

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
August 17, 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 August 10, 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**

**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 – 65

Withdrawn - 5

Cases Settled – 11

Hearings Scheduled – 23

Pending cases – 49

**We have one 2021 appeal 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: 190**  
**Total appeals reviewed by Board: 101**  
**Pending appeals: 89**  
**Closed: 101**

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

**BOA acknowledged**

**VI: APPEALS**

**a. Map & Parcel: S27-13**

**Owner Name: Maples Will Jr.**

**Tax Year: 2022**

**Asserted Value: \$20,000**

**Owner's Contention: Building unfinished inside and had 20 inches of water inside after last city flood.**

**Appraisers Notes:** Property is located at the corner of Cox & 1<sup>st</sup> Street with .47 acres. The property has a land value of \$11,363, an accessory value of \$2,159 and an improvement value of \$38,857, for a total FMV of \$52,379. Value is the same as 2021.

**Determination:**

1. The subject is 2400 sq ft. The price per sq ft is \$15.13.
2. According to the flood map, the property is not in a flood zone.
3. Property was visited on August 11, 2022 for appeal and was last visited on October 10, 2020, during the commercial review.
4. Four of the most recent sales show a median price per sq ft of \$15.25.
5. Subject property is below the median price per sq. ft. based on sales data at \$15.13.
6. During a field inspection based on observed condition, it was determined the physical condition should be decreased based on the condition of the siding. The siding showed signs of deterioration due to lack of upkeep and maintenance. There were no signs of flood damage to the exterior.

**Recommendations:** I recommend leaving the land value at \$11,363, the accessory value remain at \$2,159, decreasing the physical condition of the property for a building value of \$37,111 (price per sq ft \$14.45). This will decrease the property by \$1,746 for a total FMV of \$50,633.

**Reviewer:** Nancy Edgeman

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: Four voted yes, one abstained**

**b. Map & Parcel: 57-21-B**

**Owner Name: Southeast Federal Credit Union**

**Tax Year: 2022**

**Asserted Value: \$300,000**

**Owner's Contention: No comments were made. Property is appealed by THB Services, LLC.**

**Appraisers Notes:** Property is located on Highway 27 in Trion with 2.19 acres. The property has a land value of \$144,199, an accessory value of \$31,456, and an improvement value of \$253,878 for a total FMV of \$429,533.

**Determination:**

1. The property was visited August 12, 2022, for the appeal and was last visited February 27, 2020, for commercial review.
2. At the time of visit the building was sketched incorrectly. The subject building is 5,673 sq ft. For 2021 the sketch showed 3,416 sq ft. one story no attic, with an additional 2,257 sq ft as a one-story addition. The sketch was corrected as 5,673 one story no attic in November 2021 causing the value to increase for Tax year 2022. Due to the error the building value changed from \$208,733 for 2021 to \$253,878 for 2022. This is an increase of \$45,145.

A comparable study was conducted and included five properties with a median price per sq ft of \$41.45. Subject property is below the median at \$40.38 (study included in file).

**Recommendations:** I recommend no change and leave the value at \$429,533 for tax year 2022.

**Reviewer:** Nancy Edgeman

**Motion: Jack Brewer**

**Second: John Bailey**

**Vote: Four voted yes, one abstained**

**c. Owner: Greg Wofford**

**Map/ Parcel: 39-112A**

**Tax Year: 2022**

**Owners Asserted Value: N/A**

**Owners Contention: This property was originally a motorcycle shop and when I purchased it, I converted the shop into an apartment for me to live in so I would like to have it converted to residential.**

**Appraiser Notes:** Property is located at 92 South Ridge Rd in Summerville with 18.55 acres. It has a land value of \$42,777, commercial improvement value of \$46,279, and an accessory value of \$17,483 for a total value of \$106,539.

**Determination:**

1. The property has not been visited since February 28, 2013, due to property being gated and no response to letters that were sent. The property was visited on August 15, 2022, per appeal to be converted to residential. During the visit a 12x32 open porch was added to the 2023 record (See photos in file).
2. If the property is changed from commercial to residential the value would increase from \$106,539 to \$123,818, an increase of \$17,279.

**Recommendation:** I recommend reclassifying the property to residential per property owners request for 2022. Leave values as notified for 2022 in the amount of \$106,539.

**Reviewer:** Nancy Edgeman

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** Four voted yes, one abstained

**d. Owner:** Carter, Ronald & Carter, Loyce

**Tax Year:** 2022

**Map/ Parcel:** S25-44

**Owner's Contention:** No improvements done.

**Owners asserted value:** \$35,000

**Determination:**

1. The subject property is 0.30 acres located at 273 Bittings Ave with an improvement value of \$54,661, land value of \$2,385, and an accessory value of \$6,045 for a total fair market value of \$63,091 for appraisal year 2022.
2. The subject's accessory value increased from \$5,652 to \$6,045 for AY2022. The residential improvement value increased from \$33 per sq. ft. in 2021 to \$50 per sq. ft. in 2022. The land was unchanged for AY 2022.
3. The property was visited on March 25, 2022 for a regular review. Corrections for accuracy were made to the home and accessory buildings during this review.

**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 \$50. The subject is uniform with this at \$50 per sq. ft.
2. A county-wide sales study for 90 grade homes indicates the median sales price is \$44,500 with 0.29 acres of land. The subject's total fair market value is above the median sales price at \$63,091.
3. The market area comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

**Recommendation:** I recommend no changes for AY 2022.

**Reviewer:** Tyler Chastain

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**e. 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.

**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 no changes for AY2022.

**Reviewer:** Tyler Chastain

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**f. Owner:** Hurley, Fay & Hurley, Sue

**Tax Year:** 2022

**Map/ Parcel:** S28-2

**Owner's Contention:** Retention pond, Flood area, Below grade next to Ingles. Not worth anything.

**Owners asserted value:** \$10,000

**Determination:**

1. The subject property is 0.52 acres located on Lyerly Highway with no improvement or accessory and a land value of \$40,670 for total fair market value of \$40,670 for appraisal year 2022.

2. The subject's land value remained the same from AY 2021 to AY 2022.

3. The subject is currently being valued at \$1,027 per front foot with adjustments for the irregular shape of the lot bringing the effective front foot value down to \$271 per front foot.

4. Corrections for accuracy should be made based on a reading of the deed and standard appraisal practices.

- The acreage should be corrected to .28 acres.
- The depth of the tract should be corrected to 82 ft.
- The raw front foot value should be corrected to \$450 per front foot to maintain uniformity with comparable tracts.

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

1. A market area sales study found properties within same market district with similar characteristics for comparison. These sales indicate a median sales price per front foot of \$342. The subject is below this at \$271 per front foot.

2. A county-wide sales study for commercial land market tracts indicates the median sales price is \$39,250 with 0.93 acres of land. The subject's total fair market value is in line with the median sales price at \$40,670.

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 the above corrections. This would decrease the value of the subject to \$29,861 for AY 2022, a decrease of \$10,809.

**Reviewer:** Tyler Chastain

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** Four voted yes, one abstained

**g. Owner:** Leguin, Dana A & Leguin, Karen

**Tax Year:** 2022

**Map/ Parcel:** 79-21

**Owner's Contention:** House in need of major repair. Road frontage primarily consists of flood zone.

**Owners asserted value:** \$367,000

**Determination:**

1. The subject property is 160 acres located at 273 Little Egypt Road with an improvement value of \$73,419, land value of \$368,379, and an accessory value of \$15,494 for a total fair market value of \$457,292 for appraisal year 2022.

2. The subject's accessory value increased from \$10,197 to \$15,494 for AY2022.

3. The residential improvement value increased from \$18 per sq. ft. in 2021 to \$55 per sq. ft. The owners have a 35 (over 70) homestead exemption that exempts the entire value of their home and five acres from taxation.

4. The land was increased from \$318,815 to \$368,379 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 2019. The value of the covenant for appraisal year 2022 is \$118,205. This is an exemption of \$240,278.

5. 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

6. The property was visited August 10, 2022 to review and process the 2022 appeal. Corrections for accuracy should be made to the home and accessory buildings.

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

1. A market area comp study found properties within same market district for comparison. These comparables indicate a median price per sq. ft. of \$59. The subject is below this at \$55 per sq. ft.

2. A county-wide sales study for 110 grade homes indicates the median is \$125,000 with 0.45 acres of land. The subject's total fair market value is above the median sales price at \$457,292 but the subject has significantly more acreage than the median 110 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 decreasing the residential improvement value to \$69,556, a decrease of \$3,863, for AY 2022. This decrease reflects corrected data and the actual condition of the home. I recommend no changes to the land or accessory values for AY2022. I further recommend corrections for accuracy to the accessory value for AY2023.

**Reviewer:** Tyler Chastain

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**h. Map & Parcel: T13-29**

**Owner Name:** BLACKMON RICHARD

**Tax Year:** 2022

**Property Owner's Contention:** Under water

**Asserted Value:** \$25,239

**Determination:**

1. The subject property is .34 acres located at 46 Second St, Trion with an improvement value of \$63,830, land value of \$1,273 and accessory value of \$343; a total fair market value of \$65,446 for tax year 2022.

2. To address the property owner's concern an on-site review of the property was conducted August 9, 2022 as a 3 year review and to gather data for the appeal as follows:

- The house built in 1885 is recorded as an 85 grade with 65 physical condition and was observed to be correct in grade but has a poor condition comparable to a 58 physical or approximately \$27 per sq. ft.
- There is foundation damage and settling, rotting, the asbestos siding is damaged and cracking with parts of it coming off, the roof is in poor condition and sagging, needs a new roof, the fascia and soffit are rotting and parts missing, window sills in poor condition, there's a lot wrong with the house.
- The house previously had an economic obsolescence recorded; these were removed county wide in accordance with the Department of Revenue standards.
- This property was reviewed as observed condition; there is not enough market data available of this same type structure, grade and condition for a sales study.
- 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 in line with market.

**Recommendation:** Suggesting that the Board of Assessor's approve lowering the physical condition for an approximate total fair market value of \$58,572 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** Four voted yes, one abstained

**i. Map & Parcel: 8-2-L01**

**Owner Name:** BRYANT, ANTHONY & CYNTHIA

**Tax Year:** 2022

**Property Owner's Contention:** Basement is recorded as 100% finished, there is on y 480 sq. ft finished.

**Asserted Value:** \$336,500

**Determination:**

1. The subject property is 3.14 acres located at 447 South Brow Dr, Menlo with an improvement value of \$310,700, land value of \$50,515 and accessory value of \$1,537 for a total fair market value of \$362,752 for tax year 2022.

2. To address the property owner's concern, the basement finish complete was reviewed as follows:

- The property was visited adding a new house in December 14, 2021 by exterior inspection and exact details of basement area was not available; the basement was added on record as 100% complete.
- The basement is 1905 sq. ft total with approximately 480 sq. ft or 25% complete according to discussion with the property owner and he gave a quick estimated value based on about \$80 per sq. ft. value for the finished part.
- An interior inspection of the basement on August 9, 2022 indicates the basement by standard guidelines and comparables is considered finished.
- The entire basement has central heat and air and power
- There are frames up for more walls to be added and some sheetrock not on in a couple other areas with the electrical wiring not in place for these intended rooms.
- By standard guidelines and procedures and according to the properties county wide with basement details, they are all entered as finished basements if it's heated area.
- It wouldn't be uniform to say, one house with a full basement of heated area with no intention to have rooms is finished, and then say one house with full basement of heated area is unfinished just because they are adding rooms and don't have the walls completed.

**Recommendation:** Suggesting that the Board of Assessor's approve the fair market value to remain as notified at \$362,752 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**j. Map & Parcel: L02-56**

**Owner Name:** DAY, KATHY

**Tax Year:** 2022

**Property Owner's Contention:** Tax Sale property that I cannot improve on for 4 years, full of trash and garbage that I can see, possible mold.

**Asserted Value:** \$15,000

**Determination:**

1. The subject property is .41 acres located at 23 Tennessee Ave, Lyerly with an improvement value of \$51,708 for two houses, land value of \$3,295 and accessory value of \$4,537 for a total fair market value of \$59,540 for tax year 2022.

2. To address the property owner's concern an on-site review of the property was conducted.

- The subject's land and accessory value remained the same, the house value on both houses increased in 2022 due to the county-wide increase.
- The property was visited August 9, 2022 to review for any updates and process the 2022 appeal; the following was observed:
- The wood siding house currently valued at \$5.88 per sq. ft. is completely unlivable, dangerous to go near and falling down; comparable more to a 32 physical condition equal to the \$5 per sq. ft previously set by the Board for salvage or scrap value structures.



- The second house is currently valued at \$50 per sq. ft. with a 90 grade and 82 physical and was observed to be accurate.
  - There is extensive overgrowth with weeds taking over the outside, however; the structure is sound, no interior damage that we could see, no mold, has good windows and roof.
  - There was no indication looking on the inside of any existing damage; the outside of the improvement is sound and in average condition with the exception of paint peeling from the overgrowth of weeds.
3. A discussion with the property owner on-site indicated some confusion on how long he needed to wait after buying a tax sale property to begin repairs.
- This was then verified with the Tax Commissioner's office that its one year and one day when a property is purchased from the Tax sale and the Tax Commissioner advised that they seek an attorney at that time to resolve all the legal details.

**Market Area/Sales Analysis:**

1. The dilapidated house was reviewed as observed condition; the second house was reviewed as observed and a market area study conducted:
2. County wide sales and sales in the same market area with the same grade of 90 and similar physical condition have a median price per sq. ft of \$47; the subject is within range of comparables above the median with the subject at \$50 per sq. ft.
3. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability; land values county-wide were accepted and approved the Board of Assessors January 20, 2021.

**Recommendation:** Suggesting that the Board of Assessor's approve the salvage value of approximately \$5 per sq. ft for the first house and leave the remaining values as notified for a total fair market value at \$58330 for tax year 2022.

**Reviewer:** Wanda Brown and Marty Corbitt

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**k. Map & Parcel: T10-38**

**Owner Name:** HUGHES PAM & STEPHAN

**Tax Year:** 2022

**Property Owner's Contention:** House has been gutted, no kitchen, no bedrooms

**Asserted Value:** \$32,000

**Determination:**

1. The subject property is .29 acres located at 171 Cherry St, Trion, with an improvement value of \$46,436, accessory value of \$686 and land value of \$2,543 for a total fair market value of \$49,665 for tax year 2022.
2. To address the property owners concern, an onsite review of the property was conducted to process the appeal as observed condition or finish complete of the structure as follows:
  - An attempt was made to contact the owner by phone on 8/11/2021 to verify date remodel began if before or after January 1, 2022; there has been no response from the owner.
  - An onsite review indicates the partitions and sheetrock have been replaced, the owner's son was on-site and said he wasn't positive when the inside was completely gutted but said it started prior to January, he was the one doing the remodel and has most of it completed now.
  - There is work in progress outside the house with some siding incomplete and the window trim work.
  - The house is in good condition otherwise, a sound, sturdy structure.

- The physical condition currently set at 76 more than serves as depreciation or unfinished siding and window repair and the physical should be increased to remodel for tax year 2023.

**Market Area Study:**

1. With no verification of how the property stood with remodel as of January 1, 2022 a county wide market study was conducted and indicates the following:
  - County wide sales of 80-85 grade houses have a \$42 price per sq. ft.; those with similar physical condition to the subject are at \$38 per sq. ft.; the subject is at \$35.
  - According to comparables the subject is within range of sales below the median and is uniform in accordance with State guidelines and standard procedures.

**Recommendation:** Suggesting that the Board of Assessor's approve maintaining the current total fair market value of \$49,665 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion:** Jack Brewer

**Second:** John Bailey

**Vote:** Four voted yes, one abstained

**I. Map & Parcel: T07-10**

**Owner Name:** VINEYARD FARRAH ALYSSA

**Tax Year:** 2022

**Property Owner's Contention:** No comments entered for contention

**Asserted Value:** \$95,000

**Determination:**

1. The subject property is .38 acres located at 89 Deforest Ave, Trion with an improvement value of \$99,050, land value of \$5,848 and accessory value of \$3,091 for a total fair market value of \$107,989 for tax year 2022.
2. To address the property owner's concern an on-site review of the property was conducted as a 3 year review and to gather data for the appeal as follows:
  - The subject's land and accessory value remained the same and the house value on two structures increased due to the county-wide increase in accordance with sales analysis to meet State standards.
  - The main house currently recorded as 105 construction grade, built in 1885 with 2,298 sq. ft. increased from \$31 per sq. ft in 2021 to \$41 per sq. ft. in 2022.
  - The 494 sq. ft structure recorded as a house, used as an old storage building increased from \$6 per sq. ft. to \$11 per square ft.
  - The main house has design and construction comparable to 115/120 grade homes with the exception of heat/air conditioning and windows; it is recorded with a 70 physical.
  - The standard procedures followed according to the appraisal procedure manual gives reference to the heat/ac being applied in with the grade of the house.
  - Due to the design and craftsmanship it is better than the 105 grade but due to the 1885 year built with a functional obscurity pertaining to the heat/ac and obsolete windows, the grade falls below 120 and below average condition.
  - The structure used for storage is recorded as a 60 construction grade with a 40 physical was observed to be correct.
  - There are three accessory buildings with minor changes observed in grade and condition to bring them in line with county wide comparable buildings.

**Market Area/Sales Analysis:**

1. Market area sales that apply to the main structure with houses approximately 100 years old or older and in a similar market district, grade and condition indicate a price per sq. ft. of \$41; the

subject falls within range at \$41 per sq. ft. in line at the median; however, the sale most comparable to the subject sold for \$26 per sq. ft.

- The one sale most comparable was also built in 1885; this house is a 110 grade and had some updates like central heat/AC, vinyl siding, windows and sheetrock before it sold.

- The subject has no central heat/AC, obsolete windows and a poorer condition indicating a it's below average; more in line as fair condition bringing the house to \$38 per sq. ft. below the median of sales.

3. 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 in line with comparables.

**Recommendation:** Suggesting that the Board of Assessor's approve the 2023 grade adjustment for the main house; adjust the condition to fair for tax year 2022 and leave the remaining values as notified, for a total fair market value of \$101,309 for tax year 2022.

**Reviewer:** Wanda Brown

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**m. Map & Parcel: 81-26**

**Owner Name:** Terri Todd McCarty

**Tax Year:** 2022

**Property Owner's Contention:** No comment filed

**Asserted Value:** 99,773

**Determination:**

1. The subject property is 13 acres located at 1777 Little Sand Mountain Rd., Armuchee with an improvement value of \$101,754, land value of \$41,063 and an accessory value of \$1,688 for a total fair market value of \$144,505 for tax year 2022.

2. To address the property owner's concern, a neighborhood and county-wide sales comparison study and review of the property was conducted.

3. The subject's land value decreased from \$56,544 in 2021 to \$41,063 in 2022 and the accessory value decreased from \$3,137 to \$1,688; the house value increased from \$42 per sq. ft. in 2021 to \$53 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 August 9, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The property was previously visited for review May 24, 2021. A section of the house was added to the record increasing the square footage by 960 sq. ft. This section of the house was there when the property was purchased in 2011 yet was not recorded.
- The 2 story section was recorded incorrectly; it is 1 and a half stories. Only half of the section labeled 1 story finished attic is correct. The other half of the area is 1 story with no attic.
- There was significant damage and rot observed in some of the logs on one side of the house. There was also rot observed in some areas of the siding and window sills.
- Adjusting the physical depreciation and correcting the heated area brings the value of the improvement down to \$87,459
- To maintain uniformity, the grade should be increased to 110 and the 10x32 greenhouse should be recorded for tax year 2023.

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

1. Sales within the same market district with similar grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$58; the subject is \$53 per sq. ft.
2. A county-wide sales comparison for 100 grade homes with one acre or less like the subject indicates the subject falls within range above the sales median of \$90,000; the subjects total fair market value is \$144,505.
3. The 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 \$41,063 reflects the current market land values approved by the Board of Assessors January 20, 2021

**Recommendation:** Suggesting that the Board of Assessor's decrease the improvement value to \$87,459 for a total fair market value of \$130,210 for tax year 2022 and approve the updates for tax year 2023.

**Reviewers:** Marty Corbitt & Wanda Brown

**Motion:** John Bailey

**Second:** Jack Brewer

**Vote:** Four voted yes, one abstained

**VII: MISC ITEMS**

**a. Digest forms**

**BOA acknowledged and Doug Wilson, Chairman signed.**

**The BOA discussed vehicle issues.**

**The BOA discussed an article on the 1180am website that mentioned property values and penalty fines.**

**The BOA discussed a possible newspaper article or public meeting to show property owners how their tax bills are calculated.**

**Meeting Adjourned at 10:25 am.**

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County  
Board of Assessors Meeting  
August 17, 2022