2023 Sabine County Appraisal Review Board Hearings June 29, 2023

9:00am- Clodfelter Virgil & Tammie Written Affidavit (Case#2023-00258 Account#R192681 Protest#2204). Mr. Clodfelter reason for protest is the value is over market/value is unequal when compared with other properties. Chief appraiser Tina Ford suggested to the board to the value to stand. ARB Chairman Jerry Pickard Jr. motion to accept the appraisal district value. ARB member Jesse Watson second the motion, all was in favor. The motion carried. Board decision -R192681: No change in value.

9:10am- Bedsole Gregory, -(Case#2023-00259 Account#R140831 Protest# 2205)

Mr. Bedsole reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Sandra Helander said she called and left a message. Sandra suggested to put an 80% depreciation and a 57% function on the mobile home. ARB Chairman Jerry Pickard Jr ARB member motion to adjust value to the appraisal district suggested amount. ARB motion member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision -R140831: Adjusted the value to \$26,000.**

9:30am- Singletary Preston & Lisa-(Case#2023-00262 Account#R155961 Protest# 2213). Mrs. Singletary reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Singletary ask for consideration of the values of their house not being compared to the homes in their area. Appraiser Sandra Helander explained to her that she picked up this home this year and they been here for about 2 years but was not on the roll the price of the house is set at market value. The building at the edge of the water, and the little building needs to be adjusted to a FR3. The state will look at the total market values. Sandra said last year it was classed as a FR6 half with window AC other half no air. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. Board decision -R155961: No change in value.

9:45 am-Van Kay Douglas & Melody -(Case#2023-00148 Account#R154721 Protest# 2082) Mrs. Van Kay reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Sandra Helander asked Mrs. Van Kay to email her settlement statement and she would adjust the value. The ARB board motion to the table the issue till later on that day. ARB member Jesse Watson motion to adjust the value to the Settlement statement Mrs. Van Kay submitted. ARB Chairman Jerry Jr. second the motion, all was in favor. The motion carried. Board decision -R154721: Adjust the land value to \$156,580 and the improvement value to \$263,420.

10:00 am-Griffith Craig-(Case#2023-00263 Account#R163261 Protest# 2209)

Mr. Griffith reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Griffith protesting the value of his storage units, he said he has 19 units. Mr. Griffith said he bought the units for \$43,000, Appraiser Sandra Helander stated that she lowered the class of the storage units at the lowest class as she could, she said she depreciated it as age 35 years old. Mr. Griffith said screws was popping out, the tin was rusting. He said he replaced the gutters a few years age. He said the value has gone up 4 times the amount since 2019 in the last four years. Chief appraiser told Mr. Griffith that the property was not listed as commercial land. The residential area, increased this year and the lake house value in 2015 was classed at what he purchased it for. Mr. Griffith said he redone the dock; the value keeps increasing. \$1200 in one year; 2 residence

one has ac/heat the other don't. Sandra said she change the depreciation. 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 - R163261: No change in value.**

10:45 am-Hudspeth Kevin & Allison. -(Case#2023-00188 Account#R1529311 Protest# 2123). Mr. Hudspeth reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Reeves stated that the square footage was incorrect. he said he has had the place for 24 years; there are a lot of damages to his home, the covered porch was falling down. He has 1979 A/C units. Appraiser Sandra Helander told Mr. Hudspeth that she set the class below average. ARB member Jesse Watson motion to adjust the sq. ft. to 724.5 change the class on second story to STG 5 and correct square footage to 224. Adjust depreciation to 22%, change class from FR3 to FR2 and take off small A/C valued at \$1540. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. Board decision -R1529311:

11:00 am-Stout Morgan -(Case#2023-00246 Account#R129041 Protest# 2227)

Mr. Stout reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. McKnight stated to the board that he purchased this property 8 years ago. The mobile home is over 50 yrs. old. Appraiser Whitney Byley explained to Mr. Stout that the appraisal district had a schedule increased and everyone was affected, she told him that his depreciation is more than usual. Mrs. Byley asked Mr. Stout did he have any issues inside the home. Mr. Stout said that he has rust on the water pipes. ARB member Jesse Watson motion to change depreciation to 40% on the 24ft deck & -15% adjustment to the property. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision -R129041: Adjusted value to \$36,740.**

11:15am-Melius Darby-(Case#2023-00246 Account#R96141 Protest# 2188)

Mr. Melius reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Melius stated that the current property was purchased as waterfront access, there are no water facing him. The property is not accessible waterfront. Appraiser Whitney Byley explained to Mr. Melius that his land was \$130 CPU around you are \$103 CPU, everyone on that bluff all have been taxed. ARB member Jesse Watson motion to adjust the CPU to \$103. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision: R96141: Change the overall value to \$268,000.**

11:20am-Keen Joe & Barbara Affidavit by evidence -(Case#2023-00249 Account#R61201 Protest# 2195). Mr. Keen reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Keen stated to the board that he has a 2-bedroom house that has never been updated, and will never pass inspection to sale. Chief appraiser asked Mr. Keen did he have any issues with the home, he told her that he have issue with the plumbing, electrical and the floors the concrete slab were not leveled. Mr. Keen said he think \$325,000 would be a good price for his property. Mrs. Tina suggested to the board to change the class of the home back to a BV3 plus. Mr. Keen said that he sent a closing statement for the 2 building by the Chamber of Commerce. recommend to ARB member Jesse Watson motion to change the class back to a BV3 plus across the board, except for the barn. Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. Board decision: R61201: Adjust the overall land value to \$40,000 and the improvement value to \$289,630.

11:30am-Cormier 34741Larry (Case#2023-00173 Account#34741 Protest#2108)

Mr. Cormier reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Cormier wanted and understanding on why his property went up

to \$60,000. He said his first cabin burned up and the second one a tree fell on it. he has an 14x20 deck and awning, 8x16 wood deck on the lakeside and Pvc pipes. He said the building was built in 2020 its 3yrs old. Appraiser Sandra Helander said the building is under value because it's metal. Mr. Cormier stated that he has a rolling A/C, no kitchen & no bedroom, just a empty building. He removed the carpet out the house he and his going to do the repairs; the roof is leaking; the slab is cracked and the house is unleveled. 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: R85111: No change in value.

Written Affidavit-(Case#2023-00252 1:20pm-Acosta Ronnie & Rebecca Account#R30051 Protest#2198). Mr. Acosta reason for protest is the value is over market/value is unequal when compared with other properties. Chief appraiser Tina Ford said this property is gated and the appraisal district never could close to the property. She said that home is a FR5 plus and the depreciation is on key slightly above. not asking for adjustments, the class is the same w/15% function on it already per overall ARB ruling last year. The land is equal and uniform with other properties. Mrs. Ford recommend to change class to a FR 5 and leave the 15% funcion for 1 year. ARB member Jessie Watson motion to accept the appraisal district recommendation. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. Board decision: R30051: Adjust land value to \$166,890 and the improvement value to \$378,470.

2:00pm-E&F Lakehouse Legacy LLC Written Affidavit (Case#2023-00268 Account#87011 Protest#2214

E&F Lakehouse Legacy LLC reason for protest is the value is over market/value is unequal when compared with other properties. They are protesting incorrect values, of a 55% increase in 1 year, the property value increased as well. The appraiser explained to the board that the reason for the increase was the schedule change. ARB Chairman Jerry Pickard Jr. motion to adjust the depreciation to 24%. ARB member Jesse Watson second the motion, all in favor. The motion carried. **Board decision: R87011: Adjusted the land value to \$6,440 and improvement value to \$214,270.**

2:05pm-Seitz William & Charlotte-(Case#2023-00266 Account#85881 Protes#2212)

Mr. Seitz reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Whitney Byley stated that the only reason for the increase was because of the schedule all property is equal and uniform. ARB member Jesse Watson motion to allow the appraisal district values to stand. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision: R85881: No change in value.**

3:15pm-Baugh Jimmy-(Case#2023-00163 Account#117931 Protest#2098).

Mr. Baugh reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Baugh stated to the board that waterfront values and it's not waterfront the lots close to him has a 20ft wide drainage on his property. Appraisal Whitney Byley explained that his CPU is \$1,480. ARB member Jesse Watson motion to remove the waterfront code. ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. Board decision: R1179311: Adjusted the land value to \$51,420 and the improvement value to \$364,020.

3:45pm-Harris Michael-(Case#2023-00502 Account#R140861 Protest#2476)

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 he was protesting the structure, he said he inherited this property from his dad, 2 in Shawnee Shore Subdivision, it has cracked

slab and he had to run the waterline in the walls, he has 2 small low quality storage buildings, the roof is sagging. ARB member Jesse Watson motion to let the appraisal district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision: R140861: No change in value.**

4:45pm-Daniels Ricky & Carol-(Case#2023-00555 Account#86431 Protest#2530)

Mr. Harris reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Daniels stated to the board that his house was built in 1974 it has wood paneling, doors does not close, with the heat and rai the house is shifting. Mrs. Tina explained to Mr. Daniels that due to the pictures she suggests to put a 25% function on the home, after 2 years the function will be removed it will be removed after 2 years. ARB Chairman Jerry Pickard Jr. motion to change the class to a FR3 with a 25% function across the board and a 25% depreciation across the board. ARB member Jesse Watson second the motion, all was in favor. The motion carried. Board decision: R86431: Adjusted the land value to \$58,860 and the improvement value to \$103,570.

5:10pm-Gilcrease Jerry (Case#2023-00453-Account#R208301 Protest#2425

Mr. Gilcrease reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Gilcrease stated to the board that his house was 20 yrs. old it was on pier and beam, wood frame house and the windows need upgraded and the roof need to be replaced, he requests a reduction in his value, he said he cannot keep paying the taxes, he said he was retired and puts money back to pay his taxes, but he cannot keep paying if taxes keep going up. Appraiser Whitney explained to Mr. Gilcrease that the appraisal district had a schedule change, she recommended to increase the depreciation. ARB Chairman Jerry Pickard Jr. motion to adjust the depreciation from 7% to 10% on the first 4-line items on the appraisal card. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision:** Adjusted improvement value to \$340,150.