

BAA CONFERENCE MINUTES– September 22, 2021

PARCEL ID: R120 003 000 0412 0000
APPELLANT: Helen Kirk
APPEAL: Legal Residence
LOCATION: Beaufort County Government Bldg. Council Chambers

Conference Start: 3:43 pm
Conference End: 4:20 pm

Attending Board Members: Paul Jernigan Andrew DiSalvo
 Bruce Doneff Robert Coon
 Alan Obstler (Arrived late at 2:19 PM)

Time into Decision Session: 4:00 pm
Time out of Decision Session: 4:17 pm

Board Conference Narrative Summary:

Presenting for the Assessor was Assessor Ebony Sanders. Mrs. Sanders summarized the issue before the board that Ms. Kirk applied for but was denied the legal residence exemption. Mrs. Kirk is still legally married to her spouse who is receiving a star exemption in New York. The appellant is still legally married to her spouse and has never filed a separation agreement with the courts. Mrs. Sanders presented case law supporting the decision to deny legal residence to Mrs. Kirk.

17-ALJ-17-0171-CC (Ginsburg v. Horry County), 16-ALJ-17-0150-CC (Long v Lancaster)
16-ALJ-17-0156-CC (Pajer v. Lancaster), 18-ALJ-17-0233-CC (Oakley v. Beaufort County).

Mrs. Kirk presenting evidence of pay stubs, jury summons, voter registration, driver's license, vehicle registration indicating she is a "legal resident" of the state of SC. although her tax returns indicate she is legally married.

Per SC statute, Mr. and Mrs. Kirk are legally married. Mr. Anthony Kirk is the owner-occupant's spouse, Mr. Anthony Kirk claims residency exemption in the state of New York. Therefore, Mrs. Kirk is not eligible for the legal residence exemption.

Board Decision Results:

Decision was made in favor of the Assessor to deny the legal residence exemption to the appellant, Helen Kirk.

Additional Info:

- Board's Attorney, Brittany Ward
- Assessor presentation by Ebony Sanders, Beaufort County Assessor

BAA CONFERENCE MINUTES– September 22, 2021

PARCEL ID: R550 018 00A 0008 0000
APPELLANT: Fred Devries
APPEAL: Valuation as of 12/31/2017
LOCATION: BEAUFORT COUNTY GOVERNMENT Bldg. Council Chambers

Conference Start: 2:00 pm
Conference End: 3:40 pm

Attending Board Members: Paul Jernigan Andrew DiSalvo
 Bruce Doneff Robert Coon
 Alan Obstler (Arrived late at 2:19 PM)

Time into Decision Session: 3:04
Time out of Decision Session: 3:39

Board Conference Narrative Summary:

Presenting for the Assessor was Robert Hart, Certified Residential Mass Appraiser. Mr. Hart stated that the property was a second row with ocean access in an area of multi-use properties. Although there was not a multitude of second row sales as of 12/31/2017, the effective date of value, there were sales of third and fourth row properties to use as comparable sales when adjustments were made.

Explanation of actual vs. effective age was given. Subject property, although built in 1962, was remodeled in 2000 thereby changing the effective age. Physical inspection was made of the exterior of the dwelling but access to the interior was denied. MLS interior photos were used to determine the condition of the interior.

Of all the comps used to determine fair market value, the most weight was given to 24 Red Cardinal due to location and it being a second-row property. As a result, opinion of value is \$1,430,000 as of the county effective date of 12/31/2017.

Attorney Russell Patterson presented on behalf of the appellant, Fred Devries. Mr. Patterson stated that interior inspection was denied as the property was a rental and access would have been difficult to arrange while renters were in residence. Patterson explained the definition of Fair Market value as stated in §12-37-390: *The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.*

Appraisal submitted by appellant indicated an opinion of value of 02/31/2017 of \$1,100,000 as of 2/14/2017.

Patterson indicated that the property, prior to purchase by Mr. Devries was actively listed for over three and one-half years. The original list price being \$1,495,000 and list price was reduced several times over that time period.

Mr. Patterson also indicated that it is not incumbent upon the taxpayer to prove the assessor's value is incorrect. Assessor Sanders indicated that it is up to the taxpayer to prove the assessor's opinion of value is incorrect, not the other way around.

Attorney presented a broker's opinion of value from Larry Page but indicated this opinion would not be an acceptable document as Mr. Page is not a licensed appraiser. Patterson stated that in light of evidence submitted, market value should be in the range of \$1,050,000 to \$1,100,000 as of the effective valuation date.

Additional Info:

- Board's Attorney, Brittany Ward
- Jernigan read rules of BAA
- Assessor presentation by Robert Hart Appraiser
- Appellants Attorney, Russell Patterson presented on behalf of Fred DeVries.

Board Decision Results:

Although Decision was not unanimous, Board decision was made four (4) to one (1) in favor of the Assessor for \$1,350,000.