

2023 Sabine County Appraisal Review Board Hearings

June 26, 2023

Appraisal Review Board Members: Chairman Jerry Pickard Jr. Jesse Watson and William Bailey were administered the Oath of Office on Monday June 26, 2023. ARB Chairman Jerry Pickard Jr., called the hearings to order at 8:30 am and the hearing proceeded as follows:

8:30am- Melcher Chris M. & L. Diane- (Case 2023-00112- Account# 212771- Protest# 2039)

Mr. Melcher reason for protest was incorrect appraised (market) value and unequal compared with other properties. Chief Appraiser Tina Ford explained to Mr. Melcher the reason why he had an increase this year is because we had a schedule increase, we failed the property study value and the state mandate us to be at a 100 percent to what it sold for. Mrs. Ford presented comparable to the ARB board that had the same price and same square footage as Mr. Melcher house. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand. Jesse Watson second the motion. All in favor, motion carried.

Board Decision: Account number R#212771- No Change in value.

8:45am-Mr. & Mrs. English-(Case#2023-00445 -Account#R84001 Protest#1807)

Mr. English reason for protest was the appraised value was over market value/value is unequal when compared with other properties. Mrs. English stated to the ARB that the that paid amount of dollars for their home. Appraisal Helander advised the English that she would take their settlement statement. Jessie Watson motion to adjust the value to the settlement statement Jerry second the motion, all was in favor. The motion carried. **Board**

Decision: Account# Reduced land value to \$8,720 and improvement value to \$215,280.

9:00 am Mr. & Mrs. Benedict (Case#2023-00047 Account#R6022791-Protest#1960)

Mrs. Benedict reason for protest was the value is over market value/value is unequal when compared with other properties. Mrs. Benedict advised the board seals in their windows was broken and that the roof was 22 years old and the horde board siding need to be replaced. Appraiser Sandra Helander explained to the Benedicts that the appraisal district appraised their home less than they paid for it. She also explained that the state required us to be 100 % of market value. The value is determined by the cost of build and whatever it would sell for. ARB member Jesse Watson motion to adjust the depreciation from 8 to 11% ARB Chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision: Account#R6022791- Adjusted the improvement value to \$452,860.**

9:30 am -Wise Clint & Shawn (Case#2023-00055 Account#R225071-Protest#1968)

Mr. Wise reason for protest was the value is over market value/value is unequal when compared with other properties. Protesting the increase in the structure in one year. The schedule breaks each home down into categories and then those categories broken down medals, frame house that is how we classify homes. then we take what it cost to build a new home, if it is problems or issues, we depreciate it. The schedules were redone this year, because we failed the property value study, the state required us to be 100 % of market value. Tina offered to lower the class of the home to a FR5 and change the barn to a MB 3 and the home to a FR5. ARB Member, Jesse Watson motion to accept the Appraisal District suggestions. ARB Chairman, Jerry Pickard Jr. second the motion all in favor. The motion carried. **Board decision: Account#R225071-Adjusted the improvement from \$592,360 to \$481690.**

10:00 am Stepp Trustee by Written Affidavit (Case#2023-00023 Account#R228931-Protest#-1930) The reason for protest is the value is over market/value is unequal when compared with other properties. 2-porches and attached garage. Appraiser Sandra Helander stated to the board that Stepp Trustee used the comparable that she sent to them, no evidence was submitted to support their claim. 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: Account#R228931- No change in value.**

10:00am -Legacies Hemphill Properties LLC (Case#2023-00231 Account#R226511 Protest#2172) Appointment of Agent Tiffanie Bradberry

The reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Bradberry stated to the board that she was protesting the 1.6-million-dollar property. They bought the building in 2022, cleaned up the place and has 107 staff member and 90 people in the bed. The appraiser Sandra Helander explained to Mrs. Bradberry about the market, the cost, which means what you paid for it or the income. she asked Mrs. Bradberry did she mind telling the board how much they paid for the Nursing Home last year; because she could use that price; In the packet the market value came out to be 1 million dollars less than what the cost approach came out to be. she said that she did know the amount that was purchased. Tina Ford told her that she would accept the settlement statement for the amount that they paid for nursing home; she needed the information by the end of the day. Mrs. Bradberry said she would get the information. Mrs. Bradberry did not bring the settlement statement. ARB Member Jesse Watson. motion to let the Appraiser District value stand. ARB Chairman Jerry Pickard Jr. second the motion. All in was in favor, the motion carried. **Board decision: Account# R226511- No change in value.**

10:15 am Sonnier Michael J- (Case#2023-000107 Account#113711- Protest#2032)

Mr. Sonnier reason for protest is the value is over market/value is unequal when compared with other properties. What is your appraisal based upon it's square footage, other properties in that vicinity or is it based on the type of property that it is? Jesse replied that it was all of those things; but he would let the Appraisal District answers those questions for him. Mr. Sonnier stated that he built a boat shed 12x30 on the property and a 24x40 cabin with a patio on the back side and front porch on the other side 960 sq. ft. They have made some improvement most of it is landscaping, he doesn't understand how he ended up with a \$50,000, increase is justified. Appraisal Whitney explained to Mr. Sonnier that the home has been undervalued, there hasn't been an increase in values 3 years so, the increase you see is based on that. Whitney explains to Mr. Sonnier with it being just a simple house she suggests lowering the class to a FR2 plus and a 4% depreciation. Mr. Sonnier request to split between \$25,000 in two installments if they have to pay the \$50,000 increase. Chief Appraisal Tina Ford advised him that his value went down when they changed the class and the depreciation to \$112,890. ARB Member, Jesse Watson motion to change the class to a FR2 plus and a 4% depreciation. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision: Account#113711-No change in value.**

10:15 am-Sonnier Michael J & Karen (Case#2023-000107- Account#-R125111 Protest#2034) Mr. Sonnier reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Sonnier advised he was more concern about his home. Whitney advised him that all the lots were valued at \$12,000. ARB Member Jesse Watson. motion to let the Appraiser District value stand. ARB Chairman Jerry Pickard Jr. second the motion. All was in favor, the motion carried. **Board decision: Account#125111-No change in value.**

Sonnier Michael J & Karen (Case#2023-000107- Account#-R201071 Protest#2033)
Mr. Sonnier reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Sonnier advised he was more concern about his home. Whitney advised him that all the lots were valued at \$12,000. ARB Member Jesse Watson. motion to let the Appraiser District value stand. ARB Chairman Jerry Pickard Jr. second the motion. All in was in favor, the motion carried. **Board decision: Account#201071-No change in value.**

11:45am-Mrs. Sheila D & Kenneth W Roy-(Case#2023-00283 Account#R167221 Protest# 2233) Mrs. Roy reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Roy asked how much did her value go up from last year to this year. Appraisal Sandra Helander explain to Mrs. Roy that she was only being taxed 10% more than last year. She explained the homestead cap to Mrs. Roy and told her that the appraisal district has to get up to market value. Mrs. Roy stated she has issues with her foundation but she didn't provide any photos to support her issues. ARB Chairman Jerry Pickard Jr. 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 -R175181: No change in value.**

1:30 pm- Mr. Richard Felts representing GD Edgar Lumber Co. (Case#2023-00626 Account#R53811 Protest#2632) Mr. Felts reason for protest is the value is over market/value is unequal when compared with other properties. ARB member Jesse motion to make the 2- buildings match with a 50% depreciation, ARB chairman Jerry Pickard Jr. second the motion, all in favor. The motion carried. **Board decision: Changed from \$353,940 to \$333,300.**

1:30pm Econ-Rail Corp-C/O Dudley Veal Property Tax Group Agent Rich Walton (Case#2023-00182 Account#175181 Protest#2117) by written affidavit. Walton reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Walton advised the board that he did not receive the information that he requested from the Chief Appraiser, Chief Appraiser show the board the information that Mr. Walton requested as well as the email he said he sent to her. The evidence Mr. Walton presented did not support his claim about his values. Because of lack of evidence, ARB Chairman Jerry Pickard 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#R53811-No change in value.**