

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
November 8, 2023

**Attending:**

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Doug L. Wilson, Chairman - Present  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Jack Brewer – Present  
Andrew Johnson – Present via telephone  
Nancy Edgeman – Present  
Crystal Brady – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS: Mickey McGraw – 9:15am**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for November 1, 2023

**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 2023 Real & Personal Certified to Board of Equalization – 552

Withdrawn - 37

Cases Settled – 240

Hearings Scheduled – 166

Pending cases – 109

Superior Court - 8

**We have one 2022 appeal pending Superior Court.**

**IV. Time Line:** Nancy Edgeman to discuss updates with the Board.

**The office is working appeals.**

**NEW BUSINESS:****V. APPEALS:**

2023 Real &amp; Personal Appeals taken: 3214

Total appeals reviewed by Board: 1361

Pending appeals: 1853

Closed: 1361

Weekly updates and daily status kept for the 2023 appeal log by Crystal Brady.  
 Requesting BOA acknowledge

**VI: APPEALS**

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
7A1-42	\$6,400	\$600	\$5,800		\$6,400
7A1-45	\$2,100	\$200	\$1,900		\$2,100
7A1-46	\$4,400	\$500	\$3,900		\$4,400
7A1-47	\$8,400	\$400	\$8,000		\$8,400
7A1-78	\$13,600	\$1,600	\$12,000		\$13,600
7A1-143	\$3,200	\$1,000	\$2,200		\$3,200
7A3-168	\$13,500	\$4,000	\$9,500		\$13,500
7A6-11	\$4,600	\$2,500	\$2,100		\$4,600
7A6-26	\$3,900	\$3,200	\$700		\$3,900
08-059	\$204,800	\$106,458	\$98,342		\$204,800
8-61-T13	\$12,200	\$8,000	\$4,200		\$12,200
8-61-T13-A	\$111,100	\$55,000	\$56,100		\$111,100
09-015	\$112,980	\$112,000	\$980	\$112,000	
13-22	\$162,340	\$150,000	\$12,340	\$150,000	
13-76-L01	\$158,200	\$59,451	\$98,749	\$94,900	
13-76-L08	\$258,800	\$59,541	\$199,259		\$258,800
13-76-T16	\$166,400	\$95,000	\$71,400		\$166,400
15-59	\$18,800	\$100,000	-\$81,200	\$18,800	
15-59-A	\$99,210	\$50,000	\$49,210	\$94,310	
15-59-B	\$141,340	\$6,000	\$135,340	\$134,740	
16-15-B	\$207,180	\$138,909	\$68,271		\$207,180
16-15-D	\$24,300	\$12,000	\$12,300		\$24,300
18-4	\$465,900	\$427,900	\$38,000	\$427,900	
26-5	\$133,900	\$102,100	\$31,800		\$133,900
28-3-C	\$89,200	\$80,000	\$9,200	\$80,000	
28-23	\$4,500	\$4,200	\$300	\$4,200	
28-31-L02	\$36,400	\$36,400	\$0	\$36,400	
28-31-L21	\$63,100	\$58,890	\$4,210	\$58,890	
29-10-L07	\$133,800	\$70,447	\$63,353		\$133,800
29-48-A	\$67,594	\$45,784	\$21,810		\$67,594

29-70-A	\$334,800	\$117,000	\$217,800	\$307,800	
29-70-D	\$810	\$235	\$575	\$670	
31-3	\$455,590	\$410,765	\$44,825	\$410,765	
34-94-C	\$504,980	\$308,000	\$196,980	\$459,280	
35-79-E	\$153,600	\$147,541	\$6,059	\$147,541	
37-67-L15	\$202,600	\$139,405	\$63,195	\$198,700	
38A-10	\$136,990	\$65,533	\$71,457	\$118,190	
38A-36	\$6,600	\$19,864	-\$13,264	\$6,600	
39A-2	\$179,620	\$169,500	\$10,120	\$169,500	
39A-3	\$209,860	\$190,000	\$19,860	\$190,000	
39B-37-B	\$69,180	\$67,787	\$1,393	\$67,787	
39C-34	\$62,800	\$63,000	-\$200	\$62,800	
39D-18	\$134,000	\$124,000	\$10,000	\$124,000	
39D-F71-A	\$61,500	\$58,400	\$3,100	\$58,400	
39E-29-A	\$40,073	\$36,000	\$4,073	\$36,000	
40-12	\$364,160	\$330,000	\$34,160	\$330,000	
40-58-B	\$204,600	\$165,000	\$39,600	\$202,900	
40-58-L	\$13,400	\$9,000	\$4,400	\$10,800	
40-105	\$952,110	\$860,716	\$91,394	\$860,716	
40-115	\$77,250	\$69,500	\$7,750	\$69,500	
42-4	\$522,500	\$480,000	\$42,500	\$480,000	
43-3	\$110,500	\$106,112	\$4,388	\$106,112	
46-38-L49	\$308,600	\$280,000	\$28,600	\$305,700	
46-38-L-49A	\$14,000	\$9,500	\$4,500	\$11,000	
47-1-D	\$315,820	\$177,513	\$138,307	\$224,120	
47-33	\$84,600	\$68,000	\$16,600		\$84,600
47-33-A	\$170,530	\$140,000	\$30,530		\$170,530
47A-145	\$194,700	\$174,575	\$20,125	\$174,575	
47B-36-A	\$13,800	\$2,345	\$11,455	\$3,400	
48-28-C	\$33,408	\$16,000	\$17,408		\$33,408
48-37-V	\$46,300	\$25,000	\$21,300	\$24,000	
48-51K-L14	\$314,900	\$215,000	\$99,900		\$314,900
48-53	\$547,200	\$345,000	\$202,200	\$345,000	
48B-43	\$24,200	\$17,643	\$6,557		\$24,200
48C-9	\$177,400	\$159,300	\$18,100	\$159,500	
48F-62-L11	\$568,200	\$525,000	\$43,200	\$525,000	
49-19	\$19,200	\$9,114	\$10,086		\$19,200
49-40	\$293,260	\$277,660	\$15,600	\$277,660	
49-116	\$346,400	\$346,400		\$346,400	
49A-1	\$161,700	\$150,000	\$11,700	\$150,000	
49A-9	\$197,150	\$186,450	\$10,700	\$186,450	

49A-39-D	\$66,400	\$66,400	\$0	\$66,400	
49A-41	\$646,500	\$585,243	\$61,257	\$585,243	
50B-70	\$156,820	\$150,000	\$6,820	\$150,000	
50C-28A-L05	\$266,600	\$250,000	\$16,600	\$250,500	
52-26	\$146,886	\$137,071	\$9,815	\$137,071	
55-64-A	\$47,731	\$44,549	\$3,182	\$47,711	
55-85	\$34,568	\$31,368	\$3,200	\$31,328	
55-130	\$500,900	\$500,000	\$900	\$500,000	
58-4-A	\$279,560	\$279,560	\$0	\$279,560	
59-7	\$239,500	\$227,000	\$12,500	\$227,000	
59-57	\$56,400	\$56,400	\$0	\$56,400	
59-59	\$93,730	\$85,000	\$8,730	\$85,000	
59A-10	\$36,100	\$27,500	\$8,600		\$36,100
63-19	\$676,940	\$647,887	\$29,053	\$647,887	
63A-27	\$113,400	\$110,000	\$3,400	\$110,000	
63B-3-A	\$7,600	\$7,500	\$100	\$7,500	
64-81-L11	\$166,100	\$150,000	\$16,100		\$166,100
64D-24	\$20,200	\$10,101	\$10,099	\$11,000	
64D-28-B	\$9,600	\$1,500	\$8,100	\$2,200	
64D-33	\$208,600	\$187,150	\$21,450	\$187,150	
64 E-24	\$194,200	\$180,000	\$14,200	\$180,000	
64 E-49	\$76,883	\$70,000	\$6,883	\$70,000	
67-53	\$1,411,080	\$1,288,775	\$122,305	\$1,288,775	
69-4-B	\$396,990	\$357,493	\$39,497	\$357,493	
72-28-A	\$16,600	\$16,017	\$583	\$16,017	
72-34-40	\$82,622	\$30,000	\$52,622		\$82,622
73-1	\$103,200	\$93,938	\$9,262	\$93,938	
73-46	\$476,000	\$372,637	\$103,363	\$381,300	
73-52	\$788,980	\$788,000	\$980	\$788,000	
74-48	\$53,500	\$52,000	\$1,500	\$52,000	
79-23	\$321,300	\$290,000	\$31,300	\$290,000	
79-23-A	\$290,990	\$265,990	\$25,000	\$265,990	
81-33-L05	\$222,600	\$111,000	\$111,600	\$111,000	
82-3-A	\$262,100	\$258,034	\$4,066	\$258,034	
89-6	\$34,910	\$34,910	\$0	\$34,910	
89-8	\$117,810	\$117,810	\$0	\$117,810	
L02-37	\$81,660	\$76,956	\$4,704	\$76,956	
L02-60	\$31,300	\$14,000	\$17,300	\$3,700	
L03-48	\$18,300	\$3,000	\$15,300	\$2,200	
M01-31	\$7,900	\$1,130	\$6,770		\$7,900
M01-32	\$6,890	\$3,594	\$3,296		\$6,890

M01-34	\$5,870	\$3,314	\$2,556		\$5,870
M02-14	\$202,700	\$119,634	\$83,066		\$202,700
P02-22	\$69,030	\$45,000	\$24,030	\$61,730	
P02-L30	\$48,372	\$5,000	\$43,372	\$30,970	
P08-10-A	\$192,810	\$174,460	\$18,350	\$174,460	
P09-44	\$69,200	\$67,116	\$2,084	\$67,116	
S06-16	\$78,000	\$40,938	\$37,062	\$61,100	
S07-34	\$78,820	\$45,467	\$33,353	\$67,820	
S07-47	\$146,180	\$72,758	\$73,422	\$131,580	
S08-15	\$15,000	\$7,076	\$7,924		\$15,000
S08-16	\$258,660	\$143,460	\$115,200		\$258,660
S08-16-A	\$29,700	\$12,325	\$17,375		\$29,700
S08-23	\$145,240	\$84,262	\$60,978		\$145,240
S08-47	\$89,350	\$35,096	\$54,254	\$71,950	
S09-12	\$291,100	\$225,000	\$66,100		\$291,100
S09-18	\$50,600	\$30,000	\$20,600		\$50,600
S10-29	\$59,000	\$37,419	\$21,581	\$58,200	
S11-19	\$72,900	\$38,734	\$34,166	\$61,800	
S14-22	\$39,467	\$11,859	\$27,608	\$15,924	
S15-27	\$106,380	\$60,000	\$46,380	\$104,880	
S15-28	\$63,190	\$35,000	\$28,190	\$54,290	
S15-29	\$246,200	\$130,000	\$116,200		\$246,200
S15-40	\$72,980	\$41,414	\$31,566	\$72,680	
S16-95	\$47,300	\$6,000	\$41,300	\$45,900	
S16-107	\$56,170	\$45,000	\$11,170	\$54,670	
S17-18	\$93,500	\$60,939	\$32,561	\$92,200	
S19-8	\$76,900	\$46,165	\$30,735	\$70,600	
S19-27	\$120,080	\$65,000	\$55,080	\$103,580	
S19-61	\$60,000	\$34,377	\$25,623	\$54,500	
S21-28	\$85,700	\$83,356	\$2,344	\$83,356	
S22-9	\$61,320	\$40,500	\$20,820	\$58,020	
S22-25	\$76,700	\$50,000	\$26,700	\$66,100	
S22-35-A	\$53,100	\$53,100	\$0	\$52,600	
S22-45	\$71,920	\$45,544	\$26,376	\$69,420	
S24-3	\$7,500	\$2,500	\$5,000		\$7,500
S25-16	\$12,080	\$5,000	\$7,080	\$3,380	
S25-24	\$73,920	\$50,000	\$23,920	\$71,020	
S25-59-C	\$9,200	\$950	\$8,250	\$2,000	
S25-68-B	\$97,880	\$91,420	\$6,460	\$91,420	
S26-8	\$5,200	\$500	\$4,700	\$1,100	
S26-37	\$68,900	\$20,000	\$48,900		\$57,200

S26-50	\$9,600	\$1,000	\$8,600	\$2,100	
S26-56	\$14,800	\$3,530	\$11,270	\$3,300	
S26-66	\$83,540	\$60,000	\$23,540	\$75,640	
S27-70	\$77,360	\$46,669	\$30,691	\$76,660	
S28-80	\$146,520	\$76,834	\$69,686	\$145,520	
S31-18	\$226,800	\$192,800	\$34,000	\$225,200	
S32-20	\$97,700	\$94,158	\$3,542	\$94,158	
S34-8	\$150,000	\$160,000	-\$10,000	\$150,000	
S34-25	\$106,660	\$65,000	\$41,660	\$106,000	
S34-41	\$216,400	\$174,619	\$41,781	\$211,000	
S35-13	\$189,560	\$189,560	\$0	\$174,660	
S36-54-A	\$32,270	\$29,683	\$2,587	\$29,683	
S36-60	\$60,000	\$32,500	\$27,500	\$56,200	
S39-9	\$72,040	\$68,000	\$4,040	\$68,000	
S40-45	\$37,005	\$6,500	\$30,505	\$35,742	
S40-46	\$71,000	\$71,000	\$0	\$70,500	
S40-107-A	\$13,000	\$3,000	\$10,000	\$4,600	
S41A-17	\$226,040	\$180,000	\$46,040	\$225,940	
S42-9	\$177,860	\$160,160	\$17,700	\$160,160	
S42-27	\$148,680	\$145,000	\$3,680	\$145,000	
S45-20	\$264,200	\$240,000	\$24,200	\$240,000	
T01-1	\$178,130	\$109,000	\$69,130	\$153,930	
T04-55	\$80,000	\$50,000	\$30,000		\$80,000
T05-15	\$65,320	\$63,404	\$1,916	\$63,404	
T05-16	\$108,900	\$108,900	\$0	\$104,300	
T05-41	\$95,280	\$20,000	\$75,280	\$94,680	
T07-31	\$76,500	\$73,624	\$2,876	\$73,624	
T07-47	\$100,500	\$50,000	\$50,500		\$100,500
T07-48-A	\$5,200	\$5,200	\$0	\$5,200	
T07-49	\$116,220	\$157,800	-\$41,580	\$116,220	
T07-103	\$74,500	\$46,402	\$28,098	\$70,400	
T08-38	\$150,490	\$140,000	\$10,490	\$140,000	
T10-16	\$81,580	\$37,199	\$44,381	\$81,180	
T10-18	\$90,800	\$50,000	\$40,800	\$80,800	
T11-9	\$70,670	\$40,000	\$30,670		\$70,670
T12-17	\$61,500	\$16,695	\$44,805		\$61,500
T12-30	\$70,100	\$70,100	\$0	\$68,300	
T12-44	\$80,700	\$40,000	\$40,700	\$78,700	
T13-11	\$70,610	\$36,802	\$33,808	\$68,310	
T15-9	\$213,030	\$162,000	\$51,030		\$210,030
T16-8	\$102,660	\$46,025	\$56,635	\$90,560	

T16-57	\$90,800	\$48,000	\$42,800	\$90,000	
T16-78	\$93,950	\$65,000	\$28,950	\$88,250	
T17-4	\$82,200	\$48,817	\$33,383	\$82,000	
T18-3	\$54,000	\$40,000	\$14,000	\$53,190	
T18-32	\$88,100	\$60,000	\$28,100	\$86,000	
T18-38	\$73,390	\$35,000	\$38,390	\$71,290	
T19-8	\$72,100	\$72,100	\$0	\$70,700	
T23-84	\$136,330	\$100,000	\$36,330	\$99,330	
T23-47	\$134,600	\$57,587	\$77,013	\$112,500	
T23-84	\$109,880	\$34,000	\$75,880	\$80,700	

**Requesting acknowledgement for appeals listed above:**

**Reviewer: Crystal Brady**

**Motion to acknowledge appeals listed above:**

**Motion: John Bailey**

**Second: Jack Brewer**

**Vote: All who were present voted in favor**

## **VII: MISCELLANEOUS**

### **a. McGraw appeal to Superior Court**

**Owner Name: McGraw, Mickey**

**Map & Parcel: T11-6**

**Tax Year: 2023**

**Asserted Value: 75,000**

**Contention: I'm trying to sell for 75,000**

#### **Determination:**

- The subject property is .19 acres located at 95 Club Drive, Trion.
- The house built in 1920 with 1,404 sq. ft. has a value of \$90,300; land value is \$2,800; accessory value is \$910; for a total fair market value of \$94,010.
- The property was reviewed on August 26, 2022; the physical depreciation decreased from a .78 to a .51 for 2023.
- According to the recent market analysis to bring values in line and uniform with sales, property values county-wide were adjusted.
  - The updates were applied in accordance with the Assessor's appraisal procedures manual (APM).
- The subject at \$64 per sq. ft falls in line with sales comparables below the median of \$93 per sq. ft. (Comparable study available for the Board's review)
- The subject property will be eligible for the Tax Relief Grant; which will make the assessed value \$19,604; \$3,045 less than 2022.

**Recommendation:** Recommending no change for a total fair market value of \$94,010 for tax year 2023.

**Reviewer:** Meghan Howard

**UPDATE:**

**Determination:** After reviewing the property, it appears to be well maintained. In my opinion the depreciation at 51% is low for the condition of the house. The price per sq ft of the subject is \$64. The median based on sales in the area is \$93 per sq ft. Sales range from \$65.28 to \$129.64.

**Recommendation:** After reviewing the property information and sales data in the area I recommend the property remain at \$94,010.

**Reviewer:** Nancy Edgeman / Meghan Howard

**Mr. McGraw and the BOA agreed to the appraisal value of \$86,000.**

**Nancy Edgeman discussed upcoming appeals to Superior Court.**

**Mr. Bailey recommended that the BOA revert back to approving appeals rather than just acknowledging them. Mr. Wilson entertained a motion to do so for all remaining 2023 appeals, Motion was made by John Bailey, Seconded by Jack Brewer, All that were present voted in favor.**

**Meeting Adjourned at 10:30 am.**

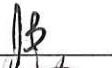
Doug L. Wilson, Chairman




Betty Brady



Jack Brewer



John Bailey, Vice Chairman



Andrew Johnson



Chattooga County  
Board of Assessors Meeting  
November 8, 2023