

# 2023 Sabine County Appraisal Review Board Hearings

July 11, 2023

**8:35 am-Noel Tanner & Deanne-(Case#2023-00690 Account#R129531 Protest#2736).**

Mrs. Tanner reason for protest the value is over market/value is unequal when compared with other properties. Mrs. Tanner said she don't see why their taxes are so high, they haven't done any improvements. Only thing they done was cut down some trees and put up a fence. Chief appraiser Tina explained to Mrs. Tanner that the appraiser district had to update the values this year, because the state requires us to be 100% of market value. Those homes do not depreciate. Sandra asked her did she get the email of her asking her what did she pay for the 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#R129531-No change in value.**

**8:45 am-Store Master Funding X LLC C/O POP Hutcheson PLLC Steven Danielson-(Case#2023-00152 Account#R11441 Protest#2086).**

The agent 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#R11441-No change in value.**

**9:00am Elizabeth & Williams Hardin-(Case#2023-00636 Account#R53071 Protest#2642).**

Mrs. Elizabeth reason for protest is value is over market value/value is unequal when compared with other properties. Mrs. Hardin said the property floods every time it rains heavily the shop gets wash through. Tina asked what year was the building built, Mrs. Hardin said Shop was built in 1995. Tina said that's 28 years old. at 1% depreciation per year for commercial property. Tina suggested a flood easement of .350 on the land. They have utilities running to it and using it as storage room instead of a shop. Tina said suggested to add a 40% function with all the damages inside the building. Mrs. Harding said the flooding is coming from the highway. ARB Chairman Jerry Pickard Jr. motion to add a 40% function on the shop structure and .350 on the land. ARB member Jesse Watson second the motion, all was in favor. The motion carried.

**Board Decision: Account#R53071-Adjust the land value to \$8,450 and the improvement value to \$49,820.**

**9:00am. William& Elizabeth Hardin-(Case#2023-00636 Account#R6018861 Protest#2383).**

Mrs. Hardin reason for protest is value is over market value/value is unequal when compared with other properties. Mrs. Hardin said they still have trees down on the property from the hurricane Laura that they have not been able to clean. Mr. Hardin said the measurements that the appraisal district report was incorrect. Mrs. Tina told them that last year they agreed on the roll back on the land only. Tina explained to the Hardin that everyone has the same CPU. The barn is 12x20. The roof caved in on the barn. A limb came down on the roof. Increase depreciation to 90%; change the 20x40 barn-WB1 8x12 full shed, is is not enclosed. the garden shed is a 12x12, two well sheds 2 incapacitated from the freeze they have water damage 8x8. ARB member Jesse Watson motion to make the adjustments in the dimension, change the depreciation on barn to WB1 and 90% on the storage. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R6018861- Adjusted the land value to \$191,190 and the improvement value to \$76,100.**

**10:00 am Kenley Sonnier & Evette-(Case#2023-00357 Account#R6028641 Protest#2323).** Mrs. Sonnier reason for protest is value is over market value/value is unequal when compared with other properties. Mrs. Sonnier said the value tripled. Appraiser Whitney Byley explained to Mrs. Sonnier that the schedules went up 120 CPU Whitney recommend to change mobile home to MH1 on the structure 1960 and the storage 1985. 15% off of the waterfront. ARB member Jesse Watson motion to change mobile home to a MH plus, 31% depreciation on the 3-line items and take-off 15% adjustment on the land. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R6028641-Adjust the land value to \$97,920 and the improvement value to \$16,360.**

**10:15am Anderson Whitehead Family PRTN C/O Harding & Carbone Inc.-Affidavit on Evidence-(Case#2023-00287 Account#R211121 Protest#2239).** Anderson Whitehead reason for protest is value is over market value/value is unequal when compared with other properties. Chief Appraiser Tina Ford suggested to change to a class 5. ARB Chairman Jerry Pickard Jr. motion to change the class to a FR 5. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R211121-Adjust the land value to \$146,100 and the improvement value to \$432,520.**

**10:30am Wanda Fowler C/O Harding & Carbone Inc.-Affidavit on Evidence- - (Case#2023-00287 Account#R48461 Protest#2240).** Wanda Fowler reason for protest is value is over market value/value is unequal when compared with other properties. Protesting the value of the property in Beechwood1. Tina suggested to put 23% depreciation on all line items except the garage and leave the garage at 2% depreciation. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal districts, suggestions to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R48461-Adjust the land value to \$25,000 and the improvement value to \$300,270.**

**10:30am Wanda Fowler C/O Harding & Carbone Inc.-Affidavit on Evidence- - (Case#2023-00287 Account#R48621 Protest#2241).** Wanda Fowler reason for protest is value is over market value/value is unequal when compared with other properties. 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#R48621- No change in value.**

**10:30am Wanda Fowler C/O Harding & Carbone Inc.-Affidavit on Evidence- - (Case#2023-00287 Account#R6024591 Protest#2242).** Wanda Fowler reason for protest is value is over market value/value is unequal when compared with other properties. Protesting the land only. Advised that this property should be put with R48461. 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#R6024591- No change in value.**

**10:45 Agreed Tractor Supply C/O Equitax Property Tax Consultant LTD Wilson & Franco-(Case#2023-00151 Account#R222531 Protest#2085)** Tractor Supply reason for protest is value is over market value/value is unequal when compared with other properties. ARB member Jesse Watson motion to put a 30% depreciation on the concrete. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R222531-Adjust the land value to \$63,500 and the improvement value to \$945,620.**

**11:00am Downsmore LLC C/O Ryan LLC Affidavit of evidence-(Case#2023-00667 Account#R6032323 Protest#2673).** Downsmore LLC reason for protest is value is over market value/value is unequal when compared with other properties. Protesting the value of \$729,040. 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#R6032323- No change in value.**

**11:15am Family Dollar Pineland C/O Ryan LLC Affidavit of evidence-(Case#2023-00244 Account#R230271 Protest#2186).** Ryan LLC reason for protest is value is over market value/value is unequal when compared with other properties. Protesting the Cost approach would be \$481,150. ARB member Jesse Watson motion to change to the Cost approach according to the schedule. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R230271- Change to the Cost Approach of \$481,150.**

**11:30am Bruce Ladner-(Case#2023-00516 Account#R43181 Protest#2532)**

**Mr. Ladner** reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Ladner wanted to know why his values was so high, Sandra explained to him the schedule has gone up, that the state requires everyone to be within 10% of the market value. 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#R43181- No change in value.**

**11:35am Tommy Whittington & Shannon-(Case#2023-00580 Account#R213621 Protest#2586).** Mr. Whittington reason for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to him the schedules has gone up and the appraisal district has to be 100% of the market value. ARB Chairman Jerry Pickard Jr. motion to adjust the depreciation to 9% on the first 4-line items and 9% depreciation on the woodshed 2 D2 Dirt. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R213621-Adjust the land value to \$8,000 and the improvement value to \$361,980.**

**11:55am Derek Landry& Cynthia-(Case#2023-00485 Account#R166041 Protest#2459).** Mr. Landry reason for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to Mr. Landry that he has a loft, she suggests to change to a FR2, he has 2 window units. He said he removed the cover porch, suggest to put a 25% function on the second story and remove all the feature. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal suggestion to stand. Board Decision: **Account#R166041-Adjust the land value to \$5,710 and the improvement value to \$106,460.**

**12:30pm Randolph Elmer Estate C/O Justin Randolph-(Case#2023-00455 Account#R42451 Protest#2427).** Mr. Elmer reason for protest is value is over market value/value is unequal when compared with other properties. Tina explained to Mr. Elmer that the schedule went up that is why his value 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#R42451- No change in value.**

**12:45pm River Edge RBG C/O Ryan LLC Affidavit of evidence-(Case#2023-00569 Account#R6032695 Protest#2560).** RBG reason for protest is value is over market value/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#R6032695- No change in value.**

**12:55pm FD-Retail Property C/O Ryan LLC-(Case#2023-00569 Account#R6030001 Protest#2562).** Ryan LLC reason for protest is over market value/value is unequal when compared with other properties. Sandra said it was appraised on income approach for 8400 sq. ft. & 900 sq. ft. 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: Account#R6030001- No change in value.**

**1:00pm James Darren Eagle C/ Integra tax Inc.-(Case#2023-00136 Account#R35101 Protest#2547).** Mr. Eagle n for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to the board that there was a structure increase. ARB member William Bailey motion to put a 23% depreciation on all line items except the land. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R35101**

**1:30pm Michael Lasseter & Ellen-(Case#2023-00317 Account#R219101 Protest#2276)**  
Mr. Lasseter reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Lasseter said he have a 18x55 RV concrete floor 990 sq. ft. under a tree 14x28 slab with a roof, he has a barbecue pavilion, barn 1600 sq. ft. 40x40 Barn. Whitney explained to him that the schedule increased and everyone was equal and uniform. ARB member Jesse Watson motion to change the carport to 319 sq. ft., Barn 1600 sq. ft., SW3+480 sq. ft., 7% depreciation on (2)-Boat dock-874 ft. 80% depreciation on Boat dock (1). ARB Chairman Jerry Pickard Jr second the motion, all was in favor. The motion carried. **Board Decision: Account#R219101- Adjust the land value to \$63,670 and the improvement value to \$515,250.**

**2:00pm A E Longron-(Case#2023-00347 Account#R18061 Protest#2309).**  
Mr. Longron reason for protest is value is over market value/value is unequal when compared with other properties. He was protesting the value of the Guest Green house. Sandra explained to Mr. Longron the increase in the schedule and the state say we have to be 100% of market value. ARB member Jesse Watson motion to adjust the class to a FR+ and 50% depreciation and a 50% function on it. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R18061- Adjust the land value to \$7,500 and the improvement value to \$34,650.**

**2:15pm A E Longron-(Case#2023-00347 Account#R17981 Protest#2735).**  
Mr. Longron reason for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to Mr. Longron the increase in the schedule and the state say we have to be 100% of market value. She recommended to change the class to FR1 put a 50% depreciation and 50% function on it. ARB member Jesse Watson motion to allow the appraisal district recommendation to stand. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried.  
**Board Decision: Account#17981-**

**2:25pm Ray Parker & Carolyn-(Case#2023-00286 Account#R161251 Protest#2237)**  
Mr. Parker reason for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to them that the schedules increase and the state said we have to be 100% of market value. ARB Chairman Jerry Pickard Jr. motion to put 25% depreciation on upstairs; 16% functional on the house and change class to FR4

and 21% depreciation on the barn and remove the small ac unit. ARB member Jesse Watson second the motion, all was in favor. The motion carried.

**Board Decision: Account#R161251- Adjust the land value to \$179,400 and the improvement value to \$278,590.**

**2:50pm Durward Shull-(Case#2023-00345 Account#P202491 Protest#2307)**

Mr. Shull reason for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to Mr. Shull that the schedules went up and the state says we have to be 100% of 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#P202491- No change in value.**

**3:10pm Elvin Stelly & Angela-(Case#2023-00322 Account#R111501 Protest#2281)**

Mr. Stelly reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Stelly said that his property value increased 58%. Whitney explained to Mr. Stelly that the schedules increase and we have to be 100% of market value. 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#R111501- No change in value.**

**3:15pm Elvin Stelly & Angela-(Case#2023-00321 Account#R113471 Protest#2280)**

Mr. Stelly reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Stelly said that his property value increased 54%. Whitney explained to Mr. Stelly that the schedules increase and we have to be 100% of 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#R113471- No change in value.**

**3:30pm Elvin Stelly & Angela-(Case#2023-00319 Account#R116041 Protest#2278)**

Mr. Stelly reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Stelly said that his property value increased 45%. Whitney explained to Mr. Stelly that the schedules increase and we have to be 100% of 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#R116041- No change in value.**

**3:30pm Elvin Stelly & Angela-(Case#2023-00324 Account#R120631 Protest#2283)**

Mr. Stelly reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Stelly said that his property value increased 45%. Whitney explained to Mr. Stelly that the schedules increase and we have to be 100% of market value. ARB member Jesse Watson motion to put a 10% depreciation across the board. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R120631-Adjust the land value to \$4,860 and the improvement value to \$53,960.**

**3:35pm Harland Wilson & Nita-(Case#2023-00354 Account#R6004151 Protest#2320)**

Mr. Wilson reason for protest is value is over market value/value is unequal when compared with other properties. Tina suggested to change Mb2 and 4% depreciation to the barn. ARB member Jesse Watson motion to accept the appraisal district changes. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried.

**Board Decision: Account#R6004151-**

**3:50pm Kimberly Mitchem-(Case#2023-00519 Account#R87181 Protest#2494)**

Mrs. Mitchem reason for protest is value is over market value/value is unequal when compared with other properties. Whitney explained to Mr. Mitchem that there was an increase in the schedules is the reason why his value increased. ARB Chairman Jerry Pickard Jr. motion to adjust the barn to MB1, and remove condition on the last line item and a 30% depreciation on the 1<sup>st</sup> 3-line items. ARB member William Bailey second the motion, all was in favor. The motion carried. **Board Decision: Account#R87181-Adjust the land value to \$4,860 and the improvement value to \$53,960.**

**4:20pm Richard Rodgers-(Case#2023-00356 Account#R174681 Protest#2322)**

Mr. Rodgers reason for protest is value is over market value/value is unequal when compared with other properties. Tina explained to Mr. Rodgers that the schedule increase and we have to be 100% of market value. ARB member Jesse Watson motion to adjust the depreciation to 26% and remove the fireplace. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R174681- Adjust the land value to \$2,210 and the improvement value to \$19,830.**

**4:35pm Mary Purgahn C/O Phillip Purgahn-(Case#2023-00450 Account#R95351 Protest #2422).**

Mr. Purgahn reason for protest is value is over market value/value is unequal when compared with other properties. Sandra explained to Mr. Purgahn that there was an increase in the schedule is the reason the value went up. ARB member Jesse Watson motion to change the class to a FR1+ and 10% functional. ARB Chairman Jerry Pickard Jr. second the motion, all was in favor. The motion carried. **Board Decision: Account#R95351-Adjust the land value to \$4,560 and the improvement value to \$49,030.**

**4:50pm Freddy Moak & Barbara-(Case#2023-00338 Account#R63431 Protest#2300)**

Mr. Moak reason for protest is value is over market value/value is unequal when compared with other properties. Mr. Moak said he had sink holes on the property, the water always running in the ditch. Whitney explained that the schedule increased is the reason why his value went up. She suggested to change the mobile home to a MH+; .350 on the land. ARB Chairman Jerry Pickard Jr. motion to allow the appraisal district suggestions to stand. ARB member Jesse Watson second the motion, all was in favor. The motion carried. **Board Decision: Account#R63431- Adjust the land value to \$5,800 and the improvement value to \$19,830.**

**5:15pm Early Bird Management LLC. Affidavit of evidence C/O Integra Tax Inc.-(Case#2023-00136 Account#R34551 Protest#2067).**

Sandra explained to the board that the reason it was an increase on this property was because of 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#R34551- No change in value.**