

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 MONDAY, JUNE 24, 2024

IN THE OFFICE OF THE APPRAISAL DISTRICT

1910 WORTH ST. HEMPHILL, 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.

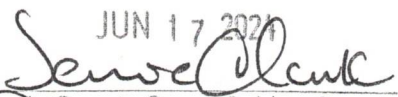

Notice for which will be duly posted, until all timely filed appeals are heard and resolved.

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



Tina Ford
Chief Appraiser
Sabine County

FILED FOR RECORD
AT 8:00 O'CLOCK A M

JUN 17 2024

Clerk County Court Sabine County
By  DEPUTY

2024 Sabine County Appraisal Review Board Hearings

June 24, 2024

8:50am-James & Desiree Cooke-(Case#2024-00378-Acc#R039951-Protest#3199)

Mr. Cook reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Cook said his property was landlocked and has holes in the road a foot deep. He said there is no easement to get to the property. Appraiser Sandra Helander suggested to put a depreciation of 25% on the it and put an AG exemption on it. ARB Chairman Jesse Watson motion to except the appraisal districts offer. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$187,780 to \$140,830.**

9:10am-CLM Real Estate Holdings LLC-C/O-Jennifer Mobley(Case#2024-00318-Acc#R143841) Protest#3135). Mrs. Mobley reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Mobley said she had a storage building her dad added electricity to the storage, she. She said she replace the flooring in it. Has not restroom. Chief Appraiser Tina Ford recommended to change the storage building to a STG4. ARB Chairman Jesse Watson motion to make the change the appraisal district suggested. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$71,220 to \$21,340.**

9:10am-CLM Real Estate Holdings LLC-C/O-Jennifer Mobley(Case#2024-00319-Acc#R202301) Protest#3136. Mrs. Mobley reason for protest was incorrect appraised (market) value and unequal compared with other properties. House burned and has 100% disability still applied will remove the home off in January of 2025: Before May 2025. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$83,010.**

9:35am-Ronald Berryman(Case#2024-00385-Acc#R96021-Protest#3206).

Mr. Berryman reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Berryman said his value was \$188,560. Chief Appraiser Tina Ford explained to him the homestead for disable. She told him that the settlement statement to him and to change his address has already been done. ARB Chairman Jesse Watson motion to allow the appraisal districts changes stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Property was eligible for exemption and changes were applied.**

9:55am-Charles Loyd(Case#2024-00428-Acc#R6008101-Protest#3261).

Mr. Loyd reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Loyd wanted to know why ½ acre of his property was worth \$85,000. Appraiser Whitney Byley explained to him that land increased. Mr. Loyd said there are nothing on his land. He requested to change his property values to \$55,000. ARB Chairman Jesse Watson motion to remove the 15% waterfront fee. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$85,040 to \$73,950.**

10:40am-Lloyd & Rhonda Williams-(Case#2024-00400-Acc#R161271 Protest#3229).

Mr. Williams reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Williams said he received storm damages on the mobile home & porch. Appraiser Whitney Byley explained the Cap was not calculated. She corrected the homestead value and cap. ARB Chairman Jesse Watson motion to put a 25% functional on the mobile home and on the last 2 line items on the mobile home and WD1. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$162,950 to \$144,520.**

10:53am-Shannon Crowell-(Case#2024-00398-Acc#R46281-Protest#3227).

Mr. Crowell reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Crowell said he has a 12x24 unfinished storage building bought the property for the land only. He said it has no insulation or electricity; it is a box with no restroom in it. ARB Chairman Jesse Watson motion to change the storage building to a STG4. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Change classification of the storage building.**

10:53am-Shannon Crowell-(Case#2024-00399-Acc#R46291-Protest#3228).

Mr. Crowell reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Crowell said it's all attached property. Tina suggested to combine property together. She said it's the sales that make up to raise to the market value. The 24x38 building is the house. ARB Chairman Jesse motion to put a 99% depreciation on it. The roof has a hole where a tree fell on it, the barn is unsalvageable. Mrs. Pamela Havron second the motion, all was in favor. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Combined property with R46281.**

11:12am-Cynthia Beard-(Case#2024-00401-Acc#R102611-Protest#3230).

Mrs. Beard reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Beard said brought photos to show damages to her property the floor was rotting out, no one has lived in the house, it was her mother's house. The mobile home increase but the land stayed the same. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$46,050.**

11:26am-Doug McKee-(Case#2024-00404-Acc#R15871-Protest#3233).

Mr. McKee reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. McKee said he the percentage is unfair he was 10% and now 20% and he has not done any improvements \$11,170. Chief Appraiser Tina Ford explained to Mr. McKee the difference between the 10% and 20%. She said mobile home studies was failing because we were not up to market values. Mr. McKee said he would not be able to sale his property. ARB Chairman Jesse Watson said there were no evidence, the depreciation is 5% on 1981 mobile home, it has been remodeled. ARB Chairman Jesse Watson motion to put a 22% depreciation on the first line items. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjust the values from \$46,880 to \$39,170.**

11:44am-Dragonfly Real Estate LLC-(Case#2024-00316-Acc#R6020341-Protest#3133).

Mr. Butler reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Butler submitted comparable of other property that was like his unfinished attached garage. Chief Appraiser Tina Ford suggested that he combine his property together. He wanted her to make sure to leave the 1 acre stays with the value at \$40,000; Mr. Butler is protesting his values was too high; his home is a FR6. Tina suggested to change the class to a FR4+ the home is in Morris Bluff. ARB Chairman Jesse Watson motion to allow the appraisal districts suggestion to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$372,100 to \$238,150.**

1:45pm-David Vega Castor- C/O Richard Felts-(Case#2024-00435-Acc#R11911-Protest#3274).

Mr. Castor reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Felts that Mr. Castor 2-Story home sits on 0135 acres, home was built in 1979 said he it was deteriorating on some of the wood. Appraiser Sandra Helander suggest to change the class of the home to a FR2+. ARB Chairman Jesse Watson motion allow the appraiser districts suggestion to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the values from \$171,250 to \$138,620.**

1:45pm-Alissa Craig- C/O Richard Felts-(Case#2024-00435-Acc#R193571-Protest#3275).

Mrs. Craig reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Felts that Mrs. Craig the value of her property, he said no one lives in the mobile home, he

said the value is about \$15,000 an acre. Chief Appraiser Tina Ford said it was \$10,000 an acre. ARB Chairman Jesse Watson motion to adjust the depreciation on the mobile home to 25% on the property based on Mr. Felts testimony he said it had a gully and a ravine. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$36,100 to \$27,080.**

1:45pm-Richard Felts LLC-(Case#2024-00435-Acc#R53951-Protest#3277).

Mr. Felts reason for protest was incorrect appraised (market) value and unequal compared with other properties. ARB Chairman Jesse Watson motion to allow the appraisal district values to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$153,710.**

1:45pm-G D Edgar Lumber Co Inc-(Case#2024-00435-Acc#R53811-Protest#3276).

Mr. Felts reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Felts protesting the buildings and land, he said he took out 5 acres for the buildings. ARB Chairman Jesse Watson motion to allow the appraisal districts values to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No Change. Market value \$343,300.**

1:45pm-Richard Felts -(Case#2024-00435-Acc#R198221-Protest#3279).

Mr. Felts reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Felts protesting the value of his home. ARB Chairman Jesse Watson motion to put a 10% function on the 2nd line item. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$618,590 to \$610,880.**

2:30pm-Ramon Garcia-(Case#2024-453-Acc#R119961-Protest#3308).

Mr. Garcia reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Garcia had questions about the 20% circuit breaker, he said he started building in 2021 it went from incomplete to complete. He said the home is still incomplete. FR4+ is an average home. ARB Chairman Jesse Watson motion to accept the circuit breaker to go up 20%. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Market value \$325,750.**

2:45pm-Kinney & Marilyn Clifford-(Case#2024-00412-Acc#R6008131-Protest#3241).

Mr. Clifford reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Clifford said there was no increase in his neighbor's property, he said his land and wood frame house increased, it was built in 2000 1500 sq. ft. 100 ft waterfront. Governed by the HOA, he presented photos of his damages. Tina Ford explained that he qualifies for the circuit breaker, she suggested to take the 15% waterfront off. ARB Chairman Jesse Watson motion to allow the appraisal district suggestions to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjust the values from \$437,800 to \$413,890.**

3:05pm-Beatrice LLC-C/O Fred Pruner-(Case#2024-00417-Acc#R6008121-Protest#3246).

Mr. Pruner reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Pruner was requesting to prorate the value of the property to \$66,000 from \$93,000. He said he was in a cove and the other neighbors has more waterfront. Tina explained to him it has been lots of sales in that subdivision, she told him that she could use his settlement statement from last year. ARB Chairman Jesse Watson motion to remove the 15% waterfront fee. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$501,1180 to \$489,030.**

3:18pm-Gerald & Mychal Burton-(Case#2024-00413-Acc#R162181-Protest#3242).

Mrs. Mychal Burton reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Burton requested to keep the value the same as last year, she has 2 storage building has aged. Tina explained to her that the appraisal district has sales \$33,710 the land and storage building. ARB Chairman suggested to give her a day to get the pictures and they could revisit. Based on photo evidence. Jesse motion to change the depreciation to 20% on 1st line item. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted land value of \$7,490 and improvement value of \$24,920.**

3:40pm-Kevin & Laurie Ledoux-(Case#2024-00422-Acc#R6007791-Protest#3251).

Mrs. Ledoux reason for protest was incorrect appraised (market) value and unequal compared with other properties. She said her value went up to \$150,000 last year and \$125,000 non-waterfront, and she feels the amount of the value is not fair. She has a boat shop, and there is not reason to be up \$25,00 and she has a 2001 mobile home. Appraiser Sandra Helander explained to her that the appraiser district has a 50% factor put on it. She said there were a lot of sales in the area and that a 1990 single wide sold for \$189,000 and was not waterfront. The state requires us to be within 100% of market value. ARB Chairman Jesse Watson motion to allow the appraisal district value to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value\$154,770**

3:40pm-Kevin & Laurie Ledoux-(Case#2024-00419-Acc#R6005121-Protest#3248).

Mrs. Ledoux reason for protest was incorrect appraised (market) value and unequal compared with other properties. The property on 789 Sandy Creek Drive is a shell no water, she only purchased it so nobody would be beside them. It has mold in it no one lives in it, no electricity, and no water. Appraiser Sandra Helander said she would accept a settlement statement for a year. Mrs. Ledoux said she would email it to Mrs. Sandra. ARB Chairman Jesse Watson motion to allow the appraisal district suggestions to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: Accepted settlement statement.**

4:05pm-Katchie Dennis Est. -C/O Charles Dennis-(Case#2024-00379-Acc#39161-Protest#3200).

Mr. Dennis reason for protest was incorrect appraised (market) value and unequal compared with other properties. He said his land went up from \$41,000 to \$57,000 and there are no improvements on the property. Chief Appraiser Tina Ford said its priced as the category for the size. ARB Chairman Jesse Watson motion to allow the appraiser district value to stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$57,400.**

4:10pm-Charles Dennis-(Case#2024-00384-Acc#R206111-Protest#3203).

Mr. Dennis reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Dennis said that he has not done any improvement to the property, the house was built in 1950, the garage is damaged. Based on Mr. Dennis house, Chief Appraiser Tina Ford suggested to go up on depreciation. ARB Chairman Jesse Watson motion to depreciate all line items to 50%. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: Adjusted the value from \$104,990 to \$83,100.**

4:10pm-Charles Dennis-(Case#2024-00384-Acc#R44101-Protest#3204).

Mr. Dennis reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Dennis said the value of his land increased. ARB Chairman Jesse Watson motion to allow the appraisal district value to stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value\$127,750.**

4:10pm-Charles Dennis-(Case#2024-00384-Acc#R41551-Protest#3205).

Mr. Dennis reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Dennis said the value of his barn & storage building increased. ARB Chairman Jesse Watson motion to allow the appraisal district value to stand. Mrs. Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value\$105,750.**

4:30pm-Liberty Bankers Life Ins.-C/O: United Paramount Tax Group Inc. Written Affidavit-(Case#2024-00356-Acc#R243351-Protest#2966.

Reason for protest was incorrect appraised (market) value and unequal compared with other properties. The appraiser told the board that the values is through out the county. ARB Chairman Jessie Watson motion to allow the appraiser districts value to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$18,330.**

4:30pm-Liberty Bankers Life Ins.-C/O: United Paramount Tax Group Inc. Written Affidavit-(Case#2024-00356-Acc#R27561-Protest#2962.

Reason for protest was incorrect appraised (market) value

and unequal compared with other properties. The appraiser told the board that the values is throughout the county. ARB Chairman Jessie Watson motion to allow the appraiser districts value to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$96,330.**

4:30pm-Liberty Bankers Life Ins.-C/O: United Paramount Tax Group Inc. Written Affidavit-(Case#2024-00356-Acc#R55811-Protest#2964. Reason for protest was incorrect appraised (market) value and unequal compared with other properties. The appraiser told the board that the values is throughout the county. ARB Chairman Jessie Watson motion to allow the appraiser districts value to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$1,100.**

4:30pm-Liberty Bankers Life Ins.-C/O: United Paramount Tax Group Inc. Written Affidavit-(Case#2024-00356-Acc#R71101-Protest#2965. Reason for protest was incorrect appraised (market) value and unequal compared with other properties. The appraiser told the board that the values is throughout the county. ARB Chairman Jessie Watson motion to allow the appraiser districts value to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$690.**

4:30pm-Liberty Bankers Life Ins.-C/O: United Paramount Tax Group Inc. Written Affidavit-(Case#2024-00356-Acc#R34061-Protest#2963. Reason for protest was incorrect appraised (market) value and unequal compared with other properties. The appraiser told the board that the values is throughout the county. ARB Chairman Jessie Watson motion to allow the appraiser districts value to stand. Mrs. Pamela Havron second the motion, all was in favor. The motion carried. **Board Decision: No change. Market value \$2,057,720.**

This concluded the Appraisal Review Board hearing for June 24, 2024. ARB Chairman Jesse Watson motion to adjourned at 5:00. ARB Member Mrs. Havron second the motion and the meeting was adjourned.