

2023 Sabine County Appraisal Review Board Hearings

July 12, 2023

8:30am-Salter Phillip & Regina-(Case#2023-00446 Account#R142781 Protest#2418)

Mr. Salter reason for protest the value is over market/value is unequal when compared with other properties. Mr. Salter stated to the board that he doesn't believe his house is worth nearly what the appraisal district thinks it's worth. He said that in 2019 value of the house was \$119,000, -\$250,000-\$266,000 and now it's \$397,000 which is a 33% increase since 2022. Mr. Salter presented photos of the condition of his home to the board. He said he had to strip and replace the floors; he fixed the porch and repaired the dock back. Appraiser Sandra Hellander asked him how many bathrooms did they have he said there was a toilet downstairs and 1 functional bathroom upstairs. He told them that the sq. ft. was not correct as listed. Mrs. Sandra suggest to override the sq. ft. to 3,340 and next year she would go out and remeasure it; also put a 60% completion on the home. ARB Chairman Jerry Pickard Jr. motion to change the sq. ft. to 3,340 and a 60% completion on the home. ARB member Jesse Watson second the motion, all was in favor. The motion carried.

Board decision-R142781: Adjusted the land value to \$25,220 and the improvement value to \$172,230.

9:10am-Pilcher R Voncile-(Case#2023-00298 Account#R59381 Protest#2255)

Mrs. Pilcher reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Pilcher protesting the value of her mobile home, she said they had to do repairs on it, it has damages to the bathroom wall the floors, they had to cut the sheetrock out. Appraiser Whitney Byley explained to them that the schedule increased, she recommends to increase the depreciation to 55% on the mobile home. ARB member Jesse 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-#R59381: Adjust the land value to \$109,30 and the improvement value to \$19,320.**

9:25am-Bultman Fredrick & Michelle-(Case#2023-00213 Account#R35591 Protest#2148).

Mrs. Bultman reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Bultman stated to the board that the house is pretty much a shell, it's really not a shell it just has some issues, it has no insulation, the structure is damaged, it's a hole in the wooden floor, a pine tree fell on the building and have not been repaired. Mrs. Bultman asked the appraisal district to reduce the value to \$60,000, she said the house was about 100 years old. Mr. Jerry told her it was listed that the house was about 50 years old and she said that's about right. Chief appraiser Tina Ford explained to Mrs. Bultman that there was an increase in the schedule because they has to get up market value throughout the county. Tina said that her house was a FR2 plus which is a very low-class home, a 35% depreciation on the home, 95% depreciation on the mobile that is being used for storage, and a 30% function on the home in 2020 it's been 3 years and the function is still on the home. ARB member Jesse Watson motion to change the class to a FR+ and 60% depreciation. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-R35591: Adjust land value to \$8,000 and the improvement value to \$43,860.**

9:40am-Ritchey Scott-(Case#2023-00649 Account#R95941 Protest#2655)

Mr. Ritchey reason for protest the value is over market/value is unequal when compared with other properties. Mr. Ritchey stated to the board that when he purchased to 2 lots, they were unimproved and they are still unimproved, he said he has not done any improvements to his property. He said the value of the property has double from when he first bought it.

He said there is no power and there is a drainage ditch that take up approximately 50% of this property, 50% of the lot is unusable. Chief appraisal Tina Ford explained to Mr. Ritchey that the reason the increase in the value was based on the sales of the lots for what they were selling for, she told him that his property was equal & uniform like everybody else, and they all have the same CPU. Tina recommended to adjust the value of the land to half because of the drainage ditch. ARB member Jesse Watson motion to adjust the value of the lot to \$15,500 CPU. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-#R95941: Adjusted the land value to \$5,970**

9:40am-Ritchey Scott-(Case#2023-00650 Account#R6019461 Protest#2656)

Mr. Ritchey reason for protest the value is over market/value is unequal when compared with other properties. Mr. Ritchey stated to the board that this lot is not water frontage or water view. Chief appraisal Tina Ford explained to Mr. Ritchey that the reason the increase in the value was based on the sales of the lots for what they were selling for, she told him that his property was equal & uniform like everybody else, and they all have the same CPU. 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-#R6019461: No change.**

10:00am-Gandy-(Case#2023-00457 Protest#2308)

Mr. Gandy reason for protest the value is over market/value is unequal when compared with other properties. Mr. Gandy asked the board why the appraisal on his structure increased his value 60% from \$262,000 to \$417,000. Appraiser Whitney Byley explained to Mr. Gandy that the schedule changed that affected everyone in the county. Chief appraiser Tina Ford also tried to explain to Mr. Gandy that the State is the one who told us to get everyone up to market value because we have failed the PBS study which cause the schools to lose money. Mr. Gandy did not agree with the information that was given to him, so he left the protest. Although Mr. Gandy left the protest Tina said that the class on his home was incorrect and recommended to the board to change the class to a FR4 and put a 5% depreciation on the home. ARB Chairman Jerry Pickard Jr. due to the recommendation of the appraisal district motion to change the class to a FR4+ and change the depreciation from 2-5%. ARB members Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-**

10:15am-Lecce Michael & Catherine-(Case#2023-308 Account#R164361 Protest#2266. Mr. Lecce reason for protest the value is over market/value is unequal when compared with other properties. Mr. Lecce stated to the board that the amount the appraisal went up was about 40% over the passed year. 40% increase is a huge jump there has been no major improvements within that length of time; no major upgrade, Mr. Lecce provided photos to the board showing the condition of the home. He said that \$120,000 appraised value of the home is accessible. ARB member Jesse Watson explained to Mr. Lecce the reason why his value increased was because of the countywide change in the schedule age per square ft. as gone up. ARB Chairman Jessie Pickard Jr. motion change the class to a FR3+, ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-R164361-Adjust the land value to \$40,990 and the improvement value to \$312,070.**

10:30am-LETCO- Written Affidavit-Case#2023-00247 Account#R62791 Protest#2189) LETCO reason for protest the value is over market/value is unequal when compared with other properties. Chief appraiser Tina Ford said the building burned down and there was no evidence submitted with this Affidavit. ARB member Jesse Watson motion that based on lack of evidence take the building off. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried.

Board decision: Account#R62791-Adjust the land value of \$100,870 and the improvement value to \$456,560.

10:45am-Heithman Christopher Agent Lynn Dudinsky Gill Denson & Company Account#93271Protest#1955).

Mr. Dudinsky reason for protest the value is over market/value is unequal when compared with other properties. Mr. Dudinsky protesting the value of the property he said there are cracks in the driveway. Mr. Dudinsky did not present photos to support the issues he was protesting. Appraiser Whitney explained to Mr. Dudinsky that the appraisal district had a change in schedule all over the county, and that is why Mr. Heitman property increased. 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: Account#R93271- No change in value.**

10:45am-Mason Steve-(Agent Lynn Dudinsky Gill Denson & Company Account#224501 Protest#2398).

Mr. Dudinsky reason for protest the value is over market/value is unequal when compared with other properties. Appraiser Whitney Byley again explain to Mr. Dudinsky that the appraisal district had a change in schedule all over the county, and that is why Mr. Mason property increased. ARB member Jesse Watson motion to put 4% depreciation on the 1st 4-line items and the last 2-line items. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R224501- Adjust the land value to \$114,950 and the improvement value to \$316,020.**

10:45am--Trahan (Agent Lynn Dudinsky Gill Denson & Company Account#158151 Protest#2556).

Mr. Dudinsky reason for protest the value is over market/value is unequal when compared with other properties. Mr. Dudinsky protesting the land increase of \$15,000 and a improvement increase of \$67,000. Whitney explained that the depreciation can go up to 25% on the items that are 1974, and the land is equal and uniform all over the county. 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: Account#R158181- No change in value.

10:45am--Trahan (Agent Lynn Dudinsky Gill Denson & Company Account#158151 Protest#2555).

Mr. Dudinsky reason for protest the value is over market/value is unequal when compared with other properties. Mr. Dudinsky that the appraisal district had a change in schedule all over the county, ARB Chairman Jerry Pickard Jr. motion to change the class to a FR2+, 25% depreciation on the 1st 4-line items. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R158151- Adjust the land value to \$20,270 and the improvement value to \$151,410.**

11:00am-Sandals & Spurs C/O Brusniak Turner Fine LLP (Agent/Attorney James Barton) -(Case#2023-00118 Account#R61081 Protest#2045)

Sandal & Spurs reason for protest the value is over market/value is unequal when compared with other properties. Chief appraiser Tina Ford spoke with Attorney James Barton, Mr. Barton stated to the board that he would like for the Chief appraiser Tina Ford to move forward. Mrs. Ford stated that the discussed on the phone the Comp account they had provided, and a lot of them, were personal accounts not commercial account, a couple of them was agricultural land. She said that the appraisal district looked at other businesses such as Fin & Feathers now Toledo Retreat, she said they just accepted their settlement statement. She did offer to the owner to accept their Settlement statement.

Mrs. Ford said Mid lake has less waterfront a lot less structure they are over a million for their size. Mrs. Ford proposed to Mr. Barton that she offer the owners to split their land, even though their land is peninsula surrounding 3 sides by water and front size by highway. She said it's divided and that she took 2.106 and left it on as the waterfront price.

There are a couple of homes around them at that same waterfront price. Mrs. Ford said she took the other 2 acres and lowered it down to \$50,000 per acres as a commercial non-waterfront property, it gave them a new value that she proposed at \$1,372,690 for it all. Mrs. Ford stated that if they have issues with their buildings, they may bring her current photos in before the middle of next week, and she will look at them. If not, they can bring them in for 2024 and she will help them more in 2024.

ARB Chairman Jerry Pickard Jr. asked Mr. Barton were the owners in agreement with the appraisal districts proposed recommendation; Mr. Barton said, "I wouldn't say that they were in agreement, but we're not going to go any further." Mr. Barton asked the ARB Chairman if he could be on the phone to hear the final decision by the board. ARB Chairman Jerry Pickard Jr., said he could. ARB member Jesse Watson said based on the Affidavit on the property and the pictures of the Aerial view he motion to allow the appraisal district to make the adjustments to the property. The suggested adjustments by the appraisal district and to change the overall value to \$1,372,690 on this property. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-R61081: Adjusted the land value to \$584,380 and the improvement value to \$788,310.**

11:15am-Doig Tom & Nikola-(Case#2023-00358 Account#R133601 Protest#2324)

Mrs. Doig reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Doig stated to the board that her property is still incomplete. It has no power, no water it basically a shell with no roof. She said she feels she is being over taxed and it is not consistent with the rates the neighbors are paying. Chief Appraiser Tina Ford explained to Mr. Doig that everyone was equal & uniform and that the appraisal district had a schedule increase. ARB Chairman Jerry Pickard Jr. motion that based on evidence we have and she has described, change the completion percent to 50% on the residence and second story. ARB member Jesse Watson second the motion, all was in favor. The motion carried.

Board decision- R133601- Adjusted the land value to \$188,650 and the improvement value to \$134,030.

11:30am-Stone Larry-(Case#2023-00222 Account#R153451 Protest#2157)

Mr. Stone reason for protest the value is over market/value is unequal when compared with other properties. Mr. Stone asked the board how did the appraisal district come up with the value of his property. ARB member Jesse Watson explained to Mr. Stone that there was no increase on his land value. ARB Chairman Jerry Pickard Jr. told him according to the appraisal card there is a residence with a small addition and some storage buildings on the property. Mr. Stone stated that was not his property, after Appraiser Sandra Hellander explained to him a little more about the things on his property, he agreed that was the correct property. He said the year the home was built was incorrect. ARB Chairman Jerry Pickard Jr. motion to put a 23% depreciation on the 1st 2nd line items, and 50% depreciation on the 3rd item, and 23% depreciation on the 4th item and correct the year the home was built. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-#R153451: Adjusted the land value to \$12,280 and the improvement value to \$119,250.**

11:45am-Werner Darin-(Case#2023-00484 Account# R126761 Protest#2458)

Mr. Werner reason for protest the value is over market/value is unequal when compared with other properties. Mr. Werner stated to the board that he does not understand how the appraisal district came up with their figures of his current value of \$20,000. Appraiser Whitney Byley explained to Mr. Werner that everyone around him is the same as him or more than him. Whitney suggests to remove the 15% waterfront code. ARB Chairman Jerry Pickard Jr. motion to remove the 15% waterfront code. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-#R126761: Adjust the land value to \$17,810.**

12:00pm-Root Miles & Belinda Affidavit of Evidence-(Case#2023-00016 Account#R164101 Protest#1922). Mrs. Root reason for protest the value is over market/value is unequal when compared with other properties. Appraiser Sandra Hellander explained to Mrs. Root that she had been to her property twice and the gate was locked both times. Sandra suggests due to the pictures Mrs. Root show to put a 10% function and a 10% depreciation on the home. She told Mrs. Root that the price was affected by the schedule change. ARB Chairman Jerry Pickard Jr. motion to change house to a FR4+, 10% depreciation and a 15% function across the board. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-#R164101: Adjusted the land value to \$41,040and improvement value to \$447,830.**

This concluded the Appraisal Review Board hearing for July 12, 2023. ARB Chairman Jerry Pickard Jr. motion to adjourned at 12:15 pm ARB Member Jesse Watson second and the meeting was adjourned.

Jerry Pickard Jr. – Chairman

Yvette Holman

Prepared by Yvette Holman