

# 2023 Sabine County Appraisal Review Board Hearings

June 30, 2023

## 9:15am- James Trent & Angela (Case#2023-00200 Account#R25631 Protest#2135).

Mr. James reason for protest is the value is over market/value is unequal when compared with other properties. Mr. James stated to the board that he hasn't done no improvements to his property. He said his property was land locked. He asked why the tax increase every other year. Appraiser Whitney Byley explained to Mr. James that he has to fill out and application (Historical and be approved by the entities. she told him that the schedules went up for everyone; she also told him that he had a 15% function and the depreciation is more than usual. ARB member Jesse Watson motion to accept the appraisal district value. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision -Account#R25631: No change in value.**

## 9:30am- Bowers Craig-(Case#2023-00178 Account#R6032394 Protest# 2113)

Mr. Bowers reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Bowers protesting the value of his 12 lots, and want to homestead all his lots, he said you can homestead up to 20 acres. Chief appraiser Tina Ford explained to Mr. Bowers that if his yard is maintained as a yard then he can homestead his lot. ARB member Jesse Watson motion to combine Mr. Bowers lots under his homestead exemptions. ARB Chairman Jerry Pickard Jr second the motion, all was in favor. The motion carried. **Board decision-Account#R6032394: Combined lots with homestead exemption.**

## 9:45am-Barnett Jason-(Case#203-00153 Account#R103161 Protest#2139)

Mr. Barnett reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Barnett stated to the board that the value of his land was extremely overpriced. He said his land is not waterfront property. Chief appraiser Tina Ford suggests to take off the 15% waterfront code. ARB Chairman Jerry Pickard Jr. motion to adjust the 15% waterfront code. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-AccountR103161: Adjust the value to \$65,370.**

## 9:55am-Forsythe Henry-(Case#2023-00204 Account#R168171 Protest#2139)

Mr. Forsythe reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Forsythe stated to the board that his values has gone up and he don't have the money to make the repairs. ARB member Jesse Watson motion to accept the appraisal district value. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-Account#168171: No change in value.**

## 10:25am-Self Lindy & Betty-(Case#2023-00217 Account#6020311 Protest#2152)

Mr. Self-reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Self-ask the board why the value of his 1800 sq. ft. home so high, he said he received the schedules and don't understand how the appraisal district came up with the amount of the value. Appraiser Whitney Byley explained to them that she sent them the schedule so they could see what was been charged. Mr. & Mrs. Self said they did not understand it. Whitney explained to them that their home was class as an FR5 meaning it is above average. It was also discussed that they did not have another residence it was a game room without a kitchen, just a bathroom; Mrs. Tina advised her that it could be classified as an CB4 Cabin which would change the value to \$458,820. ARB Chairman

Jerry Pickard Jr. motion to change the depreciation from 8- 9% across the board and adjust the second residence to a CBN 4 Cabin. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-Account#R6020311-Adjust the value to \$509,030.**

**11:00am Welch David-(Case#2023-00214 Account#55681 Protest#2149)**

Mr. Welch reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Tina stated to the board that Mr. Welch and his wife came into their office and discuss their issues and she roll back their completion on the home to 30% completed and adjusted the value to \$162,780. Mr. Welch was still not satisfied with the amount. He said he didn't understand how can one house with more square ft., be less than the one with less sq. ft. in the same area, he said it don't make no sense to him. He said to sale it you have nothing to compare it with. Mr. Ford told Mr. Welch that a Barn dominium cost per sq. ft. gets cheaper as a place get larger, and that is the way the State sets up the schedule. He said that you don't base a sale tax on an estimate sales cost. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district value to stand. ARB member Jesse Watson second the motion, all in was in favor. The motion carried. **Board decision-Account#R55681: No change in value**

**11:20am-Johnson Joseph-(Case#2023-00199 Account#R50501 Protest#2134)**

Mr. Johnson reason for protest is the value is over market/value is unequal when compared with other properties. The home is in unlivable condition. Appraiser Whitney Byley told Mr. Johnson that his house was classed as a FR3 which is a low average house, with a 40% overall depreciation for the house, the reason the house went up this year is because of the schedule, did you send in any photo of the conditions of the house, he did not. Is there anyway someone can take pictures for you and bring them in or send them to me. Whitney told him that she would accept his settlement statement. ARB Chairman Jerry Pickard Jr. motion to table the decision on the property valuation till 7-7 -23. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-Account#R50501-Adjust the value to \$150,000.**

**11:30am-Brown William & Deborah-(Case#2023-00228 Account#R29061 Protest#2228)**

Mrs. Brown reason for protest is the value is over market/value is unequal when compared with other properties. Chief appraiser Tina Ford explained to Mrs. Brown that her County and Hospital taxes are frozen. She asked Mrs. Brown did she have any issues inside the home. Mrs. Brown the house was built in 1993; Mrs. Tina told her that the state will put a value on the home on what they think it is would sale for. ARB member Jesse Watson motion to change the depreciation to 21% on the 4-line items. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision- Account#R29061: Adjust the value to \$247,370.**

**11:45am-JJ Mobile Home Park LLC-(Case#2023-00229 Account#R28571 Protest#2229)**

Mrs. Brown reason for protest is the value is over market/value is unequal when compared with other properties. The home was built in 1975 house is on blocks, floor is wavy. Mrs. Tina said it was aged out as if it was 116 years old, 58% bad and 52% good. This is not the primary residence, there are no exemptions on this property. 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#R28571: No change in value.**

**11:45am-JJ Mobile Home Park LLC-(Case#2023-00199 Account#R29071 Protest#2230)**

Mrs. Brown reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Brown protesting the storage building saying medal storage buildings does not increase in value. 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#R29071: No change in value.**

**12:00pm-Coffey Jeffery & Jenny-(Case#2023-00282 Account#R96551 Protest#2231**

Mr. Coffey reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Coffey stated that incorrect damage assessment rating for a property qualified for a temporary exemption, and no improvement to the property and it still has hurricane Laura damages on the building. ARB Chairman Jerry Pickard Jr. motion to put a 11% depreciation on everything except the boat dock change it to a WD1. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision-Account#R96551: Reduced the improvement value to \$15,219.**

**12:00pm-Coffey Jeffery & Jenny-(Case#R2023-00282 Account#R96561 Protest #2232)**

Mr. Coffey reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Coffey stated that incorrect damage assessment rating for a property qualified for a temporary exemption, no improvement 90% pier & dock gone from hurricane Laura 10% of pier left damage. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district values to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision: Account#R96561 No change in value.**

**12:30pm-Ritchie David & Cheryll-(Case#2023-00313 Account#R36101 Protest #2271)**

Mr. Ritchie reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Ritchie stated to the board that he didn't understand why his home went up 50% in value. He said he has no central air condition or heat, some of the properties surrounding his property would make it hard to sale because of the conditions of their property. Mr. Ritchie presented pictures of the issues of his property and the issues of the surrounding properties. Appraiser Sandra Helander recommended to depreciate the boat dock to 50% and the house to 25% and the wood shed on the second house to 85% depreciation. ARB member Jesse Watson motion to change the class on the blue house to FR2 plus on all line items; and put a 25% depreciation on on all line items except the boat dock. Change the boat dock to 50%. Change the white house residence to 50% depreciation and the wood shed to 85%. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-R36101: Adjusted the value to \$215,920.**

**1:00pm-Hayes Eric by Written Affidavit-(Case#2023-00530 Account#R119181 Protest#2505).** Mr. Hayes reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Hayes protesting the value of his lot. Chief appraiser Tina Ford explained to the board that Mr. Hayes property was equal to the surrounding land at \$1200 CPU. 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#R119181: No change in value.**

**1:15pm-Neathery Gary & Lisa-(Case#2023-00509 Account#R155761 Protest#2073)**

Mrs. Neathery reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Neathery presented photos of the condition of her property and show example of 3 comparable. she said the home was built in 1978 and it was similar to the other house. She has the same fixtures to 1970 2-bedroom 1 with no closet space. 1- car garage and it's not finished. A/C is in the attic, and the house has asbestos in it. She said there is wear and tear on the fixtures, the walls missing in laundry room, wood deck need staining. Based on the market can't sale it for more than \$130,000-\$189,900. The detached garage appraiser Sandra suggests to depreciate at 22%, the deck 25% depreciation, DGU2 DG1-car garage. Based on the information, change both garages. ARB member Jesse Watson motion to change the home to a FR3 depreciate, change the code to DGU2 to 22% and the wood deck to 45% depreciation. ARB Chairman Jerry

Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-Account#R155761: Adjusted the value to \$182,770.**

**1:55pm-Bergeron Ray & Janet-(Case#2023-00139 Account#R159471 Protest#2073)**

Mr. Bergeron reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Bergeron said the he moved 3 trees and put a new roof on, the home is as it is of 1991. He said the boathouse is rotten & sinking. Appraised Sandra Helander recommends to change the class to a BV4 and depreciate to 16% across the board because of the age of the home. ARB member Jesse Watson motion to accept the appraisal district recommendations. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion was carried. **Board decision-Account#R159471-Adjusted the value to \$381,860.**

**2:15pm-Williams Jack & Pamela-(Case#2023-00138 Account#R161951 Protest#2072)**

Mr. Williams reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Williams stated to the board that he has 1080 sq. ft. across the front & back, he said he has issues to the home. The garage is unfinished its on a slab. Appraiser Sandra Helander said the home is a FR3 which is below average it is depreciated at 22 yrs. old house the wood siding Garage & house; it has an A/C unit. Mrs. Helander said the increase was based on the cost to rebuild; the building material has increased. ARB chairman Jerry Pickard Jr. motion to change to DGU 2 and put a 16% depreciation across the board. ARB member William Bailey second the motion, all was in favor. The motion carried.

**Board decision-Account#R161951-Adjusted the value to \$150,530.**

**2:25pm-Smith Brett & Carole-(Case#2023-00311 Account#R192941 Protest#2269)**

Mr. Smith reason for protest is the value is over market/value is unequal when compared with other properties. Smith said that he lives here six months, and in Missouri six months, and his drivers license has his home address on it here in Texas. Appraiser Sandra Helander suggested to Mr. Smith that he needed to homestead his home. 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#R192941: No change in value.**

**2:40pm-Wheeler Jesse & Millette-(Case#2023-00248 ccount#R205961 `Protest#2194)**

Mr. Wheeler reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Wheeler stated to the that he did not know why his property value was more than his neighbors, they have nicer homes than his home. Mr. Wheeler said his home has 2900 sq. ft. of living area and he worked on his home himself and it mostly finished. ARB member Jesse Watson motion to allow the appraiser district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-Account#R205961: No change in value.**

**3:00pm-Grace Vashti-(Case#2023-00316 Account#R43121 Protest#2275)**

Mrs. Grace reason for protest is the value is over market/value is unequal when compared with other properties. Sandra suggested to put a functional on the property. ARB member Jesse Watson motion to put a 25% depreciation on the residence and garage. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision-Account#R4312: Adjusted the value to \$179,960.**

**3:15pm-Domas Drew & Annely-(Case#153641 Annount#R153641 Protest)**

Mr. Domas reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Domas stated to the board he was making sure that he wasn't listed that he had waterfront property of if he had a chimney, he said there is no chimney, he does not have a boat house, he has 2 car garage detached carport metal for the boat. Chief appraiser Tina Ford explained

to Mr. Domas that four years the appraiser district didn't raise our schedule. She said the appraisal district fail the PBS study, its aged out as 48 yrs. old, every structure was increased. ARB member Jesse Watson motion to allow the appraiser district value to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board decision -Account#R153641: No change in value.**

**3:30pm-McClelland Christopher & Natasha-(Case#2023-00221 Account#R6028781 Protest#2156.** Mrs. McClelland reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. McClelland said she was more concern about the consistence between other home in the bear creek subdivision, she said she don't live in the subdivision but these properties are more comparable to her home. Mrs. McClelland said she looked it up and other properties went up \$660 per square ft. and her taxes went up \$180 square ft. Chief appraiser Tina Ford explained to Mrs. McClelland they were the same structure, hardy board and brick, but not the same square footage. She told her that her home is a BV4 plus which is a nicer than average home, it has brick and is 2,930 sq. ft. with \$147.39sq ft. ARB Chairman Jerry Pickard Jr. motion to allow the appraiser district value to stand. ARB member William Bailey second the motion, all was in favor. The motion carried. **Board decision -Account#R6028781: No change in value.**

**3:50pm-Kidwell Anthony-(Case#2023-00219 Account#R23631 Protest#2154)**

Mr. Kidwell reason for protest is the value is over market/value is unequal when compared with other properties. Mr. Kidwell said that the improvements that the appraisal district showing is not his property. He said he only has a camper trailer and 5.060 acres. Chief appraiser Tina Ford explained to him that he was not being taxes on the R.V. cover. She said the board can rule on the she proposed to remove the house from his property this year which has a value of \$36,236. We will discuss the land only and next year she will add the improvements. ARB Chairman Jerry Pickard Jr. motion to remove all improvement off the property. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board decision -Account#R23631: Adjust the value to \$32,480.**

**4:15am-Lannom Alida Sue-(Case#2023-00495 Account#R12781 Protest#2469)**

**Mr. Lannom** reason for protest is the value is over market/value is unequal when compared with other properties. Mrs. Lannom wanted to know how the value went up to \$120,000 in one year. She said it has been remodeled, no one is going to pay that much for it. Mr. Tina asked Mrs. Lannom do she have her house up for sale for she said yes, Tina said for \$189,900, she said yes but that is for everything in the home. She said the market value has been dropping, because of the interest rate. ARB member Jesse Watson motion to change house to a FR3 and depreciate based on 1 year old. and \$34% depreciation. ARB Chairman Jerry Watson second the motion, all was in favor. The motion carried. **Board decision -Account#R12781: Adjust the value to \$105,990.**