

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
October 12, 2022

**Attending:**

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Doug L. Wilson, Chairman - Present  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
Pat Bell – Present  
Nancy Edgeman – Present  
Crystal Brady – Present  
Tyler Chastain - Present

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Meeting was called to order at 9:00am

**APPOINTMENTS: Suzanne Hurley Bowman – 9am (NO SHOW), Michael & Ray Shaw – 9:30am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for September 28, 2022 & No Meeting for October 5, 2022  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets/Pay Stubs**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

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

**Total 2022 Real & Personal Certified to Board of Equalization – 118**

**Withdrawn - 19**

**Cases Settled – 50**

**Hearings Scheduled – 26**

**Pending cases – 52**

**Superior Court - 2**

**We have one 2021 appeal pending Superior Court.**

Appraisal has been received.

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

**Our priority is working on 2022 appeals.**

**NEW BUSINESS:**

**V. APPEALS:**

**2022 Mobile Home appeals taken: 34**  
**Total appeals reviewed Board: 34**  
**Pending appeals: 0**  
**Closed: 34**  
**Total certified to Board of Equalization: 6**  
**Closed: 6**

**2022 Real & Personal Appeals taken: 190**  
**Total appeals reviewed by Board: 185**  
**Pending appeals: 5**  
**Closed: 185**

**Weekly updates and daily status kept for the 2022 appeal log by Crystal Brady.**  
**BOA acknowledged**

**VI: APPEALS**

**a. Owner: Bowman, Suzanne Hurley**  
**Tax Year: 2022**  
**Map/ Parcel: 67-33-A**

**Owner's Contention:** Most of this property is marsh land and soggy and floods due to the creek rising behind the house. The house was put on the only property that wouldn't flood this side of the creek. You also have my house with more bathrooms than it has.

**Owners asserted value:** \$350,000

**Determination:**

1. The subject property is 67.31 acres located at 602 Gore-Subligna Road with a land value of \$153,186, no accessory value, and an improvement value of \$318,860 for a total fair market value of \$472,046 for appraisal year 2022.
2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$86 per sq. ft. in 2021 to \$104 per sq. ft. in 2022 due to changes made during a review and the county-wide increase in property values.
3. The land was increased from \$92,006 to \$153,186 due to a re-evaluation of rural land based on a land market sales study. However, the subject was placed under a conservation use covenant in 2016. The value of the covenant for appraisal year 2022 is \$44,072. This is an exemption of \$104,166.
4. A conservation use covenant restricts a maximum value increase of 3% per year. However, this restriction on value increase only applies to the current use covenant value, not the fair market value of the land per D.O.R. Rule 560-11-6-.07(i) & O.C.G.A. §48-5-269(b)(3). Fair market value is determined by a sales study of qualifying land market sales. A parcel that is under a conservation use covenant is not taxed on fair market value but on the current use value as provided by the DOR.
5. The property was visited October 15, 2021 for review. Corrections were made to the residential improvement sketch.
6. The residential improvement's bathroom and plumbing fixture count should be updated for accuracy.

**Neighborhood sales and county-wide sales study:**

1. A market area sales study found properties within same market district for comparison. These sales indicate a median sales price per sq. ft. of \$143. The subject is below this at \$104 per sq. ft.

2. Using the principle of substitution to equalize for differences between comparable properties, the subject has an adjusted price per square foot of \$88 while the median adjusted price per square foot is \$86.
2. A county-wide sales study for 140 grade homes indicates the median sales price is \$300,000 with 1.49 acres of land. The subject's total fair market value is above the median sales price at \$472,046 but the subject has significantly more acreage than the median 140 grade sale.
3. Both the market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

**Recommendation:** I recommend updating the bathroom and plumbing fixture count to reflect the actual features of the home. This would decrease the improvement value by \$12,947. The new total fair market value for AY 2022 would be \$459,099.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**b. Owner:** Chattooga, LLC

**Tax Year:** 2022

**Map/ Parcel:** 61-34

**Owner's Contention:** See attached statement of appeal.

**Owners asserted value:** \$1,865,965

**Determination:**

1. The subject property is 1,977.88 acres located at 560 Silver Hill Rd with an improvement value of \$372,747, an accessory value of \$174,495, and a land value of \$4,492,768 for a total fair market value of \$5,040,010 for appraisal year 2022.
2. The subject's accessory value increased from \$158,345 to \$174,495 for AY2022. The residential improvement value increased from \$336,294 in 2021 to \$372,747 in 2022 due to the county-wide increase in property values. The owner did not dispute the improvement or accessory values in their appeal.
3. The land was increased from \$1,371,326 to \$4,492,768 due to a re-evaluation of rural land based on a land market sales study. This was an increase from \$693 per acre to \$2,272 per acre.
4. The Board of Assessors established rural land values for AY 2022 in the January 20, 2021 meeting. Large acreage parcels are valued by open acreage and wooded acreage. Open acreage is valued at \$2,474 per acre. Wooded acreage is valued at \$2,255 per acre.
5. Per DOR 560-11-10-.09(3)(b)(2)(i), large acreage tract values should be based on land productivity values for both open land and woodland. If this property were valued in such a manner, the fair market value of the land would be \$2,763,894 for AY 2022. This is a reduction of \$1,728,874. This would also be a value of \$1,397 per acre.

**Land Market sales comps and county-wide sales study:**

1. A land market sales study found properties with similar characteristics for comparison. These sales indicate a median price per acre of \$2,255. The subject is slightly above this at \$2,272 per acre. This fits the definition of reasonably uniform per DOR 560-11-2-.56(1)(a).
2. A county-wide land market sales study indicates the median ratio for large acreage wooded parcels is 0.4099. This indicates that these values are in line with the fair market in the qualifying period.
3. Both the market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.



**Recommendation:** I recommend decreasing the land value to \$2,769,894 for AY 2022. The new total fair market value would be \$3,317,136.

**Reviewer:** Tyler Chastain

**Motion to leave value at \$5,040,010:**

**Motion: Jack Brewer**

**Second: Pat Bell**

**Vote: Four voted yes, Betty Brady abstained**

**c. Map & Parcel: 87-12**

**Owner Name: BROWN, JEREMY**

**Tax Year: 2022**

**Property Owner's Contention:** Floor falling in, termite damage, mold damage, no power, no bridge access, and home has never been completed, abandoned.

**Asserted Value:** old house only \$1,000 (total \$128,170)

**Determination:**

1. The subject property is 36.87 acres under covenant located at 572 Dry Creek Rd, Summerville with an improvement value of \$107,070 for two structures, land value of \$84,252 and an accessory value of \$941 for a total fair market value of \$192,263 for tax year 2022.

2. The subject's accessory value remained the same; the land value increased; building 1's value increased from \$19 per sq. ft. in 2021 to \$27 per sq. ft.; the 2<sup>nd</sup> building from \$39 to \$55 in 2022 due to the county-wide adjustments due to sales and not due to changes of the property itself.

3. The property was visited September 28, 2022 as an observed condition review as follows:

- Per discussion with the property owner's son, they are appealing only the value of the old house (bldg. 1) due to condition.
- The improvement is rotting down, roof leaks, floors caving, no access inside except by a 2x4 board, termite damage so extensive; it's taking out the main support of the structure.
- The owner was in the process of building the house and was denied power by the power company due to no bridge over the creek meeting standard codes, he stopped construction back in the 70's; at that time it was recorded at 60% complete and has remained that way since.
- Observed as \$0 value, all the wood and inside has been exposed to weather for decades; it's just a matter of time before it collapses.
- The only possible salvage material may be in the roof cover, most likely not in the wood; this would indicate a lower than \$5 per sq. ft. salvage value. (photos available for the Board's review)
- The second improvement a 70 grade is accurate; however, the physical currently a 95 was observed as 85.

**Recommendation:** Suggesting that the Board of Assessor's approve adjustments setting an approximate \$5 per sq. ft. for building 1, and adjusting the physical of the other resulting in a decrease in value from \$192,263 to \$134,125; a difference of \$58,138 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**d. Map & Parcel: 68-94-C**

**Owner Name: Scoggins, Savannah and Kevin**

**Tax Year: 2022**

**Property Owner's Contention:** Second floor is not full half story

**Asserted Value:** \$234,731

**Determination:**

1. The subject property is 8.41 acres located at 680 Silver Hill Rd., Summerville with an improvement value of \$228,437, land value of \$32,907 and an accessory value of \$46,223 for a total fair market value of \$307,567 for tax year 2022.
2. To address the property owner's concern about incorrect square footage, a county-wide sales study and review of the property was conducted.
3. The subject's land value decreased from \$39,692 to \$32,907, the accessory values increased from \$33,870 in 2021 to \$46,223 in 2022; the house value increased from \$43 per sq. ft. in 2021 to \$61 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and due to changes made for accuracy and uniformity during regular review.
4. The property was visited April 6, 2022 for regular review.
  - The grade of the house was increased from 100 to 115 and the physical was lowered from .97 to .95
5. The property was visited September 28, 2022 to process the appeal
  - Measurements were taken to confirm the sq. footage. The previous area was recorded incorrectly. The area was decreased from 3,774 to 2,471.
  - The correction decreases the value to \$181,517. This correction increases the price per sq. foot to \$73.

**County-wide sales study:**

1. A county-wide sales comparison study for properties with 115 grade homes, like the subject, indicate a median sales price per sq. ft. of \$81; the subject is \$73 per sq. ft.
2. The county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
3. The subject's land value of \$32,907 reflects the current market land values approved by the Board of Assessors January 20, 2021.
4. The subject's accessory value is determined by base price per sq. ft. and is uniform with similar structures within the county.

**Recommendation:** Suggesting that the Board of Assessor's decrease the improvement value to \$181,517 for a total fair market value of \$260,647 for tax year 2022.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**e. Map & Parcel: 16-38-T04**

**Owner Name:** WILSON, TRENT

**Tax Year:** 2022

**Property Owner's Contention:** There is approximately 2,600 sq. ft of heated space, 2,100 sq. ft on 1<sup>st</sup> floor and 600 sq. ft. on second above the garage.

**Asserted Value:** House value \$215,589 (total \$287,724)

**Determination:**

1. The subject property is 29.7 acres under covenant, located at 320 Peach Orchard Rd, with an improvement value of \$323,343 land value of \$67,478 and an accessory value of \$4,657 for a total fair market value of \$395,478 for tax year 2022.



2. To address the property owner's concern a comparison study and review of the property was conducted.

3. The subject's accessory values remained the same; the land value increased due to the county wide land adjustments; the house value increased from \$59 per sq. ft. in 2021 to \$83 per sq. ft. in 2022 due to the county-wide adjustments based on sales analysis and not due to changes of the property itself.

4. The property was visited September 29, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The house was built in 2019 recorded with a grade at 140 and 100 physical; this was observed to be accurate.
- The area calculating as finished half story is vaulted ceiling, no half story or attic, the other end of the house, approximately 575 sq. ft was observed to be 1 story with attic and the garage has 600 sq. ft of finished attic.
- The dimensions of the garage were previously recorded at 22.6x24.75 and were measured at 24x25.
- This changes the heated area to 2,642 sq. ft.; the owner contends it's approximately 2600 sq. ft.
- There was a minor change in grade and physical observed for the 12x16 unfinished utility building
- There is a 30x40 garage/maintenance building with canopy and attached implement shed not on record.

**Market area and county-wide sales study:**

1. Sales within the same market district with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$128; the subject before corrections is \$83 per sq. ft. below range of sales; with corrections is \$90 per sq. ft. bringing it within the range and still below the median.

2. A county-wide sales comparison of properties with 135 to 145 grade homes like the subject indicates the subject falls within range above the median of \$276,000.

• The subject has almost 30 acres with a total fair market value of \$332,978; the comparables are all less than 15 acres (comparable studies are available for the Board's review)

3. Both the market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

4. The land values are to reflect market sales and are based on road frontage and access to the property, soil type and desirability.

• The county wide land revaluation was based on land market sales and was approved by the Board of Assessors.

• The land sales without any improvements, with similar acreage indicate a median sales price per acre of \$2,289; the subject's land value is \$2,271 per acre, below the median.

**Recommendation:** Suggesting that the Board of Assessor's approve corrections and updates resulting in a decrease in value from \$395,478 to \$332,978 for tax year 2022, a difference of \$62,500.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**VII: COVENANTS**

**a. Covenant Releases**

**1. Brandi Gilley**

**BOA approved and signed.**

2. Barbara Massey Reece  
**BOA approved and signed.**

**VIII: MISCELLANEOUS ITEMS**

**a. Office hours**

**BOA discussed changing office hours and decided to table the matter until a later date.**

**b. Continuing Education**

**Nancy Edgeman discussed sending Pat Bell to a class in November and the BOA agreed.**

**c. Office personnel**

**BOA discussed personnel issues.**

**d. Hurley Appraisal**

**BOA discussed the appraisal on First National Bank.**

**e. Conference before Superior Court**

**Property Owner: Lige Ray Shaw Irrevocable Trust**

**Map/Parcel: 15-46**

**Tax Year: 2022**

**No decision was made.**

**IX: INVOICES**

**1. SouthData – Inv# 993675412 / Amount \$391.19 / Due 6-30-2022**

**BOA approved to pay.**

**2. SouthData – Inv# 993675413 / Amount \$6,972.38 / Due 6-30-2022**

**BOA approved to pay.**

**Our digest lunch will be at Thatcher's on Wednesday, October 19, 2022 from 11:30am -1:00pm.**

**Meeting Adjourned at 11:20 am.**

Doug L. Wilson, Chairman



Betty Brady




Jack Brewer



John Bailey, Vice Chairman



Pat Bell



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