

**Livingston County Board of Review
Minutes – December 12, 2019**

The Board of Review met today to start reviewing appeals that have been submitted. Present were Jim Patten, Linda Dionne, Nancy Giovanini, and Shelly Renken.

The Board approved the agenda and minutes from the previous meeting as written with no additions or corrections.

The Board held hearings on three parcels.

#88 08-11-330-005 Jerome & Debbie Belter

Debbie Belter met with the Board of Review at her request to discuss the assessed value of this property. The subject is a modular home with 2280sf on a crawl space. The property also has an 1848sf detached garage. The modular home was erected in 2004 for \$100,000, and then the owners built the garage for \$20,000. The owner stated that before the patio was put down, she inquired in this office and was told that block patios were not taxable. She again stopped in the office when they were looking to expand the patio. Again, she says she was told it would not be taxable. In 2018, the owner received a notice stating the patio had been added to the tax rolls. In 2019, the owner received another notice stating the assessment was increasing 10%. The owner filed the appeal on equity. The comparables listed range in value from \$17.02-21.76/sf. The subject has an improvement assessment of \$22.32/sf. The owner told the Board she believed the property was worth \$120,000. She stated selling a home in Cornell was difficult. The Board changed the market value to \$130,000.

#89 08-11-451-001 Jerome & Debbie Belter

Debbie Belter also met with the Board regarding the mobile home located on this property. She stated that it was a 49 year old mobile home situated on blocks. There is also a 24x 48 1988 detached garage on the property. The owner rents the property for \$450/month. She stated that finding insurance coverage for a mobile home of this age was very difficult. The appeal was filed on equity listing 2 properties that had improvement assessment of \$7.24 and 7.87/sf. The subject has an improvement assessment of \$7.38/sf. When asked, the owner stated she really had no idea what the property was worth, but disagreed with the 13% in the assessed value. The Board changed the grade to a D grade reducing the value to \$28,761.

#68 08-14-101-001 Raymond & Susan Schnell

The Schnell's met with the Board at their request. The subject is a 1sty brick home with 1669sf built in 1990 located in Cornell. The current assessment of 61,717 indicates a market value of \$185,000. The owner believes the property is worth \$159,000. They supplied 3 comparables to substantiate their equity complaint. Those comps were used in a 2007 PTAB appeal. At that time, they were valued equitably. Now they are all valued much less, \$16.75-24.99/sf, while the subject is valued at \$34.55/sf. The Board reduced the market value to \$161,000.