Approved April 7, 2025

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.

Tax Map #: 15-A-51. Property Owner: 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.

Tax Map #: 14A9-1-10 Property Owner: 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.

Tax Map #: 14A8-1-26 and 14A1-A-49 Property Owner: 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.

Tax Map #: 14A1-A-45 Property Owner: 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. *Adjournment*

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

Minutes Recorded and Transcribed by Julia Merriner