN 45.21%
00S27000000053	02/24/2016	35000	Unqualified	0.04	Commercial	34,727	39.69%	Land With Building	MEDIAN 39.69%
0030B0000000015	02/24/2016	35000	Unqualified	1.6	Commercial	16,825	19.23%	Land With Building	AGGREGATE 25.94%
00S26000000106	02/24/2016	37500	Unqualified	1.97	Commercial	34,873	37.20%	Land With Building	MEASURE OF CENTRAL TENDENCY
000570000002100E	02/10/2016	1372010	Unqualified	1.23	Commercial	660,976	19.27%	Land With Building	FOR ALL 27 COMMERCIAL SALES
00T17000000115	02/09/2016	200000	Unqualified	0.75	Commercial	188,550	37.71%	Land With Building	YEARS 2015 TO 2016
00S270000004000A	01/15/2016	460000	Unqualified	0.89	Commercial	168,502	14.65%	Land With Building	
00S26000000080	12/30/2015	27000	Unqualified	0.3	Commercial	40,929	60.64%	Land With Building	
00S27000000053	11/16/2015	35000	Unqualified	0.04	Commercial	34,727	39.69%	Land With Building	
00S220000009600A	11/02/2015	637000	Unqualified	0.75	Commercial	233,698	14.67%	Land With Building	
00S280000000300A	10/19/2015	880000	Unqualified	0.73	Commercial	353,675	16.08%	Land With Building	
00S3300000006900A	10/13/2015	84000	Unqualified	0.5	Commercial	59,841	28.50%	Land With Building	
00P050000000007	10/05/2015	80400	Unqualified	0.31	Commercial	70,227	34.94%	Land With Building	
00S26000000084	07/09/2015	1445800	Unqualified	1.67	Commercial	395,791	10.95%	Land With Building	
00T16000000046	04/29/2015	40000	Unqualified	0.28	Commercial	85,397	85.40%	Land With Building	
00S27000000028	04/15/2015	35000	Unqualified	0.03	Commercial	22,330	25.52%	Land With Building	
00P04000000018	01/28/2015	275000	Unqualified	6.66	Commercial	484,293	70.44%	Land With Building	



- May indicate that, overall, commercial land is valued between 0.31% below market and 5.21% above market.
- Looking only at 9 2016 qualified sales, this study may indicate that our values are significantly above market.

c. In a sales comparison study using 12 2016 sales and 4 2015 sales.

Parcel ID	Sale Date	Sale Price	Acres	Property Type	APPRAISAL	RATIO	LAND	FRONT	PER FFT		
00S2700000130	12/19/2016	45,000	0.46	Commercial	52,281	46.47%	34,879	210	166.09		
00S2100000069	10/06/2016	77,000	0.21	Commercial	46,309	24.06%	24,369	115	211.90		
00T1600000046	04/29/2016	40,000	0.28	Commercial	85,397	85.40%	20,977	95	220.81		
00S2600000080	12/30/2015	27,000	0.3	Commercial	40,929	60.64%	11,881	47	252.79		
00S2700000028	04/15/2015	35,000	0.03	Commercial	22,330	25.52%	7,566	25	302.64	MEAN	374.83
00S2700000018	07/11/2016	45,000	0.14	Commercial	26,511	23.57%	19,642	60	327.37	MEDIAN	379.20
00S2600000082	03/31/2016	43,500	0.26	Commercial	101,155	93.02%	43,500	126	345.24	OVERALL	378.31
00T1600000109	01/26/2016	145,000	1.06	Commercial	214,899	59.28%	86,389	230	375.60		
00S2700000053	02/24/2016	35,000	0.04	Commercial	34,727	39.69%	7,656	20	382.80	SUBJECT	531.11
00S2700000053	11/16/2015	35,000	0.04	Commercial	34,727	39.69%	7,656	20	382.80		
00S3300000010	07/06/2016	120,000	1.03	Commercial	379,282	126.43%	76,696	200	383.48		
00S3200000049	03/14/2016	85,000	0.57	Commercial	187,064	88.03%	44,462	110	404.20		
00P0500000007	10/05/2015	80,400	0.31	Commercial	70,227	34.94%	70,227	152	462.02		
00T1700000115	02/09/2016	200,000	0.75	Commercial	188,550	37.71%	101,114	192	526.64		
00S2800000001	07/11/2016	85,000	0.31	Commercial	112,978	53.17%	56,594	92	615.15		
00S3200000027	08/25/2016	80,000	0.4	Commercial	105,628	52.81%	66,965	105	637.76		

- Only one sale was a vacant land sale (marked in blue). Of the remaining 15 sales a portion of the selling price was attributed to the land based on that parcel’s land-to-building ratio.
- The overall range of land prices were from \$ 166 to \$ 638 per front foot.
- The measures of central tendency of these sales may indicate a per front foot range of values from \$ 375 to \$ 379.
- Only one sale was in the vicinity of the SUBJECT. It was a 2015 sale of vacant land, with a per front foot selling price of \$ 462.
- The SUBJECT property was appraised for 2017 at \$ 531 per front foot.

5. COMMERCIAL BUILDING \$ 9,778 \$ 13.58 per square foot.

a. Building was last visited in 2003.

- At that time the business located here was a bail-bond company, with the use designated as “Office-General”. This has not been corrected.
- The “use” factor applied was 0.86

b. For 2017 this building is occupied by DC Grooming. Use is pet-grooming.

- Interior is set up similarly to a veterinarian clinic, with stand-alone cages, and walking areas for domestic animals.
- The GSI system did not include “Pet Grooming” as a business use; the use of “beauty shop” would appears to be the closest comparison of business uses. Beauty shops have a “use” factor of 0.79.

c. A sales Study of 14 commercial properties sales (4 from 2015 & 10 from 2016) may seem to indicate a per sqft building value range of \$ 11 per sqft to \$35 per sqft.

Parcel ID	Sale Date	Sale Price	Acres	Property Type	APPRAISAL	RATIO	BLDG	AREA	PER SQFT	
00S3300000010	07/06/2016	120,000	1.03	Commercial	379,282	126.43%	34,361	3138	10.95	REST
00S3200000049	03/14/2016	85,000	0.57	Commercial	187,064	88.03%	34,188	2751	12.43	AUTO
00S30800000015	02/24/2016	35,000	1.6	Commercial	16,825	19.23%	25,181	1764	14.27	GARAGE
00S2800000001	07/11/2016	85,000	0.31	Commercial	112,978	53.17%	24,448	1706	14.33	AUTO
00T1700000115	02/09/2016	200,000	0.75	Commercial	188,550	37.71%	65,087	4016	16.21	CONVE
00T1600000109	01/26/2016	145,000	1.06	Commercial	214,899	59.28%	46,962	2820	16.65	MED OFF
00S2700000018	07/11/2016	45,000	0.14	Commercial	26,511	23.57%	25,358	1516	16.73	BARBER
00P0500000007	10/05/2015	80,400	0.31	Commercial	70,227	34.94%	10,173	600	16.96	BEAUTY SHOP
00S2700000053	02/24/2016	35,000	0.04	Commercial	34,727	39.69%	27,344	1600	17.09	OFF - GEN
00S2700000053	11/16/2015	35,000	0.04	Commercial	34,727	39.69%	27,344	1600	17.09	OFF - GEN
00S2700000028	04/15/2015	35,000	0.03	Commercial	22,330	25.52%	27,434	1332	20.60	LEG OFF
00S270000004000A	01/15/2016	460,000	0.89	Commercial	168,502	14.65%	49,256	1755	28.07	AUTO
00S330000006900A	10/13/2015	84,000	0.5	Commercial	59,841	28.50%	56,625	2000	28.31	CONVE
00S21000000069	10/06/2016	77,000	0.21	Commercial	46,309	24.06%	44,884	1280	35.07	MED OFF
							MEAN		18.91	
							MEDIAN		16.85	

- The indicated mid-range of this study would be in the \$ 14.00 to \$ 20.00 per sqft range.
- The measures of central tendency seem to indicate an acceptable market value of \$ 17.00 to \$ 19.00 per sqft.
- The SUBJECT property is currently valued at \$ 13.58 per square foot.

6. RENTAL HOUSE                   \$ 25,703                   \$ 19.92 per square foot.

a. Detail

- Quality Grade 80 (20% below “Average” quality)
- Physical depreciation was overridden by BTA to 68% in 2006
- 0.88 Economic OBS factor (additional 12% depreciation) added in 2016.

b. SALES STUDY   89 samples – 2016 sales – houses from 1,000 to 1,500 square feet – qualified and unqualified.

- 27 sold for a unit value of less that \$ 20.00 per sqft.
- 29 sold for a unit value in excess of \$ 45.00 per sqft.
- 33 sold for a unit value between \$ 20.00 and \$ 45.00 per sqft.
- Measures of central tendency seem to indicate a unit value FMV of               \$ 33.00 to \$ 35.00 per sqft.

c. Of those 89 sales, SIX (6) were in the general area of the SUBJECT.

Parcel ID	Sale Date	Sale Price	AREA	Unit Value	Qualified Sale	Acres	Type	HOUSE	per SQFT
00P1000000060	03/11/2016	12,000	1,064	11.28	Qualified	0.46	Residential	8,452	7.94
00P0100000009	06/07/2016	13,000	1,444	9.00	Qualified	0.30	Residential	12,255	8.49
00P0900000035	11/23/2016	23,000	1,050	21.90	Qualified	0.69	Residential	15,082	14.36
00P020000002800B	11/29/2016	54,000	1,199	45.04	Unqualified	0.00	Residential	46,368	38.67
00P0200000002	08/25/2016	72,000	1,306	55.13	Unqualified	1.22	Residential	65,436	50.10
00P0700000032	05/31/2016	85,000	1,332	63.81	Unqualified	1.68	Residential	50,334	37.79
				mean	34.36				
				median	33.47				
				overall	35.02				
				mean	26.23				
				median	26.08				
				overall	26.76				

- Three are qualified sales and three are unqualified.
- The indicated sales price per sqft for the house appears to be about \$ 26.00 per square foot.
- The SUBJECT is appraised for 2017 at \$ 19.92 per square foot.

7. GARAGE                       \$ 10,993                       \$ 9.54 per square foot.

a. Detail

- 1,152 sqft garage with 2 overhead doors and a concrete floor.
- Interior is unfinished
- Grade of 90 and physical condition factor of 0.60 appear to be correct.

b. As there is no local market data on residential garages, as the appraisal data appears to be correct, no changes are considered for this structure.

8. In keeping with O.C.G.A. §48-5-2(3), a letter was sent to the Appellant, offering the opportunity to provide income data for use in valuing this property. As of this date, there has been no response.

**Recommendations:**

1. It is recommended that the land be adjusted to \$ 450 per front foot (\$ 42,75 for land)
2. It is recommended that the “Use” category on the pet grooming facility be adjusted to match the use factor for beauty shops. This will adjust the value of the facility to \$ 9,070.
3. It is recommended that the physical depreciation override on the house be removed. This should default from 68% to 66%.



- a. This should result in a house value of \$ 24,092
- b. The 0.88 economic factor should be retained for 2017.
4. It is recommended that the value of the garage be unchanged at \$ 10,993.
5. This should result in a 2017 tax appraisal of \$ 86,905.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: 2 voted yes and 1 no**

**g. Property: 15--75**

**Tax Payer: WRIGHT, PHILLIP HUGH**

**Year: 2017**

**Contention: TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE**  
**2017 APPRAISAL = \$ 60,422**

**Determination:**

1. Owner's value assertion = \$ 45,000
2. 2017 Appraisal breakdown:
  - a. House \$ 8,001
  - b. Land \$ 49,849
  - c. Outbuildings \$ 2,572
3. Value of LAND
  - a. Parcel is listed with 32.41 acres (30.41 acs under covenant). Appellant reports that only 10 acres are "good" land.
  - b. For 2017 county schedules are based on 4 acres of cleared land and 28.41 acres of wood land.
    - For 2017 2 non-covenanted acres are appraised at \$ 3,621 or \$ 1,811 per acre
    - For 2017 30.41 acres of covenanted land are appraised at \$ 46,228 or \$ 1,520 per acre.
  - c. Overall averaged appraisal per acre = \$ 1,538
  - d. State breakdown of land quality
    - 4.65 acres "Very Good" timberland
    - 3.72 acres "Avg /Good" timberland
    - 2.09 acres "Fair/Avg" timberland
    - 8.38 acres "Fair" timberland
    - 5.99 acres "Avg/Good" agland
    - 3.72 acres "Average" agland
    - 1.86 acres "Fair" agland
    - 30.41 covenanted acres
  - e. Analysis of sales: 20 – 50 acres; purchased 2015 to 2016.

Parcel ID	Sale Date	Sale Price	Qualified Sales	Acres	Property Type	Appraisal	Sale Type	Land	Adj Land	Per ACRE
0006000000013	7/27/2016	350,000	Unqualified	41.70	Consv Use	255,722	Land With Building	46,229	63,272	1,517
000400000012300A	7/6/2016	162,100	Unqualified	27.11	Consv Use	156,150	Land With Building	60,008	62,295	2,298
000680000007500B	6/7/2016	122,100	Unqualified	44.39	Agricultural	47,361	Land Only			2,751
000400000009800A	4/14/2016	53,700	Qualified	21.54	Agricultural	53,700	Land Only			2,493
000900000000003	1/13/2016	100,000	Unqualified	21.48	Consv Use	59,660	Land Only			4,655
000900000000008	1/13/2016	100,000	Unqualified	26.25	Consv Use	52,391	Land Only			3,810
000160000000300A	12/18/2015	325,500	Unqualified	36.08	Agricultural	215,846	Land With Building	73,485	110,817	3,071
00003000000026	9/14/2015	144,400	Unqualified	44.00	Agricultural	108,424	Land Only			3,282
00050000000046	5/20/2015	60,750	Unqualified	31.94	Agricultural	83,474	Land With Building	60,893	44,316	1,387
<b>SUBJECT</b>					<b>32.41 Consv Use</b>	<b>49,849</b>	<b>Land With Building</b>			<b>1,538</b>
									MEAN	2,807
									MEDIAN	2,751
									OVERALL	2,720

- Appraisal is a “sound value” set in 2007.
- b. Based on a field inspection done 08/28/2017, it is this Appraiser’s opinion that the house is not in livable condition.
  - \$5.00 per SQFT is currently the lowest value approved by the Board of Tax Assessors for properties that are intact but unlivable.
  - At \$ 5.00 per square foot the value of this house would adjust from \$ 8,001 to \$ 5,185.
- 5. Value of Accessory Improvements.
  - a. Account lists 2 accessory improvements with a combined value of \$ 2,572.
  - b. Based on a field inspection done 08/28/2017, it is this Appraiser’s opinion the remains of these structures have no contributory value to the property. (Seen photos included in appeal folder).
- 6. Appellant asserts that BTA is unfair in valuing lands in excess of 100 acres at a lower price per acre than lands of less than 100 acres.
- 7. Appellant asserts that certain “political” figures in the county are given special consideration in the valuation and in taxes.

**Recommendation:**

1. VALUATION OF LAND: It is recommended that the land value remain unchanged at \$ 49,849 or \$ 1,538 per acre for the 2017 tax year.
2. VALUATION OF HOUSE: It recommended that the value of the house on this parcel be adjusted to \$ 5.00 per square foot or \$ 5,185 for the 2017 tax year.
3. VALUATION OF ACCESSORY IMPROVEMENTS: It is recommended that the value of the outbuildings be set to – 0 – for the 2017 tax year.
4. Recommended total FMV for 2017 = \$ 55,034.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Richter

**Vote:** All that were present voted in favor

**h. Property:** 8--4

**Tax Payer:** FARROW, MARSHA

**Year:** 2017

**Contention:** TAX APPRAISAL TOO HIGH ON A NON-MARKETABLE PARCEL  
2017 TAX APPRAISAL = \$ 14,880

**Determination:**

1. Owners value assertion = - 0 –
2. Parcel is a 3 acre tract of vacant land.
  - a. Parcel is located on highway 48 between Menlo and the Cloudland intersection.
  - b. According to deed, parcel fronts 420 feet on Georgia Highway 48.
3. Appellant contends that parcel is not marketable.
  - a. Contends DOT will not grant driveway access.
  - b. Contends adjacent land owners will not grant access.
  - c. Per Emma with the Georgia Department of Transportation, there has been no driveway application filed for a property in this area.
    - Based on approximate measurements on satellite imagery, it appears this parcel will not have the necessary “sight” distance to have a driveway permit approved.
    - Final determination can only be made by DOT permit inspector and/or DOT Area Engineer.
  - d. Appellant admits she has not approached neighbors concerning access.



4. 2017 land value of \$ 14,880 is valued per acre at \$ 4,960 per acre.
  - a. There are 6 small acreage parcels, fronting on Highway 48, having no other access, along this 2 mile strip between Menlo and the Cloudland intersection.
    - 2 of these parcels have houses, the rest are vacant
    - The 2 with houses share a drive entrance off of Highway 48.
  - b. 5 of these parcels (including the SUBJECT) are valued at \$ 4,960 per acre.
  - c. The only exception, 8--10, has received a 0.60 land adjustment factor (a 40% value reduction) since at least 2007. There is no documentation this appraiser can locate to explain this.
5. Terrain of parcel is steep and a significant gully (draining rain and snow melt) runs down the parcel to the highway.

**Recommendation:**

Until an application for a driveway is made with the GADOT and refused, or a request for access / easement by neighbors is refused, it is not possible for the Board to determine accessibility for this property. Therefore it is the recommendation of this appraiser that the value of this property be maintained at \$ 14,880 for the 2017 tax year.

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion:** Mr. Wilson

**Second:** Mr. Bohanon

**Vote:** All that were present voted in favor

**i. Property:** P05--8  
**Tax Payer:** SCHLACHTER, JANE ELDER  
**Year:** 2017

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
 2017 FMV = \$ 234,741

**Determination:**

1. Value set at \$ 92,870 for tax years 2013 to 2016.
  - a. Set by BoEQ for 2013.
  - b. Agreed to, in writing, by the TBA for tax year 2014.
  - c. Per OCGA. § 48-5-299(c) *(c) When the value of real property is reduced or is unchanged from the value on the initial annual notice of assessment or a corrected annual notice of assessment issued by the board of tax assessors and such valuation has been established as the result of an appeal decision rendered by the board of equalization, hearing officer, arbitrator, or superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new valuation so established by appeal decision or agreement may not be increased by the board of tax assessors during the next two successive years ...* this value was maintained for tax years 2014, 2015, & 2016, stated agreement expiring for 2017.
2. 2017 appraisal breakdown:
  - a. Building value = \$ 19,964
  - b. Land value = \$ 214,777
3. Property is a rental property, and has been used for different purposes (dwelling, shop, garage, church, and most recently storage). It lies almost directly across US 27 from the Trade Day property, with a cemetery as an outparcel. In this appraiser's opinion, the highest and best use of this property would be commercial.
  - a. Approximately half of this tract is open, with a driveway access, and a building.
  - b. Approximately half of this tract is wooded and undeveloped.
  - c. The parcel has approximately 380 feet of frontage along US Highway 27.

4. Since 2010, 1.73 acres have been appraised based on a value per front foot. The remaining 0.78 acres have been appraised on a per acre basis. Commercial property along US 27 between Summerville and Trion, are typically appraised on a "front-foot" basis.
5. 5 Commercial properties, fronting on US Highway 27 & valued on a front foot basis, were compared to the SUBJECT for equity purposes.
  - a. Front footage range of 79 feet to 850 feet.
  - b. Value per front foot range: \$ 404 to \$654.
  - c. At \$ 556 & \$ 515 the SUBJECT does not appear to be inequitably appraised.
6. In a sales study of 20 commercial sales (Summerville, Pennville, Trion) of properties 5 acres or less, 4 2015 sales and 16 2016 sales, the following was determined:
  - a. Purchase price per Front Foot was far more consistent than per acre.
  - b. Range = \$ 251 per front foot to \$ 694 per front foot.
  - c. Measures of central tendency might indicate a front foot value of \$ 380 to \$ 480 per front foot.
  - d. Based on these sales the SUBJECT property at \$ 556 per front foot and \$ 515 per front foot is NOT in excess of market.

**Recommendation:**

1. It is recommended that the improvement value remain unchanged at \$ 19,964
2. It is recommended that the land value be re-appraised based on a reconfiguration of the land portions:
  - a. There are two rectangular portions of this parcel. One is 167 x 183.9, the other is 169.2 x 101.9. These two portions should be appraised at \$ 450 per front foot (standard base valuation for commercial property in this area). This would result in a 2017 appraisal of \$ 144,349 (total) for these 2 portions.
  - b. The remaining 1.41 acres are to be appraised at the Land Class 7B6 base value of \$ 2,500 per acre for 1 to 1.50 acres. This would result in a 2017 appraised value of \$ 3,525 for this portion of the property.
3. Therefore it is recommended that the total fair market value of this property for the 2017 tax year be set at \$ 167,838

**Reviewer:** Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**j. Property: 44-18A-TR-12**

**Tax Payer: LANCASTER; JOAN LIVEY                      AGENT: LIVEY, CAROL**

**Year: 2017**

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
2017 TAX APPRAISAL = \$ 161,043

**Determination:**

1. Owner's value assertion = \$ 75,000
  - a. Purchase price reported: \$ 47,500
    - 14.40 acres
    - 36 x 24 equipment building
  - b. Construction of house reported: \$ 47,000
2. Ms. Carol Lively acquired this property in March of this year. Per O.C.G.A. § 48-5-311(e)(1)(A), as interpreted by the Georgia Department of Revenue, she is therefore authorized to file this appeal.
3. Appellant reports the home at approximately 80% complete. Per appeal interview with Staff Appraiser Randy Espy, this estimate may be correct.



4. Appellant reports that the recent addition of 8 poultry houses with litter houses and other equipment should detract from the value of the property.
  - a. Poultry houses added in 2015
  - b. Poultry houses are located approximately 1.5 miles south of SUBJECT property.
  - c. Appellant states her well may have been "affected" by proximity to poultry houses, however she did not report having her well checked by the health department.
  - d. To this appraiser's knowledge there has been no market indication of value effect caused by Poultry houses, nor does the BTA have a written policy concerning their effect on surrounding properties.
5. Sales Study
  - a. 11 sales from 2015 and 22 sales from 2016
  - b. Parcels from 10 to 20 acres: Residential, Agricultural, and Conservation
  - c. Purchase price per acre range \$ 1,039 to \$ 5,000 per acre
  - d. Measures of central tendency appear to indicate values from \$ 2,600 to \$ 2,700 per acre.
6. SUBJECT Land = \$ 3,467 per acre for 14.40 acres (\$ 49,918). This value would rank just below the 80<sup>th</sup> percentile of the range of sales prices.

**Recommendation:**

1. It is recommended that the house be put back to its 2016 value of \$ 89,293.
2. It is recommended that the value of the 36x24 equipment building remain at \$ 12,845
3. It is recommended that the land value remain at \$ 49,918 for the 2017 tax year.
4. This would result in a total 2017 appraisal of **\$ 152,056**.

**Reviewer:** Roger F Jones

**Motion to accept recommendation and move completion to 100% for 2018 unless property visit is allowed:**

**Motion: Mr. Wilson**

**Second: Mr. Richter**

**Vote: All that were present voted in favor**

**k. Property: 57--2 (the old PENNVILLE SCHOOL property)**  
**Tax Payer: VAUGHN STACY**  
**Year: 2017**

**Contention:** 2017 TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
 2017 APPRAISAL = \$ 665,528

**Determination:**

1. Owner's assertion of value = \$ 67,200 (2015 purchase price)
2. Field inspection by Wanda Brown and Bryn Hutchins on 08/31/2017 returns:
  - a. All buildings have water damage
  - b. Decking in approximately 75% of main building (the largest building) is rotting.
  - c. There is one area in the front of the main building that is used as office space.
    - 1 fixture water closet
    - Plumbing does not operate properly
  - d. Property has been severely vandalized with wiring, plumbing, light fixtures either ripped out or broken.
  - e. The window AC units are not functional. There is no central AC and no working heat.
  - f. The kitchen plumbing, wiring, appliances, pipes, light fixtures have all been ripped out or severely damaged.
  - g. The building standing to the right of the kitchen is completely unsafe and unsalvageable. Appraisal team recommends it be demolished.
  - h. Decks and porches are in poor shape. One wheel chair ramp is in good shape, as are the concrete sidewalks.
  - i. Paving: the asphalt in the parking and driving areas is broken up and washing away.

- j. The set of modular classrooms on this property are on the prebill mobile home digest and not a part of the real property value, or this appeal.
3. Per County records, there are two structures listed to this account for a total of 30,844 square feet of area. At \$ 5.00 per square foot (the lowest value so far approved by the BTA for structures that are intact but in too poor a condition to be used) the improvement value would drop from \$ 584,259 to \$ 154,220. Setting the all the accessory improvements to - 0 - and adding the land value of \$ 42,250 results in a total value of \$ 196,470

**Recommendation:**

It is recommended that the value of \$ 67,200 be accepted as the 2017 appraisal on this property.

Reviewer: Roger F Jones

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Wilson**

**Vote: All that were present voted in favor**

**k. Property: 40A--8**

**Tax Payer: RAMSEY, WILLIAM D**

**Year: 2017**

**Contention:** TAX APPRAISAL EXCEEDS TRUE FAIR MARKET VALUE  
2017 TAX APPRAISAL = \$ 211,720

**Determination:**

1. Owner's assertion of value = \$ 138,000
  - a. House = \$ 105,000
  - b. Garage = \$ 25,000
  - c. Covered Walk = \$ 2,000
  - d. Land = \$ 6,000
2. LAND VALUE was set at \$ 2,500 per acre by the County Board of Equalization for 2015, resulting in a land FMV for 2015 through 2017 of \$ 26,625. Per OCGA § 48-5-299(c) that value has been retained. Appellant is asking for a value of \$ 563 per acre.
3. HOUSE VALUE.
  - a. The value of upper grade (105 plus) houses was increased by approximately 12% in 2016. The Appellant's property was under a BoEQ lock (see item 2 "LAND VALUE") and this increase was not applied. This was an error, since the BoEQ decision only concerned the land value. Twelve percent increase was applied for 2017.
  - b. 2017 tax appraisal of house = \$ 146,661 or \$ 56.41 per square foot. The Appellant is asking for a value of \$ 40.38 per square foot.
  - c. SALES STUDY
    - 30 sales: 13 from June 01, 2015 to December 31, 2015  
17 from January 01, 2016 to August 31, 2016.
    - Acreage 0 to 5 acres.
    - Living area from 2,000 to 3,000 square feet.

Level of market = measures of central tendency for these 30 sales are: Mean - 37.75%; Median - 36.32%; Aggregate - 35.91%. This indicates values at a low but acceptable level of market.

Unit value (Purchase price divided by house area) as determined by these 30 transactions: Mean - \$ 70.23 per sq ft; median - \$ 65.40 per sq ft; overall - \$ 70.63 per sq ft. Using 2.5 acres (the amount of "usable" land per the Appellant at the BoEQ value of \$ 2,500 per acre as the contributory land value, the SUBJECT's 2017 unit value is \$ 58.81 per sq ft. The Appellant is asking for a unit value of approximately \$ 42.79 per sq ft.



#### 4. GARAGE VALUE

- a. 3-car garage of 1,680 sq ft. 2017 tax appraisal of \$ 33,531 or \$ 19.96 per sq ft; Appellant is asking \$ 25,000 or \$ 14.88 per sq ft.
- b. As there is no ready market for a 3-car garage in Chattooga County, an equity study was performed.
  - 178 samples
  - From 500 to 4,160 square feet.
  - Grades 90 & above (SUBJECT is a grade 100)
  - Physical condition 90% or above.

In this 178 sample range, the SUBJECT ranks 3<sup>rd</sup> as far as overall value. The SUBJECT also ranks 3<sup>rd</sup> in terms of area. Ranked from highest to lowest on a “per sqft” basis, the SUBJECT would rank 105<sup>th</sup>.

In this sample of 178 garages, the mean appraisal per sq ft is \$ 20.26; the median appraisal per sq ft is \$ 20.39, and overall appraisal per sq ft is \$ 20.11. Again, the SUBJECT is appraised at \$ 19.96 per sq ft and is asking \$ 14.88.

5. ACCESSORY OPEN PORCH. This item has a poured concrete floor, brick columns and gable roof that is an extension of the garage. The porch is ceiled. There are no ready comparisons with this item. It is appraised for 2017 at \$ 4,903 or \$ 10.30 per sq ft. The Appellant is asking \$ 4.20 per sq ft.

#### **Recommendation:**

It is recommended that the 2017 tax appraisal on this property remain at \$ 211,720.

Reviewer: Roger F Jones

#### **Motion to accept recommendation:**

**Motion: Mr. Wilson**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

#### **II: MISC ITEMS**

##### **a. Map & Parcel: 3-10**

**Owner Name: Bell, William & Catherine**

**Tax Year: 2013**

**Appraiser notes:** Property owner has been refunded for tax years 2016, 2015, and 2014.

**Owner's Contention:** Overpayment of taxes due to error in classification and value of land.

#### **Determination:**

1. Land was incorrectly valued since 2012. Land was valued at \$14,058 per acre and should have been valued at \$4,904 per acre. For a land value of \$21,087 and 2013 TFMV of \$22,767.
2. Remarks on record card indicate corrections were not made as requested on 10/30/12. Records were corrected for 2017 tax year.
3. The land is now valued at \$20,500 for 4.13 acres. The amount of land was 4.3 acres for previous years and now has been reduced due to the sale of a portion of land.
4. 2013 tax payment was \$675.63 and overpayment was approximately \$428.05.
5. Board of Assessors has authority to refund for up to three years. Any refund beyond this must be addressed through the county commissioner.

**Recommendations:** I recommend forward this request for refund to the county commissioner's office and notifying property owner of action taken.

**Reviewer:** Randy Espy

#### **Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**b. Property Owner: Miguel Valverde  
Map & Parcel: 46-38-L44  
Tax Year: 2017**

**Contention:** Mr. Valverde visited the office on September 1, 2017 to apply for the Veterans exemption.

**Determination:**

1. Letter from the Department of Veterans Affairs dated September 1, 2017 states Mr. Valverde is 100% Service connected disabled and was honorably discharged on July 30, 2017 from the Marine Corps.

**Recommendation:** Since the tax bills have not gone out, I recommend approving the Veterans Exemption for the 2017 Tax year.

**Reviewer Nancy Edgeman**

**Motion to accept recommendation:**

**Motion: Mr. Richter**

**Second: Mr. Bohanon**

**Vote: All that were present voted in favor**

**IX: INVOICES**

**a. Office Depot** – Order # 960258138-001 – Date 9/5/2017 – Amount \$140.64

**BOA reviewed, approved, & signed**

**Meeting Adjourned at 10:35am**

**William M. Barker, Chairman  
Hugh T. Bohanon Sr.  
Gwyn W. Crabtree  
Richard L. Richter  
Doug L. Wilson**



**Chattooga County  
Board of Tax Assessors  
Meeting of September 6, 2017**