

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
August 31, 2022

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Barry Hurley and Suzanne Hurley Bowman joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 24, 2022

BOA reviewed, approved, & signed

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

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

Total 2022 Real & Personal Certified to Board of Equalization – 81

Withdrawn - 10

Cases Settled – 25

Hearings Scheduled – 27

Pending cases – 46

We have one 2021 appeal pending Superior Court.

Appraisal has been attempted.

Mr. Bailey asked for an update and Nancy Edgeman stated that she would contact Wade Hoyt.

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: 133
Pending appeals: 57
Closed: 133

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

VI: APPEALS

a. Map & Parcel: 57-11-L01

Owner Name: Canongo, Victor M & Gisela C

Tax Year: 2022

Asserted Value: \$115,229

Owner's Contention: I don't think the actual value is right

Appraisers Notes: Property is located at 1653 Back Penn Rd with 1.57 acres. The property has a land value of \$15,000 and an improvement value of \$147,560 for a total FMV of \$162,560.

Determination:

1. The subject property was visited on January 4, 2022, for regular review.
2. During the visit several changes were made to the subject property.
 - a. The grade was increased from 105 to 120.
 - b. The physical condition was decreased due to some deterioration.
 - c. The square footage was corrected from 1,724 to 1,726.
 - d. The value was increased due to the overall countywide increase.
3. The price per sq ft for the subject property is \$85.49
4. The land has a tract-acre value of \$15,000 that is comparable to other land in the subdivision.

Sales Study for 120 grade homes countywide shows a price per sq ft of \$94.09 with a sales ratio of 36.67% (see study in file).

The subject property is below the median at \$85.49.

Recommendations: I recommend no change for tax year 2022.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Map & Parcel: 55-1

Owner Name: Cordle, Clifford & Kelly Ann

Tax Year: 2022

Asserted Value: \$41,520

Owner's Contention: In 2019 I bought property and it has service pole only on property the building was stolen off the property before I bought it.

Appraisers Notes: Property is located at 2529 South Long Hollow Rd with 18.36 acres. The property has a land value of \$41,520, an accessory value of \$1,921. For a total FMV of \$43,441.

Determination:

1. The subject property was visited on August 29, 2022, for the appeal.
2. During the visit it was determined the utility building is no longer on the property.

Recommendations: I recommend deleting the utility building for tax year 2022. The land only value will remain at \$41,520 for a decrease of \$1,921.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

c. Map & Parcel: S27-82A

Owner Name: Hurley, Edward F

Tax Year: 2022

Asserted Value: \$68,750

Owner's Contention: No comments were made.

Appraisers Notes: Property is located at 9999 Commerce Street in Summerville with a lot size of .22 acres. The property has a land value of \$42,648, an accessory value of \$7,019 and an improvement value of \$45,893 for a total FMV of \$95,560.

Determination:

1. The property was last visited August 10, 2020, for the commercial review. At the time of visit the building sketch was corrected from 2,720 to 2,775.
2. The property was visited August 19, 2022, for the appeal visit.
3. The property was valued at \$68,750 from 2016 to 2020. The valued was increased in 2021 due to sales.
4. The property value for 2021 and 2022 was \$95,560 and was not appealed last year.
5. The subject building has a price per sq ft is \$14.93.

Comparable Market Study:

To verify uniformity a comparable study was conducted that included 30 properties with a median price per sq ft of \$16.10. Subject property is below the median at \$14.93 (study included in file). All land is valued per front ft. and is uniform with surrounding properties. All properties in the study have a base price per sq ft. of \$17.00 based on 100 grade and 100 physicals. Property value will increase or decrease depending on the grade and physical.

Comparable Sales Study:

A sales study was conducted and included 15 properties with a median sale price per sq ft of \$19.60 (see study in file). Values were adjusted during the commercial review in 2020. Based on the sales study the properties are under valued and should be adjusted for 2023 during the commercial review.

Recommendations: I recommend no change and leave the value at \$95,560 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

d. Map & Parcel: S38-23

Owner Name: HURLEYS FOODS INC

Tax Year: 2022

Asserted Value: \$1,000,000

Owner's Contention: Only offer on the shopping center was \$1,000,000. This value equates to 2 months or 1/6 of the annual rent on the entire shopping center. Cash flow determines value, and it will not bring 1.731 million.

Appraisers Notes: Property is located on Highway 27 behind McDonalds (Providence, Chinese rest, Sub Delight, Aarons, Nail salon, resale shop, and Vape shop, etc) with 8.11 acres of land. The property has a land value of \$399,454, an accessory value of \$124,662 and an improvement value of \$1,207,800 for a total FMV of \$1,731,916.

Determination:

1. The property was last visited on October 26, 2020, for the commercial review and again on June 21, 2021, where the sketch, grade, and the physical condition was corrected.

3. The property was visited August 25, 2022, for the appeal visit and the following was determined:

- a. All buildings in the shopping center were occupied.
- b. There were no signs of leaks or visible damage to the interior.
- c. The ceilings and floors appeared to be in good condition (see photos in file).
- d. During the visit the grade was decreased for one section of the building and the condition of the asphalt was decreased.
- e. In my opinion the building appeared to be well maintained.

Comparable Market Study:

To verify uniformity a comparable study was conducted that included 7 properties with a median price per sq ft of \$24.28. Subject property is below the median at \$20.88 (study included in file). All properties in the study have the same base price per sq ft based on 100 grade and physical. All land in the study is valued per front ft. and is uniform with surrounding properties.

Comparable Sales Study:

A sales study was conducted using 4 sales, the median sales price of \$2,835,000 and the median for the land is \$74,285, the subjects value is below the median for both. Land is valued per front ft. All land is scheduled to be revalued for 2023.

Recommendations: I recommend leaving the land value at \$399,454; change the accessories to \$98,700 and change the improvement value to \$1,178,550 for a total FMV of \$1,676,704 for tax year 2022 for a decrease of \$55,212.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

e. Map & Parcel: L01-56

Owner Name: Jackson, Clifford D

Tax Year: 2022

Asserted Value: \$85,000

Owner's Contention: Old house

Appraisers Notes: Property is located at 49 Lyerly Dam Road with .57 acres. The property has a land value of \$4,125, an accessory value of \$8,508 and an improvement value of \$102,800 for a total FMV of \$115,433.

Determination:

1. The subject property was visited on May 11, 2022, for regular review. During the visit the grade and physical condition was increased to accurately reflect the property. These changes and the countywide increase changed the value from \$73,664 to \$115,533.
2. The subject property has a price per sq ft of \$51.76.
3. Based on 33 comparable 105 grade sales the median price per sq ft is \$77.55 (see sales study in file).
4. Study also shows the median sales price of 105 grades homes to be \$119,900 with a sales ratio of 36.45%.

Recommendations: I recommend no change and the 2022 value remain at \$115,433.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

f. Map & Parcel: S26-65

Owner Name: Roy's Rentals LLC

Tax Year: 2022

Asserted Value: \$35,000

Owner's Contention: No improvements to home

Appraisers Notes: Property is located at 188 Scoggins Street Summerville with .38 acres. The property has a land value of \$3,021, and an improvement value of \$43,080 for a total FMV of \$46,101.

Determination:

1. The subject property was visited on April 12, 2022, for regular review. During the review the following changes were determined:

- a. The grade of the house increased from 75 to 85.
- b. The physical condition increased from .68 to .82.
2. Our records indicate the Property was remodeled after purchased in 2017 but the records were not updated or permitted for remodel. The 2017 photos show a remodel in progress at the time of the sale visit on July 3, 2017.
3. The improvement also increased due to the overall county wide increase.

Sales Study with 85 grade homes countywide shows a median price per sq ft of \$42.46 with a sales ratio of 40%. The physical condition of the sales was lower than the subject (see study in file).

The subject property is slightly above the median at \$44.87.

Recommendations: I recommend the value remain at \$46,101 as notified.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

g. Map & Parcel: 9-3

Owner Name: Tucker, Dottie

Tax Year: 2022

Asserted Value: \$70,000

Owner's Contention: Some buildings are not mine. Only three building.

Appraisers Notes: Property is located at 1620 Jamestown Rd with .88 acres. The property has a land value of \$3,633, accessory value of \$11,189 and an improvement value of \$89,291 for a total FMV of \$104,113.

Determination:

1. The subject property was visited on June 2, 2022, for regular review. During the review the following changes were made:
 - a. The grade of the house increased from 90 to 100.
 - b. The physical condition increased from .80 to .82.
 - c. Two Mobile homes were moved to map & parcel 9-1A
 - d. Three UTB's and one implement shed were added to the record.
 2. Property was visited on June 17, 2022, for appeal, and four accessory buildings were moved to map & parcel 9-1A. The correction decreased the accessory value from \$11,189 to \$4,636.
 3. The improvement also increased due to the overall county wide increase.
- Sales Study with 20 sales for 100 grade homes countywide shows a price per sq ft of \$58.55 with a sales ratio of 39.22%. Nine of the properties were in the same market area (see study in file).
The subject property is below the median at \$53.33.

Recommendations: I recommend moving the four accessories to map & parcel 9-1A and leaving the land and improvement as notified for a total FMV of \$97,560.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

h. Map & Parcel: 40A-18

Owner Name: BAILEY, JAMES

Tax Year: 2022

Property Owner's Contention: Linda Bailey appealing garage only, needs a lot of work inside.

Asserted Value: \$20,000

Determination:

1. The subject property is 1.58 acres located at 825 Hamp Brewer Circle, Summerville with an improvement value of \$76,597, land value of \$3,000 and an accessory value of \$28,265 for four accessory buildings; a total fair market value of \$107,862 for tax year 2022.

- The property owner indicated that the house and land is exempt due to the senior exemptions on record leaving the accessory value and the garage needs a lot of work.

2. To address the property owner's concern pertaining to the garage, once an automotive type body shop; a comparison study and an onsite review on August 22, 2022 was conducted.

3. The following was observed and discussed with the owner during the onsite inspection:

- The dimensions for the garage are currently recorded at 27x49 observed to be correct.
- The 100 grade and 86 physical were observed to be accurate and in accordance with standard guidelines.
- There is some interior damage, mostly cosmetic, a few ceiling tiles have fallen in but no signs of being caused from leaks or water damage.
- The building is a sound concrete block structure with cement flooring, has working electricity and set up for to have some plumbing.
- There is a section of the building recorded as an implement shed that was observed to be an office area from inspecting the inside of the building.

Comparison Study:

- There is no market data available for sales of this type structure once being a body shop.
- In comparison to body shop type garages on record there are two 70 grades below average and in poorer condition; the subject's grade and physical condition is by APM standards a higher grade structure.

Recommendation: Suggesting that the Board of Assessor's approve leaving the current fair market value as notified at \$107,862 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

i. Map & Parcel: 31-11

Owner Name: BRYAN, HUGH AND LOUISE

Tax Year: 2022

Property Owner's Contention: A 20% increase in value seems adequate for a rural property that has had no improvements in more than 12 years.

Asserted Value: \$133,253

Determination:

1. The subject property is 6.13 acres located at 8818 Highway 114, Lyerly with an improvement value of \$128,413 land value of \$19,463 and an accessory value of \$2,689 for a total fair market value of \$150,565 for tax year 2022.
2. To address the property owner's concern a comparison study and review of the property was conducted.
3. The subject's accessory values remained the same; the land value increased from \$16,962 to \$19,463, the house value increased from \$44 per sq. ft. in 2021 to \$62 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 18, 2022 to review for any updates and process the 2022 appeal; no changes were observed.

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 \$74; the subject is \$62 per sq. ft.
2. The neighborhood area/market area sales with 110 grade homes like the subject indicates the subject falls within range above the median of \$118,388; the subjects total fair market value is \$153,740; the subject has over six acres included.
3. The sales comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
4. The land values are to reflect market sales and are based on road frontage and access to the property, soil type and desirability.
 - The county-wide rural land revaluation was based on land market sales and was approved by the Board of Assessors.
 - The subject's land value is \$3,175 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 remain at \$150,565 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

j. Map & Parcel: L03-78

Owner Name: DEKARSKE RICHARD & BARBARA

Tax Year: 2022

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

Asserted Value: \$74,000

Determination:

1. The subject property is approximately .76 acres located at 411 Reynolds St, Lyerly with an improvement value of \$74,139 land value of \$6,400 and an accessory value of \$6,682 for a total fair market value of \$87,221 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 and accessory values remained the same; the house value increased from \$42per sq. ft. in 2021 to \$59 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 18, 2022 to review for any updates and process the 2022 appeal; there were only minor changes observed as follows:
- The house is currently recorded as 100 and was observed to be a 105 grade typical of brick veneer homes with the same design and craftsmanship.
 - There are some shingles lifting and minor fascia damage was observed.
 - A portion of the pool deck was recorded in 2017 as a part of the sketch of the house and the remaining deck area attached to the mobile home on the property was recorded as an accessory with an 80 physical.
 - The deck attached to the house was observed to be an accessory not part of the actual house due to it only being attached by a walk way ramp built over the back steps.
 - We do not record walk ways or ramps and the entire deck should receive the same physical condition and this cannot be applied with part of it sketched with the house; the deck is rotting, needs to be replaced entirely and can be considered a safety hazard.

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 \$53; the subject is \$59 per sq. ft. within range above the median; however the subject's grade was observed to be better than the 100 grade comparables.
 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; county wide rural land values were accepted and approved the Board of Assessors January 20, 2021.
- The urban land is in the process of county wide revaluation by an outside appraisal company that specializes in this field for assessing property values.

Recommendation: Suggesting that the Board of Assessor's approve the changes for a total fair market value of \$85,500 for tax year 2022.

Reviewers: Wanda Brown and Marty Corbitt

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

k. Map & Parcel: 51-44

Owner Name: Dracen Investments LLC.

Tax Year: 2022

Property Owner's Contention: A 100% increase in the value of a home that's 10 years old is unacceptable. The market is up but not that much

Asserted Value: \$316,086

Determination:

1. The subject property is 84 acres located at 25 Dave Moore Rd., Summerville with an improvement value of \$313,889, an accessory value of \$17,185 and a land value of \$193,309 for a total fair market value of \$524,383 for tax year 2022.
2. To address the property owner's concern, a county-wide sales comparison study was conducted.
3. The subject's accessory values decreased by \$128 and the land value increased from \$127,720 to \$193,309; the house value increased from \$22 per sq. ft. in 2021 to \$57 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. 82 acres is under conservation use covenant for a CUVA value of \$64,693 for an exemption of \$128,616.

5. The property was visited November 18, 2021 for regular review. Corrections were made for accuracy and to maintain uniformity.

Neighborhood sales and county-wide sales study:

1. A county-wide sales comparison study of properties, with 115 grade homes with similar year built, like the subject indicate a median price per square foot of \$74; the subject is \$57 per square foot.

2. The county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

3. The subject's land value of \$193,309 reflects the current market land values approved by the Board of Assessors January 20, 2021

4. The subject's accessory values are uniform with similar accessory structures across the county.

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

I. Map & Parcel: L04-4-A

Owner Name: FOSE, JEFFREY

Tax Year: 2022

Property Owner's Contention: Last year's tax was \$389.94. More than triple this year \$1,309.55. I'm on a fixed income with a wife who has had a bi-lateral lung transplant. Trips to Emory and her meds are very expensive. I have a hard time paying the taxes but I pay them. I love living in Chattooga County. I live on a low end street and I try to take care of my house and yard. I did put siding on my house but I don't see where that caused a increase of \$60,000 in value.

Asserted Value: \$70,000

Determination:

1. The subject property is .42 acres located at 87 Mill Village Rd, Lyerly with an improvement value of \$72,314 land value of \$3,186 and an accessory value of \$17,416 for a total fair market value of \$92,916 for tax year 2022.

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

3. The subject's land value remained the same, the accessory increased; the house value increased from \$31 per sq. ft. in 2021 to \$56 per sq. ft. in 2022.

4. The property was visited March 14, 2022 due to the last visit being in 2015 and outside the 3 year review cycle; the following was observed:

- The grade of construction was an 85 and increased to 100
- The sketch of the house was updated to include a 1-story addition previously recorded as a deck landing patio and to include an open porch on the side of the 1-story addition.
- Adding the 1 story addition increased the heated area from 840 sq. ft. to 1,296 sq. ft. (it is unknown when the addition was physically added between 2015 and 2021; it was added to tax records for 2022)

- The garage dimensions were corrected and grade adjusted in accordance with the APM guidelines.
- The pre-fab metal utility building had no dimensions causing a \$0 value; this was corrected to a 20x20 sq. ft. pre-fab metal garage with a value of \$2,256.
- These adjustments were made prior to the county-wide sales analysis.
- Any additional increase or decrease after the 3 year review updates is due to the county wide value adjustments to meet the sales ratio requirements set by the State.

Market area and county-wide sales study:

1. County wide sales including 2 in the same market area with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$53; the subject is \$56 per sq. ft.
 2. The sales 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; county wide rural land values were accepted and approved the Board of Assessors January 20, 2021.
- The urban land is in the process of county wide revaluation by an outside appraisal company that specializes in this field for assessing property values.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remain at \$92,916 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

m. Map & Parcel: S15-5

Owner Name: Hurley, Edward

Tax Year: 2022

Property Owner's Contention: No comments filed

Asserted Value: \$155,000

Determination:

1. The subject property is 1.71 acres located at 226 Roseway Circle, Summerville with an improvement value of \$150,976 an accessory value of \$60,869 and a land value of \$9,479 for a total fair market value of \$221,324 for tax year 2022.
2. To address the property owner's concern, a neighborhood and county-wide sales study and a review of the property was conducted.
3. The subject's land value remained the same; the accessory value increased from \$38,360 to \$60,869 and the house value increased from \$32 per sq. ft. in 2021 to \$45 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 19, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - The value of the swimming pool increased due to the county-wide increase in the value of swimming pools, however, the physical condition of the pool is lower than what is recorded and should be updated for 2022.
 - All accessories should have obsolescence removed to maintain uniformity with similar structures for 2023.

- The grade recorded does not accurately reflect the quality class of the house and should be updated for 2023.

Neighborhood sales and county-wide sales study:

1. Neighborhood sales and sales within same market district with similar grade and year built in the sales comparison indicate a median sales price per sq. ft. of \$64; the subject is \$45 per sq. ft.
2. A county-wide sales comparison of properties with 110 grade homes like the subject indicates the subject falls within range above the overall sales median of \$125,000; the subjects total fair market value is \$221,324. However, the subject has significantly more square footage and more accessory structures than most sales in the study.
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 \$9,479 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 updates for tax year 2023 and decrease the accessory value to \$52,141 for a total fair market value of \$212,596 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

n. Map & Parcel: M02-16

Owner Name: LANIER, STEPHEN

Tax Year: 2022

Property Owner's Contention: No improvements have been made on the structure since last assessment

Asserted Value: \$50,000

Determination:

1. The subject property is 1.19 acres located at 299 Edison St, Menlo, with an improvement value of \$100,488 land value of \$4,941 and an accessory value of \$4,287 for a total fair market value of \$109,716 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 and accessory values remained the same; the house value increased from \$25 per sq. ft. in 2021 to \$52 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 November 30, 2021 for normal 3 year review; no changes were observed.

Market area and county-wide sales study:

1. Sales including one on the same street with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$66; the subject is \$52 per sq. ft.
 - The subject's improvement is \$14 per sq. ft lower than the comparables which accounts for the physical condition observed to be a 79.
2. The sales comparison indicates that the subject falls within range below the total fair market median of \$159,852; the subject's total fair market value is \$109,716.

3. The land values are to reflect market sales and based on road frontage and access to the property, soil type and desirability; county wide rural land values were accepted and approved the Board of Assessors January 20, 2021.

- The urban land is in the process of county wide revaluation by an outside appraisal company that specializes in this field for assessing property values.
- The subject's land value is \$4,152 per acre within range of comparables and just above the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remain at \$109,716 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

o. Map & Parcel: 21-60

Owner Name: Rogers, David Dwayne

Tax Year: 2022

Property Owner's Contention: Both houses are not livable. Need's to be exempt. Both are falling in

Asserted Value: \$100,000

Determination:

1. The subject property is 56 acres located at 4631 Back Valley Rd., Lyerly. The land value is \$133,735, accessory value is \$4,550, and the improvement value is \$50,564 for a total fair market value of \$188,849 for tax year 2022.
2. To address the property owner's concern, a review of the property and a county-wide sales comparison study was conducted.
3. The subject's land value increased from \$100,078 to \$133,735 and accessory values remained the same; the value of the primary residence increased from \$5 per sq. ft. in 2021 to \$7 per sq. ft.; the value of the second house increased from \$25 per sq. ft. to \$35 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. 54 acres is under a covenant for a CUVA value of \$49,029 giving an exemption of \$84,706.
5. The subject property was visited March 31, 2021 for a regular review. There were no changes observed
6. The primary residence meets the criteria of being a sound valued home.

County-wide sales study:

1. A county- wide sales comparison for properties with 80 grade homes, with similar physical condition and year built, like the second residence indicate a median sale price of \$44 per square foot; the subject is valued at \$35 per square foot.
2. The county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.
3. The subject's accessory values are uniform with similar structures throughout the county.
4. The subject's land value of \$133,735 reflects the current fair 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 \$47,950 for a total fair market value of \$186,235

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: 74-20

Owner Name: Taylor, Robert

Tax Year: 2022

Property Owner's Contention: Too high, nothing changed

Asserted Value: \$329,827

Determination:

1. The subject property is 68.77 acres located at 809 Farmersville Rd., Summerville with an improvement value of \$184,499 an accessory value of \$26,492 and a land value of \$156,947 for a total fair market value of \$367,938 for tax year 2022.
2. To address the property owner's concern, a county-wide sales comparison study for each home was conducted.
3. The subject's land value increased from \$154,970 to \$156,947 and accessory values increased from \$25,125 to \$26,942; the value of the primary residence increased from \$62 per sq. ft. in 2021 to \$71 per sq. ft.; the value of the second house increased from \$43 per sq. ft. to \$62 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. 64.77 acres is under a covenant for a CUVA value of \$39,060 giving an exemption of \$117,887.
5. The subject property was visited May 25, 2022 for a regular review.
 - The grade of both homes was increased to maintain uniformity with similar homes throughout the county.
 - The effective year of the primary residence was lowered to account for observed physical depreciation.

County-wide sales study:

1. A county- wide sales comparison, for properties with 120 grade homes with similar physical condition as the primary residence, indicate a median sale price of \$93 per square foot; the subject is valued at \$71 per square foot.
2. A county-wide sales comparison for properties with 105 grade homes with less than 1000 sq.ft. and similar physical condition as the second residence indicate a median sale price of \$87 per square foot; the subject is \$62 per square foot.
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 accessory values are uniform with similar structures throughout the county.
5. The subject's land value of \$156,947 reflects the current fair 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.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

q. Owner: Bowman, Randy L. & Bowman, Kay
Tax Year: 2022
Map/ Parcel: 73-5-L18

Owner's Contention: N/A
Owners asserted value: \$160,000

Determination:

1. The subject property is 1.75 acres located at 106 Country Crossing Drive with a land value of \$13,580, an accessory value of \$27,575, and an improvement value of \$195,810 for a total fair market value of \$236,965 for appraisal year 2022.
2. The subject's accessory value increased from \$0 to \$27,575 for AY2022. The residential improvement value increased from \$64 per sq. ft. in 2021 to \$101 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 February 21, 2022 for regular review. Corrections for accuracy were made to the quality class of the home and the pool and pool deck were added as accessories.

Market sales and county-wide sales study:

1. A market area sales study found properties within the same market for comparison. These sales indicate a median sales price per sq. ft. of \$135. The subject is below this at \$101 per sq. ft.
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 below the median sales price at \$236,965.
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

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

**ON HOLD PENDING
FURTHER INFORMATION**

Owner's Contention: Most of this property is marsh land and soggy and floods due to the creek rising behind the house. The house was put on the only property that wouldn't flood this side of the creek. You also have my house with more bathrooms than it has.
Owners asserted value: \$350,000

Determination:

1. The subject property is 67.31 acres located at 602 Gore-Subligna Road with a land value of \$153,186, no accessory value, and an improvement value of \$318,860 for a total fair market value of \$472,046 for appraisal year 2022.
2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$86 per sq. ft. in 2021 to \$104 per sq. ft. in 2022 due to changes made during a review and the county-wide increase in property values.
3. The land was increased from \$92,006 to \$153,186 due to a re-evaluation of rural land based on a land market sales study. However, the subject was placed under a conservation use covenant in

2016. The value of the covenant for appraisal year 2022 is \$44,072. This is an exemption of \$104,166.

4. A conservation use covenant restricts a maximum value increase of 3% per year. However, this restriction on value increase only applies to the current use covenant value, not the fair market value of the land per D.O.R. Rule 560-11-6-.07(i) & O.C.G.A. §48-5-269(b)(3). Fair market value is determined by a sales study of qualifying land market sales. A parcel that is under a conservation use covenant is not taxed on fair market value but on the current use value as provided by the DOR.

5. The property was visited October 15, 2021 for review. Corrections were made to the residential improvement sketch.

6. The residential improvement's bathroom and plumbing fixture count should be updated for accuracy.

Neighborhood sales and county-wide sales study:

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

2. Using the principle of substitution to equalize for differences between comparable properties, the subject has an adjusted price per square foot of \$88 while the median adjusted price per square foot is \$86.

2. A county-wide sales study for 140 grade homes indicates the median sales price is \$300,000 with 1.49 acres of land. The subject's total fair market value is above the median sales price at \$472,046 but the subject has significantly more acreage than the median 140 grade sale.

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

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

Reviewer: Tyler Chastain

s. Owner: Knox, John S. & Knox, Suzanne

Tax Year: 2022

Map/ Parcel: 25-48

Owner's Contention: Increased 37%. No improvements in approximately 15 years except maintenance.

Owners asserted value: \$141,640

Determination:

1. The subject property is 0.99 acres located at 8563 Highway 337 with a land value of \$3,858, an accessory value of \$36,353, and an improvement value of \$121,521 for a total fair market value of \$161,732 for appraisal year 2022.

2. The subject's accessory value increased from \$28,516 to \$36,353 for AY2022. The residential improvement value increased from \$39 per sq. ft. in 2021 to \$57 per sq. ft. in 2022 due to corrections made during a review and the county-wide increase in property values. The land was decreased from \$6,772 to \$3,858 due to a re-evaluation of rural land based on a land market sales study.

3. The property was visited on May 20, 2022 to review and process the 2022 appeal. 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 for comparison. These sales indicate a median sales price per sq. ft. of \$74. The subject is below this at \$57 per sq. ft.
2. Using the principle of substitution to equalize comparables, the subject has an adjusted price per square foot of \$52 while the median adjusted price per square foot is \$58.
3. A county-wide sales study for 105 grade homes indicates the median sales price is \$119,450 with 0.52 acres of land. The subject's total fair market value is above the median sales price at \$161,732. However, despite the difference in median sales price and total fair market value, the market area sales study indicates reasonable uniformity per DOR 560-11-2.56(1)(a).
4. 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

t. Owner: Petitt, Billy Charles Jr & Petitt, Darla Bowman

Tax Year: 2022

Map/ Parcel: 53-24-A

Owner's Contention: No interior improvements – 30 years old; no front steps, railing. No back porch steps. Have been told home not worth more than the above amount (*owners asserted value*).

Owners asserted value: \$300,000

Determination:

1. The subject property is 6.36 acres located at 700 White Farm Road with a land value of \$20,412, no accessory value, and an improvement value of \$344,960 for a total fair market value of \$365,372 for appraisal year 2022.
2. The subject's accessory value was unchanged for AY2022. The residential improvement value increased from \$67 per sq. ft. in 2021 to \$96 per sq. ft. in 2022 due to changes made during a review and the county-wide increase in property values. The land was increased from \$17,595 to \$20,412 due to a re-evaluation of rural land based on a land market sales study.
3. The property was visited March 22, 2022 for a regular review. The quality class was changed to better reflect the residential improvement. With the change of quality class, the physical depreciation was increased by the CAMA system in proportion to the grade change. The physical depreciation should be corrected to better reflect the actual condition of the home.

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 \$135. The subject is below this at \$96 per sq. ft.
2. Using the principle of substitution to equalize the price per square foot for differences between comparable homes, the adjusted price per square foot of the subject is \$87 while the median sales price per square foot is \$84. With the recommended correction to the physical depreciation the subject would be more closely in line with sales at \$83 per square foot.
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 \$365,372 but the subject has more acreage and square footage than the median 140 grade sale.

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

Recommendation: I recommend correcting the physical depreciation to accurately reflect the condition of the home. This would decrease the fair market value by \$17,248. The new total fair market value for AY 2022 would be \$348,124.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

VII: MISC ITEMS

a. Regalado appeal to Superior Court

Nancy Edgeman discussed and the BOA agreed to set up the 45 day conference for next week.

b. DOR classes

Nancy Edgeman discussed options for DOR classes that the BOA members can take.

c. Employment applications

Nancy Edgeman discussed the applications we have received and the BOA stated to set up interviews in the next couple of weeks.

Nancy Edgeman stated that the 2022 Tax Digest has been submitted and accepted by the Department of Revenue.

Meeting Adjourned at 11:00 am.

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

Jack Brewer

JB

John Bailey, Vice Chairman

JB

Pat Bell

PB

Chattooga County
Board of Assessors Meeting
August 31, 2022