## 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 21, 2022

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.

FILED FOR RECORD AT 9:50 O'CLOCK A M

JUN 1 4 2022

Clerk County Court, Sabine County

Tina Ford Chief Appraiser Sabine County

## 2022 Sabine County Appraisal Review Board Hearings June 21, 2022

Appraisal Review Board Members: Chairman Jerry Pickard Jr. Jesse and Michael L. Defee were administered the Oath of Office on Tuesday June 21, 2022. ARB Chairman Jerry Pickard Jr., called the hearings to order at 8:30 am and the hearing proceeded as follows:

8:30am- Paul Hall (Case 2022-00012 Protest# 1664-Account# R6032068 – Protest# 1665-Account# R60320690 Protest# 1666 – Account# R6032080 Protest # 1668 – Account# R6032082) Protest # 1669 – Account# R6032083 & Protest# 1670 – Account# R6032084)

Mr. Paul Hall's reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Hall stated to the board that due to the drainage, trees were falling, the ground being wet from the sewage, he couldn't do anything with the property Mr. Hall also said that the property value was too high and because of the issues he was giving the property to the City of Pineland. Chief Appraiser Tina Ford stated to the board that the property on Yellowpine highway was lowered from the amount of \$12,000 to \$8,000 CPU per acre, which equal the joining neighbors. Tina said that everyone on Jones Street was all the same price there was no change. Tina advised that the property on LongLeaf Subdivision is beside Mr. Hall's shop and is coming off of the square she said this property was not adjusted, it is valued at \$3,220 and the property that sits on the square by GP Building is joining his business is valued at \$3,490. Tina stated to the board that the corner of Fears Street runs down Temple Avenue and that she did not adjust the amount it's value at \$12,000 CPU per acre. ARB Chairman Jerry Pickard Jr. motion to leave all the values as it stands. ARB Member Jesse Watson second the motion. The motion carried. Board Decision: Account# R6032068 - No change in value. Account# R60320690- No change in value. Account# R603208 -No change in value. Account# R6032082- No change in value. Account# R6032083- No change in value. Account# R6032084- No change in value.

#### 08:45am- Tammie M Bruyneel (Case 2022-00002 Protest# 1873-Account# R096691)

Tammie M Bruyneel reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Bruyneel stated to the ARB board that she didn't remodel her home she just brought it up to code. She also spoke about the erosion on her property. Chief Appraiser Tina Ford presented photos of the erosion and Appraiser Whitney Byler stated to the board that Mrs. Bruyneel had already receive a discount back in 2021. Tina offered Mrs. Bruyneel a 20 percent discount on her land to lower the land to \$19,200. Tina advised Mrs. Bruyneel that her property was frozen because she was over 65 years old, but her hospital taxes would go up. Tina offered Mrs. Bruyneel an extra 20 percent discount on land, but she declined it, ARB Chairman Jerry Pickard Jr. clarified to Mrs. Bruyneel that the appraisal district had her at value at \$23,990 on .3268 acres. Mrs. Bruyneel present comparable to the board she said she didn't think it was fair that other people in the community that updated their homes was paying less than her per square ft. ARB Member Jesse Watson asked Mrs. Bruyneel if she was to put a price on the square foot what did she think was a fair price, she said that \$85.00 per sq. ft. would be reasonable to her. Tina stated to the board that she discounted the whole area because of the erosion and offered Mrs. Bruyneel 20 percent more than others.

ARB Member Jesse Watson motion to allow the 20 percent discount proposed by the appraisal district to go into effect on the land and the home value stands. ARB Member Michael Defee second the motion. The motion carried.

Board Decision: Account# R96691-Reduced the land value from \$19,000 to \$14,200

#### 9:00am- Megan Benner (Case 2022-00117 Protest# 1873-Account R129901)

Mrs. Megan Benner reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Benner checked she was protesting by Written Affidavit, but she did not send one. She stated on the protest that there haven't been any improvements in seven years, and in her opinion her property value should be \$22,720. Chief Appraiser Tina Ford stated to the board that she changed Mrs. Benner's category from a FR1 to a FR 2 because a FR1 is unlivable and that is a very low category house her location is in a lake Subdivision and that's basically why her property was raised. Tina advised the board that she had comparable for Mrs. Benner to look at located in the Pine Point Subdivision Lot#30. ARB Member, Jesse Watson stated that because of lack of evidence and that Mrs. Benner didn't submit her Affidavit of evidence the ARB Member, Jesse Watson motion to let the values of the appraisal district stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# RB129901 -No affidavit of evidence - No change in value.

9:30am- (Case# 2022-00006)

Billiot, Terri L- Protest# 1655 - Account#R184431

Bragg, George & Brenda Sue- Protest# 1655 – Account# R184431

Bragg, George & Brenda Sue- Protest# 1645 - Account# R61401

Crossman, Daniel- Protest# 1650 - Account# R129631

Holley, Frank L- Protest# 1647 - Account# R945531

Lauw, Walter J & Lorna C- Protest# 1649 - Account#R103571

Law, Rebecca Q- Protest# 1652 - Account#R153121

May, John L. - Protest# 1643 - Account#R41151

Polly, Norman E. Sr. -Protest# 1654 - Account#R156691

Resweber, Donald J. -Protest# 1642 - Account#R032081

Resweber, Kevin P.- Protest# 1641 – Account#R027891

Robinson, Donnie L & Juanita- Protest# 1651 - Account#R152991

Robinson, Donnie L & Juanita- Protest# 1656 - Account#R203261

Robinson, Donnie L & Juanita- Protest# 1657 - Account#R6032464

Smith, James C & Anita M- Protest# 1646- Account#R091481

Soileau, Gary & Glenda- Protest#1653 - Account#153201

These Protesters were represented by O'Connor & Associates their hearing was by Affidavit with evidence received on June 21, 2022. The reasons for protest were based on one or several of the property reasons: 1) Value is over market; 2) Value is unequal compared with other properties; 3) Property is taxed in the wrong jurisdiction; 4) Failure to send required notices; 5) Exemption was denied, modified, or cancelled; 6) Owner's name is incorrect; 7) Property description is incorrect; 8) Property should not be taxed in this appraisal district or in one or more taxing units; 9) Penalty was assessed. The Affidavit and evidence were presented to the board and reviewed with Chief Appraiser Tina Ford. Mrs. Ford stated to the board that most of the values was the same as last year and there were no changes made in values this year.

Board decision: Case# 2022-00006- No change in values.

## 9:30am-John B & Kimberly Richard (Case# 2022-00006 - Protest# 1648 - Account#R095671)

Mr. Richard were also represented by O'Connor & Associates his hearing was by Affidavit with evidence received on June 21, 2022. The reasons for protest were based on one or several of the property reasons: 1) Value is over market; 2) Value is unequal compared with other properties; 3) Mr. Richard requested to reduce their values from \$102,950 to \$90,000 based on market sales, Chief appraiser Tina Ford stated to the board that his value was reduced from \$105,800 to \$102,950; after reviewing the Affidavit of evidence the ARB Chairman, Jerry Pickard Jr. motion

to allow the Sabine CAD values to stand. ARB member, Michael Defee second the motion. The motion carried

Board Decision on Case# 2022-00006- No change in value.

## 9:30am- Ronald & Sharon Vandersypen (Case#2022-00006- Protest# 1640 – Account#P24183)

Mr. Vandersypen were also represented by O'Connor & Associates his hearing was by Affidavit with evidence received on June 21, 2022. The reasons for protest were based on one or several of the property reasons: 1) Value is over market; 2) Value is unequal compared with other properties; Mr. Richard values changed from \$21,030 to \$39,620. Tina state to the ARB that Mr. Richard was changed to a Class 3. The ARB reviewed the evidence that was present and ARB member, Jesse Watson motion to change the classification from a 3 to a 2. ARB member Michael Defee second the motion. The motion carried.

Board Decision: Case# 2022-00006- Account#P24183- Reduced value from \$39,620 to \$21,030.

## 09:45am- Melvin & Rhonda G Gore (Case 2022-00021 Protest# 1690-Account# R154241, Protest # 1688 – Account# R154591 & Protest # 1689 – Account# R6000381)

Mr. Gore reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Gore stated that the value of the building on his property was too high. Appraiser Whitney Byley explained to Mr. Gore that the only reason it increased was because of the new metal building that he added to the property. Jessie Watson motion to allow the Sabine County Appraisal District value to stand, ARB Chairman, Jerry Pickard Jr. The motion carried.

Board Decision: - Account# R154241-No change in value.

#### Account# 154591 Protest # 1688

Mr. Gore stated to the ARB that because of the damages to his home it was not worth going up to \$44,000, it should have gone down. Chief Appraiser Tina Ford reviewed Mr. Gore photos and agreed to the functional option to change his classification from a 3 to a 2 for 2 years to give him time to fix the problems with his home. Jessie Watson motion to allow the Sabine County Appraisal District value to stand change from a class 3 back to a class 2. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried

Board Decision: - Account# R154591- Reduced value from \$190,060 to \$146,260

#### Account# R6000381 Protest# 1689

Mr. Gore also protested the value of his land he stated to the ARB that the area has a drainage issue on his property. Tina offered Mr. Gore to move a portion out at regular price for \$8,000 per acre and the other .77 at \$4,000 per acre, with a suggested value of \$10,389. ARB member, Jessie Watson motion to change the amount to \$4,000 per acre. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R6000381- Reduced value from \$8,000 per acre to \$4,000.

## 10:00am- James Darren Eagle (Case#2022-00022- Protest #1691- Account# R35101)

Mr. Eagle were represented by Integra Tax Inc. his hearing was by Affidavit with evidence. The stated reason for protest was incorrect appraised (market) value and unequal compared with other properties. The Affidavit and evidence were presented to the board. Tina provided evidence of the land valued at \$29,000 on the waterfront, the house change to \$43,800 property was lowered in 2019, value hasn't changed since then. ARB Chairman advised he did not see any comparable that support change in value, Tina presented evidence on behalf of the appraisal district that show there was no change in value. ARB Member, Jesse Watson motion to allow the appraisal district value stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R35101- No change in value.

## 10:00am- (EARLY BIRD PROPERTY MANAGEMENT (CASE#2022-00022-Protest#1692-Account# R34551)

Early Bird Property Management were represented by Integra Tax Inc. the hearing was by Affidavit with evidence. The stated reason for protest was incorrect appraised(market) value and unequal compared with other properties. The Affidavit and evidence were presented to the board. Chief Appraiser Tina Ford provided evidence of the land valued at \$336,440 which consist of 761.944 feet of waterfront deep/open water. ARB Chairman advised that due to the lack of comparable that would support change in value, ARB Member, Jesse Watson motion to allow the appraisal district value stand. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R34551- No change in value.

#### 11:45am -Mark G Williams (Case#2022-00008- Protest# 1660- Account#154101)

Mr. Williams reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Williams stated to the board that his values was too high and that the measurement of his home was incorrect and that he did not have air condition in the home. Tina advised Mr. Williams she would lower the value since he didn't have an air condition in the home, she also fixed the dimensions on the home. ARB Chairman Jerry Pickard Jr motion to allow the appraisal district changes from \$235,770 to \$166,610 stand. ARB member, Jesse Watson second the motion. The motion carried

Board Decision: -Reduced value from \$235,770 to \$166,610.

### 02:30pm- Drew & Annie Domas (Case#2022-00025- Protest#1694- Account#153641)

Mr. Domas reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Domas stated to the ARB that according to his figures his value was increase to about 102% and that was too much he said he spoke with other homeowners in Twin Cedars Subdivision and his property value was higher than theirs. Mr. Domas provided receipts for the repairs that he had done to his roof and the shed he said he only spent approx. \$11,000 on improvements. Tina Ford explained to Mr. Domas that his home was reclassified from a 2 to 3 Plus because his category was off, it was not a falling down camp it's an average house. Mr. Domas disagreed with the appraiser explanation. Tina asked Mr. Dumas about the barn on his property Mr. Domas said that was not his barn. Chief Appraiser said she would remove it from his property, and that the overall property would change from \$164,640 to \$110,350. ARB Chairman Jerry Pickard Jr motion to allow the appraisal district value stand. ARB member, Jesse Watson second the motion. The motion carried

Board Decision: Account# R153641-Reduced value from \$164,640 to \$110,350.

This concluded the Appraisal Review Board hearing for June 21, 2022. ARB Chairman Jerry Pickard Jr. motion to adjourned at 3:00 ARB Member Jesse Watson second and the meeting was adjourned.

Jerry Pickard Jr.-Chairman

Prepared by Yvette Holman