



## MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

### Meeting Details

Date of Meeting:	Friday, June 28, 2024
Commissioners present:	Ernie Moser and John Crowder
Clerk of the Board:	Nancy Allen for Jason C. Dixon
Absent Board Members:	Jeff Hough
Staff present:	Deputy Clerk Nancy Allen, Assessor Anita Hymas, Appraiser Jason Hooker, Appraiser Alissa Noble, Appraiser Celeste Gunn, Appraiser Mike Helm, Appraiser Lanita Benson, and Appraiser Jason Speth

### Meeting Notes

- Board of Equalization and Administrative BOE Reviews throughout the day as needed (action items)  
12:58 PM Moser called meeting to order. Crowder moved to enter into the Board of Equalization. The motion passed. Allen swore in participants. Moser reviewed the rules, laws and process.

David Hardiek – RPRPWPO006700

1:01 PM Hardiek explained he has owned the property since 1998 and there is street parking only and no sidewalks. Current trends are showing value reductions. The market value should be the value as if it is being placed on the market. Depreciation is a problem as there is damage by tenants, the siding is not finished, the interior is old, trees are causing issues with drains and box elder bug infestations, and there are no dishwashers or living area lighting. Additionally, service, or emotion support, animals are causing bad odors.

1:04 PM Noble explained it is assessed as a 1945 fourplex, and reviewed the per square foot cost and comparables. There are no updates given to the assessed value. A reinspection is recommended to review the appellant's property. 1:07 PM Hardiek expressed concern he has not had time to review the comparables and questioned the income approach. Hymas reported they are happy to reinspect. The hearing was tabled for reevaluation.

Douglas Balfour – RPRPJCE001700

1:09 PM Balfour reviewed the lot value increases. Last year the Assessor indicated the increase was due to the large property and no one was directly behind. However, now there's a home due to a lot split behind the property and the privacy is gone. He requested the value be returned to value two years ago.

1:12 PM Speth reported a property inspection was done in 2022 and the BOE reviewed the value in 2023. The property has been perfected. The land has a 10% adjustment for topography. Comparables were reviewed. The value is in line with the market and it is requested to uphold the value.

1:15 PM Discussion ensued on privacy consideration and land value. Moser moved for parcel RPRPJCE001700 to uphold the Assessor's value. The motion passed.

Steven Richards – RPR4057015701

1:18 PM Richards is contesting the property that is broke into two parcels. One is taxed as salable property, but it is marshland. 1:19 PM Moser interjected to relay the Assessor's recommendation for an adjustment. Richards acknowledged, but is still contesting as it is not even worth \$25,000 and indicated the zoning changed to residential from rural ag.

1:21 PM Gunn pointed out that ag is a use and to qualify, the property has to be used for ag purposes. The appraisers do not consider zoning. The property is being used as additional acres. Marsh Creek runs through

the property and it abuts United States land. The building value was removed. Comparables were reviewed. The parcel was given an adjustment for a recommended value \$83,214. Discussion ensued on agricultural qualifications. Moser moved for parcel RPR4057015701 to adjust to the proposed value of \$83,214. The motion passed.

James & Shannon Upchurch Revoc Liv - RPRRWPW000300

1:26 PM Jim Upchurch appeared and reviewed the assessment increased 150%. He was unable to find a one-acre comparison. There is no power or fiber. Requesting another assessment if there are no one-acre comparisons.

1:28 PM Benson explained the parcels in the area do not have utilities yet. The lot is buildable. The parcel was artificially held low due to a BOE adjustment that was mistakenly not removed. The property has not been adjusted incrementally like the others over the last few years which resulted in a big jump.

Comparables were reviewed. The parcel has a fair and equitable value and it was requested to uphold the value. 1:32 PM Upchurch appreciated the explanation. Moser moved to uphold the Assessor's value on parcel RPRRWPW000300. The motion passed.

Administrative Reviews:

Klassy Holdings LLC – RPRCNPZ000500 and RPRCNPZ000600

1:38 PM Hooker reported that in watching the market, there has been dramatic growth in that area. It is assessed within the market. Crowder moved to uphold the assessed value for parcels RPRCNPZ000500 and RPRCNPZ000600. The motion passed.

Robert Jensen – RPR4057012600

1:40 PM Helm reported the appellant feels the value is too high and that it should be dry grazing, but he does not have animals. Since 2013, the records show the property as rural residential. Comparables were reviewed. Appellant was provided an exemption application, but that has not been received. The agricultural exemption cannot be granted if the property is not being used for that purpose. Moser moved for parcel RPR4057012600 to uphold the assessed value. The motion passed.

Jacob Grant Forever Fund LLC – RPRPPLT002103 and RPRCHTS008900

1:43 PM Gunn reviewed the properties are a fourplex and two duplexes on one parcel. Comparables were reviewed. Both parcels come in below the comparable sales. Moser moved for parcels RPRPPLT002103 and RPRCHTS008900 to uphold the assessed values. The motion passed.

Specialty Properties LLC - RPRPPP1000100

1:46 PM Hooker reviewed this parcel came before the Board two years ago. The space is medical professional. Appellant did a workup in Marshall and Swift. Comparing that with his workup, the biggest difference was the land rate. All land in the area is valued \$10-11 per square foot. The improvement might be slightly undervalued. With this data, it was recommended that the value be upheld. Moser moved for parcel RPRPPP1000100 to uphold the assessed value. The motion passed.

Pocatello Hospital LLC - RPRPCPP087107 and LRPB001223100

1:49 PM Hooker reviewed for parcel RPRPCPP087107, they used Marshall and Swift. There were multiple problems with their approach. The buildings were reviewed. The depreciation rate used was high. Comparables were reviewed. The assessed value is within reason for what is seen in the market. Moser moved for parcel RPRPCPP087107 to uphold the assessed value. The motion passed.

1:52 PM Regarding parcel LRPB001223100, this facility is near Holt Arena. It is leased out and gaining profit. Part of the building is used for the sports program, but without that percentage, an exemption cannot be granted. Hooker reported 2023 was first year the property was put on the roles. Feel an accurate amount. Moser moved for parcel LRPB001223100, with the information available, it is taxable. The motion passed.

## Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Tabled parcel RPRPWPO006700 for reinspection.	Assessor/Clerk
Upheld assessed value for parcel RPRPJCE001700; RPRRWPW000300; RPRCNPZ000500 and RPRCNPZ000600; RPR4057012600; RPRPPLT002103 and RPRCHTS008900; RPRPPP1000100; and RPRPCPP087107.	
Adjusted assessed value for parcel RPR4057015701 to \$83,214	
Upheld denial of exemption for parcel LRPB001223100.	