

**Cherokee County Board of Tax Assessors**  
**Regular Meeting**  
**September 8, 2022**

1. **Call to Order**
2. **Adopt Agenda**
3. **Approve Minutes: August 25, 2022 Meeting**
4. **Public Comments**
5. **New Business:**

**Consent Agenda:**  
**Digest Changes:**

Front Office, Becky Parker, Receiver of Records  
**Batch E-2**, Reinstate Exemptions

Personal Property Department, Jennifer Hoskins, Project Manager  
**Batch P1**, Standard Agenda  
**Batch P3**, Appeals Agenda

Residential Department, Lee Johnson, Senior Appraiser  
**Batch 3A**, Appeal Changes  
**Batch 3B**, Certify to BOE

Commercial Department, Gregg Boutilier, Senior Appraiser  
**Batch 1A**, Appeal Changes

Rural Department, Ricky Hitt, Senior Appraiser  
**Batch 2MH**, Value Agreements  
**Batch 5**, Current Tax Year Changes  
**Batch 5A**, Rural Appeal Changes  
**Batch 5B**, Certify to BOE  
**Batch 5CD**, CUVA Denials

6. **Approval of Summary of Audit Findings – Medical Imaging Solutions USA/Account #134639 - TMA #329224**
7. **Chief Appraiser's Report**
8. **Attorney's Report / Executive Session**
9. **Adjournment**

# E-2 REINSTATE EXEMPTIONS

9/8/2022

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
15N09E-025	DESRUISSEAUX ALIS PATRICIA	L13(ES1)	ADD BACK FOR TY 22, DID NOT MOVE	421400	01

  
Becky Parker, Senior Appraiser

  
Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)  
9/8/2022

Taxpayer	Tax District	Account	Account Type	Change Year	Previous Value	Current Value	Penalty Value	Notice	Reason
KIDDER, JAMES A	01	142199	M	R 2019	\$17,702.00	\$0.00		None	TP provided BOS showing boat sold in 2017.
KIDDER, JAMES A	01	142199	M	R 2020	14,178	\$0.00		None	TP provided BOS showing boat sold in 2017.
KIDDER, JAMES A	01	142199	M	R 2021	13,999	\$0.00		None	TP provided BOS showing boat sold in 2017.
CUTS AND CURLS	01	146043	B	R&R 2022	21,845	\$1,598.00		None	Account originally forced, tp provided detail asset list.
CHEROKEE FLIGHT LLC	01	140876	B	R 2022	40,000	\$0.00		None	TP provided bill of sale dated 12/17/2021.
CHEROKEE FLIGHT LLC	01	141308	B	R 2022	\$48,000.00	\$0.00		None	TP provided bill of sale dated 12/20/2021.
SKYLINE PROPERTIES GROUP INC	01	138850	B	R&R 2021	\$17,239.00	\$17,239.00		None	Tax district changed from 07 to 01.
SKYLINE PROPERTIES GROUP INC	01	138850	B	R&R 2022	\$10,852.00	\$10,852.00		None	Tax district changed from 07 to 01.
WOODSTOCK DENTAL CARE PC	07	145986	B	R&R 2022	\$0.00	\$1130,646.00	\$708,827	45 Day	Processed late return as reported.
LOGIC CREATIVE LABS INC	01	146954	B	R 2022	48,729	\$1.00		None	TP provided 501 C3, business not taxable.
CRU HEALTHCARE LLC	01	113464	B	R&R 2022	\$52,743.00	\$104,674.00	82,334	45 Day	TP filed late 2022 return, reporting higher value.
HOOKAH SMOKE & VAPES	03	145441	M	R 2021	\$48,069.00	\$0.00		None	Per TCO this business was not in Cherokee County as of Jan 1 2021.
HOOKAH SMOKE & VAPE	03	145441	M	R 2022	\$48,069.00	\$0.00		None	Per TCO this business was not in Cherokee County as of Jan 1 2021.
ATLANTA CARDIAC AND THROAT SURG	03	145827	B	R 2021	\$35,005.00	\$0.00		None	TP provided 501 C3, business not taxable.
ATLANTA CARDIAC AND THROAT SURG	03	145827	B	R 2022	\$35,005.00	\$0.00		None	TP provided 501 C3, business not taxable.

*Rhonda M. Petrus*  
TMA Account Manager

*Steve Smith*  
Chief Appraiser

9/8/2022  
Date Approved By Board

BOA Appeals Agenda (P3)

9/8/2022

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
BLEDSON, NEAL	01	110911	M	R&R	2022	\$11,090.00	\$4,103.00		None	2022-11019	Value agreement signed to resolve 2022 Appeal.
Direct Home Decor, LLC	01	146843	B	R	2022	\$50,000.00	\$0.00		None	2022-11497	Value agreement signed to resolve 2022 Appeal.
CORN KATHLEEN R	01	147533	B	R&R	2022	\$70,764.00	\$36,520.00		None	2022-10978	Value agreement signed to resolve 2022 Appeal.
Finer Food Services LLC	01	143934	B	R	2022	\$44,040.00	\$0.00		None	2022-11032	Value agreement signed to resolve 2022 Appeal.
National Freight Rate Inc	01	146840	B	R&R	2022	\$91,865.00	\$1,340.00		None	2022-11496	Value agreement signed to resolve 2022 Appeal.
LANDON, MARK	01	149040	M	R	2022	\$84,170.00	\$0.00		None	2022-11517	Value agreement signed to resolve 2022 Appeal.
MITCHELL INDUSTRIAL EQUIPMENT L	01	146713	B	R&R	2022	\$68,111.00	\$444.00		None	2022-11508	Value agreement signed to resolve 2022 Appeal.
MAMA TRIED TATTOO	01	146943	B	R & R	2022	\$37,329.00	\$2,998.00		None	2022-11512	Value agreement signed to resolve 2022 Appeal.
MIRANDA PROPERTY RESOURCES LLC	01	150204	B	R	2022	\$180,315.00	\$0.00		None	2022-11499	Value agreement signed to resolve 2022 Appeal.

*Rhonda M. Loftis*  
TMA Account Manager

*John Van Dill*  
Chief Appraiser

9/8/2022  
Date Approved By Board

# 3A: Residential Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 165	ADAMS WILLIAM O	668,900	618,100	OVERRIDE PER COMPER	11341 01	
02N02 183	MCHENRY MICHAEL	567,940	515,700	CORRECTED PER OFFICE REVIEW/OVERRIDE PER COMPER	8927 01	
02N03 112	PORTER CASEY LESTER &	502,880	474,700	OVERRIDE PER COMPER	9206 01	
02N06 213 K	CARROLL CURTIS P &	647,300	630,900	OVERRIDE PER COMPER	11353 01	
03N01 144	SPEARS HELEN JONES	772,800	767,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	9089 01	
03N04A 188	HUNTLEY CULLEN WADE &	663,200	654,000	CORRECTED PER OFFICE REVIEW	10483 01	
03N06 195	LANGSTON ROGER D A/K/A DALE	667,500	622,000	OVERRIDE PER COMPER	11200 01	
03N12A 249	HAYGOOD RAY TRUSTEE &	517,100	503,000	CORRECTED PER FIELD CHECK	8989 01	
03N12E 222	MEISENZAHN KATHERINE A	420,200	404,200	OVERRIDE PER COMPER	11342 01	
03N14 089	FLORY DAVID R	471,600	456,900	OVERRIDE PER COMPER	9919 01	
03N18C 026	HYDE LYNN M	1,038,400	1,000,600	OVERRIDE PER COMPER	10962 01	
03N22B 028	FAULKNER LAWRENCE W	1,868,500	1,800,600	CORRECTED PER OFFICE REVIEW	11009 01	
03N22B 044	CROMER CHRISTOPHER	2,052,900	1,946,600	OVERRIDE PER COMPER	8080 01	
03N22B 054	HASTY WILLIAM G JR	3,355,800	3,185,100	CORRECTED PER OFFICE REVIEW	9844 01	
03N22B 064	MOLACAR PROPERTIES LLC	1,514,100	650,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	7831 01	
04N04B 017	BYERS RODNEY H & DELORES M	269,400	263,000	OVERRIDE PER COMPER	8340 01	
04N04D 186	KOOTZ PATRICIA	400,900	393,900	OVERRIDE PER COMPER	8405 02	
04N05 043 L	NEWTON LEO MARK &	1,516,900	1,367,200	CORRECTED PER OFFICE REVIEW	8379 01	
14N06 104	JOHNSON MICHAEL K &	328,000	319,500	OVERRIDE PER COMPER	11051 01	
14N10B 239	WALTER ROBERT J &	603,500	587,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	7691 03	

# 3A: Residential Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N10L 029	NIENOW TERESA A - TRUSTEE	671,300	612,700	CORRECTED PER OFFICE REVIEW	8862 03	
14N10L 058	NETTUNO JOHN &	637,900	624,400	OVERRIDE PER COMPER	8965 03	
14N12D 194	WILEY JOSHUA W &	440,000	440,000	OWNER UNDERSTANDS VALUE PER APPRAISER	10876 03	
14N15C 193	DAS AARON	488,100	488,100	OWNER UNDERSTANDS VALUE PER APPRAISER	8637 03	
14N15C 299	WHITMORE GARY A	456,700	456,700	OWNER UNDERSTANDS VALUE PER APPRAISER	8569 03	
14N16A 131	REALE DAVID HALLOCK LAW LLC	407,600	356,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	8717 01	
14N20A 465	GILLIS JOHN N	329,700	329,700	OWNER UNDERSTANDS VALUE PER APPRAISER	10907 03	
15N07K 063	TONY DAVID B & GEORGIA TAX APPEALS, LLC	898,900	875,000	OVERRIDE PER COMPER	9138 01	
15N08 008 A	PRITCHETT J KEITH & CAROL H	468,170	433,170	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	9195 01	
15N09C 026	PATEL BHANUMATI M & M B GEORGIA TAX APPEALS, LLC	535,300	509,200	CORRECTED PER FIELD CHECK	9135 01	
15N09C 172	CHANG WIN C & GEORGIA TAX APPEALS, LLC	988,800	866,000	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	9134 01	
15N11A 004	MEEHAN AMY	468,120	392,620	CORRECTED PER OFFICE REVIEW	9006 07	
15N12B 060	MOORE JAIME LYNN	301,460	297,960	CORRECTED PER FIELD CHECK	9822 01	
15N12B 432	TUTTLE GARRY L MARVIN F POER & COMPANY	220,280	220,280	VALUE AGREEMENT (NO NOTICE REQUIRED)	9047 01	
15N12H 136	PEYTON CLINTON G	478,400	467,300	CORRECTED PER FIELD CHECK	8874 01	
15N13A 070	SPEARS JAMES DOUGLAS ET AL	267,220	231,820	CORRECTED PER FIELD CHECK	9376 01	
15N13C 072	HUGHES TIMOTHY W GEORGIA TAX APPEALS, LLC	205,510	195,710	CORRECTED PER FIELD CHECK	9132 01	
15N13C 075	MCCRARY ABRAM J	322,700	304,700	CORRECTED PER FIELD CHECK	9355 01	
15N13F 116	FREEMAN CURTIS H &	313,300	313,300	OWNER UNDERSTANDS VALUE PER APPRAISER	9211 01	
15N14E 118	FOUNTAIN TERRY O &	307,050	285,900	OVERRIDE PER COMPER	11247 04	

# 3A: Residential Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N14J 272	DOWER FREDERICK M TRUSTEE &	251,540	251,540	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	8095 04	
15N15F 096	HACKER MICHAEL DEREK	496,800	496,800	OWNER UNDERSTANDS VALUE PER APPRAISER	11277 04	
15N21A 019	HAYWARD ZACHARY &	403,800	394,400	OVERRIDE TO RECENT FEE APPRAISAL VALUE	9227 01	
15N24M 032	PETERSON RICHARD A MARVIN F POER & COMPANY	335,880	335,880	VALUE AGREEMENT (NO NOTICE REQUIRED)	9031 07	
15N24X 136	COOPER TIMOTHY &	558,200	558,200	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	7757 07	
15N26G 313	GONZALEZ DAVID FELIPE OLANO &	425,200	420,600	CORRECTED PER FIELD CHECK/ OWNER UNDERSTANDS VALUE PER APPRAISER	8802 04	
22N06 015	SOHA MICHAEL A &	176,700	167,700	CORRECTED PER FIELD CHECK	9946 01	
94N04 053	LEE ALAN GLENN	413,000	404,100	CORRECTED PER FIELD CHECK	9312 02	
48		31,115,450	28,890,880			

# 3B: Residential Certify to BOE

Meeting Date:

09/08/2022

Tax Year:

2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02B 047	CARRETTO ANDREW JAMES FAIR ASSESSMENTS LLC	844,507	844,507	CERTIFY TO BOARD OF EQUALIZATION	9753 01	
02N02D 178	LATTANZI PAUL DOMINIC &	645,000	645,000	CERTIFY TO BOARD OF EQUALIZATION	11093 01	
02N08 161	PRICE SHANNON GEORGIA TAX APPEALS, LLC	483,070	483,070	CERTIFY TO BOARD OF EQUALIZATION	9137 01	
03N12D 104	SCHIRMER TODD A & GEORGIA TAX APPEALS, LLC	512,100	490,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	7889 01	
03N18 032 N	SHAVER BRYAN A & GEORGIA TAX APPEALS, LLC	1,245,600	1,245,600	CERTIFY TO BOARD OF EQUALIZATION	9144 01	
03N18B 002	CALEGA JOSEPH COMMERCIAL PROPERTY TAX P	580,000	580,000	CERTIFY TO BOARD OF EQUALIZATION	8954 01	
03N18C 020	STERLING NORMAN	791,400	784,900	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	8368 01	
03N18E 015	POOLE DAVID PAUL & SUZANNE MARIE CO TRUS LGB REALTY MANAGEMENT, LL	1,230,000	1,230,000	CERTIFY TO BOARD OF EQUALIZATION	9233 01	
03N22 171001	JILLSON JOSEPH J & ROBERT RIBAR	5,100	5,100	CERTIFY TO BOARD OF EQUALIZATION	11339 01	
03N22B 004	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	138,600	138,600	CERTIFY TO BOARD OF EQUALIZATION	11239 01	
03N22B 005	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	145,900	145,900	CERTIFY TO BOARD OF EQUALIZATION	11275 01	
03N22B 008	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	118,600	118,600	CERTIFY TO BOARD OF EQUALIZATION	11141 01	
03N22B 009	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	121,800	121,800	CERTIFY TO BOARD OF EQUALIZATION	10918 01	
03N22B 010	GREY HAWK RIDGE DEV CO LLC THE STALLINGS-RIBAR GROUP	143,800	143,800	CERTIFY TO BOARD OF EQUALIZATION	10891 01	
03N22B 013	JILLSON JOSEPH J ROBERT RIBAR	218,500	218,500	CERTIFY TO BOARD OF EQUALIZATION	11071 01	
03N22B 015	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	116,500	116,500	CERTIFY TO BOARD OF EQUALIZATION	11222 01	
03N22B 016	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	147,000	147,000	CERTIFY TO BOARD OF EQUALIZATION	11209 01	
03N22B 017	JILLSON JOSEPH J ROBERT RIBAR	164,800	164,800	CERTIFY TO BOARD OF EQUALIZATION	11223 01	
03N22B 018	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	162,700	162,700	CERTIFY TO BOARD OF EQUALIZATION	11272 01	
03N22B 029	HAWKS RIDGE DEV CO INC ROBERT RIBAR	200,500	200,500	CERTIFY TO BOARD OF EQUALIZATION	10892 01	



# 3B: Residential Certify to BOE

Meeting Date:

09/08/2022

Tax Year:

2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N22B 030	HAWKS RIDGE DEV CO INC ROBERT RIBAR	280,300	280,300	CERTIFY TO BOARD OF EQUALIZATION	11171 01	
03N22B 032	HAWKS RIDGE DEV CO INC ROBERT RIBAR	163,800	163,800	CERTIFY TO BOARD OF EQUALIZATION	11324 01	
03N22B 033	HAWKS RIDGE DEV CO INC ROBERT RIBAR	346,500	346,500	CERTIFY TO BOARD OF EQUALIZATION	11345 01	
03N22B 041	HAWKS RIDGE DEV CO INC ROBERT RIBAR	170,100	170,100	CERTIFY TO BOARD OF EQUALIZATION	11317 01	
03N22B 045	HAWKS RIDGE DEV CO INC ROBERT RIBAR	299,200	299,200	CERTIFY TO BOARD OF EQUALIZATION	10896 01	
03N22B 049	HAWKS RIDGE DEV CO INC ROBERT RIBAR	706,800	706,800	CERTIFY TO BOARD OF EQUALIZATION	10898 01	
03N22B 050	HAWKS RIDGE DEV CO INC ROBERT RIBAR	767,300	767,300	CERTIFY TO BOARD OF EQUALIZATION	11306 01	
03N22B 053	HAWKS RIDGE DEV CO INC ROBERT RIBAR	1,133,700	1,133,700	CERTIFY TO BOARD OF EQUALIZATION	10571 01	
03N22B 058	HAWKS RIDGE DEV CO INC ROBERT RIBAR	270,900	270,900	CERTIFY TO BOARD OF EQUALIZATION	11304 01	
03N22B 066	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	235,600	235,600	CERTIFY TO BOARD OF EQUALIZATION	11246 01	
03N22B 067	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	256,500	256,500	CERTIFY TO BOARD OF EQUALIZATION	10919 01	
03N22B 068	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	254,600	254,600	CERTIFY TO BOARD OF EQUALIZATION	11274 01	
03N22B 069	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	279,300	279,300	CERTIFY TO BOARD OF EQUALIZATION	11121 01	
03N22B 070	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	243,200	243,200	CERTIFY TO BOARD OF EQUALIZATION	11322 01	
03N22B 071	GREY HAWK RIDGE DEV CO LLC ROBERT RIBAR	300,200	300,200	CERTIFY TO BOARD OF EQUALIZATION	11230 01	
03N22B 072	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	676,400	676,400	CERTIFY TO BOARD OF EQUALIZATION	10899 01	
03N22B 073	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	342,300	342,300	CERTIFY TO BOARD OF EQUALIZATION	11237 01	
03N22B 074	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	306,600	306,600	CERTIFY TO BOARD OF EQUALIZATION	11271 01	
03N22B 076	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	297,100	297,100	CERTIFY TO BOARD OF EQUALIZATION	11152 01	
03N22B 077	HAWKS RIDGE DEVELOPMENT ROBERT RIBAR	216,300	216,300	CERTIFY TO BOARD OF EQUALIZATION	11273 01	

# 3B: Residential Certify to BOE

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N22B 079	GREY HAWK RIDGE DEVELOPEMENT ROBERT RIBAR	360,100	360,100	CERTIFY TO BOARD OF EQUALIZATION	11262 01	
03N22B 080	GREY HAWK RIDGE DEVELOPEMENT ROBERT RIBAR	505,500	505,500	CERTIFY TO BOARD OF EQUALIZATION	11233 01	
03N22B 081	GREY HAWK RIDGE DEVELOPEMENT ROBERT RIBAR	201,600	201,600	CERTIFY TO BOARD OF EQUALIZATION	11067 01	
03N22B 082	GREY HAWK RIDGE DEVELOPEMENT ROBERT RIBAR	217,300	217,300	CERTIFY TO BOARD OF EQUALIZATION	11070 01	
03N22B 083	GREY HAWK RIDGE DEVELOPEMENT ROBERT RIBAR	211,000	211,000	CERTIFY TO BOARD OF EQUALIZATION	11303 01	
03N22C 041	NORTHCUTT SPENCE	17,000	17,000	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	8603 01	
03N22C 042	NORTHCUTT SPENCE	17,000	17,000	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	8610 01	
03N24 105 J	SCHROEDER EUGENE JOHN LGB REALTY MANAGEMENT, LL	899,000	899,000	CERTIFY TO BOARD OF EQUALIZATION	9237 01	
03N24 202	MOSS-FRANGIE LINDSAY P HALLOCK LAW LLC	1,138,900	1,038,300	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	8753 01	
03N26 026 A	CHARLTON MICHAEL D & GEORGIA TAX APPEALS, LLC	1,079,200	1,079,200	CERTIFY TO BOARD OF EQUALIZATION	9128 01	
14N06A 084	HOWELL SHIRLEY C EQUITAX PROPERTY TAX ADVI	578,100	523,200	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	9633 01	
14N15A 089	BALL STEVEN C GEORGIA TAX APPEALS, LLC	441,300	441,300	CERTIFY TO BOARD OF EQUALIZATION	9136 03	
14N15C 321	ALVIZUA RAUL IVAN &	416,000	416,000	CERTIFY TO BOARD OF EQUALIZATION	8534 03	
14N16A 101	DELUCA RAYMOND	55,000	55,000	CERTIFY TO BOARD OF EQUALIZATION	8917 01	
14N16D 183	REID NINA L	327,600	327,600	CERTIFY TO BOARD OF EQUALIZATION	8787 03	
14N16E 030	LAWRENCE MICHELLE B	230,110	230,110	CERTIFY TO BOARD OF EQUALIZATION	9159 03	
14N16F 090	MORRIS ERIC SCOTT &	215,210	215,210	CERTIFY TO BOARD OF EQUALIZATION	9287 03	
14N23A 080	KEY BENJAMIN &	568,300	568,300	CERTIFY TO BOARD OF EQUALIZATION	9046 01	
14N23A 084	KENNEDY JOHN F &	648,100	648,100	CERTIFY TO BOARD OF EQUALIZATION	8671 01	
14N23D 023	PREHODKA DOUG &	685,400	685,400	CERTIFY TO BOARD OF EQUALIZATION	9280 01	

# 3B: Residential Certify to BOE

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N29C 013	RETTIG KYLE PHILIP &	445,000	445,000	CERTIFY TO BOARD OF EQUALIZATION	9099	01
15N04A 214	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	315,820	315,820	CERTIFY TO BOARD OF EQUALIZATION	8949	01
15N04E 031	MOSS KENNETH &	504,520	504,520	CERTIFY TO BOARD OF EQUALIZATION	9303	01
15N06C 412	SAVTA PROPERTIES LLC GEORGIA TAX APPEALS, LLC	341,460	341,460	CERTIFY TO BOARD OF EQUALIZATION	9150	01
15N06K 157	YOUMANS-DART KIMBERLY LGB REALTY MANAGEMENT, LL	328,400	328,400	CERTIFY TO BOARD OF EQUALIZATION	9231	07
15N07M 052	CUNNINGHAM-KARINS MICHAEL C	394,600	394,600	CERTIFY TO BOARD OF EQUALIZATION	9306	01
15N08 190	STRINGER SCOTT D & GRAHAM GROUP	960,000	905,380	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	9344	01
15N08C 030	BUJEKER ADAM &	612,500	612,500	CERTIFY TO BOARD OF EQUALIZATION	9256	01
15N08C 112	CHAPMAN ROBERT	560,600	560,600	CERTIFY TO BOARD OF EQUALIZATION	9190	01
15N10A 306	LAUDETTE JUANITA FAIR ASSESSMENTS LLC	427,710	427,710	CERTIFY TO BOARD OF EQUALIZATION	9767	01
15N11A 025	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	294,640	294,640	CERTIFY TO BOARD OF EQUALIZATION	8948	07
15N11G 017	CONANT GEORGIA IRA LLC FAIR ASSESSMENTS LLC	275,300	275,300	CERTIFY TO BOARD OF EQUALIZATION	9758	07
15N11G 018	CONANT GEORGIA IRA LLC FAIR ASSESSMENTS LLC	292,240	292,240	CERTIFY TO BOARD OF EQUALIZATION	9757	07
15N12 192	CARTER CYNTHIA RENEE &	165,000	157,900	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	8980	01
15N13F 076	WARREN LEA N	312,190	312,190	CERTIFY TO BOARD OF EQUALIZATION	9165	01
15N13F 084	HODGSON TAMMY R	386,620	386,620	CERTIFY TO BOARD OF EQUALIZATION	9223	01
15N13F 089	HICKEY MICHAEL &	313,560	313,560	CERTIFY TO BOARD OF EQUALIZATION	9226	01
15N15F 186	NICOLAS CHARBEL	449,800	449,800	CERTIFY TO BOARD OF EQUALIZATION	9261	04
15N16B 083	DELGADO CESAR & DOLORES M COMMERCIAL PROPERTY TAX P	337,620	337,620	CERTIFY TO BOARD OF EQUALIZATION	8952	01
15N16F 097	HALL CURTIS A GEORGIA TAX APPEALS, LLC	280,510	280,510	CERTIFY TO BOARD OF EQUALIZATION	9131	07

# 3B: Residential Certify to BOE

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N16F 123	CONANT GEORGIA IRA LLC FAIR ASSESSMENTS LLC	234,930	234,930	CERTIFY TO BOARD OF EQUALIZATION	9756	07
15N16F 193	CONANT GEORGIA IRA LLC FAIR ASSESSMENTS LLC	265,060	265,060	CERTIFY TO BOARD OF EQUALIZATION	9755	07
15N16F 406	CONANT GEORGIA IRA LLC FAIR ASSESSMENTS LLC	265,640	265,640	CERTIFY TO BOARD OF EQUALIZATION	9754	07
15N17A 006	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	354,830	354,830	CERTIFY TO BOARD OF EQUALIZATION	8946	07
15N17A 006 A	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	341,230	341,230	CERTIFY TO BOARD OF EQUALIZATION	8974	07
15N17A 006 D	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	340,020	340,020	CERTIFY TO BOARD OF EQUALIZATION	8945	07
15N17A 056	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	323,280	323,280	CERTIFY TO BOARD OF EQUALIZATION	8944	07
15N18D 458	ESFAN PROPERTIES GROUP LLC LGB REALTY MANAGEMENT, LL	55,000	55,000	CERTIFY TO BOARD OF EQUALIZATION	9242	07
15N18D 459	ESFAN PROPERTIES GROUP LLC LGB REALTY MANAGEMENT, LL	55,000	55,000	CERTIFY TO BOARD OF EQUALIZATION	9241	07
15N18D 460	ESFAN PROPERTIES GROUP LLC LGB REALTY MANAGEMENT, LL	55,000	55,000	CERTIFY TO BOARD OF EQUALIZATION	9240	07
15N19B 247	PALMER ALEXANDER &	397,800	397,800	CERTIFY TO BOARD OF EQUALIZATION	8849	04
15N22B 083	TIDWELL ROBERT M SR	385,560	368,660	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	8423	01
15N22G 113	MAJORS DON Y JR & FAIR ASSESSMENTS LLC	342,800	342,800	CERTIFY TO BOARD OF EQUALIZATION	9762	01
15N22J 050	CLOTT MICHAEL S & LGB REALTY MANAGEMENT, LL	633,000	633,000	CERTIFY TO BOARD OF EQUALIZATION	9239	01
15N24D 070	CONANT MARK E SR & FAIR ASSESSMENTS LLC	297,100	297,100	CERTIFY TO BOARD OF EQUALIZATION	9759	07
15N24D 165	CONANT MARK E SR FAIR ASSESSMENTS LLC	294,440	294,440	CERTIFY TO BOARD OF EQUALIZATION	9760	07
15N24X 036	YOUAMANS-DART KIMBERLY LGB REALTY MANAGEMENT, LL	615,200	615,200	CERTIFY TO BOARD OF EQUALIZATION	9229	07
15N24X 037	TURNER TERENCE D LGB REALTY MANAGEMENT, LL	576,500	576,500	CERTIFY TO BOARD OF EQUALIZATION	8733	07
15N27C 032	KUBALA KRISTEN & GEORGIA TAX APPEALS, LLC	684,800	684,800	CERTIFY TO BOARD OF EQUALIZATION	9133	01
15N27F 043	PETROZELLA JEANNETTE GEORGIA TAX APPEALS, LLC	597,300	597,300	CERTIFY TO BOARD OF EQUALIZATION	9130	01

# 3B: Residential Certify to BOE

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N28 023	NICHOLSON DEREK	373,940	373,940	CERTIFY TO BOARD OF EQUALIZATION	9184	01
15N28A 010	COLEMAN ROBERT S	294,100	294,100	CERTIFY TO BOARD OF EQUALIZATION	9370	01
15N29C 003	GREAVES MARTHA S FAIR ASSESSMENTS LLC	564,700	564,700	CERTIFY TO BOARD OF EQUALIZATION	9761	01
15N30A 085	HAYES KENNETH G COMMERCIAL PROPERTY TAX P	246,530	246,530	CERTIFY TO BOARD OF EQUALIZATION	8950	01
15N30J 016	GEIST SHEILA H COMMERCIAL PROPERTY TAX P	774,000	774,000	CERTIFY TO BOARD OF EQUALIZATION	8953	01
15N30L 212	PEREZ SALVADOR RODOLFO FAIR ASSESSMENTS LLC	367,055	367,055	CERTIFY TO BOARD OF EQUALIZATION	9765	01
21N07A 022	WATSON JAMES A &	358,300	358,300	CERTIFY TO BOARD OF EQUALIZATION	9230	01
21N09D 194	WILLIS JOHN J &	293,970	293,970	CERTIFY TO BOARD OF EQUALIZATION	9255	01
21N10A A004 C	CHASTAIN MARK ROBERT RIBAR	1,660,105	1,660,105	CERTIFY TO BOARD OF EQUALIZATION	10569	01
21N10A A004 D	CHASTAIN MARK ROBERT RIBAR	763,300	763,300	CERTIFY TO BOARD OF EQUALIZATION	10568	01
22N08C 017	HOWELL KENNETH JEFFREY	728,900	728,900	CERTIFY TO BOARD OF EQUALIZATION	9228	01
22N09B 002	KIMERY DAVID W & EQUITAX PROPERTY TAX ADVI	1,183,500	1,154,000	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	9636	01
22N16 11062	OLSON HOWARD A TRUSTEE FAIR ASSESSMENTS LLC	491,336	491,336	CERTIFY TO BOARD OF EQUALIZATION	9763	01
91N04 006	HAPPY TRAILS PROPERTIES LLC	28,800	28,800	CERTIFIED TO BOARD OF EQUALIZATION	10525	03
91N28 035	PHILLIPONE JAMES V COMMERCIAL PROPERTY TAX P	42,500	42,500	CERTIFY TO BOARD OF EQUALIZATION	8951	01
94N02 018	LUSK LEE GARRISON &	342,600	342,600	CERTIFY TO BOARD OF EQUALIZATION	10527	02
94N07 003	565 GILMER LLC	180,400	180,400	CERTIFY TO BOARD OF EQUALIZATION	10520	02
117		48,180,513	47,888,893			

# 1A: Commercial Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPELLKEY	TD
02N02 060	AMERCO REAL ESTATE COMPANY ANDERSON & ASSOCIATES	5,246,000	5,261,500	ADJUSTED PER INCOME COVERS 3 PARCELS 02N02-060, 060 B & 15N26-154 N (VALUE AGREEMENT NO NOTICE)	8309 01	
02N02 060 B	AMERCO REAL ESTATE COMPANY ANDERSON & ASSOCIATES	3,850,200	663,240	ADJUSTED PER INCOME COVERS 3 PARCELS 02N02-060, 060 B & 15N26-154 N (VALUE AGREEMENT NO NOTICE)	8310 01	
02N03 217 C	COLUMBIA PROPERTIES PARTNERS III LLC GRAHAM GROUP	382,500	382,500	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9343 01	
02N03 217 D	COLUMBIA PROPERTIES PARTNERS III LLC GRAHAM GROUP	203,800	203,800	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9342 01	
14N08 091	TOP TIER SELF STORAGE LLC EQUITAX PROPERTY TAX ADVI	2,523,000	2,136,100	ADJ PER INCOME, VALUE AGREEMENT, ( NO NOTICE)	9607 01	
14N16 049 A	WALLACE OIL COMPANY INC MARVIN F POER & COMPANY	355,400	319,900	ADJUSTED FOR UNIFORMITY	8848 03	
14N17 026	AUTOZONE INC A NEVADA CORP PREFERRED TAX SERVICE INC	886,300	886,300	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9702 3B	
14N17 037	CONNOR REALTY INVESTMENTS LLLP THE TAX RELIEF GROUP	741,680	741,080	NO CHANGE (VALUE AGREEMENT NO NOTICE)	8960 03	
14N21A 003	PHOENIX BUSINESS PROPERTIES LLC FAIR ASSESSMENTS LLC	353,833	353,833	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9766 01	
14N22 018	CANTON HOTEL LLC PARADIGM TAX GROUP	3,269,300	3,017,800	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	9224 03	
14N24C 001 A	ONE MOUNTAIN VISTA ENTERPRISES LLC & PREFERRED TAX SERVICE INC	2,080,440	1,898,340	ADJUSTED PER FIELD INSPECTION (VALUE AGREEMENT NO NOTICE)	9721 03	
14N27 110	LEGACY LAND MANAGEMENT LLC HERITAGE-ATLANTA	2,414,850	2,185,550	ADJUSTED PER OFFICE REVIEW	11207 01	
15N05 098	BFP HOLDINGS LLC BRAY & JOHNSON	204,900	175,600	ADJ PER UNIFORMITY, VALUE AGREEMENT, (NO NOTICE)	9983 01	
15N05 144 J	ATTQ I LLC GRAHAM GROUP	1,221,500	1,221,500	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9325 01	
15N06 023	BELLS FERRY LTD GEORGIA TAX APPEALS, LLC	331,896	306,096	ADJUSTED PER INCOME	9155 01	
15N06 087 C	AARON PROPERTIES LLC HERITAGE-ATLANTA	5,941,700	5,511,700	ADJUSTED FOR SIZE AND USE.	10917 01	
15N08 014	VENICE INVESTMENTS FORT WAYNE LLC PREFERRED TAX SERVICE INC	2,878,868	2,658,180	ADJUSTED LAND FOR SIZE (VALUE AGREEMENT NO NOTICE)	9714 01	
15N08 017 F	BAGLEY TERRY LEE ET AL PREFERRED TAX SERVICE INC	1,304,800	1,304,800	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9712 01	
15N08 019	MESSER MARISSA DIANE PREFERRED TAX SERVICE INC	2,376,820	2,139,220	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	9708 01	

# 1A: Commercial Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPELLKEY	TD
15N08 112 E	EQUITY ONE (BRIDGEMILL) LLC THB SERVICES	1,124,090	1,083,990	ADJUSTED FOR INCOME	9333	01
15N11 002 U	TOWNE LAKE PROMENADE LLC PREFERRED TAX SERVICE INC	2,011,170	2,011,170	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9720	01
15N11 010 G	BRIGGIN LAURA AS TRUSTEE PREFERRED TAX SERVICE INC	2,711,990	2,662,790	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	9726	07
15N11 073	PARK AT TOWNE LAKE LC PROPERTY TAX CONSULTANTS	59,191,900	49,689,800	ADJ PER INCOME, VALUE AGREEMENT, (NO NOTICE)	9415	07
15N11 083	QUIKTRIP CORPORATION GRAHAM GROUP	1,800,240	1,720,240	ADJUSTED LAND FOR UNIFORMITY	9322	07
15N12 021	SS WOODSTOCK LLC PARADIGM TAX GROUP	6,091,900	5,761,400	ADJ PER INCOME, VALUE AGREEMENT, (NO NOTICE)	9220	07
15N12 070	HD DEVELOPMENT OF MARYLAND INC ALTUS GROUP US INC	8,452,770	7,627,770	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE) 2ND APPEAL	8823	07
15N12 136 C	INTOWN SUITES WOODSTOCK LLC RYAN LLC	4,938,900	4,779,100	ADJ PER INCOME, VALUE AGREEMENT, (NO NOTICE)	10507	07
15N12 173 C	HANSON ROBERT J TRUSTEE GRAHAM GROUP	1,567,330	1,525,530	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	9320	07
15N12 201 A	AUTOZONE INC #940 PREFERRED TAX SERVICE INC	799,330	799,330	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9705	07
15N13 008 H	LILY REALTY INVESTMENTS LLLP THE TAX RELIEF GROUP	932,100	880,700	ADJUSTED EYB PER PERMITS (VALUE AGREEMENT NO NOTICE)	8957	03
15N13 008 K	PROSSICK INVESTMENT LLC PREFERRED TAX SERVICE INC	3,080,990	2,864,290	ADJUSTED LAND FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	9727	03
15N13A 100	PUBLIC STORAGE MARVIN F POER & COMPANY	8,311,900	6,020,400	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	8844	03
15N14 033 B	3100 HIDDEN VALLEY LLC MARVIN F POER & COMPANY	9,239,300	5,586,100	ADJUSTED PER INCOME	8880	03
15N15 054 H	HOLLY SPRINGS BUILDING LLC THE TAX RELIEF GROUP	12,171,800	11,021,200	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	8956	04
15N16 114 B	WOODSTOCK WENDYS LLC THE TAX RELIEF GROUP	1,326,860	1,280,760	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	8959	04
15N18 032	PUBLIC STORAGE INC MARVIN F POER & COMPANY	8,121,900	6,303,200	ADJ PER INC. VALUE AGREEMENT, (NO NOTICE)	8846	07
15N18 071 E	AREC 29 LLC ANDERSON & ASSOCIATES	18,480,500	9,397,300	ADJ PER FC, VALUE AGREEMENT, ( NO NOTICE)	8151	07
15N24 184 L	PS SOUTHEAST TWO LLC MARVIN F POER & COMPANY	15,368,300	11,982,100	ADJ PER INC VALUE AGREEMENT (NO NOTICE)	8864	07
15N24H 001 D	WOODSTOCK ADVANCE LLC PREFERRED TAX SERVICE INC	958,960	949,960	ADJUSTED PER OFFICE REVIEW	9719	07

# 1A: Commercial Appeal Changes

Meeting Date:

09/08/2022

Tax Year:

2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPELLKEY	TD
15N26 154 N	AMERCO REAL ESTATE COMPANY ANDERSON & ASSOCIATES	480,200	480,200	NO CHANGE PER INCOME COVERS 3 PARCELS 02N02-060, 060 B & 15N26-154 N (VALUE AGREEMENT NO NOTICE)	8311 01	
15N26 155 C	D & T INVESTMENT THE TAX RELIEF GROUP	826,200	826,200	NO CHANGE (VALUE AGREEMENT NO NOTICE)	8958 04	
15N26E 141 A	CHEROKEE PROPERTY DEVELOPMENT MARVIN F POER & COMPANY	940,100	881,400	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	8924 01	
21N06 005 B	HS ATLANTA PORTFOLIO INVESTORS LLC MARVIN F POER & COMPANY	17,138,480	16,433,280	ADJUSTED PER INCOME	8882 01	
21N06 040	SIARAM CORPORATION RYAN LLC	522,700	470,400	CHANGE PER FIELD INSPECTION	10515 01	
91N03 005	ACCENT CANTON ATLANTA LP GRAHAM GROUP	45,000	42,000	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	9347 03	
91N03 005 A	ACCENT CANTON ATLANTA LP GRAHAM GROUP	129,628	113,428	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	9349 03	
91N03 006	ACCENT CANTON ATLANTA LP GRAHAM GROUP	30,000	30,000	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9350 03	
91N03 023	ACCENT CANTON ATLANTA LP GRAHAM GROUP	3,380,710	3,150,000	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	9351 03	
91N03 024	ACCENT CANTON ATLANTA LP GRAHAM GROUP/PATRICK GRAH	411,200	390,700	ADJUSTED PER MARKET (VALUE AGREEMENT NO NOTICE)	11525 03	
91N06 B015	ENOCKOMAN LLC PREFERRED TAX SERVICE INC	2,744,000	2,646,000	ADJUSTED PER OFFICE REVIEW (VALUE AGREEMENT NO NOTICE)	9728 03	
91N10 016	AREC 28 LLC ANDERSON & ASSOCIATES	6,678,600	4,278,800	CHANGE PER FIELD INSPECTION (VALUE AGREEMENT NO NOTICE)	8152 03	
91N15 053	PRESCOIT HALL LLC	1,971,200	1,782,000	ADJ PER INCOME, VALUE AGREEMENT, (NO NOTICE)	9469 3B	
91N16 051 C	ROBILLARD MARK RICHARD &	670,500	635,000	CHANGE PER FIELD INSPECTION	9643 3B	
91N20 B008	LATIMER APARTMENTS LLC	1,809,400	1,646,500	ADJUSTED FOR UNIFORMITY (VALUE AGREEMENT NO NOTICE)	9741 03	
91N22 045	FOWLER LARRY C & PATRICIA L	410,480	401,280	ADJUSTED PER OFFICE REVIEW	9111 3B	
91N28 025	HARGREAVES JAMES D	151,500	122,400	CHANGE PER FIELD INSPECTION	11119 03	
92N03 004	WOODSTOCK LANDMARK PREFERRED TAX SERVICE INC	328,970	328,970	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9729 7A	
92N03 005	WOODSTOCK LANDMARK PREFERRED TAX SERVICE INC	203,410	203,410	NO CHANGE (VALUE AGREEMENT NO NOTICE)	9730 7A	



# 1A: Commercial Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
92N05 056	ALAMPI MICHELLE RENNIE	497,930	455,830	CHANGE PER OFFICE REVIEW	9950 7A	
		242,620,225	200,631,967			

*Michelle Rennie*

*Alan Rennie*

ZMH

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05 002	YES HIDDEN FALLS LLC MARVIN F POER & COMPANY	16,866,300	15,244,500	9/1/2022 TJ OVERRIDE FOR 299C - NO NOTICE NEEDED	8856	01
15N11 014	WOODSTOCK PARK INC COMMERCIAL PROPERTY TAX P	2,646,656	2,041,290	9/1/2022 TJ OVERRIDE FOR 299C - NO NOTICE NEEDED	8934	01
15N12 102	RESILIENT LLC COMMERCIAL PROPERTY TAX P	230,144	226,810	9/1/2022 TJ OVERRIDE FOR 299C - NO NOTICE NEEDED	8933	01
3		19,743,100	17,512,600			

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# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, September 8, 2022

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
04N04 - -022	EARHART, JUSTIN EDWARD AL	\$46,300	\$0	FMV	PARCEL DELETED AND COMBINED WITH
		\$0	\$0	CUV	PARCEL 04N03C 009 FOR TAX YEAR 2022
04N04 - -023	EARHART, JUSTIN EDWARD AL	\$17,570	\$0	FMV	PARCEL DELETED AND COMBINED WITH
		\$0	\$0	CUV	PARCEL 04N03C 009 FOR TAX YEAR 2022
15N15 - -068 B	HOLLY SPRINGS SRMIX LLC	\$14,500	\$14,500	FMV	CORRECTED TAX DISTRICT TO 04 (HOLLY
		\$0	\$0	CUV	SPRINGS) FOR TAX YEAR 2022
15N15 - -069 A	HOLLY SPRINGS SRMIX LLC	\$74,500	\$74,500	FMV	CORRECTED TAX DISTRICT TO 04 (HOLLY
		\$0	\$0	CUV	SPRINGS) FOR TAX YEAR 2022

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Ricky Hitt, Senior Rural Appraiser

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Steve Swindell, Chief Appraiser

# 5A: Rural Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N06 066 A	TACKITT BOBBY ODEAN	2,466,535	2,023,035	CORRECTED PER FIELD CHECK	9173 01	
03N18 044	123 EQUEST DRIVE LLC PROPERTY TAX CONSULTANTS	882,300	882,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	9417 01	
03N18 129	HASCO GREGORY A	437,400	388,800	ADJUSTED LAND FOR TOPOGRAPHY	11126 01	
04N02 012 A	JORDAN JOHNNY SCOTT	292,800	254,900	CORRECTED PER FIELD CHECK	11142 01	
04N03C 009	EARHART JUSTIN EDWARD ALLEN	106,290	163,560	OTHER PARCELS DELETED AND COMBINED WITH PARCEL	8075 02	
13N01 039 A	GOLDFARB NANCY T	251,880	204,280	ADJUSTED FOR EXTREME DEPRECIATION	11244 01	
13N01 040	HARRISON DANA MITCHELL &	350,000	302,210	CORRECTED PER FIELD CHECK	9953 01	
13N05 036 F	HAYNES THOMAS &	671,400	671,400	OWNER UNDERSTANDS	9909 01	
13N06 028	CARLSTADT LLC GEORGIA TAX APPEALS, LLC	107,980	97,880	VALUE AGREEMENT (NO NOTICE REQUIRED)	9143 01	
13N07 005 C	VICKERS JAMES P JR &	786,200	774,800	OVERIDE PER COMPER	9973 01	
13N07 033 C	MOSTELLER DANIEL COLE	1,079,900	994,600	CORRECTED PER FIELD CHECK	8165 01	
13N07 033 H	BAILEY STEVEN E CO-TRUSTEE	657,700	657,700	OWNER UNDERSTANDS	8304 01	
13N08 008 A	PARENT SUSAN CAROL CO TRUSTEES &	572,700	517,000	CORRECTED PER FIELD CHECK	7582 01	
13N08 020	SMITH JOE PAUL & EQUITAX PROPERTY TAX ADVI	854,000	811,000	OVERIDE PER COMPER	9660 01	
13N08 040 E	BOULDIN AMANDA W	118,500	103,600	ADJUSTED FOR EXTREME DEPRECIATION	11267 01	
13N08 068	JONES DAWN F	229,850	222,650	CORRECTED PER FIELD CHECK	8126 01	
14N01 081 A	TOURNEAR SHAWN	629,600	603,500	CORRECTED PER FIELD CHECK	8747 01	
14N01 111 D	WATKINS JASON &	683,300	617,500	CORRECTED PER FIELD CHECK	9262 01	
14N02 007	CALDWELL MARK E &	2,284,177	2,042,970	CORRECTED PER FIELD CHECK	8229 01	
14N02 105 A	TAYLOR WILLIAM III &	486,700	427,100	CORRECTED PER FIELD CHECK	7842 06	

# 5A: Rural Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME :	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N07 171 B	WEST VICTORIA K	483,000	439,300	CORRECTED PER FIELD CHECK	8606 01	
14N08 068	BARRERE JOEL &	369,300	264,800	CORRECTED PER FIELD CHECK	9087 01	
14N08 114 A	SMITH KARL &	356,600	294,700	CORRECTED PER FIELD CHECK	9908 01	
14N09 011 A	NELSON MICKET T & TERRI	407,570	380,770	CORRECTED PER FIELD CHECK 9/2022 BLAKE	9076 01	
14N09 018 D	DUNCAN MARVIN	656,400	596,800	CORRECTED PER FIELD CHECK	8141 01	
14N09 031 F	COX MELVIN J &	923,600	837,000	CORRECTED PER FIELD CHECK	7599 01	
14N09 057	ILER CHERYL	510,630	460,130	ADJUSTED FOR ECONOMIC OBSOLESCENCE	9276 01	
14N09 059	TOTTEN CHARLES J &	796,100	729,900	CORRECTED PER FIELD CHECK	9292 01	
14N13 171 E	JOHNSON BRENT NILE & DAVID L &	730,600	709,000	CORRECTED PER FIELD CHECK	8766 01	
14N19 013 H	NICHOLS JAMIE A &	482,280	471,880	CORRECTED PER FIELD CHECK	9174 01	
14N19 032	GIPSON DAVID L & REGINA H	127,400	119,600	CORRECTED PER FIELD CHECK	7867 01	
14N19 088 D	LODEN SAM H	650,030	586,430	CORRECTED PER FIELD CHECK	8557 01	
15N09 055	COX CASEY	503,180	418,280	CORRECTED PER FIELD CHECK	11226 01	
15N15 058	MOORE'S RABBIT HILL LLC	143,600	123,100	ADJUSTED LAND VALUE	10906 04	
21N12 103	HPA BORROWER 2018-1 MS LLC RYAN LLC-FL	463,310	463,310	VALUE AGREEMENT (NO NOTICE REQUIRED)	11379 01	
22N06 024 G	MOON MICHAEL E	661,900	629,600	CORRECTED PER FIELD CHECK	11069 01	
22N06 151 D	INGRAM DEBRA L	1,811,300	1,721,500	CORRECTED PER FIELD CHECK	8349 01	
22N12 141 B	MCCONNELL DAVID W & CHRISTINE	664,400	606,600	CORRECTED PER FIELD CHECK	8896 01	
22N12 141 D	MCCONNELL DAVID W & CHRISTINE	113,300	95,800	ADJUSTED LAND VALUE	8894 01	
22N12 142	MCCONNELL DAVID W & CHRISTINE	75,600	68,300	ADJUSTED LAND VALUE	8898 01	

# 5A: Rural Appeal Changes

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
23N06 001 A	BENNETT FARMS LP	67,200	46,700	CHANGE PER FIELD CHECK. 8/2022 BLAKE	9068 01	
41		24,846,512	22,843,285			

*Andy J. Hill*

*Alan K. Hill*

# 5B: Rural Certify to BOE

Meeting Date: 09/08/2022

Tax Year: 2022

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
13N05 036 G	HAYNES JEFF &	719,300	719,300	CERTIFY TO BOARD OF EQUALIZATION. 9/2022 BLAKE	11524 01	
13N07 073 R	FRAZIER MICHAEL C	576,900	576,900	CERTIFY TO THE BOARD OF EQUALIZATION	7824 01	
13N11 033	SKYRUD AMANDA TRUSTEE	213,700	213,700	CERTIFY TO THE BOARD OF EQUALIZATION	8297 01	
14N01 111 J	PHILLIPS BRITTANY	521,500	521,500	CERTIFY TO THE BOARD OF EQUALIZATION	9356 01	
14N03 024 A	SAVAGE CHARLES	380,000	380,000	CERTIFY TO THE BOARD OF EQUALIZATION	8918 01	
14N16 024	RIDGE ROBERT T TRSTEE	558,300	558,300	CERTIFY TO THE BOARD OF EQUALIZATION	11206 01	
14N25 039	STEWART DOROTHY B	231,310	231,310	CERTIFY TO THE BOARD OF EQUALIZATION	10497 01	
15N19 055	WOODS JAMES R II &	791,500	756,400	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	9737 01	
21N11 081 B	HODGES MICHAEL L SR & HALLOCK LAW LLC	1,090,500	886,100	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	8731 01	
21N11 093	FUTRAL RONNIE L &	292,100	242,800	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	8411 01	
21N12 002 A	ORTIZ RONALD FAIR ASSESSMENTS LLC	778,816	684,516	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	9764 01	
21N12 200 D	MEADOWS DAVID &	1,031,800	912,400	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	8195 01	
22N06 104	THOMAS MARY M &	404,400	404,400	CERTIFY TO THE BOARD OF EQUALIZATION	9738 01	
22N07 008	HAZEL SHANE	685,500	598,500	CERTIFY TO THE BOARD OF EQUALIZATION (2nd appeal)	9079 01	
22N12 074 A	CRITTENDEN VICTORIA L	147,293	147,293	CERTIFY TO THE BOARD OF EQUALIZATION	9530 01	
23N06 016	COX BRADLEY D &	1,576,700	1,576,700	CERTIFY TO THE BOARD OF EQUALIZATION	9860 01	
16		9,999,619	9,410,119			

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# RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2022

Meeting Date: Thursday, September 8, 2022

Batch # SCD CUVA Denials

Map and Parcel	Current FMV	Appeal Number	Owner's Name	Explanation
14N09 - -033	\$1,333,400		KRAGOR, ANDREW FREDERICK &	2022 COVENANT APPLIED/DENIED DUE TO LACK OF QUALIFYING USE; 7.18 ACRES

*Ricky Hitt*

Ricky Hitt, Senior Rural Appraiser

*Steve Swindell*

Steve Swindell, Chief Appraiser



## Board of Tax Assessors Meeting

Minutes of the August 25, 2022 Meeting

**Members Present:** Dennis Conway, MaryBeth Burnette, Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

**Staff Present:** Trey Stephens, Gregg Boutilier, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson and Jenny Thomas were present for the meeting.

**Attorney:** Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting

- 1. Call to Order:** Dennis Conway called the meeting to order.
- 2. Approval of Agenda:** Motion by Raymond Gunnin to approve the agenda, seconded by MaryBeth Burnette and approved by all Members.
- 3. Approval of Minutes:** Motion by MaryBeth Burnette to approve the August 11, 2022 meeting minutes, seconded by Raymond Gunnin and approved by all Members.
- 4. Public Comments:** None.
- 5. New Business:** Motion by MaryBeth Burnette to move Batch P1, Batch P3, Batch 3, Batch 3A, Batch 3B, Batch 3P, Batch 1A, Batch 1B, Batch 1H, Batch 1P, Batch 5, Batch 5A and Batch 5B to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

### **Consent Agenda:**

#### **Digest Changes:**

Personal Property Department, Jennifer Hoskins, Project Manager

**Batch P1**, Standard Agenda

**Batch P3**, Appeals Agenda

Residential Department, Lee Johnson, Senior Appraiser

**Batch 3**, Current Year Changes

**Batch 3A**, Appeal Changes

**Batch 3B**, Certify to BOE

**Batch 3P**, Prior Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

**Batch 1A**, Appeal Changes

**Batch 1B**, Certify to BOE

**Batch 1H**, Certify to Hearing Officer

**Batch 1P**, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

**Batch 5**, Current Tax Year Changes

**Batch 5A**, Rural Appeal Changes

**Batch 5B**, Certify to BOE

**7. Chief Appraiser's Report:**

Trey reviewed the 2022 Budget report.

We have 303 appeals on 30-day notice and 111 going to BOE or Hearing Officer on this agenda.

The open Field Appraiser position has been filled and we are now fully staffed.

The Cherokee County Board of Education has filed an appeal with the Department of Audits regarding the 2021 Sales Ratio Study Audit results.

Steve and Trey attended a Sales Ratio Study Audit results meeting with several other counties yesterday.

We still have not received any feedback on the Evergreen Pay Study results.

The next meeting will be Thursday, September 8, 2022 at 9:00 AM.

**8. Attorney's Report / Executive Session:**

Darrell assisted the school board compose an appeal for the Department of Audits.

The Belnik appeal is proceeding as requested.

**9. Adjournment:** Motion by MaryBeth Burnette to adjourn the Regular Meeting, seconded by Mark Young and approved by each Board Member

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Dennis Conway, Chairman

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Jenny Thomas, Secretary