

# 2023 Sabine County Appraisal Review Board Hearings

June 28, 2023

## 8:30 am-Harris Jimmy, -(Case#2023-00195 Account#R6010481 Protest# 2130)

Mr. Harris reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Harris stated to the board that their property went up about 75% from last year. Mrs. Harris asked the board what comparisons was used. Appraiser Sandra Helander suggested that she could change the loft, based on information to 25% depreciation. ARB member Jesse Watson motion to allow the appraisal district value to stand. no evidence to support her values. ARB member Jesse Watson motion to allow the appraisal district suggestion to adjust the loft. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision -R6010481: Adjusted the land value to \$76,410 and the improvement value to \$426,700.**

## 8:30 pm-LeBeouf Jacqueline & Daniel- (Case 2023-00174-Account# R108401 Protest# 2109)

Mr. LeBeouf reason for protest was the appraised value was over market value/value is unequal when compared with other properties. Mr. LeBeouf advised the board that the square footage that the appraisal report was incorrect and needed to be changed to the correct footage. The appraised agreed to correct the square footage and the land; put a 10% factor for the whole house. Put 72 CPU for the land and change square ft. ARB Member, Jesse Watson motion to allow the Appraisal District decision to stand. Jerry Pickard Jr. second the motion all was in favor. The motion carried. **Board Decision: Account# R108401- No change in value.**

## 8:45 am Powell, Charles-(Case#2023-00267 Account#R6032638 Protest# 2213)

Mr. Powell reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Powell asked Chief appraiser Tina Ford what was considered as a residence, she told him a home. He asked her what kind of residence without a kitchen and dining room. Mrs. Tina asked him did he bring pictures to show that it was just bedrooms, he said no. He said it's just bedrooms you can come in if you want, it not even finished still gutted.

She explained to him that it's a very low class, it has bedrooms, it's a home, you sleep there, it's a bathroom and you shower there, he said that goes with the sq. ft. cost versus a house, versus a house without a kitchen, because a kitchen is the most essential part of a house.

She said if it was a house, because he told her it was bedrooms at one time. She said it should be classified by the structure which is a lot higher classification than a 2. A 2 is telling you that there or issues, there is no kitchen, she would say it's a 2 or it would be a 4 or 3+.

Mrs. Powell ask is that like the class of a house, Mrs. Tina said yes, it's like a class of a house it starts at 1 and goes up to a 7. Mrs. Tina said yes, a 2, which it means there are issues since there are no kitchen, its an issue it's still a residence.

Mr. Powell said the place in the middle has a kitchen, and a dining room and it's a cabin; it's attached to a bathroom and a bedroom that's a master bath and bedroom on the left that was just the original. Mrs. Tina said it should not be a cabin if it has a kitchen.

He said he didn't label it, he was trying to figure out what's a residence, what's a residence without a kitchen or a dining room, is the average sq. ft. what we say a sq. ft. cost, when he

pays whatever, his values are and what the State says the sq. ft. is, would that include what a square foot as the average cause the house is a whole. This could \$50.00 per sq. ft., or \$135.00 per sq. ft., if you had an opinion of his house, it would be lessor square footage price. He said it's just bedrooms, and they park underneath it, they got stairs, a mud room they are still working on, the bigger part is on the inside the laundry room there it has a full bathroom, sitting there not attached to the house, but it is going to be.

ARB member Jesse Watson, asked Mr. Powell did he say the picture on the left was his master bedroom he said yes that is their bedroom, bathroom, and closet, the one in the middle is the living room, the kitchen is in the back, and the other one is the kid's bedrooms.

Mr. Powell said he did the plumbing the electrical, the insulation work all by himself, until he fell off the second story part back in 2008. He said he built it in 2008 just to put storage in it and get their storage from Nacogdoches so they wouldn't have to pay monthly storage.

He said the RV was parked where the bedrooms were, then they son Caleb came home then they ran out of room. They built something else to put storage in. He said they moved into the little part, and made it a 16x32 they moved into there and lived there until he built the add on part. The kids had their own bedroom next to the cutout side there is a hallway for their bedroom, he tore that down and made a bigger bedroom.

He said he just wanted to be classes to whatever it is, if it is really a residence or if it is not a residence, if I tear it down and make a bunch of small cabins, that do or do not have kitchens, if that make everything cheaper because a residence along, I don't see where it's at anymore. ARB member Jesse Watson, told Mr. Powell, it looks like the primary residence of the 1280 sq. ft. was the kid's bedroom, he said yes, it is. ARB Chairman Jerry Pickard Jr. said just to get clarification is the kids' structure currently under construction, he said no that he was finished with all the rooms. He asked him was it inhabitable and he said yes. Mr. Jerry also asked him did he have any intentions on putting in a kitchen, he said no, and if any utility was to be added it may be a mini fridge, no kitchen and no fireplace. Mrs. Tina told him the State will look at what they think it will sell for.

Mr. Powell said he will be tearing down the middle room because when it rained back in January and February it rained about 12 inches it flooded the pier & beam and footings was underwater. The insurance company refused to pay to have it fixed. He said it would cost \$45,00.00 to tear it down and rebuild. The cost for the repairs could bring it back to appraised value. Mrs. Ford said, we don't deduct dollar amount.

She told him the market value can be what market value wants it to be; the appraised value is what you are taxed on, market value is what your property is worth. Mr. Ford explained the 10% homestead cap to him, she told him he could not be taxed more than 10% of his Market value.; this year his market value was \$157,880 a 10% increase to \$165,880 with exemptions it reduced the taxable amount to \$127,170.

ARB member Jesse Watson motion to put a 10% function on the residence which is the first 5-line items; that's on everything because he said the whole thing is not finished; and a 50% function on the cabin CBN1, cabin low. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision -R6032638: Adjusted to reflect the land value to \$8,000 and the improvement value of \$144,140.**

**9:00 am-Hutchison Tanya -(Case#2023-00131Account#R134011 Protest# 2233)**

Mrs. Hutchison reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Hutchison said she added 2 decks, replaced AC, no working shower. The house has been releveled. The A frame house has a single bath house. A Class FR3 or FR3 plus. ARB member Jesse Watson motion to increase the depreciation to a 27% and change the class to a FR3 with a 15% function. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision -R175181: Adjust the land value to \$22,470 and the improvement value to \$82,290.**

**9:15 am-Reeves David E Sr. -(Case#2023-00133 Account#R141001 Protest# 2063)**

Mr. Reeves reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Reeves wanted to know why the value of his neighbor got \$150 increase and he got a \$6,920 increase in value. Appraiser Sandra Helander ask Mr. Reeves did he have issues with his home. Mr. Reeves said that the garage is off tract, it was livable but it needed some work. ARB Chairman Jerry Pickard Jr. motion to let the appraiser district value to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision -R141001: No change in value.**

**9:15 am-Reeves David E Sr. -(Case#2023-00133 Account#R141171 Protest# 2064)**

Mr. Reeves reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Reeves protested his home in Shawnee Shores 3-bedroom house land and the lot next door. The lots are .305 appraised at \$9,150 valued at \$30,000 CPU, Appraiser Whitney Byley explained to Mr. Reeves that he had 2-lots at \$120 CPU for both lots. She told him that the difference is the waterfront & water access. Chief Appraiser explained that a on the land he may come in and had make difference if you have lease back available and if he didn't make a huge difference in the price water access or waterfront cost per unit tremendous greater than those that are away from the water. Appraiser Sandra Helander did he have issues with the home he said it need some work but it was livable and need to replace the floors Mr. Reeves wanted to know why the value of his neighbor got \$150 increase and he got a \$6,920 increase in value. Appraiser Sandra Helander ask Mr. Reeves did he have issues with his home. Mr. Reeves said that the garage is off tract, it was livable but it needed some work. ARB Chairman Jerry Pickard Jr. motion to let the appraiser district value to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision - R141171: No change in value.**

**9:30 am-McKnight Gina Lee. -(Case#2023-00132 Account#R240051 Protest# 2062)**

Mrs. McKnight reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. McKnight stated to the board that they have a shop with no bathroom. Sheetrock with a concrete floor, it has a toilet and a sink, no AC in it yet. Jesse explained to Mrs. McKnight that the scheduled changed and there was an increase for everyone statewide. ARB member Jesse suggested to change to a cabin CB4 864 sq. ft. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision -R240051: Adjusted the land value to \$12,630 and the improvement value to \$62,080**

**9:45 am-Riley James C -(Case#2023-00072 Account#R6002221 Protest# 2042)**

Mr. Riley reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Riley stated to the board that she lost property due to flood & trees has erosions. She said her house was built in 1985. Chief appraiser Tina Ford suggests a 20% depreciation. ARB member Jesse Watson motion to give 20% depreciation across the board and take off for central air. ARB Chairman Jerry Pickard Jr. second the motion,

all in favor. The motion carried. **Board decision: R6002221: Adjusted the value to \$135,370.**

**10:00 am-Bush Lawrence O -(Case#2023-00072 Account#R6000941 Protest# 1986)**

Mr. Bush reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Bush said that the value was more than it was worth. Appraiser Sandra said she made him an offer for \$395,170 overall. Mr. Bush stated to the board that he has issues with the house the door jammed he had to bust the lock to get inside the home. He said the waterfront was shallow there are cracks in the sheetrock termite damage and had to tear the wall out. there are erosions on the property. Mr. Bush presented photos of the damaged property. ARB member Jesse Watson motion to change the class to a BV3 plus 13% depreciation on the residence and a 10% function, ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision: R60009411: Adjusted the land value to \$57,350 and the improvement value to \$265,420.**

**10:15am-K-D Rice & Cattle Company c/o Texas Tax Reduction LLC Written Affidavit-(Case#2023-0017 Account#85111 Protest#2733)**

K-D Rice reason for protest is the value is over market/value is unequal when compared with other properties. Chief appraiser Tina Ford explained to the board that she offered Mr. McClain the agent to change to a FR 5 settlement of \$571,980 on the house they provided evidence and comparable on a home that was a class lower than their home. Mrs. Ford sent him a copy of the schedule and the class, she also said she advised them she would take the settlement statement for what they paid for it for one year, again they refused to accept the offer. ARB member Jesse Watson motion to allow the appraisal district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried.

**Board decision: R85111: No change in value.**

**10:15am-K-D Rice & Cattle Company c/o Texas Tax Reduction LLC Written Affidavit-(Case#2023-0017 Account#85141 Protest#2044)**

K-D Rice reason for protest is the value is over market/value is unequal when compared with other properties. K-C Rice & Cattle Company is protesting the value of the shed. Mrs. Ford advised the board the only reason there was a change of value on this property was because of the schedule change, that is also countywide. ARB member Jesse Watson motion to allow the appraisal district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision: R85141: No change in value.**

**10:30am-Milner Penny (Case#2023-00068 Account#104401 Protest#1981)**

Mrs. Milner reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Milner protested by written affidavit saying the home was unlivable, no septic and it was deteriorating. Appraiser Sandra Helander advised the board that Mrs. Milner did not send any evidence to support her protest. Due to the lack of evidence ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand ARB member Jesse Watson second the motion, all in favor. The motion carried. **Board decision: R85141: No change in value.**

**10:45am-Beight Interest Group LLC-(Case#2023-00469 Account#35421 Protes#2441)  
c/o Roy B Farias the Law of Roy B Farias LLC**

Mr. Farias reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Sandra Helander said she explained to Mr. Farias until they present the Sales price there is nothing she can do. ARB Chairman Jerry Pickard Jr. motion to allow the Appraisal District value to stand. ARB member Jesse Watson second

the motion, all in favor. The motion carried. **Board decision: R3542169: No change in value.**

**11:00am-Weldon Johnny & Elizabeth-(Case#2023-00290 Account#34711**

Mr. Weldon reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Weldon stated to the board that his value went up to about \$83,000. He said his house does not have closet space, no kitchen pantry, there are holes in the walls. Appraiser Sandra Helander recommended to put a 15% function on the house. ARB member Jesse Watson motion to change the class to a FR3 with a 15% function on the home. ARB Chairman Jerry Pickard Jr. second the motion all in favor. The motion carried. **Board decision: R34711: Adjusted the value to \$217,680.**

**11:15 am-Reeves Raymond & Jana -(Case#2023-00060 Account#R231391 Protest# 2063)** Mrs. Reeves reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Reeves stated to the board that they do not own the land. They own a camp house that went up to \$41,000 from last year. Chief appraiser Tina Ford asked Mrs. Reeves was her home built in 2010 she said yes, the appraiser explained to Mrs. Reeves that her house was a FR2; FR1 being the lowest. Chief appraiser Tina Ford explained the increase to Mrs. Reeves, she said the values was too low which cause us to fail the property study value, so the state said we has to up our schedule. Mrs. Ford told Mrs. Reeves that we depreciated all if there was an issue. She advised Mrs. Reeves that she sent an email asking her if there were any issues in the home or if she has any photos to present; but she didn't leave a contact number. Mrs. Ford told her that last 3 years value were incorrect values. Mrs. Ford suggested to change the depreciation to 7%. ARB Chairman Jerry Pickard Jr. motion to amend the depreciation from 5 to 7% ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision - R231391: Adjusted the improvement value to \$107,430.**

**11:30 am-Cooper Terry & Kim -(Case#2023-00071 Account#R86091 Protest# 1984)** Mr. Cooper reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Cooper stated to the board that .34 acres was \$15,000 CPU, everybody is charged the base price, it has a drainage ditch and a ravine, ARB Chairman Jerry Pickard Jr. motion to adjust the depreciation to .375%. Jesse Watson second the motion, all was in favor. The motion carried. **Board decision -86091 Adjusted the value to \$3,190.**

**11:30 am- Cooper Terry & Kim -(Case#2023-00071 Account#R152911Protest# 1985)** Mr. Cooper reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Cooper stated to the board she was protesting the condition of her property, she told the board that the property was built up and every time it rains it floods, her home is on pier & beam. it has damage to the floors and the toilet leaks. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand. Jesse Watson second the motion, all was in favor. The motion carried. **Board decision - #152911- No change in value.**

**2:45pm-Kimler Aubrey R & Janice Written Affidavit-(Case#2023-00099 Account#R94281-Protest#2024)** Mrs. Kimler reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Kimler stated in the affidavit that she has damages to her floor from the toilet leaking. Her house flooded, in 2020 appraiser Sandra Helander put a 20% function on the home to account for the issues and it is still in place It is a class FR3 Sandra said appraised the home as a 60-year-old home, but she depreciated as a 47-year-old home. Sandra said that his house always had a gate on it. ARB member Jesse Watson motion to allow the

appraisal district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision- #R94281- No change in value.**

**3:45 am-Macdonough Joseph -(Case#2023-00403 Account#R172451 Protest# 2370)**

Mr. Macdonough reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Macdonough stated to the board that he made no improvements to his property and don't understand why did the value of his taxes increased. Chief appraiser Tina Ford explained to Mr. Macdonough that the state requires us raise the schedule, so we can get everyone countywide to the market value because we have failed the PBS study. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision- #R172451- No change in value.**

**3:45 am-Macdonough Joseph -(Case#2023-00401 Account#R172361 Protest# 2368)**

Mr. Macdonough reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Macdonough stated to the board that he made no improvements to this property as well he said there is nothing on this property and he could not do anything with it but put a fence for his dog. Chief appraiser Tina Ford explained to Mr. Macdonough again that the state requires us raise the schedule, so we can get everyone countywide to the market value. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision- #R172361- No change in value.**

**3:45 am-Macdonough Joseph -(Case#2023-00401 Account#R111311 Protest# 2367)**

Mr. Macdonough reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Macdonough stated to the board that he purchased this property in a tax sale his intentions was to flip this property, but because of regulation, he cannot do anything with the property for 2 years. Mrs. Ford explained to him that the lots were low and under value. The state required the appraisal district to raise the schedules countywide. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision- #R111311- No change in value.**

**3:45 am-McFarlin Donald -(Case#2023-00401 Account#R111311 Protest# 2367)**

Mr. McFarlin reason for protest is the value is over market/value is unequal when compared with other properties. Mr. McFarlin stated to the board that he purchased lot 26 & 27 and that the appraisal district was taxing him for something he does not have, and his amount was not equal and uniform. He said he had issues with erosion, he said that he gave the photos to Whitney. Chief appraiser Tina Ford explained to him that it was a data entry error and she would fix it. ARB Chairman Jerry Pickard Jr. motion to correct the CPU to \$103 per square ft. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision- #R111311- Adjusted the value to \$85,750.**