

Cherokee County Board of Tax Assessors
Regular Meeting
August 13, 2020

I. Call to Order

II. Adopt Agenda

III. Approve Minutes: July 23, 2020 Meeting

IV. Public Comments

V. New Business:

Consent Agenda:

Digest Changes:

Personal Property Department, Jennifer Hoskins, Project Manager
Batch P4, Appeals Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser
Batch 1, Current Year Changes
Batch 1B, Certify to BOE
Batch 1H, Certify to Hearing Officer

Residential Department, Ricky Hitt, Senior Appraiser
Batch 3A, 2020 Appeal Changes
Batch 3B, Certify to BOE

Rural Department, Trey Stephens, Senior Appraiser
Batch 5A, Appeal Changes

VI. Chief Appraiser's Report

VII. Attorney's Report / Executive Session

VIII. Adjournment

BOA Appeals Agenda (P4)
8/13/2020

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
Backyard Playnation LLC	1000 Terres Dr Monroe, MI 48162	03	141336	2020	2020-231	11,081,376	Certify to BOE
Bizchair	4350 Ball Ground Hwy Canton, GA 30114	01	118863	2020	2020-238	20,492,912	Certify to BOE
Meadowbrook Treats Inc	Smith & Howard PC 271 17th St NW Ste 1600 Atlanta, GA 30363	01	145465	2020	2020-245	265,884	Certify to BOE
Meadowbrook Treats Inc	Smith & Howard PC 271 17th St NW Ste 1600 Atlanta, GA 30363	04	140864	2020	2020-244	329,033	Certify to BOE


 TMA Account Manager
 Chief Appraiser


 Date Approved By Board
 8/13/2020

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2020 Batch: 1 - Current Year Changes Meeting Date: Thursday, August 13, 2020

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
15N06 - 182 B	RCC CHEROKEE CORNERS L	\$7,223,815	\$7,300,000	CORRECTED TO BROWNFIELD AGREEMENT	2020-5311



 Greg D. Boutillier, Senior Commercial Appraiser



 Steve Swindell, Chief Appraiser

This is
 that Brownfield
 parcel

1B: Commercial Certify to BOE

Meeting Date: 08/13/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
02N02 006 H	CATAHOULA LAND CO VI LLC SMITH & HOWARD, PC	818,700	818,700	CERTIFY TO BOE	5383
02N02 039	JPMORGAN CHASE BANK NA HLR LAW	822,020	822,020	CERTIFY TO BOE	4294
14N17 060 A	CAPITAL INVESTMENT AND	2,519,300	2,519,300	CERTIFY TO BOE	5262
14N23 096	CATAHOULA LAND COMPANY IV LLC SMITH & HOWARD, PC	1,405,100	1,405,100	CERTIFY TO BOE	5384
14N27 107	ADVESCO LLC GEORGIA TAX APPEALS, LLC	832,900	832,900	CERTIFY TO BOE	5171
14N29A 030	AKBARZADEH M PAUL &	113,820	113,820	CERTIFY TO BOE	5267
15N05 144 J	ATTQ I LLC GRAHAM GROUP	1,165,460	1,165,460	CERTIFY TO BOE	4836
15N06D 252	HAGAMAN PHILLIP B	214,600	214,600	CERTIFY TO BOE	4005
15N06D 253	HAGAMAN PHILLIP B	246,337	246,337	CERTIFY TO BOE	4003
15N11 002 T	JP MORGAN CHASE BANK NA HLR LAW	1,825,400	1,825,400	CERTIFY TO BOE	4293
15N11 084	BELLA ROMA HOLDINGS LLC	1,139,200	1,139,200	CERTIFY TO BOE	5275
15N13 008 G	CATAHOULA LAND COMPANY LLC SMITH & HOWARD, PC	735,800	735,800	CERTIFY TO BOE	5385
15N13 089	ABF HORIZON LLC	511,660	511,660	CERTIFY TO BOE	4546
15N13A 037	STEPHENSON JOSEPH W &	805,800	805,800	CERTIFY TO BOE	5331
15N15 054 G	CATAHOULA LAND SMITH & HOWARD, PC	1,268,000	1,268,000	CERTIFY TO BOE	5382
15N15A 040 B	CATAHOULA LAND COMPANY II LLC SMITH & HOWARD, PC	1,088,200	1,088,200	CERTIFY TO BOE	5386
15N16 106 A	BENICH HOLDINGS LLC HAP RICHARDSON	558,620	558,620	CERTIFY TO BOE	5278
15N18 009 A	BRETT MF LAURELWOOD DRIVE LLC MARVIN F POER & COMPANY	48,226,600	48,226,600	CERTIFY TO BOE	4744
15N26 154 T	CATAHOULA LAND COMPANY III LLC SMITH & HOWARD, PC	1,031,330	1,031,330	CERTIFY TO BOE	5387
91N21 131	190 JTP ST LLC EQUITAX PROPERTY TAX ADVI	697,892	697,892	CERTIFY TO BOE	5016

1B: Commercial Certify to BOE

Meeting Date: 08/13/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
94N04 062	PHILLIPS JASPER DALTON &	36,000	36,000	CERTIFY TO BOE	4715
94N04 066	PHILLIPS LELAND	581,200	581,200	CERTIFY TO BOE	4716
22		66,643,939	66,643,939		

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1H

Meeting Date: 08/13/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
15N11 076	470 WEST 166 LLC BILL MILLER C/O ALLIANCE	28,199,700	28,199,700	CERTIFY TO HEARING OFFICER	5273
15N18 014	BROOKS FAMILY LTD. PARTNERSHIP	1,293,100	1,293,100	CERTIFY TO HEARING OFFICER	5269
		29,492,800	29,492,800		
		2			



3A: Residential Appeal Changes

Meeting Date: 08/13/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
14N12C 228	SAFARI ONE ASSET COMPANY LLC RYAN, LLC	222,152	222,152	OWNER UNDERSTANDS VALUE PER APPRAISER	5011
15N07H 223	IH6 PROPERTY GEORGIA LP RYAN, LLC	260,000	260,000	OVERRIDE TO RECENT SALE VALUE	5070
15N12D 120	IH6 PROPERTY GEORGIA LP RYAN, LLC	230,000	230,000	OVERRIDE TO RECENT SALE VALUE	5071
3		712,152	712,152		

Andy P. Webb

Steve L. Webb

3B: Residential Certify to BOE

Meeting Date: 08/13/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
02N08 165	ATTAVAR RAVI & THE MIGNOTT LAW GROUP LLC	463,020	463,020	CERTIFIED TO BOE	4360
02N08 222	DANIELS CHRISTOPHER D	970,300	919,500	CERTIFY TO BOE (2nd APPEAL)	3081
03N27 083	KROHN KRISTAN	562,100	562,100	CERTIFIED TO BOE	4200
04N04C 051	GARCIA MICHAEL A	197,700	197,700	CERTIFY TO BOE	5253
14N16C 066	XCELL INVESTMENTS OF GEORGIA EQUITAX PROPERTY TAX ADVI	98,020	98,020	CERTIFY TO BOE	5021
14N16G 002	CHIEFTAIN ATLANTA LP KLM PROPERTY TAX SOLUTION	136,910	136,910	CERTIFY TO BOE	5242
14N22C 019	KEITHSBURG HWY 5 LLC	119,850	119,850	CERTIFY TO BOE	4236
15N02B 354	REARDON TIMOTHY J. & EVELYN L EQUITAX PROPERTY TAX ADVI	502,300	502,300	CERTIFY TO BOE	5020
15N04A 106	MRAZ ADAM KLM PROPERTY TAX SOLUTION	218,620	218,620	CERTIFY TO BOE	4962
15N06H 050	WILLIAMSON MARTY C GEORGIA TAX APPEALS, LLC	142,000	142,000	CERTIFIED TO BOE	5168
15N06J 035	CHIEFTAIN ATLANTA LP KLM PROPERTY TAX SOLUTION	169,540	169,540	CERTIFY TO BOE	5238
15N16A 075	FREPORT TITLE & GUARANTY INC REAL ESTATE WORKS 4 Y	170,530	170,530	CERTIFIED TO BOE	4840
15N17A 043	507 OAKWOOD LLC PROPERTY TAX CONSULTANTS	201,290	201,290	CERTIFY TO BOE	4965
15N17B 204	FREPORT TITLE & GUARANTY INC	214,140	214,140	CERTIFIED TO BOE	5250
15N18B 095	CONRADY PETER A &	460,500	446,100	CERTIFY TO BOE (2nd APPEAL)	2956
15N18F 220	CHIEFTAIN ATLANTA L.P. KLM PROPERTY TAX SOLUTION	165,430	165,430	CERTIFY TO BOE	5240
15N18R 015	GOODSON MATTHEW WYATT PROPERTY TAX CONSULTANTS	385,900	385,900	CERTIFY TO BOE	4977
15N24C 129	KAPLAN JACK B & GEORGIA TAX APPEALS, LLC	173,130	173,130	CERTIFIED TO BOE	5155
15N24P 011	BERNSTEIN ARNOLD & ELLEN S.	321,800	321,800	CERTIFIED TO BOE	4199
15N30 104	LEA JOHN D.	782,140	664,200	CERTIFY TO BOE (2nd APPEAL)	2989

3B: Residential Certify to BOE

Meeting Date: 08/13/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
15N30C 168	WITH MICHAEL	523,160	523,160	CERTIFY TO BOARD OF EQUALIZATION	4932
21N09G 009	RH VICTORIA LLP GRAHAM GROUP	181,790	181,790	CERTIFIED TO BOE	4834
21N10A A095	ADKINS JOHN WESLEY EQUITAX PROPERTY TAX ADVI	544,726	544,726	CERTIFY TO BOE	5018
21N10A A137	REIBLY ANDREW EDWARD	426,946	426,946	CERTIFY TO BOE	4944
21N10C 058	FREEPORT TITLE & GUARANTY INC REAL ESTATE WORKS 4 Y	144,530	144,530	CERTIFIED TO BOE	4839
91N02 042 G	CHIEFTAIN ATLANTA LP KLM PROPERTY TAX SOLUTION	159,160	159,160	CERTIFY TO BOE	5239
92N04 011	DEWRELL GENELLA L	528,100	528,100	CERTIFY TO BOE	4859
92N10 031	TPG HOMES FS LLC PARADIGM TAX GROUP	309,600	309,600	CERTIFY TO BOE	5117
92N10 032	TPG HOMES FS LLC PARADIGM TAX GROUP	312,000	312,000	CERTIFY TO BOE	5115
92N10 033	TPG HOMES FS LLC PARADIGM TAX GROUP	309,600	309,600	CERTIFY TO BOE	5114
92N10 035	TPG HOMES FS LLC PARADIGM TAX GROUP	309,600	309,600	CERTIFY TO BOE	5109
31		10,204,432	10,021,292		

5A: Rural Appeal Changes

Meeting Date: 08/13/2020

Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
02N03 262	WALLACE MARTHA FAYE	284,600	284,600	8/4/20 NO CHANGE. SEND 30 DAY.	4373
02N08 132 D	TOLL SOUTHEAST LP COMPANY INC COLD RIVER LAND, LLC	128,600	128,600	8/4/20 NO CHANGE. SEND 30 DAY.	4048
02N08 135	TOLL SOUTHEAST LP COMPANY INC COLD RIVER LAND, LLC	156,300	156,300	8/4/20 NO CHANGE. SEND 30 DAY.	4050
02N12 048	BALL JEFFREY A & TRACY LANE	448,120	448,120	NO CHANGE. SEND 30 DAY.	4277
02N13 198 B	HYDE JAMES RICHARD JR	418,480	418,480	NO CHANGE. SEND 30 DAY.	4022
03N08 044	WESTBROOK ADAM	140,500	140,500	NO CHANGE, SEND 30 DAY.	4917
03N10 005	BONNO SAMUEL J III &	399,400	399,400	NO CHANGE. SEND 30 DAY.	4027
03N15 009	RUSHING CONNIE	696,700	696,700	NO CHANGE. SEND 30 DAY.	4866
03N23 225	CATAHOULA LAND COMPANY LLC SMITH & HOWARD, PC	475,000	475,000	NO CHANGE. SEND 30 DAY.	4845
03N23A 057 A	SACCA JOSHUA A. &	612,580	612,580	NO CHANGE. SEND 30 DAY.	4036
04N03 043 A	HARDEN ROSEANNA LEIGH	62,800	62,800	NO CHANGE. SEND 30 DAY.	4221
14N06 004	SCOBB LLC	43,000	43,000	SEND 30 DAY NOTICE. NO CHANGE	4770
14N17B 055	MOUNTAIN RESERVE LLC	18,300	18,300	NO CHANGE. SEND 30 DAY.	4851
14N17B 063	MOUNTAIN RESERVE LLC	20,800	20,800	NO CHANGE. SEND 30 DAY.	4852
14N18E 035	SWALLOW'S CREEK LLC	106,610	106,610	NO CHANGE. SEND 30 DAY.	4218
14N18E 042	SWALLOW'S CREEK LLC	90,700	90,700	NO CHANGE. SEND 30 DAY.	4219
14N30 183	SETSER EARL & RICHARD SETSER	250,570	250,570	NO CHANGE. SEND 30 DAY.	4133
15N06 261 A	ROUSE MARVIN C.	130,320	130,320	NO CHANGE. SEND 30 DAY.	4039
15N17A 075	CHAVARRIA FERNANDO	541,590	541,590	NO CHANGE. SEND 30 DAY.	4999
15N17A 079	CHAVARRIA FERNANDO	52,500	52,500	NO CHANGE. SEND 30 DAY.	4998

5A: Rural Appeal Changes

Meeting Date: 08/13/2020 Tax Year: 2020

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY
15N17A 080	CHAVARRIA FRANCISCO FERNANDO	326,830	326,830	NO CHANGE. SEND 30 DAY.	5002
15N17A 089	WINDWILL INVESTMENTS LLC	313,020	313,020	NO CHANGE. SEND 30 DAY.	5001
15N22 238 D	CLANCY MICHAEL KEVIN	106,000	106,000	8/4/20 NO CHANGE. SEND 30 DAY.	4358
15N22 239 C	CLANCY ROBYN JANE	547,200	547,200	NO CHANGE. SEND 30 DAY.	4357
15N26L 001	TOLL SOUTHEAST LP COMPANY INC COLD RIVER LAND, LLC	65,000	65,000	8/4/20 NO CHANGE. SEND 30 DAY.	4051
15N27 079 B	MEIER TERRY	173,300	173,300	NO CHANGE. SEND 30 DAY.	4867
15N28 200 B	CAPODICASA DAVID	279,000	279,000	NO CHANGE. SEND 30 DAY.	4893
22N05 057 D	ANDERSON BENTON LEE &	267,350	267,350	NO CHANGE. SEND 30 DAY.	4299
22N12 113 A	POSTON ROBERT L II	16,800	16,800	8/4/20 NO CHANGE. SEND 30 DAY.	4045
22N12 166	SCOBBS LLC	1,253,400	1,253,400	SEND 30 DAY NOTICE. NO CHANGE	4771
30		8,425,370	8,425,370		

Board of Tax Assessors Meeting

Minutes of the July 23, 2020 Meeting

Members Participating via Teleconference in accordance with the OCGA 50-14-1 (g) Open Meetings Act due to the COVID-19 pandemic: Dennis Conway

Members Present: Larry Berry and Daniel Clifford were present for the meeting.

Staff Present: Steve Swindell, Ricky Hitt and Jenny Thomas were all present for the meeting.

Attorney: Whit Frost of Roach, Caudill & Frost LLP was present for the meeting.

Call to Order: Larry Berry called the meeting to order at 9:00am.

Adoption of Agenda: Motion by Daniel Clifford to adopt the meeting agenda, seconded by Dennis Conway.

Approval of Minutes: Motion by Daniel Clifford to approve the July 9, 2020 minutes, seconded by Dennis Conway and approved by all Members.

Public Comments: None.

New Business: Motion Daniel Clifford to move Batch E-2, Batch P6, Batch 1B, Batch 3A, Batch 3A-1, Batch 3B and Batch 3B-1 to consent agenda and follow staff recommendations, seconded by Dennis Conway and approved by all Members.

IV. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Record

Batch E-2, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P6, Audit Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1B, Certify to BOE

Residential Department, Ricky Hitt, Senior Appraiser

Batch 3A, 2020 Appeal Changes

Batch 3A-1, 2020 Appeal Changes (addition)

Batch 3B, Certify to BOE

Batch 3B-1, Certify to BOE (addition)

I. Chief Appraiser Report:

Steve reviewed the 2020 Budget report.

The Board of Equalization has shut down operations for in-person Appeal hearings. Darrell Caudill contacted the Court Clerk's office to inquire. They are working on an electronic option at this time.

The Tax Commissioner's office has not yet balanced the 2020 Digest due to vendor issues. They will meet with the Department of Revenue on August 17th. The Board of Commissioner's has also delayed approval of the 2020 Millage rate.

The Tax Assessor's Office has received 2583 appeals to date. On this agenda, there are 11 with 30 Day Notices and 195 that will go before the Board of Equalization.

Becky Parker has assumed the Receiver of Records position this week. Friday, July 17th was Charlotte 's last day in the office. The vacant Deed Researcher position will be posted on Charlotte's last official day, which is August 3.

The next meeting will be Thursday, August 13th at 9:00 AM.

II. Attorney's Report / Executive Session: None

III. Adjournment: Motion by Daniel Clifford to adjourn the Regular Meeting, seconded by Dennis Conway and approved by all Members.

Larry Berry, Chairman

Jenny Thomas, Secretary