



Oconee County

Board of Tax Assessors

Board of Tax Assessors

Danny Mobley, Chairman
Jim Luke, Vice-Chairman
Sidney Bell
Donna Smith Fee
Kris Robinson
Amanda Shelton, Secretary

- ❖ Danny Mobley called the meeting to order, the motion was made by Donna Smith Fee and the second was made by Sidney Bell. All in favor.
- ❖ The appointment of Chairman (Danny Mobley), Vice-Chairman (Kris Robinson) & Secretary (Amanda Shelton) of the Oconee County Board of Tax Assessors for digest year 2024 were unanimously approved with the nomination and motions made as noted:
 - * Chairman – Nominated by Sidney Bell with the motion made by Sidney Bell & the second by Donna Smith Fee.
 - * Vice-chairman – Nominated by Donna Smith Fee with the motion made by Donna Smith Fee & the second by Jim Luke.
 - * Secretary – Nominated by Sidney Bell with the motion made by Sidney Bell & the second by Donna Smith Fee.
- ❖ With unanimous approval the Board approved the December 12th, 2023 minutes. The motion was made by Sidney Bell and the second was made by Donna Smith Fee.
- ❖ Chris Neal gave an update on the BOE Hearing from 10/23/23 for the Timothy & Lauren Wright property located at 1080 Briar Lakes Court. He made mention that the appeal was originally filed citing dissatisfaction with the construction approval from the OC Planning & Zoning Department of a swimming pool & fence located across the street at 1101 Briar Lakes Court. Chris explained that he and Rachel visited the subject property and conducted a review for the appeal. They checked all of the information, took new photos, measured two new accessories, and ran a sales ratio study. Upon completion of the ratio study, it was determined that a factual change could not be made; especially due to the fact that the study revealed a .39 ratio. The GA DOR mandates an overall median ratio of between .36 - .44 in order to avoid financial penalty. The appeal was forwarded over to BOE and a hearing was scheduled. Chris also mentioned that the argument for the pool & fence may not hold up in Superior Court because both were constructed after 01/01/2023.
- ❖ Upon conclusion of the BOE Hearing update from Chris, Lauren Wright stated that since the neighbor's pool can't be used as a point of contention for the 2023 FMV; she believes the property is being unfairly valued higher than other homes in the same neighborhood.
- ❖ Lauren Wright asked for clarification on the purpose of a Settlement Conference. For which Danny briefly explained.
- ❖ BOA members asked Chris to present information on the overhead regarding the condition and 2023 valuation of the subject property. Presentation was then given by Chris.
- ❖ During the presentation, Chris told the BOA members that there appears to be a lack of uniformity with the way the homes are graded in the subject subdivision. He mentioned that the grades range from 100 to 180, partly due to the fact they were built during different time periods by several different builders. This is not typical in most subdivisions. Also, he stated that the fact that there is no HOA may have contributed to several properties being neglected or unmaintained. Sidney Bell then asked for an explanation of how price per square footage is calculated. Chris briefly explained the process and affirms that a reassessment has already been completed for 2024, regarding Briar Lakes subdivision.
- ❖ Wayne Patrick confirmed that there were several sales inside of the subject property's subdivision and also others within close proximity outside of Briar Lakes that supports the County's 2023 FMV.

- ❖ Chris noted that the Wrights purchased the property in 2018 for \$343,000. They are now claiming a 2023 FMV of only \$254,000, due to having a front view of their neighbor's fence surrounding his new swimming pool & fence that was permitted in February of 2023.
- ❖ Chris showed photos on the overhead of the view from the front porch and front yard of the subject property. He also showed exterior and interior photos of the subject home.
- ❖ Mrs. Wright believes that the subject home is not being valued like other brick ranches in the subdivision. The county contends that the Wrights' examples of similar homes are not comparable to the subject because they are of lesser quality and some are poorly maintained.
- ❖ The Wrights stated that the owners of 1020 Westlake Court, which they say has a larger lot, appealed their 2023 Assessment notice and received a value change. Upon research by Chris and Amanda, it was discovered that the physical condition was changed from 74% down to 70% by the section appraiser (Brian Bray) for 2023.
- ❖ Mrs. Wright cited several other houses in the subdivision along with the County's 2023 price per square foot calculations. She stated that they believe the subject house is an outlier, especially due to the fact that it's a 4bedroom/2bathroom dwelling.
- ❖ Kris Robinson inquired about the county's grading system. Chris Neal described what comes into play when grading homes.
- ❖ Mrs. Wright asked Chris to put the property located at 1100 Briar lakes Court on the overhead. She stated that she feels the subject property should be valued closer to 1100 Briar Lakes Ct, but instead she feels that the OC Property Appraisal Dept is valuing it similar to 1040 Briar Lakes Ct.
- ❖ Danny stated that several homes in close proximity to the subject have been bought, remodeled, and flipped.
- ❖ Danny asked the Wrights for their opinion of FMV for the subject property. They stated that they would like a range of \$115 - \$135 per square foot for uniformity; not \$160 +. This would calculate between \$251,045 - \$294,705 (house only). Chris Neal informed the BOA that a value such as this represents a FMV similar to 1111 Briar Lakes Court (one of the more undermaintained homes in the subdivision). Chris pointed out that this home is ten years older, graded twenty points lower, and its physical condition is eleven percent less than the subject home.
- ❖ The members of the BOA asked to see some quick examples of 130 grade homes. Chris Neal displayed 1101 Briar Lakes Court on the overhead as an example. A brief conversation ensued and Danny asked the Wrights if they would be willing to step out while the BOA members, the County Attorney, and the Appraisal Staff had a quick discussion. They said they needed to leave for an appointment, but expressed concern with being asked to step out while the Appraisal Staff remained in the room. Mr. Wright then asked for a business card from the County Attorney, Mike Pruett. Mike searched his briefcase, but was unable to find one. However, he gave Mr. Wright his online contact information and the Wrights left the meeting.
- ❖ The board left regular meeting to go into executive session to discuss real estate matters. The motion was made by Jim Luke and the second by Sidney Bell. All in Favor.
- ❖ The board unanimously agreed to come out of executive session and return to regular meeting. The motion was made by Sidney Bell and the second by Donna Smith Fee. All in favor.
- ❖ The following CUV applications were unanimously approved with the motion being made by Donna Smith Fee and the second by Sidney Bell.

D-01-003D	Stiles, Parker & Casey	84.10	2024
D-01-003	Stiles, Parker & Casey	16.04	2024
A-08-004B	Johnson, Nedra	6.10	2024
B-05-032MA	Hatcher, Richard & Carol	6.11	2024
B-09A-007K	Perkins, Roy & Janice	30.44	2024
B-09-028	Perkins, Roy & Janice	36.50	2024
B-09A-007M	Perkins, Roy & Janice	13.08	2024
B-03-005	Harrison, Elizabeth	29.46	2024
C-02-065B	Hudson, Allen	24.20	2024
C-04-031A	Kennon, John	5.00	2024
C-04-031B	Kennon, John	11.82	2024
C-05-006EA	Lawson, Jason	10.00	2024
C-05-006EB	Lawson, Jason	10.00	2024
B-11-023B	Bartley, Victoria	3.92	2024
B-11-023E	Bartley, Victoria	7.28	2024
B-11-023D	Munson, Michael & Kathy	12.00	2024
B-10-013	JMH Farms	67.31	2024
B-12-010FA	Taylor, Houston	2.00	2024
B-12-010FB	Taylor, Houston	7.20	2024
C-06-025E	Wood, Walter & Pamela	5.07	2024

- ❖ The following CUV application was unanimously denied with the motion being made by Donna Smith Fee and the second by Sidney Bell.

B-11-023	Sizemore, Mary Estate	27.93	2024
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- ❖ The following CUV Continuations were unanimously approved with the motion made by Donna Smith Fee and the second was made by Sidney Bell.

B-10-034C	Brinkley, Melvin	15.07	2023
D-02-029A	Torrey, Richard & Hilda	68.29	2016

- ❖ The Board unanimously approved letters to be mailed to B-01-061A, B-02K-008C, C-02J-012 and C-06-014B for homestead removal. The motion was made by Sidney Bell and the second by Donna Smith Fee.
- ❖ The Board approved a non-disclosure application with the motion made by Sidney Bell and the second by Donna Smith Fee. All in favor.
- ❖ After no further business, the Board unanimously adjourned the meeting with the motion made by Sidney Bell and the second was made by Donna Smith Fee.