

**APPRAISAL REVIEW BOARD**  
Office of the Shelby County Appraisal District  
724 Shelbyville Street ~ Center, Texas  
8:45 AM, July 13, 2017

**MINUTES**

Members of the Appraisal Review Board present were Richard Prince, Pam Shepherd, Joe West, Wayne Riley and Carlos Gray. Also in attendance were recording secretary Angie Wright, and chief appraiser Robert N. Pigg.

Members absent were none.

1. **Call to Order** – The meeting was called to order at 9:05 am

2. **Taxpayers' Protests -**

Case No. 2017-641, 653 thru 657 & 696; Tyre, Christopher Wayne and Case No. 2017-642 & 651; Tyre, Christopher Scott – Protesting incorrect appraised (market) value and value is unequal compared with other properties on accounts 572448, 22998, 22999, 547579, 24110, 24111, 23387, 19860 and 22259. Jay Sullivan, agent, states that his client says the value is over market value and unequal on all of these properties.

On account #24111, Mr. Sisk said he changed the class from commercial to residential. That lowered the value from \$45,640 to \$21,010.

Pam Shepherd, seconded by Carlos Gray, made a motion to make no other changes. The vote for approval was 5 for and 0 against and the motion carried.

On account #24110, Mr. Sisk had lowered the mobile home value by about \$3,000 but kept the land value the same leaving the new value at \$130,810. Comps were presented to support this value.

Buddy Hancock, seconded by Wayne Riley, made a motion to make no other changes. The vote for approval was 5 for and 0 against and the motion carried.

On account #547579, Mr. Sisk did not change the noticed value. Presented comps to support the value of \$97,000.

Wayne Riley, seconded by Buddy Hancock, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

On account #572448, Mr. Passmore presents comps. He had made some adjustments which lowered the value from \$40,500 to \$30,500.

Buddy Hancock, seconded by Pam Shepherd, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Jay Sullivan again says that his client feels that the values are over market value and unequal compared to others.

On account #22259, Mr. Passmore presents comps and a realtor's listing with a price of \$295,000. We have it valued at \$214,730 market value, \$192,650 assessed.

Carlos Gray, seconded by Wayne Riley, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

On account #23387, Jay Sullivan states that his client feels it is over market value and unequal to other properties. Mr. Passmore states that we have this property valued at \$1,041,690 and it is listed for sale with a price of \$3,500,000. Mr. Sullivan said that list price is and 'Austin' price. It is unrealistic here.

Carlos Gray, seconded by Pam Shepherd, made motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

On account #22998, Jay Sullivan states that his client feels it is over market value and unequal to other properties. Mr. Passmore says this commercial property has 100% occupancy and presents comps to support his value of \$513,490. This property is also listed for sale with a price of \$1,500,000.

Carlos Gray, seconded by Wayne Riley, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

On account #22999, Jay Sullivan states that his client feels it is over market value and unequal to other properties. Mr. Passmore had reduced the noticed value from \$93,350 to \$68,350. He presents comps to support this value.

Buddy Hancock, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2017-692; Tyson Food-Feed Mill & Hatchery – Protested value is over market value, value is unequal compared with other properties and exemption was denied, modified or cancelled on property id 9612182. Mr. Sullivan said that they are only arguing the denial of exemption, not value. Hatchery machinery & equipment meets all requirements of sec. 11.161 for animal husbandry exemption.

Mr. Pigg says that it is attached to the building therefor it is considered real property and not personal property. Real property does not qualify for animal husbandry exemption.

Buddy Hancock, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2017-452; Granite Publications, Inc. – They protested incorrect appraised (market) value and value is unequal compared with other properties on property ID 600694.

Ms. Wright explains that an asset list was requested and once received, our depreciation schedule was used to reach a value of \$166,870. The depreciation schedule and life expectancies that we use is what is suggested by the comptroller's website.

Jay Sullivan, agent for the property owner, says that he uses a different life expectancy than we do. That the equipment depreciates faster.

Wayne Riley, seconded by Carlos Gray, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2017-659; PWCC Limited – They protested incorrect appraised (market) value and value is unequal compared with other properties on property ID 49636.

Ms. Wright explains that an asset list was requested and once received, our depreciation schedule was used to reach a value of \$274,990. The depreciation schedule and life expectancies that we use is what

is suggested by the comptroller's website.

Jay Sullivan, agent for the property owner, says that the value should be \$252,040.

Carlos Gray, seconded by Buddy Hancock, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2017-663; Austin Bank, Texas NA - They protested incorrect appraised (market) value and value is unequal compared with other properties on property ID 31590.

Ms. Wright explains that an asset list was requested and once received, our depreciation schedule was used to reach a value of \$56,640. The depreciation schedule and life expectancies that we use is what is suggested by the comptroller's website.

Jay Sullivan, agent for the property owner, says everything they do is on an 8 and 5 year life. Furniture & fixtures are 8 and electronic equipment is on a 5 year life. So their rendered value is \$34,351 and that is what they feel it is worth.

Buddy Hancock, seconded by Wayne Riley, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

Case No. 2017-660; Texas State Bank; They protested incorrect appraised (market) value and value is unequal compared with other properties on property ID 54032.

Ms. Wright says their noticed value was \$48,550. An asset list was requested and once received, our depreciation schedule was used to reach a value of \$46,730. The depreciation schedule and life expectancies that we use is what is suggested by the comptroller's website.

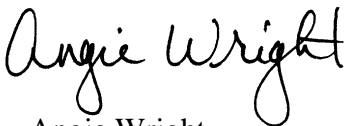
Jay Sullivan, agent for the property owner, says they used an 8 and 5 year life on everything and that is the difference. He feels their rendered value of \$24,215 is a fair number.

Wayne Riley, seconded by Buddy Hancock, made a motion to make no changes. The vote for approval was 5 for and 0 against and the motion carried.

3. **Appraisal Records as Amended** – Pam Shepherd, seconded by Carlos Gray, made a motion to approve the appraisal records as amended. The vote for approval was 5 for and 0 against and the motion carried.

4. **Recess** – With no further business before the board, the meeting was adjourned.

Respectfully submitted,



Angie Wright  
Recording Secretary  
Appraisal Review Board