

**FRANKLIN COUNTY  
VALUE ADJUSTMENT BOARD MEETING  
OCTOBER 17, 2002**

**OFFICIALS IN ATTENDANCE:** Cheryl Sanders, Chairperson; Clarence Williams, County Commission Representative; George Thompson and Teresa Ann Martin, School Board Representatives; Doris Pendleton, Property Appraiser; Ben Watkins, Value Adjustment Board Attorney; Marcia Johnson, Deputy Clerk.

**9:00 A.M.** Cheryl Sanders was elected Chairperson of the Value Adjustment Board.

(Tape 1-16) Ben Watkins, VAB Attorney, said most of the members on the VAB this year had previously served on the VAB. He informed the Special Master was not going to be at the meeting this morning. He said the VAB members would actually have to listen to the presentations and decide on whether the individual petitions should be granted or denied. He informed the VAB they would need to listen to the Property Appraiser, Ms. Pendleton, and then the petitioner so a decision could be made. He stated they must present testimony in the form of acceptable valuation in order to overcome the Property Appraiser's initial valuation. He said the law states a presumption of correctness is granted to the valuation assessed by the Property Appraiser and therefore there must be some evidence, testimony of actual value in order to overcome the Property Appraiser's valuation. He said Petition #2002-1, Dixie Theatre Foundation, Inc.; Petition #2002-2, Robert Moore; and Petition #2002-4, Sergio Daniel Ponce have been formally withdrawn by the petitioners by letter. He said the petitions, as received by the Clerk's Office, would be heard in petition number order.

**2002-3 JAMES AND THERESA KEMP**

(Tape 1-102) Ms. Kemp said she would like for the members of the VAB to introduce themselves to her. After the introduction by Mr. Watkins Ms. Kemp informed the Board she owns Unit 2, Block M, Lot 10 on SGI. Ms. Pendleton explained Mr. and Ms. Kemp have a house on their property, but the only increase in their evaluation was their land value. She said the current market value on the property is \$180,168.00 and the Kemp's were assessed accordingly. Ms. Pendleton informed the Board she checked comparable land values to see what the value should be and she pointed out several adjoining properties, one of which sold on September 26, 2001 for \$150,000.00. She stated property on the same street on the other end of the Island sold for \$169,000.00, one for \$169,000.00 and another one for \$187,700.00, so she felt this was very comparable since these were just lots. Ms. Pendleton explained the Property Appraiser is allowed to go within 15% of the actual sale and this is how she determined the Kemp's valuation. She also explained she doesn't use the highest sale or the lowest sale, she just averages it out. Ms. Kemp said their concern is that many other properties on the Island are considerably more valuable and their assessments have not kept pace with theirs. She stated they are not disputing land value increases in the Gulf Beaches area and they understood there were recent sales to support the new assessment. After discussion County Commissioner Williams made a **motion to deny the petition filed by James F. and Theresa K. Kemp**

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**and to accept the Property Appraiser's valuation on the property.** School Board Member Teresa Ann Martin seconded the motion. All for. **MOTION CARRIED.**

**2002-5 JERRY ARMSTRONG AND SHARON EGAN**

(Tape 1-776) Mr. Armstrong appeared before the Board and said he and Ms. Egan owed property in Unit 5, Block 90, Lot 6, SGI and the market value as assessed by the Property Appraiser is \$76,763.00. Ms. Pendleton presented the comparable sales she used for Mr. Armstrong and Ms. Egan's property. He said his property was not worth anything close to the amounts of the comparable sales used by Ms. Pendleton. He stated when it rains hard the property stays wet because it was filled in. He said the area is swampy. Mr. Watkins reported to Mr. Armstrong the VAB must use comparable sales to determine if the property valuation is correct or needs to be lowered as the petitioner is requesting. Mr. Armstrong said he has a run down trailer on the property. Ms. Pendleton said the property is really what is valuable. Mr. Watkins stated if Ms. Pendleton stated the comparable sales presented by Ms. Pendleton reflect the proper evaluation of the property. County Commissioner Williams made a **motion to deny the petition filed by Jerry Armstrong and Sharon Egan and to accept the Property Appraiser's valuation on the property.** School Board member Teresa Ann Martin seconded the motion. All for. **MOTION CARRIED.** Mr. Armstrong asked how he could appeal to the Department of Revenue. Mr. Watkins informed Mr. Armstrong he had thirty-days to file an appeal. He instructed Mr. Armstrong to file a petition with the Circuit Court within thirty-days. He told Mr. Armstrong he could file his petition at the local Courthouse.

**2002-7 CORTLAND LOWE**

(Tape 1-1277) Ms. Pendleton said she used some of the same comparables for Mr. Lowe's property on SGI. She stated Mr. Lowe owns a one story, three-bedroom house on a slab foundation at 333 W. Gulf Beach Blvd. She said the market value on his property is \$171,143.00. She presented the comparable sales she used to determine Mr. Lowe's property valuation. She also informed the Board's the comparable sales were all vacant lots. Mr. Lowe stated the house was built in the 1950's and purchased the house in 1977 for approximately \$20,000.00 to be used as a vacation home. He said his only argument is he has a lot that has a house on it. He said he thought Ms. Pendleton was comparing apples to oranges. He stated his house and lot where the lot might be worth more than the house, but if he sells the house and lot the house has to go with the property so the person who purchases the lot and house would probably tear the house down since it is so old. He said he thought if a person paid \$100,000.00 for the lot then they would want to build a \$500,000.00 house on it. He stated so that would make it four times the value of the land. He informed the VAB he doesn't have a four hundred thousand dollar house, but he has got a little three bedroom, concrete block house and so he couldn't see how his house and lot could be compared to people who purchased a lot and build a nice, expensive home on it. He said he would like to leave this house to his kids and grandkids. He stated he wanted consideration in that nobody is going to buy his lot for \$150,000.00 when the lot next to him could be bought and a nice home built on it. He said you are buying the whole package when the lot has a home on the property. He stated he didn't think nobody would even consider his house and lot until all of the other

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vacant lots are sold first. Mr. Watkins said he understood what Mr. Lowe was saying, but he didn't think a house like this was that much of an impediment for someone wanting to purchase property on SGI. He stated he knew land values on the Island had skyrocketed in the last few years. He said he knew the house was useable since Mr. Lowe uses it. He stated Mr. Lowe said the house and its condition was considered, but it was the land value that increased the most. Mr. Lowe stated he disagreed with Mr. Watkins. After discussion County Commissioner Williams made a **motion to deny the petition filed by Cortland Lowe and to accept the Property Appraiser's valuation on the property.** School Board Member George Thompson seconded the motion. All for. **MOTION CARRIED.**

(Tape 1-1897) Mr. Watkins said the Board could go ahead and adjourn since all of the petitions with petitioners present had been heard.

**THERE BEING NO FURTHER BUSINESS TO COME BEFORE THE BOARD  
THE MEETING WAS ADJOURNED.**



**CHERYL SANDERS, CHAIRPERSON**