

**JEROME COUNTY COMMISSIONERS**

Tuesday, July 2, 2019

PRESENT: Charles Howell, Chairman  
Ben Crouch, Vice Chairman  
John Crozier, Commissioner  
Jane White, Deputy Clerk

Meeting convened at 10:30 A.M.

**BUSINESS AND/OR ADMINISTRATIVE MATTERS**

The Board signed a Claims Approval Report dated July 2, 2019, for the Insurance Deductible Trust, with a grand total of \$990.63.

Commissioner Howell adjourned as the Board of Commissioners and reopened as the Board of Equalization.

**JEROME COUNTY COMMISSIONERS**

Tuesday, July 2, 2019

**BOARD OF EQUALIZATION**

PRESENT: Charles Howell, Chairman  
Ben Crouch, Commissioner  
John Crozier, Commissioner  
Jane White, Deputy Clerk

**ASSESSMENT APPEALS—BLUE LAKES COUNTRY CLUB (recorded)**

**Parcel Nos. RP0917E281680B, RP09S17E343023, RP09S17E281680, RP09S17E330001  
1940 Blue Lakes Grade Road  
Jerome, Idaho 83338**

The Board was in receipt of written notification Bonnie Stevens representing Blue Lakes Country Club that it was withdrawing its appeals as of July 1, 2019.

**ASSESSMENT APPEALS—TRAVIS AND CHRISTEAN JENSEN (recorded partially)**

**Parcel No. RP005410040040  
24 Northridge Way; Jerome, Idaho**

Assessor Rick Haberman, Treasurer Tevian Ekren-Kober, and Chief Deputy Treasurer Nina Lagle were present.

The appellant was not present.

The deputy clerk swore in the assessor to testify.

**ASSESSOR**

Rick Haberman testified in support of the property value set by his office and presented an exhibit that included a ratio of County assessments to market value as well verification of the sale prices of two comparable properties.

Haberman answered questions from Commissioners Howell and Crouch.

The Board took the appeal under advisement until July 8 when making a decision would be on its agenda.

**Parcel No. RPJ17750020060  
411 West Avenue J; Jerome, Idaho**

Commissioner Howell noted that the appellant had submitted no evidence to support her claim that recent comparables did not support the increase in the valuation of the property.

**ASSESSOR**

Rick Haberman presented an exhibit that showed the valuation of the property was between 90 and 110 percent of market value, as required by the State Tax Commission. The exhibit also included four other properties within the same subdivision that were valued similarly to the

Tuesday, July 2, 2019

appellant's property. He said houses in a subdivision would have like structure, appearance, and square footage and would be treated the same.

Haberman then answered a question from Commissioner Crouch.

Commissioner Howell closed the evidentiary hearing, with the Commissioners to make a decision on July 8.

**ASSESSMENT APPEAL—STACY CLARK MILLER (recorded)**

**Parcel No. 0053900200300**

**7 Northridge Way; Jerome, Idaho**

Assessor Rick Haberman, Treasurer Tevian Ekren-Kober, and Chief Deputy Treasurer Nina Lagle were present.

Also present was Appellant Stacy Clark Miller.

The deputy clerk swore in those who were to testify.

**APPELLANT**

Stacy Miller entered an exhibit, which was a Real Estate Purchase and Sale Agreement showing the purchase price of his property was \$285,000.

Miller testified that his property taxes were high because he did not have a homeowner's exemption, and Commissioner Howell advised him that the exemption was a separate matter and to request an agenda time to address it at a later date.

The Commissioners questioned Miller about his appeal. Commissioner Howell asked if Miller had obtained an independent appraisal, and he said he had and that it was \$430,000 compared to the assessor's valuation of \$431,127.

In answer to a question from Commissioner Crouch, Miller related the history of his purchase of the house, explaining that he was required to lease it before he could purchase it.

**ASSESSOR**

Rick Haberman presented an exhibit showing a ratio of County assessments to market value and including three purchase prices of similar properties.

Haberman testified that his office is required to set appraisals between 90 and 110 percent of market value and that appraisers use voluntary disclosures of sales prices. He also explained that his office grades houses according to their conditions.

Haberman answered a question from Miller by saying that appraised values decrease as market prices decrease, adding that the State raises property assessments if they are not within 90-110 percent of market value.

APPELLANT REBUTTAL

Miller said he believed the values he requested were correct and questioned whether a rebuttal would do any good.

ASSESSOR REBUTTAL

Haberman stated market prices were increasing by one percent per month.

**ASSESSMENT APPEAL—SAMMY RALLISON (recorded)**

**Parcel No. RPJ14540020030**

**304 Teton Drive; Jerome, Idaho**

Present was Assessor Rick Haberman.

Also present by speakerphone was Sammy Rallison as the appellant.

The deputy clerk swore in those who were to testify.

APPELLANT

Sammy Rallison did not present an exhibit. He testified that his home was a spec house and that he did not think it was worth the valuation set by the assessor's office. He said the house was not high quality and did not have water rights, which would reduce its value. He added that his loan company was valuing the property at \$195,000 to \$200,000 compared to \$215,258 set by the assessor's office.

ASSESSOR

Rick Haberman presented an exhibit showing a ratio of County assessments to market value and including three purchase prices of similar properties in the same subdivision.

Haberman stated that the State Tax Commission requires the valuation of properties to be between 90 and 110 percent of market value but that Jerome County values were at a median ratio of 86.67 percent. He added that the County had been experiencing an inflationary market of approximately one percent per month for the last three years.

Haberman expressed the desire to see the fee appraisal completed by the loan company.

APPELLANT REBUTTAL

Rallison said he understood that Haberman was following State rules. He said the assessor should eliminate high and low sales for its ratio studies.

ASSESSOR REBUTTAL

Haberman said the sales information used does throw out the "outliers."

**ASSESSMENT APPEALS—SANDRA CAPPS (recorded)**

**Parcel No. RP09S16E097052**

**350 West 500 South; Jerome, Idaho**

Assessor Rick Haberman was present.

The appellant had provided written notification that she would not be present for the hearing.

The deputy clerk swore in Rick Haberman to testify.

**ASSESSOR**

Haberman presented an exhibit and explained that his office had measured the appellant's house when she had reported the square footage was incorrect and had subsequently revalued the property before the appellant submitted the Appeal of Valuation.

Haberman made clarifications by answering questions from the Board.

**Parcel No. RPJ13702050046  
524 Fourth Avenue East; Jerome, Idaho**

**ASSESSOR**

Rick Haberman said the assessment of the above-listed rental property had almost doubled, and he questioned whether the value should have stayed the same as the State had valued it.

Commissioner Howell closed the evidentiary portions of the Board of Equalization. The Board was recessed until July 8 when the Commissioners would make decisions on the appeals submitted.

The Board discussed with Haberman remedies available to the Commissioners regarding homeowner exemptions. He said the Commissioners could reduce a property owner's tax but not property valuation unless sitting as a Board of Equalization. He added that homeowner exemptions could be applied to partnership owners but that one of the owners would be required to be living in the house.

Meeting recessed at 1:17 P.M.

Respectively submitted:

---

Charles M. Howell, Chairman

---

Jane White, Deputy Clerk

---

A. Ben Crouch, Vice Chairman

---

John Crozier, Commissioner