

# 2023 Sabine County Appraisal Review Board Hearings

June 27, 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:

**8:45am Kathy Lindsey- (Case 2023-00094- Account# R26971- Protest# 2018)**

Mrs. Lindsey reason for protest was incorrect appraised (market) value and unequal compared with other properties. She stated to the board that here property has asbestos siding in the home and she could not afford to hire a hazmat company to fix the issues it would cost a fortune. ARB Chairman, Jerry Pickard Jr. motion to allow the Appraisal District value stand. Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account R#26971- No change in value.**

**8:45am Kathy Lindsey - (Case 2023-00094- Account# R27781- Protest# 2019)**

Mrs. Lindsey reason for protest was incorrect appraised (market) value and unequal compared with other properties. She said the house was built in 1976 and she moved in in 1978. Mrs. Lindsey said they tried to repair the floor several years ago but it separated. Mrs. Lindsey said that the floor jolt was very few and that there are cracks in the walls and the brick were bursting. That is the reason why she was protesting she didn't agree with the property value amount. Appraiser Sandra Helander explained to Mrs. Lindsey that she put a 20% functional on the home and a locate factor on it because it was on the back of the property a few years ago and it is still on there. ARB Member Jesse Watson motion to let the Appraisal District value stand. ARB Chairman, Jerry Pickard Jr. motion to allow the Appraisal District value stand. Jesse Watson second the motion. The motion carried. **Board Decision: Account R#27781- No change in value.**

**9:00 am- Jason & Kristin Hinkle - (Case 2023-00106-Account# R95531 Protest# 2031)**

By phone. Mr. Hinkle reason for protest was the appraised value was over market value/value is unequal when compared with other properties. Mr. Hinkle want to know why the valued went up 40% this year. Appraiser Whitney explained to Mr. Hinkle that the appraisal district has a schedule change and if he had any issues at his home, he told her that he his electrical wiring needed to be redone and the walls needed to be repaired. Mr. Hinkle provided photos to support his claim. Whitney suggested to Mr. Hinkle that she could reduce the class of his house to a FR 3 and raise his depreciation to 21% to the match the age of the home. ARB Member, Jesse Watson motion to reduce the class to a FR 3 and raise his depreciation to 21% as agreed by the appraisal and the owner. Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account# R95531- Adjusted the improvement to \$71,720**

**9:15 am- William Trae III & Angela Newkirk-(Case#2023-00084 -Account#P6031792 Protest#2008) Written Affidavit.**

Mr. & Mrs. Newkirk reason for protest was the appraised value was over market value/value is unequal when compared with other properties. Mrs. Newkirk was trying to figure out the increase of the value on the mobile home. Whitney advised Mrs. Newkirk her 2016 mobile home 14x60 is a M1 and had a 15% depreciation already on it. She explained to her that the price of the square foot increased the schedule change and affected every property in the county, Chief Appraiser Tina Ford explained to Mrs. Newkirk that mobile homes increasing instead of decreasing.

ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value stand. ARB member Jesse Watson second motion the motion, all was in favor. The motion carried.

**Board Decision: Account#R95531- No change in value.**



**9:30 am- Daren & Brenda Hearn- (Case#2023-00288 Account#R6032902-Protest#2244)**

Mrs. Hearn reason for protest was the value is over market value/value is unequal when compared with other properties. Mrs. Hearn stated to the board that the appraisal district placed a value on her property that was substantial over the market value. She said with a significant and unequal discrepancy value of her land between other properties similar and to hers. Mrs. Hearn stated that in 2020 her value was \$51,496 which was .92 cents per square foot, now her value is \$177,330 which is \$3.17 per square foot a 244.57% increase from last year and is 35% less than that for 2022, before then it was two lots 71 & 72, they were together. She said some of the neighbors without waterfront property was low as .18 cent per square ft. and the ones with waterfront was .32 cent per square ft. and no increase in values in the last 4-5 years; but her value jump to 244%. Mrs. Hearn advised the board that where she share a property line, some property is low as .18 cents per square ft. and some are .98 cent per square ft. They are separated by a cyclone fence but yet her land is 223% higher than the others. Mrs. Hearn said the average cost for property is \$1.04 per square ft. which means that her value is 205 % more than surrounding neighborhood waterfront properties. She stated to the board that she deserves to be treated fairly and equal like her neighbors based on her comparative analysis of the property value of the people in her neighborhood; the fair market value of her property should be .74 cents per square ft. because 244% increase of her property value in one year is unjustified and unfair and the fact that her value of 205% was more than her neighbors and she wanted to be treated fairly, equal and ethical. She also stated that she was appealing the \$3.17 per square ft to .74 cents per. square ft. Appraisal Whitney explained to Mrs. Hearn that she done everything she could to work with her, she told her that the people separated by the cyclone fence where she was in, is in a different Subdivision and they do have different sales, she also explained to her that she has a larger tract than everybody else. Whitney suggests to Mrs. Hearn that she could take part of her land out she would take 1.285 split it in half the .642 at \$120,000 and .643 at \$35,000 the land from \$177,330-\$111,101. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district suggestion stand. ARB member Jesse Watson second the motion, all in favor. The motion carried.

**Board decision: Account#R6032902-Adjusted improvements to \$111,100 and improvements to \$21,880.**

**9:45 am William Jr. & Marsha Moon- (Case#2023-00615 Account#R107421-Protest#2621)**

Mrs. Moon reason for protest was the value is over market value/value is unequal when compared with other properties. Mrs. Moon stated to the board that Mid Lake is a curvy subdivision and because of the conditions of the subdivision it would play a factor, if they would try to sale their property, she said based that on her house; she said that Richard Lyons house was similar to hers. Mrs. stated they were trying to sale their home; they were asking \$300,00, and they just got a contract at \$279,000. She pulled up a couple of comparable off the computer that similar to theirs. She doesn't know why it went up so high from last year. Chief Appraisal explained to Mrs. Moon that the schedules changed throughout the county; and we failed the



property value study for 4 years in a row, we take cost to build that type of house brand new then we take out for any age or functional so every street, every subdivision and every structure in Sabine County seen an increase this year. Tina explained to Mrs. Moon her property increased about \$30,000, which is a minimum compared to a lot of people; her tax rate is going to stay the same because you're her taxes are frozen. Tina suggests to adjust the class from a 3 plus to a 3BV 3. ARB Member, Jesse Watson motion to change the class to a BV3. ARB Chairman Jerry Pickard Jr second the motion, all was in favor. The motion carried. **Board decision: Account#R107421. Adjust the land value to \$82,060 and the improvement value to \$207,190.**

**10:00 am- C&S Outfitter C/O David (Case#2023-00079 Account#R229861- Protest#-2002)** Mr. David reason for protest is the value is over market/value is unequal when compared with other properties. He was protesting the value of his 30x20; wanted to know how did they go from 40% to 60% in one year. Chief Appraiser suggested to change the value to \$58,160 and the land to \$5,500. ARB Chairman Jerry Pickard Jr. motion to accept the changes made by the Chief Appraiser. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision: Account#R229861- Adjusted the improvement value to \$ 58,160.**

**10:15 am- David Scott- (Case# 2023-00078 Account#R49471- Protest# 2001)**

Mr. Scott wanted to know why his land code was different from the neighbor's land. Chief Appraiser Tina Ford explained to Mr. Scott that the people next to him value is \$97,000, she suggested that she can change his value to \$97,000 but next year it would go back up. ARB Chairman Jerry Pickard Jr. motion. motion to accept the appraisal district adjusted value. ARB member Jesse Watson second the motion, all in favor. The motion carried. **Board decision: Account#49471 Adjusted the land value to \$67,380.**

**10:30 am - Don & Janet Coffey- (Case#2023-00080 Account#R6032077 Protest#2004)**

Mr. & Mrs. Coffey reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Coffey protesting the misuse of land property 2,000 sq. ft. he states that he has not done any improvements. Appraisal Whitney Byley explained to Mr. Coffey that the price per square foot when up for everyone all over the county, she suggested to removed the 18x20 storage building change depreciation from 20% to 22% put a 15% function on the floor. ARB member Jesse Watson motion to raise the depreciation to 22% and put a 15% function on the residence and remove the 18x20 storage building, Chairman Jerry Pickard Jr. second the motion. All in was in favor, the motion carried. **Board decision: Account# R6032077- Adjusted the improvement value to \$164,090.**

**10:30 am - Don & Janet Coffey- (Case#2023-00080 Account#R6032078 Protest#2003)**

Mr. & Mrs. Coffey reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Whitney Byley explained to Mr. Coffey that he was receiving a Timber exemption on this property and the total assessed value was only \$9,240. **Board decision: Account#R6032078 No Change in value.**

**10:45 am Owens (Case#2023-00089 Account#R158321- Protes#2013)**

Mr. Owens reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Owens said he was concern about the total market value of \$123,110, he said he provided pictures and documents showing the damages to the pier & beam structure. He said he could not find anyone to elevate the house to be leveled. Appraisal Whitney told Mr. Owens they she did not received photos from him and asked how did he send them, he said he sent a drop box to Mrs. Tina. Mrs. Tina said she did not receive anything through a drop box. Appraisal Whitney Byley explained to Mr. Owens that the house was a class FR3 with a 20% function on the house and a 15% depreciation on the residence. 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: Account#R158321- No Change in value.**

**11:00 am Patricia McNeil-(Case#2023-00283 Account#R175181 Protest# 2233)**

Mr. McNeil reason for protest is the value of 92,000 which is over market/value is unequal when compared with other properties. Mr. McNeil stated to the board that he has not done any improvements to the property in the last 5 years ago. The appraisal explained to Mr. McNeil that his house is a FR 3 plus overall the land & structure value, she explained that the schedules went up. In 2018 they depreciated 2% they put on a small function because of the phone service on Tom Lowe Road a small subdivision near the water. ARB Chairman Jerry Pickard Jr. motion to let the appraisal district value stand. ARB member Jesse Watson second all in favor, The motion.

**Board decision -R175181: No change in value.**

**11:15 am- Donald Beasley, (Case#2023-00398626 Account#6031906 Protest#2365)**

Mr. Beasley reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Beasley complaining about the dogs in the area. He requested to put an economical factor on it, because of the dogs 35% back on there. Mr. Beasley wanted to keep the value increase in case they wanted to sale their home. ARB member Jesse motion let the appraisal district value stand. ARB chairman Jerry Pickard Jr. second the motion all in favor. The motion carried. **Board decision: No change in value.**

**11:15 am Timothy Morrison Written Affidavit-(Case#2023-00013**

**Account#R6032475 Protest#1918)** Mr. Morrison reason for protest is the value of is over market/value is unequal when compared with other properties. Mr. Morrison said he was protesting the value on the barn AGF2 medal barn MB \$236,520 change attached garage to a barn. ARB Chairman Jerry Pickard motion to change the shop space to a MB3 plus. ARB member Jesse Watson second the motion, all was in favor. The motion carried.

**Board decision: Account#60324751- Adjusted improvement value to \$208,620.**

**11:30 am Michael Chatelan Case#2023-00283 Account#R86611 Protest# 2233)**

Mr. Chatelan reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Chatelan advised the board that his Grandparents built the home in 1976 and the place has not change, it still had the galvanize pipes. the appraisal explained to Mr. Chatelan that there was already a 20% function on the house and a 25 depreciation, lowered the class of the home to a FR2 lower class house. Put a function in 2021; Roof has been replaced; the tiles have not been replaced. the house has a 40% depreciation which means it equals an 80-year-old house. ARB member Jesse Watson motion to put a 50% economical function on it. ARB Chairman Jerry Pickard Jr. second the motion all was in favor, The motion carried. **Board decision -R86611: Adjusted improvement value to \$55,910.**

**11:45 am-Jennifer C/O CL&M -(Case#2023-00024 Account#R123971 Protest# 1932)**

Mrs. Jennifer reason for protest is the value is over market/value is unequal when compared with other properties. Jennifer stated to the board that she did not want to deal with Pendleton Harbor HOA. Jerry asks her about the lots she said that they have a ravine on it. The small lots were not feasible. She said the house burned in the Spring on Admiral Dr. lot, ARB member Jesse Watson motion to allow the appraisal district value to stand.

ARB member ARB Chairman Jerry Pickard Jr. second the motion all was in favor. The motion carried. **Board decision -Account#R123971: No change in value.**



**11:45 am-Jennifer C/O CL&M -(Case#2023-00024 Account#R124141 Protest# 1933)**  
Mrs. Jennifer reason for protest is the value is over market/value is unequal when compared with other properties. ARB member Jesse Watson motion to allow the appraisal district value to stand. ARB member ARB Chairman Jerry Pickard Jr. second the motion all was in favor. The motion carried. **Board decision -Account#R124141: No change in value.**

**11:45 am-Jennifer C/O CL&M -(Case#2023-00024 Account#R126911 Protest# 1931)**  
Mrs. Jennifer reason for protest is the value is over market/value is unequal when compared with other properties. 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#R126911: No change in value.**

**12 :00 pm- Carl Beall Jr. -(Case#2023-00304 Account#R04911 Protest# 2262).**

Mr. Beall reason for protest is the value is over market/value is unequal when compared with other properties. Carl Beall Jr. advised the board that the house was built in 1957 the value of the house he said that the plumber line was a medal, the carpet was placed 8 yrs. ago. he said the paneling in the bedroom, it has window AC units, the facial board was rotten in the garage, the bricks were chipping off it is 1600 sq. ft. 2 bathrooms one is dysfunctional. it sits on 2.16 acres. Appraisal Sandra Helander said the house is classified as a and 40% depreciation like a 80% year old house its depreciated at 7% more than normal. ARB Chairman Jerry Pickard Jr. motion to add 15% ARB member Jesse Watson second the motion all in favor, The motion carried. **Board decision -Account#R04911-Adjusted the land value to \$22,280 and the improvement value to \$86,730.**

**12 :15 pm-C&C Self Storage C/O Carl Beall Sr, & Jr. -(Case#2023-00303 Account#R220121 Protest# 2261).**

Mr. Beall reason for protest is the value is over market/value is unequal when compared with other properties. The building is classed the normal rent comes to \$5 income based, the board asked if there were any evidence if the road been sq. ft x \$5.00 15% vacancy rate \$35 expense rate. The storage units value has no evidence. ARB Chairman Jerry motion to let the appraisal district value to stand. ARB member Jesse Watson second the motion, all in favor. The motion carried. **Board decision -R220121: No change in value.**

**12:15 pm-Melvin Gore-(Case#2023-00001 Account#R154591 Protest# 1903)**

Mr. Gore reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Gore advised the board that he has repairs to do and due to health issues, he couldn't fix them. he said his roof was leaking when it rains. Chief Appraiser Tina Ford explained to the board that Mr. Gore house was a low-class home, if they increase the depreciation to 15% depreciation the 1,296 sq. ft. 36x36. Mr. Gore said he don't think he could sell his house for \$246,000. ARB Chairman Jerry Pickard Jr. motion to adjust the depreciation to 15% across the board and add 10% function on the residence on second floor. ARB member Jesse Watson second the motion, all in favor. The motion carried. **Board decision -Account #R154591: Adjusted the value to \$244,310.**

**12:30 pm Darrell Mouton-(Case#2023-00031 Account#R105591 Protest# 1940)**

Mr. Mouton reason for protest is the value is over market/value is unequal when compared with other properties. provided no evidence to support her values. The Chief Appraiser Tina Ford explained to Mr. Mouton that every structure went up in the county, \$84,120 value and an economical factor for the neighborhood. Mr. Mouton said he has termite's damages on the camp house. ARB Chairman Jerry Pickard Jr. motion to change

the house to a FR2 and a 15% economical function on it. ARB member Jesse Watson second the motion all in favor. The motion carried.

**Board decision -Account#R105591: Adjusted the value to \$64,710**

**12:45 pm James Leavell-(Case#2023-00033 Account#R117881 Protest# 1942)**

Mr. Leavell reason for protest is the value is over market/value is unequal when compared with other properties. Appraisal Whitney explained to Mr. Leavell that the increase was based on the area, she said it has a gulley on it. Based on the lack of evidence, 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 -R117881: No change in value.**

**1:00 pm John Pool-(Case#2023-00674 Account#R127011 Protest# 2680)**

Mr. Pool reason for protest is the value of his lots which is over market/value is unequal when compared with other properties. Appraisal Whitney explained the increase was based on sales of \$15,000 CPU T-lots \$24,000. Whitney asks Mr. Pool were there anything that cause an issue with the lots. ARB Chairman Jerry Pickard Jr. motion on all four protest to let the appraisal district value stand. ARB member Jesse Watson second the motion all was in favor. The motion carried. **Board decision -R127021: No change in value.**