

Marion Central Appraisal District

Appraisal Review Board

Minutes from June 11th, 2026

ARB Protest Hearings

Present were ARB members: David Ozee, Kerry Blackburn, James Morris and Brenda Wilson. Also present were Ann Lummus, Chief Appraiser, Curtis Sandefur, Appraiser, Amanda White, Appraiser, and Angela Hooten.

Brenda Wilson called the meeting to order at 9:20am and established a quorum.

2026272 – Sharon Covin – P/14776 – 9:30am – The taxpayer stated that this property has no value and should not have gone up. The appraisal district representative stated that the value was set with the market increase. Kerry Blackburn made a motion to leave at 2025 value, seconded by David Ozee and the motion passed.

2026158 – Bentling Properties LLC/Wayne Krohm, owner – P/19102, 19063 – 9:52am – The taxpayer stated this property is not worth the value. He is not making enough in rent. The appraisal district representative stated the market sales increased. Kerry Blackburn made a motion to set the land value at \$140,600 and the improvement value at \$157,890 for a total value of \$298,490. It was seconded by David Ozee and the motion passed. On parcel 19063 the taxpayer stated the back is all washed out. He can't build on it. There is a sewer problem. No water. It has gone up 142% in 4 years. Requested to keep the same as last year. Paid \$220K 7 months ago. The appraisal district representative stated that the values increased due to the market. David Ozee made a motion to leave at 2025 values totaling \$171,920. It was seconded by James Morris and the motion passed.

2026050 – Ivonne Andino – P/9072 10:50am – The taxpayer did not wish to protest. Just had a question. Do home improvements increase the value? The appraisal district representative stated that yes, improvements increase the depreciation. This property has a 100% disabled veteran homestead exemption. David Ozee made a motion that there is no change, seconded by Kerry Blackburn and the motion passed.

2026218 – Susan Yohn and Mark McKay – P/19174 – 11:09am – The taxpayer stated the house was built in 1933 with no improvements exempt a flower box. The houses nearby are not selling. She stated that her home fits the lower class. She says her survey is wrong. Lot is smaller. 1200 square feet still falls under the classification. All rooms but 1 are under construction. The appraisal district representative stated the land value went down and the improvement class was corrected from 2Frame- to 5Frame. It is 1277 square feet which puts it at the 5Frame schedule. The Board discussed and the appraisal district representative changed the effective year to 1975 and percent good to 64% from 74%. James Morris made a motion to set the land value at \$21,600 and improvement value at \$106,990 for a total market value of \$128,590. It was seconded by Kerry Blackburn and the motion passed.

2026216 – Mark McKay – P/19173 – 11:31am – Brenda Wilson recused herself and David Ozee lead the hearing. The taxpayer asked if the addition is still excluded. The 7x11 wine cellar is finished. The rest of the basement is not finished out. What is clerical error that resulted in the increase? Home prices have gone down. The appraisal district representative stated that yes, it is still excluded. Regarding the clerical error, the effective year changed from 2000 to 2005 due to work done on the home. The depreciation went from 83% to 87% and resulted in the increase in value. James Morris made a motion to keep the 2025 total value of \$257,080. It was seconded by Kerry Blackburn and the motion passed.

2026183 – James and Kathy Higginbotham – P/10928 – 12:06pm – The taxpayer claims unequal appraisal. There are 19 homes, one way in and out. Our taxes are highest except for 1 other home in Dogwood Park. Not lakeview or waterfront, no lake access, no shop. They did their own version of comps for an average. The appraisal district representative stated that those are not correct comps as only 7 of those homes are brick. This property has a decrease in market value and decreased depreciation. They also have an over 65 homestead cap. Kerry Blackburn made motion to leave at 2025 values for a total taxable value of \$343,620. It was seconded by James Morris and the motion passed.

2026052 – Kerry and Taylor Brock – P/17426 – 1:52pm – Taxpayer stated there was a large increase in value. There have been no improvements except for a porch rail. Several others in neighborhood did not have a huge jump in value. This is an old camp house with no siding. The appraisal district representative stated that the total market value decreased by \$2,150. The house was reclassified. Porch and storage were left off and house depreciation went from 40% to 70%, the addition from 83% to 96%. The circuit breaker should have applied. When the husband died and ownership changed to the current taxpayer, it was mistakenly set as a new owner. This was corrected and the total market value set to \$112,540. Kerry Blackburn made a motion to approve this value, and it was seconded by James Morris. The motion was approved.

2026049 – Mitchell Deleo – P/8039 – 2:43pm – The taxpayer stated that the house is 80 years old and damaged. Floors are bad. There are structural issues. Requests value to be \$50,000. Half is livable. The appraisal district representative stated market sales resulted in the values. David Ozee made a motion to set the improvement value at \$76,230, the land stays at \$24,000 for a total of \$100,230. Kerry Blackburn seconded and the motion passed.

2026161 – Sing Khamone and Rose Chareunsap – P/11618 – 3:13pm – The taxpayer stated they have tried to sell this property but it has not sold. Would like to give it to the county for tax sale. The appraisal district representative advised to speak with the tax assessor collector at the tax office. No change. James Morris made a motion, seconded by David Ozee, and the motion passed.

2026028 – Kimberly and Ronald Jackson – P/18938, 10098 – 3:40pm – Taxpayer provided pictures and stated value too high on parcel 18938. Exterior damage, only repair was a new roof due to hail damage. The appraisal district representative agreed it should be lowered. David Ozee made a motion for the total market value to be \$70,560. It was seconded by James Morris and the motion passed. On parcel 10098 the taxpayer provided pictures showing the foundation problem. Two rooms are used as storage and are not heated or cooled. Window trim is rotted. The appraisal district representative stated that area is still classified as a storage area. Explained circuit breaker and over 65 homestead. Value increased due to correction in the classification from 2Frame- to

5Frame. David Ozee made a motion to keep the 2025 values for a total value of \$105,820. Kerry Blackburn seconded and the motion passed.

2026026 – Richard King – P/38480, 16812 – 4:17pm – The taxpayer stated that he only paid \$3K about 12 years ago for the lots. Mobile Home needs repair. The appraisal district representative stated that the land value decreased, and the improvement increased due to a schedule change on the mobile home. With the over 65 homestead exemption the increase is only estimated to be around \$1.96 for the hospital district. James Morris made a motion for the land to be \$10,440 and mobile home to be \$36,233 for a total value of \$46,673. It was seconded by David Ozee and the motion passed.

2026053 – David and Felician Liedtke – P/37601 – 4:41pm – The taxpayer disputed where he is valued at within our schedules. Should be low not average. 35% is pastureland. Requested \$861,640 total market value. The appraisal district representative stated that market sales increased, but the improvement value decreased resulting in an overall decrease in total market value. Taxpayer has the 100% disabled homestead. The appraisal district representative changed the acreage to the max of 20 acres under the homestead exemption. The remaining land is under productivity. Taxpayer is only paying on the total taxable value of \$37,770. The appraisal district representative explained how market values are figured. David Ozee made a motion for the total market value to be \$988,775, seconded by Kerry Blackburn, opposed by James Morris. The motion passed.

2026259 – Charles Hibbler – P/7981 – 5:17pm – The taxpayer was shocked at the increase in value since 2010. He did not protest last year. The appraisal district representative stated that the value has decreased from the previous year. The property does not qualify for timber exemption because it is only 4 acres and does not meet the minimum requirement of 5 acres. David Ozee made a motion to keep the value as-is at \$32,000. James Morris seconded and the motion passed.