

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 24, 2022

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 17, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Pay Stubs

BOA acknowledged receiving

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 – 69

Withdrawn - 6

Cases Settled – 16

Hearings Scheduled – 17

Pending cases – 43

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: 113
Pending appeals: 76
Closed: 113

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

VI: APPEALS

a. Map & Parcel: PO5-2

Owner Name: CH (HERB) SKELTON
Tax Year: 2022

Asserted Value: \$20,000

Owner's Contention: Non-Rental don't think property is worth \$60,000

Appraisers Notes: Property is located at 12114 Highway 27 next to Truck Town with a lot size 1.00 acre. The property has a land value of \$61,016, an accessory value of \$985 and an improvement value of \$18,072, for a total FMV of \$80,073.

Determination:

1. No changes were made to the subject property for 2022.
2. The property was last visited during the commercial review in 2020. During the 2020 review the land was corrected from \$12,362 to \$61,016 to maintain uniformity. No changes were made to the building.
3. The property was visited August 22, 2022, for the appeal visit.
 - a. The house is not occupied at this time however it was recently used as an appliance shop and a car lot.
 - b. The house was found to be in uninhabitable condition. The physical was lowered to reflect the condition at the time of the appeal visit.
 - c. The accessory building was in such poor condition it should be sound valued to \$0.
 - d. No commercial sales were found that compared to the commercial improvement.

Comparable Land Study:

To verify uniformity a comparable land study was conducted that included 12 properties with a median land value of \$74,729. Subject property is below the median at \$61,016 (study included in file). All land is valued per front ft. and is uniform with surrounding properties.

Comparable Sales Study:

A land sales study was conducted using 6 sales, the median sales price per acre is \$75,729, the subject is below the median. All land is scheduled to be revalued for 2023.

Recommendations: I recommend leaving the land value at \$61,016, sound valuing the accessory building to \$0, and reducing the improvement to \$11,919 for a total FMV of \$72,935 for tax year 2022.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

b. Owner: Bras, Rafael L

Tax Year: 2022

Map/ Parcel: 41-26

Owner's Contention: A 32% increase in market value seems unreasonable.

Owners asserted value: \$250,000

Determination:

1. The subject property is 23.99 acres located at 100 Rivermont Drive with a land value of \$58,495, an accessory value of \$65,093, and an improvement value of \$192,170 for a total fair market value of \$315,758 for appraisal year 2022.
2. The subject's accessory value increased from \$58,530 to \$65,093 for AY2022. The residential improvement value increased from \$72 per sq. ft. in 2021 to \$86 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The land was increased from \$19,336 to \$58,495 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 2015. The value of the covenant for appraisal year 2022 is \$81,562 (this includes the value of qualified accessory buildings per OCGA § 48-5-7.4(1)(E)(ii)). The raw CUVA land value is \$16,469. The CUVA exemption is \$37,078.
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 March 28, 2022 for a regular review. Corrections for accuracy were made to the home and accessory buildings.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district with grade and physical condition for comparison. These sales indicate a median sales price per sq. ft. of \$89. The subject is below this at \$86 per sq. ft.
2. A county-wide sales study for 135 grade homes indicates the median is \$275,000 with 2.05 acres of land. The subject's total fair market value is above the median sales price at \$315,758 but the subject has significantly more acreage than the median 135 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 no changes for AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

c. Owner: Christopher, Timothy

Tax Year: 2022

Map/ Parcel: S41-LT-14

Owner's Contention: Because of the small size of living space and small lot size.

Owners asserted value: \$62,000

Determination:

1. The subject property is 0.57 acres located at 80 Cedar Avenue with a land value of \$7,289, no accessory value, and an improvement value of \$75,386 for a total fair market value of \$82,675 for appraisal year 2022.
2. The subject's accessory and land values were unchanged for AY2022. The residential improvement value increased from \$51 per sq. ft. in 2021 to \$70 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The property was visited April 13, 2022 for a regular review. Corrections for accuracy were made to the home.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district and quality class for comparison. These sales indicate a median sales price per sq. ft. of \$70. The subject is in line with this value at \$70 per sq. ft.
2. A county-wide sales study for 110 grade homes indicates the median sales price is \$125,000 with 0.45 acres of land. The subject's total fair market value is below the median sales price at \$82,675.
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 AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

d. Owner: Connelly, Christopher Sutton

Tax Year: 2022

Map/ Parcel: 7A5-14-A

Owner's Contention: N/A

Owners asserted value: \$450,000

Determination:

1. The subject property is 2.02 acres located at 172 Brow Drive with an improvement value of \$386,831, land value of \$122,951, and an accessory value of \$81,594 for a total fair market value of \$591,376 for appraisal year 2022.
2. The subject's land value was unchanged for AY2022. The residential improvement value increased from \$57 per sq. ft. in 2021 to \$82 per sq. ft. in 2022 due changes made during a review and the county-wide increase in property values. The accessory value was increased from \$24,391 to \$81,594 due to corrections for accuracy made during a regular review.
3. The property was visited April 6, 2022 for regular review.

Market sales and county-wide sales study:

1. A market area sales study found properties within the same quality class for comparison. These sales indicate a median sales price per sq. ft. of \$109. The subject is below this at \$82 per sq. ft. With adjustments made for more accurate comparison the adjusted median sales price per sq. ft. of \$80 is still above the subject at an adjusted price per square foot of \$76.
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 \$591,376. However, the market area sales study indicates uniformity in spite of this.
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 to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

e. Owner: Cooper, Danny L.

Tax Year: 2022

Map/ Parcel: 39D-74-A

Owner's Contention: N/A

Owners asserted value: \$70,000

Determination:

1. The subject property is 0.40 acres located at 1873 Highway 114 with a land value of \$4,828, no accessory value, and an improvement value of \$101,379 for a total fair market value of \$106,207 for appraisal year 2022.
2. The subject's accessory and land values were unchanged for AY2022. The residential improvement value increased from \$35 per sq. ft. in 2021 to \$56 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The property was visited January 24, 2022 for a regular review. Corrections for accuracy were made to the home during that review.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district and quality class for comparison. These sales indicate a median sales price per sq. ft. of \$49. The subject is above this at \$56 per sq. ft.
2. However, the subject has a 1,832 sq. ft. garage while only one comparable property has a much smaller garage. The Principle of Substitution is a standard appraisal practice to adjust properties with such physical characteristic differences for more accurate comparisons. Utilizing this principle the subject has an adjusted price per sq. ft. of \$39 while the adjusted median price per sq. ft. is \$45.
2. A county-wide sales study for homes in the same quality class indicates the median is \$48,400 with 0.42 acres of land. The subject's total fair market value is above the median sales price at \$106,207 but the subject has significantly more square footage than the median sale within the quality class.
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 to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

f. Owner: Luttrell, Ronald Lebron

Tax Year: 2022

Map/ Parcel: S32-62

Owner's Contention: I think the appraisal is high.

Owners asserted value: \$18,000

Determination:

1. The subject property is 0.23 acres located at 829 Highland Avenue with a land value of \$2,181, an accessory value of \$1,372, and an improvement value of \$31,008 for a total fair market value of \$34,561 for appraisal year 2022.

2. The subject's accessory value increased from \$147 to \$1,372 for AY2022. The residential improvement value increased from \$19 per sq. ft. in 2021 to \$41 per sq. ft. in 2022 due to corrections made during a review and the county-wide increase in property values. The land was unchanged for AY 2022.

3. The property was visited October 4, 2021 for regular review. Corrections for accuracy were made to the home and accessory buildings.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district within the same quality class for comparison. These sales indicate a median sales price per sq. ft. of \$49. The subject is below this at \$41 per sq. ft.

2. A county-wide sales study for low average/high fair quality homes indicates the median sales price is \$48,400 with 0.42 acres of land. The subject's total fair market value is below the median sales price at \$34,561.

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 AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

g. Owner: Moctezuma, Gilberto Castro

Tax Year: 2022

Map/ Parcel: 64E-25-A

Owner's Contention: Home is built in 1938. Original plumbing and wiring. Will provide additional documentation if required.

Owners asserted value: \$100,000

Determination:

1. The subject property is 3.50 acres located at 1057 Mountain View Road with a land value of \$11,408, an accessory value of \$11,284, and an improvement value of \$89,423 for a total fair market value of \$112,115 for appraisal year 2022. It was purchased for \$130,000 on May 26, 2021.
2. The subject's accessory value increased from \$10,264 to \$11,284 for AY2022. The residential improvement value increased from \$45 per sq. ft. in 2021 to \$73 per sq. ft. in 2022 due to the county-wide increase in property values. The land was increased from \$5,565 to \$11,408 due to a re-evaluation of rural land based on a land market sales study.
3. The property was visited August 4, 2021 for a sales review. Corrections for accuracy were made to the home and accessory buildings.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district with grade and physical condition for comparison. These sales indicate a median sales price per sq. ft. of \$89. The subject is below this at \$73 per sq. ft.
2. A county-wide sales study for 110 grade homes indicates the median sales price is \$125,000 with 0.45 acres of land. The subject's total fair market value is below the median sales price at \$112,115.
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 AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

h. Owner: Parks, Lisa

Tax Year: 2022

Map/ Parcel: S41A-18

Owner's Contention: Property is overvalued. Property was increased \$30,908 in 2021 to "in line with other homes. 2021 other homes have not increased & many not increased in 2022 that have more amenities.

Owners asserted value: \$80,000-\$100,000

Determination:

1. The subject property is 0.59 acres located at 412 Maple Dr with an improvement value of \$119,230, land value of \$3,773, and an accessory value of \$11,878 for a total fair market value of \$134,881 for appraisal year 2022.
2. The subject's accessory and land values were unchanged for AY2022. The residential improvement value increased from \$38 per sq. ft. in 2021 to \$53 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The property was visited June 10, 2021 for review.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market for comparison. These sales indicate a median sales price per sq. ft. of \$80. The subject is below this at \$53 per sq. ft.
2. A county-wide sales study for 105 grade homes indicates the median is \$119,450 with 0.52 acres of land. The subject's total fair market value is just above the median sales price at \$134,881.

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 AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

i. Owner: Rogers, Michael C & Rogers, Sonja C

Tax Year: 2022

Map/ Parcel: 68-13-B

Owner's Contention: Please see pictures attached of joining properties which bring down my value.

Owners asserted value: \$190,000

Determination:

1. The subject property is 67.56 acres located at 1012 Ben Moseley Rd with a land value of \$152,348, an accessory value of \$2,870, and an improvement value of \$138,085 for a total fair market value of \$293,303 for appraisal year 2022.
2. The subject's accessory value decreased from \$2,960 to \$2,870 for AY2022. The residential improvement value increased from \$57 per sq. ft. in 2021 to \$76 per sq. ft. in 2022 due to the county-wide increase in property values.
3. The land was increased from \$73,385 to \$152,348 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 2015. The value of the covenant for appraisal year 2022 is \$44,375. This is an exemption of \$107,973.
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 May 18, 2022 for review but the field appraisers were unable to gain access. Corrections for accuracy were made to the home and accessory buildings per a desk review on June 3, 2022.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district and quality class for comparison. These sales indicate a median sales price per sq. ft. of \$127. The subject is below this at \$76 per sq. ft.
2. The Principle of Substitution is a standard appraisal practice to adjust properties for differences in physical characteristics, time, location, and other relevant factors for more accurate comparisons. Utilizing this principle the subject has an adjusted price per sq. ft. of \$69 while the adjusted median price per sq. ft. is \$68.
3. A county-wide sales study for homes in this quality class indicates the median sales price is \$125,000 with 0.45 acres of land. The subject's total fair market value is above the median sales price at \$293,303 but the subject has significantly more acreage than the median sale in this quality class.

4. 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 AY 2022

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

j. Map & Parcel: 55-61

Owner Name: AKERY, CHARLES

Tax Year: 2022

Property Owner's Contention: Building on property has not been used for anything but personal use for 10 years.

Asserted Value: \$100,000

Determination:

1. The subject property is 7.90 acres located at 39 Cummings Rd, Trion with an improvement value for a house and body shop of \$129,450 land value of \$32,611 and an accessory value of \$9,953 for a total fair market value of \$172,014 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 land value increased due to the countywide revaluation of land, the accessory value remained the same; the old body shop building value remained the same.

4. The house value increased from \$35 per sq. ft in 2021 to \$49 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.

5. The property was visited August 9, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The house recorded as a 90 grade and 96 physical was observed to have a lower physical of 84.
- The low cost barn recorded as 60 grade and 98 physical was observed as a 76 physical.
- Two other accessory buildings have adjustments to lower physicals and one of the two utility buildings recorded has 60 grade with a 60 physical was observed as a 75 grade and 86 physical.

Market area and county-wide sales study:

1. County wide sales comparables for the house including a couple in the same market area that have similar year built and some older, comparable in grade and condition reflect a median sales price per sq. ft. of \$52; the subject is \$49 per sq. ft. indicating the subject uniform with sales as required by State law.

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

• The subject's land value is \$4,128 per acre below range of comparables and meets the county wide revaluation median of \$4,128 based on land market sales and approved by the Board of Assessors.

2. There is insufficient market data for a sales comparison on the 1664 sq. ft. building listed as a commercial building body shop.

• It's recorded as a 70 grade with a 69 physical built in 1973 at \$7.80 per sq. ft. slightly lower than the other 70 grade body shop in the county at \$7.83 per sq. ft.

• Another similar comparable with a higher grade of 100, once a body shop that was re-classified as a residential garage is on record at \$19 per sq. ft.

- It is within guidelines according to research to reclassify commercial as residential after verification of residential use and to be uniform changed to a garage like the comparable found re-classed as a garage.

Recommendation: Suggesting that the Board of Assessor's approve the adjustments for the house and accessories and change the commercial body shop to a residential garage resulting in a total fair market value of \$159,083 for tax year 2022.

Reviewer: Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

k. Map & Parcel: 55-74-A

Owner Name: DOVER, WILLIS E

Tax Year: 2022

Property Owner's Contention: Per property owner, she was told to appeal so she would not get a tax bill

Asserted Value: \$85,000

Determination:

1. The subject property is 2.6 acres located at 51 Cooper Pit Rd, Trion with an improvement value of \$93,027 land value of \$9,196 and an accessory value of \$6,267 for a total fair market value of \$108,490 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 decreased from \$11,440 to \$9,196 and the house value increased from \$54 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 August 9, 2022 to review for any updates and to process the 2022 appeal as follows:
 - The improvement is recorded with a 97 physical condition and was observed to be in line with a 94.
 - The roof type was corrected and the grade recorded as 105 is more in line with the 110 grade houses according to standard procedures and APM guidelines.
 - The accessory buildings were observed to have lower physical conditions decreasing the values with the exception of the 12x12 utility building.
 - The 10x12 lean-to was corrected to an implement shed roof or walls and the grade and physical decreased from 90/98 to 80/86; the 12x19 implement shed roof only increased from 60 grade to 70 bringing them in line with county-wide standards set for accessory building grades and physicals.

Note: Changes and updates listed for the improvement and accessory buildings cancel each other out as far as value, resulting in almost no changes in value other than a slight increase.

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 \$94; the subject is \$76 per sq. ft.

2. County wide sales on small acre tracts with 105 grade homes like the subject indicates the subject falls within range below the median of \$130,000; the subjects total fair market value is \$108,490.

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 are based on road frontage and access to the property, soil type and desirability.

- We have received multiple appeals of land in response to the county wide rural revaluation. This revaluation was based on land market sales and was approved by the Board of Assessors.

- The subject's land value is \$3,537 per acre within range of comparables and below the county wide revaluation median of \$4,128.

Note: Changes and updates listed for the improvement and accessory buildings cancel out any changes in value other than a slight increase

Recommendation: Suggesting that the Board of Assessor's approve adjustments for tax year 2023 and leave the current fair market value at \$108,490 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

I. Map & Parcel: 31-12-A

Owner Name: MCCULLOUGH, DAVID

Tax Year: 2022

Property Owner's Contention: I believe a 20% increase from last year would be appropriate, as no improvements have been done. This year's annual increase of 45% is excessive. Due to interior conditions, I believe my home is below average condition.

Asserted Value: \$65,014

Determination:

1. The subject property is 5.94 acres located at 8864 Highway 114, Lyerly with an improvement value of \$51,375, land value of \$19,136 and an accessory value of \$8,266 for a total fair market value of \$78,777 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 land value increased due to the countywide revaluation of land, the accessory value decreased; the house value increased from \$24 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.

- The countywide land and land with improvements were adjusted in accordance with State guidelines and approved by the Board of Assessors.

4. The property was visited August 8, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The house was previously recorded as a 75 grade; during the 3 year reviews in September 2021 the grade was observed from the exterior inspection to be 100 and has 76 physical recorded.

- The grade change resulted in an increase in value; the market analysis resulted in adjustments required by State law and caused another increase in value due to sales.

5. A discussion with the property owner and an interior inspection indicates the following:

- The house originally built in 1930 was last updated in 1962; there is only one bedroom and no CH/AC.
- The breaker box is still located in the living room of the house; it does have updated wiring.
- There are some signs of possible rotting in the kitchen floor around the sink area with the floor giving in.
- The kitchen counters and cabinets appeared to be original; there were low ceilings in the back of the house.
- The windows do not match, some older, some replaced in the kitchen; windows in the addition added in 1962 are different.
- The roof is only 5 years old and the house has been very well maintained; it is overall a very sound structure.

6. The house having a 76 physical covers the issues of the kitchen out of date, the floor and not having CH/AC and one bedroom which is referenced in the Course 1A guide as functional obsolescence.

- The standard procedures followed according to the appraisal procedure manual gives reference to the heat and air being applied in with the grade of the house.
- The subject's grade at 100 is uniform with other 100 grades with some of the same functional issues and the same craftsmanship, quality of materials and design.

Market area and county-wide sales study:

1. Sales comparables with similar year built, grade and condition have a median sales price per sq. ft. of \$56; the subject is \$50 per sq. ft.; indicating it's in line with sales as required by Georgia State law to maintain uniformity.

- The comparables have no central heat and air, are older houses without all the updates, one still has asbestos siding and are selling all over the county for more than \$50 per sq. ft.

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

- We have received multiple appeals of land in response to the county wide rural revaluation. This revaluation was based on land market sales and was approved by the Board of Assessors.
- The subject's land value is \$3,222 per acre within range of comparables and below the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remains at \$78,777 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

m. Map & Parcel: 16-29-C

Owner Name: ROY RAYMOND & GINA

Tax Year: 2022

Property Owner's Contention: No comments entered on the appeal form

Asserted Value: \$170,000

Determination:

1. The subject property is 6.76 acres located at 880 Peach Orchard Rd, Menlo, with an improvement value of \$198,351 land value of \$24,253 and an accessory value of \$17,897 for a total fair market value of \$240,501 for tax year 2022.

2. To address the property owner's concern, a review of the property and visit on August 16, 2022 and a sales comparison study was conducted as follows:

- The subject's land value increased, the accessory value increased slightly and the house value increased from \$48 per sq. ft. in 2021 to \$67 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 property was observed to be recorded accurately at 110 grade; the physical condition is currently recorded as average with a 95 physical.
- The visit revealed a lower physical condition; according to standard guidelines should be 91 physical.
- There is damage to the siding, some needs replaced; they have been filling in holes to repair some, there is damage to the window sills and outside door trim is missing.

Market area and county-wide sales study:

1. Sales county-wide comparable to the subject with houses over 30 years old, with the same grade and similar physical condition indicate a median sales price per sq. ft. of \$83.

- By adjusting the physical of comparable sales to the subject's physical; the price per sq. ft. median is \$80; the subject is \$67 per sq. ft. indicating the subject is within range of sales below the median.

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

- The land value increased from \$372 per acre to \$3,588 per acre and is below the comparables reviewed for the appeal.
- We have received multiple appeals of land in response to the county wide rural revaluation. This revaluation was based on land market sales and was approved by the Board of Assessors.
- The subject's land value is in line and below the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve the physical depreciation adjustment decreasing the improvement value to 190,000 resulting in a total fair market value of approximately \$232,150 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

n. Map & Parcel: S24-10-A

Owner Name: Suzanne Bowman

Tax Year: 2022

Property Owner's Contention: House was built in the 70's and hasn't changed much since then.

Needs new roof, water doesn't work. Only one bathroom and needs lots of work

Asserted Value: \$50,000

Determination:

1. The subject property is .74 acres located at 195 Hammond Dr., Summerville with an improvement value of \$61,669, an accessory value of \$412 and a land value of \$4,407 for a total fair market value of \$66,488 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 accessory and land values remained the same; the house value increased from

\$40 per sq. ft. in 2021 to \$54 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 12, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The roof is enameled steel and is recorded as galvanized metal
- The house is in good condition and the physical should be adjusted to .89 in order to maintain uniformity with similar houses for tax year 2023.

Neighborhood sales and county-wide sales study:

1. Neighborhood sales and sales within same market district with similar grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$93; the subject is \$54 per sq. ft.
2. A county-wide sales comparison of properties with 110 grade homes like the subject indicates the subject falls within range below the sales median of \$125,000; the subjects total fair market value is \$66,488.
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 subject's land value of \$4,407 reflects the current market land values approved by the Board of Assessors January 20, 2021

Recommendation: Suggesting that the Board of Assessor's make no changes for tax year 2022 and approve the updates for tax year 2023.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

o. Map & Parcel: 37-67-L14

Owner Name: James and Jessica Ivey

Tax Year: 2022

Property Owner's Contention: Pool value too high

Asserted Value: \$186,891 (pool only \$18,000)

Determination:

1. The subject property is 1.53 acres located at 170 Calland Dr., Summerville with an improvement value of \$150,549, an accessory value of \$43,778 and a land value of \$6,316 for a total fair market value of \$200,643 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 accessory values increased from \$26,990 in 2021 to \$43,778 in 2022 and land values decreased; the house value decreased from \$75 per sq. ft. in 2021 to \$68 per sq. ft. in 2022 due to the county-wide revaluation in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited August 12, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - Several shingles on the roof of the house appear to be lifting and some siding is separating on one side of the house. The physical condition of the house should be adjusted to account for this. Adjusting the effective year to 1985 would lower the value of the improvement from \$150,549 to \$144,467.

- The pool was installed in 2006. The average lifespan of a vinyl pool liner is 15 to 20 years. Given the age of the pool its physical condition should be adjusted to accommodate the cost to cure for the forthcoming replacement of the pool liner. Adjusting the effective year to 1986 would decrease the value of the pool from \$31,752 to \$28,836.

In ground swimming pool study:

1. In order to maintain uniformity, all obsolescence's were removed in accordance with State Dept. of Revenue standard guidelines. Proper documentation is required for an obsolescence to be applied.
2. The removal of this obsolescence caused an increase in the value of in ground swimming pools county-wide.
3. A study was conducted determining the value of in ground swimming pools, not including depreciation; this resulted in an increase in the value of in ground pools.

Neighborhood sales and county-wide sales study:

1. Neighborhood sales and sales within same market district with similar grade and physical condition in the sales comparison indicate a median sales price per sq. ft. of \$87; the subject is \$68 per sq. ft.
2. A county-wide sales comparison of properties with 115 grade homes like the subject indicates the subject falls within range above the sales median of \$162,450; the subjects total fair market value is \$200,643.
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 subject's land value of \$6,316 reflects the current market land values approved by the Board of Assessors January 20, 2021

Recommendation: Suggesting that the Board of Assessor's approve the decrease in value to the house and the pool for a total fair market value of \$191,645 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

p. Map & Parcel: S22-69

Owner Name: Palmour, Carmen

Tax Year: 2022

Property Owner's Contention: Purchased this property in November 2021

Asserted Value: \$53,000

Determination:

1. The subject property is .25 acres located at 270 Highway 48, Summerville with an improvement value of \$99,413, an accessory value of \$2,156 and a land value of \$6,432 for a total fair market value of \$108,001 for tax year 2022.
2. To address the property owner's concern, a sales comparison and review of the property was conducted.
3. The subject's land and accessory values remained the same; the improvement value increased from \$34 per sq. ft. in 2021 to \$47 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 November 22, 2021 for \$53,000. The sale of this property was determined to not be a Bona Fide arms length transaction and does not qualify for the assessment value of \$53,000 per APM 560-11-10-.02(n) and OCGA 48-5-2(3).

5. The property was visited January 4, 2022 for a sales review; there were no changes observed

County-wide sales study:

1. There is not enough market data to do a comparative sales analysis for apartments/duplex improvement.
2. A search for comparative properties resulted in one comparable valued at \$39 per square foot. The subject is \$47 per square foot.
3. The subjects land value of \$6,432 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 \$82,563 for a total fair market value of \$91,151.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

q. Map & Parcel: S21-85

Owner Name: Roberts, Lorraine

Tax Year: 2022

Property Owner's Contention: Home is in disrepair, needs new roof, carport needs new roof, carport roof falling in etc.

Asserted Value: \$54,116

Determination:

1. The subject property is .56 acres located at 79 Martin Street, Summerville with an improvement value of \$121,691, an accessory value \$1,509 and a land value of \$4,452 for a total fair market value of \$127,652 for tax year 2022.
2. To address the property owner's concern, a county-wide sales study and an on-site review of the property was conducted.
3. The subject's land value remained the same; the accessory value increased from \$1,424 in 2021 to \$1,509 and the house value increased from \$19 per sq. ft. in 2021 to \$47 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 12, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - Fascia, soffit, and ceilings over the porch are rotting and in need of repair. The roof of the carport has several large holes and needs to be replaced
 - The interior of the home is in much needed repair. Ceilings in both upstairs and downstairs areas are falling due to water damage. There is also water damage to a wall due to a burst drain pipe.
 - Areas of the floor, upstairs and downstairs, are sagging and have dropped.
 - The overall physical condition of the house is in poor state after years of neglect. The observed condition should be set to poor and the effective year should be changed to 1971 for a physical of .61, decreasing the value of the home to \$101,687 to reflect its physical state.

Market Area/ County-wide Sales Analysis:

- 1.) Market area sales with similar year built, like the subject, and within similar market districts indicate a median price per square foot of \$62. The subject is currently within range of these sales, below the median, with a price per square foot of \$47.

- 2.) County-wide sales of properties with 115 grade homes indicate a median sale price of \$162,450. The subject has a fair market value of \$127,652, falling below the median due to its physical deterioration.
- 3.) The subject's fair market land value of \$4,452 is uniform with surrounding parcels. Land values were accepted by the BOA January 20, 2021.

Recommendation: Suggesting that the Board of Assessor's decrease the value of the house to \$101,687, leaving the value of the land and the accessory the same, for a total fair market value of \$107,648 for tax year 2022.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

VII: MISC ITEMS

a. Budget

Nancy Edgeman discussed an amended budget. The BOA approved and signed.

VIII: INVOICES

1. GMASS – Inv #1611/ Amount \$3,750.00

BOA approved to pay.

2. Parker Fibernet LLC – Inv# 1033489 / Amount \$512.50 / Due 9-4-2022

BOA approved to pay.

Mr. Wilson entertained a motion at 9:45am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by John Bailey Seconded by Jack Brewer, All that were present voted in favor. A motion was made to exit executive session at 9:50am by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.

The BOA discussed Department of Revenue classes that the BOA could attend to stay current with their certifications.

Meeting Adjourned at 10:00 am.

Doug L. Wilson, Chairman

Betty Brady

Jack Brewer

John Bailey, Vice Chairman

Pat Bell

Handwritten signatures of the five board members, each written over a horizontal line. The signatures are: Doug L. Wilson (top), Betty Brady (BB), Jack Brewer (JB), John Bailey (JB), and Pat Bell (PB).

Chattooga County
Board of Assessors Meeting
August 24, 2022