

# 2023 Sabine County Appraisal Review Board Hearings

July 6, 2023

**8:30am- Clement Ernest R & Patricia D-(Case#2023-004363 Account#R97781 Protest# 2408)**

Mr. Clement said there is a error in the square footage, 864-832 building. The upstairs class is wrong, the storage area underneath the storage building is a 26x32. Appraisal Sandra Helander said when they measured the for the aerial they take off for the eaves. ARB Chairman Jerry Pickard Jr. motion adjust the square footage to 832ft. Change the overall value to \$156,410. ARB member Jesse Watson second the motion all was in favor, the motion carried. **Board decision -R97781: Change land value to \$22,880 and the improvements to \$133,590.**

**8:45am-Strayer JoAnn, -(Case#2023-00437 Account#R43051 Protest# 2409)**

**Mr. Strayer protested by Written Affidavit on the phone**, the reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Strayer stated to the board that he had 3 easements, powerlines, centerline of the property. Appraisal Sandra Helander explained to Mr. Strayer that the function that she put on the property in 2020 was still on it. The 20x20 medal building no concrete, shed has no concrete it ws added for this year. Redone the depreciation on the home from 30 to 31% , 2014 30x50 1% a year our goal is to get you to 100% market value. Replacement cost minus depreciation. Mr. Strayer said the garage was unfinished. ARB Chairman Jerry Pickard Jr. motion to motion to allow the appraisal district value to stand. ARB member William Bailey second the motion all was in favor, the motion carried. **Board decision -R43051: No change in value.**

**9:15am-Reynolds Rick J-(Case#2023-00538 Account#R72451 Protest# 2448)**

Mr. Reynolds reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Reynolds stated to the board that the property hasn't been used in years and that the roof leaks, the house was about 42 years old. Appraisal Sandra Helander explained the increase was because of the schedules change. Mr. Reynolds said that he had 2 estimates on the foundation, 40% on the house, attached garage and carport and upstairs. ARB member Jesse Watson motion to put a 50% depreciation on everything except the wood deck & put a 50% depreciation on the boat dock. ARB member Jesse Watson ARB Chairman Jerry Pickard Jr. second the motion all was in favor, the motion carried. **Board decision -R772451: Adjusted the land value to \$41,060 and the improvement value to \$99,270.**

**9:55 am Spivey Boni/Robert Allen C-(Case#2023-00471 Account#R1033681 Protest# 24441)** Mr. Allen reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Whitney Byley explained to Mr. Allen that his land was fair & equal in his area. Tina suggests to remove the 15% off the waterfront. ARB member Jesse Watson motion remove the 15% off the waterfront. ARB Chairman Jerry Pickard Jr. second the motion all was in favor, the motion carried. **Board decision -R1033681: Adjusted the land value \$39,470**

**10:00am-Coussins Paul Bruce ET AL-(Case#2023-00477Account#R204871 Protest# 2450)** Mr. Coussins reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Sandra asked Mr. Coussins did he have any issues with his property she told him that there was a 10% function on the property already. Jerry motion to allow the appraisal district value stand. ARB member William Bailey

second the motion, all was in favor the motion carried. **Board decision -R20471: No change in value.**

**10:025am-Dillow Edward-(Case#2023-00340 Account#R171341 Protest# 2302**

Mr. Dillow reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Dillow stated to the board that his property was not worth the value that the appraisal district has it appraised. Chief appraisal Tina Ford explained to him that the county has been under value and the state made the appraisal district raised their values; and the land changed because of the waterfront. The waterfront changed to \$21,573. Mr. Dillow said the house needed a roof, and needed to be leveled his provide photos to help with the issues of his property. ARB,Chairman Jerry Pickard Jr. motion to change the depreciation on the house to 27% ARB member Jesse Watson second the motion all was in favor, motion carried.

**Board decision -R171341: Adjusted land value to \$21,570 and improvement value to \$78, 280.**

**10:025am-Dillow Edward-(Case#2023-00339 Account#R171351 Protest# 2301)**

Mr. Dillow reason for protest is the value is over market/value is unequal when compared with other properties. his property. Chief appraisal advised Mr. Dillow that the valued did not change for this property but will change next year. ARB member Jesse Watson A motion to allow the appraisal district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor, motion carried.

**Board decision -R171351: No change in value.**

**10:45am-Reininger Logan & Helen-(Case#2023-00655 Account#R103531 Protest#2661.**

Mr. Reininger reason for protest is the value is over market/value is unequal when compared with other properties. his property. Mr. Reininger stated to the board that the people that lives next door to him do not take care of their property and it is hard to sale his property because the property is trashed. Chief Appraiser Tina Ford suggest go to Martha Stone and tell her that you want to purchase the property that owes back taxes. ARB Chairman Jerry Pickard Jr. motion to let the appraisal district value stand, ARB member Jesse Watson second the motion, all in favor, motion was carried.

**Board decision -R103531: No change in value.**

**10:45am-Gentry Kevin Case#2023-00414 Account#R1337701 Protest#2381.** Mr. Reininger reason for protest is the value is over market/value is unequal when compared with other properties. his property. Mr. Gentry stated to the board that he was being taxed on \$65, 670, nothing has changed in the last five years. Appraiser Whitney Byler, explained to Mr. Gentry that the county had a schedule change, so she suggests to put a 25% function added to the residence. ARB member Jesse Watson motion to change the depreciation for the house from 17 to 30% change class to a R2 plus & the roof that goes with it. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor, motion carried.

**Board decision -R1337701: Adjusted the land value to \$4,680 and the improvement value of \$68,890.**