

2023 Sabine County Appraisal Review Board Hearings

July 10, 2023

8:25 am-Badger, Myron & Cynthia-(Case#2023-00603 Account#R47461 Protest#2609). Mr. Badger reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Helander explained to Mr. Badger that the price per square ft. to build had 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#R47461-No change in value.**

8:25 am-Badger, Myron & Cynthia-(Case#2023-00604 Account#R220141 Protest#2610). Mr. Badger reason for protest the value is over market/value is unequal when compared with other properties. Mr. Badger said his exemption was denied, or cancelled, he submitted photos to support his issues, ARB member Jesse Watson motion to increase the depreciation on both porches to 50%. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R220141-Adjusted the value to \$8,000 and the improvement value to \$63,590.**

8:25 am-Badger, Myron & Cynthia-(Case#2023-00605 Account#R8121 Protest#2611). Mr. Badger reason for protest the value is over market/value is unequal when compared with other properties. Mr. Badger said his property increased from \$78,130-\$110,370, and would not be able to sale his home for that amount. The appraisal explained to him that the reason for the increase was the increase of the schedule. 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#R8121-No change in value.**

8:45 am-Ballard Michael-(Case#2023-00332 Account#R143211 Protest#2291). Mr. Ballard reason for protest the value is over market/value is unequal when compared with other properties. Mr. Ballard said there were no improvements or changes made to the property, it went up \$50,000 in value. He said his slab was cracked from the damages from the hurricane. Appraiser Sandra Helander said she depreciated the property. ARB member and ARB Chairman Jerry Pickard Jr. agreed to table the decision until Mr. Ballard send the photos of the damages. Mr. Ballard sent the photos. **Board Decision: Account#R143211- Adjusted the land value to \$3,060 and the improvement value to \$48,380.**

9:00 am Beechwood #3 Improvement-(Case#2023-00050 Account#R90441 Protest#2235). The reason for protest the value is over market/value is unequal when compared with other properties. Beechwood #3 protesting the value of the swimming pool, and tennis court area, it is 51 yrs. old the value is \$17,488 based on the appraisal 10% of the value of the structure property at the pool in the area, should be 40%. The pool was Granite. The done repairs on the lawnmower shed, chemical room and both courts. Appraisal Sandra Helander advised that she did not pickup the pool it was on two different lots, and she don't know why it wasn't on the account. ARB Chairman Jerry Pickard Jr. motion to put an 80% depreciation on the tennis court. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R90441- Adjusted the land value to \$21,790 and the improvement value to \$82,950.**

9:00 am Beechwood #3 Improvement-(Case#2023-00050 Account#R90451 Protest#1963). The reason for protest the value is over market/value is unequal when compared with other properties. Protesting the value of the boat stalls they were constructed around 1980 approx. 43yrs Beechwood #3 said they compared their boat stalls to two other boat stalls in the area. Six-mile Boat Storage in 2020 was 24,248 sq. ft. of building valued at \$439,990, it has concrete floors, some has climate control, it has good metal siding and doors. Theirs do not have those things, they have dirt and gravel floors. The siding has never been replaced; they replaced the mostly due to storm damages in 2020. The backside was done back in 2016, Theirs are 6,240 sq. ft. valued at \$11,700. BRT Storage on 3315 it was built in 1972 18,300 sq. ft. valued at \$41,250, concrete floors siding has been replaced, they have good doors to. When you open their doors, they had to put a turn buckles on them to lift them up because they are so heavy. Their value should equal \$1375. Appraiser Sandra Helander explained to the Beechwood #3 representers that she treated the units as if it was a born with no flooring, because there was no comparison to the other buildings. Mrs. Helander told them that in the past it had a 60% depreciation on it. ARB member Jesse Watson motion to put a 60% depreciation on the buildings. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R90451- Adjusted the land value to \$1,680 and the improvement value to \$16,850.**

9:40am-Bradshaw A M EST C/O Rebecca Cavalier-(Case#2023-00653 Account#R23241 Protest#2659). Mrs. Cavalier reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Cavalier explained to the board that the house was built in 1923, this house was her grandparents' home. She feels like the property should have not gone up because it was deteriorating. Chief Appraiser explain to her that the property was inside a closed gate, so the appraiser cannot come inside appraise the property. Mrs. Tina said the house already has a 50% depreciation and a 35% functional on it which make the value \$38,632. ARB member Jesse Watson motion to allow the suggestion from the appraisal board to stand. ARB Chairman Jerry Pickard Jr., second the motion, all was in favor. The motion carried. **Board Decision: Account#R23241-No change in value.**

9:40 am-Bradshaw A M EST C/O Rebecca Cavalier-(Case#2023-00654 Account#R185121 Protest#2660). Mrs. Cavalier reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Cavalier said the house was built in 1960 it is on a concrete slab it is a 2-story but you can't get to it from the inside of the house you have to go outside, the walkway has rotted out. She feels like the last several of years they see some deterioration. Chief appraiser Tina Ford explained to Mrs. Cavalier that the property was behind a lock gate also, and that on June 23,2023 she requested pictures and never has received them. Tina said the home already has a 40% depreciation and a 30% function on it. She told Mrs. Cavalier she needed to get with the appraiser to make arrangement so she could come inside the gate to appraise her property properly. 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#R185121-No change in value.**

9:55 am- Burkett, Jerry Jr.-(Case#2023-00366 Account#R168181 Protest#2333). Mr. Burkett reason for protest the value is over market/value is unequal when compared with other properties. He said the home was built in 1985. Chief Appraiser explained to Mr. Burkett that the schedule increased. She suggested to raise the depreciation to 21%. Part of the porch in the back is partly screened in. 1,008 sq. ft. living area the garage is unfinished AGU2 to AGU1 because its open door. ARB Chairman Jerry Pickard Jr. motion to raise the depreciation to 21% across the board and change the garage to AGU1. ARB member

Jesse Watson second the motion, all present was in favor. The motion carried. **Board Decision: Account#R168181: Adjusted the land value to \$5,660 and the improvement value to \$131,130.**

10:10am-Arrowhead Landings LLC-(Case#2023-00606 Account#R35291 Protest#2612). Carla Morgan protesting the value of the property, she said she purchased the property at \$42,000, Carla said did some improvements \$89,000 cost \$88,00-\$138,00 Pier & Beam house, no lake front at the for way stop in six-mile, looked at some comps with a realtor over the past year and don't see how she could list this at \$138,000. there have been some similar houses that are brick that is selling for \$116,000. ARB Chairman Jerry Pickard Jr. motion to change depreciation from 10 to 29%. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R35291-Adjusted the land value to \$3,940 and the improvement value to \$105,800.**

10:10am-Champ Holdings LLC C/O Carla Morgan-(Case#2023-00606 Account#R06641 Protest#2617) Mrs. Morgan reason for protest the value is over market/value is unequal when compared with other properties. Protesting the value of the building. Mrs. Morgan stated that the building has been vacant since 2016 \$324,352. Since then, portion of the building has been leveled. There have been no improvements. Chief appraiser Tina Ford explained to Mrs. Morgan that the schedule increased had to be updated, she suggested to put a 20% function overall. Mrs. Morgan said they have since rented the building below the market value for nonprofit. ARB member Jesse motion to put a 20% function overall on the building. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R06641-Adjusted the land value to \$8,000 and the improvement value to \$382,300.**

10:10am-Champ Holdings LLC C/O Carla Morgan-(Case#2023-00606 Account#R6030331 Protest#2616) Mrs. Morgan reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Morgan said she wanted this account tied in with the airport. The Fairmount Family Practice, she said what happen was there was a Assumption Deed back on December 20, 2017 with 198 acres that was split the airport took 19.4178 acres and 163.9902 left was reserved to Champs Holding. The Fairmount LLC did not have a statement, tax payments was combined. The 14 acres related to the carwash and washateria should be split, the carwash and washateria should be part of the General Store. Sandra asked Mrs. Morgan did she not have a protest for the General Store, she said it wasn't in there to protest, it was in with Champ Holdings so she protested that so it could be corrected, she said she did not know where the protest was at. Mrs. Morgan said that the hangers was not finished she said it about 80-85% completed. She has it listed as still under construction. ARB member Jesse motion to put a 20% function on the incomplete hangers and change the completion from 100% to 80 %. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R6030331-Adjusted the land value to \$127,980 and the improvement value to \$1,090,790.**

10:10am-Fairmount Family Practice-C/O Carla Morgan-(Case#2023-00606 Account#R6032612 Protes#2613). Mrs. Morgan reason for protest the value is over market/value is unequal when compared with other properties. The land is being leased between the two and there is a copy of that lease. The actual entity Moyer Family Foundation is a 5013c, it is a non-profit and that building is currently in the 990, and it's not Fairmount Family Practice. Appraiser Sandra Helander. Tina said she hasn't received everything, she said she sent an email to her and said that she had to have the foundation budget to be presented and have to actual have more on Fairmount. She said she emailed right after the attorneys that

are trying to collect on it to the tax office sent it me; and I emailed it, I thought was you but you said someone else. Carla said she haven't received anything, Tina said then someone else was answering your emails. She told Carla it was a list of things that the attorney said was required she has to have. Jerry asked were there a taxing issue on the value of the property value or more of a taxing issue.

Carla said it was a taxing issue because they should not be taxed, the clinic is not owned by a physician itself. It has been filed every year as part of a foundation. Carla said it has been double taxed because there are no extra acres that would be part of those 163 acres it's not surveyed out. Sandra asked her was this one surveyed out she said no, it supposed to be with the airport. Carla said it's with the whole Pleasure Bend Group; Sandra asked if it was where the hangers are or is it where the warming yard is, she said it's where the clinic is.

Sandra said she know but what group is it supposed to be in. Carla said it's with the big tract with the airport. Jesse said, so what you are saying is that the foundation that owns the building structure on this property are now own by Champ Holdings LLC, and the building should be on different tax.

Carla said yes and Sandra said just the building not the land. Carla said yes. Jesse said is that something that the appraisal district goes out and looks at it; it is where it sits, if it's something like this they would have to work through this and seems like they are working on it. Carla said that they are working on it and there were some correspondences that she did not see and she would get with Mrs. Tina after this protest, Carla said the number one thing that it is under Fairmount Family Practice, she said maybe the physician has the name somewhere.

Sandra said it's probably just to identify because it says Champ Holdings underneath that, as being the owner. Champ Holdings has a lease agreement done by Bobby Neal between the Foundation and Champ for the lease of the land is still in Champs, Sandra said we have that underneath maybe we need to put the Champ holding on top and the Fairmount Family Practice underneath, Carla said this acreage would be part of this 163 Sandra said yes; so we need to take the land off and just have structure only is that correct, Carla said the structure is part of the foundation itself, Sandra said so it should be in with the foundation. Carla said yes and the name needs to change. Sandra asked her what is the foundation name, she said the Moyer Family Foundation Inc.

Tina asked who owns Fairmount Family Foundation, Sandra said the Moyer Family Foundation Inc. The attorney asks, we don't have enough information to determine whether the property should be exempt, if I'm understanding the situation correctly, I strongly doubt the decision would be exempt, to property. We need to send an application for a charitable exemption, the organization which I sent him all the documents that Carla had sent to the Tax Office, nothing has ever been sent here. The organizational documents of the Moyer Family Foundation, the budget of the Foundation and if different information on who is operating the clinic, those are the things that I have requested to send to the attorney. Carla said she never received the information. She said she sent the organizational documents that was part of that fax. It never came to her, you faxed Martha Stone because they were trying to collect the money. So, when you get those documents to her, she will send them to her attorney.

ARB member Jesse Watson motion to allow the appraisal district value to stand. ARB Chairman Jerry Pickard second the motion, all was in favor. The motion carried. **Board Decision: Account#R6032612-Improvement value \$565,850.**

10:10am-Hemphill Holdings LLC. C/O Carla Morgan-Case#2023-00606 Account#R195361 Protest#2619). Mrs. Morgan reason for protest the value is over market/value is unequal when compared with other properties. She said the R.V. hookup is too close together and it is not functioning. The property has been in foreclosure. Mr. Moyers had loan money to a gentleman and he never completed the project. Appraiser Sandra asked how many hookups are there, Carla said she did not know, Sandra said she tried to count them. Carla said she wanted to make sure that they did not put that structure that someone was building there. Sandra said no this was just RV hookup. They are way too close together there is no way they would work. Sandra said sounds like every other one needs to be taken out; they just need to be taken up, Jerry asked are there other roads there, Carla said there no other roads. The roads or not good. 50 to 60% function on 30 spots. ARB Chairman Jerry Pickard Jr. motion to change it to a 60% function. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R6032612-Adjust the land value to \$3,940 and the improvement value to \$105,800.**

10:00am- Marty Griffin-(Case#2023-00442 Account#R213911 Protest#2414)

The reason Mr. Griffin protest value is over market/value is unequal when compared with other properties. Mr. Griffin his value of \$2,342.42 he told the ARB board that others were paying less than him, the appraisal explain to him that the schedules went up on the storage buildings. ARB member Jesse Watson motion to change to a 26% depreciation across the board. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R213911- Adjust the land value to \$20,000 and the improvement value to \$134,550**

10:00am- Marty Griffin-(Case#2023-00443 Account#R224411 Protest#2415)

The reason Mr. Griffin protest value is over market/value is unequal when compared with other properties. Mr. Griffin protesting his property, he said he has cracks in his concrete Mr. Griffin presented photos to support his damages to his property. ARB member Jesse motion to change the depreciation to 7% on everything except the shed and 5% function on everything except the shed. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R224411- Adjust the land value to \$8,000 and the improvement value to \$541,980.**

11:00am Robert Cassidy-(Case#2023-00504 Account#R95911 Protest#2478)

Mr. Cassidy reason for protest the value is over market/value is unequal when compared with other properties. Mr. Cassidy said he had water damages, he presented photos of the damage to his property. -The appraisal Whitney Byley explained to him that the schedules increased and it affected everyone in the count. She suggested MH1- 40 per sq. ft. the land is equal & uniform like others. \$1,246.50. ARB member Jesse Watson motion to put a 50% functional on the 1st 4-line items. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R95911- Appraisal district suggestion.**

11:35am-Jack Cassidy-(Case#2023-00583 Account#R213461 Protest#2589)

Mr. Cassidy reason for protest the value is over market/value is unequal when compared with other properties. Mr. Cassidy said there was no electricity or water on the property and he has termites. Appraisal Sandra Helander suggested to put a 95% depreciation. ARB member Jesse Watson motion to put a 95% depreciation, ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R213461- Adjust the land value to \$8,000 and the improvement value to \$3,100.**

11:45am- Samuel Wesley Crouch/ Mrs. Johnstone-(2023-00452 Account#R211491 Protest#2593). Mrs. Johnston reason for protest the value is over market/value is unequal when compared with other properties. Mr. Crouch wanted to know what changed the value of the property, part of the barn has a upstairs loft and that's where his bedroom was at. Whitney asked if it was a bathroom up there and she said no. Pole barn has no access to water or water well the pump does not function. Appraisal Whitney Byley asked if there was a bathroom on the bottom. Whitney explained that the schedule increased and everything went up per sq. ft. the way thing is characterized FR2 residence for the 24x12 we have a upstairs for the top loft part is being characterize as a residence. Then barn it went up in price per sq ft all that steaming from the residence. Whitney suggests to change the STR3 upper stairs to a STG5 12x12 which are under roof line storage, since there are no bathroom and water upstairs. Jerry asked is divided up in rooms; she said there is one room that separate, there is no heat source install in it, don't know if the a/c window unit work. ARB Chairman Jerry motion to change residence from a FR2 to a CBN2 second story to a STG5 and change the dimension from a 12x48 to a 12x12, and change the depreciation from 4% to 6%. ARB member Jesse second the motion, all was in favor. The motion carried. **Board Decision: Account#R211491-Adjust land value to \$32,260 and the improvement to \$29,030.**

12:05pm- Dana Dale-(Case#2023-00452 Account#R85521 Protest#2424)

Mr. Crouch reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Dale said her garage was removed. ARB member Jesse Watson motion to remove the metal shed from the tax roll and increase the depreciation to 24% depreciation on the residence. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried.

Board Decision: Account#R85521-Adjust the land value to \$5,300 and the improvement value is \$74,820.

12:20pm-Meleesa Davis-(Case#2023-00410 Account#R158751 Protes#2377)

reason for protest the value is over market/value is unequal when compared with other properties. She her barn had dirt floor, no water, no living area it's a barn. Appraisal Sandra Helander said she thought the floor was concrete, so she suggests to change to a MB2 which would lower the value tremendous. Sandra asked what size doors on the building, Mrs. Davis said she do not know. ARB Chairman Jerry Pickard Jr. motion to change the class of the building from a DGSB to a MB2. ARB member second the motion, all was in favor. The motion carried.

Board Decision: Account#R158751-Adjust the land value to \$2,540 and the improvement value to \$17,640.

12:30pm- Danny DeJohn-(Case#2023-00318 Account#R161871 Protest#2277)

Mr. DeJohn reason for protest the value is over market/value is unequal when compared with other properties. Mr. DeJohn said their taxes went up a lot, he said his place was more of a fish camp for the weekend they don't have sheetrock, have no cabinets, there is nothing on the floor but concrete, 1 light bulb fixture, the washer and dryer is in the bedroom. It has no closets; the walls are particle board. The dimension is 16x20 he doesn't think it's that big. Sandra recommends to used his measurement rate on the barn. 9x16 and 25x16 WB1, built in 1998 on it. ARB member Jesse motion to change classification to a WB1 on the barn and change the dimension to 25x16 and 9x16 on the shed. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R161871- Adjust the land value to \$6,160 and the improvement value to \$64,530.**

12:50pm-Samuel Distefano Jr. & Norma-(Case#2023-00384 Account#R106051 Protest#2351). Mrs. Distefano reason for protest the value is over market/value is unequal when compared with other properties. He said his property holds water and attracts mosquitos, water erosion, he has 1-small closet, the bedroom has not vanity, no havoc system or gas line. Tina suggests to increase the depreciation to 26% on the house, the value should be \$30,000, the roof damage, 10% function on the roof & back porch the market value is \$41,160, \$38,592 on the structure value. .35 function on the land for flooding, \$4,260 land\$1670. ARB member Jesse Watson motion to put .35% for the flooding, the land 26% on the 1st & 3rd line items and 20% function on the 1st & 3rd line item. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried.

Board Decision: Account#R106051-Adjust the land value to \$1,670 and the improvement value to \$38,590.

1:25pm-William William & Vicky-(Case#R2023-00528 Account#R6031986 Protest#2503). Mr. Williams reason for protest the value is overmarket/value is unequal when compared to other properties. Tina explained to him that the schedules increase and everyone all over the county was affected by the increase, we have to be 100% to market value. ARB Chairman Jerry Pickard Jr. motion to change the depreciation to 4% across the board. ARB member Jesse Watson second the motion, all was in favor. The motion carried.

Board Decision: Account#R6031986

1:35pm- Hanna Dale & Marjorie-(Case#2023-00360 Account#R161191 Protest#2326)

Mr. Dale reason for protest the value is overmarket/value is unequal when compared to other properties. Mr. Dale wanted to know why his taxes went up so high. Appraiser Sandra Helander explained to Mr. Dale that she had worked up a 15% function on the porch, the house and garage. ARB Chairman Jerry Pickard Jr. motion to put a 15% function on the 1st 3-line item. ARB member William Bailey second the motion, all was in favor. The motion carried. **Board Decision: Account#R161191-Adjust the land value to \$88,320 and the improvement value to \$285,810.**

1:55pm-Gilbert Burch & Beverly-(Case#2023-00147 Account#R66891 Protest#2081)

Mr. Burch reason for protest the value is over market/value is unequal when compared with other properties. Mr. Burch said we had his building listed as a 1765 sq. ft. building and it is 1400 sq. ft. building the back is not closed in, he said he has a hole in the roof, the cap on the chimney fell. He has cracks on the corner of the foundation and cracks in the sheetrocks. Tina explained to him that schedules increase and we have be 100% to the market values. ARB member Jesse Watson motion to put 13% depreciation on the 1st 4-line items and a 10% function to the 1st and 2nd-line item. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R66891-The improvement value is \$302,400.**

2:10pm- Steven Burch & Sherri Jones-(Case#2023-00297 Account#R03311 Protest#2254). Mr. Burch reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Burch wanted to know why the value of his house went up so high. Tina explained to him that the schedule increased. ARB member Jesse Watson motion to put a 37% overall function on the it. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R03311-Adjust the land value to \$27,860 and the improvement value to \$202,770.**

2:25pm-Lisa McDaniel-(Case#2023-00291 Account#R70751 Protest#2248)

Mrs. McDaniel reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Lisa said the values of the waterfront had increased. Tina suggested to raise the depreciation to 23%. ARB Chairman Jerry Pickard Jr. motion to put a 23% depreciation on all line items except the last one. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R70751-Adjust the land value to \$33,190 and the improvement value to \$348,210.**

2:35pm-Regina Johnstone/Samuel W Crouch-(Case#2023-00586 Account#R03241 Protest#2592. Mrs. Johnstone reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Johnstone protesting the value of her property. Tina explained to her about the schedules increased and everyone has to be within 100% market value. She suggested to increase the functional to 60% depreciation across the board. ARB member Jesse Watson motion to allow the appraisal district suggestion to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R03241-Adjust the land value to \$12,000 and the improvement value to \$46,710.**

2:35pm-Regina Johnstone/Samuel W Crouch-(Case#2023-00584 Account#R12761 Protest#2590. Mrs. Johnstone reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Johnstone protesting the value of the building on the square. Tina explained to her about the schedules increased and everyone has to be within 100% market 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#R12761- No change in value.**

2:35pm-Regina Johnstone/Samuel W Crouch-(Case#2023-00585 Account#R211481 Protest#2591. Mrs. Johnstone reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Johnstone protesting the value of her residence. Appraiser Whitney Byley explained the increase to the schedules to her and said the everyone was fair and equal. She suggested to Mrs. Johnstone that she could increase the depreciation to 8% across the board. ARB member Jesse Watson motion to allow the appraisal district suggestion to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision-Account#R211481- Adjust the land value to \$85,180 and the improvement value to \$355,670.**

3:10pm-Hearn Elaine-(Case#2023-00285 Account#R133371 Protest#2236)

Mrs. Hearn reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Hearn presented pictures for the ARB board to look at other properties, she stated to the ARB board that she lives on Shady Lane Drive and has information on the trailer. She said the trailer belonged to her mother & dad, they bought it in 1969, her mother lived there until she passed away at 94 years old. She said the trailer is now 54 years old. The floors were falling out, the plumbing is falling apart and needed to be hauled away. She said it just would be a waste of time to put any more money into it, but was hoping it would hold together for another year or so until they could build.

Mrs. Hearn ask the board for their help to reduce the unreasonable prices that had been put on their property; as well as the 54-year-old trailer, and change the square footage amount to \$1.25 per square ft, which amounts to \$37,135 on the land & \$25,000 on the trailer.

She has spent many hours & even weeks looking at other property values and sales, also trying to find out what this magic number that keeps coming up in her figures of \$3.17 per square ft., she wanted to know where the appraisal district got those numbers from and what

comps did, they use. They asked for comps used to come up with the figures on their property, but all they got was copies out of a book that was meaningless; no actual figures or recent sales as to how they came up with what they were trying to charge them for. she has been a Real Estate Broker for 48 years and understand how to set market values; there are many factors and influences that can help determine the true value of property with land problems, location, neighborhood upkeep, and conditions, even if a terrible crime was committed and list goes on. She looks at what is going on here and is amazed and horrified of what she sees after weeks of studying different areas of the county, she does not see fairness. Some people are paying pennies on a dollar and others being grossly overcharged, again what is with this \$3.17 charge per square ft. and why is it the golden number.

She said in her research she has found two sales in 2023 one in 2-14-23, a home was put up for \$265,000 and put on the Tax Roll for \$404,800 which is a \$139,800 over and above for what the place sold for, the other one was sold on 3-23-23 and sold for \$80,000 and was put on the Tax Roll for \$133,720 that was a \$53,720 over & above what it actually sold for. She presented 2 photos to the ARB board of the property next door to her house, one of five camps which are trailers and a hut, they are paying \$3.17 per square ft. The other photo was of a property in Millionaire Point, paying \$1.50 per square ft. for their land.

That is why she wanted to discuss the \$3.17 versus the \$1.50. She said she has done so much research, she honestly feels they are not accurate and fair to the tax payers of Sabine County; she asked the board to put \$25,000 value on her trailer and \$1.24 per sq. ft. price on her land which comes out to be \$37,135. Then she thanked the board.

Appraiser Whitney Byley explained to Mrs. Hearn that everything was back to what her notice statement was, before she protested. Whitney said as far as your land goes, she knows that they are having sales in the area, the appraisal district don't get 2023 sales prices, so we are basing it on the 2022 sales. Chief appraiser Tina Ford also explained to Mrs. Hearn that the appraisal district was a year behind, and don't get sales at all unless someone voluntary gives them to us. We would not use something from March, but her land was equal & uniform throughout her Subdivision.

Mrs. Hearn stated that the price the appraisal district put on them was not the same as last year. Mrs. Tina said the land is being worked, and if sales come up in that Subdivision, we will make sure it is all equal & uniform too, and Mrs. Hearn land is equal and uniform. Riverbend was put on incorrectly prior appraisal and had to be corrected.

ARB member Jesse Watson asked Whitney about the suggestion, Whitney said the suggestion was to change the class to a mobile home because it was being classified as a home.

Mrs. Tina told Mrs. Hearn that different things can affect the price of land and the appraisal district uses cost per unit, not per square ft. Mrs. Hearn presented a map of a property in Millionaire Point Subdivision comparing it to her property in Riverbend Subdivision she said the cost per unit was less than their property.

Mrs. Tina said the appraisal district is working on Subdivisions and they are on the list to be worked this year. ARB member Jesse Watson said due to the evidence on the mobile home he motion to change the class to a MH1 and increase the depreciation from 27% to 30% and put a 50% function across the board. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor, the motion carried.

ARB Chairman Jerry Pickard Jr. said that there was nothing to be done with the land because it equal and uniform in the Subdivision where Mrs. Hearn lives, he 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: No Change**

3:45pm Keith Northern & Karen-(Case#2023-00581 Account#R85831 Protest#2587)

Mr. Northern reason for protest the value is over market/value is unequal when compared with other properties. Mr. Northern protesting the value of his home. Appraiser Whitney Byley explained to him that the schedules change. Mr. Northern said his floor was buckled; the water pipes was busted she suggest to increase the depreciation to 5% on the 1st 3 items the covered porch & 27% on the next 3 items. ARB member Jesse Watson motion to allow the appraisal district suggestions to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R85831-Adjust the land value to \$64,920 and the improvement value to \$240,990.**

4:00pm Phillip Sorrell-Case#2023-00005 Account#R54381 Protest#1908)

Mr. Sorrell reason for protest the value is over market/value is unequal when compared with other properties. Mr. Sorrell presents photos of his damages to the board. ARB Chairman Jerry Pickard Jr. motion to put a 25% depreciation on the 1st 5 items. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account# Adjust the land value to \$8,000 and improvement value to \$170,560.**