Benewah County
Board of Equalization

Special Meeting Minutes
July 13, 2026
10:45 AM
701 W. College Ave, Benewah County Courthouse, Commissioner's Room

A. Call to Order:

Chairman Short called the Board of Equalization hearing to order at 11:08 a.m.

B. Business:

Clerk LeWan introduced the hearing, stated the purpose of the hearing, and swore in the Assessor Donna Spier to testify in each appeal before the Board.

C. Verbal Appeals:

- **Appeal 2026-01 (ACTION)**

Sherry Nelson Moore (in person) **Parcel: RP003100100044**

Opening:

Clerk LeWan swore in the appellant Sherry Nelson Moore & introduced hearing 2026-01, Property owner: Sherry Nelson Moore, Parcel Number RP003100100044.

Testimony:

Sherry Moore testified that there have been no changes to the subject property since the previous assessment. She described the property's location, characteristics, and current condition, noting that it remains unimproved. A photograph of the property was submitted into evidence. Ms. Moore discussed her research regarding comparable riverfront property sales, stating that many of the properties she reviewed included improvements and amenities that she believes distinguish them from her property.

The Assessor submitted the property's appraisal report into evidence and provided an overview of the county's mass appraisal methodology. The Assessor explained that the valuation was based on market sales of comparable riverfront properties during the applicable assessment period. Testimony included an explanation of how riverfront values are established, the treatment of improvements, and the methodology used to value frontage and additional acreage. The Assessor also explained that docks do not receive separate contributory value in the assessment model and discussed the market analysis supporting the valuation.

The Commissioners discussed the evidence presented by both parties and asked clarifying questions regarding the property's characteristics, available utilities, comparable sales, and the county's valuation methodology. Discussion also included the effect of potential improvements on assessed value and the application of the mass appraisal model to riverfront properties.

Following the testimony, the Commissioners acknowledged their understanding of the valuation process and the evidence presented for consideration in reaching a determination.

Commissioners closed the hearing for testimony to deliberate.

Deliberation:

The Commissioners deliberated on the testimony and evidence presented by both parties. The Board discussed the applicable burden of proof, the statutory requirement to value property at market value, and the evidence supporting the assessment.

While expressing concerns regarding broader property tax and valuation issues, the Commissioners acknowledged that their decision must be based on the evidence presented and the requirements of Idaho law. The Board discussed the comparable sales, market conditions, and the assessment methodology before concluding its deliberations.

Motion:

Commissioner Reynolds made a motion to uphold the Assessor’s value, seconded by Commissioner Manes. Motion carried. M/S MC

Roll Call vote: Commissioner Manes: Aye; Commissioner Reynolds: Aye; Commissioner Short: Nay

- **Appeal 2026-02 (ACTION)**

McKelvy Investments (over the phone) **Parcel: RPA00605900010**

Opening:

Clerk LeWan swore in the appellant Christina Nelson-Watkins representative for McKelvy Investments LLC & introduced hearing 2026-02, Property owner: McKelvy Investments LLC, Parcel Number RPA00605900010.

Testimony:

The Christina Nelson-Watkins testified that the property's assessed value has increased significantly over the past two years, with the increase attributed to the structure despite no physical changes to the property. The Ms. Watkins entered a comparable market analysis, as well as multiple sales listings into evidence to support her opinion of value, asserting that the assessment does not adequately account for differences between the subject property and the comparable properties. She also discussed the property's characteristics, surrounding uses, and her independent valuation analysis.

The Assessor submitted the appraisal report into evidence and explained the property's assessment in accordance with applicable appraisal standards and county mass appraisal practices. Testimony included the property's assessment history, classification, prior improvements, and the comparable sales relied upon in determining market value. The Assessor also addressed the comparable sales presented by the appellant, explaining differences in property characteristics, condition, construction quality, compliance issues, and available market data that affected their applicability.

The Commissioners asked questions regarding the assessment methodology, property classification, valuation approaches, prior Board actions, and the treatment of various property characteristics and improvements. Additional discussion focused on the comparable sales analysis, the basis for the current assessment, and the evidence presented by both parties for the Board's consideration.

Deliberation:

The Commissioners discussed the comparable sales presented during the hearing, including the similarities and differences between the subject property and the identified comparables. Discussion focused on the effect of property characteristics, including unit configuration, on market value and the comparability of the sales.

The Commissioners also noted the challenges associated with identifying comparable sales for the subject property and discussed broader concerns regarding the relationship between property valuations.

Motion:

Commissioner Manes made a motion to lower the assessed value to something we feel is something that is real based on the number of bedrooms. $400,000 is a more realistic value, seconded by Commissioner Reynolds. Motion carried.

Roll Call vote: Commissioner Manes: Aye; Commissioner Reynolds: Aye; Commissioner Short: Aye

- ## Appeal 2026-03 (ACTION)

Raymond J Schug (over the phone) **Parcel: RP44N02W21599B**

Opening:

Clerk LeWan swore in the appellant Raymond J Schug & introduced hearing 2026-03, Property owner: Raymond J. Schug, Parcel Number RP44N02W21599B.

Testimony:

The Mr. Schug testified that the assessment includes value for what is identified as a habitable structure, although he contends no such structure exists on the property. He explained that the only improvement is an open-sided shelter used seasonally by hunters and argued that it does not meet the characteristics of a habitable building. The Mr. Schug questioned the valuation of the improvements, discussed the property's use and access, and expressed concerns regarding the assessment process and classification of the property.

The Assessor submitted the appraisal report into evidence and testified regarding the property's assessment and explained that, following discussions with the Mr. Schug, the structure was identified and assessed as a lean-to rather than a cabin. The Assessor described the property's valuation, including the treatment of the improvements, land classification, and the removal of a one-acre homesite from the timber exemption. The Assessor also addressed the property's ownership records, assessment methodology, and the procedures applicable to any future property division.

The Commissioners asked clarifying questions regarding the valuation of the land and improvements, the assessment methodology, and the property's classification and use before concluding the evidentiary portion of the hearing.

Commissioners closed the hearing for testimony to deliberate.

Deliberation:

The Commissioners discussed the condition and use of the lean-to, as well as the property's access and road maintenance. The Board also reviewed the property's timber classification and the application of the timber exemption.

The Commissioners concluded that the property's assessment appeared to be consistent with county valuation practices and discussed the allocation of acreage between the timber exemption and the homesite. The Board also noted that any future adjustment to the acreage associated with the improvement would require additional action through the appropriate property division process.

Motion:

Commissioner Reynolds made a motion to uphold the assessor’s value, seconded by Commissioner Manes. Motion carried.

Roll Call vote: Commissioner Manes: Aye; Commissioner Reynolds: Aye; Commissioner Short: Aye

- ## Appeal 2026-04 (ACTION)

Benewah Humane Society Red Barn Thrift Store (in person) **Parcel: RPA0120200014A**

Opening:

Clerk LeWan swore in the appellant Aimie Reid representing the Red Barn Thrift Store & Aaron Fruedenthal Deputy Prosecuting Attorney representing the County. Clerk LeWan then introduced hearing 2026-04, Property owner: Benewah Humane Society Red Barn Thrift Store, Parcel Number RPA0120200014A.

Testimony:

Amy Reid, representing the Red Barn, testified that no additional evidence was being submitted. She explained that she believes the organization's previous exemption application was completed incorrectly and described the organization's operations, charitable activities, and support provided to other nonprofit agencies. Ms. Reid discussed the purpose of the organization and its request for a property tax exemption, asserting that the property serves a charitable purpose and should qualify for exempt status.

Aaron Freudenthal entered a legal memorandum into evidence regarding the exemption request and reviewed the applicable provisions of Idaho law governing charitable property tax exemptions. He discussed the property's use, the limitations on retail activity, and the statutory requirements for exemption eligibility. Mr. Freudenthal also addressed the availability of partial exemptions, relevant legal precedent, and the information necessary to evaluate such a request. He advised the Board regarding the applicable legal standards and noted that, should the exemption be denied, the applicant has the right to appeal the decision to the Idaho State Board of Tax Appeals.

Discussion focused on the legal requirements for the exemption request and the information available to support it. It was noted that a partial exemption may be appropriate under certain circumstances; however, the record did not contain sufficient information to determine eligibility or calculate a partial exemption.

The Mr. Freudenthal recognized that a future application supported by additional documentation or submitted under a different statutory provision could be considered independently.

Commissioners closed the hearing for testimony to deliberate.

Deliberation:

Deliberations remained limited to the exemption request currently before the Board. Discussion also emphasized the Board's obligation to apply Idaho law consistently and the importance of adhering to statutory requirements and legal precedent. The applicant was encouraged to seek additional legal guidance regarding future exemption opportunities.

Motion:

Commissioner Manes made a motion that we deny the appeal, seconded by Commissioner Reynolds. Motion carried.

Roll Call vote: Commissioner Manes: Aye; Commissioner Reynolds: Aye; Commissioner Short: Aye

D. Written Appeal:

- ## Appeal 2026-05 (ACTION)

Casualty Loss Exemption - Angela Baker **Parcel: RPA0190150002A**

Opening:

Clerk introduced hearing 2026-05, Property owner: Angela Baker, Parcel Number RPA0190150002A.

Testimony:

Assessor Spier explained that the property experienced a total-loss fire and described the date of the loss. She outlined the methodology used to determine the value of the property tax exemption and explained how the exemption amount was calculated in accordance with applicable assessment procedures.

Motion:

Commissioner Reynolds made a motion for the exemption of $27,699 for this parcel, seconded by Commissioner Manes. Motion carried.

Roll Call vote: Commissioner Manes: Aye; Commissioner Reynolds: Aye; Commissioner Short: Aye

- **Appeal 2026-05 (ACTION)**

Casualty Loss Exemption - Clinton Lee Allman **Parcel: RP004300200090**

Opening:

Clerk introduced hearing 2026-06, Property owner: Clinton lee Allman, Parcel Number RP004300200090.

Testimony:

Assessor Spier testified that the residence sustained fire damage and is currently being repaired. She explained that the property qualified for the disaster-related property tax adjustment and stated that the calculated exemption amount is $163,518, based on the applicable assessment procedures.

Motion:

Commissioner Manes made a motion to accept the reduced value, Commissioner Reynolds seconded. Motion carried.

Roll Call vote: Commissioner Manes: Aye; Commissioner Reynolds: Aye; Commissioner Short: Aye

E. Adjourn:

Chairman Short adjourned the meeting at 1:11 p.m. and called for a short break prior to resuming the business meeting.

Minutes read and approved this 13th day of July, 2026.

By the Board of Benewah County Commissioners:

__/s/____________________	____/s/_____________________	___/s/___________________
Robert Short, Commissioner	Mark Reynolds, Commissioner	Scott Manes, Commissioner

Attest:

_/s/__________________________
Janeen LeWan, Clerk