NOTICE OF PUBLIC HEARING

OF THE

APPRAISAL REVIEW BOARD

FOR THE

SABINE COUNTY APPRAISAL DISTRICT, TEXAS

NOTICE OF PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD

NOTICE IS HEREBY GIVEN THAT A PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD OF THE SABINE COUNTY APPRAISAL DISTRICT WILL CONVENE AT

8:30 a.m. on TUESDAY, JUNE 18, 2024

IN THE OFFICE OF THE APPRAISAL DISTRICT

1910 WORTH ST. HEMMPHILL, TX

The board will hear and determine taxpayer and taxing unit appeals on all matter permitted.

TEX.PROPERTY TAX CODE 41.66

The Appraisal Review Board will be in session on other days.

Notice for which will be duly posted, until all timely filed appeals are heard and resolved.

This notice is given pursuant to the Open Meetings Act, Chapter 551 Government Code.

Tina Ford Chief Appraiser Sabine County

FILED FOR RECORD
AT8:00 O'CLOCK A M

JUN 17 2024

Jerry, County Court Sabine County

By Milli Re DEPUTY

2024 Sabine County Appraisal Review Board Hearings June 18, 2024

9:15pm-Joseph & Lisa MacDonough-(Case#2024-00105-Account#R172451-Protest#2889)

Mr. MacDonough reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. MacDonough protested to the board about 1020 sq. ft. of his mobile home. Appraiser Sandra Helander explained to Mr. MacDonough that the sales she gave hm was for sales only. He rain water drainage was running into his driveway, he said he does not agree with values. Chairman Jesse Watson motion to allow the Appraisal District values to stand. Mr. Bailey second the motion, all was in favor motion carried. **Board Decision: Account#172451-No change. Market value \$**

10:35am-Gary & Erin Shipman -Case#2024-00043-Account#R96121-Protest#2792)

Mr. Shipman reason to protest was the value is over market value/value is unequal when compared with other properties. Appraiser Whitney Byley explained to Mr. Shipman that because the appraisal district was failing was because of the values of the mobile homes increased because of the market sales. She suggested to lower the class to a MH1 with a 10% depreciation. Chairman Jesse Watson motion to allow the Appraisal District suggestion to stand. Mr. Bailey second the motion, all was in favor motion carried. **Board Decision-Account#R96121-Adjust the value from \$127,760 to \$101,790.**

10:55am-Norma Labeth-(Case#2024-00198-Account#R6013001-Protest#2993)

Mrs. Labeth reason to protest was the value is over market value/value is unequal when compared with other properties. Appraiser Sandra Helander explained to Mrs. Labeth that the only thing went up was the increase in value of the mobile home by 50% because of what the State says it should be within 100% of market value. Chairman Jesse Watson motion to allow the Appraisal District value to stand. Mr. Bailey second the motion, all was in favor the motion carried. **Board Decision: Account#R2993-No change.**

11:05am-Gary & Debra Parks-(Case#2024-00191-Account#R82451-Protest#3177)

Mr. Parks reason to protest was the value is over market value/value is unequal when compared with other properties and he wanted his property combined property to his agricultural that is his existing 20 acres. Appraiser Whitney Byley suggested to combine the property with his existing 20 acres. Chairman Watson motion to accept the Appraisal Districts suggestions. Mr. Bailey second the motion all was in favor, motion carried. **Board Decision:** Account#R82451- Combined Property with R216331.

11:05am-Gary & Debra Parks-(Case#2024-00191-Account#R6032363-Protest#)

Mr. Parks reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Parks asked the board why his house was not compared to Charlie Stricklands house; he said Charlie was operating a business out of his house. Appraiser Sandra Helander suggested to put a 10% function on the concrete slab. Chairman Jesse Watson motion to allow the Appraisal District's suggestions to stand. Mr. Bailey second the motion, all was in favor the motion carried. Board Decision-Account#R6032363-Adjusted the value from \$307,030 to \$277,330.

2:00pm-Ralph & Leah Finnegan Jr.-(Case#2024-00055-Account#P6032643-Protest#2805).

Mr. Finnegan reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Finnegan said he paid \$68,000 for the mobile home and the value went up to \$107,000. Chief Appraiser Tina Ford suggested to Mr. Finnegan that she could use his Settlement statement but after 2 years it would go back to the amount that is in the current year. Board Decision-Account#P6032643-Adjusted the value from \$107,650 to \$68,183.

2:00pm-Ralph & Leah Finnegan Jr.-(Case#2024-00055-Account#R111581-Lot# T-1606-Protest#2808).

Mr. Finnegan reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Finnegan explained to the board that the valve of the land to was too high. Chief Appraiser Tina Ford explained to Mr. Finnegan that the land codes went up because the State say we have to be within 100% Market value. Chairman Jesse Watson motion to allow the Appraisal District value to stand. Mr. Bailey second the motion all favor the motion carried. **Board Decision: Account#R111581- No change.**

2:00-Ralph & Leah Finnegan Jr.-(Case#2024-0005-Account#R111601-Lot#T-1608-Protest#2807)

Mr. Finnegan reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Finnegan said he moved the mobile home on October 2023. Appraiser Whitney Byley explained to Mr. Finnegan that because the mobile home was on the property January 1, 2024, he was charged for that year. Chairman Jessee Watson motion to allow the Appraisal District value to stand, Mr. Bailey second the motion all was in favor, the motion carried. **Board Decision:** Account#R111601-No change.

2:00-Ralph & Leah Finnegan Jr.-(Case#2024-0005-Account#R111591-Lot#T-1607-Protest#2806).

Mr. Finnegan reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Finnegan explained that the land and structure was too high. Chief Appraiser Tina Ford suggested to move the old mobile home and add a new one on the 4-lots \$38,000 for the lots. He said the house was bought in 2023 he said the sales price included the other house. Chairman Jesse Watson motion to allow the Appraisal District suggestions and to make corrections to the property. Mr. Bailey second the motion all was in favor the motion carried. **Board Decision:Account#R111591-Adjusted the land value is \$2,570 improvement is 41,350.**

2:15pm-Ralph B Jr. Finnegan & Michael W Nelson II-(Case#2024-00284-Account#R113311-Protest#3101). Mr. Finnegan reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Finnegan explained to the board that the value of his property should be \$1,500. Chairman Jesse Watson motion to allow the Appraisal District value to stand. Mr. Bailey second the motion all was in favor the motion carried. Board Decision: Account#R113311-No change.

2:30pm-Amanda Rice-(Case#2024-00227-Account#R204491-Protest#3028).

Mrs. Rice reason to protest was the value is over market value/value is unequal when compared with other properties. Mrs. Rice explained to the board that her values increase by \$50,000 the total market is \$113,880. Appraiser Sandra Helander explained to Mrs. Rice that mobile homes went up about 50% a cabin was added and that increased the value. Sandra told her that she was not being taxed on \$33,434 total taxable value was \$80,446. Chairman Jesse Watson motion to allow the Appraisal District value to stand. Mr. Bailey second the motion all was in favor the motion carried. **Board Decision: Account#R204491- No change.**

3:00pm- Douglas & Melody Van Kay-(Case#2024-00101-Account#R154721-Protes#2883).

Mr. Van Kay reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Van Kay explained to the board that the only thing he has done was updated the septic system and that his values on his home went up to \$402,790 which was \$139,374 more than last year. Appraisal Sandra Helander explained that the settlement statement has ended. Chairman Jessee Watson motion to adjust the improvement 15% which changes the total market value to \$468,450. Mr. Bailey second the motion all was in favor. The motion carried. **Board Decision: Account#R154721- Adjust total market value from \$559,370 to \$468,450.**

3:20pm-Johnny Dale Dickerson-(Case#2024-00203-Account#R168801-Protest#2998).

Mr. Dickerson reason to protest was the value is over market value/value is unequal when compared with other properties. Mr. Dickerson protested the market value of \$7,990 he said his house had termite damages. He has a 50ft long trailer and a storage building that has a dirt floor, the mobile home floor had damages.

Appraiser Sandra Helander explained to Mrs. Dickerson that she added the Mobile Home on the roll this year. Sandra recommended to put a 30% function on the residence because of the termites, and change the storage building to a STG3. Chairman Jesse Watson motion to make the changes the Appraisal District recommended. Mr. Bailey second the motion, all was in favor. The motion carried. **Board Decision:Account#R168801-Adjust the value from \$17,860 to \$149,20.**

3:35pm-Bradley Droptini-(Case#2024-00084-Account#R80921-Protest#2865).

Mr. Droptini reason to protest was the value is over market value/value is unequal when compared with other properties. Appraiser Sandra Helander explained to Mr. Droptini that the taxes went down; Chairman Jesse Watson motion to the allow the Appraisal District values to stand. Mr. Bailey second the motion, all was in favor the motion carried. **Board Decision:Account#R80921- No change.**

3:35pm-Bradley Droptini-(Case#2024-00084-Account#R19321-Protest#2866).

Mr. Droptini reason to protest was the value is over market value/value is unequal when compared with other properties. Chairman Jesse Watson motion to the allow the Appraisal District values to stand. Mr. Bailey second the motion, all was in favor the motion carried. **Board Decision:Account#R19321- No change.**

This concluded the Appraisal Review Board hearing for June 18, 2024. ARB Chairman Jesse Watson motion to adjourned at 4:00pm. ARB Member William Bailey second the motion and the meeting was adjourned.