Approved April, 24 2025

Clarke County Board of Equalization

April 10, 2025 Regular Meeting 6:00 pm

At a regular meeting of the Board of Equalization of Clarke County, held on Thursday, April 10, 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

Absent: William Wolfe

Staff Present: Julia Merriner

1. *Call to Order*

   At 6:02 pm, Chair Blatz called the meeting to order.

2. *Appeal Hearings*

   The Board heard the following appeals:

   Tax Map #: 37A3-2-22 **Property Owners:** Courtney Hickerson
   Ms. Merriner called the property owner, as requested. Ms. Hickerson explained that she had an appraisal done in February for consideration of selling the property and it came back at $383,000, which is $83,300 less than the assessment. She mentioned that the only improvements made since she bought the house in 2019 were replacing the roof, the well lines, and the HVAC system.

   Tax Map #: 12-A-34 **Property Owners:** Nathan Markee
   Mr. Markee stated that when he purchased the property in 2024, it was assessed at $1,329,600 and included four additional Dwelling Unit Rights (DURs). He has since sold all of these rights, which has made the property undevelopable. Mr. Markee acknowledged that property values have increased since the last assessment; however, he believed that when he sold the DURs, it would decrease the property's value instead of increasing it by $482,500. He also presented an appraisal that valued the property at $1,250,000.

   Tax Map #: 37A2-7-1 **Property Owner:** Larry and Evelyn Cantrell
   Mr. and Mrs. Cantrell submitted a document to the Board expressing their concerns regarding the assessment increase of $320,100. Mrs. Cantrell pointed out that the only improvement made to their property since the last assessment was the completion of their basement. She also provided three comparable properties that recently sold.

Mr. & Mrs. Cantrell previously appealed to the reassessment team and revceived a $20,000 reduction, but they feel that this amount does not reflect fair market value.

Tax Map #: 14C-1-23 Property Owner: Ralf and Phyllis Ruedinger
Mr. and Mrs. Ruedinger presented a spreadsheet of comparable properties within the Berryville Glen subdivision. Their appeal was based on the rate per square foot, as their assessment is the highest among the comparables. Mr. Ruedinger mentioned that he believes their property is within the range of $750,000 to $760,000. He also mentioned that they received an adjustment from the assessment company, but that it was a subdivision-wide adjustment.

Tax Map #: 32-A-57 Property Owner: Thomas Poston
Ms. Merriner called the property owner, as requested. Mr. Poston stated that his appeal is based upon the fact that he is disabled. He explained that the original house on the property burned down and, in order to rebuild, both the septic system and well need to be moved away from the road to comply with current standards.

Tax Map #: 10-A-6 Property Owner: RSP Enterprises
Ms. Betsy Pritchard, a representative of her family farm, noted that this parcel of land was put into a conservation easement in 2022. She states that the land value increased from $544,200 to $599,400, and part of their compensation package included an agreement that the land value would not increase for tax purposes. Additionally, she believes that the three buildings on the property are being unfairly assessed, as they are situated on three separate one-acre lots. Ms. Pritchard mentions that another property they own (Tax Map #10-A-6A) has not seen an increase land value since being put into conservation easement.

Tax Map #: 14A8-4-190 Property Owner: Jose and Emily Mancia
Mrs. Mancia stated that her appeal is based on her belief that her property assessment does not reflect its fair market value. She spoke about several of the comparable properties in the comparative market analysis that her realtor put togther, which was completed due to potentially selling the home. Her realtor reccommended a list price of $650,000.

Unless noted otherwise, the Board will discuss these appeals 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.

3. *Adjournment*

At 8:20 pm, Chair Blatz adjourned the meeting.

Minutes Recorded and Transcribed by Julia Merriner