

CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS

Chattooga County
Board of Tax Assessors
Meeting of July 25, 2018

Attending: William M. Barker – **Absent**
Hugh T. Bohanon Sr. – **Absent**
Richard L. Richter – Present
Doug L. Wilson – Present
Betty Brady - Present
Nancy Edgeman – Present
Kenny Ledford - Present

Meeting called to order at 9:00 am by **Mr. Richter as Acting Chairman due to the absence of Chairman, Mr. Barker and Vice Chairman, Mr. Bohanon.**

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for July 18, 2018

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

2. Revised PT 32.1

BOA acknowledged receiving

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

Total TAVT 2018 Certified to the Board of Equalization – 2

Total 2018 Real & Personal Certified to Board of Equalization - 14

Cases Settled – 2

Hearings Scheduled – 5

Pending cases – 5

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

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

Appeals are top priority for all office staff.

NEW BUSINESS:

V. APPEAL:

2018 TAVT Appeals taken: 2

Total appeals reviewed Board: 2

Pending appeals: 0

Closed: 2

2018 Real & Personal Appeals taken: **74**

Total appeals reviewed Board: 42

Pending appeals: 33

Closed: 1

Weekly updates and daily status kept for the 2018 appeal log by Nancy Edgeman.

BOA acknowledged

VI: APPEALS

a. Map / Parcel: 8-2-L03

Property Owner: Gordon G. Jones

Tax Year: 2018

Owner's Contention: See Attached

Owner's Value Assertion: \$62,000 - \$65,000

Appraiser Note: Sales comps used are from 2017 and are on South Brow Drive next to subject.

Determination:

1. Property owner has .86 acre located on South Brow Drive on the mountain.
2. Property land value is \$93,200 for a value per acre of \$108,372.
3. The 2 sales comps used have a average acreage of 1.67 acres. The average land value of sales comps is \$34,860 for a average per acre value of \$58,581, the average sales price of comps is \$45,750 for a average sales price per acre of \$39,293.

Recommendation: It is recommended to set the land value at \$65,000 for a average per acre of \$75,581.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Map / Parcel: P10-40

Property Owner: David Leonardis

Tax Year: 2018

Owner's Contention: See Attached Letter

Owner's Value Assertion: \$949.00

Appraiser Note: There was a house being taxed on this parcel that had been removed prior to 2018 tax year. See pictures in folder.

Determination:

1. Property owner has .28 acre located on Greeson Street off of Highway 27 in Pennville.
2. Property land value is \$1,468 for a value per acre of \$5,243. There was a house value of \$20,602 for a total fair market value of \$22,070.
3. The house was not removed from the system for 2018. The house was removed in 2017.

Recommendation: It is recommended to set the land value at \$949 for a average per acre of \$3,389. This would be the total fair market value for the 2018 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

c. Map / Parcel: 38A-47B**Property Owner: Nancy Blackwell****Tax Year: 2018****Owner's Contention:** Value**Owner's Value Assertion:** \$14,936**Appraiser Note:** Sales comps used are in market area 4 & 6. Subject property is market area 6.**Determination:**

1. Property owner has 4.49 acres located off of Mahan Road.
2. Property land value is \$29,872 for a value per acre of \$6,653.
3. The 9 sales comps used have a average acreage of 7.60 acres. The average land value of sales comps is \$22,796 for a average land value per acre of \$3,000. The average sales price per acre of the sales comps is \$3,021.

Recommendation: It is recommended to set the land value at \$14,936 for a average per acre of \$3,327.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mrs. Brady****Vote: All that were present voted in favor****d. Map / Parcel: 8-85A****Property Owner: Randall Lester Corbin II****Tax Year: 2018****Owner's Contention:** Property in flood plane- value to high**Owner's Value Assertion:** \$9,300**Appraiser Note:** Property was a split from a larger tract in 2017 and is under covenant.**Determination:**

1. Property owner has 4.49 acres located off of McWhorter Road in Menlo. These 4.49 acres is contiguous to a larger tract the property owner has under covenant.
2. The Property land value is \$21,663 for a value per acre of \$4,825. The covenant value is \$4,073.
3. The property had the wrong covenant land productivity rating and also a wrong land class and access factor.
4. The property land value should be \$12,025; the covenant value should be \$2,276, for a estimated tax amount of \$26.44. The estimated tax amount was \$36.25.

Recommendation: It is recommended to set the land value at \$12,025 which would be the total fair market value.**Reviewer:** Kenny Ledford**Motion to accept recommendation:****Motion: Mr. Wilson****Second: Mrs. Brady****Vote: All that were present voted in favor****e. Map / Parcel: 48-66****Property Owner: Schlachter Jane E. & Larry****Tax Year: 2018****Owner's Contention:** Flood plain / cut-over timber

Owner's Value \$200,000

Appraiser Note: Property was under covenant and was in possible breach. After research with Department of Revenue it was determined that no breach had accrued. When covenant property is in possible breach it is standard procedure to remove covenant to figure breach penalty.

Determination:

1. Property owner has 64.23 acres west and north of Trade day. 59.32 acres is under covenant. Land value is \$217,296, the land per acre is \$3,383, accessory buildings were added to property which was why an increase in accessory value and fair market value has accrued. The accessory value is \$43,218; a commercial building on the property is valued at \$32,271 for a total fair market value of \$292,785.
2. The Covenant value is \$42,217 and the covenant exemption amount is \$89,083. The estimated taxes with the covenant is \$2,366 and the estimated taxes without the covenant is \$3,400.

Recommendation: It is recommended to leave the total fair market value at \$292,785 and fix error and release form showing the covenant back on the property for the 2018 tax year.

Reviewer: Kenny Ledford

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

f. Map / Parcel: P05-8

Property Owner: Schlachter Jane E. & Larry

Tax Year: 2018

Owner's Contention: No sewer, next to cemetery

Owner's Value \$98,000

Appraiser Note: Property is Commercial and fronts on Hwy 27 with no sewer.

Determination:

1. Property owner has 2.51 acres on Hwy 27 across from Trade Day property. The land value is \$147,874 for a price per acre of \$58,914.
2. The sales comps used are all fronting Hwy 27 between Farrar Drive and subject property. Two of the tracts have sewer access being Jack's and Tractor Supply does not. The average acreage of the sales comps is 2.00 acres. The average land value of the comps is \$158,896; the average value per acres is \$198,748. The one sale being Tractor Supply sold in 2017 for \$360,000. It has no sewage access like the subject property. The land value per acre of Tractor Supply is \$40,440.

Recommendation: It is recommended to set the land value at \$101,504 for a value per acre of \$40,440. The improvement building value be set at \$19,059 for a total fair market value of \$120,563 for the 2018 tax year.

Reviewer: Kenny Ledford & Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

g. Map / Parcel: 17-20

Property Owner: LM Thomas Jr. c/o James Thomas

Tax Year: 2018

Owner's Contention: Release Covenant due to negative value.

Owner's Value Assertion: \$88,040

Determination:

1. Property owner has 150.50 acres well off of Garvin Road. Property was at limited access; however after researching deed book 140 page 8 it was determined that this is a no access tract.
2. Property land value with limited access was \$132,060 and land value with no access is \$88,040. The covenant value is \$122,468. This covenant value is higher than the land value for no access which would be a negative exemption and would not be beneficial to property owner.

Recommendation: It is recommended that we correct the land value from limited access to no access and put the land value at \$88,040 and release covenant and refund \$12 recording covenant fee.

Reviewer: Kenny Ledford & Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

h. Map & Parcel: T21-14

Owner Name: Brahmanand, LLC

Tax Year: 2018

Appraiser notes: Field visit was made on 07/13/18. The 3 buildings are valued at \$57,876, \$249,015, and \$176,354. The TFMV for land, buildings, and accessories is \$1,007,980.

Owner's Contention: Shopping center closed. Old building. No one is having business.

Owner's Value Assertion: \$470,000

Determination:

1. Field inspection indicates that over 75% of the available space is vacant. There seems to be an economic obsolescence in regards to this shopping center.
2. A conversation with owner revealed that the roof has been replaced and that the sales price of \$595,000 included an amount for remodel in addition to the price of building at \$470,000. He also stated that he is unable find any tenants for the space.
3. An equity comparison of 6 buildings with similar grades and year built indicates that the subject's average per sf. value of \$8.62 is slightly above the median of \$8.53 and below the average of \$9.02.
4. Research indicates there is no income or sales data to complete comparable studies using these methods.
5. A land equity study indicates the subject's per acre value of \$36,305 is below the comparable's median value of \$98,258 per acre and below the average of \$83,577.
6. Research indicates there is no sales data available for comparable land.
7. To account for the lack of tenants for the available space and loss of income due to approximately 75-80% vacancy an economic obsolescence may need to be applied to this shopping center. Application of a 20% economic obsolescence to each of the buildings reduces the TFMV by approximately \$386,596 from \$1,007,980 to approximately \$621,384.

Recommendations: I recommend applying an economic obsolescence of 20% to the three buildings recorded for a TFMV of \$621,384.

Reviewer: Randy Espy

Motion to apply an economic obsolesce at 75% for a TFMV of \$887,169:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

i. Map & Parcel: T06-28**Owner Name: Thomas, Anna Elizabeth****Tax Year: 2018**

Appraiser notes: Field visit was made on 7/18/18. Current home value is \$35,098. Current TFMV is \$39,957. Previous B.O.E. value was \$30,000.

Owner's Contention: Home is in flood plain. Porch and foundation damage needs repair. Chimneys and fireplace need to be removed. Previous B.O.E. value was \$30,000.

Owner's Value Assertion: \$30,000

Determination:

1. A field inspection revealed damage to home and physical condition below the physical override of 71 that is currently recorded. Some cracking of the foundation is visible and the concrete porch is falling in. (owner stated backfill is washed away from previous flooding) I estimate the physical condition of home to be about 55%.
2. The accessories recorded as garages should be recorded as a utility building and implement shed.
3. Home does lie in flood plain according to areview maps.
4. Making the changes listed above changes the home value to \$27,189 and accessory value to \$737. The TFMV would be approximately reduced by \$9,906 from \$39,957 to \$30,051.

Recommendations: I recommend making the changes listed above for an approximate TFMV of \$30,051.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

j. Map & Parcel: S25-74**Owner Name: Edwards, Rodney & Elizabeth****Tax Year: 2018**

Appraiser notes: Field visit was made on 07/19/18. Current home value is \$24,475. Current TFMV is \$30,743.

Owner's Contention: The house has no flooring, you can see the dirt. Planning on selling, because of the shape home is in.

Owner's Value Assertion: \$16,000

Determination:

1. Field visit revealed that home is in extremely poor condition. The floor and joist are gone in living room of home. The asbestos siding is damaged in many areas. There is termite or rotting damage to the sill of the home visible on all sides. The garage recorded on property is no longer there.
2. Assigning a sound value of approximately \$5 per sf. and removing the garage reduces the TFMV by \$19,466 from \$30,743 to \$11,277.

Recommendations: I recommend making the changes listed above for a TFMV of approximately \$11,277. I recommend permitting the property for tax year 2020-remodeled home.

Reviewer: Randy Espy

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

k. Map & Parcel: T10-39**Owner Name: Spears, Bonnie Pearl****Tax Year: 2018****Appraiser notes:** Field visit was made on 7/19/18. Current TFMV for this parcel of land is \$2,550.**Owner's Contention:** Neighborhood has gone down, Very small lot, no utilities, fenced in with house for 40 years. Property needs to be visited.**Owner's Value Assertion:** \$500**Determination:**

1. Field visit reveals that land is vacant and fenced in with neighboring parcel.
2. Land equity study indicates that subject's per front foot value of \$30 is in line with 5 comparables. The comparable's median value is \$29.52 and the average is \$29.50.
3. One sale in the area has a comparable front foot value of \$28.80.

Recommendations: I recommend no changes to this parcel for tax year 2018.**Reviewer:** Randy Espy**Motion to accept recommendation:****Motion:** Mrs. Brady**Second:** Mr. Wilson**Vote:** All that were present voted in favor**l. Map & Parcel: T12-61/Acct #910****Owner Name: Twin Dragon Marketing, Inc****Tax Year: 2018****Owner's Contention:** No inventory at Mt. Vernon Mills for 2018**Asserted Value:** \$0**Determination:**

1. Twin Dragon Marketing's representative contacted our office about their notice showing an inventory value of \$81,655 and stated that Twin Dragon did not have inventory at Mount Vernon Mills in 2018.

- According to tax records this value carried over into 2018 records automatically

2. Twin Dragon was not on the 2018 list of properties with inventory sent in by Mount Vernon Mills.

- One issue is that these companies with consigned goods at Mount Vernon and other businesses, do not report it themselves, we rely on a list from Mount Vernon as the personal property return.

--We then know which companies to maintain or add but this list does not include the companies to remove.

--As a resolution, I am entering the current 2018 list and 2017 list into Excel to compare, but lists prior to 2017 are unavailable at this time.

- The second issue is that if companies do not file a return, even if they are returning \$0, we are unaware of any request to change until they contact us to report or appeal.

--Companies who have inventory in holding one year and then gone the next do not think about filing a return for something they no longer have there.

Recommendation: Suggesting the Board of Assessor's approve \$0 value for 2018 due to confirmation and list from Mount Vernon Mills that Twin Dragon did not have 2018 inventory.

Reviewer: Wanda Brown**Motion to accept recommendation:****Motion:** Mrs. Brady**Second:** Mr. Wilson**Vote:** All that were present voted in favor

m. Map & Parcel: S40-103
Owner Name: Johnson, Sidney – new owner
Tax Year: 2018

Owner's Contention: Home is burned and uninhabitable, plan to remodel.

Determination:

1. The subject property is located on 361 Fourth Street, Summerville on a .51 acre lot with an improvement value of \$19,302 and land value at \$3,485 for a total fair market value of \$22,787.
 - According to tax records the property was visited in 2017 after building burned tag.
 - At this time the addition side of the house had the fire damage and the main portion had smoke damage and physical deterioration.
 - The main portion was occupied and the owner was planning to repair.
2. The property sold in June, 2018 and upon the sales review; it was determined that the house had no repairs from the fire damage and the physical condition still declining and the home no longer livable.
 - Due to the sale taking place after notices were mailed, the review conclusion was to apply \$5 per sq. ft. beginning 2019 with a tag to check in 2020 for remodel.
 - The total value with applying approximately \$5 per sq. ft. would adjust to \$7,154 for 2019.

Recommendation: Recommending the \$5 per sq. ft. is applied to reflect 2018 also at approximately \$7,154.

Reviewer: Wanda Brown

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

n. Map & Parcel: 68-99-13A
Owner Name: BATTLE, JEREMY AND DANA
Tax Year: 2018

Owner's Contention: VALUE ASSERTION \$180,000

Determination: The subject is 2.84 acres on Silver Hill Rd with a total fair market value of \$206,902.

1. According to the sale analysis of brick homes like the subject with same grade of 105 and physicals above 80, the subject at \$62 per sq. ft. falls within range below both the median at \$75 price per sq. ft. and average at \$76 price per sq. ft.

--There's only one sale that has outbuildings and the accessory value is \$5,057.

2. According to the neighborhood study of 105 grades with the same physical condition as the subject, the subject at \$62 per sq. ft falls below the entire range with the lowest per sq. ft at \$72 and all the neighborhood land values are at \$8,000 per acre including the subject.

3. According to research of tax records, the increase in value comes mainly from the accessory values as follows:

--Prior to 2016, there were no accessories on record for the subject property, however; the property was tagged to be checked for outbuildings and additions

--A deck with the house not previously on record was added to records increasing the main improvement value from \$119,099 to \$123,301.

--A 20x48 low cost barn was added with a value of \$8,554, a concrete pool deck valued at \$5,767, an 18x36 vinyl pool valued at \$17,230 and a farm shop valued at \$12,088

--These updates in records bring the accessory value from \$0 to \$43,639.

--At the time of the property review it was noted that another building was under construction and the property was tagged to be check again

--Upon this visit, an 18x26 bath house was added valued at \$13,708, an accessory porch valued at \$3,404 and small deck at \$130.

--These updates in records bring the accessory value from \$43,639 to \$60,881 in 2018.

--The accessory values adjusted to Wingap calculations from the conversion would bring the accessory value down \$53,389

--Upon appeal review with the property owner on site, it was determined that the bath house is a utility building with finished interior; it has no shower or kitchen, just a utility sink and sand blasting cabinet.

-- Changing the bath house to a utility building and adjusting to Wingap calculations altogether brings the accessory value from \$60,881 to \$44,610.

Recommendation: Suggesting the Board of Assessors approve the Wingap calculations and changing bath house to a utility building for a total property value of \$190,631 for tax year 2018.

Reviewer: Wanda Brown

Motion to leave building as bath house with TFMV of \$199,282:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

o. Owner: Carter Ronald H

Tax Year: 2018

Map/ Parcel: 68-99-L01

Owner's Contention: I believe the assessment on this property is not in line with the real value. Other properties near are on foundations or basements. This is on a concrete slab and has no road frontage to a county road. Either of those reasons; in every case would decrease the value in comparison. Thank you for your consideration.

Owners asserted value: None

Determination:

1. The subject property is a 7.80 acre of land located on Ben Mosley Circle and has an improvement value of \$77,520, an accessory value of \$4,665 and a land value of \$45,125 for a total fair market value of \$127,310.

2. A previous field visit was done on 12/6/17 due to a permit for new house. The house a 16x36 utility building, 8x16 implement shed and a well house was recorded for the 2018 tax year.

3. A field visit was done on 7/17/18 for the appeal and it was discovered the owner had sold the house and 2.10 acres to a Mr. Alan B Dean for **\$162,000**.

4. According to Mr. Dean during the closing of the house it was determined Mr. Carter would pay the 2018 taxes.

5. It was also discovered during the field visit that Mr. Carter has built a new house on the remaining 7.10 acres. A permit for new house was placed on his property to visit later in the year and put the house on the 2019 year.

Recommendation: Due to the sales price of \$162,000 Mr. Carter received for the house and 2.10 acres this year no changes should be made.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

p. Owner: Ergle Bobby H & Martha Ann

Tax Year: 2018

Map/ Parcel: 77-8

Owner's Contention: The home has never been completed and is uninhabitable. The house has no power, no water and has never been lived in. Home was there when property was purchased.

Owners asserted value: \$40,000 for house (total fair market value of \$93,475)

Determination:

1. The subject property is a 28.46 acre piece of land located on West Armuchee Road right on the Chattooga Walker County line. It has an improvement value of \$77,897, accessory value of \$0, land value of \$53,475 for a total fair market value of \$131,372.
2. Construction of the house was halted when the owner passed away in 1989. The current owner bought the house and acreage for \$120,000 on 12/11/13 in its current condition and hasn't made any improvements.
3. A field visit was done on 7/17/18, to get to the house you have to drive up a hill through a field. There is no driveway.
4. The house was found to be nothing more than a shell. No central heating and air unit was found nor was there any duct work ran under the house.
5. No power, the electrical wire ran in the house was stolen.
6. No water, no pipe ran under the house to distribute the water. No plumbing fixtures in the house.
7. The house is incomplete on the inside with only a few walls having sheetrock mainly just the kitchen and living room area. The kitchen does have cabinets.
8. The house was at 50% complete from a previous appraiser, after checking my estimated percent complete guide the house is at 60%.
9. The dimensions of the house were found to be off and the area of the house that is 1 sty unfinished ½ story is smaller than we had recorded. This changed the heated are from 3,740 square foot to 3,536 square foot. An 8x24 open porch was discovered on the rear of the house we did not have recorded.
10. The current grade of the house is 110 and physical of the house is 75. The house is more in line with 105 grades and the physical needs to be dropped to 40 which the lowest we can go for houses in such condition before applying \$5 per square foot.

Recommendation: Change the grade of the house from 110 to 105 and the physical from 75 to 40. Change percent complete from 50% to 60%. Correct the dimensions of the house adding the 8x24 open porch. Change the heat from central heat and air to no heat and remove all plumbing fixtures. This would alter the improvement value from \$77,897 to \$44,279 the accessory value of \$0 and land value of \$53,475 would stay the same. The total fair market value would change from \$131,372 to \$97,754, a \$33,618 difference.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

q. Owner: Norton Glenda G

Tax Year: 2018

Map/ Parcel: P02-34

Owner's Contention: no additions, only interior cosmetic flooring and paint cabinets

Owners asserted value: \$75,000

Determination:

1. The subject property is located on 571 Back Penn Road. It is a 0.76 acre lot with a improvement value of \$88,374, accessory value of \$3,646, land value of \$2,457 for a total fair market value of \$94,477.
2. A field visit was done on 7/13/18 an override value was found on the residential improvement from the old system and was removed.

3. The physical of the house is 93 which seem high for the age and condition of the house. An 80 physical would be more in line.
4. The owners have shut off and covered the fireplace and are no longer using it. Change the fireplace from const 1 story 1 box to fireplace no value.
5. A 4x15 living area was found at the rear of the house which was not included in the heated area.
6. All accessory dimensions were checked and the correct grades and physicals were applied. A functional obsolescence of 86 on all accessories and was removed.
7. The neighborhood study shows a median of \$47 value per square foot and an average of \$48 value per square foot. The subject is in line with these at \$49 value per square foot and a little lower at \$39 value per square foot after changes.
8. The sales study shows a median of \$47 sales price per square foot and an average of \$55 sales price per square foot. The subject is in line with these at \$49 value per square foot and a little lower at \$39 value per square foot after changes.

Recommendation: Making the above changes which would alter the improvement value from \$88,374 to \$73,692, accessory value from \$3,646 to \$3,598, land value from \$2,457 to \$2,736 for a total fair market change from \$94,477 to \$80,026.

Reviewer: Bryn Hutchins

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

r. Property: S32--55
Tax Payer: CONNELLY, CHRISTOPHER S. (COOK, BOBBY LEE, LIFE ESTATE)
Year: 2018

Contention: "This is an appeal of the Annual Assessment Notice dated June 4, 2018 on the real estate of Bobby Lee Cook and C.S. Connelly located at 10900 Commerce Street, Summerville, Georgia" 2018 tax appraisal per the above referenced ANA \$565,558.

Determination:

1. Property is the location of the former Ford dealership. Property lies directly across US Hwy 27 from the intersection of US HWY 27 and Marvin Street.
2. Property consists of:

a. One (1) 14,490 sqft commercial building -	appraisal \$ 48,372.
b. One (1) 1,034 linear foot chain link fence-	appraisal \$ 455.
c. Approximately 89,759 sqft of paving-	appraisal \$ 17,865.
d. 2.45 acres of land-	appraisal \$ 498,866.
3. The Appellant has made no assertion of value. Previous value of property, per notice, was \$225,000.
4. The Appellant has not selected an appeal method (BoEQ, Arbitration, or Hearing Officer), nor has the appellant signified the basis of this appeal.
 - a. A copy of the ANA enclosed with the appeal letter has "value, uniformity, denial of exemption" underlined. These are listed as the appeal bases appropriate for an appeal to the County Board of Equalization.
 - b. This appeal review has therefore been prepared under the working assumptions, that:
 - it is an appeal to the County Board of Equalization,
 - that the appellant is asserting the 2017 appraisal of \$225,000, and
 - that the bases of this appeal are value, uniformity of assessment and denial of exemption.
5. HISTORY:
 As stated in point 1 this property, prior to the Mr. Cook's acquisition in November 2009, this property comprised the Lewis Smith Ford dealership. The main building housed the main showroom, offices, and

the service and parts departments. The first year that the property appeared in the Appellant's name (2010) the tax appraisal was \$795,772 with the taxes levied against that appraisal being paid in October of 2010.

In 2011 the Appellant filed an appeal seeking the adjustment of the 2011 tax appraisals of the **SUBJECT** parcel and an additional tract (S37--48, both acquired by foreclosure via DB 568 PG 192-193, to their total purchase price of \$275,000. This was approved by the County Board of Equalization, with the final \$275,000 value allotted as \$225,000 for the **SUBJECT** parcel, and \$50,000 for parcel S37--48.

In 2012 these parcels were deeded to Christopher S Connelly with Mr. Cook retaining a Life Estate: "reserving unto himself the right to the use of said property for and during his natural life".

In 2015 the Appellants received an Annual Notice of Assessment notifying them that the tax appraisal for that year had been set at \$650,082.

- \$137,590 for the building. This allowed for the remodeling of the Service and Parts locations. This had been converted into a gymnasium/work-out area (a business enterprise called the "Fit Pit". It adds for drop ceilings, interior partitions, new lighting and electrical outlets, floor covering and interior finish. It allows for the addition of central air conditioning for this portion of the building, as well as bathrooms for the customers. The former showroom had been converted into a retail herb shop.
- \$2,843 for chain link fencing
- \$10,466 for 23,500 sqft of paving
- \$ 961 for 105 sqft of canopy area around the front of the building.
- \$498,222 for 602 feet for road frontage along US Hwy 27.

The appellants appealed this appraisal, successfully arguing before the County Board of Equalization that these remodeling and additions did not increase the value of this property above their 2009 purchase price of \$225,000.

With the expiration of the OCGA 18-5-299C "lock" put on this property, the parcel was reappraised for 2018, generating a Notice of Assessment reflecting the 2018 FMV of \$565,558.

6. FIELD REVIEW.

Field appraisers performed an interior and exterior inspection of this property on 06/22/2018. They noted several areas showing deterioration and water damage. Due to the down sloping nature of the road frontage to the entrance of the gym, during heavy rains water enters the building under the front door. Building has been listed as a single story commercial property with an exterior wall height of 14 feet. Field appraisers report that the building has a second story area containing offices. This section has a finished interior. The area of this upstairs section is estimated as 4,000 sqft.

Building was built as an auto office-showroom-garage. Current use is listed as auto-office-showroom-garage. Field appraisers report that current use is now "gymnasium-retail-general office.

Field appraisers agree on an observed physical condition of 88%. Building is classed as being of average quality materials and construction.

EQUITY.

At a value of \$48,372, and a square-footage of 19,670, the price per sqft of this building is \$ 2.46. An examination of 30 sales of commercial property within the city limits of Summerville, from years 2011 to 2017 show a median building appraisal of \$16.96 per sqft.

At a value of \$498,866, and 602 front feet on Commerce Street, the price per ftt of the land is \$ 829. An examination of 13 commercial properties along Commerce St / US Highway 27 shows a median land appraisal of \$842.

This property does not appear to be appraised inequitably with other commercial properties.

7. MARKET VALUE

Per a 2017 Assessment to Sales Ratio study utilizing 72 samples done by the Georgia Department of Audits and Accounts, Chattooga's commercial property values were found to be approximately 10% below market.

The Unit Value (parcel FMV / Square-Footage of the building = 565,558 / 19,670) is \$28.75. An examination of 30 commercial sales from 2011 to 2017 inside the city limits of Summerville shows a

median Unit Value of \$45.09. At the BoEQ value of \$255,000, the 2017 Unit Value of this parcel was \$12.96.

This property does not appear to be appraised in excess of market.

The Appellants were contacted by mail, 06/26/2018 with the following request:

- a. Estimates for repair for any of the water damage and/ or other deterioration,
- b. Income information if they wished this appeal to be reviewed using the income approach.

As of this date, there has been no response.

Recommendation:

Leave value unchanged for 2018 and forward appeal to the county board of equalization.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Wilson

Vote: All that were present voted in favor

s. Property: T16--109

Tax Payer: DHANVANTARI REAL ESTATE LLC

Year: 2018

Contention: MARKET VALUE (“Your value increase by 48% in one year! Real estate has not gone up by 48% in one year in Trion”)

2018 tax appraisal \$214,819 Asserted value \$145,000

Determination:

1. Property in question is the former BB&T Bank building located at 14160 Hwy 27, in Trion. Property has been converted into a pediatric medical facility.
2. Property value breakdown:
 - a. Building \$ 69,601
 - b. Land \$ 128,034
 - c. Vault \$ 571
 - d. Paving \$ 16,693
3. HISTORY
 - a. BB&T closed this branch several years ago. It remained vacant until its purchase and renovation by the Appellant in 2016.
 - b. The parcel’s 2016 tax appraisal was \$255,993.
 - c. For 2017, per O.C.G.A §48-5-2(3), the 2016 purchase price of \$145,000 was accepted as the tax appraisal. (See copy of PT-61 in appeal folder).
 - d. For 2018, property was re-appraised per updated county schedules returning the 2018 tax appraisal of \$214,819
4. Field Inspection:
 - a. Prior to this appeal, the property was last inspected in 2016. At that time the tax appraisal was adjusted down to the current \$214,819.
 - b. Property was inspected 07/19/2018. The interior of this building has been completely renovated with the addition of interior walls and finish, drop ceiling, expanded air ducts, and tile flooring.
 - Interior walls and finish are for 10 exam rooms, at least one office, a lab room, waiting area, and an employee break area.
 - AC and heating ducts were increased to include all enclosed areas
 - c. Prior to renovation, the building was listed as being in 89% physical condition, that physical condition factor has not changed.

5. EQUITY

Comparing the SUBJECT property with the other 3 existing medical offices in the county, the following was discovered:

- a. When ranked-ordered, the **SUBJECT** property was found to have the second lowest 2018 tax appraisal of these four properties, with both the Floyd and Redmond properties having higher appraised values.
- b. When ranked-ordered, the **SUBJECT** property was found to have the lowest 2018 building tax appraisal of these four properties.
- c. When ranked-ordered, the **SUBJECT** property was found to have the second lowest 2018 building tax appraisal per Square Foot of these four properties.
- d. When ranked-ordered, the **SUBJECT** property was found to have the second highest 2018 land tax appraisal of these four properties with only the Floyd parcel being higher.
- e. When ranked-ordered, the **SUBJECT** property was found to have the second lowest 2018 land tax appraisal per front foot of these four properties.
- f. When ranked-ordered, the **SUBJECT** property was found to have the highest 2018 Unit tax appraisal of these four properties.

(see study in Appeal Folder)

The Appellant's asserted value of \$145,000 would result in the **SUBJECT** property becoming the lowest 2018 tax appraisal in all categories of comparison except land value per front foot. It is estimated that accepting the asserted value would result in a "per front value" of \$327.82, which would maintain its ranking as the second lowest.

CONCLUSION: The **SUBJECT** property does not appear to have been appraised inequitably with other medical facilities.

6. MARKET VALUE

- a. Per a 2017 Assessment Sales Ratio study performed by the Georgia Department of Audits and Accounts, base on 72 Chattooga County sales and appraisals, the County's commercial properties were appraised at approximately 10.5% below true market value.
- b. An In-House study of 19 sales (2011 to 2017 – non-qualified –) in the Trion/Pennville area may indicate that the county's 2018 values are about 6% below trended market.

(see study in Appeal Folder)

CONCLUSION: The **SUBJECT** property appears to have been appraised within acceptable parameters of market.

Recommendation:

1. Maintain the 2018 appraisal of this property at \$214,819
2. Forward this appeal to the County Board of Equalization for review.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

t. Property: 25--48

Tax Payer: KNOX JOHN S & SUZANNE

Year: 2018

Contention: Market value "23,000 Increase in one year is excessive."
2018 tax appraisal **\$116,986**

Determination:

1. Property value increased \$22,248 for the 2018 tax year; from \$94,738 to \$116,986.
2. Property owner is asserting the 2017 appraised value of \$94,738.
3. Breakdown of value increase:

- a. Land - \$ 6,772 to \$ 6,772 no change
 b. House - \$69,273 to \$81,698 \$12,425 increase
 c. Accs - \$18,693 to \$28,516 \$ 9,823 increase
4. Reason for value increase.
- a. Home was last visited 2004. Field visit of 10/30/2017 discovered the following changes to the to house:
- A 14x24 (336 [/]) 1-Story addition to house + \$11,360
 - Heating change from radiant to Central H/A + \$ 1,065
 - Total House value change for 2018 \$12,425
- b. Field visit of 10/30/2017 discovered the following accessories which were not on the record for 2017
- 20x25 prefab metal carport +\$ 844
 - 10x12 utility building +\$ 1,085
 - 14x16 lean-to +\$ 754
 - 10x12 concrete patio +\$ 159
 - 14x20 pool deck +\$ 1,269
 - \$ 4,111
- c. The following existing accs were re-appraised:
- Concrete pool deck from -0- to \$3,925 +\$ 3,925
 - 18x20 carport from \$521 to \$984 +\$ 463
 - 12x18 implement shed from -0- to \$425 +\$ 425
 - 11x13 shed (reclassified as gazebo) from \$619 to \$1,624 +\$ 1,005
 - Residential pool from \$11,457 to \$11,384 -\$ 73
 - 2-story utility building from \$4,984 to \$4,983 -\$ 1
 - 10x10 utility building from \$1,112 to \$1,085 -\$ 32
 - \$ 5,712

Total corrected change in Accessories = \$4,111 + \$5,712 = \$9,823

5. There is no record of the Appellant having returned the 336 [/] addition to the house, the change from radiant heat to central heat and air, or any of the added accessories.

Recommendation:

1. Leave the 2018 tax appraisal unchanged.
2. Forward this appeal to the county board of equalization.

Reviewer: Roger F Jones

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

u. Map & Parcel: Nona Gruner R

Owner Name: L04-TR03E

Tax Year: 2018

Owner's Contention: The house is no longer there has been torn down and all that's left is property.

Owners Asserted value: \$2,500

Determination:

1. The house is valued at \$11,520 and the land is valued at \$2,500 for a total of \$14,020.
2. The property was visited on 7/19/2018 by Bryn Hutchins and Cauprice Jones and verified the house is in fact in the process of being torn down. (See photos)

3. There is also an accessory building that is sound valued at \$0.00 which is correct.

Recommendations: I recommend removing the house from our records which would leave the land value only of \$2,500.00

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Wilson

Vote: All that were present voted in favor

VII: COVENANTS IN LIEU OF APPEAL

a. Property Owner: Caldwell Family Trust Michael Caldwell Trustee

Map & Parcel: 40-90

Tax Year: 2018

Contention: Filing for Covenant in lieu of an appeal.

Determination: Total acreage of 85.50. Total Covenant acreage will be 83.50.

Recommendation: Approval Covenant of 83.50 acres.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mr. Wilson

Second: Mrs. Brady

Vote: All that were present voted in favor

b. Property Owner: Dale Edward Williams II

Map & Parcel: 30-11

Tax Year: 2018

Contention: Filing for Covenant in lieu of an appeal.

Determination: Total acreage of 161.44. Total Covenant acreage will be 161.44.

Recommendation: I recommend denial of Covenant due to incomplete Covenant application. Mr.

Williams was told repeatedly about the \$12.00 recording fee.

Reviewer: Nancy Edgeman

Motion to accept recommendation:

Motion: Mrs. Brady

Second: Mr. Wilson

Vote: All that were present voted in favor

Meeting Adjourned at 11:07am

William M. Barker, Chairman

Hugh T. Bohanon Sr.

Richard L. Richter

Doug L. Wilson

Betty Brady

[Signature]

BB

Chattooga County

Board of Tax Assessors

Meeting of July 25, 2018