

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 14, 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:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for August 31, 2022 & No Meeting for September 7, 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 – 96

Withdrawn - 11

Cases Settled – 28

Hearings Scheduled – 24

Pending cases – 57

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: 154
Pending appeals: 36
Closed: 154

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

BOA acknowledged

VI: APPEALS

a. Owner Name: Bowman, Jackie

Map & Parcel: 37-37

Tax Year: 2022

Asserted Value: 165,000

Owner's Contention: No improvement have been made in 2021 – only a wooden fence installed.

Appraisers Notes: The property is located at 3976 Mahan Road, Summerville with 24 acres. The property has a land value of \$57,662, accessory value of \$3,847, and an improvement value of \$132,055, for a total FMV of \$193,564.

Determination:

1. Mr. Bowman purchased the property on March 3, 2021, **for \$235,000** (value is \$41,436 less than purchase).
2. During the review visit the following changes were determined:
 - a. The grade of the house increased from 105 to 115.
 - b. The physical condition increased from .96 to .98.
 - c. The improvement also increased due to the overall county wide increase.
3. The subject property was visited on August 13, 2021, for a sales review. Per APM 560-11-10-.02(n) and OCGA 48-5-2(3) the assessment did not exceed the allowable fair market value for the next taxable year.

Sales Study with 115 grade homes countywide shows a median price per sq ft of \$81.45 with a sales ratio of 37.58%. (See study in file).

The subject property is slightly above the median at \$72.83.

Recommendations: I recommend the value remain at \$193,564 as notified.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

b. Owner Name: Sherwin, Scott A.
Map & Parcel: 57-14
Tax Year: 2022

Asserted Value: 80,000

Owner's Contention: We purchased this less than one year ago. I can see it perhaps going up by half, with this crazy market. But, not as much as it's being assessed.

Appraisers Notes: The property is located at 1407 Back Penn RD, Summerville with 1.06 acres. The property has a land value of \$4,376, accessory value of \$5,024, and an improvement value of \$125,538, for a total FMV of \$134,938.

Determination:

1. Mr. Sherwin purchased the property on August 9, 2021, **for \$147,500.**
2. During the review visit the following changes were determined:
 - a. The grade of the house increased from 85 to 110.
 - b. The physical condition increased from .78 to .99.
 - c. The improvement also increased due to the overall county wide increase.
3. The subject property was visited on September 14, 2021, for a sales review. Per APM 560-11-10-.02(n) and OCGA 48-5-2(3) the assessment did not exceed the allowable fair market value for the next taxable year.

Sales Study with 110 grade homes countywide shows a median price per sq ft of \$84.43 with a sales ratio of 36%. The median sales price is \$145,750 (see study in file). The subject property is slightly above the median at \$89.41.

Recommendations: I recommend the value remain at \$134,938 as notified.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

c. Owner: Ergle, Bobby and Ergle, Ann
Tax Year: 2022
Map/ Parcel: 77-1

Owner's Contention: Old building and not farmed.

Owners asserted value: \$300,000

Determination:

1. The subject property is 15.17 acres located at 2505 West Armuchee Road with a land value of \$54,633, an accessory value of \$120,802, and an improvement value of \$250,136 for a total fair market value of \$425,571 for appraisal year 2022.
2. The subject's accessory value increased from \$20,830 to \$120,802 for AY2022 due to changes made during review.
 1. There are three residential improvements on the property.
 - a. The value for improvement #1 increased from \$34 per sq. ft. in 2021 to \$62 per sq. ft. in 2022.
 - b. The value for improvement #2 increased from \$15 per sq. ft. in 2021 to \$30 per sq. ft. in 2022.
 - c. The value for improvement #3 increased from \$11 per sq. ft. in 2021 to \$26 per sq. ft. in 2022.

- d. Each of these changes was due to changes made during a review and to the county-wide increase in property values.
2. The land was decreased from \$65,717 to \$54,633 due to a re-evaluation of rural land based on a land market sales study.
 3. The property was visited September 24, 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 for comparison.
 - a. The sales of comparable properties for improvement #1 indicate a median sales price per sq. ft. of \$115. The subject is below this at \$62 per sq. ft.
 - b. The sales of comparable properties for improvement #2 indicate a median sales price per sq. ft. of \$38. The subject is below this at \$30 per sq. ft.
 - c. The sales of comparable properties for improvement #3 indicate a median sales price per sq. ft. of \$38. The subject is below this at \$26 per sq. ft.
2. A county-wide sales study for 125-135 grade residential improvements indicates the median sales price is \$260,000 with 2.05 acres of land. A county-wide sales study for 70-80 grade residential improvements indicates the median sales price is \$42,000 with 0.82 acres of land.
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

d. Owner: Helms, James Ronald & Helms, Sandy

Tax Year: 2022

Map/ Parcel: 55-83

Owner's Contention: See attached letter.

Owners asserted value: \$140,000

Determination:

1. The subject property is 0.50 acres located at 1730 Ridgway Drive with a land value of \$2,064, an accessory value of \$2,500, and an improvement value of \$165,201 for a total fair market value of \$169,765 for appraisal year 2022.
2. The subject's accessory value increased from \$0 to \$2,500 for AY2022. The residential improvement value increased from \$61 per sq. ft. in 2021 to \$86 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 \$1,938 to \$2,064 due to a re-evaluation of rural land based on a land market sales study.
3. The property was visited September 9, 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 \$104. The subject is below this at \$86 per sq. ft.

2. Using the principle of substitution to equalize for differences between comparable properties, the subject's adjusted price per square foot of \$78 while the median adjusted sales price per square foot is \$79.
3. A county-wide sales study for 120-130 grade homes indicates the median sales price is \$229,000 with 2 acres of land. The subject's total fair market value is below the median sales price at \$169,765.
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: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

e. Owner: Jones, Roger Floyd & Jones, Editha Kay

Tax Year: 2022

Map/ Parcel: 64A-33

Owner's Contention: N/A

Owners asserted value: \$55,344

Determination:

1. The subject property is 1.00 acres located at 880 Thomas Road with a land value of \$3,507, an accessory value of \$7,432, and an improvement value of \$81,809 for a total fair market value of \$92,748 for appraisal year 2022.
2. The subject's accessory value increased from \$5,717 to \$7,432 for AY2022. The residential improvement value increased from \$25 per sq. ft. in 2021 to \$46 per sq. ft. in 2022 due to changes made during review and the county-wide increase in property values. The land decreased from \$5,000 to \$3,507 due to a re-evaluation of rural land based on a land market sales study.
3. The property was visited April 18, 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 and quality class for comparison. These sales indicate a median sales price per sq. ft. of \$44. The subject is above this at \$46 per sq. ft.
2. Using the principle of substitution for a more accurate comparison, the subject's adjusted price per sq. ft. is \$41 while the median adjusted sales price per sq. ft. is \$44.
2. A county-wide sales study for homes in the same quality class indicates the median sales price is \$48,400 with 0.42 acres of land. The subject's total fair market value is above the median sales price at \$92,748. However, the market area sales study indicates that the subject is reasonably uniform as required by DOR 506-11-2-.56(1)(a).
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

f. Owner Name: ANDERSON, KEVIN
Map & Parcel: 46-38-L28
Tax Year: 2022

Property Owner's Contention: Attempted to appeal last year, missed filing date. The assessment has still not taken into account that the former foreclosed home has not been completed as there are still roof leaks, improper drainage of property, non-working machinery
Asserted Value: \$225,000

Determination:

1. The subject property is 4.53 acres located at 499 Sand Pit Rd, Trion, with an improvement value of \$256,748 for two improvements, land value of \$24,186 and an accessory value of \$57,257 for a total fair market value of \$338,191 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 remained the same and the accessory value increased due to the county wide study for residential pools, the obsolescence was removed.
 - The house value actually decreased from \$71 per sq. ft. in 2021 to \$69 per sq. ft. and the second improvement value decreased from \$88 per sq. ft. to \$86 per sq. ft. in 2022 due to the county-wide sales analysis and comparables.
4. The property was visited August 29, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - The main improvement's heated area is 2900 sq. ft. recorded at 120 grade with an 87 functional obsolescence and was observed as 120 grade; the obsolescence should be removed.
 - The back side of the house has a 2,424 sq. ft. enclosed porch/indoor swimming pool that's not heated area; this is the only area where any physical depreciation was observed and no visible signs of drainage issues on the property were observed.
 - Although the house has an indoor pool, this was observed as not being an original part of the house and the structure built around it has a pool deck foundation.
 - The 2nd structure has an obsolescence; there is no record of why or any documentation for applying an obsolescence for either improvement; per State instructions and guidelines, these OBS factors have been removed from tax records unless there is a functional issue and there must be accurate documentation.

Market area and county-wide sales study:

1. Comparable sales including a sale in Trion with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$92; the subject is \$69 per sq. ft.
2. A county-wide sales comparison of properties with 120 grade homes like the subject indicates the subject falls within range above the median of \$215,051; the subjects total fair market value is \$287,551; the sales do not have a 2nd structure on their property.
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 \$5,339 per acre within range of comparables above the median of \$3,626.

Recommendation: Suggesting that the Board of Assessor's approve changes for 2023 and leave the current fair market value at \$338,191 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

g. Owner Name: Johnson, William
Map & Parcel: 61-17
Tax Year: 2022

Property Owner's Contention: See attached letter
Asserted Value: \$300,000

Determination:

1. The subject property is 15.25 acres located at 3565 Silver Hill Rd., Summerville with an improvement value of \$227,274, an accessory value of \$58,237 and a land value of \$62,952 for a total fair market value of \$348,463 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 remained the same and the land value increased from \$53,894 to \$62,952; the house value increased from \$85 per sq. ft. in 2021 to \$105 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 January 21, 2021 for regular review. There were no changes observed.

Neighborhood sales and county-wide sales study:

1. A county-wide sales comparison study of properties with homes of similar quality of construction, physical condition and age like the subject indicate a median price per square foot of \$105; the subject is \$105 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 \$62,952 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.

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:
Motion: Jack Brewer
Second: John Bailey
Vote: All who were present voted in favor

h. Owner Name: Kilgore, Thomas – Charles Kilgore, agent
Map & Parcel: 65-16
Tax Year: 2022

Property Owner's Contention: Please be advised the house is in critical need of the following:
Needs new fascia boards and rotted under hang, new roof, inside needs completely gutted, new paint inside and out, new wiring and plumbing.

Asserted Value: \$54,199

Determination:

1. The subject property is 1 acre located at 3005 Spring Creek Rd, Trion with an improvement value of \$67,972 land value of \$3,354 and an accessory value of \$823 for a total fair market value of \$72,149 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 value remained the same, the land value decreased; the house value increased from \$40 per sq. ft. in 2021 to \$56 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis.
4. The property was visited August 29, 2022 to review for any updates and process the 2022 appeal; the following was observed:
 - The grade recorded at 105 is accurate; the physical at 84 recorded as average condition was observed to be in fair condition with a lower physical.
 - There is rotting fascia, needs roof repair or replacement, issues with windows separating from the structure and foundation settling.
 - There was observed plumbing issues under the sink leaking and rotting into the wall.

Market area and county-wide sales study:

1. County wide sales of properties with 105 grade homes have a median price per sq. ft. of \$81; the sales most comparable to the subject indicate the following:
 - County wide comparable sales in the same market area with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$59; the subject at \$56 per sq. ft. is within range below the median.
2. Property sales with 105 grade homes like the subject indicate the subject falls within range below the median of \$130,000; the subject's total fair market value is \$72,149.
3. The sales study indicates the subject is within range of sales and uniform as required by State guidelines.
4. The land values reflect market sales; based on road frontage and access, soil type and desirability; the subject's land value is in line with sales below the median of \$7,072.
 - The county wide land revaluation was based on land market sales and was approved by the Board of Assessors.
 - The subject's land value is \$3,354 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 depreciation adjustment decreasing the house value to approximately \$60,526 for a total fair market value of \$64,703 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. Owner Name: Stephens, Barbara

Map & Parcel: 39-71-A

Tax Year: 2022

Property Owner's Contention: I believe the value of this house should be lowered, not increased, it only increased by \$2,534 which is fair if the house was livable. (See attached letter).

Asserted Value: \$28,045

Determination:

1. The subject property is 1.50 acres located at 365 Reservoir Road, Summerville, with an improvement value of \$29, 668 and a land value of \$4,775 for a total fair market value of \$34,443 for tax year 2022.
2. To address the property owner's concern an onsite review of the property was conducted.
3. The subject's land value decreased; the house value increased in 2022 due to the county-wide sales analysis and not due to changes to the property itself.
4. The property was visited August 30, 2022 and processed as an observed condition review.
 - There was rotting, settling, open to exposed weather and elements, from ceiling to floor inside and out, not livable, observed as a salvage value or applying a physical to reflect not livable.

Recommendation: Suggesting that the Board of Assessor's approve a salvage value adjustment of \$5 per square foot and leave the land as is for a total fair market value of \$10,775 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. Owner Name: WATTS, BILLY

Map & Parcel: 38B-49

Tax Year: 2022

Property Owner's Contention: Investors have driven up values of properties, they should be assessed more!

Asserted Value: 90,000

Determination:

1. The subject property is 1.28 acres located at 1254 Mahan Rd, Summerville with an improvement value of \$105,624 land value of \$4,499 and an accessory value of \$1,378 for a total fair market value of \$111,501 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 decreased; the house value increased from \$37 per sq. ft. in 2021 to \$66 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and due to changes per 3 year review.
4. The property was visited April 25, 2022 for a normal 3 year review and the following was observed:
 - The physical condition and details on record were accurate with exception of the grade of construction at a 90 and was observed to be a 105 in accordance with APM guidelines.
 - The improvement value was adjusted also due to the county wide sales analysis
 - The accessory value decreased from a pool removed and additional depreciation added to the implement shed and lean-to.
 - The land value decreased from \$8,755 to \$4,499 due to the county-wide rural land sales analysis.

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 \$97; the subject is \$66 per sq. ft.

2. A county-wide sales comparison of properties 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 \$111,501.

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 subject's land value is \$3,515 per acre below 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 \$111,501 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

VII: INVOICES

a. Schneider (qPublic) – Inv# I000351/ Due date 11/30/2022 / Amount \$1,908.50 (quarterly)

BOA approved to pay.

Mr. Wilson asked for an update on the office in the aftermath of the flooding. Nancy Edgeman stated that repairs are ongoing, but the office is operational and running.

Meeting Adjourned at 9:48 am.

Doug L. Wilson, Chairman



Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Pat Bell



Chattooga County
Board of Assessors Meeting
September 14, 2022