

MADISON COUNTY BOARD OF EQUALIZATION

Minutes

June 9, 2025

Kim Pumphrey, Chair, called the meeting of the Madison County Board of Equalization to order at 6:00 p.m. in the County Administration Building Auditorium. A quorum was established, with all members in attendance: Will Flory, Kevin McHaney, Doug Parsons, Steve Grayson, and Robert Finks, Alternate. County Administrator Jonathon Weakley was also present. Members recited the Pledge of Allegiance, followed by a moment of silence.

Motion was made by Mr. McHaney to adopt the presented agenda, seconded by Mr. Flory, and carried, with all members voting aye. Motion was made by Mr. Flory to approve the May 12, 2025, minutes as presented. The motion was seconded by Mr. McHaney, and carried, with all members voting aye.

Old Business: Monroe Colvin TM 41-19C. The building Mr. Colvin questioned was removed from his parcel's assessment, as it was indeed on an adjoining tract belonging to someone else. All other case actions from the May 12 meeting were completed and notices submitted to the owners and the Commissioner of Revenue.

The scheduled Appeals began:

Eugene Gartner TM 22-25C, Record #8449. Mr. Gartner was sworn in by Chair Kim Pumphrey, who explained the appeal process. He distributed other fair market sales for comparison purposes. Mr. Gartner states there are errors in the assessment as his house is two bedrooms, not three, it is only 2,000 square feet, the fireplace is old, and there have been no additional structures added. He answered that the home is in good condition, but he feels the assessment is \$120,000 too high. Mr. Gartner stated he had difficulty in finding how to appeal, and suggested this information be placed on the assessment notice. After Mr. Gartner left the BOE discussed the request. The previous assessment listed three bedrooms, and there is a question whether the porches are included in the square footage. Motion was made by Mr. Flory to send the case back to the Commissioner of Revenue and Building Inspector offices to help determine the number of bedrooms and square footage. Motion was seconded by Mr. Grayson, and carried, with all members voting aye.

George Pettie, TM 9-5, Record #5510. No one was present for the hearing, nor information submitted. After review, motion was made by Mr. Flory to make no change to the assessment. Motion was seconded by Mr. McHaney, and carried, with all members voting aye.

Greg Clore, Trustee, TM 32-113, Record #9239. Mr. Clore asked the BOE members to introduce themselves, which was done. He and his mother, Mabel Clore, were sworn in by Chair Kim Pumphrey, and the appeal process explained. Mr. Clore explained the property has a farmhouse (card 1), a brick house (card 2), cell tower, and several barns and storage sheds. He is satisfied with the value of the land, but feels several of the buildings are assessed too high, and asked the brick house to be changed from Class A to Class B. He had comparable buildings and sites submitted for review. He was complimentary of the County web site and thanked the BOE for their time. After the Clore's left there was discussion of the requests. Mr. Flory made a motion to change the brick home from Class A to B, the garage from \$35 per sq. ft. to \$15, and the shop metal building from \$18 per sq. ft. to \$6. The motion was seconded by Mr. McHaney. Mr. Grayson said he had been in the brick home many times, and felt the construction and materials were of exceptionally high quality, representing the fine workmanship of Mr. Clore's father. Mr. Flory amended his motion to only change the values of the garage and metal shop building. Mr. McHaney seconded the amended motion, which carried, with all members voting aye, except Mr. Grayson who abstained.

John and Ginger Caskey, TM 62-1C, Record #7194

TM 62-2, Record #7193

TM 62-9i, Record #6256

TM 62-1A, Record #6060

Ginger Caskey was sworn in by Chair Kim Pumphrey, and the appeal process explained for these four cases. Mrs. Caskey provided several photographs of the houses on TM 62-1C. One of the houses was built in 1750, and both would be too costly to renovate, with extensive mold and rotted barns. She stated they have not demolished them for historical/sentimental reasons.

The BOE discussed the requests after Mrs. Caskey left. Mr. McHaney stated parcels 62-1C, 62-2, and a property not being appealed were purchased together in 2021 for \$1.2 million.

The BOE decided to send **TM 62-1C** back to the Commissioner of Revenue to check if the calculation and negative adjustment rating are accurate.

TM 62-2, Record #7193. Motion was made by Mr. Flory to make no change to this property as it was part of the large purchase. Motion was seconded by Mr. McHaney, and carried with all members voting aye.

TM 62-9i, Record #6256. Motion was made by Mr. Flory to make no change to the assessment of this parcel. Motion was seconded by Mr. McHaney, and carried with all members voting aye.

TM 62-1A, Record #6060. Motion was made by Mr. McHaney to make no change to the assessment. Motion was seconded by Mr. Flory, and carried with all members voting aye.

Eric Saraceno, TM 38-43C, Record #9824. No one was present for this request. Mr. McHaney feels the assessment is comparable to neighboring properties, and a similar property on this road recently sold for \$975,000. The BOE reviewed the spreadsheet provided by Mr. Saraceno with eleven other properties on Ruth Road. After discussion motion was made by Mr. Grayson to make no change to the assessment. Motion was seconded by Mr. Parsons, and carried, with all members voting aye.

There was no public comment and no closed session.

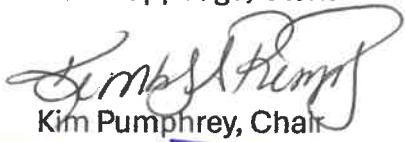
The next meeting will be held on July 14.

There being no further business to conduct, Mr. Parsons moved to adjourn the meeting. Motion was seconded by Mr. Grayson, and carried with all members voting aye.

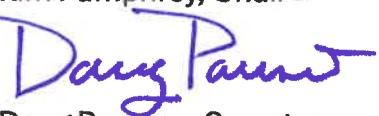
Respectfully submitted,


Nan Coppedge

Nan Coppedge, Clerk


Kim Pumphrey

Kim Pumphrey, Chair


Doug Parsons

Doug Parsons, Secretary