

Cherokee County Board of Tax Assessors
Regular Meeting
October 12, 2023

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: September 28, 2023 Meeting

4. Public Comments

5. New Business:

Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstated Exemptions for 2023

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, Appeals Agenda

Batch P4, Certify to BOE

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3A-1, Appeal Changes

Batch 3B, Certify to BOE

Batch 3B-1, Certify to BOE

Batch 3P, Prior Year Changes

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1A, Appeal Changes

Batch 1A-1, Adjustments

Batch 1B, Certify to BOE

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Tax Year Changes

Batch 5A, Appeal Changes

Batch 5A-1, Appeal Changes

Batch 5B, Certify to BOE

Batch 5B-1, Certify to BOE

Batch 5CB, Conservation Use Breaches

Batch 5CR, CUVA Releases

6. Chief Appraiser Report


7. Attorney's Report / Executive Session

8. Adjournment

E-1 DROPPED EXEMPTIONS FOR TAX YEAR 2023

10/12/2023

PROPERTY ID	NAME	EXEMPTION	REASON	TAX DIST
03N11 - 058	JOHNSON JOHN FRANK	L05(ESC)	OWNER FILED ON 03N12-118	01
14N23A- 034	DAVIS RONALD JEFFREY	L05(ESC)	REMOVED FOR TY 23, PER OWNER FILED ON 03N05-227A	01
15N02 - 055	HILLHOUSE RACHEL D	L05(ESC)	HOME IS RENTED	01
15N11E- 008	PATTEN DOUGLAS B	L01(ES3)	OWNER MOVED TO FL	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser


BATCH E-1-1 CURRENT YEAR CHANGES

Meeting Date: 10/12/2023

PROPERTY ID	NAME	EXEMPTION	REASON	PROPERTY LOCATION	TAX DIST	BASE VALUE
02N03 - 271	NUCKOLLS DONALD G	L05(ESC)	ADDED FOR TY 2023 ONLY, REMOVED FOR 2024 PER OWNER REQUES:4358 EARNEY RD		01	217300
14N18B- 040	WOOD LAINE KIRBY	L02(ES3)	CORRECTED EXEMPTION CODE	511 OAKDALE DR	03	0
14N20A- 072	GOULD MICHELLE	L02(ES3)	CORRECTED EXEMPTION CODE	727 MIDWAY AVE	02	0
14N20A- 491	DABREO ANDRE C	L02(ES3)	CORRECTED EXEMPTION CODE	652 VALDOSTA DR	03	0
14N23A- 034	DAVIS RONALD JEFFREY	L05(ESC)	REMOVED FOR TY 23, PER OWNER FILED ON 03N05-227A	457 OLD DOSS DR	01	101800
15N25C- 045	BAILEY LINDA C	L09(ES3)	ADDED FOR TY 2023, REMOVED IN ERROR PER NEW DEED	117 ROYAL OAKS DR	01	358100



 Becky Parker, Senior Appraiser

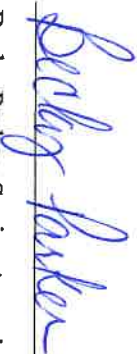



 Steve Swindell, Chief Appraiser

E-2 REINSTATE EXEMPTIONS

10/12/2023

PROPERTY ID	NAME	EXEMPTION	REASON	BASE VALUE	TAX DIST
15N05F-153	SCHRAM MARIE TRUSTEE	L01(ES3)	REMOVED IN ERROR	138600	01


Becky Parker, Senior Appraiser


Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
10/12/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
ARGOS USA LLC	02	150166	B	R	2023	\$20,680.00	\$0.00		None	Duplicate account for account #152048.
TWELL RICHARD S	01	147923	M	R	2023	\$23,000.00	\$0.00		None	Tp provided bill of sale for tax year 2022.
MARR, DEANNA	01	147923	M	R	2023	\$11,560.00	\$0.00		None	Tp provided documentation boat is located in Barrow County.
SIMS, JESSICA	01	148326	M	R	2022	\$10,537.00	\$0.00		None	Tp provided bill of sale for tax year 2021.
SIMS, JESSICA	01	148326	M	R	2023	\$10,537.00	\$0.00		None	Tp provided bill of sale for tax year 2021
COBB INDUSTRIAL INC	04	146185	B	R&R	2022	\$1,365,604.00	\$1,706,927.00		45 Day	Corrected PILOT account.
COBB INDUSTRIAL INC	04	146185	B	R&R	2023	\$1,218,344.00	\$1,973,296.00		45 Day	Corrected PILOT account.
SGMJ LLC	01	151717	A	R	2023	\$4,260,000.00	\$0.00		None	Aircraft primarily kept in FL.
ATLANTA HOLLWOOD ACTING SCHOOLS	01	143521	B	R&R	2022	\$17,700.00	\$17,700.00		None	Tax district correction from 07 to 01.
ATLANTA HOLLWOOD ACTING SCHOOLS	01	143521	B	R&R	2023	\$17,700.00	\$17,700.00		None	Tax district correction from 07 to 01.
OWEN JODY P	01	152198	M	NDD	2023	\$0.00	\$339.00		45 Day	Removed boat incorreced re-added for 2023.
OWEN JODY P	01	152199	M	NDD	2023	\$0.00	\$2,353.00		45 Day	Removed boat incorreced re-added for 2023.
AMERIGAS PROPANE LP	01	20036	B	R	2023	\$135,492.00	\$0.00		None	Removing account carried forward in error.
BRIDGEMILL ANIMAL HOSPITAL	01	118476	B	R	2023	\$48,899.00	\$0.00		None	This is a duplicate account of 149983 for the old owner.
MARLIN LEASING	03	94635	B	R&R	2023	\$24,068.00	\$34,129.00	10.061	45 Day	Additional assets file for 2023.
MARLIN LEASING	01	79527	B	R&R	2023	\$101,673.00	\$110,462.00	8.789	45 Day	Additional assets file for 2023.
MARLIN LEASING	07	79528	B	R&R	2023	\$47,033.00	\$53,498.00	6.465	45 Day	Additional assets file for 2023.
KELLY, ROBERT W	01	110948	M	R	2023	\$6,862.00	\$0.00		None	Tp provided a bill of sale for tax year 2022.
WOODWARD, JAMES W	01	150692	M	R	2023	\$80,000.00	\$0.00		None	Tp provided documentation boat is located in Towns County.
GA PHYSICAL THERAPY & SPORTS MEDICINE	07	141607	B	R	2023	\$54,960.00	\$0.00		None	Tp provided documentation showing they closed this business in 2022.
RABREN, DOYLE	01	150870	M	R&R	2023	\$22,494.00	\$22,494.00		None	Mailing address correction.
BRIEZH	01	143439	B	R&R	2023	\$30,820.00	\$30,820.00		45 Day	Original bill sent to incorrect address and owner. Updated owner and address.
PARK AVENUE THRIFT STORE	01	115432	B	R	2023	\$16,581.00	\$0.00		None	Tp provided documentation business closed tax year 2022./A 2023.
WORRY FREE ATUO SALES LLC	07	146762	B	R&R	2023	\$31,341.00	\$456.00		None	Original forced value was not delted from MEFF, corrected value.
ROBERTS ALLEN D	01	104167	A	R	2023	\$28,600.00	\$0.00		None	Tp provided bill of sale dated 9/2020 the account was removed prior but not 2023.
BLALOCK WILLIAM	01	151295	M	R	2023	\$32,924.00	\$0.00		None	This is a duplicate account of 152076.

BOA Standard Agenda (P1)
10/12/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
KUEHG CORP	01	150447	B	R	2023	\$35,969.00	\$0.00		None	This is a duplicate account for account #118018.
JONES KEVIN M	01	144781	M	R	2023	\$47,340.00	\$0.00		None	TP provided bill of sale dated 2/19/2021.
JONES KEVIN M	01	144781	M	R	2022	\$47,340.00	\$0.00		None	TP provided bill of sale dated 2/19/2021.
T-MOBILE AUTHORIZED DEALER	01	140828	B	R	2022	\$12,333.00	\$0.00		None	This is a duplicate account of 141365.
DRILLING SOLUTIONS INC	01	61750	B	R&R	2023	\$63,128.00	\$102,278.00	39,150	45 Day	Received late 2023 return reporting higher value with new assess.
OVERLOOK CIRCLE HOLDING LLC	04	152186	B	R	2023	\$165,524.00	\$0.00		None	Duplicate account for account #150243.
ANIMAL HOSPITAL OF WOODSTOCK	07	55071	B	R	2023	\$120,079.00	\$0.00		None	Received documentation business sold in tax year 2022.
EARLY, WILLIAM	01	143744	M	R	2022	\$41,521.00	\$0.00		None	TP traded boat in tax year 2017. Documentation provided.
EARLY, WILLIAM	01	143744	M	R	2023	\$41,521.00	\$0.00		None	TP traded boat in tax year 2017. Documentation provided.

Rhonda M. Peterson
TMA Account Manager

10/12/2023
Date Approved By Board

[Signature]
Chief Appraiser

BOA Appeals Agenda (P3)
10/12/2023

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
ATLANTA PROTECTIVE FILMS INC	04	151856	B	R	2023	\$134,836.00	\$0.00		None	2023-20015	Value agreement signed to resolve 2023 appeal.
BAUDE GARY	01	152089	M	R	2023	\$393,685.00	\$0.00		None	2023-16897	Value agreement signed to resolve 2023 appeal.
UNITED TELECOM SYSTEMS LLC	07	150254	B	R&R	2023	\$939,929.00	\$126,168.00	126,168	None	2023-20075	Value agreement signed to resolve 2023 appeal.

Rhonda M Peterson
TMA Account Manager

[Signature]
Chief Appraiser

10/12/2023
Date Approved By Board

Certify to BOE Agenda (P4)
10/12/2023

Taxpayer	Owner and Address	Tax District	Account	Year	Appeal Number	Current Value	Reason
WORLDWIDE OPTION LLC	Brian Cardwell 6230 Air Cargo Rd. Oklahoma City, OK 73159	01	151746	2023	2023-20067	1,172,000	CERTIFY TO BOE
DYER RAYMOND S	Raymond S Dyer 237 Collins Place Waleska GA 30183	01	151013	2023	2023-13208	7,788	CERTIFY TO BOE
CANTON COUNSELING LLC	Canton Counseling LLC 310 Paper Trail Way Suite 106 Holly Springs GA 30115	04	151898	2023	2023-20073	28,501	CERTIFY TO BOE
HAYNES JEFFERY T	Jeffery T Haynes 2018 Pleasant Union Rd Canton GA 30114	01	151566	2023	2023-19585	94118	CERTIFY TO BOE

Rhonda m Petusa

TMA Account Manager

10/12/2023

Date Approved By Board

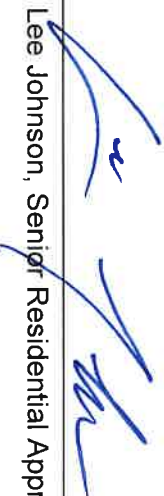
[Signature]
 Chief Appraiser

RESIDENTIAL DIGEST - Batch: 3

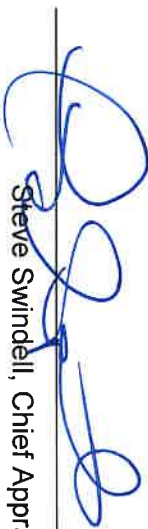
Tax Year: 2023

Meeting Date: 10/12/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N02A- -001 A	SAGE HILL HOA INC	\$75,000	\$100	OWNERSHIP CORRECTED FOR TAX YEAR 2023
22N08C- -019	STEPHEN BURGESS	\$1,211,000	\$734,700	ERROR CORRECTION FOR TAX YEAR 2023
22N16 -09-013	DOUG EDWARD GOBER	\$25,000	\$0	PARCEL DELETED AND COMBINED WITH 22N16 09012 AS RESULT OF APPEAL



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10/12/2023

3A: Residential Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02B 001	SOUTHERN REALTY ADVISORS INC HALLOCK LAW LLC	150,300	66,800	ADJUSTED LAND VALUE	20109 01	
02N02B 081	HARDIN JOHN ELLIOTT III	167,000	66,800	ADJUSTED LAND VALUE	17751 01	
02N02B 082	HARDIN JOHN E II &	1,034,300	938,400	CORRECTED PER OFFICE REVIEW.	17753 01	
03N01 155	SEARS SPENCE & JODI	126,500	115,000	ADJUSTED LAND VALUE	18766 01	
03N07 093	JOSEPH YVENS &	918,200	869,200	OVERRIDE PER COMPER.	17897 02	
03N08 014	ECKARD DEBBY R &	575,800	516,500	OVERRIDE PER COMPER.	17798 01	
03N15 106	FORYS CHRISTOPHER	1,562,000	1,513,000	ADJUSTED LAND VALUE	11788 01	
03N16B 022	PETRYKA DAVID & HALLOCK LAW LLC	873,500	795,800	CORRECTED PER OFFICE REVIEW	17955 01	
03N21 137	BERLIN DAVID A &	882,900	840,600	CORRECTED PER OFFICE REVIEW.	14039 01	
03N22A 005	HUSKINS SCOTT &	871,200	783,600	OVERRIDE TO COMPER.	15066 01	
03N24D 014	HECTOR BRANDON T	1,058,800	968,800	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE.	15857 01	
03N30 148 C	GRIMES TONY L &	898,200	821,200	OVERRIDE PER COMPER	17817 01	
04N03B 055	TUTTLE GARRY L &	392,250	349,550	CORRECTED PER OFFICE REVIEW.	15486 05	
04N04C 038	HAWKINS STEPHEN E	524,900	481,700	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE.	17742 02	
13N05A 135	POPE SCOTT A	506,700	475,100	OVERRIDE TO COMPER	19447 01	
14N01 038	FAZZIO ANTHONY S PREFERRED TAX SERVICES	487,520	466,220	VALUE AGREEMENT (NO NOTICE REQUIRED)	18932 01	
14N12C 098	HARDING ROBERT	351,700	341,900	OVERRIDE TO COMPER	19523 01	
14N12E 154	MORICE DAVID A &	603,100	556,000	CORRECTED PER FIELD CHECK.	14970 03	
14N12E 243	KINNAN TIMOTHY A &	626,100	549,200	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	18686 03	
14N13A 022	CRISTAL ALAN BRUCE & PREFERRED TAX SERVICES	764,100	750,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	18972 01	

3A: Residential Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N14B 012	KOCANDA FRANK D &	575,100	532,300	OVERRIDE PER COMPER	15563 01	
14N15A 061	COX GERALD M &	490,600	477,500	OVERRIDE TO COMPER	18584 03	
14N16A 073	VOGELPOHL PETER J &	42,000	39,000	ADJUSTED LAND VALUE	18742 01	
14N18F 039	SPRAGUE ALEXIS &	406,600	402,500	OVERRIDE PER COMPER	19442 03	
14N18G 007	FABBRO CHRISTINE &	503,000	463,500	OVERRIDE PER COMPER	17984 03	
14N24 203	FRYE RICHARD W OWNWELL, INC.	776,773	700,000	OVERRIDE PER COMPER	15769 01	
14N24 210	HAIRE MICHAEL	788,800	665,900	OVERRIDE PER COMPER	15802 01	
14N24 213	MULLIGAN MICHAEL L	606,500	594,200	OVERRIDE PER COMPER	17885 01	
14N24 230	NEWBURY MELISSA E &	551,450	458,250	OVERRIDE PER COMPER	18673 01	
14N24 316	MANCUSI NICOLE R	889,420	789,100	OVERRIDE PER COMPER	19812 03	
14N24 331	RUSS RONALD A &	687,400	581,700	OVERRIDE PER COMPER	15835 03	
14N24 334	HINDMAN MARY ANN TRUSTEE	1,103,500	978,600	OVERRIDE PER COMPER	15290 03	
14N30 042 A	KOEHLER CHRISTOPHER C &	678,200	637,900	OVERRIDE PER COMPER	19438 01	
15N07F 030	KRAGOR BARBARA A & HUGH F OWNWELL, INC.	716,900	687,500	OVERRIDE TO COMPER	17614 01	
15N09C 104	SEUFERT JOHN R & SONIYA J	725,480	625,000	OVERRIDE PER COMPER	18263 01	
15N12J 054	SOUTH ON MAIN PREFERRED TAX SERVICE INC	180,000	140,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	18753 07	
15N12J 350	SOUTH ON MAIN PREFERRED TAX SERVICE INC	326,300	326,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	18754 07	
15N13A 064 A	CLOUD CHRISTOPHER	108,000	50,400	ADJUSTED LAND VALUE	19787 01	
15N13A 076	CLOUD CHRISTOPHER A	50,400	28,800	ADJUSTED LAND VALUE	19809 01	
15N13A 191	COCHRAN STACY E &	394,100	369,700	OVERRIDE PER COMPER	15103 03	

3A: Residential Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N13A 223	PARKER JOHN C &	410,160	393,500	OVERRIDE PER COMPER	18555 03	
15N18D 063	AZIZ MARY A SAHAR A AZIZ	423,260	405,060	ADJUSTED FOR ECONOMIC OBSOLESCENCE	15817 07	
15N18E 093	TOLBERT-YILMAZ ELIZABETH GENE PROPERTY TAX ADMINISTRATI	279,040	279,040	VALUE AGREEMENT (NO NOTICE REQUIRED)	18637 01	
15N23B 020	MEYER JUSTIN E	432,640	416,600	OVERRIDE PER COMPER	18137 01	
15N23J 035	PECK JAMES R &	690,300	676,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	13064 07	
15N25 280	BATEMAN REBECCA C	899,000	810,800	OVERRIDE PER COMPER	14995 01	
15N26G 193	BULLARD KYLE &	490,200	481,700	OVERRIDE PER COMPER	19001 04	
15N26G 324	MCNEIL RONDA &	527,000	512,000	OVERRIDE PER COMPER	18788 04	
15N29C 030	FRAKES TIMOTHY EVAN EQUITAX PROPERTY TAX ADVI	550,610	486,000	OVERRIDE PER COMPER	19517 01	
15N29C 142	POTASH ELLERY W &	590,040	546,900	OVERRIDE PER COMPER	13979 01	
21N06C 069	PARKER JOHN R &	423,740	368,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	18078 01	
21N09 539	ATKINS PERRY E	36,500	7,300	ADJUSTED LAND VALUE	19381 01	
21N10A A022	GRISHAM DAVID H THE STALLINGS-RIBAR GROUP	648,065	648,065	VALUE AGREEMENT (NO NOTICE REQUIRED)	19954 01	
21N10A H202	BALL CHRISTINE R TRUSTEE OF THE	467,025	409,225	VALUE AGREEMENT (NO NOTICE REQUIRED)	18915 01	
21N10F 045	ADAMS ROY A PREFERRED TAX SERVICES	378,000	369,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19298 01	
21N12D 193	FASANO MATTHEW &	348,630	319,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	13378 01	
22N08D 007	EVANS BRYAN HALLOCK LAW LLC	1,773,500	1,515,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	18615 01	
22N09B 030	BINA TIMOTHY G TRUSTEE HALLOCK LAW LLC	1,004,500	900,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	18678 01	
22N09B 033	SORRENTINO ROBERT T HALLOCK LAW LLC	1,797,809	1,446,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	18676 01	
22N09B 036	CASSARAS MICHAEL J HALLOCK LAW LLC	1,933,000	1,591,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	18621 01	

3A: Residential Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N09B 046	YORIO JOSEPH A HALLOCK LAW LLC	1,480,300	1,300,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	18618 01	
22N16 11041	KOEBEL GEORGE R & PENNY OWNWELL, INC.	1,160,900	959,900	CORRECTED PER OFFICE REVIEW.	17549 01	
22N18 093	KELLER GERALD C OWNWELL, INC.	452,700	398,000	CORRECTED PER OFFICE REVIEW.	17555 01	
22N18 326	GLASS EDWARD N & OWNWELL, INC.	631,900	598,400	CORRECTED PER OFFICE REVIEW.	17556 01	
22N20 046	ROBERTS ARCHIE L & PREFERRED TAX SERVICES	935,907	899,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	19308 01	
91N07 C019 A	MANN LAUREL E	397,450	363,850	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	12867 03	
91N18 B008	ZELAYA BLANCA ROSA GONZALES OWNWELL, INC.	518,600	448,300	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	17574 03	
91N20 D007 A	ACWORTH PERSONAL CARE LLC	367,200	333,300	OVERRIDE PER COMPER	15127 03	
91N21 027	CHINO-BENIGNO JUAN	543,200	467,500	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	15562 38	
91N21 030	ROBINSON LIZA M	308,940	282,640	ADJUSTED FOR FUNCTIONAL OBSOLESCENCE	15571 38	
91N23 001	CORDERY RICHARD A &	802,220	784,120	OVERRIDE PER COMPER	19402 03	
71		45,677,929	41,231,420			

3A-1

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N15A 059	MARTIN RUSSELL A TRUSTEE	713,800	662,400	CORRECTED PER OFFICE REVIEW	13610 03	
15N21 052	ROSERO JUAN E	355,450	298,950	CORRECTED PER OFFICE REVIEW.	18272 01	
15N22D 138	FREE ADAM BOWEN	377,460	357,060	CORRECTED PER OFFICE REVIEW.	18901 01	
22N16 09012	GOBER DOUG E &	441,090	443,390	PARCEL 22N16 09013 DELETED AND COMBINED HERE AS RESULT OF AN APPEAL	18104 01	
4		1,887,800	1,761,800			

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 046	WEBB D SCOTT & KATRINKA L OWNWELL, INC.	444,690	444,690	CERTIFY TO BOE	14981	01
02N02A 012	BIANCARDI VITTORIO JR OWNWELL, INC.	551,640	551,640	CERTIFY TO BOARD OF EQUALIZATION.	16738	01
02N02A 085	MARLYERE KRISTA LEA	577,800	577,800	CERTIFY TO THE BOARD OF EQUALIZATION.	19390	01
02N02A 086	ANDREASSEN LARS R &	645,500	645,500	CERTIFY TO THE BOARD OF EQUALIZATION.	15051	01
02N02A 090	STRATTON ROBERT &	464,800	464,800	CERTIFY TO THE BOARD OF EQUALIZATION.	19776	01
02N02A 095	HYDE JEFFREY R &	571,400	571,400	CERTIFY TO THE BOARD OF EQUALIZATION.	14178	01
02N02B 006	SCOTT JONATHAN TERRELL	805,000	805,000	CERTIFY TO THE BOARD OF EQUALIZATION.	18655	01
02N02B 024	GRAYFORD FORREST J	739,600	739,600	CERTIFY TO THE BOARD OF EQUALIZATION.	18662	01
02N02B 031	KOHONEN KARI & OWNWELL, INC.	716,000	716,000	CERTIFY TO THE BOARD OF EQUALIZATION.	16739	01
02N02B 035	DE LUZ CYNTHIA OWNWELL, INC.	650,000	650,000	CERTIFY TO THE BOARD OF EQUALIZATION.	16741	01
02N02B 060	MORRIS JOHN C & OWNWELL, INC.	1,139,200	1,139,200	CERTIFY TO THE BOARD OF EQUALIZATION.	17827	01
02N02B 062	KREH RICHARD E & OWNWELL, INC.	1,092,000	1,092,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19595	01
02N02B 072	BRANDSMA ROBERT J & OWNWELL, INC.	1,146,700	1,146,700	CERTIFY TO THE BOARD OF EQUALIZATION.	17707	01
02N02B 074	MOSLEY STEPHEN O &	1,107,000	1,107,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19855	01
02N02B 075	LEE THOMAS D	920,900	920,900	CERTIFY TO THE BOARD OF EQUALIZATION.	18437	01
02N02B 077	OLSEN DEBRA	1,120,600	1,120,600	CERTIFY TO THE BOARD OF EQUALIZATION.	15668	01
02N02B 080	HANBACK CASEY & OWNWELL, INC.	911,600	911,600	CERTIFY TO THE BOARD OF EQUALIZATION.	16742	01
02N02B 086	JACOBS KEVIN G SR & OWNWELL, INC.	1,064,400	1,064,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15710	01
02N02B 089	BURDETT ARCHIE T III OWNWELL, INC.	997,100	997,100	CERTIFY TO THE BOARD OF EQUALIZATION.	16744	01
02N02D 005	SHEPHERD IRA LAMONTE SR &	680,800	680,800	CERTIFY TO THE BOARD OF EQUALIZATION.	15879	01

3B: Residential Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03B 084	FREEMVER BRAD STEPHEN	467,140	467,140	CERTIFY TO BOARD OF EQUALIZATION	19234 01	
02N03B 099	GULINO JOSEPH &	579,200	579,200	CERTIFY TO BOARD OF EQUALIZATION	19306 01	
02N04A 023	COOLEY CHARLES M & LARA D	397,210	397,210	CERTIFY TO BOARD OF EQUALIZATION	19444 01	
02N04D 003	FULLER ROBERT JOHN JR	340,650	340,650	CERTIFY TO BOARD OF EQUALIZATION	19272 01	
02N05 187	DELANEY MICHAEL ARTHUR EQUITAX PROPERTY TAX ADVI	360,950	360,950	CERTIFY TO BOARD OF EQUALIZATION	19522 01	
02N09A 001	KAPANOWSKI MARK D &	312,220	312,220	CERTIFY TO BOARD OF EQUALIZATION	19798 01	
03N07 083	ZAMBRANO ROBERT & OWNWELL, INC.	522,300	522,300	CERTIFY TO BOARD OF EQUALIZATION.	16908 02	
03N07 088	REYNOLDS JASON	423,900	423,900	CERTIFY TO BOARD OF EQUALIZATION.	17840 02	
03N07 109	GORDON SHIRLEY OWNWELL, INC.	528,900	528,900	CERTIFY TO BOARD OF EQUALIZATION.	15757 02	
03N07 110	HABERLAND FREDERICK C TRUSTEE	70,400	70,400	CERTIFY TO BOARD OF EQUALIZATION	18581 02	
03N07 111	HABERLAND FREDERICK C TRUSTEE	725,700	725,700	CERTIFY TO BOARD OF EQUALIZATION	18620 02	
03N07A 012	YAMASA CO LTD TAX PROPER INC	345,540	345,540	CERTIFY TO BOARD OF EQUALIZATION.	18441 02	
03N07A 047	NEWPORT TUCKER &	327,970	327,970	CERTIFY TO BOARD OF EQUALIZATION.	18481 02	
03N07C 009	SUAREZ FRANK ROBERT	363,000	363,000	CERTIFY TO BOARD OF EQUALIZATION.	18419 02	
03N08 013	ECKARD DEBBY R &	142,500	142,500	CERTIFY TO BOARD OF EQUALIZATION	17800 01	
03N08 020	WOODALL KEVIN MICHAEL & OWNWELL, INC.	874,200	874,200	CERTIFY TO BOARD OF EQUALIZATION.	16909 01	
03N08 046	HENSON STEVEN & OWNWELL, INC.	625,600	625,600	CERTIFY TO BOARD OF EQUALIZATION.	17712 01	
03N08 063	ENGLISH MIMI V OWNWELL, INC.	595,400	595,400	CERTIFY TO BOARD OF EQUALIZATION.	17839 01	
03N08 082	BOWMAN RICHARD & OWNWELL, INC.	575,000	575,000	CERTIFY TO BOARD OF EQUALIZATION.	16910 01	
03N10 328	HANSEN DONALD OWNWELL, INC.	619,900	619,900	CERTIFY TO BOARD OF EQUALIZATION.	16913 01	

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N10 352	DORONDO TERRANCE M -TRUSTEE OWNWELL, INC.	560,900	560,900	CERTIFY TO BOARD OF EQUALIZATION.	16914	01
03N10 363	SHEPP WILLIAM E & OWNWELL, INC.	544,100	544,100	CERTIFY TO BOARD OF EQUALIZATION.	16915	01
03N10 364	SHEPP DONALD GENE TRUSTEE OWNWELL, INC.	545,500	545,500	CERTIFY TO BOARD OF EQUALIZATION.	16916	01
03N11B 005	HUX KENNETH E OWNWELL, INC.	658,900	658,900	CERTIFY TO BOARD OF EQUALIZATION.	16928	01
03N11B 009	RHEA TODD &	751,600	751,600	CERTIFY TO BOARD OF EQUALIZATION.	13051	01
03N11B 022	HAYNES CONLEY MATTHEW &	758,000	758,000	CERTIFY TO BOARD OF EQUALIZATION.	18375	01
03N15 092 C	JENSEN JEFFREY G &	814,000	814,000	CERTIFY TO BOARD OF EQUALIZATION.	13863	01
03N15 111	KING WILLIAM CORY &	1,218,600	1,218,600	CERTIFY TO BOARD OF EQUALIZATION.	13073	01
03N16B 001	RABEK WILLIAM THOMAS OWNWELL, INC.	703,800	703,800	CERTIFY TO BOARD OF EQUALIZATION.	16947	01
03N16B 010	VACCARO ANTHONY J &	633,700	633,700	CERTIFY TO BOARD OF EQUALIZATION.	13622	01
03N16B 104	THEE MICHAEL A OWNWELL, INC.	475,500	475,500	CERTIFY TO BOARD OF EQUALIZATION.	16948	01
03N16B 118	MAMPEL JUDY HAWKINS	467,000	467,000	CERTIFY TO BOARD OF EQUALIZATION.	18447	01
03N18E 006	MCFARLIN GEORGE TIMOTHY & HAP RICHARDSON	1,591,000	1,591,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19756	01
03N18E 007	GELINEAU GLENN WILFRED &	1,611,000	1,611,000	CERTIFY TO THE BOARD OF EQUALIZATION.	18643	01
03N18E 012	SKIBSTED RUSSELL LEE	1,602,500	1,602,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17896	01
03N21 145	JORDAN DAVID A & JANE V	921,700	921,700	CERTIFY TO BOARD OF EQUALIZATION.	14601	01
03N21A 017	STEWART HEATHER &	442,500	442,500	CERTIFY TO THE BOARD OF EQUALIZATION.	15876	01
03N21A 051	AVERETT LEE SANDERS	428,660	428,660	CERTIFY TO THE BOARD OF EQUALIZATION.	19386	01
03N22 200	EASTABROOKS STEPHEN R & OWNWELL, INC.	629,740	629,740	CERTIFY TO BOARD OF EQUALIZATION.	16961	01
03N22 202	KING RONALD A & OWNWELL, INC.	618,300	618,300	CERTIFY TO BOARD OF EQUALIZATION.	16962	01

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N22 212	FEDERSPIEL BRUCE TRUSTEE	1,138,110	1,138,110	CERTIFY TO BOARD OF EQUALIZATION.	15205 01	
03N22A 032	BRYAN CHRISTOPHER DANIEL	723,600	723,600	CERTIFY TO BOARD OF EQUALIZATION.	14134 01	
03N22A 044	MAY CRAIG M & OWNWELL, INC.	656,000	656,000	CERTIFY TO BOARD OF EQUALIZATION.	16963 01	
03N22A 049	RICHARDSON JEFF & OWNWELL, INC.	643,700	643,700	CERTIFY TO BOARD OF EQUALIZATION.	16964 01	
03N22C 040	FERNANDEZ PAUL A	493,100	493,100	CERTIFY TO BOARD OF EQUALIZATION.	17914 01	
03N22C 051	DAVIS LYNDIA S	577,300	577,300	CERTIFY TO BOARD OF EQUALIZATION.	14211 01	
03N22C 055	MCCONNELL ERIC C OWNWELL, INC.	463,400	463,400	CERTIFY TO THE BOARD OF EQUALIZATION.	16965 01	
03N22D 008	PHILLIPS STEPHEN MICHAEL & OWNWELL, INC.	1,025,300	1,025,300	CERTIFY TO BOARD OF EQUALIZATION.	16966 01	
03N22D 011	MEYER ANDREW &	712,400	712,400	CERTIFY TO THE BOARD OF EQUALIZATION.	17852 01	
03N22E 009	NATARAJAN MURALI &	848,300	848,300	CERTIFY TO THE BOARD OF EQUALIZATION.	18649 01	
03N24 105 C	TRIMBLE STEPHANIE CARVER	821,400	821,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15180 01	
03N24 105 G	CHIERA VINCENT JR & GEORGIA TAX APPEALS, LLC	982,399	982,399	CERTIFY TO THE BOARD OF EQUALIZATION.	19462 01	
03N24 105 M	MILLER SCOTT & OWNWELL, INC.	1,158,400	1,158,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15761 01	
03N24 196	MARCINEK TIMOTHY S OWNWELL, INC.	898,200	898,200	CERTIFY TO THE BOARD OF EQUALIZATION.	16859 01	
03N24 201	WANG ZHENG PING &	1,572,700	1,572,700	CERTIFY TO THE BOARD OF EQUALIZATION.	15129 01	
03N24B 004	PARRY AMELIE RANSLEY	442,800	442,800	CERTIFY TO THE BOARD OF EQUALIZATION.	18090 01	
03N24B 037	RAINEY JASON L &	487,960	487,960	CERTIFY TO THE BOARD OF EQUALIZATION.	18619 01	
03N24C 008	WILLARD JEFFREY A & OWNWELL, INC.	597,300	597,300	CERTIFY TO THE BOARD OF EQUALIZATION.	19886 01	
03N24C 032	JOHNSON DAVID B	537,100	537,100	CERTIFY TO THE BOARD OF EQUALIZATION.	15322 01	
03N24D 009	DENNEY IZZAY ROY JR & OWNWELL, INC.	878,150	878,150	CERTIFY TO THE BOARD OF EQUALIZATION.	16861 01	

3B: Residential Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N24D 012	DALTON DUSTIN D & OWNWELL, INC.	812,600	812,600	CERTIFY TO THE BOARD OF EQUALIZATION.	16974 01	
03N24D 018	BRANDT HADLEY PAUL &	864,000	864,000	CERTIFY TO THE BOARD OF EQUALIZATION.	19919 01	
03N26 040	VANDERWALT NICHOLAAS T &	2,313,400	2,313,400	CERTIFY TO BOARD OF EQUALIZATION	11612 01	
03N27 083	KROHN KRISTAN	793,600	793,600	CERTIFY TO THE BOARD OF EQUALIZATION.	12715 01	
03N27 092	ALARCON PETRONILO CRESPO OWNWELL, INC.	741,200	741,200	CERTIFY TO THE BOARD OF EQUALIZATION.	16976 01	
03N30 017	TAYLOR RICHARD H & OWNWELL, INC.	536,700	536,700	CERTIFY TO THE BOARD OF EQUALIZATION.	16977 01	
04N01 005 B	SCRIVNER JW OWNWELL, INC.	694,600	694,600	CERTIFY TO THE BOARD OF EQUALIZATION.	15606 01	
04N01 005 K	EASLER MELVIN P &	677,700	677,700	CERTIFY TO THE BOARD OF EQUALIZATION.	17866 01	
04N01A 008	BEATY ALANNA	411,500	411,500	CERTIFY TO THE BOARD OF EQUALIZATION.	18596 02	
04N01A 055	CARTER BENJAMIN C OWNWELL, INC.	433,300	433,300	CERTIFY TO THE BOARD OF EQUALIZATION.	17855 02	
04N01A 056	WOOD ROBERT K OWNWELL, INC.	431,300	431,300	CERTIFY TO THE BOARD OF EQUALIZATION.	17857 02	
04N01A 077	MOORE ANTWON	394,700	394,700	CERTIFY TO THE BOARD OF EQUALIZATION.	18627 02	
04N03A 054	GARCIA BENJAMIN OWNWELL, INC.	401,000	401,000	CERTIFY TO THE BOARD OF EQUALIZATION.	17812 01	
04N03B 048	KELLER TOMMIE RIDER JR & OWNWELL, INC.	420,180	420,180	CERTIFY TO THE BOARD OF EQUALIZATION.	16990 05	
04N04A 078	TODD KIMBERLY M	445,400	445,400	CERTIFY TO THE BOARD OF EQUALIZATION.	15009 02	
04N04A 080	HOLLAR PATRICK J	505,300	505,300	CERTIFY TO THE BOARD OF EQUALIZATION.	14081 02	
04N04B 004	SARKS RYAN ALLEN OWNWELL, INC.	332,800	332,800	CERTIFY TO THE BOARD OF EQUALIZATION.	16994 01	
04N04D 010	DAVIS JESSE B III & OWNWELL, INC.	491,700	491,700	CERTIFY TO THE BOARD OF EQUALIZATION.	16995 02	
04N04D 071	RAU WILLIAM E & OWNWELL, INC.	447,900	447,900	CERTIFY TO THE BOARD OF EQUALIZATION.	16997 02	
04N04D 108	HIGGINS MARY ANITA & OWNWELL, INC.	403,000	403,000	CERTIFY TO THE BOARD OF EQUALIZATION.	16999 02	

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
04N05 058	HICKS JOHN W	400,800	400,800	CERTIFY TO THE BOARD OF EQUALIZATION.	15072 01	
04N05 073	DUNCAN BILLY J & KAREN L	401,100	401,100	CERTIFY TO THE BOARD OF EQUALIZATION.	15022 01	
13N05A 043	PEAKE JASON M	437,000	437,000	CERTIFY TO BOARD OF EQUALIZATION	19810 01	
13N05A 137	HAMMOND JASON	450,000	450,000	CERTIFY TO BOARD OF EQUALIZATION	18737 01	
14N02B 072	BOLEN JUSTIN H &	514,000	514,000	CERTIFY TO BOARD OF EQUALIZATION	19271 01	
14N04 058	HERRERA BEN	125,900	125,900	CERTIFY TO BOARD OF EQUALIZATION	18787 01	
14N06 108	KILPATRICK HEATHER	422,000	422,000	CERTIFY TO BOARD OF EQUALIZATION	19932 01	
14N06B 027	DIXON MATTHEW T & OWNWELL, INC.	650,200	650,200	CERTIFY TO BOARD OF EQUALIZATION	16991 01	
14N06B 109	TERRY RICHARD W JR & OWNWELL, INC.	500,200	500,200	CERTIFY TO BOARD OF EQUALIZATION	16993 01	
14N09B 043	HORTON JAMES C	409,960	409,960	CERTIFY TO BOARD OF EQUALIZATION	19851 01	
14N09D 014	KATZ DARLINE F OWNWELL, INC.	507,400	507,400	CERTIFY TO BOARD OF EQUALIZATION	19719 03	
14N10A 016	MAY GAYLE R	576,600	576,600	CERTIFY TO BOARD OF EQUALIZATION	19415 03	
14N10C 009	MAY GAYLE R	522,490	522,490	CERTIFY TO BOARD OF EQUALIZATION	19490 03	
14N10C 021	KELLY ROBIN HAP RICHARDSON	636,500	636,500	CERTIFY TO BOARD OF EQUALIZATION	19749 03	
14N10E 156	BARBIN WILLIAM J	557,900	557,900	CERTIFY TO BOARD OF EQUALIZATION	15118 03	
14N10E 157	ALEY FREDRICK J OWNWELL, INC.	613,000	613,000	CERTIFY TO BOARD OF EQUALIZATION	16844 03	
14N10E 206	BROWNELL JOANNE (LIFE ESTATE)	498,700	498,700	CERTIFY TO BOARD OF EQUALIZATION	12524 03	
14N10F 070	BUSHEE NORMAN L OWNWELL, INC.	447,900	447,900	CERTIFY TO BOARD OF EQUALIZATION	16848 03	
14N10J 012	DANZ GARRY LEE OWNWELL, INC.	683,100	683,100	CERTIFY TO BOARD OF EQUALIZATION	16851 03	
14N10J 063	BENAK STANLEY F & OWNWELL, INC.	856,300	856,300	CERTIFY TO BOARD OF EQUALIZATION	19885 03	

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N10J 081	CRUIKSHANK ALLEN	727,400	727,400	CERTIFY TO BOARD OF EQUALIZATION	18903	03
14N10L 008	BAKER BARBARA A &	702,300	702,300	CERTIFY TO BOARD OF EQUALIZATION	14998	03
14N10M 015	LAMPMAN CHARLES M	665,600	665,600	CERTIFY TO BOARD OF EQUALIZATION	15324	03
14N10M 105	BLOUSE GARY	571,800	571,800	CERTIFY TO BOARD OF EQUALIZATION	14992	03
14N10M 207	HOOVER ERIC TRUSTEE	556,800	556,800	CERTIFY TO BOARD OF EQUALIZATION	12868	03
14N12A 026	LOWER DOWDA MILL ROAD LLC	266,300	266,300	CERTIFY TO BOARD OF EQUALIZATION	19741	01
14N12D 080	SNYDER LORI	558,100	558,100	CERTIFY TO BOARD OF EQUALIZATION	19340	03
14N12D 233	SASPA ANGELA MONSERRAT	524,500	524,500	CERTIFY TO BOARD OF EQUALIZATION	18780	03
14N12D 272	GEORGE AMANDA BURGESS	424,700	424,700	CERTIFY TO BOARD OF EQUALIZATION	19790	03
14N12E 028	POSEY EDWIN KEITH & OWNWELL, INC.	621,500	621,500	CERTIFY TO BOARD OF EQUALIZATION	19717	03
14N12E 114	STEWART CHRISTI D &	594,100	594,100	CERTIFY TO BOARD OF EQUALIZATION	19785	03
14N12G 095	PROGRESS RESIDENTIAL TAX PROPER INC	377,600	377,600	CERTIFY TO BOARD OF EQUALIZATION	18899	03
14N12G 125	SEMON JUSTIN MICHAEL &	420,300	420,300	CERTIFY TO BOARD OF EQUALIZATION	19371	03
14N12G 164	HONG CHOE LING &	392,200	392,200	CERTIFY TO BOARD OF EQUALIZATION	18791	03
14N12H 012	WINTERHAVN & ASSOCIATES LLC EQUITAX PROPERTY TAX ADVI	339,240	339,240	CERTIFY TO BOARD OF EQUALIZATION	19507	03
14N12H 061	RHP CANTON ONE LLC EQUITAX PROPERTY TAX ADVI	375,500	375,500	CERTIFY TO BOARD OF EQUALIZATION	18906	03
14N14A 024	BUMGARNER MATTHEW &	579,900	579,900	CERTIFY TO BOARD OF EQUALIZATION	15196	01
14N14A 052	BUTLER ROBERT W OWNWELL, INC.	571,000	571,000	CERTIFY TO BOARD OF EQUALIZATION	16730	01
14N15A 147	MESSENGER JONATHAN	464,400	464,400	CERTIFY TO BOARD OF EQUALIZATION	17727	03
14N15A 158	MADDOX THOMAS LEE	618,280	618,280	CERTIFY TO BOARD OF EQUALIZATION	14936	03

3B: Residential Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N15A 226	HALEY JAMES &	620,720	620,720	CERTIFY TO BOARD OF EQUALIZATION	18187	03
14N15A 244	WILDING RICHARD & OWNWELL, INC.	716,300	716,300	CERTIFY TO BOARD OF EQUALIZATION	16726	03
14N15A 247	STEELE GARY G OWNWELL, INC.	713,300	713,300	CERTIFY TO BOARD OF EQUALIZATION	16725	03
14N15A 249	LUNA ROMUALDO	701,000	701,000	CERTIFY TO BOARD OF EQUALIZATION	14181	03
14N15A 251	BERG MICHAEL PAUL &	703,600	703,600	CERTIFY TO BOARD OF EQUALIZATION	17924	03
14N15A 261	GAGNER PHILLIP H	577,900	577,900	CERTIFY TO BOARD OF EQUALIZATION	17929	03
14N15A 274	PATTERSON DARRELL DEAN OWNWELL, INC.	519,000	519,000	CERTIFY TO BOARD OF EQUALIZATION	16724	03
14N15A 276	OLIVER RAYMOND BAXTER II TRUSTEE	451,920	451,920	CERTIFY TO BOARD OF EQUALIZATION	14994	03
14N15A 361	OTOOLE CHRIS &	534,600	534,600	CERTIFY TO BOARD OF EQUALIZATION	14559	03
14N15C 130	GOLLUSCIO EDWARD OWNWELL, INC.	447,000	447,000	CERTIFY TO BOARD OF EQUALIZATION	16722	03
14N15C 180	ALANIZ DAVID R &	482,500	482,500	CERTIFY TO BOARD OF EQUALIZATION	14292	03
14N15C 189	STEHLIK ROBERT J & SUSAN M	581,700	581,700	CERTIFY TO BOARD OF EQUALIZATION	15403	03
14N15C 201	INGENITO ALFONSO & OWNWELL, INC.	542,600	542,600	CERTIFY TO BOARD OF EQUALIZATION	16721	03
14N15C 270	COAN BOAZ CECIL OWNWELL, INC.	503,300	503,300	CERTIFY TO BOARD OF EQUALIZATION	16720	03
14N15C 280	ANTHONY WILLIAM RICHARD II OWNWELL, INC.	514,900	514,900	CERTIFY TO BOARD OF EQUALIZATION	16719	03
14N15C 325	SCOTT KIMBERLY H	587,400	587,400	CERTIFY TO BOARD OF EQUALIZATION	17928	03
14N15C 332	AU CANDACE LYNN	411,600	411,600	CERTIFY TO BOARD OF EQUALIZATION	18069	03
14N15C 387	ESPLUGAS CRISTINA M	500,800	500,800	CERTIFY TO BOARD OF EQUALIZATION	13980	03
14N16A 020	HEDMANN KYLE	361,300	361,300	CERTIFY TO BOARD OF EQUALIZATION	19418	01
14N16F 004	ALONGIS SALVATORE L &	301,360	301,360	CERTIFY TO BOARD OF EQUALIZATION	17951	03

3B: Residential Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N16F 023	PAN YI OWNWELL, INC.	297,950	297,950	CERTIFY TO BOARD OF EQUALIZATION	16716	03
14N16F 057	PAN YI OWNWELL, INC.	229,890	229,890	CERTIFY TO BOARD OF EQUALIZATION	16717	03
14N16F 080	GALINDO LUIS JR	285,000	285,000	CERTIFY TO BOARD OF EQUALIZATION	18617	03
14N18F 031	BOTTEGA LOUIS MICHAEL OWNWELL, INC.	381,900	381,900	CERTIFY TO BOARD OF EQUALIZATION	15768	03
14N19 020 A	LLOYD MICHAEL &	564,200	564,200	CERTIFY TO BOARD OF EQUALIZATION	17841	01
14N19 020 E	PANGBURN JAMES GREGORY & OWNWELL, INC.	661,260	661,260	CERTIFY TO BOARD OF EQUALIZATION	16824	01
14N19 020 K	HARBIN SANDRA K OWNWELL, INC.	590,400	590,400	CERTIFY TO BOARD OF EQUALIZATION	15608	01
14N20 094	TOWNSEND MITCHELL	712,600	712,600	CERTIFY TO BOARD OF EQUALIZATION	17750	01
14N20 096	PEYTON JOTTIE P JR	405,620	405,620	CERTIFY TO BOARD OF EQUALIZATION	14244	01
14N20 181	NIXON PAUL D &	725,200	725,200	CERTIFY TO BOARD OF EQUALIZATION	18593	01
14N20 187	SMITH TAMMY L	1,004,320	1,004,320	CERTIFY TO BOARD OF EQUALIZATION	14925	01
14N20A 030	TRAWICK THOMAS EDWARD &	444,200	444,200	CERTIFY TO BOARD OF EQUALIZATION	18015	03
14N20A 069	YARBROUGH RAYMOND A &	380,900	380,900	CERTIFY TO BOARD OF EQUALIZATION	15045	03
14N20A 080	TEATE EDWARD ALEXANDER &	390,300	390,300	CERTIFY TO BOARD OF EQUALIZATION	18005	03
14N20A 081	BOOKBINDER MICHAEL S OWNWELL, INC.	420,300	420,300	CERTIFY TO BOARD OF EQUALIZATION	16807	03
14N20A 273	SCHWARTZ JEFFREY OWNWELL, INC.	522,700	522,700	CERTIFY TO BOARD OF EQUALIZATION	16806	03
14N20A 296	GUJARDO DENISE M &	481,600	481,600	CERTIFY TO BOARD OF EQUALIZATION	18309	03
14N20A 325	MAYO JAMES ALVERNON &	508,000	508,000	CERTIFY TO BOARD OF EQUALIZATION	15208	03
14N20A 334	SHARMA RAJESH & OWNWELL, INC.	488,300	488,300	CERTIFY TO BOARD OF EQUALIZATION	15733	03
14N20A 378	MANCINI LAUREN	407,700	407,700	CERTIFY TO BOARD OF EQUALIZATION	18496	03

3B: Residential Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N20A 382	OWENS RANDELL G OWNWELL, INC.	455,700	455,700	CERTIFY TO BOARD OF EQUALIZATION	16802	03
14N20A 434	HOFFMAN BRANDON	472,700	472,700	CERTIFY TO BOARD OF EQUALIZATION	15882	03
14N20A 506	WOODELL PAMELA OWNWELL, INC.	497,700	497,700	CERTIFY TO BOARD OF EQUALIZATION	16801	03
14N20A 513	BUTCHER FRANK A &	450,800	450,800	CERTIFY TO BOARD OF EQUALIZATION	19380	03
14N20A 520	SLATER SAMUEL J &	497,700	497,700	CERTIFY TO BOARD OF EQUALIZATION	19261	03
14N20A 524	BRAGGS ROGER OWNWELL, INC.	403,900	403,900	CERTIFY TO BOARD OF EQUALIZATION	16778	03
14N20B 020	YAMARINO DONDA MICHELLE & OWNWELL, INC.	482,100	482,100	CERTIFY TO BOARD OF EQUALIZATION	16776	03
14N20B 104	VERMA CHANDER K OWNWELL, INC.	489,600	489,600	CERTIFY TO BOARD OF EQUALIZATION	16775	03
14N24 189 J	MARKUM SARAH L OWNWELL, INC.	505,400	505,400	CERTIFY TO BOARD OF EQUALIZATION	16842	01
14N24 307	MINCEY RANDY C & DEBORAH S	724,000	724,000	CERTIFY TO BOARD OF EQUALIZATION	15575	03
14N24 309	LEMEN RICHARD A & OWNWELL, INC.	1,137,900	1,137,900	CERTIFY TO BOARD OF EQUALIZATION	19698	03
14N24 325	BROWN NATHANIEL S &	1,318,900	1,244,400	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18323	03
14N24 340	OURADA GREGORY T & OWNWELL, INC.	644,000	644,000	CERTIFY TO BOARD OF EQUALIZATION	15770	03
14N24A 127	RESIDENTIAL HOME BUYER ATL LLC TAX PROPER INC	345,000	345,000	CERTIFY TO BOARD OF EQUALIZATION	19352	03
14N24A 128	YAMASA CO LTD TAX PROPER INC	305,000	305,000	CERTIFY TO BOARD OF EQUALIZATION	19353	03
14N24A 188	PROGRESS RESIDENTIAL TAX PROPER INC	386,640	386,640	CERTIFY TO BOARD OF EQUALIZATION	19354	03
14N24A 218	YAMASA CO LTD TAX PROPER INC	308,680	308,680	CERTIFY TO BOARD OF EQUALIZATION	19355	03
14N24A 219	YAMASA CO LTD TAX PROPER INC	416,300	416,300	CERTIFY TO BOARD OF EQUALIZATION	19356	03
14N24B 012	TRUE NORTH PROPERTY OWNER A LLC TAX PROPER INC	335,700	335,700	CERTIFY TO BOARD OF EQUALIZATION	19357	03
14N24B 043	YAMASA CO LTD TAX PROPER INC	358,800	358,800	CERTIFY TO BOARD OF EQUALIZATION	19358	03

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24B 055	BRUDIGA HOLDINGS LLC EQUITAX PROPERTY TAX ADVI	357,940	357,940	CERTIFY TO BOARD OF EQUALIZATION	19538	03
14N24B 072	OLYMPUS BORROWER 1 LLC TAX PROPER INC	340,190	340,190	CERTIFY TO BOARD OF EQUALIZATION	19379	03
14N24B 111	SEVEN POINTS BORROWER LLC TAX PROPER INC	283,200	283,200	CERTIFY TO BOARD OF EQUALIZATION	19378	03
14N24C 023	LYLE JEFFREY A &	351,500	351,500	CERTIFY TO BOARD OF EQUALIZATION	19533	03
14N27B 147	JOHANSEN PATRICIA R	405,600	405,600	CERTIFY TO BOARD OF EQUALIZATION	18733	01
14N27B 194	FLOYD STUART FRANKLIN &	451,700	451,700	CERTIFY TO BOARD OF EQUALIZATION	19503	01
15N02B 051	MIHAELI ORIT SHOSHANA OWNWELL, INC.	525,600	525,600	CERTIFY TO BOARD OF EQUALIZATION	17005	01
15N02B 302	PAFFENBICHLER MELISSA G & OWNWELL, INC.	573,170	573,170	CERTIFY TO BOARD OF EQUALIZATION	17673	01
15N02B 348	DEERING RENEE M OWNWELL, INC.	611,300	611,300	CERTIFY TO BOARD OF EQUALIZATION	17006	01
15N02B 386	PERIMETER NORTH PROPERTIES OWNWELL, INC.	397,800	397,800	CERTIFY TO BOARD OF EQUALIZATION	17007	01
15N02B 528	DAVIS TERESA A	438,690	438,690	CERTIFY TO BOARD OF EQUALIZATION	18585	01
15N02B 553	PERIMETER NORTH PROPERTIES OWNWELL, INC.	368,200	368,200	CERTIFY TO BOARD OF EQUALIZATION	17008	01
15N02B 602	MAHER DONALD J JR OWNWELL, INC.	745,200	745,200	CERTIFY TO BOARD OF EQUALIZATION	15780	01
15N02C 076	DOOLEY ROBERT & OWNWELL, INC.	370,190	370,190	CERTIFY TO BOARD OF EQUALIZATION	17009	01
15N02C 349	DOBYNS JAMES ROBERT OWNWELL, INC.	478,700	478,700	CERTIFY TO BOARD OF EQUALIZATION	17010	01
15N02C 367	DALTON GLENN D OWNWELL, INC.	385,810	385,810	CERTIFY TO BOARD OF EQUALIZATION	17011	01
15N02C 470	LAMPREA FRANK & OWNWELL, INC.	521,500	521,500	CERTIFY TO BOARD OF EQUALIZATION	17012	01
15N02C 504	METZGER EDNA F OWNWELL, INC.	536,700	536,700	CERTIFY TO BOARD OF EQUALIZATION	17013	01
15N02D 045	TERESI JAMES J - TRUSTEE OF OWNWELL, INC.	527,790	527,790	CERTIFY TO BOARD OF EQUALIZATION	17014	01
15N06A 200	LEGGETT TRACY OWNWELL, INC.	598,740	598,740	CERTIFY TO BOARD OF EQUALIZATION	17042	01

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06C 069	WHITTUM FRANK	489,970	489,970	CERTIFY TO BOARD OF EQUALIZATION	18645	01
15N07C 071	LOREDO EMILIO TIELES OWNWELL, INC.	507,100	507,100	CERTIFY TO BOARD OF EQUALIZATION	17647	01
15N07C 090	BRAMLETT PAYTON OWNWELL, INC.	498,200	498,200	CERTIFY TO BOARD OF EQUALIZATION	17649	01
15N07F 003	EASTERBROOK DAVID & OWNWELL, INC.	956,500	956,500	CERTIFY TO BOARD OF EQUALIZATION	17661	01
15N07F 060	NEESE STEPHEN D OWNWELL, INC.	1,100,700	1,100,700	CERTIFY TO BOARD OF EQUALIZATION	15675	01
15N07F 085	TURNER CHRISTOPHER & OWNWELL, INC.	826,400	826,400	CERTIFY TO BOARD OF EQUALIZATION	17616	01
15N07G 013	PRIEN JOHN D III TRUSTEE OWNWELL, INC.	809,860	809,860	CERTIFY TO BOARD OF EQUALIZATION	17618	01
15N07G 014	DE OLIVEIRA SANTOS LUIZ GUSTAVO OWNWELL, INC.	767,600	767,600	CERTIFY TO BOARD OF EQUALIZATION	17619	01
15N07G 120	FARRIS MICHAEL OWNWELL, INC.	852,900	852,900	CERTIFY TO BOARD OF EQUALIZATION	17621	01
15N07G 140	ABLE STEVEN L & OWNWELL, INC.	668,800	668,800	CERTIFY TO BOARD OF EQUALIZATION	17680	01
15N07G 177	OKEEFE JENNIFER A OWNWELL, INC.	659,200	659,200	CERTIFY TO BOARD OF EQUALIZATION	17622	01
15N07G 214	MURPHY STEVEN M & OWNWELL, INC.	654,800	654,800	CERTIFY TO BOARD OF EQUALIZATION	17623	01
15N07G 225	NIKOLAI KURT ALFRED TRUSTEE OWNWELL, INC.	1,558,900	1,558,900	CERTIFY TO BOARD OF EQUALIZATION	17624	01
15N07G 336	RUSHER MICHAEL & OWNWELL, INC.	498,700	498,700	CERTIFY TO BOARD OF EQUALIZATION	17626	01
15N07H 012	BOLICK CAROLL L TRUSTEE OWNWELL, INC.	760,900	760,900	CERTIFY TO BOARD OF EQUALIZATION	17613	01
15N07H 074	SARGENT PATRICK T OWNWELL, INC.	507,300	507,300	CERTIFY TO BOARD OF EQUALIZATION	17615	01
15N07H 094	BENNETT JAMES J & ROSE C OWNWELL, INC.	578,200	578,200	CERTIFY TO BOARD OF EQUALIZATION	17617	01
15N07H 125	MOLINAR LOUIS & OWNWELL, INC.	589,000	589,000	CERTIFY TO BOARD OF EQUALIZATION	17785	01
15N07H 150	STRUCHEN GERALD OWNWELL, INC.	782,300	782,300	CERTIFY TO BOARD OF EQUALIZATION	17620	01
15N07H 257	TERESI JAMES J OWNWELL, INC.	739,600	739,600	CERTIFY TO BOARD OF EQUALIZATION	17625	01

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N07H 261	CUOMO JOHN & OWMWELL, INC.	681,900	681,900	CERTIFY TO BOARD OF EQUALIZATION	17627	01
15N07H 268	KRAUS JEFFREY P OWMWELL, INC.	618,800	618,800	CERTIFY TO BOARD OF EQUALIZATION	17628	01
15N07H 303	HOWELL DAVID R & OWMWELL, INC.	676,900	676,900	CERTIFY TO BOARD OF EQUALIZATION	17631	01
15N07K 013	BALLEE CHRISTOPHER L OWMWELL, INC.	743,000	743,000	CERTIFY TO BOARD OF EQUALIZATION	17612	01
15N07K 044	JAMESON KELLEN OWMWELL, INC.	1,135,400	1,135,400	CERTIFY TO BOARD OF EQUALIZATION	17637	01
15N07M 016	LEWIS A ROBERT TRUSTEE	519,900	519,900	CERTIFY TO BOARD OF EQUALIZATION	15247	01
15N07N 105	RADCHUK VLADIMIR	530,400	530,400	CERTIFY TO BOARD OF EQUALIZATION	18470	01
15N08C 138	SAWYER JOSHUA TRUSTEE	742,800	718,800	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15224	01
15N13A 113	PROGRESS RESIDENTIAL BORROWER TAX PROPER INC	348,300	348,300	CERTIFY TO BOARD OF EQUALIZATION	18923	03
15N13A 143	OLYMPUS BORROWER LLC TAX PROPER INC	330,300	330,300	CERTIFY TO BOARD OF EQUALIZATION	19145	03
15N13A 221	PROGRESS RES BORROWER 8 LLC TAX PROPER INC	353,000	353,000	CERTIFY TO BOARD OF EQUALIZATION	19146	03
15N13A 226	PROGRESS RESIDENTIAL TAX PROPER INC	332,600	332,600	CERTIFY TO BOARD OF EQUALIZATION	19312	03
15N13A 262	WGH GEORGIA LLC TAX PROPER INC	426,300	426,300	CERTIFY TO BOARD OF EQUALIZATION	18444	03
15N13A 263	NGUYEN SANG PHI OWMWELL, INC.	354,600	354,600	CERTIFY TO BOARD OF EQUALIZATION	17187	03
15N13A 271	PROGRESS RESIDENTIAL TAX PROPER INC	353,700	353,700	CERTIFY TO BOARD OF EQUALIZATION	18922	03
15N13A 285	HEARN GEOFFREY & OWMWELL, INC.	426,100	426,100	CERTIFY TO BOARD OF EQUALIZATION	19620	03
15N13A 322	PROGRESS RES BORROWER 12 LLC TAX PROPER INC	342,100	342,100	CERTIFY TO BOARD OF EQUALIZATION	19144	03
15N13E 013	KREBS LAUREN NICOLE & OWMWELL, INC.	268,090	268,090	CERTIFY TO BOARD OF EQUALIZATION	17219	03
15N13E 024	WOLF DAVID A OWMWELL, INC.	270,230	270,230	CERTIFY TO BOARD OF EQUALIZATION	17221	03
15N15E 014	DONOH O ELIZABETH B	492,680	492,680	CERTIFY TO BOARD OF EQUALIZATION	19287	04

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N15E 018	BAUER CHRISTOPHER M	464,100	464,100	CERTIFY TO BOARD OF EQUALIZATION	19284 04	
15N15E 028	LASELVA BRAD DONOVAN	431,540	431,540	CERTIFY TO BOARD OF EQUALIZATION	19206 04	
15N15E 034	COCHRAN SARA	382,130	382,130	CERTIFY TO BOARD OF EQUALIZATION	17740 04	
15N16D 036	NELLES JOSHUA	476,000	476,000	CERTIFY TO BOARD OF EQUALIZATION	19339 01	
15N19 088	EATON RANDY L & OWNWELL, INC.	453,630	453,630	CERTIFY TO BOARD OF EQUALIZATION	17273 01	
15N19A 011	PETTI DONALD & DENISE BOWLES	207,810	207,810	CERTIFY TO BOARD OF EQUALIZATION	18159 01	
15N19B 595	PAPE HEATHER ELIZABETH OWNWELL, INC.	471,100	471,100	CERTIFY TO BOARD OF EQUALIZATION	17276 04	
15N19C 059	DEVORE FAYRON S OWNWELL, INC.	471,900	471,900	CERTIFY TO BOARD OF EQUALIZATION	17277 04	
15N19D 449	VERNEKAR CHETANKUMAR	477,900	477,900	CERTIFY TO BOARD OF EQUALIZATION	19868 04	
15N19D 488	AMIN HIREN RAJYKUMAR OWNWELL, INC.	519,600	519,600	CERTIFY TO BOARD OF EQUALIZATION	17281 04	
15N19D 529	JOSEPH SUJATA OWNWELL, INC.	513,000	513,000	CERTIFY TO BOARD OF EQUALIZATION	17282 04	
15N20 191	MIMS RHONDA VANETTE	248,940	248,940	CERTIFY TO BOARD OF EQUALIZATION	18529 04	
15N20 565	WALLS HAL M SR &	596,600	596,600	CERTIFY TO BOARD OF EQUALIZATION	18450 01	
15N20A 137	PROGRESS RESIDENTIAL TAX PROPER INC	381,100	381,100	CERTIFY TO BOARD OF EQUALIZATION	19139 04	
15N20C 195	SINGULA JAMES G &	348,300	348,300	CERTIFY TO BOARD OF EQUALIZATION	19796 04	
15N20D 048	LENYSZYN NATHANIEL E	597,300	597,300	CERTIFY TO THE BOARD OF EQUALIZATION.	19198 01	
15N20D 117	SOLLA ANTHONY E & ANUSKA L HALLOCK LAW LLC	693,700	693,700	CERTIFY TO THE BOARD OF EQUALIZATION.	19022 01	
15N20D 121	MCNEELY GAIL	677,200	677,200	CERTIFY TO THE BOARD OF EQUALIZATION.	18710 01	
15N20D 124	ARRINGTON TIMOTHY J &	680,800	680,800	CERTIFY TO THE BOARD OF EQUALIZATION.	19182 01	
15N20D 151	LOSNER BRAD J &	719,700	719,700	CERTIFY TO THE BOARD OF EQUALIZATION.	19778 01	

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20E 014	GARTEN GREGORY SCOTT &	451,300	451,300	CERTIFY TO THE BOARD OF EQUALIZATION.	19396 01	
15N21A 019	HAYWARD ZACHARY &	413,800	413,800	CERTIFY TO BOARD OF EQUALIZATION	14613 01	
15N21D 204	HOXHAJ MAKSIM &	611,400	611,400	CERTIFY TO BOARD OF EQUALIZATION	14761 01	
15N22G 079	REDIGER STEVEN J	402,300	402,300	CERTIFY TO BOARD OF EQUALIZATION	15388 01	
15N22G 084	LANIER JEFFREY &	405,700	405,700	CERTIFY TO BOARD OF EQUALIZATION	15153 01	
15N23A 022	13 CHATTOOGA LLC OWNWELL, INC.	387,920	387,920	CERTIFY TO BOARD OF EQUALIZATION	17826 01	
15N23C 254	OLYMPUS BORROWER LLC TAX PROPER INC	323,860	323,860	CERTIFY TO BOARD OF EQUALIZATION	18409 01	
15N23C 297	YAMASA CO LTD TAX PROPER INC	307,540	307,540	CERTIFY TO BOARD OF EQUALIZATION	18407 01	
15N23C 305	MILE HIGH TL BORROWER 1 TAX PROPER INC	310,940	310,940	CERTIFY TO BOARD OF EQUALIZATION	18408 01	
15N25 265	LYTTON GARY E & OWNWELL, INC.	634,800	634,800	CERTIFY TO BOARD OF EQUALIZATION	17403 01	
15N25B 016	VEGA WILLIAM	343,500	343,500	CERTIFY TO BOARD OF EQUALIZATION	15152 01	
15N25B 064	GRISWELL JOEL	449,700	449,700	CERTIFY TO BOARD OF EQUALIZATION	18031 01	
15N25C 052	SER BRADFORD W SR & OWNWELL, INC.	614,600	614,600	CERTIFY TO BOARD OF EQUALIZATION	17404 01	
15N25C 062	SCHULP LUCAS SCOTT TRUSTEE	655,200	655,200	CERTIFY TO BOARD OF EQUALIZATION	19251 01	
15N25C 069	HOLLOWAY RYAN M &	715,200	715,200	CERTIFY TO BOARD OF EQUALIZATION	17733 01	
15N25C 094	CHAMBLEE BLAKE R OWNWELL, INC.	658,200	658,200	CERTIFY TO BOARD OF EQUALIZATION	19633 01	
15N25E 057	BHOOTADA ATUL & OWNWELL, INC.	502,100	502,100	CERTIFY TO BOARD OF EQUALIZATION	18262 04	
15N25E 060	SNOWDEN STEVEN E &	630,200	630,200	CERTIFY TO BOARD OF EQUALIZATION	15873 04	
15N25E 083	TORRES SABRINA	498,500	498,500	CERTIFY TO BOARD OF EQUALIZATION	15178 04	
15N25F 021	ULRICH CHRISTOPHER JOSEPH	1,114,800	1,114,800	CERTIFY TO BOARD OF EQUALIZATION	17953 01	

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N26G 023	PATEL HITESHKUMAR OWNWELL, INC.	588,400	588,400	CERTIFY TO BOARD OF EQUALIZATION	19629	04
15N26G 065	BYRD JASON CRAWFORD	540,300	540,300	CERTIFY TO BOARD OF EQUALIZATION	17741	04
15N26G 078	WEIDER COURTNEY	491,400	491,400	CERTIFY TO BOARD OF EQUALIZATION	15097	04
15N26G 090	LEE KYUNG SIK & OWNWELL, INC.	558,700	558,700	CERTIFY TO BOARD OF EQUALIZATION	19685	04
15N26G 309	LYNCH ANTHONY ZACHARIAS & OWNWELL, INC.	590,100	590,100	CERTIFY TO BOARD OF EQUALIZATION	17378	04
15N26G 322	SCOTT JENNIFER & OWNWELL, INC.	521,100	521,100	CERTIFY TO BOARD OF EQUALIZATION	17377	04
15N26H 007	SCALERA DIANA R &	540,000	540,000	CERTIFY TO BOARD OF EQUALIZATION	15227	04
15N26H 046	HARTUNG GEOFFREY CURTIS	596,600	596,600	CERTIFY TO BOARD OF EQUALIZATION	15047	04
15N26H 059	AYBAR SAYONARA	530,400	530,400	CERTIFY TO BOARD OF EQUALIZATION	19847	04
15N26H 060	MCCORD TIMOTHY	544,200	544,200	CERTIFY TO BOARD OF EQUALIZATION	15044	04
15N26H 065	JEONG JAMES	611,100	611,100	CERTIFY TO BOARD OF EQUALIZATION	18360	04
15N26H 079	COHEN JEFFREY A TRUSTEE OWNWELL, INC.	520,000	520,000	CERTIFY TO BOARD OF EQUALIZATION	17380	04
15N26H 099	COHEN JEFFREY A TRUSTEE OWNWELL, INC.	539,300	539,300	CERTIFY TO BOARD OF EQUALIZATION	17381	04
15N26H 105	GUERRERO ELMER J	607,300	607,300	CERTIFY TO BOARD OF EQUALIZATION	15865	04
15N26K 067	CHRISLEY LINDSIE BROOKE	548,000	548,000	CERTIFY TO BOARD OF EQUALIZATION	15803	01
15N26L 039	STEPHENS LATONYA &	628,800	628,800	CERTIFY TO BOARD OF EQUALIZATION	18504	04
21N05E 054	SHEA SALLY I	557,800	542,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18466	01
21N09 356	POWELL KATHERINE ANN	330,170	330,170	CERTIFY TO BOARD OF EQUALIZATION	15871	01
21N09C 048	MADSEN KENNETH RAY	351,740	351,740	CERTIFY TO BOARD OF EQUALIZATION	15478	01
21N09C 071	RESSA MICHAEL	425,290	401,090	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15031	01

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N10B A071 A	SPIKER ANN MARIE	713,100	564,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15233	01
22N10E 102	K & S REALTY SOLUTIONS LLC HAP RICHARDSON	412,020	389,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19970	01
22N02A 105	DAVID JAY ALAN & OWNWELL, INC.	443,700	443,700	CERTIFY TO THE BOARD OF EQUALIZATION.	17577	01
22N02A 140	BUFFALO LEE M & OWNWELL, INC.	387,100	387,100	CERTIFY TO THE BOARD OF EQUALIZATION.	17578	01
22N05 079	HENRY DANIEL PATRICK III & OWNWELL, INC.	717,500	717,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17580	01
22N06A 024	TANKSLEY JAMES OWNWELL, INC.	349,890	349,890	CERTIFY TO THE BOARD OF EQUALIZATION.	17581	01
22N06B 027	ASSETTA MARK PHILIP & OWNWELL, INC.	461,900	461,900	CERTIFY TO THE BOARD OF EQUALIZATION.	17582	01
22N06B 061	DROSNESS DYLAN & OWNWELL, INC.	539,100	539,100	CERTIFY TO THE BOARD OF EQUALIZATION.	17583	01
22N06E 013	ROBERTS JOHN OWNWELL, INC.	651,500	651,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17584	01
22N08A 044	HEIGHTCHEW ROBERT E JR TRUSTEE OWNWELL, INC.	596,600	596,600	CERTIFY TO THE BOARD OF EQUALIZATION.	17585	01
22N08C 001	RYAN JAMES R OWNWELL, INC.	1,106,600	1,106,600	CERTIFY TO THE BOARD OF EQUALIZATION.	17586	01
22N09B 007	BIVIANO MARLYN BELL & OWNWELL, INC.	1,326,480	1,326,480	CERTIFY TO THE BOARD OF EQUALIZATION.	17588	01
22N09B 012	BAYER TED & OWNWELL, INC.	1,272,500	1,272,500	CERTIFY TO THE BOARD OF EQUALIZATION.	17590	01
22N09B 045	VITELLO ROBERT OWNWELL, INC.	1,556,000	1,556,000	CERTIFY TO THE BOARD OF EQUALIZATION.	17592	01
22N12A 005	DODSON JON M OWNWELL, INC.	686,600	686,600	CERTIFY TO THE BOARD OF EQUALIZATION.	17598	01
22N12A 009	BATTLES PHILIP BRYAN & OWNWELL, INC.	504,900	504,900	CERTIFY TO THE BOARD OF EQUALIZATION.	17600	01
22N14 043	BOUDEWYN'S PHILIP MATTHEW OWNWELL, INC.	680,607	680,607	CERTIFY TO THE BOARD OF EQUALIZATION.	17542	01
22N14 057	AMSDEN RICHARD K OWNWELL, INC.	509,700	509,700	CERTIFY TO THE BOARD OF EQUALIZATION.	17544	01
22N15A 10015	ONNING INVESTMENT PROPERTIES OWNWELL, INC.	354,700	354,700	CERTIFY TO THE BOARD OF EQUALIZATION.	17546	01
22N16 09011	KAPLAN ANDREW OWNWELL, INC.	258,640	258,640	CERTIFY TO THE BOARD OF EQUALIZATION.	17547	01

3B: Residential Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N17 001	LAWRENCE ANN H & OWNWELL, INC.	514,100	514,100	CERTIFY TO THE BOARD OF EQUALIZATION.	17550	01
22N17 096	DOERING THOMAS OWNWELL, INC.	361,200	361,200	CERTIFY TO THE BOARD OF EQUALIZATION.	17551	01
22N17 319	MORROW THOMAS J & OWNWELL, INC.	349,800	349,800	CERTIFY TO THE BOARD OF EQUALIZATION.	17552	01
22N17 440	CHERRY ADAM CRAIG & OWNWELL, INC.	386,390	386,390	CERTIFY TO THE BOARD OF EQUALIZATION.	17553	01
22N17 443	JOHNSTONE MICHAEL E & OWNWELL, INC.	426,100	426,100	CERTIFY TO THE BOARD OF EQUALIZATION.	17554	01
22N18 537	OENNING JAMES & OWNWELL, INC.	241,510	241,510	CERTIFY TO THE BOARD OF EQUALIZATION.	17557	01
22N18A 568	OENNING JAMES A & OWNWELL, INC.	903,800	903,800	CERTIFY TO THE BOARD OF EQUALIZATION.	17558	01
22N18A 589	OENNING JAMES OWNWELL, INC.	185,820	185,820	CERTIFY TO THE BOARD OF EQUALIZATION.	17559	01
22N20 061	CRIDER CLAUDE J & OWNWELL, INC.	1,037,100	1,037,100	CERTIFY TO THE BOARD OF EQUALIZATION.	17560	01
22N20A 075	FARRELL EDWARD G OWNWELL, INC.	379,900	379,900	CERTIFY TO THE BOARD OF EQUALIZATION.	17561	01
22N21 008	CHARLES GARY & OWNWELL, INC.	767,000	767,000	CERTIFY TO THE BOARD OF EQUALIZATION.	17562	01
22N21 017	WILLIAMS GORDON L OWNWELL, INC.	564,780	564,780	CERTIFY TO THE BOARD OF EQUALIZATION.	17563	01
22N22 012	OENNING JAMES & OWNWELL, INC.	265,120	265,120	CERTIFY TO THE BOARD OF EQUALIZATION.	17564	01
91N01 D011	OENNING JAMES A & OWNWELL, INC.	152,500	152,500	CERTIFY TO BOARD OF EQUALIZATION	17566	03
91N02 F008	OENNING JAMES A & OWNWELL, INC.	170,830	170,830	CERTIFY TO BOARD OF EQUALIZATION	17567	03
91N16 044	MAGRUDER NELL GALT AS TRUSTEE OWNWELL, INC.	505,120	505,120	CERTIFY TO BOARD OF EQUALIZATION	17569	3B
91N16 044 A	GOOCH L L C OWNWELL, INC.	289,810	289,810	CERTIFY TO BOARD OF EQUALIZATION	17570	3B
91N16 092	SR JOE INVESTMENTS LLC OWNWELL, INC.	183,804	183,804	CERTIFY TO BOARD OF EQUALIZATION	17572	3B
91N21 010	MARTIN WILLIAM J OWNWELL, INC.	348,690	348,690	CERTIFY TO BOARD OF EQUALIZATION	17575	3B
91N21 049 G	SHEPPARD JEANIE K	264,700	264,700	CERTIFY TO BOARD OF EQUALIZATION	15491	3B

3B: Residential Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N21 063	GOPHER CAPITAL LLC OWNWELL, INC.	255,860	255,860	CERTIFY TO BOARD OF EQUALIZATION	17587	3B
91N21 085	VAYONIS PROPERTIES LLC	166,100	166,100	CERTIFY TO BOARD OF EQUALIZATION	19124	3B
91N22 008	LOVELL EARL	241,200	241,200	CERTIFY TO BOARD OF EQUALIZATION	19829	3B
91N23 006	GOLD HOMER L JR & PATRICIA	448,530	448,530	CERTIFY TO BOARD OF EQUALIZATION	17962	3B
91N27 001	READ ESSIE L & MILFORD C OWNWELL, INC.	259,040	259,040	CERTIFY TO BOARD OF EQUALIZATION	17591	03
92N04 037	DURHAM PAUL C	97,500	97,500	CERTIFY TO BOARD OF EQUALIZATION	18691	7A
92N05 070	DURHAM JOHN P	97,500	97,500	CERTIFY TO BOARD OF EQUALIZATION	18681	7A
92N06 074	DANIELS ROGER J & CAROLE H OWNWELL, INC.	234,720	234,720	CERTIFY TO BOARD OF EQUALIZATION	17606	7A
92N06 083	TANNER MARK A OWNWELL, INC.	311,010	311,010	CERTIFY TO BOARD OF EQUALIZATION	17607	7A
92N06 089	ALI IMTIAZ - TRUSTEE OWNWELL, INC.	256,610	256,610	CERTIFY TO BOARD OF EQUALIZATION	17608	7A
92N06 106	ARMISTEAD JEFFREY S OWNWELL, INC.	227,400	227,400	CERTIFY TO BOARD OF EQUALIZATION	17609	7A
371		210,815,980	210,506,160			

3B-1

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N12C 040	STINE ROBIN L	1,040,200	892,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15184	01
15N06C 185	AKAGI MAI	400,740	334,640	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	14739	01
15N08H 003	PAQUET GERARD TRUSTEE HALLOCK LAW LLC	430,900	428,100	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	18254	03
15N09B 112	MANNER CHARLES P & POLLY L	508,590	494,590	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	15496	01
15N17F 023	OHARE KRISTEN LINDSEY	647,500	595,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19264	07
15N21D 028	CHAPLIN ROBERT J	472,090	472,090	CERTIFY TO THE BOARD OF EQUALIZATION.	19069	01
15N21D 235	FERGUSON DALE L &	597,800	597,800	CERTIFY TO THE BOARD OF EQUALIZATION.	18790	01
15N21D 248	BLALOCK JERRY BRIAN	567,260	567,260	CERTIFY TO THE BOARD OF EQUALIZATION.	19148	01
15N22H 188	SMITH PATRICK A	532,800	532,800	CERTIFY TO THE BOARD OF EQUALIZATION.	19108	01
15N23A 007	CAREY CATHY JEAN	255,730	255,730	CERTIFY TO THE BOARD OF EQUALIZATION.	19152	01
15N23C 391	PROGRESS RES BORROWER 19 LLC TAX PROPER INC	355,110	355,110	CERTIFY TO THE BOARD OF EQUALIZATION.	19131	01
15N23M 018	MCKEONE BRIAN BAKER	775,700	775,700	CERTIFY TO THE BOARD OF EQUALIZATION.	19024	01
15N23M 097	DECAMP THOMAS LYNN	876,100	876,100	CERTIFY TO THE BOARD OF EQUALIZATION.	19775	01
15N24X 074	PIERCE ALEXANDER HALLOCK LAW LLC	765,200	753,600	CERTIFY TO BOARD OF EQUALIZATION (2ND APPEAL)	19176	07
15N26 194	RIDINGS APRIL ANN &	490,760	490,760	CERTIFY TO THE BOARD OF EQUALIZATION.	19832	01
15N26A 018	BROWN KYLE JOSEPH	504,800	504,800	CERTIFY TO THE BOARD OF EQUALIZATION.	17749	01
15N26A 087	GARCIA ROBERT &	570,860	570,860	CERTIFY TO THE BOARD OF EQUALIZATION.	19230	01
15N27B 103	DECKER MATTHEW HAP RICHARDSON	600,520	600,520	CERTIFY TO BOARD OF EQUALIZATION	19747	01
15N27H 003	BLAUSTEIN SHELLA EQUITAX PROPERTY TAX ADVI	787,900	787,900	CERTIFY TO BOARD OF EQUALIZATION	19539	01

3B-1

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N27H 027	HARRISON PHILIP G & EQUITAX PROPERTY TAX ADVI	793,100	793,100	CERTIFY TO BOARD OF EQUALIZATION	19513 01	
20		11,973,660	11,679,160			

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

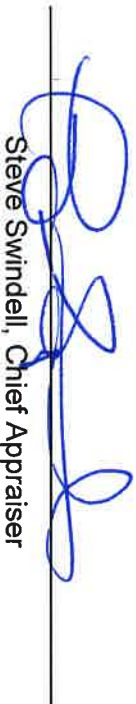
Tax Year: 2022

Meeting Date: 10/12/2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N18C- -025	JOHNSON GERALD & LINDA H	\$795,600	\$770,200	ERROR CORRECTION FOR TAX YEAR 2022
03N18C- -025	JOHNSON GERALD & LINDA H	\$643,300	\$621,400	ERROR CORRECTION FOR TAX YEAR 2021
03N18C- -025	JOHNSON GERALD & LINDA H	\$639,000	\$617,200	ERROR CORRECTION FOR TAX YEAR 2020



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 10/12/2023

1A: Commercial Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N01 087 L	CHEROKEE GROWTH LLC THE STALLINGS-RIBAR GROUP	2,640,000	2,608,320	ADJUSTED PER OFFICE REVIEW (VALUE AGREEMENT NO NOTICE)	19942 02	
03N28 004	HAWKS RIDGE GOLF CLUB LLC THE STALLINGS-RIBAR GROUP	7,112,920	6,470,875	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	19936 01	
14N22A 027	ISHANI HOST VENTURES LLC THE STALLINGS-RIBAR GROUP	7,310,300	6,350,000	INCOME ADJ., NO NOTICE, VALUE AGREEMENT	19953 03	
15N08 044	CHEROKEE GROWTH LLC THE STALLINGS-RIBAR GROUP	1,094,400	1,084,900	ADJUSTED PER OFFICE REVIEW (VALUE AGREEMENT NO NOTICE)	19943 01	
15N08 112 H	BRIDGE MILL AUTO CARE THE STALLINGS-RIBAR GROUP	1,017,900	972,500	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	19952 01	
15N12 057 F	88 INVESTMENT THE STALLINGS-RIBAR GROUP	1,102,880	1,050,220	ADJUSTED PER INCOME (VALUE AGREEMENT NO NOTICE)	19941 07	
15N13B 012 A	TOWNE LAKE HOLDINGS LLC GEORGIA TAX APPEALS, LLC	631,600	631,600	NO NOTICE, NO CHANGE, VALUE AGREEMENT	19475 03	
15N17 001	RIDGEWALK HOLDINGS LLC RYAN LLC	8,523,900	4,100,000	ADJUSTED LAND FOR % USABLE (VALUE AGREEMENT NO NOTICE)	19575 07	
15N18 043 J	BFP HOLDINGS LLC BRAY & JOHNSON	880,200	649,950	ADJUSTED PER OFFICE REVIEW (VALUE AGREEMENT NO NOTICE)	14569 07	
15N18 047	JBB CHEROKEE HOLDINGS LLC BRAY & JOHNSON	4,000,800	3,252,930	ADJUSTED PER OFFICE REVIEW (2ND APPEAL) (VALUE AGREEMENT NO NOTICE)	14568 07	
15N25D 049 H	BRIGHT-MEYERS-SASSER FELLERS, SCHEWE, SCOTT & R	13,609,300	9,600,000	ADJUSTED PER SB#346 (VALUE AGREEMENT NO NOTICE)	20106 04	
21N06 005 A	RAMSHIV INC THE STALLINGS-RIBAR GROUP	2,208,100	1,550,480	INCOME ADJ., NO NOTICE VALUE AGREEMENT	19934 01	
94N04 001 E	JENKINS CAPITAL GROUP LLC	456,300	429,000	ADJUSTED PER UNIFORMITY, NO NOTICE, VALUE AGREEMENT	18965 02	
13		50,588,600	38,750,775			

Mary Ann

[Signature]

1A-1

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N23A 022 B	UAP-CANTON LLC RYAN LLC	20,075,600	19,870,100	ADJUSTED PER INCOME		20110 03
14N23A 022 D	UAP-CANTON LLC RYAN LLC	1,096,700	984,200	ADJUSTED PERCENT COMPLETE.		20111 03
2		21,172,300	20,854,300			




1B: Commercial Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24 045	TRICKUM OFFICE PARK LLC EQUITAX PROPERTY TAX ADVI	781,510	757,110	CERTIFY TO BOE	19499 07	
1		781,510	757,110			



RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, October 12, 2023

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
02N10 - -086	SHARP CHERYL WEBBER	\$1,073,807 \$0	\$1,033,407 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2023
15N03 - -028 J	SAVAGE JESSICA DANIELLE &	\$739,900 \$0	\$783,100 \$0	FMV CUV	ADJUSTED ACREAGE FOR TAX YEAR 2023 (SEND NEW NOTICE)
15N03 - -028 N	SCHOEN MICHAEL & MICHELL	\$619,300 \$0	\$576,100 \$0	FMV CUV	ADJUSTED ACREAGE FOR TAX YEAR 2023 (SEND NEW NOTICE)
15N28 - -148	DEATHERAGE DEVYNN SHAYLO	\$1,770,840 \$0	\$1,281,740 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2023

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 263	BATES JIM L & VIVIAN HERITAGE-ATLANTA	541,700	527,700	CHANGE PER FIELD INSP	18129 01	
02N03 283	BRUMMEL TIMOTHY D	939,420	918,500	OVRD PER COMPER	17868 01	
02N03 301 F	LACHNIGHT PETER & HERITAGE-ATLANTA	1,578,400	1,388,600	CHANGE PER FIELD INSP	18126 01	
02N04 045 A	ALFORD COREY D HALLOCK LAW LLC	1,134,100	1,007,200	CHANGE PER OFFICE REVIEW	18594 01	
02N04 045 B	BOURRET RICHARD ROMAN HALLOCK LAW LLC	1,039,900	928,200	CHANGE PER OFFICE REVIEW	18592 01	
02N04 097 C	SPANGLER SYDNEY A HALLOCK LAW LLC	999,500	892,000	CHANGE PER FIELD INSP	18954 01	
02N04 310 A	BATES VIVIAN HERITAGE-ATLANTA	188,900	216,320	CHANGE PER FIELD INSP, 299C REMOVED.	18130 01	
02N06 251	ALBEE LUCILLE G TRUSTEE & HALLOCK LAW LLC	1,776,130	1,751,100	OVRD PER COMPER	17745 01	
02N08 006 D	JORDAN RICHARD HERITAGE-ATLANTA	420,100	557,100	REMOVE 299C PER APPEAL	18128 01	
02N09 121 B	CULLINAN ROBERT J EQUITAX PROPERTY TAX ADVI	1,542,100	1,420,000	OVERRIDE PER COMPER	19526 01	
02N12 009	DOYLE JAMES E PREFERRED TAX SERVICES	4,944,490	4,546,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	13218 01	
03N01 051	MORA GABRIEL J & THE STALLINGS-RIBAR GROUP	598,000	730,760	REMOVED 299c LOCK PER APPEAL	19935 02	
03N07 063 B	MARSHALL ROBERT	748,700	711,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	14529 01	
03N18 151	BLAND JOHN P &	741,680	652,780	VA @ \$652,780. 299C APPLIES. NO NOTICE REQUIRED	14076 01	
03N24 082 D	MANDULA JOHN GEORGE &	2,186,800	2,133,100	CHANGE PER OFFICE REVIEW	18384 01	
03N29 042 A	PRUITT TARA	428,500	382,600	OVRD PER COMPER	17788 01	
13N01 047 A	PERINE ANDREW T	627,700	541,600	OVERRIDE PER COMPER	18016 01	
13N06 129	ALEXANDER RANDY S &	720,600	684,900	OVRD PER COMPER	18185 01	
13N08 010 D	COOK DOUGLAS TRUSTEES OWNWELL, INC.	791,000	756,000	FILED TO SUPERIOR COURT. VA OF \$756,000. 299C APPLIES NO NOTICE REQUIRED.	17706 01	
14N01 092 A	LERMAN ESTATES LLC	482,800	388,800	OVERRIDE PER COMPER	18533 01	

5A: Rural Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023


PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N01 109	N GA INVESTMENT PROPERTIES LLC	277,300	248,200	OVERRIDE PER COMPER	18535 01	
14N07 018 C	SELF BOBBY L &	576,900	482,400	OVERRIDE PER COMPER	18626 01	
14N08 082	PRANCE MARY J	248,200	169,600	ADJUSTED LAND FOR UNIFORMITY	18628 01	
14N12B 011 B	CHANDLER PATRICK M &	496,700	467,400	OVERRIDE PER COMPER	18145 01	
14N18 001	CANTON LODGE NO 2129	624,980	698,180	REMOVED 299C LOCK PER APPEAL	18098 01	
14N30 188 F	NOLAN MICHAEL EDWARD &	967,900	813,700	OVRD PER COMPER	17923 01	
14N30 188 H	CREVISTON KELLY EQUITAX PROPERTY TAX ADVI	1,160,200	849,700	CHANGE PER OFFICE REVIEW	19529 01	
15N20 486	SULLIVAN ROBERT L TRUSTEE	1,160,460	1,084,700	OVRD PER COMPER	18498 01	
15N21 082	PJB MANAGEMENT & HOLDINGS LLC	139,100	131,600	OVRD PER COMPER	19849 01	
15N21 136 B	BENGE TODD D COMMERCIAL PROPERTY TAX P	1,806,980	1,728,500	OVERRIDE PER COMPER	18590 01	
15N21 151	HEFFERNAN CHRISTOPHER D III	503,200	490,600	CHANGE PER FIELD INSP	18157 01	
15N22 099 D	HORNE JOSHUA &	932,900	910,300	OVRD PER COMPER	18354 01	
15N25 240 A	OBIDESKI THANE F	1,213,800	1,126,800	CHANGE PER FIELD INSP	19154 01	
15N26 103	PRANCE EDWARD L & KELLEY H	642,400	625,300	OVRD PER COMPER	18226 04	
15N27 017	FERRO DANIEL & HALLOCK LAW LLC	1,630,000	1,617,900	CHANGE PER FIELD INSP	18953 01	
15N28 102 A	PHILLIPS BETTY J &	752,840	434,040	CHANGE PER FIELD INSP	18119 01	
15N28 223 B	CORNELLIUS BRETT M &	1,052,800	773,500	OVERRIDE PER COMPER	18431 01	
15N28 323	JACKSON JEFF L &	791,800	745,600	OVRD PER COMPER	18485 01	
15N29 081 A	GRESHAM MARK J & HAP RICHARDSON	1,781,400	1,470,900	CHANGE PER FIELD INSP	19752 01	
15N29 102 B	CAMPANELLA JEROME &	1,524,510	1,227,710	VA AT \$1,227,710 299C APPLIES. NO NOTICE REQUIRED.	12158 01	

5A: Rural Appeal Changes

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
22N05 057 D	ANDERSON BENTON LEE &	545,030	510,400	OVERRIDE PER COMPER	18111 01	
22N06 151	INGRAM JERRY	1,488,700	1,100,000	OVRD PER COMPER	17956 01	
22N12A 060	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	313,500	303,450	CHANGE PER OFFICE REVIEW	19945 01	
22N12A 061	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	257,700	255,900	CHANGE PER OFFICE REVIEW	19946 01	
22N12A 062	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	263,200	261,400	CHANGE PER OFFICE REVIEW	19947 01	
45		43,583,020	39,662,940			




Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 213	YOUNG ALYSIA &	1,192,014	1,058,714	CHANGE PER FIELD INSP	15430 01	
02N03 188	GHILLANY JESSICA	336,500	278,600	CHANGE PER FIELD INSP	15467 01	
02N04 106 B	WESTFALL HAROLD J &	973,100	864,000	CHANGE PER FIELD INSP	12314 01	
02N04 143	LOUGHMAN ALICE P &	543,900	536,400	OVRD PER COMPER	18086 01	
02N08 008 B	WARD DAVID K &	2,134,900	1,850,200	CHANGE PER FIELD INSP	15834 01	
02N08 081	FINDELL JAMES KEVIN	433,100	379,800	OVRD PER COMPER	15365 01	
02N10 002 E	WINFREY RICHARD E &	965,970	820,100	OVRD PER COMPER	15274 01	
03N30 116 B	DIXON JEFFREY	1,056,712	1,037,500	OVRD PER COMPER	18633 01	
14N02 056	MCWHIRTER RUDYARD TIMOTHY &	822,480	822,480	VA @ \$822,480. 299C APPLIES. NO NOTICE REQUIRED.	12351 01	
15N22 263	STEELE JOHN P &	955,800	720,300	OVRD PER COMPER	18202 01	
15N25 007	PRANCE ED	146,470	120,000	CHANGE PER OFFICE REVIEW	18225 01	
15N25 117	MILNER WILLIAM K & IRENE	257,708	226,608	CHANGE PER FIELD INSP	15279 01	
15N25 121	REEVES JAMES A	784,980	732,880	CHANGE PER FIELD INSP	15476 01	
15N25 161 F	IREDALE WILLIAM JAMES II &	1,061,600	887,600	OVRD PER COMPER	15510 01	
15N28 242	DAYWALT SARAH MELISSA &	765,160	721,660	CHANGE PER FIELD INSP	19267 01	
15N28 319	MICHAELS RITA H	431,900	400,400	CHANGE PER FIELD INSP	18097 01	
16		12,862,294	11,457,242			

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5B: Rural Certify to BOE

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01	119 A KING SANDRA JEANNE	357,760	357,760	CERT TO BOE	17917	01
02N03	203 WHITE RICHARD O & BIANCA	517,910	517,910	CERT TO BOE	18032	01
02N04	096 DENISTON TONY ALFRED TRUSTEE &	664,730	664,730	CERT TO BOE	15842	01
02N04	288 STRADER ROBERT J EQUITAX PROPERTY TAX ADVI	664,350	664,350	CERTIFY TO BOE	19501	01
02N06	082 EAST JAMES A & EQUITAX PROPERTY TAX ADVI	707,100	707,100	CERTIFY TO BOE	19520	01
02N06	191 LIZCANO COLETTE	488,100	488,100	CERT TO BOE	17786	01
02N06	245 B CARTY KENNETH L & BRENDA G HAP RICHARDSON	1,236,700	1,218,700	CERTIFY TO BOE (2nd appeal)	19755	01
02N07	119 A CZEKALA ROBERT & EQUITAX PROPERTY TAX ADVI	963,500	963,500	CERTIFY TO BOE	19524	01
02N12	019 SANDERS EDDIE L FAIR ASSESSMENTS LLC	440,580	440,580	CERTIFY TO BOE	19621	01
03N01	009 COMBS JEREMY M &	847,350	847,350	CERTIFY TO BOE	18178	01
03N01	014 A RIVERWOODS BEHAVIORAL HEALTH LLC PROPERTY VALUATION SERVIC	751,000	751,000	CERTIFY TO BOE	18634	01
03N05	201 COLLETT RICKY G HALLOCK LAW LLC	283,900	283,900	CERT TO BOE	19256	01
03N11	015 THREESIXNINE FARMS LLC THE STALLINGS-RIBAR GROUP	2,526,220	2,526,220	CERTIFY TO BOE	19951	01
03N12	149 K WAGNER MATTHEW L & HAP RICHARDSON	2,552,600	2,091,400	CERTIFY TO BOE (2nd appeal)	19746	01
03N13	010 F VONDERHARR JEFFREY D	482,100	482,100	CERT TO BOE	17889	01
03N18	025 FORWARD DENISE BRANNON	439,250	439,250	CERT TO BOE	18515	01
03N18	054 SUTHERLAND SUSAN C OWNWELL, INC.	1,285,600	1,285,600	CERTIFY TO BOE	19996	01
03N22	064 TUCKER JACQUELINE W	408,900	408,900	CERT TO BOE	18436	01
03N23	082 SANDERS EDDIE L FAIR ASSESSMENTS LLC	50,700	50,700	CERTIFY TO BOE	19624	01
03N23	165 A TANORY SHARBEL & COMMERCIAL PROPERTY TAX P	1,086,300	1,086,300	CERTIFY TO BOE	15531	01

5B: Rural Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N23 254	SANDERS EDDIE L FAIR ASSESSMENTS LLC	123,700	123,700	CERTIFY TO BOE	19594 01	
03N24 092 H	AHEARN MICHAEL &	892,340	892,340	CERT TO BOE	18390 01	
03N28 030 B	PALUMBO GEORGE J	1,637,000	1,637,000	CERT TO BOE	17765 01	
03N29 029	COUNTRYSIDE VENTURES LLC THE STALLINGS-RIBAR GROUP	575,000	575,000	CERTIFY TO BOE	19949 01	
03N30 150 A	GRIMES TONY L &	429,500	429,500	CERT TO BOE	17735 01	
13N02 011 J	ROLLOR ISAAC LOVIS HALLOCK LAW LLC	644,200	569,200	2ND APPEAL CERT TO BOE	19181 01	
14N22 042 D	ROLAND RANDELL E JR	92,900	92,900	CERT TO BOE	18980 01	
14N24 147	RAMIREZ MARCELO &	347,360	347,360	CERT TO BOE	14347 01	
14N26 014	TEUTSCH JARED ANDREW	1,206,500	1,206,500	CERTIFY TO BOE	18139 01	
15N01 003 N	ELK FREDA ARLENE TRUSTEE	764,000	764,000	CERTIFY TO BOE	18112 01	
15N03 028 G	SULKOSKE DAVID S & HALLOCK LAW LLC	809,800	763,600	2ND APPEAL CERT TO BOE	18977 01	
15N06 266	PLAMBECK JENNIFER	396,670	396,670	CERT TO BOE	17902 01	
15N12 113	LARGE-RIGGS SANDRA &	359,800	359,800	CERTIFY TO BOE	18136 01	
15N20 465	MCCRARY JOSHUA ELLSWORTH &	265,720	265,720	CERTIFY TO BOE	18141 01	
15N21 092	LEACH PAUL DOUGLAS	778,900	778,900	CERT TO BOE	17916 01	
15N21 119	HANCOCK ROBERT BRADFORD	805,340	805,340	CERT TO BOE	18383 01	
15N22 136	DENKER JENNIFER	429,300	429,300	CERT TO BOE	17797 01	
15N22 239 C	CLANCY ROBYN JANE	1,072,400	1,072,400	CERT TO BOE	17925 01	
15N27 110 H	REIDINGER ERIC S & HAP RICHARDSON	1,256,700	1,225,000	CERTIFY TO BOE (2nd appeal)	19751 01	
15N28 200	LORD STEPHEN H	766,700	766,700	CERT TO BOE	18439 01	

5B: Rural Certify to BOE

Meeting Date: 10/12/2023

Tax Year: 2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N28 297 A	GEANY MICHAEL GERARD	263,418	263,418	CERT TO BOE	17871 01	
15N30 077	RANNEY PETER EQUITAX PROPERTY TAX ADVI	976,400	976,400	CERTIFY TO BOE	19498 01	
15N30 121 C	HOSEA WILLIAM FRANK JR	1,505,800	1,505,800	CERT TO BOE	17428 01	
21N04 060 A	KENT DIANE MAUREEN &	790,010	790,010	CERTIFY TO BOE	18067 01	
21N05 277	JONES STEVEN J &	246,800	246,800	CERTIFY TO BOE	18154 01	
21N11 069 D	SLOTTER BRENDEN DOUGLAS	782,300	782,300	CERT TO BOE	17981 01	
22N11 081	MCCORD MICHAEL DAVID &	602,700	602,700	CERTIFY TO BOE	18133 01	
22N12 130	BOWLES DANNY &	262,440	262,440	CERTIFY TO BOE	18161 01	
22N12A 063	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	184,000	184,000	CERT TO BOE	19948 01	
22N12A 069	CHEROKEE 240 LLC THE STALLINGS-RIBAR GROUP	227,000	227,000	CERT TO BOE	19944 01	
23N04 003 M	FALVEY JASON F &	731,700	731,700	CERTIFY TO BOE	20092 01	
51		36,981,048	36,348,948			

5B-1

Meeting Date:

10/12/2023

Tax Year:

2023

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 135	BRUMMEL HOWARD	420,340	420,340	CERT TO BOE	17872 01	
02N10 091	RYAN LINDA MARIE AS TRUSTEE	996,400	996,400	CERT TO BOE	19780 01	
03N18 050	SACKELLARES JOHN D &	779,970	779,970	CERT TO BOE	19784 01	
3		2,196,710	2,196,710			

Andy J. Hertz

[Signature]

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Batch # 5CB

Conservation Use Breaches

Meeting Date: Thursday, October 12, 2023

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N30 - -167 A	BILLY R. MARTIN REV TRUST	\$646,300	\$646,300	FMV	2023 COVENANT BREACHED W/NO PENALTY FOR TAX YEAR 2023 ; REMOVED ESV
		\$23,937	\$0	CUV	

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

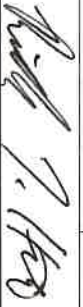
RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2023

Meeting Date: Thursday, October 12, 2023

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N30 - -167 A	BILLY R MARTIN REV TRUST	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the September 28, 2023 Meeting

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

Staff Present: Steve Swindell, Trey Stephens, Mike Cotra, Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson and Kimberly Millsap were present for the meeting.

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

1. **Call to Order:** MaryBeth Burnette called the meeting to order.
2. **Approval of Agenda:** Motion by Raymond Gunnin to approve the agenda, seconded by Tommy Mann and approved by all Members.
3. **Approval of Minutes:** Motion Raymond Gunnin to approve the September 14, 2023 meeting minutes, seconded by Mark Young and approved by all Members.
4. **Public Comments:** None
5. **Consent Agenda:**

Motion by Raymond Gunnin to move Batch E-1, Batch E-1-1, Batch E-2, Batch P1, Batch P3, Batch 4, Batch P4, Batch 3, Batch 3A, Batch 3A-1, Batch 3B, Batch 3B-1, Batch 3P, Batch 1, Batch 1A, Batch 1B, Batch 1H, Batch EX-1, Batch 5, Batch 5A, Batch 5A-1, Batch 5B, Batch 5B-1 and Batch 5P to consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Batch E-2, Reinstated Exemptions for 2023

Personal Property Department, Jennifer Hoskins, Project Manager

Batch P1, Standard Agenda

Batch P3, Appeals Agenda

Batch P4, Certify to BOE

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4, Annexation / Zoning Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Batch 3A, Appeal Changes

Batch 3A-1, Appeal Changes

Batch 3B, Certify to BOE

Batch 3B-1, Certify to BOE

Batch 3P, Prior Year Changes

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

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5, Current Tax Year Changes
Batch 5A, Appeal Changes
Batch 5A-1, Appeal Changes
Batch 5B, Certify to BOE
Batch 5B-1, Certify to BOE
Batch 5P, Previous Year Tax Changes

6. Chief Appraisers Report:

Steve reviewed the final 2023 Budget report.

The Board of Commissioners will vote to adopt the 2024 Budget at the October 3rd meeting.

We have received the Revision to the Dept of Audits 2022 Ratio Study. The ratio was adjusted from 35.30 to 35.32.

The School Board has appealed the revision to arbitration and the hearing is scheduled for October 3rd at 8 AM.

There are 669 appeals going to BOE and 195 appeals on 30-day Notice on this agenda. There are 1149 appeals remaining.

Steve, Trey, Ricky and Lee will be attending the WinGap Conference in Savannah next week.

Steve will serve on an ACCG panel at Jekyll Island on October 11th and 12th.

Steve explained the Dept of Audits arbitration process to the Board.

The next BOA meeting will be Thursday, October 12, 2023 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell gave an update of current court cases.

8. Adjournment: Motion by Raymond Gunnin to adjourn, seconded by Mark Young and approved by all Members.

Mary Beth Burnette, Co- Chairman


Kimberly Millsap, Secretary