

Board of Equalization Hearing  
May 24, 2023

Hearing Room  
King and Queen Courthouse  
King and Queen CH, VA 23085

Members Present:  
Plunard Robinson – Chairman  
Kerry Basehore – Secretary  
John Charbonaeu  
Allen Elliott

Property Owner: **Anthony K and Donna G Smolich**  
**23-67L-283**

Board informs taxpayer of the purpose of the Board of Equalization.

Property owner states the value of his house increased by \$195,000.  
Property owner questions a grade value and board provides definition as explained in the Assessor's Manual. Property owner provides comparable, Sutton, with a grade of C+10 with a high dwelling rate. Mr. Smolich has grade of B-5 with a lower dwelling rate.

Mr. Smolich states a comparable to his house (Smith), with similar square footage only increased by 31% while theirs increased 41%.

Property owner states that property value should not increase by this amount due to a pandemic and high market and material values. He has done no improvements to his property since the last assessment, six years ago.

Board explains the average increase in the county is 35%. Informs taxpayer that the tax rate for 2023 has been set to \$0.48.

Board reviews property owners' property card and his comparable (Smith and Sutton) with the property owners.

Mr. Smolich states he should not be assessed at this current value for 6 years because at the time of the reassessment, market values were higher and since that time, values have decreased. In response, the board explains that the county is required to have a reassessment every six year and the last reassessment was in 2017.

The board will discuss the matter and let the property owners know their decision within 30 days.