

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 28, 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 September 21, 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 - 111

Withdrawn - 18

Cases Settled - 39

Hearings Scheduled - 23

Pending cases - 34

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: 176

Pending appeals: 14

Closed: 176

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

BOA acknowledged

VI: APPEALS

a. Owner: Graham, Kristina Cook

Tax Year: 2022

Map/ Parcel: 7A4-47

Owner's Contention: Non-habitable. No gas or water.

Owners asserted value: \$330,000

Determination:

1. The subject property is 5.44 acres located at 330 Elm St with a land value of \$139,230, an accessory value of \$46,817, and an improvement value of \$380,098 for a total fair market value of \$566,145 for appraisal year 2022.
2. The subject's accessory value increased from \$19,784 to \$46,817 for AY2022.
3. There are three residential improvements on the property.
 - a. The value of improvement 1 increased from \$60 per sq. ft. in 2021 to \$79 per sq. ft. in 2022.
 - b. The value of improvement 2 increased from \$39 per sq. ft. in 2021 to \$51 per sq. ft. in 2022.
 - c. The value of improvement 3 increased from \$38 per sq. ft. in 2021 to \$56 per sq. ft. in 2022.
4. The subject's land value was unchanged for AY2022.
5. The property was visited September 14, 2022 to process the appeal. Corrections for accuracy should be made to the square footage of improvements 1 and 2.
 - a. The square footage of improvement 1 should be reduced from 3830 to 3186.
 - b. The square footage of improvement 2 should be reduced from 1088 to 1048.

Neighborhood sales and county-wide sales study:

1. A market area sales study found properties within same market district for comparison.
 - a. Comparable sales for improvement 1 indicate a median sales price per sq. ft. of \$96. The subject is below this at \$79 per sq. ft.
 - b. Comparable sales for improvement 2 indicate a median sales price per sq. ft. of \$61. The subject is below this at \$51 per sq. ft.
 - c. Comparable sales for improvement 3 indicate a median sales price per sq. ft. of \$42. The subject is above this at \$56 per sq. ft.
2. A county-wide sales study was conducted for homes in the same quality class as each improvement.

- a. County wide sales in the same quality class as improvement 1 indicates the median sales price is \$267,500 with 3.45 acres of land. The subject's improvement fair market value is above the median sales price at \$303,880.
 - b. County wide sales in the same quality class as improvement 2 indicates the median sales price is \$60,000 with 0.18 acres of land. The subject's improvement fair market value is in line with the median sales price at \$55,995.
 - c. County wide sales in the same quality class as improvement indicates the median sales price is \$52,500 with 0.68 acres of land. The subject's improvement fair market value is below the median sales price at \$20,223.
3. Both the market area and county-wide comparison study indicates that the subject property is in line with sales as required by Georgia State law to maintain uniformity.

Recommendation: I recommend the above changes for AY 2022. This would decrease the residential improvement value by \$45,432 for a total fair market value of \$520,713 for AY 2022.

Reviewer: Tyler Chastain

Motion to approve recommendation:

Motion: Jack Brewer

Second: John Bailey

Vote: All who were present voted in favor

b. Map & Parcel: S28-48

Owner Name: Moore, Austin and Marilyn

Tax Year: 2022

Property Owner's Contention: Stay in uniform with neighbor (Cordle), home needs a lot of work inground pool is not functioning

Asserted Value: \$190,000

Determination:

1. The subject property is .67 acres located at 47 Allen St., Summerville with an improvement value of \$147,220, an accessory value of \$73,255 and a land value of \$4,879 for a total fair market value of \$225,354 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 \$44,384 to \$73,255 and the house value increased from \$28 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 due to changes made for accuracy and uniformity during regular review.
4. The property was visited May 19, 2022 for regular review:
 - The grade of the house was increased from 105 to 120; the physical was increased from .59 to .85
 - The correction made to the grade of the house was made in error. It should be changed to 110 in order to maintain uniformity with similar homes. This correction would lower the value of the home to \$49 per sq. ft.
 - Functional obsolescence was removed from all accessories and grades and physicals were adjusted for accuracy

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 \$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 above the overall sales median of \$125,000; the subjects total fair

market value is \$225,354. 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 \$4,879 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 value of the home to \$134,980 for a total fair market value of \$213,114 for tax year 2022

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: Three voted yes, one abstained

c. Map & Parcel: S28-50

Owner Name: Moore, Austin

Tax Year: 2022

Property Owner's Contention: houses are small and valued way too high!

Asserted Value: \$77,717

Determination:

1. The subject property is .37 acres located at 170 Espy St., Summerville with an improvement value of \$77,016 an accessory value of \$16,552 and a land value of \$2,873 for a total fair market value of \$96,441 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 remained the same and accessory values increased from \$15,422 to \$16,552; the value of the primary residence increased from \$32 per sq. ft. in 2021 to \$40 per sq. ft.; the value of the second house increased from \$32 per sq. ft. to \$45 in 2022 due to the county-wide increase in property values based on sales analysis and due to changes made for accuracy and uniformity during regular review.

4. The subject property was visited April 25, 2022 for a regular review.

- The grade of the first house increased from 80 to 90 and the physical was increased from .74 to .82
- The grade of the second house was increased from 70 to 80 and the physical was increased from .74 to .86

County-wide sales study:

1. A county- wide sales comparison, for properties with 90 grade homes with similar physical condition and age as the primary residence, indicate a median sale price of \$47 per square foot; the subject is valued at \$40 per square foot.

2. A county-wide sales comparison for properties with 80 grade homes with similar physical condition and age as the second residence indicate a median sale price of \$39 per square foot; the subject is \$45 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 \$2,873 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: John Bailey

Second: Jack Brewer

Vote: Three voted yes, one abstained

d. Map & Parcel: 61-34-A

Owner Name: Sherrill, Lisa Hanna

Tax Year: 2022

Property Owner's Contention: 40% increase since 2020!?!?

Asserted Value: \$713,485

Determination:

1. The subject property is 7.05 acres located at 490 Silverleaf Trail, Summerville with an improvement value of \$861,600, an accessory value of \$15,467 and a land value of \$25,000 for a total fair market value of \$902,067 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 \$76 per sq. ft. in 2021 to \$97 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and not due to changes of the property itself.
4. The property was visited July 23, 2020 for regular review; there were no changes observed

County-wide sales study:

1. There is no market data to do a comparative sales analysis.
2. A comparison study of the neighboring properties and properties within a similar quality class indicate a median price per sq. ft. of \$94; the subject is \$97 per sq. ft.

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: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

e. Map & Parcel: L01-7

Owner Name: Wyatt, Daniel Lee

Tax Year: 2022

Property Owner's Contention: Assessment was a 252% increase from last year

Asserted Value: \$150,000

Determination:

1. The subject property is 1.24 acres located at 94 McLeod St., Lyerly with an improvement value of \$150,254, an accessory value of \$41,193 and a land value of \$3,816 for a total fair market value of \$195,263 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 \$4,983 in 2021 to \$41,193 in 2022 and land value remained the same; the house value increased from \$27 per sq. ft. in 2021 to \$59 per sq. ft.

in 2022 due to the county-wide revaluation in property values based on sales analysis and due to changes made, for accuracy and to maintain uniformity, during regular review.

4. The property was visited October 21, 2021 for regular review:

- The grade of the house increased from 90 to 105 and the physical increased from .65 to .86
- Several accessory structures were added to the record

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 \$68; the subject is \$59 per sq. ft.
2. A county-wide sales comparison of properties with 105 grade homes like the subject indicates the subject falls within the sales range above the sales median of \$119,450; the subjects total fair market value is \$195,263. The subject has more sq. footage and more accessory structures than most homes in the sales 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 \$3,816 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

Reviewers: Marty Corbitt & Wanda Brown

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

f. Map & Parcel: 10-1-B

Owner Name: BROWN, GARY W

Tax Year: 2022

Property Owner's Contention: Home only - \$150,000 (total \$176,327)

Asserted Value: \$150,000

Determination:

1. The subject property is 3.49 acres located at 2770 Josh Ward Rd, Summerville with an improvement value of \$195,384 land value of \$11,976 and an accessory value of \$14,351 for a total fair market value of \$221,711 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 value decreased; the house value increased from \$50 per sq. ft. in 2021 to \$86 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and changes in the grade and physical condition.
4. The property was visited May 24, 2022 to review for any updates and process normal 3 year review; the following was observed:
 - During the review the improvement was recorded as 100 grade/97 physical; it was updated to 120 grade/99 physical for uniformity.
 - Any additional increase after 3-year review was due to the county-wide sales analysis.

Market area and county-wide sales study:

1. County wide sales with sales in the same market area with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$112; the subject is \$86 per sq. ft. below the median of comparables.

2. A county-wide sales comparison of properties with 120 grade homes like the subject indicates the subject falls within range below the price per sq. ft. median of \$94 per sq. ft. and the sales price median of \$229,000; the subjects total fair market value is \$221,711.

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.

- The county wide land revaluation was based on land market sales and approved by the Board of Assessors.

- The subject's land value is \$3,432 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 \$221,711 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. Map & Parcel: 64E-60

Owner Name: DUNN, BO

Tax Year: 2022

Property Owner's Contention: Needs roof, 2 bad leaks, floors completely rotten in half the house, walls moist and rotting (particle board) mold throughout the house.

Asserted Value: \$21,854

Determination:

1. The subject property is 4.61 acres located at 174 Johnny Dr, Trion with an improvement value of \$40,754, land value of \$6,875 and accessory value of \$7,006 for a total fair market value of \$54,635.

2. To address the property owners concern a comparison study and review was conducted as follows:

- The subject's land, accessory and improvement values remained the same from tax year 2021 to 2022.

- According to records; visited May 3, 2022 for normal review; the property owner filed the 2022 appeal and the property was not re-visited for interior inspection due to the owner's occupation he's only home every 3 to 4 months.

- According to the owner's submission of photos and information he provided there is major structural foundation issues, walls are separating from each other inside; outside the structure is caving into the ground on one side

- There is mold from leaks in roof and rotting floors; the bedroom and bathroom floor has rotted out

Market Analysis:

3. Originally the observed condition method was considered; however, since access was unavailable to the appraisers, age life and a market analysis for homes in similar condition were also reviewed.

- The subject is recorded as a 75 grade with an 82 physical; the study indicates a close relation to sales with a 74 and 84 physical before considering the foundation issues.

- The sales median price per sq. ft. is \$36; the subject is \$35 and \$35 per sq. ft. is the median of the two most comparable sales.

4. Considering observed and age life: if there is another 5 years of life left for this structure the percent good estimating cost to repair would calculate as approximately 77% good. (attached calculation available for the Board's review)

- The subject is at the end of its total economic life and in poor condition resulting in a physical of 74 and approximately \$31 per sq. ft.

5. 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 land revaluation was based on land market sales and was approved by the Board of Assessors.

- The subject's land value is \$1,491 per acre below the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve decreasing the improvement value from \$40,754 to \$36,778, leave the land and accessories for a total fair market value of \$50,659; a difference of \$3,976 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

h. Map & Parcel: 67-60

Owner Name: HICKS, MICHAEL & GAYLE

Tax Year: 2022

Property Owner's Contention: Bad time to raise taxes, fixed income

Asserted Value: \$165,000

Determination:

1. The subject property is 16.6 acres located at 890 Unity Church Rd, Summerville with an improvement value of \$146,942 land value of \$52,218 and an accessory value of \$3,652 for a total fair market value of \$202,812 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 value increased; the house value increased from \$56 per sq. ft. in 2021 to \$75 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and a change in the grade of the house during the 3 year review.

4. The property was visited March 22, 2022 for the normal review; the following was observed:

- The grade changed from 105 to 120 to maintain uniformity based on appraisal guidelines.

- The physical condition decreased from 94 to 92; a 12x16 deck/patio was added to the house sketch.

- An implement shed with a lean-to not previously recorded was added to records.

Market area and county-wide sales study:

1. Sales within the same market district with older year built, grade and physical condition indicate a median sales price per sq. ft. of \$94; the subject is \$75 per sq. ft.

2. A county-wide sales comparison of properties with 120 grade homes like the subject indicates the subject falls within range below the price per sq. ft. median of \$94.06 and the total fair market value of \$229,000; the subject's total fair market value is \$202,812.

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.

- 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 \$3,146 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 \$202,812 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: 7A4-20

Owner Name: Llop, Marianna

Tax Year: 2022

Property Owner's Contention: Interior damage, outside damage

Asserted Value: \$276,814

Determination:

1. The subject property is 5.5 acres located at 109 Billy Goat Trail, Menlo with an improvement value of \$268,247 land value of \$50,500 and an accessory value of \$20,039 for a total fair market value of \$338,786 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 remained the same; the accessory value increased; the house value increased from \$60 per sq. ft. in 2021 to \$78 per sq. ft. in 2022 due to the county-wide increase in property values based on sales analysis and due to changes and updates during the normal review on July 22, 2021.

4. The property was visited September 23, 2022 to review for any updates and process the 2022 appeal; the following was observed:

- The improvement was previously recorded as a 120 grade construction; changed to 135 grade for 2022 for uniformity in comparison to countywide 135 grades

- During the exterior inspection, there was minor damaged observed from carpenter bees, the roof is good, observed to be newer shingles

- The property owner noted on the appeal requesting a call prior to the visit for interior inspection, 2 calls were made, left one message; called on the doorbell answering device when we arrived and were unsuccessful getting anyone to return calls or answer the door.

- The utility building and carports recorded as 105 grade/98 physicals were observed as having more depreciation, need new roof, there's fascia damage and rotting at the bottom of the building; a more accurate depiction of depreciation is a 92.

Market area and county-wide sales study:

1. Sales comparable to the subject including one in the same market district with similar year built, grade and physical condition indicate a median sales price per sq. ft. of \$92; the subject is \$78 per sq. ft. completely below the range of comparables.

2. A county-wide sales comparison of properties with 135 grade homes like the subject indicates the subject falls within range above the median of \$299,900; the subjects total fair market value is \$338,786 with the land value being the biggest difference for property on the brow.

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.

- 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 \$9,182 per acre for brow property within range of sales comparables and above the county wide revaluation median of \$4,128.

Recommendation: Suggesting that the Board of Assessor's approve the depreciation adjustment for the accessories decreasing the total fair value from \$338,786 to approximately \$337,649; a difference of \$1,137 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

j. Map & Parcel: 1-5-A

Owner Name: WATERS, SYLVIA REV TRUST

Tax Year: 2022

Property Owner's Contention: This property has a small unfinished cabin, no water, no sewer, no paved road to access property, and no one living on property.

Asserted Value: \$63,376

Determination:

1. The subject property is 48 acres located at 2400 Nightingale Rd, Menlo with an improvement value of \$55,593 land value of \$108,240 and an accessory value of \$2 for a total fair market value of \$163,835 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 increased per county wide land adjustments approved by the Board of Assessors; the accessory value remained; the house value increased from \$22 per sq. ft. in 2021 to \$30 per sq. ft. in 2022 due to the county-wide increase per sales to maintain uniformity.

4. The property was last visited in 2019 for normal review and an attempted visit on September 26, 2022 to process the 2022 appeal.

- A previous field representative gained access through the woods entering by a neighboring parcel, took photos and updated records adding details and the cabin sketch to records, not previously sketched.

- Due to treacherous terrain of approximately 1.7 miles ending up at a river most likely not crossable in a regular car and seeing a locked gate ahead; we were unsuccessful in reaching the cabin.

- The property owner did not report any damage; just unfinished with no water, sewer and no paved road access.

Market area and county-wide sales study:

1. Sales county-wide with similar year built most are older, similar grade and physical condition indicate a median sales price per sq. ft. of \$37; the subject is \$30 per sq. ft.

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 land values reflect market sales and take into consideration road frontage, access to the property, soil type and desirability and approved by the Board of Assessors.

• The land sales without any improvements, with similar acreage indicate a median sales price per acre of \$2,400; the subject's land value is \$2,255 per acre and below the median.

Recommendation: Suggesting that the Board of Assessor's approve the current fair market value remains at \$163,835 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: MISCELLANEOUS ITEMS

a. 2022 SALES RATIO STUDY SEPTEMBER 2022

All (Residential, Agriculture, Commercial, and Industrial) based on 222 sales

Sales ratio .3786 COD .0693 PRD 1.01

Residential based on 200 sales

Sales ratio .3760 COD .0681 PRD 1.01

Agriculture based on 11 sales

Sales Ratio .4000 COD .0816 PRD 1.04

Commercial based on 11 sales

Sales Ratio .3991 COD .0445 PRD 1.02

Industrial

No Sales

Recommendation: Based on 2021 sales, requesting acknowledgement of September 2022 sales ratio per consent order.

Reviewer: Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

b. Ray Shaw Appeal to Superior Court

Mr. Shaw has requested to take his appeal to Superior Court. Per O.C.G.A. 48-5-311(g)(2), a hearing with the Board of Assessors must be set up within 45 days.

Recommendation: I recommend that the BOA set up a settlement conference for Mr. Shaw.

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve recommendation:

Motion: John Bailey

Second: Jack Brewer

Vote: All who were present voted in favor

BOA set Mr. Shaw's settlement conference for Wednesday, October 12, 2022 at 9:30am.






Nancy Edgeman discussed the office remodel and additional office space and the BOA acknowledged.

BOA agreed not having a meeting next week.

Nancy Edgeman discussed the Regalado appeal to Superior Court and the BOA acknowledged.

Pat Bell asked how soil types were determined and Jack Brewer answered.

Meeting Adjourned at 9:54 am.

Doug L. Wilson, Chairman	
Betty Brady	
Jack Brewer	
John Bailey, Vice Chairman	
Pat Bell	

**Chattooga County
Board of Assessors Meeting
September 28, 2022**