

Marion Central Appraisal District

Appraisal Review Board

Minutes from June 21th, 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 8am and established a quorum.

20240014 – Daniel Lafoon – P/12068, 12072 – 8:39am – Taxpayer stated that the lots should be valued differently due to there being a difference in size. The appraisal district representative stated that the change in value was due to market sales. Kerry Blackburn made a motion to make no change. David Ozee seconded; the motion passed.

20240136 – Dageco LLC – P/36344, 37411 – 10:20am – Taxpayer stated that these lots are underwater most of the year. The appraisal district representative stated that the value change was due to an ARB decision came off so it when back to the normal schedule. David Ozee made a motion to lower the market value of parcel 36344 to \$45,750 and parcel 37411 to \$21,500. Kerry Blackburn seconded; the motions passed.

20240158 – I Shree Khodiyar INC John Dean CPA – P/17892, 39919 – 10:46am – Taxpayer stated that his revenue only increased 6% so he believes that his market value should reflect that. The appraisal district representative stated that the property is valued based on square foot instead of income because there is not enough income information provided to be taxed based off income. David Ozee made a motion to make no changes on either parcel. Kerry Blackburn seconded; the motion passed.

20240111 – RLM Series – P/17774 – 11:06am - Taxpayer stated that they believe that the market is down 10%. The appraisal district representative stated that the value is based on market sales. David Ozee made a motion to make no change. Kerry Blackburn seconded: the motion passed.