Clarke County Board of Equalization

Joe Blatz
Thomas Cammack
Justin Mackay-Smith
Thomas Parker
William Wolfe

Meeting Agenda

Monday, April 7, 2025, 3:00pm

Meeting Room C, Berryville-Clarke County Joint Government Center
101 Chalmers Court, 2nd Floor, Berryville, Virginia

Item

1. Call to Order
2. Approval of Minutes
3. Discuss Appeal Hearings
4. Adjournment

DRAFT for approval

Clarke County Board of Equalization

March 13, 2025 | Regular Meeting | 5:45 pm

At a regular meeting of the Board of Equalization of Clarke County, held on Thursday, March 13, 2025, at 5:45 pm in the Main Meeting Room, Berryville-Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Present: Joseph Blatz, Thomas Cammack, Justin Mackay-Smith, Thomas Parker, William Wolfe

Absent: None

Staff Present: Chris Boies, Julia Merriner, Commissioner of the Revenue, Donna Peake

1. *Call to Order*

At 5:48 pm, Mr. Blatz called the meeting to order.

2. *Adoption of Agenda*

Mr. Blatz made a motion to adopt the agenda as presented. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

3. *Organizational Items*

A. *Elect 2025 Chair*

- Mr. Blatz called for nominations for the 2025 Chair.

Mr. Mackay-Smith made a motion, seconded by Mr. Cammack, to nominate and elect Joseph Blatz as the 2025 Chair. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

B. Elect 2025 Vice Chair

- Chair Blatz called for nominations for 2025 Vice Chair.

Mr. Mackay-Smith made a motion, seconded by Mr. Wolfe, to nominate and elect Mr. Cammack as the 2025 Vice Chair. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

C. Elect 2025 Secretary

- Chair Blatz called for nominations for 2025 Secretary.

Chair Blatz made a motion, seconded by Mr. Mackay-Smith, to nominate and elect Mr. Wolfe as the 2025 Secretary. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

D. Discuss additional hearing and work session dates.

Dates	Time	Location
Monday, March 24	3-5 PM	BCCGC Main Meeting Room
Monday, March 24	6-8 PM	BCCGC Main Meeting Room

Mr. Cammack made a motion, seconded by Mr. Parker, to approve the additional hearing date and times as presented. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

4. *Approval of Minutes*

Mr. Parker made a motion, seconded by Mr. Cammack, to approve the minutes of the February 27, 2025 meeting as presented. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

5. *Appeal Hearings*

The Board heard the following appeals:

Tax Map #: 16-A-58D Property Owner: Joan Gaidos
Ms. Gaidos argues that the assessment is inaccurate: the size of the property was misidentified, and the condition and depreciation had not been properly considered. Ms. Gaidos presented documents that illustrate the property's condition, including a comparable market analysis table and photographs. She contended that her house had been incorrectly categorized due to its septic system, which accommodates a maximum of two people. This limits the property to a one-bedroom, two-bath classification. Ms. Gaidos also explained that, based on the information provided by the Health Department, the septic system cannot be expanded in its current condition.

Tax Map #: 6-1-20 Property Owners: Thomas and Robin Elliston
The owners expressed that they are not disputing the assessed value of their home but are concerned about the differing assessment rates for other acreage in comparison to their next-door neighbor. Mrs. Elliston noted that the rate on their property card for "other acreage" is set at $15,000, while their neighbor's rate is $7,800. She said that both properties are located in the Keystone Estates Subdivision and highlighted that the only difference between the two properties is the acreage size – 4.05 acres for the Ellistons and 3.91 acres for their neighbor. Mrs. Elliston reiterated that they believe the assessment of their house is accurate, but they are specifically concerned about the discrepancy in the acreage rate. Mr. Mackay-Smith assured them that they would look into the matter. Commissioner of the Revenue, Donna Peake, mentioned that she believes the assessors were unaware that the neighboring property was classified as a commercial property during their assessment.

Tax Map #: 14A8-4-216. Property Owner: Christina Hines
Ms. Hines argues that the assessment is inaccurate based on the appraisal that she had completed in November 2024. The appraisal valued the property at $755,000, while the assessed value stands at $842,600. Ms. Hines informed the Board that she took out a home equity line of credit (HELOC), which prompted the appraisal. Chair Blatz advised that the assessment is done for tax evaluation purposes and should fall within 5% of the fair market value, which does not appear to be the case here.

<u>Tax Map #:</u> 15-A-51. <u>Property Owner:</u> David and Linda Bodkin
Mr. Bodkin argued that the assessment was excessively increased by 43.69%. Despite his efforts to find comparable properties, he was unable to do so. While he believes that the property could potentially sell for the assessed value, he and his wife do not plan to move any time soon. As a recipient of Social Security, he expressed concern about the financial burden of the increased assessment, especially since they will soon be on a limited income. They wish to avoid being taxed out of their home. He also pointed out that the county benefits from their situation, as they no longer have children in the education system.

<u>Tax Map #:</u> 14A9-1-10 <u>Property Owner:</u> Kevin and Dora McMichael
Mr. McMichael contended that the assessment was inaccurate because his home is not worth the assessed value. While he believed the assessment to be around $700,000, the Board explained that it is set at $655,600. Mr. McMichael presented six comparable sales that occurred within the past six months and within a one-mile radius, two of which are located in Frederick County. Mr. McMichael detailed each property and compared them to his own. Mr. McMichael left copies with Ms. Merriner, who will make copies and return them.

<u>Tax Map #:</u> 14A8-1-26 and 14A1-A-49 <u>Property Owner:</u> GJD Properties LLC
Mr. Dellinger inquired how the square footage rate is configured, specifically how the assessors got the amount of square footage for the building vs. the pavement as he got different measurements. After discussion with the Board, it was determined that the assessments for these properties are correct.

<u>Tax Map #:</u> 14A1-A-45 <u>Property Owner:</u> George Dellinger
Acting under a Power of Attorney for George Dellinger, William Dellinger expressed concern that the property assessment inaccurately lists the house as having a finished basement, which it does not. Mr. Dellinger presented photos to represent this.

Unless noted otherwise, the Board will discuss the appeal further during a work session. The Board may visit the properties if deemed necessary. Once a determination has been made, property owners will be notified of the Board's decision by mail.

6. *<u>Adjournment</u>*

At 7:50 pm, Chair Blatz adjourned the meeting.

Minutes Recorded and Transcribed by Julia Merriner

DRAFT for approval

Clarke County Board of Equalization

March 17, 2025 | Regular Meeting | 3:00 pm

At a regular meeting of the Board of Equalization of Clarke County, held on Monday, March 17, 2025, at 3:00 pm in the Main Meeting Room, Berryville-Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Present: Joseph Blatz, Thomas Cammack, Justin Mackay-Smith, Thomas Parker, William Wolfe

Absent: None

Staff Present: Chris Boies, Julia Merriner, Commissioner of the Revenue, Donna Peake

1. *Call to Order*

At 3:02 pm, Chair Blatz called the meeting to order.

2. *Appeal Hearings*

The Board heard the following appeals:

Tax Map #: 14A2-A-154 Property Owner: Denise Russell
Participating via telephone, Ms. Russell complained that the land value is too high and the houses on the property are not worth the assessment. She explained that there are three houses on the property, two of which are used as rentals.

Tax Map #: 6-A-33A Property Owners: Barbara and Daniel Bradley
Mr. and Mrs. Bradley expressed concerns that the assessment of their driveway is excessively high. Mr. Bradley advised that his neighbor's driveway, which is quite similar, is assessed $35,442 less than the Bradley's driveway. He emphasized that they are on a fixed income.

Tax Map #: 14A2-13-57 Property Owner: Lauri Kreeb
Ms. Kreeb presented a packet of evidence to the Board, including changes to the property since she bought it, photographs illustrating the stormwater culvert in her backyard, and a spreadsheet of comparables. Ms. Kreeb reviewed some of the comparable properties, highlighting features that they have and that her property lacks.

Tax Map #: 24-1-6. Property Owner: Bernard Nagelvoort
Mr. Nagelvoort expressed to the Board that he will not be able to pay the taxes on his home at the current assessment. He provided the necessary paperwork to Commissioner of the Revenue, Donna Peake, for elderly tax relief.

<u>Tax Map #:</u> 3-A-3A <u>Property Owner:</u> David and Beth Clarke
Mr. Clarke expressed that the assessment increased by 153% for the three-acre lot. He informed the Board that the property is in a 100-year floodplain and is unbuildable. Mr. Clarke inquired about whether or not there is a Dwelling Unit Right (DUR) on the property. The Board advised that they cannot speak on the subject of DUR's, but they will look into it.

<u>Tax Map #:</u> 14A5-7-2 <u>Property Owner:</u> Pleasant Acres Apartments LLC
Ms. Merriner called the property owner as requested and received no response. Ms. Merriner left a voicemail for the property owner, advising that the Board was present and prepared to hear his appeal.

<u>Tax Map #:</u> 14A-213E <u>Property Owner:</u> Berryville Limited Partnership
Ms. Merriner called the property's representative as authorized by a Letter of Authorization provided by the property owner. David Scheiderer from RYAN LLC explained that the housing is valued based on income and qualifies as an affordable property. Mr. Scheiderer referenced a capitalization rate of 7.74% that was used for the income-based approach. The Board requested clarification on the criteria that classify the property as affordable apartments. Mr. Scheiderer explained that he believes the classification is based on the age of the property and that, to his knowledge, there is not a capitalization rate on the renters' income.

<u>Tax Map #:</u> 6A-1-19 <u>Property Owner:</u> Lance and Kristelle Toone
Mrs. Toone presented several comparable properties and a photograph of her home to the Board to support her claim that the assessed value is too high. She noted that there have been no changes to her home since the last assessment. Mrs. Toone explained that the extra building on the property, which is used as a shed, is in poor condition.

Unless noted otherwise, the Board will discuss the appeal further during a work session. The Board may visit the properties if deemed necessary. Once a determination has been made, property owners will be notified of the Board's decision by mail.

The Board discussed who would visit the properties appealed during the March 13 and March 17 hearings.

3. *<u>Adjournment</u>*

At 5:38 pm, Chair Blatz adjourned the meeting.

Minutes Recorded and Transcribed by Julia Merriner

Clarke County Board of Equalization

March 20, 2025 Regular Meeting 6:00 pm

At a regular meeting of the Board of Equalization of Clarke County, held on Thursday, March 20, 2025, at 6:00 pm in the Main Meeting Room, Berryville-Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Present:	Joseph Blatz, Thomas Cammack, Justin Mackay-Smith, Thomas Parker, William Wolfe
Absent:	None
Staff Present:	Chris Boies, Julia Merriner, Commissioner of the Revenue Donna Peake

1. *Call to Order*

   At 6:04 pm, Chair Blatz called the meeting to order.

2. *Appeal Hearings*

   The Board heard the following appeals:

   Tax Map #: 32-A-65A **Property Owners:** Thomas and Michelle Baker
   Mrs. Baker explained to the Board that she and her husband have owned the property since 2013. They are requesting a review of their assessment, which has increased by 70%. Mrs. Baker presented an appraisal and provided information on comparable properties that have numerous luxuries that their property does not. Mr. and Mrs. Baker requested that the Board call them before visiting the property so they can inform their tenant.

   Tax Map #: 26-A-107A **Property Owners:** Andrea Elrod
   Mr. and Mrs. Elrod expressed their concerns about being unable to sell their home at the assessed value due to the neighboring property located on Ebenezer Rd. They explained that this property burned down years ago and has since been accumulating debris, resulting in a pile of rubble. Mr. and Mrs. Elrod presented pictures of the neighboring home to the Board.

   Tax Map #: 14A8-3-81 **Property Owner:** Christopher and Sarah Davis
   Mr. Davis explained that he understands that property values have increased since he purchased his home but believes the assessment is fairly high. He noted that the back of his property borders the School Board Office and features a large drainage pool that fills up several times a year. Mr. Davis mentioned that he recently had his house appraised but has misplaced the document. He shared some comparable properties he was able to find.

The Board responded by emphasizing that obtaining the appraisal would be helpful for the appeal process. Mr. Davis agreed to try and locate the document and will send it to Ms. Merriner to share with the Board.

<u>Tax Map #:</u> 14A8-1-5 <u>Property Owner:</u> Thomas and Karen Chegash
Mrs. Chegash presented her original deed because she found that the dimensions listed on her property card did not match the dimensions of the house. She believes that the sketch on the property card inaccurately represents her house, as it shows a build-out on the side that is not present. Mrs. Chegash shared a spreadsheet she created, which compares her property to others that have larger square footage but lower assessment values.

<u>Tax Map #:</u> 14A7-13-223 <u>Property Owner:</u> Joshua and Ashley Yavelberg
Mr. Yavelberg expressed that he does not believe his adjustment from the first appeal was as successful as it could have been. He presented an appraisal along with a spreadsheet of several comparable properties. Mr. Yavelberg believes that his assessment is approximately 25% higher than those of others.

<u>Tax Map #:</u> 24-2-4 & 24-2-5 <u>Property Owner:</u> Alexander and Susan Blackburn
Mr. Blackburn presented photographs of the lots he appealed. He stated that while these lots have potential building sites, they are located on very steep slopes. Mr. Blackburn explained that when he purchased the property, there was an easement from the Town of Berryville. He had inquired about it with the Town Manager, who informed him that it pertained to a water line from the mountain that would no longer be in use. However, Mr. Blackburn now noted that sewage is running through this easement, for which there isn't a proper right of way, directly impacting the only buildable area on Lot Five. When Mr. Cammack inquired if the lots were in land use and, if so, would the assessment matter, Mr. Blackburn confirmed but mentioned that he would have to pay rollbacks if he were to exit the land use program, which is why he appealed.

<u>Tax Map #:</u> 14A-3-A-2A <u>Property Owner:</u> Josephine IMP Associates Inc
Ms. DeeDee Liggins, the property owner's representative, explained that the property consists only of a concrete slab and a shed. She noted that last year's assessment was $40,000, but this year, it has increased to $106,200. She mentioned that there had never been any structure on the slab.

<u>Tax Map #:</u> 14A1-12-23 <u>Property Owner:</u> William and Anna Baker
Ms. Merriner called the property owner as requested. Mr. Baker expressed that he had heard several things about the assessments being inaccurate, which prompted his appeal. Chair Blatz explained that his increase was 5% less than the overall average increase across the county.

Unless noted otherwise, the Board will discuss the appeal further during a work session. The Board may visit the properties if deemed necessary. Once a determination has been made, property owners will be notified of the Board's decision by mail.

The Board discussed who would visit the properties appealed during the March 20 hearings.

3. <u>Adjournment</u>

At 8:15 pm, Chair Blatz adjourned the meeting.

Minutes Recorded and Transcribed by Julia Merriner

DRAFT for approval

Clarke County Board of Equalization

March 24, 2025 Regular Meeting 3:00 pm

At a regular meeting of the Board of Equalization of Clarke County, held on Monday, March 24, 2025, at 3:00 pm in the Main Meeting Room, Berryville-Clarke County Government Center, 101 Chalmers Court, 2nd Floor, Berryville, Virginia.

Present:	Joseph Blatz, Thomas Cammack, Justin Mackay-Smith, Thomas Parker, William Wolfe (arrived at 6:00 pm)
Absent:	None
Staff Present:	Catherine Marsten, Julia Merriner, Commissioner of the Revenue, Donna Peake

1. *Call to Order*

At 3:05 pm, Chair Blatz called the meeting to order.

2. *Appeal Hearings*

The Board heard the following appeals:

Tax Map #: 14A8-2-60 **Property Owners:** Trustee of the Hill Family Trust
Ms. Susan Hill presented an appraisal that she had done last year, around the time she bought the property. She mentioned she ran a report on the MLS with the criteria of everything in Clarke County with over 1.5 acre lots and square footage of 3,400. Only five properties sold with the critera and none of which were over $900,000. Ms. Hill also presented comparable properties nearby.

Tax Map #: 21A3-1-36 **Property Owners:** Greystone Properties LLC
Mr. Ritchy Wilkins, one of the managers of Greystone Properties, is contesting the assessment of this lot due to the assessment being too high, which is preventing them from being able to sell it. The assessors previously lowered it to $93,800. Mr. Parker inquired to Commissioner of the Revenue, Donna Peake, if a Homeowners Association purchased the property would it still be assessed with real estate taxes, she advised she does not think so but she will confirm.

Tax Map #: 39-6-10 **Property Owner:** Jenny Frey
Ms. Merriner called the property owner as requested. Ms. Frey discussed the appraisal she had completed after recently inheriting the property. She noted that more than 50% of the house is unfinished and that the appraiser suggested the property card might not reflect this accurately. Ms. Frey also mentioned that she lives in Florida and will inform

Ms. Merriner when she arrives in town so that she can escort Board members onto the property. The Board decided to decrease the assessment to $538,000.

<u>Tax Map #:</u> 14A8-2-73 <u>Property Owner:</u> Margaret Ann Fisher Trustee
Mr. James Cox, representing his wife, presented an appeal concerning the assessment of their home in the Hermitage. He based the appeal on several comparable properties that were sold nearby. Chair Blatz noted that their home's assessment increased by 55%, which is the average increase for single-family homes across the county. Mr. Cox left the comparison documents with Ms. Merriner to make copies and distribute them to the Board for further review.

<u>Tax Map #:</u> 28-4-2 <u>Property Owner:</u> Nora Kelleher
Ms. Kelleher referenced publications from the Winchester Star regarding the reassessment process and the projected percentage. She noted that her property has not undergone any improvements that would justify the increase in value. She expressed her belief that her property was not physically inspected and that only a photo was taken from the road.

<u>Tax Map #:</u> 14C-1-5 <u>Property Owner:</u> Brent and Kristina Johnson
Mr. Johnson presented a spreadsheet containing various comparison properties that reflect lower assessments. He mentioned that his property may not have increased as much as others, but he is simply seeking a fair assessment. Mr. Johnson left the comparison documents with Ms. Merriner to make copies and distribute them to the Board.

<u>Tax Map #:</u> 14A7-7-26 <u>Property Owner:</u> Christopher and Jennifer Muenzer
Ms. Merriner called the property owner, as requested. Mr. Muenzer stated that he believed his appeal was quite straightforward, given the appraisal he provided, which was conducted for a line of credit.

At 5:02 pm, Chair Blatz recessed the meeting.

At 6:00 pm, Chair Blatz reconvened the meeting.

<u>Tax Map #:</u> 14A5-A-75 <u>Property Owner:</u> One East Main LLC
Mr. Chip Schutte, one of the three partners of One East Main LLC, contested the square footage amount classified as the second story on the property card, claiming it is incorrect. He believes the assessors mistakenly included the back portion, which contains the coffee shop, as part of the second story instead of the first. Mr. Schutte noted that over half of the second floor is unfinished. He will provide Ms. Merriner with a sketch of the unfinished area to distribute to the Board. Mr. Schutte also pointed out that there has been no appreciation in rent since COVID-19 hit five years ago.

<u>Tax Map #:</u> 14A4-A-29 <u>Property Owner:</u> Carl Maples and Patricia K, Trustee
Mr. Maples expressed that his appeal is based on the fact that his property does not receive maintenance from the Town of Berryville. He presented a chart to the Board illustrating the percentage increases in property values of nearby homes, which he believes does not accurately represent what he considers a fair assessment of a stable neighborhood.

<u>Tax Map #:</u> 30A-A-87 <u>Property Owner:</u> Marsha Louise Robbins, Trustee
Ms. Marya Bell and Ms. Page Fortna, trustees of the property, joined via conference call to appeal the overall value of the property and home. They presented an appraisal conducted in 2022, along with several photos of the property and the interior of the home. Ms. Bell pointed out that the square footage indicated in the appraisal differs from the value recorded by the County. She noted that the main house, except the 504 square feet in the back corner that is rented, is neither heated nor insulated.

<u>Tax Map #:</u> 30A-A-88 <u>Property Owner:</u> Edith Trupin and William Potter
Ms. Marya Bell and Ms. Page Fortna, trustees of the property, appealed via conference call. Mr. Cammack noted that the appraisal might not accurately reflect current property values, especially since land and property values in Clarke County have increased significantly over the past two years. Ms. Fortna pointed out that the property is undeveloped, has never passed a perk test, and does not have access to the road.

Unless noted otherwise, the Board will discuss the appeal further during a work session. The Board may visit the properties if deemed necessary. Once a determination has been made, property owners will be notified of the Board’s decision by mail.

The Board set the following dates for a work session and additional hearings.

Dates	Time	Location
Monday, April 7	3-5 PM	BCCGC Meeting Room C
Thursday, April 10	6-8 PM	BCCGC Main Meeting Room

Chair Blatz made a motion to nominate and elect Mr. Parker as the 2025 Alternate Secretary. The motion carried by the following vote:

Joseph Blatz	-	Aye
Thomas Cammack	-	Aye
Justin Mackay-Smith	-	Aye
Thomas Parker	-	Aye
William Wolfe	-	Aye

The Board discussed who would visit the properties appealed during the March 24 hearings.

The Board made the following decisions regarding previous appeals:

<u>Tax Map #:</u> 16-A-58D <u>Property Owner:</u> Joan Gaidos
No change to the assessed value.

<u>Tax Map #:</u> 6-1-20 <u>Property Owners:</u> Thomas and Robin Elliston
No change to the assessed value.

<u>Tax Map #:</u> 14A8-4-216. <u>Property Owner:</u> Christina Hines
Decrease the assessed value to $775,500.

<u>Tax Map #:</u> 15-A-51. <u>Property Owner:</u> David and Linda Bodkin
No change to the assessed value.

<u>Tax Map #:</u> 6-A-33A <u>Property Owners</u>: Daniel and Barbara Bradley
No change to the assessed value.

<u>Tax Map #:</u> 3-A-3A <u>Property Owner:</u> David and Beth Clarke
Decrease the assessed value to $45,000.

<u>Tax Map #:</u> 14A8-1-5 <u>Property Owner:</u> Thomas and Karen Chegash
No change to the assessed value.

<u>Tax Map #:</u> 14A-3-A-2A <u>Property Owner:</u> Josephine IMP Associates Inc
Decrease the assessed value to $50,000 and indicate no value on the slab.

3. *<u>Adjournment</u>*

At 8:15 pm, Chair Blatz adjourned the meeting.

Minutes Recorded and Transcribed by Julia Merriner