

# Marion Central Appraisal District

## Appraisal Review Board

*Minutes from June 18<sup>th</sup>, 2024*

*ARB Protest Hearings*

Present were ARB members David Ozee, Kerry Blackburn, and Brenda Wilson. Also present were Ann Lummus, Chief Appraiser, Curtis Sandefur, Appraiser, and Christopher Sandefur.

Brenda Wilson called the meeting to order at 9am and established a quorum.

20240026 – Michelle Ready – P/16853 – 9:09am – Taxpayer stated that 75% of lot 5 is unbuildable due to COR regulations. The appraisal district representative stated that there was a 60% reduction not made to any other lot. David Ozee made a motion to reduce the value of lot 5 by 75%. Kerry Blackburn seconded; the motion passed.

20240043 – Shuey Interests LLC -P/3780 – 10:10am – The appraisal district representative stated that there was an unfair adjustment made to this parcel and explained the circuit breaker cap. Taxpayer stated that he was fine with the taxable value. David Ozee made a motion to not change the value. Kerry Blackburn seconded; the motion passed.

20240137 – Dean Reynal – P/11384, 11404 – 11:28am – Taxpayer stated that the roads to lots are deteriorating. The appraisal district representative stated that the change in value was due to market sales. Kerry Blackburn made a motion on parcel 11384 to lower value to \$2200 and parcel 11404 to \$4400. David Ozee seconded; the motion passed.

20240114 – Mathew Ray Maguire – P/9131 – 1:38pm – Taxpayer stated that the appraisers defense was not comparable. The appraisal district representative stated that the increase in value was due to market sales and the improvements were depreciated at 45% good. David Ozee made a motion to lower the value to \$75590. Kerry Blackburn seconded the motion: the motion passed.

20240034 – Andrew Huffty – P/5543 – 2:54pm – Taxpayer stated that he is only using the building as a storage building and claims that it floods. The appraisal district representative stated that the land changed from RMAK31 to CMARK3 because of the building style and best use. David Ozee

made a motion to change the total market value to \$40105. Kerry Blackburn seconded; the motion passed.