



MINUTES OF THE BANNOCK COUNTY BOARD OF EQUALIZATION

Meeting Details

Date of Meeting:	Wednesday, June 25, 2025
Commissioners present:	Jeff Hough, Ernie Moser, and Ken Bullock
Clerk of the Board:	Nancy A. Allen for Jason C. Dixon
Absent Board Members:	
Staff present:	Assessor Anita Hymas, Appraiser Kami Brown, and Appraisal Manager Jason Hooker

Meeting Notes

- 9:02 AM Hough called the meeting to order. Moser moved to enter the Board of Equalization. The motion passed. Allen administered an oath to those participating.

Sharon Corvello – RPRCSPK000101

9:02 AM Appellant did not appear. Brown reviewed the property information. There were no sales of fourplexes of this age, so older and younger building comparables were looked at. Those values came in at \$114, \$175, and \$171 per square foot and the subject is at \$133. It was recommended to uphold the value. Moser, due to a lack of preponderance of evidence, moved to uphold the assessed value for parcel RPRCSPK000101. The motion passed.

JAEKEB LLC – RPRPGVC004102

9:09 AM Appellant did not appear. Hooker reviewed this building is for Oak Mountain Dental. Appellant's concern was the value. With a recent commercial valuation system update, revisions were made to construction cost data, market adjustment factors, and improved depreciation schedules. The commercial base prices were too low. This property was looked at in relation to other dental offices. Looking at the value of five comparables, this property is well below the median value coming in at \$115 per square foot. It is requested that the assessed value be upheld. Moser pointed out the value hasn't changed the last two years. Moser moved for parcel RPRPGVC004102 to uphold the assessed value. The motion passed.

Lisa Jensen – RPRDDOW033600

9:05 AM Appellant did not appear, but has submitted information. Brown reviewed comps in Downey and Arimo show this property is in line with the market value. It was recommended to uphold the assessed value. Questions arose on parcel division and ag exemption. Bullock moved, with the information provided, to deny the appeal for parcel RPRDDOW033600. The motion passed.

- 12:56 PM Hough called the meeting to order and reviewed the hearing rules, process, and appeal rights. Allen administered an oath to those testifying.

Julie Anderson – RPRPPSP000200

12:58 PM Anderson lives on 1/8 acre and could fit 10 of her lot into two lots nearby. Values of land at various addresses were reviewed. The parcel is surrounded by low income house, trailer courts, sex offender housing, and ill-built housing.

1:02 PM Brown reviewed the property details and the value comes in at \$123 per square foot. The comparables were reviewed with values at \$170, \$203, and \$195 per square foot. The value is in line with the market. The land value is \$9.87 per square foot for the subject parcel. Comparables come in at \$12.80,

\$14.41, and \$16.86 per square foot. Some parcels the appellant looked at are contiguous and valued as additional acres. It was recommended to uphold the value.

1:04 PM Bullock pointed out her submissions only had land values. Moser relayed that the value now is still less than the value in 2022. This is the third BOE in five years. Discussion ensued on information in the parcel viewer. Hough looked at the parcel viewer and lots around this parcel are full size lots, and this lot is a half. It would appear the value should be less. Brown explained this lot size is on the cusp of the breaking point for value difference. Hough reviewed online data that shows the market value is more than the assessed value. Hough moved for parcel RPRPPSP000200 to uphold the assessed value. The motion passed.

Dale’s Inc - RPRPPOC215600

1:19 PM This appeal was reviewed administratively. The appellant’s opinion of value is \$371,000, but there was no evidence submitted. Hooker reviewed this is an office building on 4th Street. It is functionally serving as an office, but aesthetically it is not comparable to other offices. While they have not been able to inspect the interior, he felt it could be reclassified as general commercial rather than office. He recommended adjusting the value to \$527,485 with reduction off improvements. Moser moved for parcel RPRPPOC215600 to adjust the assessed value to \$527,485 with adjustment off improvement. The motion passed.

GoLLC – RPRPCPP142109

1:21 PM This appeal was reviewed administratively. The tax exemption application for parcel RPRPCPP142109 was denied. Hooker reviewed the greenway trail plus 100 feet was exempted in past. The appellant feels this is undevelopable, but it is listed as prime industrial commercial land. There is no information to justify any change. Moser pointed out that if it was owned by the greenway, it could be exempted. Based on legal counsel and discussion with the Assessor, Hough moved for parcel RPRPCPP142109 to uphold the assessed value and uphold the tax exemption denial. The motion passed.

GoLLC – RPRPCPP158700

1:25 PM This appeal was reviewed administratively. Hooker reported there was an opportunity for adjustment. The parcel was recently annexed into the city. When it was converted after the annexation it was not put in as contiguous. When reevaluating that, the land value would be \$54,500. Bullock moved for parcel RPRPCPP158700 to adjust the land value to \$54,500. The motion passed.

GoLLC – RPRPCPP157100

1:27 PM This appeal was reviewed administratively. Hooker reported this is similar to the last one. Upon reanalyzing, there was an opportunity to lower the land value to \$380,387. The improvement value is still accurate. So the total value would be \$519,523. Hough moved for parcel RPRPCPP157100 to accept the Assessor’s recommended adjustment to \$519,523 with the reduction off the land. The motion passed.
 1:30 PM Hough moved to exit the Board of Equalization. The motion passed.

Action Item Summary

ACTION/DIRECTION	ASSIGNED TO
Approved entry/exit Board of Equalization.	Clerk
Adjusted assessed values for parcel RPRPPOC215600 to \$527,485; RPRPCPP158700 to \$54,500; and RPRPCPP157100 to \$519,523.	Assessor
Upheld assessed values for parcels RPRCSPK000101; RPRPGVC004102; RPRDDOW033600; RPRPPSP000200; and RPRPCPP142109.	Assessor