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Board of Assessment and Appeals	
Date: 3/9/2021	Meeting Time: 9:00
York County Government Center	
Type of meeting	Board of Assessment and Appeals
Attendees	<u>Members of the Board:</u> Valerie Lynch, Greg Fitzgerald, Walter Martinson, Annie Williams, Edward Lucak Jr, Janice Carlisle
	<u>Representing Property Owners:</u> Charles Burnette II
	<u>Representing Assessor Office:</u> Rick Jantzen, Sam McCollum, Rylie Hendrix, Scott Thomas
	<u>Counsel to Board:</u> Laura Dover
Item #1: Property ID: 627-07-04-008	
Discussion	<ul style="list-style-type: none"> Appraiser Rylie Hendrix gives presentation for Assessor Office opinion of valuation Charles Burnette II gives presentation for owner opinion of valuation Floor is open to members of the board to ask questions Members of the board enter into executive session to make decision.
Conclusions	<p>The York County Board of Assessment Appeals has reviewed the evidence and considered the testimony presented during your March 9, 2021, hearing appealing the valuation and assessment by the York County Assessor for the property identified by Tax Map #: 627-07-04-008. For the reasons set forth herein, the Board upholds the valuation of the Assessor for tax year 2020.</p> <p>Parcel number 627-07-04-008 is described as a 0.21 acre lot with a 1,017 square- foot one story house of average quality construction with public utilities. The Assessor's value for the property was \$56,471.00 (\$15,000.00 for land value and \$41,471.00 for building value). The Appellant appealed this valuation.</p> <p>The York County Tax Assessor, through his Certified General Appraiser Riley Hendrix, presented testimony and an analysis to the Board evaluating the Appellant's property in order to ascertain the parcel's value. In performing the analysis, the Assessor compared values obtained using a sales comparison approach in order to obtain an accurate appraisal of the Appellant's property. The Assessor submitted as evidence a copy of his Power Point Presentation for the parcels including his sales comparison analyses, a copy of the tax card recorded for the parcel and a copy of his file pertaining to the property owned by the Appellant. The Appellant presented evidence and testimony regarding the subject tax parcels and submitted documents and information reflecting properties not included in the final Assessor's presentation, current listings for comparable properties and tax records in order to support Appellant's contended values for the parcels.</p> <p>Based upon the evidence and testimony provided concerning Tax Map parcel # 627-07-04-008 the Board of Assessment Appeals finds:</p> <ol style="list-style-type: none"> 1) the evidence in this appeal demonstrates that the York County Tax Assessor



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	<p>performed a comprehensive analysis for the Appellant's property in order to ascertain its value;</p> <ol style="list-style-type: none"> 2) that in performing the analysis, the Assessor used the sales comparison approach in order to obtain an accurate appraisal of the worth of the Appellant's property; and 3) the analysis of the approach applied by the Assessor provides probative evidence of the value of Appellant's property. <p>The Board concludes:</p> <ol style="list-style-type: none"> 1) based on the law, the Assessor's valuation is presumed correct; 2) the Appellant property owner must prove the Assessor's valuation is incorrect; and, 3) based on the testimony and evidence received, the Appellant has failed to meet his burden in this case to demonstrate that the valuation of the Assessor is incorrect, and we uphold the Assessor's value. <p>Therefore, based upon the evidence and testimony provided and the findings and conclusions stated above concerning Tax Parcel #: 627-07-04-008, the Board of Assessment Appeals adjudges and decrees that the valuation for tax parcel 627-07-04-008 at \$56,471.00 (\$15,000.00 for land value and \$41,471.00 for building value), as determined by the York County Tax Assessor shall be upheld. In the opinion of the Board, this value represents a fair and equitable valuation for the subject property for purposes of ad valorem taxation. Accordingly, the assessed value will remain the same.</p>
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Action Items	Assessor valuation upheld	\$56,471
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Item #2: Property ID: 600-05-01-005

Discussion	<ul style="list-style-type: none"> • Appraiser Rylie Hendrix gives presentation for Assessor Office opinion of valuation • Charles Burnette II gives presentation for owner opinion of valuation • Floor is open to members of the board to ask questions • Members of the board enter into executive session to make decision.
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Conclusions	<p>The York County Board of Assessment Appeals has reviewed the evidence and considered the testimony presented during your March 9, 2021, hearing appealing the valuation and assessment by the York County Assessor for the property identified by Tax Map #: 600-05-01-005. For the reasons set forth herein, the Board upholds the valuation of the Assessor for tax year 2020.</p> <p>Parcel number 600-05-01-005 is described as a 0.24 acre lot with a 1,190 square- foot one story house of average quality construction with public utilities. The Assessor's value for the property was \$53,005.00 (\$12,000.00 for land value and \$41,005.00 for building value). The Appellant appealed this valuation.</p> <p>The York County Tax Assessor, through his Certified General Appraiser Riley Hendrix, presented testimony and an analysis to the Board evaluating the Appellant's property in order to ascertain the parcel's value. In performing the analysis, the Assessor compared values obtained using a sales comparison approach in order to obtain an accurate appraisal of the Appellant's property. The Assessor submitted as evidence a copy of his Power Point Presentation for the parcels including his sales comparison analyses, a copy of the tax card recorded for the parcel and a copy of his file pertaining to the property owned by the Appellant. The Appellant presented evidence and testimony regarding the subject tax parcels</p>
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	<p>and submitted documents and information reflecting properties not included in the final Assessor's presentation, current listings for comparable properties and tax records in order to support Appellant's contended values for the parcels.</p> <p>Based upon the evidence and testimony provided concerning Tax Map parcel # 600-05-01-005 the Board of Assessment Appeals finds:</p> <ol style="list-style-type: none"> 1) the evidence in this appeal demonstrates that the York County Tax Assessor performed a comprehensive analysis for the Appellant's property in order to ascertain its value; 2) that in performing the analysis, the Assessor used the sales comparison approach in order to obtain an accurate appraisal of the worth of the Appellant's property; and 3) the analysis of the approach applied by the Assessor provides probative evidence of the value of Appellant's property. <p>The Board concludes:</p> <ol style="list-style-type: none"> 1) based on the law, the Assessor's valuation is presumed correct; 2) the Appellant property owner must prove the Assessor's valuation is incorrect; and, 3) based on the testimony and evidence received, the Appellant has failed to meet his burden in this case to demonstrate that the valuation of the Assessor is incorrect, and we uphold the Assessor's value. <p>Therefore, based upon the evidence and testimony provided and the findings and conclusions stated above concerning Tax Parcel #: 600-05-01-005, the Board of Assessment Appeals adjudges and decrees that the valuation for tax parcel 600-05-01-005 at \$53,005.00 (\$12,000.00 for land value and \$41,005.00 for building value), as determined by the York County Tax Assessor shall be upheld. In the opinion of the Board, this value represents a fair and equitable valuation for the subject property for purposes of ad valorem taxation. Accordingly, the assessed value will remain the same.</p>
Action Items	Assessor valuation upheld \$49,450
Item #3: Property ID: 598-13-04-006 , 598-13-04-013, 598-13-04-014	
Discussion	<ul style="list-style-type: none"> • Appraiser Scott Thomas gives presentation for Assessor Office opinion of valuation • Charles Burnette II gives presentation for owner opinion of valuation • Floor is open to members of the board to ask questions • Members of the board enter into executive session to make decision.
Conclusions	<p>The York County Board of Assessment Appeals has reviewed the evidence and considered the testimony presented during the appeal hearing held on March 9, 2021, wherein you appealed the valuation of the York County Assessor for properties identified by Tax Map #s: 598-13-04-006, -014, & -013.</p> <p>For Tax Map # 598-13-04-006, this parcel is described as a 0.229+/- acre lot. The York County Assessor assessed the property and placed a total value on the property at \$30,000.00.</p> <p>Based upon the record before the Board, the evidence received, and testimony provided</p>



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	<p>concerning parcel number 598-13-04-006, the Board finds the value falls between the Assessor's value and the appraisal provided by the taxpayer. Therefore, the decision of the Board of Assessment Appeals is to adjust the valuation of the property by reducing the total value of the property to \$21,000.00. The decision of the Board places a new total valuation on tax parcel number 598-13-04-006 at \$21,000.00, which the Board determines to be a fair and equitable market valuation for the property for ad valorem taxation purposes for tax year 2020.</p> <p>For Tax Map # 598-13-04-013, this parcel is described as a 0.111+/- acre lot. The York County Assessor assessed the property and placed a total value on the property at \$15,000.00.</p> <p>Based upon the record before the Board, the evidence received, and testimony provided concerning parcel number 598-13-04-013, the Board finds the value falls between the Assessor's value and the appraisal provided by the taxpayer. Therefore, the decision of the Board of Assessment Appeals is to adjust the valuation of the property by reducing the total value of the property to \$10,000.00. The decision of the Board places a new total valuation on tax parcel number 598-13-04-006 at \$10,000.00, which the Board determines to be a fair and equitable market valuation for the property for ad valorem taxation purposes for tax year 2020.</p> <p>For Tax Map # 598-13-04-014, this parcel is described as a 0.054+/- acre lot. The York County Assessor assessed the property and placed a total value on the property at \$6,000.00.</p> <p>Based upon the record before the Board, the evidence received, and testimony provided concerning parcel number 598-13-04-014, the Board finds the value falls between the Assessor's value and the appraisal provided by the taxpayer. Therefore, the decision of the Board of Assessment Appeals is to adjust the valuation of the property by reducing the total value of the property to \$5,000.00. The decision of the Board places a new total valuation on tax parcel number 598-13-04-006 at \$5,000.00, which the Board determines to be a fair and equitable market valuation for the property for ad valorem taxation purposes for tax year 2020.</p>	
<p><u>Action Items</u></p>	<p><u>698-13-04-006: Valuation Lowered</u></p> <p><u>598-13-04-013: Valuation Lowered</u></p> <p><u>598-13-04-014: Valuation Lowered</u></p>	<p>\$21,000</p> <p>\$10,000</p> <p>\$5,000</p>