

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
July 27, 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

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Meeting was called to order at 9:00am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for July 20, 2022

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

a. Pay Stubs

b. Emails:

1. Weekly Work Summary

**BOA acknowledged**

**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 – 14

Withdrawn - 0

Cases Settled – 1

Hearings Scheduled – 0

Pending cases – 14

**We have one property pending Superior Court.**

Appraisal has been attempted.

**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: 188  
Total appeals reviewed by Board: 28  
Pending appeals: 160  
Closed: 28

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

**BOA acknowledged**

**VI: COVENANTS**

2022 COVENANTS IN LIEU OF APPEAL				
NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROWN, MATTHEW & PATRICIA	73-50-I, 73-50-J, 73-50-K	23.43	23.43	IN LIEU OF APPEAL
FISHER, BRIAN	77-16	120	120	IN LIEU OF APPEAL
GILLILAND, HOLLEY ETAL	43-30	320	320	IN LIEU OF APPEAL
HILL, JOSEPHINE	42-30	251.7	251.7	IN LIEU OF APPEAL
POWELL, GEORGE	01-002	92	88	IN LIEU OF APPEAL
REECE, BARBARA MASSEY	19-26	238.36	236.36	IN LIEU OF APPEAL
SIMPSON, QUINN	60-9	50	50	IN LIEU OF APPEAL
STRAWN, EMELINE	43-11, 43-16	28	26	IN LIEU OF APPEAL
THOMAS, L.M. JR.	17-20	150.5	150.5	IN LIEU OF APPEAL
WEST, ROBERT & TERESA	68-1-C	51.14	49.14	IN LIEU OF APPEAL
Requesting approval for covenants listed above:				
Reviewer: Crystal Brady				

**Motion to approve covenants:**

**Motion: Jack Brewer**

**Second: John Bailey**

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

**VII: APPEALS**

**a. Map & Parcel: T19-30**

**Owner Name: ALCANTAR, ALBERTO**

**Tax Year: 2022**

**Property Owner's Contention:** I have not done any renovation since I bought this house.

**Asserted Value:** \$16,000

**Determination:**

1. The subject property is .15 acres located at 25 Georgia St, Trion with an improvement value of \$39,294 and land value of \$619 for a total fair market value of \$39,913.
2. To address the appeal, a sales comparison and review of the property was conducted:

•The land value decreased and the improvement value increased from \$12 per sq. ft. in 2021 to \$34 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.

3. Changes were observed during the visit conducted on July 13, 2022 as follows:

- There is rot on the back of the house, lower bottom area, on current record as central heat/ac but has no AC just window units
- The current recorded physical condition is below average at 74 and is accurate with guidelines and comparables
- Currently on record as an average 80 grade, observed to be correct.

**Similar location sales comparison and county-wide sales study:**

1. County-wide sales with similar year built, grade and physical condition and small acre tracts indicate a median sales price per sq. ft. of \$36; the subject is \$34 per sq. ft.

**Recommendation:**

1. Suggesting that the Board of Assessor's approve correction in the central heat/ac resulting in a decrease in value for the improvement to \$38,406 for a total fair market value of \$39,025 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** Pat Bell

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

**b. Map & Parcel: 50C-28A-L12**

**Owner Name:** Daberko, Russell & Wanda

**Tax Year:** 2022

**Property Owner's Contention:** Nothing has changed on the property and the value should not have gone up \$90,000

**Asserted Value:** \$200,000

**Determination:**

1. The subject property is .98 acres located at 60 Magnolia Ridge, Summerville with an improvement value of \$232,700, an accessory value of \$2,700 and a land value of \$18,500 for a total fair market value of \$253,900 for tax year 2022.

2. To address the property owner's concern that nothing has changed on the property and the value should not have gone up \$90,000, a county-wide sales comparison study and a neighborhood comparison study of the property was conducted.

3. The subject's land value remained the same while the accessory values increased from \$1,921 in 2021 to \$2,700 in 2022; the house value increased from \$53 per sq. ft. in 2021 to \$85 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and due to changes of the property itself.

4. The property was visited March 28, 2022 to review for any updates; the following changes were observed:

- An accessory stone patio was added to the record
- A deck was added to the back of the house
- A deck was corrected to an open porch
- The sketch was corrected to accurately show the area of the improvement
- The grade was increased from 120 to 145 to maintain uniformity with similar improvements in the county

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

1. Neighborhood sales and sales within the same market district with similar year built, grade and physical condition in the comparison indicate a median price per sq. ft. of \$94; the subject is \$85 per sq. ft.
2. A county-wide sales comparison for 145 grade homes indicates the subject falls within range just above the sales median of \$274,000; the subjects total fair market value is \$253,900.
3. The neighborhood comparison study 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 subject's accessory values are uniform with similar accessories across the county determined by base prices per sq. ft.
5. The subject's land value of \$18,500 reflects the current market land values approved by the Board of Assessors January 20, 2021

**Recommendation:** Suggesting that the Board of Assessor's approve maintaining the current fair market value at \$253,900 for tax year 2022.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**c. Map & Parcel: 61-27-G**

**Owner Name:** Ellis, Paul

**Tax Year:** 2022

**Property Owner's Contention:** House is half barn, poles support roof

**Asserted Value:** \$80,655

**Determination:**

1. The subject property is 20.42 acres located at 4283 Silver Hill Road, Summerville with an improvement value of \$92,381, land value of \$49,560 and an accessory value of \$594 for a total fair market value of \$142,535 for tax year 2022.
2. The subject property is under a Conservation Use covenant that began in 2020. For AY 2022 the CUVA was valued at \$20,515 based on soil types and values provided by the Georgia Department of Revenue, an exemption of \$29,049.
3. To address the property owner's concern that the house is half barn and poles support the roof, a neighborhood sales comparison study and review of the property was conducted.
4. The subject's accessory value increased from \$0 in 2021 to \$594 in 2022 due to an implement shed being added to the record. The house value increased from \$25 per sq. ft. in 2021 to \$77 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself. the subject's land value decreased from \$51,214 in 2021 to \$49,560. Land values for large acreage tracts were determined by a land market sales study.
5. The property was visited January 10, 2022 to review for any updates. The following was observed:
  - The roofing and exterior wall was recorded as galvanized metal and was observed being enameled steel
  - Floor construction was changed to concrete on ground, there was previously nothing recorded
  - The grade was changed from 80 to 100
6. This increase in grade does not accurately reflect the construction of the subject and should have remained at 80.

**Neighborhood comparables and County-wide sales study:**

1. A county-wide sales comparison for 75 to 85 grade homes indicates that the subject is valued above the median sales. With the correction in grade, the subject is still valued above the median sales price. However, the subject has significantly more acreage than the median 80 grade home sold in Chattooga County.
2. There is insufficient data within the market area to perform a sales study. A study of homes with similar construction and quality class indicates that the subject property is slightly under the median price per sq ft of \$65 at a current value of \$60 per sq ft.
3. The subject's fair market land value is uniform with surrounding parcels. Land values were accepted by the BOA during the January 20, 2021 meeting.

**Recommendation:** Suggesting that the Board of Assessor's approve the correction decreasing the improvement value from \$92,381 to \$72,444 and the current fair market value decrease to \$122,598 for tax year 2022.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**d. Map & Parcel: 40-123-A**

**Owner Name: Espy, James Brannon**

**Tax Year: 2022**

**Property Owner's Contention:** Recent fire destroyed 3 outbuildings including stationary building that farm bureau estimated at \$35,000, there is also slight damage and decline to the home with multiple repairs needed

**Asserted Value:** \$165,000

**Determination:**

1. The subject property is 27.11 acres located at 316 Lane Hill Road, Summerville with an improvement value of \$128,832, land value of \$61,542 and an accessory value of \$3,226 for a total fair market value of \$193,000 for tax year 2022.
2. To address the property owner's concern that recent fire destroyed 3 outbuildings including stationary building that farm bureau est. at \$35,000 and there is also slight damage and decline to the home with multiple repairs needed, a county-wide sales comparison study and review of the property was conducted.
3. The subject's land value increased from \$60,088 in 2021 to \$61,542 in 2022 and accessory values decreased from \$4,835 in 2021 to \$3,226 in 2022; the house value increased from \$60 per sq. ft. in 2021 to \$76 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited May 10, 2022 to review for any updates; the following changes were observed:
  - The roof was recorded as galvanized and was corrected to enameled steel
    - All accessory structures destroyed by fire were removed from the record
    - A window was observed as having a crack in it and was accounted for by adjusting the physical depreciation

**County-wide sales study:**

1. Sales with similar year built, grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$81; the subject is \$76 per sq. ft.

2. A county-wide sales comparison for 115 grade homes like the subject indicates the subject falls within range above the overall sales median of \$169,000; the subjects total fair market value is \$193,600. The sales comparables are 2 acres or less while the subject is 27.11 which is why the total fair market value of the subject is higher than the median sales price.
3. The subject's accessories are in line with the values of similar accessories across the county in order to maintain uniformity.
4. The county-wide sales comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
5. The subject's land value of \$2,270.08 per acre reflects the current market land values approved by the Board of Assessors January 20, 2021.

**Recommendation:** Suggesting that the Board of Assessor's approve maintaining the current fair market value remains at \$193,600 for tax year 2022.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Pat Bell**

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

**e. Map & Parcel: 63B-87**

**Owner Name: LUKASIK LARA & GREGORY**

**Tax Year: 2022**

**Property Owner's Contention:** The current fair market value is too high, the roof leaks, collapsed in ceiling.

**Asserted Value:** \$60,000

**Determination:**

1. The subject property is 1.92 acres located at 2456 Old Highway 27, Trion with an improvement value of \$86,527, land value of \$5,746 and an accessory value of \$2,132 for a total fair market value of \$94,405 for tax year 2022.
2. To address the property owner's concerns, a sales comparison study and review of the property was conducted.
3. The subject's land and accessory values remained the same; the house value increased from \$36 per sq. ft. in 2021 to \$50 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 21, 2022 for interior and exterior inspection and processed as an observed condition appeal due to the following:
  - There's water damage in the main living area ceiling, sagging in and water damage in ceilings of 2 other rooms.
  - The walls are separating from each other in the sunroom due to foundation cracks and settling from the main supports of the house on that side.
  - There were several major foundation cracks observed in different areas around the house.
  - The property owner was advised that in order to even begin to resolve the inside issues, the foundation would need extensive repair.
5. Research on-line and home advisor reports indicate that in the event hydraulic piers must be involved, the cost can be \$10,000 or more.
  - The crawl space may require intellijack supports and a pier system to re-set the foundation in place.
  - Wall anchors are typically a part of this support system to prevent the walls from bowing, cracking and separating from each other.

6. The house is currently recorded as average condition with an 84 physical and was observed to be in line with more a fair condition with 75 physical.

- This would allow a \$9,271 decrease to closely compensate on the estimated cost for the foundation and walls and some ceiling repair.

**Recommendation:** Suggesting that the Board of Assessor's approve the condition as fair at 75 physical for an improvement value reduction of \$9,271 for a total fair market value of \$85,134 for tax year 2022.

**Reviewers:** Wanda Brown and Marty Corbitt

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**f. Owner:** Pettigrew, Martha R.

**Tax Year:** 2022

**Map/ Parcel:** 14-65

**Owner's Contention:** The property has not changed since we've owned it. The house hasn't been updated or changed. The barn is still the same. Driveway is still the same. I can't see why the taxes doubled.

**Owners asserted value:** \$200,000

**Determination:**

1. The subject property is 154.55 acres located at 1324 Cooper Road with an improvement value of \$150,788, land value of \$350,004, and an accessory value of \$15,733 for a total fair market value of \$516,525 for tax year 2022.
2. To address the property owner's concern that the property has not changed since they have owned it, a sales comparison study and review of the property were conducted.
3. The subject's accessory value remained the same. The land value decreased \$15,124 based on land market sales. The house value increased from \$51 per sq. ft. in 2021 to \$63 per sq. ft. in 2022 due to the county-wide increase in property values. This increase was based on sales analysis and was not due to changes of the property itself.
4. The property was visited July 22, 2022 to review for any updates and process the 2022 appeal.
5. This property is currently on the market with parcels 14-62 and 14A-4-A for \$2,500,000 per MLS listing #7009669.

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

1. Six comparable sales in the market area indicate a median sales price per sq. ft. of \$79; the subject is \$63 per sq. ft.
2. A county-wide sales comparison for 115 grade homes indicates that the median is \$162,450 with 0.84 acres of land. The subject's total fair market value is above the median sales price at \$516,525 but the subject has significantly more acreage than the median 115 grade sale.
3. Both the neighborhood 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 based on road frontage and access to the property, soil type and desirability. The subject's land value is already reflecting the land values indicated for current market.

**Recommendation:** I recommend no changes for appraisal year 2022.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Jack Brewer**

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

**g. Owner: PT Westbrook Partners IV LLC**

**Tax Year: 2022**

**Map/ Parcel: 72-28**

**Owner's Contention:** Over 34% in 10 years.

**Owners asserted value:** \$950,000

**Determination:**

1. The subject property is 542.36 acres located at 2385 Gore Subligna Road with an improvement value of \$170,123, land value of \$1,259,726, and an accessory value of \$129,777 for a total fair market value of \$1,559,626 for tax year 2022.
2. To address the property owner's concern that over the past 10 years their property value has increased a sales comparison study and review of the property was conducted.
3. The subject's accessory value increased from \$83,232 to \$129,777.
4. The subject's residential improvement value increased from \$27 per sq. ft. in 2021 to \$56 per sq. ft. in 2022 on residential improvement 1 and from \$5 per sq. ft. in 2021 to \$14 per sq. ft. in 2022.
5. The subject's land value increased from \$656,834 to \$1,259,726. This increase was due to a county-wide re-evaluation of rural land based on a land market sales study. However, the subject was placed under a conservation use covenant in 2017. Covenant values are based on soil types and are set by the state. In 2022 the subject's covenant value is \$610,304, a taxable exemption of \$765,886.
6. The property was visited June 6, 2022 by a field appraiser for review.

**County-wide sales study:**

1. A sales study of 115 grade residential improvements shows that the median price per sq. ft. is \$79. Residential improvement #1 is under the median at \$56 per sq. ft.
2. A sales study of low grade residential improvements shows that the median price per sq. ft. is \$33. Residential improvement #2 is under the median at \$14 per sq. ft.
3. A county-wide sales comparison for 115 grade homes indicates residential improvement #1 is below the overall sales median of \$162,450. The subject's improvement fair market value is \$149,483.
4. A county-wide sales comparison for low grade homes indicates residential improvement #2 is above the overall sales median of \$15,000. The subject's improvement fair market value is \$20,640.
5. Both the neighborhood and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
6. Land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability. The subject's land value is already reflecting the land values indicated for current market.

**Recommendation:** I recommend the no changes are made to the accessory value, the fair market value of residential improvement #1, and the land value. Residential improvement #2 was sound valued to \$5 per sq ft in 2016. This residential improvement remains in sound valuable condition. The fair market value of residential improvement #2 should be decreased to \$7,224 (approximately \$5/sf. This is as close as WinGAP can get without using an override value). This decrease would set the total fair market value for AY2022 at \$1,546,210.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion: John Bailey**



**Second: Pat Bell**

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

**h. Map & Parcel: T04-12**

**Owner Name: NAVES, PEGGY**

**Tax Year: 2022**

**Property Owner's Contention:** Property increase is inconsistent with area

**Asserted Value:** \$55,657

**Determination:**

1. The subject property is .47 acres located at 73 South Third St, Trion with an improvement value of \$69,447, land value of \$1,940 and an accessory value of \$3,881 for a total fair market value of \$75,268.

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

•The land value decreased and the accessory value remained the same; the improvement value increased

from \$48 per sq. ft. in 2021 to \$68 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.

3. Changes were observed during the visit conducted on July 13, 2022 as follows:

- Shingles have aged, a crack observed in the foundation and a chip in siding and shutter
- The house construction grade is currently 100 and observed to be 105
- The utility building construction grade is currently 80 and was observed to be 95

**Similar location sales comparison and county-wide sales study:**

1. County-wide sales with similar year built, grade and physical condition and small acre tracts indicate a median sales price per sq. ft. of \$85; the subject is \$68 per sq. ft.
2. Sales in Trion City limits like the subject were also reviewed, however; they're much older homes in poorer grade and condition than the subject; while the subject is above the median it is still within range of these sales in below average condition.

**Recommendation:** Suggesting that the Board of Assessor's approve updates for tax year 2023 and leave current fair market value at \$75,268 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion: John Bailey**

**Second: Pat Bell**

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

**i. Map & Parcel: T01-15**

**Owner Name: PALMOUR, KIM KAY**

**Tax Year: 2022**

**Property Owner's Contention:** No comments entered on the appeal form by the property owner

**Asserted Value:** \$45,000

**Determination:**

1. The subject property is .43 acres located at 146 Ridge St, Trion with an improvement value of \$59,089 and land value of \$6,125 for a total fair market value of \$63,619.

2. To address the appeal, a sales comparison and review of the property was conducted:

- The land value remained the same; the improvement value increased

from \$26 per sq. ft. in 2021 to \$40 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.

3. Changes were observed during the visit conducted on July 13, 2022 as follows:

- Needs a new roof and fascia is sagging and rotting
- Front porch is slanted and settling and there are cracks in the foundation
- Observed as being under possible remodel and in fair condition at best
- Currently on record as an 85 grade and a average 78 physical condition, more in line with fair condition, 73 physical

**Similar location sales comparison and county-wide sales study:**

1. County-wide sales with similar year built, grade and physical condition and small acre tracts indicate a median sales price per sq. ft. of \$36; the subject is \$40 per sq. ft.
2. Considering the house is under some renovation and in below average condition and being near the top of the range indicates changing it to fair condition as observed would be more uniform.

**Recommendation:** Suggesting that the Board of Assessor's approve changing the improvement to fair condition with a 73 physical, leave land as is, resulting in a total fair market value at \$61,426 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**j. Map & Parcel: T17-32**

**Owner Name:** PALMOUR, KIM & KAY BRAD

**Tax Year:** 2022

**Property Owner's Contention:** No comments entered on the appeal form by the property owner

**Asserted Value:** \$45,000

**Determination:**

1. The subject property is .49 acres located at 112 Cherry St, Trion with an improvement value of \$54,128, land value of \$4,583 and an accessory value of \$4,908 for a total fair market value of \$63,619.

2. To address the appeal, a sales comparison and review of the property was conducted:

•The land and accessory value remained the same; the improvement value increased from \$36 per sq. ft. in 2021 to \$41 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.

3. Changes were observed during the visit conducted on July 13, 2022 as follows:

- House has no eaves
- Currently on record as fair 85 grade, observed to be average construction grade falling between 90-110 according to the APM guidelines and is more consistent with 95 grade construction.

**Similar location sales comparison and county-wide sales study:**

4. County-wide sales with similar year built, grade and physical condition and small acre tracts indicate a median sales price per sq. ft. of \$47; the subject is \$41 per sq. ft.

5. Sales in Trion like the subject were also reviewed and have a \$52 price per sq. ft.; these houses are 25 plus years older than the subject yet the subject is within range and below the median indicating the subject's physical depreciation as recorded reflects the condition accurately.

**Recommendation:** Suggesting that the Board of Assessor's approve updates for tax year 2023 and leave current fair market value at \$75,268 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**k. Map & Parcel: T19-31**

**Owner Name:** REGALADO, JESSE

**Tax Year:** 2022

**Property Owner's Contention:** Due to property values and house descriptions, the community is immigrants and is not worth more than \$36,874.

**Asserted Value:** \$36,874

**Determination:**

1. The subject property is .16 acres located at 37 Georgia St, Trion with an improvement value of \$42,480 and land value of \$660 for a total fair market value of \$43,140.

2. To address the appeal, a sales comparison and review of the property was conducted:

- The land value decreased and the improvement value increased from \$30 per sq. ft. in 2021 to \$36 per sq. ft. in 2022 due to the county-wide increase in accordance with sales analysis to meet State standards and maintain uniformity.

3. Changes were observed during the visit conducted on July 13, 2022 as follows:

- The current recorded physical condition is average at 80 and is accurate with guidelines and comparables

- Currently on record as an average 80 grade, observed to be correct.

Similar location sales comparison and county-wide sales study:

County-wide sales with similar year built, grade and physical condition and small acre tracts indicate a median sales price per sq. ft. of \$36; the subject is \$36 per sq. ft.

**Recommendation:**

1. Suggesting that the Board of Assessor's approve the value remain as notified for a total fair market value of \$43,140 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

**l. Map & Parcel: 55-52-L08**

**Owner Name:** RIVERS, JONATHON

**Tax Year:** 2022

**Property Owner's Contention:** Not even half an acre usable land, no flat land, house is unfinished, can't sell for that value, the basement is dirt floor, hard to access

**Asserted Value:** \$17,000

**Determination:**

1. The subject property is 1.68 acres located at 824 Airport Rd, Trion with an improvement value of \$22,478 and land value of \$6,552 for a total fair market value of \$32,930 for tax year 2022.

2. To address the property owner's concern: homes with similar year built, grade and physical condition were reviewed and a review of the subject property was conducted.
3. The subject's land value remained the same; the house value increased from \$6 per sq. ft. in 2021 to \$14 per sq. ft. in 2022 due to the county-wide increase in property values based on uniformity studies and/or sales analysis and not due to changes of the property itself.
4. The property was visited June 2021 with the 3 year reviews and the following was observed:
  - The record was updated to include four deck landing/patios not on prior records; the physical condition was reduced from 84 to 50 and a functional obsolescence removed.
  - Currently reviewed: two of the deck landings were observed to be incomplete and falling down, they appear to have never been finished and do not constitute as a deck at all.
  - The prior functional obsolescence on record was due to the issues where one cannot enter through the main doorway and the only entry being through the basement type area with a dirt floor; this was considered a curable functional obsolescence.
  - The property owner has never completed any of this and the house has been left sitting unfinished for years and instead of functional issues and may need to be considered a certain percentage incomplete.
  - An interior inspection would verify more clearly a percentage of completion, however; there's been no success reaching or leaving a message by the two phone numbers provided by the property owner.

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

1. Improvements of the same construction type grade and physical condition and one comparable in the same market district with similar year built, grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$17; the subject is \$14 per sq. ft.
2. The comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
3. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability.
4. The subject's land value is \$3,900 per acre indicating it falls within range in the study just above the median at \$3,681 and is below the \$5,053 price per acre of the comparable sale.

**Recommendation:** Suggesting that the Board of Assessor's approve the two decks that are not finished at all be removed from the record; this decreases the house value to \$21,978 for a total fair market value of \$28,530 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Pat Bell

**Second:** Jack Brewer

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

**m. Map & Parcel: 39A-7**

**Owner Name:** STANTON FRANK & JAMIE

**Tax Year:** 2022

**Property Owner's Contention:** The Property has not changed at all since we bought it  
**Asserted Value:** 85,500

**Determination:**

1. The subject property is 7.76 acres located at 1324 Back Berryton Rd., Summerville with an improvement value of \$173,044 and a land value of \$29,335 for a total fair market value of \$202,379 for tax year 2022.
2. To address the property owner's concern that nothing has changed since they bought the property in 2021, a county-wide sales study was conducted.

3. The subject's land value increased from \$6,667 in 2021 to \$29,335 in 2022; the house value increased from \$41 per sq. ft. in 2021 to \$91 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.

4. The subject property was purchased July 23, 2021 for \$220,000. Per APM 560-11-10-.02(n) and OCGA 48-5-2(3) the assessment did not exceed the allowable fair market value for the next taxable year.

5. The property was visited January 19, 2022 for a sales review; there were changes observed as follows:

- The dimensions of the house were measured and corrected on the sketch decreasing the area from 1,920 sq. ft. to 1,896 sq. ft.
- A 48 sq. ft. deck was added to the record; these changes were updated for tax year 2022.

**County-wide sales study:**

1. Three sales within the same market district with similar year built, grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$91; the subject is \$91 per sq. ft.

2. A county-wide sales comparison for 110 grade homes like the subject indicates the subject falls within range, including land, accessories and improvements, above the sales median of \$146,500; the subjects total fair market value is \$202,379.

3. A 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 subject's land value of \$3,780 per acre reflects the current market land values approved by the Board of Assessors January 20, 2021

**Recommendation:** Suggesting that the Board of Assessor's approve maintaining the current fair market value at \$202,379 for tax year 2022.

**Reviewers:** Wanda Brown & Marty Corbitt

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**n. Map & Parcel: 41-10 Personal Property Acct #462**

**Owner Name:** Aladdin MFG Corp (Mohawk)

**Tax Year:** 2022

**Property Owner's Contention:** Chattooga County Assessor

**Asserted Value:** \$2,682,128

**Determination:**

1. The subject property is personal property located at 5081 Highway 114, Lyerly with a machinery and equipment value of \$3,817,036; a taxable inventory value of \$14,576 and a Freeport inventory value of \$6,431,615 for a total fair market value of \$10,263,277 for tax year 2022.
2. The plant was not back in full operation until mid-year to end of the year of 2021.
3. Idle equipment and disposed equipment was reported and approved accordingly for the time of shut down.

To address the property owner's asserted value, a review and comparison was conducted as follows:

1. All industrial accounts with Freeport inventory are all processed the same every year.
  - a. The returns are submitted by the owners January 1-April 1.
  - b. The forms included a schedule A with state mandated conversion factors for depreciation on furniture, fixtures, machinery and equipment values.

- c. Additions and disposals are applied according to what the owner reports after being checked by the asset listing the owner provides with their reporting form.
  2. The subject's equipment reported by them indicates a value of \$2,852,412; they have reported some equipment in the wrong economic life group and their original cost figures were skewed.
    - a. The corrections to grouping and using the original cost figures from the prior year's totals were adjusted in accordance with O.C.G.A. § 48-5-269 per the State Revenue Commissioner.
    - b. The actual total for machinery and equipment is \$3,414,833 and adding the C.I.P. (construction in progress) reported also by the owner then results in a total Schedule A value of \$3,817,036.
    - c. The Board of Assessors approved the equipment still being reported as idle and/or scrap to include the obsolescence in accordance with State guidelines after receiving APM guidance for verification from the Department of Revenue personal property representative.
  3. The total inventory values are included in the assessment value; the Freeport exemption is calculated on the tax bill giving them 100% Freeport exemption on the remainder of their inventory valued at \$6,431,614 approved by the Board of Assessor's May 11, 2022.
    - a. The exemption is indicated as Other Exemption on the assessment notice
    - b. Assessed value or 40% of the total fair market value is \$4,105,291 which includes total inventory with Freeport
    - c. The "other" exemption value \$2,572,646 is subtracted from the assessed value for net taxable of \$1,532,645.
    - d. Or the total fair market value \$10,263,227 subtract the \$6,431,614 (Freeport) = \$3,831,613 x .4 = \$1,532,645.
  4. The values indicated by the property owner from the 2022 reporting form schedules total \$10,249,150; they requested a return value of \$7,000,000 for tax year 2022; they are now appealing with an asserted value of \$2,682,128.

**Recommendation:** Suggesting the Board of Assessor's approve no changes and the total fair market value remain at \$10,263,227 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** Jack Brewer

**Second:** John Bailey

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

#### **o. Bulk Property Appeals**

Parcel ID	Address	Sale Date	Sale Price	CLASS	Reason	Acres	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021
							LAND VAL	COVENANT	ACC VAL	HOUSE VAL	TOTAL FMV	LAND VAL	COVENANT	ACC VAL	HOUSE VAL	TOTAL FMV
69-5 Jones, Jeanette	822 WHALEY RD	SUBJECT	NA	R	FM	63.5	\$144,187	YES	\$5,389	\$73,380	\$222,956	\$109,973	YES	\$3,167	\$37,830	\$150,970
S32-74 Suit, Wayne	788 HIGHLAND AVE	SUBJECT	NA	R	FM	0.4	\$3,693	NO	\$1,834	\$41,884	\$47,411	\$3,693	NO	\$1,234	\$17,412	\$22,339
S27-68 Lanier, Dora	215 E WASHINGTON	SUBJECT	NA	R	FM	0.32	\$2,992	NO	\$5,977	\$123,975	\$132,944	\$2,992	NO	\$4,021	\$84,191	\$91,204
52-12 Ward, Lonnie	275 DAVE MOORE RD	SUBJECT	NA	R	FM	1.47	\$5,370	NO	\$2,901	\$102,284	\$110,555	\$4,733	NO	\$2,377	\$49,233	\$56,343
39C-35 Ellenburg Caroline	2189 HIGHWAY 114	SUBJECT	NA	R	FM	4.48	\$14,209	NO	\$3,356	\$71,129	\$88,694	\$14,471	NO	\$3,356	\$50,623	\$68,450
53-29 Clark, James	8641 HIGHWAY 100	SUBJECT	NA	R	FM	80	\$188,867	YES	\$6,603	\$257,440	\$452,910	\$188,867	YES	\$3,746	\$257,440	\$450,053
43A-13 Clark, James	HIGHWAY 100	SUBJECT	NA	R	FM	0.42	\$5,185	NO	\$3,746	\$0	\$8,931	\$5,185	NO	\$3,746	\$0	\$8,931
43A-1 Clark, James	HOLLAND-CHATTOOGA	SUBJECT	NA	R	FM	3	\$12,384	NO	\$0	\$116,025	\$128,409	\$8,734	NO	\$0	\$70,815	\$79,549

#### **Determination:**

1. A review of records, a market area analysis of sale comparables and recent exterior inspection during onsite reviews indicates the following:

- Each subject property listed in the spreadsheet was updated during the recent tax year and also updated per county-wide increase in property values based on sales analysis.
- Any changes to records pertaining to condition, grade, building sketch, additions or other observances were part of the 3-year cycle of reviewing properties to maintain uniformity.
- 2. Any additional value changes bringing an increase to these properties were a county-wide increase as follows:
  - A neighborhood adjustment reduction specific to that area was given in previous years. This was based on market and neighborhood studies for that time period.
  - These adjustments have been updated for each area throughout the county in 2022 to comply with State laws and regulations and in accordance with updated market studies.
  - Yearly sales studies are conducted and applied to property assessments as required by law for maintaining uniformity county-wide.
  - Land values were accepted and approved by the Board of Assessors as indicated in Board minutes January 20, 2021 and covenant values are set by the State of Georgia.

**Recommendation:**

Suggesting the Board of Assessor's approve leaving these values as notified for tax year 2022

**Reviewer:** Wanda Brown

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Jack Brewer

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

**p. 2022 Land Appeals – Bulk #2**

**Owner:** Multiple

**Tax Year:** 2022

**Map/ Parcel:** Multiple

**Determination:**

1. We have received multiple appeals of land in response to the rural land re-evaluation. This re-evaluation was based on land market sales and was approved by the BOA.
2. Rural land is currently valued as small and large acreage tracts by open acreage and wooded acreage. The small acre break point is 16.99 acres. Small acreage open land is valued at \$4,128 per acre. Small acreage wooded land is valued at \$3,038 per acre. Large acreage open land is valued at \$2,474 per acre. Large acreage wooded land is valued at \$2,255 per acre.
3. These properties have had no changes other than the re-evaluation.

**2022 LARGE ACREAGE LAND APPEALS - NO CHANGE**

PARCEL	OWNER	ACRES	ASSERTED	2021 VALUE	2022 VALUE	CUVA	\$/ACRE
15-71	MASSEY CHARLES EDWIN & LEE ROY	77	\$154,000	\$152,074	\$182,406	YES	\$2,369
19-26-G	REECE BARBARA MASSEY	62.83	\$50,000	\$38,956	\$141,682	YES	\$2,255
49-96-1	MAPLES WILL JR	40.78	\$50,000	\$46,978	\$92,684	YES	\$2,273
49-96	MAPLES WILL JR	220.73	\$200,000	\$159,735	\$500,782	YES	\$2,269
10-12	HOUSCH ELSIE ECHOLS	185	\$296,000	\$233,482	\$432,177	YES	\$2,336
15-46	SHAW LIGE THE IRREVOCABLE TRUST	61	\$127,276	\$127,276	\$138,856	YES	\$2,276
73-30	BOWMAN SUZANNE HURLEY ET AL	161.14	\$96,161	\$96,161	\$363,371	NO	\$2,255
67-33	BOWMAN SUZANNE HURLEY ET AL	97.07	\$194,000	\$212,853	\$220,144	NO	\$2,268
50-88	HURLEY CYNTHIA SUZANNE	81.7	\$100,000	\$156,643	\$184,234	NO	\$2,255
3-29	LANDMORE INC	41.1	\$60,000	\$40,772	\$92,681	NO	\$2,255
75-23	STOREY LANDS INC	478.53	\$876,215	\$876,215	\$1,110,239	NO	\$2,320
9-4	MASSEY LEROY	70	\$155,155	\$155,155	\$168,344	NO	\$2,405

**2022 SMALL ACREAGE LAND APPEALS - NO CHANGE**

PARCEL	OWNER	ACRES	ASSERTED	2021 VALUE	2022 VALUE	CUVA	\$/ACRE
7-12-B	MASSEY CHARLES EDWIN & JERRI DAWN	12.71	\$25,400	\$44,241	\$52,467	YES	\$4,128

**Recommendation:** I recommend no changes for the above appeals for appraisal year 2022. This will maintain uniformity and fairness to all property owners. I further recommend that these appeals be approved in bulk.

**Reviewer:** Tyler Chastain

**Motion to approve recommendation:**

**Motion:** John Bailey

**Second:** Pat Bell

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

**VIII: MISC ITEMS**

**a. Late appeals**

BOA discussed and agreed that the office will not accept any appeals received past the deadline.

**b. Budget**

The 2023 budget was approved in the amount of \$509,440.

**IX: INVOICES**

**1. Parker Fibernet LLC** – Inv #1033156/ Due date 08-04-2022 / Amount \$512.50

BOA approved to pay.

**Mr. Wilson entertained a motion at 9:34am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by Jack Brewer, Seconded by John Bailey, All that were present voted in favor. A motion was made to exit executive session at 10:41am by Jack Brewer, Seconded by John Bailey, All that were present voted in favor.**

**Meeting Adjourned at 10:45 am.**



Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County  
Board of Assessors Meeting  
July 27, 2022