

**Board of Equalization  
June 30, 1999**

Commissioner Neal Christiansen called the meeting to order for the Board of Equalization appeal hearings. Those present were Commissioner Glenn Davis, Commissioner Frank Mackert. Clerk Mickie Funke was present and taking minutes; Assessor Ivel Burrell, county appraisers Brett Hill, Jeremy Dixon, Mike Jones, contract appraiser Bret Robinson and Kathy Nelson from the State Tax Commission were present to discuss assessments on appeals.

Appellant, Parcel Number, Value, Discussion

**Ron Neve**

RP08N43E181500, 123,840

Mr. Neve and two other parties have purchased a home on Fall River, river front property. There is an error on some out buildings and appraiser Brett Hill and Mr. Neve agreed to include them on a different RP and make the market value adjustment as needed. The home is located by the river but has no river view or view of the mountains. Neve feels this is a home near the river with some pastureland by it. Neve had copy of an appraisal done by Michael Egbert for an estimated market value of \$98,000 dated December 28, 1998. Both the assessor and the Egbert appraisal disclosed comparable sales. Mr. Neve pointed out that trees and landscaping block any view from the backyard. Assessor's office agreed to go to the site and look at the home but that the acreage would not be changed to pasture land. The house was physically inspected April '98. Neve still contends that the house can not be marketable as a house on the river, that there is no issue of access as the best access is the public access.

**Change as follows:**

**Category 32 to 350, no other changes**

**Marla Russell**

RP07N40E360151, 19,990

Mrs. Russell objects to the market value of the property. There is no access to parcel one, half of parcel two is gravel pit and has been de-valued, is in the flood plain and cannot be built on. They do picnic and fish on the river. There are no water rights on the property and feels that the value should be 300-500 per acre as dry farm. The land is not part of an agriculture operation. Mrs. Russell said that horses graze the land. Hill said that the land is not valued as waterfront. There has been one adjustment given on six acres being low, the remaining nine acres are remnants of a gravel pit. Comparable sales were used for a view lot, it is not valued a prime waterfront according to Hill.

**Uphold the Assessor**

**Greg West**

RP09N43E204200, 137,060 as revised

RP09N43E203601, 79,300

Mr. West discussed purchase of property. The value increases over the last few years. One piece has steep cliffs and is rented out and farmed. The acreage amount was discussed; the access is through the dug way and is steep. Hill said on piece, 10.3 acres have two acres are valued as waterfront, the balance as view lots. There are owners' covenants that require no building on the rail bedside of the river; West will supply a copy. There was discussion of agriculture exemption. Of the total there are 7 acres of waterfront, 18 acres are view, 24.3 acres are Ag use. West said the entire irrigated parcel, 32 acres, is leased to Scafe, 16 acres is grazed. West requests that the property that used to be called grazing but is now a view lot should be changed in category as it is not plated as residential. West assumed that the farmable acres as 32 because of the water rights, not the 24.3 as listed, and assumed the grazing to be 16 acres.

Assessor will go to property and revisit.

**Change as follows: RP09N43E203601 A Cat 18 to 69,300**

**RP09N43E204200 A Cat 01 to 11,530**

**Cat 18 to 122,080**

**Jay Calonge**

RP09N43E191200, 141,210 as revised

Calonge has met with the assessor's office and one adjustment has been made. He is appealing property that was his father's and feels that the value is too high. The ground is used by the family and is not for sale. The Ag property was revised. The water front property is suitable for summer use, not for winter due to ice floes assessed for \$50,000. There may not be enough land away from the river for a septic system. The top is swamp. Mike Jones from the assessor's office did go to the site and reassess.

**Uphold the Assessor****Douglas Guiver**

RP 00009000141A A, 125,630 as revised

Mr. Guiver said that he is a Realtor, and is in an investment company with his children. Brett Robinson is the appraiser on the property and has revised values than Mr. Guiver has, the new values were disclosed. He is concerned about bare land value on two lots and a parcel with a cabin. He is an appraiser in Utah and Arizona and inquired on the values and comparisons used for appraisal. He is building for \$64 per sq. foot and feels the value is over \$100 per sq. foot with the garage off. Guivers had two sales in the area. Guivers said that the number of bedrooms and baths are a big item in rec. property. The assessor did not have those sales. He would sell for \$115k if sold with 4 lots.

**Uphold the Assessor**

Meeting was then recessed until July 8, 1999.