

Cherokee County Board of Tax Assessors
Regular Meeting
September 11, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: August 28, 2025 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Value Agreements

Batch P4, Certify to BOE

Batch P6, Audit Agenda

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch EX-1, Current Year Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Appeal Changes

Batch 3B, Certify to BOE

Batch 3H, Certify to Hearing Officer

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

Batch 5H, Hearing Officer

6. Chief Appraiser Report

7. Attorney's Report / Executive Session

8. Adjournment

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

9/11/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N02C - 053	MAUTZ DIANE MARGARET TRUSTEE	L01(ES3)	REMOVED FOR TY 2025 PER FIELD CHECK, PROPERTY RENTED
03N23 - 077	HOLBROOK JOHN R	L05(ESC)	HOME WAS REMOVED FROM PROPERTY
03N25 - 009	RAY DONNA BLACKWELL	L05(ESC)	PREVIOUS OWNERS LEFT ON IN ERROR
21N10 - 999003	BROCK OLEN	L01(ES3)	EXEMPTION ADDED IN ERROR



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE
03N06 - 172	BARTLETT MICHAEL	L13 (ES1)	REMOVAL LETTER NOT PROVIDED	
04N07 - 008F	WHITE DONALD KEITH	L01 (ES3)	MOBIL HOME UPDATED	81800
13N08 - 041A	JOHNSON JOHN	L13(ES1)	OWNER FILED AFTER NOTICES	165499
14N12J- 063	BUSBEE MARK	L20(ES5)	OWNER FILING FOR REG DISABILITY AFTER NOTICES	384400
14N12J- 130	HACKNEY RONALD M	L06(ESC)	DOCUMENTS PROVIDED	694500
15N04J- 053	FLINN SHERRI	L05 (ESC)	UPDATED DL PROVIDED	313020
15N12H- 124	PAYTON CECIL F	L05(ESC)	UPDATED DRIVER LICENSE PROVIDED	496500
15N12J- 055	ORLOWSKI YONG	L05 (ESC)	PROVIDED REMOVAL LETTER	807930
15N13B- 034	SONGSTER LOIS D	L13 (ES1)	DENIED,WOULD NOT PROVIDE DRIVERS LICENSE OR SI	288430
15N28D- 143	RIVERS WAYNE L	L01 (ES3)	UPDATED DRIVERS LICENSE & REMOVAL LETTER NOT P	
21N10D- 101	HAMBY COLE D	L13 (ES1)	DENIED, UPDATED DRIVERS LICENSE NOT PROVIDED	
21N11D- 425	LE CHAU MINH	L13(ES1)	UPDATED DRIVERS LICENSE PROVIDED	504700
21N11H- 001	BRYCE MISTI MICHELLE THOMASTOLO8 (EL6)		DOCTOR LETTER NOT PROVIDED	402000
21N11K- 067	KHALID IQBAL	L13 (ES1)	DENIED, RESIDENT CARD NOT PROVIDED	
21N12H- 345	DEJARNETT PATRICIA	L20(ES5)	UPDATED DOCUMENTS PROVIDED	401600
23N06 - 015E	LEMONS ZACHARY J	L13 (ES1)	UPDATED DRIVERS LICENSE NOT PROVIDED	
91N18 - 001	VAZQUEZ BIRGILIO RAMIREZ	L13 (ES1)	DENIED, UPDATED DRIVERS LICENSE NOT PROVIDED	

PROPERTY ID

NAME

EXEMPTION

REASON

FLOAT BASE



Becky Parker, Senior Appraiser



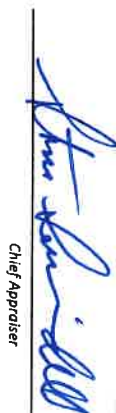
Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
9/11/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
STATE FARM MUTUAL AUTOMOBILE	01	143204	B	R	2025	\$67.00	\$0.00		None	TP Included letter with 2025 return reporting asset no longer located at this location.
WOODSTOCK ENDOSCOPY CENTER LLC	07	103808	B	R&R	2025	\$408,883.00	\$93,768.00	397,435	30 Day	Received late 2025 tax return, updated value, penalty applied.
TROTTA ROBERT L	01	137008	M	R	2025	\$9,411.00	\$0.00		None	TP provided Insurance termination for boat with last day being 5/23/2024.



TMA Account Manager



Chief Appraiser

9/11/2025

Date Approved By Board

BOA Appeals Agenda (P3)
9/11/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
CHEROKEE BEECH BOYS LLC	01	111468	A	R&R	2025	\$405,000.00	\$275,000.00	2025-27983	None	NONE	Value agreement signed to resolve 2025 appeal.
DAVID M DARNELL	01	143062	A	R&R	2025	\$79,000.00	\$19,000.00	2025-25667	None	NONE	Value agreement signed to resolve 2025 appeal.
SOUTHBROOK TECHNOLOGIES INC	01	94997	A	R&R	2025	\$76,000.00	\$53,124.00	2025-28038	None	NONE	Value agreement signed to resolve 2025 appeal.
ZWOLSKY RICHARD	01	144019	M	R	2025	\$20,109.00	\$0.00	2025-26408	None	NONE	Value agreement signed to resolve 2025 appeal.
ZWOLSKY RICHARD	01	152995	M	R	2025	\$50,690.00	\$0.00	2025-26409	None	NONE	Value agreement signed to resolve 2025 appeal.
GREEN TRADE OF GEORGIA LLC	01	118900	B	R	2025	\$871,947.00	\$0.00	2025-26416	None	NONE	Value agreement signed to resolve 2025 appeal.

TMA Account Manager

9/11/2025

Date Approved By Board

Chief Appraiser

Tax Year: 2025

14

56,319,945

St. Paul

BOA Audit Agenda (P6)

9/11/2025

Taxpayer	Tax District	Account	Account Type	Year	Change	Previous Value	Current Value	Penalty Value	Notice	Reason
TROJAN ENTERPRISES LLC	1	156437	A	2022	NOD	\$0.00	\$150,000.00	\$150,000.00	30 DAY	AIRCRAFT ON ORIGINAL STR AUDIT, REMOVED DURING APPEAL, HOWEVER NEW INFORMATION SHOWS AIRCRAFT IS TAXABLE, ADDING BACK TO DIGEST.
TROJAN ENTERPRISES LLC	1	156437	A	2023	NOD	\$0.00	\$150,000.00	\$150,000.00	30 DAY	AIRCRAFT ON ORIGINAL STR AUDIT, REMOVED DURING APPEAL, HOWEVER NEW INFORMATION SHOWS AIRCRAFT IS TAXABLE, ADDING BACK TO DIGEST.
LOW COUNTRY AIR LLC	1	152097	A	2022	NOD	\$0.00	\$0.00	\$1,099,190.00	30 DAY	AIRCRAFT ON ORIGINAL STR AUDIT, HOWEVER UNDER DIFFERENT TALE NUMBER, REMOVED FROM DIGEST, HOWEVER VIA STR AIRCRAFT IS STILL TAXABLE FOR 2022, ADDING BACK TO DIGEST.

TMA Account Manager

Steve Anderson, Appraiser

9/11/2025

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2025

Batch: 1 - Current Year Changes

Meeting Date: Thursday, September 11, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
91N04 - 004	LSI PROPERTIES	\$120,000	\$0	COMBINED WITH 94N04-005	2025-26296
94N05 - 008D	LATIMER PROPERTIES LLC	\$2,538,400	\$0	COMBINED WITH 94N03-024 AND DELETED	2025-26291



Blake McFarland, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

1A: Commercial Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 041	HICKORY FLAT STATION LLC FELLER, SCHEWE, SCOTT & R	16,931,410	16,900,000	VA AT \$16,900,000. 299C APPLIES. NO NOTICE REQUIRED.	26805 01	
03N01 087 BB	CHEROKEE COUNTY DEV AUTH UNIVERSAL ALLOY CORPORATI	18,672,600	18,672,600	VA AT \$13,401,300 NO NOTICE REQUIRED.	27753 02	
14N16 089	CANTON AL PROPCO LLC ZDROK KENNETH	7,054,400	4,015,300	CHANGE PER OFFICE REVIEW. SEND 30 DAY	26147 03	
14N17 025	MEADOWS STATION PROPERTY TAX CONSULTANTS	1,279,200	975,500	CHANGE PER FIELD INSP. SEND 30 DAY NOTICE	25913 3B	
14N23 005 B	CHEROKEE COUNTY DEV AUTH UNIVERSAL ALLOY CORPORATI	38,763,860	27,500,000	VA OF \$27,500,000. 299C DOES NOT APPLY. NO NOTICE REQUIRED.	27754 03	
15N05 144 J	ATIO I LLC GRAHAM GROUP	1,536,490	1,500,000	VA AT \$1,500,000. 299C APPLIES. NO NOTICE REQUIRED.	25734 01	
15N05 218 A	STAFFORD WOODSTOCK LLC GRAHAM GROUP	2,613,260	2,600,000	VA AT \$2,600,000. 299C APPLIES. NO NOTICE REQUIRED.	25735 01	
15N09 081	HOLDEN BETTY SUE	1,062,210	695,510	PROPERTY NOW EXEMPT. SEND 30 DAY NOTICE.	24791 01	
15N11 083	QUIKTRIP CORPORATION GRAHAM GROUP	2,042,240	1,900,000	VA AT \$1,900,000. 299C APPLIES. NO NOTICE REQUIRED	25732 07	
15N12 007 A	GRAY BROOKE MILL 3503 LLC FELLER, SCHEWE, SCOTT & R	49,410,500	49,197,000	VA AT \$49,197,000. 299C APPLIES. NO NOTICE REQUIRED.	26791 01	
15N12 058 A	RPT WOODSTOCK LLC GRAHAM GROUP	20,504,720	18,000,000	VA AT \$18,000,000. 299C APPLIES. NO NOTICE REQUIRED.	25731 07	
15N12 173 C	HANSON ROBERT J TRUSTEE GRAHAM GROUP	1,766,710	1,700,000	VA AT \$1,700,000. 299C APPLIES. NO NOTICE REQUIRED.	25729 07	
15N12 227	WOODSTOCK VILLAGE II LP FELLER, SCHEWE, SCOTT & R	3,328,900	3,200,000	VA AT \$3,200,000. 299C APPLIES. NO NOTICE REQUIRED.	26797 07	
15N13A 108 A	BROOKVIEW LLC GRAHAM GROUP	1,747,100	1,600,000	VA AT \$1,600,000. 299C. NO NOTICE REQUIRED.	25728 03	
15N18 025 A	LIM YIT A &	331,900	149,300	CORRECTION PER FIELD INSP. SEND 30 DAY NOTICE	26186 07	
15N24 191	BRICKMONT WOODSTOCK SPE LLC FELLER, SCHEWE, SCOTT & R	10,802,800	10,252,000	VA AT \$10,252,000. NO 299C. NO NOTICE REQUIRED.	26788 01	
15N24P 103 R	DESCANSANDO PARTNERS LP GRAHAM GROUP	1,823,200	1,750,000	VA AT 1,750,000. 299C APPLIES. NO NOTICE REQUIRED.	25724 07	
91N04 005	LSI PROPERTIES LLC	414,940	537,440	REQUEST TO COMBINE, SEND 30 DAY NOTICE.	26277 03	
91N15 067	BURTON INVESTMENT ASSOC. LLC	504,130	495,230	VA AT \$495,230 PER AP. NO NOTICE REQUIRED.	25966 3B	
91N16 080	ARCH GROUP INVESTMENTS LLC	1,450,000	1,200,000	VA AT \$1,200,000. 299C APPLIES. NO NOTICE REQUIRES.	25965 3B	

1A: Commercial Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
91N16 082	ROACH & ADAMS INVESTMENTS LLC	1,223,900	877,400	VALUE AGREEMENT, LAND ADJ., NO NOTICE	25958 3B	
91N18A 025	ZACK BOBO REAL ESTATE LLC	2,209,600	2,209,600	VALUE AGREEMENT, NO CHANGE, NO NOTICE	25964 03	
91N18A 026	ZACK BOBO REAL ESTATE LLC EAGLE RIDGE PROPERTIES, I	183,440	165,000	VALUE AGREEMENT, UNIFORMITY, NO NOTICE	25963 03	
92N06 243	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	443,000	440,000	VA AT \$440,000. 299C. NO NOTICE REQUIRED.	25715 7A	
92N06 244	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	443,000	444,000	VA AT \$440,000. 299C APPLIES. NO NOTICE REQUIRED.	25714 7A	
92N06 245	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	442,500	440,000	VA AT \$440,000. 299C APPLIES. NO NOTICE REQUIRED.	25713 7A	
92N06 246	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	443,000	440,000	VA AT \$440,000. 299C APPLIES. NO NOTICE REQUIRED.	25712 7A	
94N03 024	LATIMER PROPERTIES LLC	3,761,700	6,799,200	PARCEL COMBINED WITH 94N05-008D PER OWNER REQUEST. SEND 30 DAY NOTICE.	26292 02	
28		191,190,710	174,655,080			

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1B: Commercial Certify to BOE

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N03 217 D	COLUMBIA PROP PARTNERS III LLC GRAHAM GROUP	271,800	271,800	NO CHANGE. CERTIFY TO BOE	25738 01	
15N06 098	ZIL PROPERTIES LLC GEORGIA TAX APPEALS, LLC	406,900	355,000	CERTIFY TO BOE	25784 01	
15N13 147 A	BOARDWALK STORAGE UNIVETER RD LLC RYAN LLC	9,841,830	9,752,930	CERTIFY TO BOE	26129 01	
21N05 248 C	CICE I - GAIM03 LLC RYAN LLC	145,700	145,700	NO CHANGE. CERTIFY TO BOE	26176 01	
92N05 029 A	DMC TOWNE LAKE LLC GRAHAM GROUP	1,491,900	1,072,700	2ND APPEAL. CERTIFY TO BOE.	25720 7A	
5		12,158,130	11,598,130			5

SKL

Don Skelley

EXEMPT DIGEST CHANGES

Tax Year: 2025

Batch: EX-1 - Current Year Changes

Meeting Date: Thursday, September 11, 2025

Map and Parcel	Owner's Name	Previous TAXABLE FMV	Current EXEMPT FMV	Explanation
15N09 - -081	HOLDEN, BETTY SUE	\$1,062,210	\$695,510	NONE EXEMPT MOVED EXEMPT DUE TO USE



Blake McFarland, Sr. Commercial Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: Thursday, September 11, 2025

3A: Residential Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 122 R	TURNER JAMES H	160,000	140,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	25767 01	
02N02 246	INGRAM LAURA A	1,214,000	1,194,000	OVERRIDE PER COMPER	26352 01	
02N02A 010	WIMBERLY JASON	592,380	568,280	CORRECTED PER FIELD CHECK	26189 01	
02N03D 052	DEHOFF LAUREN MEERS	771,100	764,000	OVERRIDE TO RECENT SALE VALUE	26282 01	
02N04G 029	EDWARDS KELLIE M	769,600	754,700	OVERRIDE PER COMPER	26269 01	
02N08A 060	WHITFIELD BROOKE	1,232,100	1,181,300	OVERRIDE PER COMPER	26410 01	
02N09B 128	BENSON BENJAMIN	811,600	777,700	OVERRIDE TO RECENT SALE VALUE	26677 01	
02N13A 119	BISHOP JILL GEORGIA TAX APPEALS, LLC	1,318,000	1,202,200	OVERRIDE PER COMPER	27097 01	
02N13B 004	ANDERSON STEPHEN	591,100	577,800	CORRECTED PER OFFICE REVIEW	26343 01	
03N01 145	SPEARS JAMES L	165,000	150,000	ADJUSTED LAND VALUE	26170 01	
03N01 160	TRAVERS DONALD	150,000	37,500	ADJUSTED LAND VALUE	26199 01	
03N04A 171	NICHOLAS JEANETTE G	1,001,300	917,000	OVERRIDE TO RECENT SALE VALUE	26212 01	
03N10C 181	KAMBHAMPATI AKHILA	553,200	520,000	OVERRIDE TO RECENT SALE VALUE	27091 01	
03N12A 236	BLACKBOURN-JANSMA BARBARA L	773,000	727,900	CORRECTED PER FIELD CHECK	26734 01	
03N12C 180	THOMPSON ANDREW &	895,600	856,300	OVERRIDE PER COMPER	26283 01	
03N12E 320	2017-1 IH BORROWER LP RYAN LLC	520,400	514,300	OVERRIDE PER COMPER	27262 01	
03N17A 243	NIEDERHUBER MICHAEL	913,200	870,800	OVERRIDE PER COMPER	26666 01	
03N22A 037	POWELL SCOTT M	679,700	663,700	OVERRIDE PER COMPER	26634 01	
03N27 101	STYLES KEVIN RUSSELL GEORGIA TAX APPEALS, LLC	965,900	938,100	OVERRIDE PER COMPER	27100 01	
03N28 004 A	JILLSON JOSEPH J THE STALLINGS-RIBAR GROUP	37,800	22,500	CORRECTED PER OFFICE REVIEW	28220 01	

3A: Residential Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
04N03A 067	CARVER BRANDI &	457,600	418,600	OVERRIDE PER COMPER	26691 01	
04N03A 091	HOLT KRISTEN	545,700	486,400	OVERRIDE PER COMPER	26406 01	
14N10K 008	KURZEN WAYNE A & EQUITAX PROPERTY TAX ADVI	747,000	713,500	OVERRIDE PER COMPER	26576 03	
14N12C 219	CSH PROPERTY ONE LLC RYAN LLC	300,400	297,200	CORRECTED PER FIELD CHECK	27381 03	
14N16D 030	CSH PROPERTY ONE LLC RYAN LLC	329,820	321,920	CORRECTED PER FIELD CHECK	27383 03	
14N16D 116	FKH SFR PROPCO A LP RYAN LLC	387,420	385,020	CORRECTED PER FIELD CHECK	27252 03	
14N16D 158	FKH SFR LLP RYAN LLC	363,300	351,400	CORRECTED PER OFFICE REVIEW	27249 03	
14N17A 057	FARRELL SCOTT E	418,010	398,310	CORRECTED PER FIELD CHECK	26340 03	
14N20A 038	FKH SFR PROPCO J L P RYAN LLC	474,000	472,600	299C REMOVED PER APPEAL	28203 03	
14N20A 049	FKH SFR PROPCO K L P RYAN LLC	435,600	434,400	299C REMOVED PER APPEAL	28134 03	
14N21C 311	SFR CROWN JEWEL MOSS POINTE TAX PROPER INC	408,992	301,800	299C REMOVED PER APPEAL	26140 01	
14N24A 141	PROGRESS RES BORROWER 3 LLC RYAN LLC	245,250	241,350	CORRECTED PER FIELD CHECK	27765 03	
14N24A 195	MCH SFR PROPERTY OWNER 1 LLC RYAN LLC	330,870	312,520	299C REMOVED PER APPEAL	27621 03	
14N29C 200	REED BENJAMIN STUART	607,500	602,500	OVERRIDE TO RECENT SALE VALUE	26716 01	
15N02B 253	JOHNSON RYAN K	545,960	524,960	CORRECTED PER FIELD CHECK	26749 01	
15N04A 053	ALTO ASSET COMPANY 2 LLC RYAN LLC	332,840	328,740	CORRECTED PER FIELD CHECK	27201 01	
15N04A 338	GREEN CARRIE	567,040	520,000	AGREE TO OWNERS DECLARED VALUE	26321 01	
15N04C 319	DALRYMPLE DENISE NICOLE	700,520	696,500	OVERRIDE PER COMPER	26750 01	
15N04E 010	KRAKAUER JEROME	632,420	590,000	AGREE TO OWNERS DECLARED VALUE	26414 01	
15N05A 088	LIVESAY TOREY	434,850	428,900	OVERRIDE PER COMPER	26654 01	

3A: Residential Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N05C 074	LANCE KC SIMMONS	663,510	606,300	OVERRIDE PER COMPER	26692 01	
15N06C 257	BTR SCATTERED SITE OWNER 2 LLC RYAN LLC	323,870	321,470	CORRECTED PER FIELD CHECK	27217 01	
15N06C 292	CMC QUALITY HOMES LLC	308,130	307,130	CORRECTED PER FIELD CHECK	25782 01	
15N07C 068	NICHOLAS KEVIN MICHAEL	604,900	555,000	OVERRIDE TO RECENT SALE VALUE	26779 01	
15N08 201 R	CPJ/AMHERST SFR RYAN LLC	739,700	706,000	CORRECTED PER FIELD CHECK	27204 01	
15N08G 079	RH PARTNERS OWNERCO LLC RYAN LLC	300,440	298,740	CORRECTED PER FIELD CHECK	27221 03	
15N08G 101	2019-1 IH BORROWER LP RYAN LLC	319,500	317,700	CORRECTED PER FIELD CHECK	27367 03	
15N08J 242	KARABEKMEZ FURKAN	463,830	450,700	OVERRIDE PER COMPER	26284 03	
15N09A 074	PROGRESS RES BORROWER 20 LLC RYAN LLC	348,530	326,530	CORRECTED PER FIELD CHECK	27702 01	
15N10A 120	EASTIS KYLE DAVID	553,240	536,100	OVERRIDE PER COMPER	26323 01	
15N10C 106	WAGNER LISA J	440,410	426,400	OVERRIDE PER COMPER	28411 07	
15N10D 129	SOVICH LAURA	684,600	660,000	OVERRIDE TO RECENT SALE VALUE	26753 07	
15N11 074207	PERQUE PAULA MARIE	324,700	313,000	AGREE TO OWNERS DECLARED VALUE	26717 07	
15N11D 342 A	HEANEY CARA EILEEN	465,810	429,900	OVERRIDE TO RECENT SALE VALUE	26684 01	
15N12A 161	YAMASA CO LTD RYAN LLC	442,820	430,220	CORRECTED PER OFFICE REVIEW	27960 01	
15N12A 218	RS RENTAL I LLC RYAN LLC	367,440	366,040	CORRECTED PER FIELD CHECK	27235 01	
15N12B 042	PORTICO 3 LLC RYAN LLC	410,430	408,530	CORRECTED PER FIELD CHECK	27238 01	
15N12B 048	CRUBAUGH MARK W	384,320	359,020	CORRECTED PER FIELD CHECK	26235 01	
15N12B 050	ALTO ASSET COMPANY 3 LLC RYAN LLC	390,260	379,960	CORRECTED PER FIELD CHECK	27202 01	
15N12B 562	FKH SFR L L P RYAN LLC	438,880	427,310	299C REMOVED PER APPEAL	28165 01	

3A: Residential Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N12B 563	PROGRESS RESIDENTIAL 2015-2 RYAN LLC	439,410	434,110	CORRECTED PER OFFICE REVIEW	27907 01	
15N12C 179	SFR XII NM ATL OWNER 1 L P RYAN LLC	387,670	366,670	CORRECTED PER OFFICE REVIEW	27501 01	
15N12D 048	PROGRESS RES BORROWER 8 LLC RYAN LLC	393,500	389,000	CORRECTED PER FIELD CHECK	27902 01	
15N13A 075	CLOUD CHRISTOPHER A EQUITAX PROPERTY TAX ADVI	358,940	332,700	OVERRIDE PER COMPER	26520 01	
15N13A 129	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	408,510	407,810	CORRECTED PER FIELD CHECK	26569 03	
15N14B 084	COLEMAN CHELSEA &	378,940	348,100	OVERRIDE PER COMPER	26686 04	
15N14B 085	COLEMAN CHELSEA &	49,000	35,000	ADJUSTED LAND VALUE	27151 04	
15N14B 086	COLEMAN CHELSEA &	21,000	7,000	ADJUSTED LAND VALUE	26651 04	
15N14B 110	FKH SFR PROPCO D RYAN LLC	418,050	393,850	CORRECTED PER OFFICE REVIEW	27255 04	
15N14E 055	WYMER SHANNON M	438,130	417,200	OVERRIDE PER COMPER	26389 01	
15N14E 067	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	304,640	292,640	ADJUSTED FOR EXTREME DEPRECIATION	26543 04	
15N15B 226	IH3 PROPERTY GEORGIA L P RYAN LLC	439,300	431,490	CORRECTED PER OFFICE REVIEW	27391 01	
15N16F 510	KANG EUN J & EQUITAX PROPERTY TAX ADVI	555,690	536,400	OVERRIDE PER COMPER	26575 07	
15N16J 633	AGIM ONYEKACHUKWU MARVIN	656,300	637,300	OVERRIDE PER COMPER	26419 04	
15N17A 050	YAMASA CO LTD RYAN LLC	374,260	369,460	CORRECTED PER FIELD CHECK	27959 07	
15N18C 146	HPA II BORROWER 2021-1 LLC RYAN LLC	478,240	476,110	CORRECTED PER FIELD CHECK	27510 01	
15N18D 072	PIEDRAHITA DAVID &	517,640	473,400	OVERRIDE PER COMPER	26233 07	
15N18D 213	PLEMMONS TIMOTHY J	411,010	403,410	ADJUSTED LAND VALUE	26743 07	
15N18E 137	CSMA BLT LLC RYAN LLC	271,240	269,740	CORRECTED PER FIELD CHECK	27241 01	
15N18R 121	BROCK JEFFREY A & COMMERCIAL PROPERTY TAX P	937,500	827,000	ADJUSTED FOR FUNCTIONAL OBSCOLESCENCE	26642 07	

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15N20C 236	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	341,600	337,600	CORRECTED PER FIELD CHECK	26550 04	
15N22H 226	BOND LOUIS E II	517,600	506,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	24834 01	
15N23C 082	MARTINO MICHAEL T & EQUITAX PROPERTY TAX ADVI	330,010	329,570	CORRECTED PER FIELD CHECK	26578 01	
15N23E 419	MORAN CAROLYN	557,860	553,200	OVERRIDE PER COMPER	26239 07	
15N24C 179	WALDROUP DANIEL	513,350	460,000	OVERRIDE PER COMPER	27076 01	
15N24F 087	2018-2 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	393,500	392,820	CORRECTED PER FIELD CHECK	26508 07	
15N24K 113	VILLANACCI VANESSA	563,970	555,300	OVERRIDE PER COMPER	26683 07	
15N24M 123	MAJOROS HARRIETTE	441,120	440,000	OVERRIDE TO RECENT SALE VALUE	26285 07	
15N26E 190	HOLTON WALTER BLAINE II	574,700	559,400	OVERRIDE PER COMPER	26636 01	
15N27A 163	WEBB JAMES K EQUITAX PROPERTY TAX ADVI	1,012,930	893,000	OVERRIDE PER COMPER	26614 01	
15N27A 164	HOPKINS JASON	733,100	725,300	OVERRIDE PER COMPER	26646 01	
15N28 016	RH PARTNERS WAREHOUSE OWNERCO LLC RYAN LLC	299,560	296,360	CORRECTED PER FIELD CHECK	27220 01	
15N29A 116	2017-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	291,910	291,320	CORRECTED PER FIELD CHECK	26488 01	
15N30E 073	USCMF SN GEORGIA A LLC EQUITAX PROPERTY TAX ADVI	370,570	429,000	299C REMOVED PER APPEAL	26612 01	
15N30G 054	ALLEGRA VINCENZA V & EQUITAX PROPERTY TAX ADVI	395,000	392,800	CORRECTED PER FIELD CHECK	26515 01	
21N05A 076	MONTPELIER ASSETS LLC RYAN LLC	330,800	320,160	299C REMOVED PER APPEAL	28064 01	
21N06H 016	SFR JV-2 2024-2 BORROWER LLC RYAN LLC	400,900	387,400	299C REMOVED PER APPEAL	28149 01	
21N06J 007	SMITH DONN DAKOTA	395,900	386,400	OVERRIDE PER COMPER	26145 01	
21N06J 013	BLACK MADISON B &	443,400	435,400	OVERRIDE PER COMPER	26737 01	
21N09 055	HARDIN SCOTT	513,730	509,700	OVERRIDE PER COMPER	26440 01	

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21N09 187	2017-1 IH BORROWER LP RYAN LLC	336,550	329,050	CORRECTED PER FIELD CHECK	27263 01	
21N09 220	2018-4 IH BORROWER LP RYAN LLC	372,960	364,260	CORRECTED PER FIELD CHECK	27331 01	
21N09 529	2018-4 IH BORROWER LP RYAN LLC	298,630	294,330	CORRECTED PER FIELD CHECK	27334 01	
21N09C 125	2018-1 IH BORROWER LP RYAN LLC	386,610	384,810	CORRECTED PER FIELD CHECK	27307 01	
21N09D 010	2019-1 IH BORROWER LP RYAN LLC	271,740	265,640	CORRECTED PER FIELD CHECK	27370 01	
21N10A A025	FINCHER CHARITY	1,018,300	967,700	OVERIDE PER COMPER	26758 01	
21N10A A035	LEE DONNA A	2,564,704	2,000,000	OVERIDE TO RECENT FEE APPRAISAL VALUE	27074 01	
21N10A A052	MCFADIN JASON &	1,718,707	1,440,200	OVERIDE PER COMPER	25748 01	
21N10A I242	REID CONNIE L	602,850	565,550	CORRECTED PER OFFICE REVIEW	26765 01	
21N10B A067	HICKS NANCY A	947,350	770,750	ADJUSTED FOR FUNCTIONAL OBSCOLESCENCE	26347 01	
21N10D 096	RH PARTNERS OWNERCO LLC RYAN LLC	427,330	416,930	CORRECTED PER FIELD CHECK	27223 01	
21N11A 062	BTR SCATTERED SITE OWNER 2 LLC RYAN LLC	348,260	345,960	CORRECTED PER FIELD CHECK	27219 01	
21N11C 061	AMNL ASSET COMPANY 1 LLC RYAN LLC	363,030	360,430	CORRECTED PER FIELD CHECK	27208 01	
21N11D 012	CHIAVELLI RYAN	446,890	425,000	OVERIDE TO RECENT SALE VALUE	25830 01	
21N11D 158	IH4 PROPERTY GEORGIA LP RYAN LLC	321,740	320,940	CORRECTED PER FIELD CHECK	27416 01	
21N11E 126	FRANCIS SUSAN S	371,430	332,100	OVERIDE PER COMPER	26390 01	
21N11E 225	WILLIAMS JEFFREY A	340,240	338,600	OVERIDE PER COMPER	26274 01	
21N11H 024	PROGRESS RES BORROWER 19 LLC RYAN LLC	515,710	512,410	CORRECTED PER FIELD CHECK	27713 01	
21N11H 203	TBR SFR ATL OWNER 1 LP RYAN LLC	447,690	445,480	299C REMOVED PER APPEAL	27488 01	
21N11L 055	BURTON CLARENCE NATHANIEL	547,300	531,900	OVERIDE PER COMPER	26420 01	

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21N12B 062	2018-4 1H BORROWER LP RYAN LLC	389,630	386,300	OVERRIDE PER COMPER	27365.01	
21N12C 058	BAF ASSETS 2 LLC RYAN LLC	302,020	292,120	CORRECTED PER FIELD CHECK	27213.01	
21N12C 097	HPA II BORROWER 2020-1 LLC RYAN LLC	484,870	460,870	299C REMOVED PER APPEAL	27515.01	
21N12D 247	2019-1 1H BORROWER LP TAX PROPER INC	348,970	346,390	299C REMOVED PER APPEAL	26114.01	
21N12E 044	RS RENTAL II LLC RYAN LLC	281,720	279,520	CORRECTED PER FIELD CHECK	27239.01	
21N12H 166	BLACKWELL PROPERTIES LLC RYAN LLC	318,190	314,400	OVERRIDE PER COMPER	27243.01	
21N12J 233	XIA JINYAN	337,000	335,000	OVERRIDE PER COMPER	26628.01	
22N08B 038	ALLRED JORDAN CARL	557,700	544,400	OVERRIDE PER COMPER	26344.01	
22N14 049	BOE RICHARD ALLEN JR	822,220	799,520	CORRECTED PER FIELD CHECK	25423.01	
22N14 055	RLAH LLC RFA MANAGEMENT COMPANY, L	800,980	771,500	OVERRIDE PER COMPER	26334.01	
22N16 12015	HELM KAREN B &	614,700	566,000	OVERRIDE PER COMPER	26273.01	
22N18 101	BEEAMAN ANTHONY S	343,400	318,300	OVERRIDE PER COMPER	26774.01	
91N13 013	CIH-CORP LLC	448,580	435,680	CORRECTED PER FIELD CHECK	26329.01	
92N09 008	SAF SN GEORGIA A LLC EQUITAX PROPERTY TAX ADVI	496,000	495,700	CORRECTED PER FIELD CHECK	26592.07	
134		69,209,873	65,637,610			

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04N03A 059	IVEY JOHN SAMUEL	461,400	425,800	OVERRIDE PER COMPER	26205 01	
14N12D 010	PROGRESS RES BORROWER 20 LLC RYAN LLC	491,110	468,110	CORRECTED PER OFFICE REVIEW	27691 03	
14N12H 035	IH3 PROPERTY GEORGIA L P RYAN LLC	365,350	360,000	OVERRIDE PER COMPER	27387 03	
14N20A 281	SIMS MICHAEL R &	548,500	540,500	OVERRIDE PER COMPER	26215 03	
15N10B 331	BURMEISTER MAX W JR &	527,860	514,200	OVERRIDE PER COMPER	26715 07	
15N18A 103	HPA US1 LLC RYAN LLC	459,630	457,430	CORRECTED PER FIELD CHECK	27514 01	
15N18F 040	ALLANSON CHRISTIAN J	336,120	316,720	CORRECTED PER OFFICE REVIEW	27342 07	
15N22B 043	2017-1 IH BORROWER LP RYAN LLC	361,430	339,130	CORRECTED PER OFFICE REVIEW	27267 01	
15N23C 340	PROGRESS RES BORROWER 21 LLC RYAN LLC	457,250	456,640	CORRECTED PER FIELD CHECK	27736 01	
15N24P 071	JOHNSON JAMES	542,850	513,100	OVERRIDE PER COMPER	26668 01	
15N24P 108	CHUNG SUNG WON	721,300	716,600	OVERRIDE PER COMPER	26418 07	
15N24W 166	DEVARSHETTY VAAGDEVI	843,700	774,300	OVERRIDE TO RECENT SALE VALUE	26650 07	
15N26K 093	KIPNISS MICHAEL S	746,900	672,700	OVERRIDE TO RECENT SALE VALUE	28349 01	
22N20A 041	PRICE J KEVIN	694,020	676,700	OVERRIDE TO COMPER	26742 01	
14		7,557,420	7,231,930			

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02N01A 153	CALL SUSAN GARRETT	712,440	712,440	CERTIFY TO BOE	26388 01	
02N03B 067	LEAMAN KARIN	502,930	502,930	CERTIFY TO BOE	26246 01	
02N04B 098	CSH PROPERTY ONE LLC EQUITAX PROPERTY TAX ADVI	414,340	414,340	CERTIFY TO BOE	26523 01	
02N04C 200	BAF ASSETS 4 LLC RYAN LLC	285,160	285,160	CERTIFY TO BOE	27215 01	
02N04C 264	SRAM PACK I-C LLC RYAN LLC	370,460	370,460	CERTIFY TO BOE	27226 01	
02N04D 028	FKH SFR M LP RYAN LLC	353,960	353,960	CERTIFY TO BOE	27250 01	
02N04F 049	WALLACE FRANC	762,600	762,600	CERTIFY TO BOE	26738 01	
02N07 181	REYNOLDS ANNIE D	1,070,400	1,050,800	CERTIFY TO BOE (2ND APPEAL)	25486 01	
02N12 099	STEVENS MICHAEL & EQUITAX PROPERTY TAX ADVI	1,159,400	1,159,400	CERTIFY TO BOE	26604 01	
02N13C 110	FOLEY BRIAN M	865,500	865,500	CERTIFY TO BOE	27082 01	
02N13C 112	NICKENS STACEY A TRUSTEE	868,800	868,800	CERTIFY TO BOE	27092 01	
03N04A 183	CUNEIO MATTHEW	803,200	803,200	CERTIFY TO BOE	26740 01	
03N07B 019	2018-3 IH BORROWER LP RYAN LLC	282,680	282,680	CERTIFY TO BOE	27362 01	
03N10C 063	ANDREWS JAMES J	486,000	486,000	CERTIFY TO BOE	26662 01	
03N12A 176	MC MILLAN JOHN P &	861,600	850,100	CERTIFY TO BOE (2ND APPEAL)	24985 01	
03N12B 077	RHEA ALEXANDER E &	938,000	938,000	CERTIFY TO BOE	26727 01	
03N12C 338	CANADA AMY CHRISTINE	937,400	937,400	CERTIFY TO BOE	26196 01	
03N12D 095	CLARK EBI E	490,100	490,100	CERTIFY TO BOE	26415 01	
03N12E 211	CSH PROPERTY ONE LLC EQUITAX PROPERTY TAX ADVI	410,300	410,300	CERTIFY TO BOE	26522 01	
03N12E 324	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	503,300	503,300	CERTIFY TO BOE	26572 01	

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03N17 142	JOHNSTON EDWARD C	1,705,000	1,705,000	CERTIFY TO BOE	26207 01	
03N18 032 F	SHAYER BRYAN A & GEORGIA TAX APPEALS, LLC	270,000	216,000	CERTIFY TO BOE (2ND APPEAL)	25794 01	
03N18 032 N	SHAYER BRYAN A & GEORGIA TAX APPEALS, LLC	1,853,800	1,669,700	CERTIFY TO BOE (2ND APPEAL)	25793 01	
03N21A 013	JOHNSTON ANTHONY A & LISA M	372,100	372,100	CERTIFY TO BOE	25953 01	
03N22 171001	JILLSON JOSEPH J THE STALLINGS-RIBAR GROUP	5,800	5,800	CERTIFY TO BOE	28227 01	
03N22B 004	GREY HAWK RIDGE DEV CO LLC THE STALLINGS-RIBAR GROUP	180,100	180,100	CERTIFY TO BOE	28226 01	
03N22B 016	GREY HAWK RIDGE DEV CO LLC THE STALLINGS-RIBAR GROUP	191,100	191,100	CERTIFY TO BOE	28228 01	
03N22B 066	HAWKS RIDGE DEVELOPMENT THE STALLINGS-RIBAR GROUP	376,900	376,900	CERTIFY TO BOE	28229 01	
03N22B 070	HAWKS RIDGE DEVELOPMENT THE STALLINGS-RIBAR GROUP	389,100	389,100	CERTIFY TO BOE	28230 01	
03N22B 071	GREY HAWK RIDGE DEV CO LLC THE STALLINGS-RIBAR GROUP	420,200	420,200	CERTIFY TO BOE	28231 01	
03N22B 083	GREY HAWK RIDGE DEV LLC THE STALLINGS-RIBAR GROUP	274,300	274,300	CERTIFY TO BOE	28225 01	
03N24 031	WILKIE WESLEY	287,030	287,030	CERTIFY TO BOE	26181 01	
03N27 082	MATTSON KATHRYN	891,500	891,500	CERTIFY TO BOE	26173 01	
04N04A 069	EARLE GRACELYNN R	437,900	437,900	CERTIFY TO BOE	26783 02	
04N04D 212	SMITH BRENT	486,600	486,600	CERTIFY TO BOE	26404 02	
14N02A 119	BURGOS-CANDELARIA RAMON LUIS &	792,700	792,700	CERTIFY TO BOE	26204 01	
14N06B 199	SALINAS VERONICA SAHAGUN	627,500	627,500	CERTIFY TO BOE	26766 01	
14N10C 131	PATTERSON BRITTANY	589,300	583,500	CERTIFY TO BOE (2ND APPEAL)	25509 03	
14N12B 123	ARC RENTAL MSR I LLC RYAN LLC	311,560	311,560	CERTIFY TO BOE	27210 01	
14N12C 260	LPE BLVD ATLANTA LLC RYAN LLC	352,100	352,100	CERTIFY TO BOE	27247 03	

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14N15A 151	IH3 PROPERTY GEORGIA L P RYAN LLC	348,490	348,490	CERTIFY TO BOE	27401 03	
14N18G 058	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	413,900	413,900	CERTIFY TO BOE	26567 03	
14N20A 016	IH5 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	388,200	388,200	CERTIFY TO BOE	26557 03	
14N20A 046	2024-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	367,500	367,500	CERTIFY TO BOE	26500 03	
14N20A 302	FKH SFR PROPCO J L P RYAN LLC	456,400	456,400	CERTIFY TO BOE	27268 03	
14N20A 389	FKH SFR PROPCO K LP RYAN LLC	444,700	444,700	CERTIFY TO BOE	27278 03	
14N21C 041	510 SFR GA OPERATIONS I LLC FLANAGAN BILTON LLC	330,300	330,300	CERTIFY TO BOE	27200 03	
14N23B 082	2018-4 IH BORROWER LP RYAN LLC	387,100	387,100	CERTIFY TO BOE	27360 03	
14N23B 130	PROGRESS RES BORROWER 18 LLC RYAN LLC	410,110	410,110	CERTIFY TO BOE	27693 03	
14N23B 144	CPI/AMHERST SFR PROGRAM OWNER LLC RYAN LLC	399,130	399,130	CERTIFY TO BOE	27209 03	
14N24B 004	2018-3 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	305,250	305,250	CERTIFY TO BOE	26510 03	
14N27A 248	PROGRESS RES BORROWER 18 LLC RYAN LLC	362,300	362,300	CERTIFY TO BOE	27696 01	
14N27B 051	PROGRESS RES BORROWER 19 LLC RYAN LLC	341,700	341,700	CERTIFY TO BOE	27708 01	
14N27B 086	IH6 PROPERTY GEORGIA LP RYAN LLC	331,400	331,400	CERTIFY TO BOE	27425 01	
14N27B 115	PROGRESS RES BORROWER 24 LLC RYAN LLC	415,600	415,600	CERTIFY TO BOE	27747 01	
14N27B 127	PROGRESS RES BORROWER 18 LLC RYAN LLC	412,900	412,900	CERTIFY TO BOE	27681 01	
15N02B 101	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	375,300	375,300	CERTIFY TO BOE	26566 01	
15N02B 257	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	535,600	535,600	CERTIFY TO BOE	26553 01	
15N02C 005	DARBY FORD LLC	450,400	450,400	CERTIFY TO BOE	26754 01	
15N02C 500	SRP SUB LLC EQUITAX PROPERTY TAX ADVI	453,600	453,600	CERTIFY TO BOE	26602 01	

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15N02F 034	VOLAS GENA ROZEN, ROZEN & REILLY LLP	655,000	655,000	CERTIFY TO BOE	26718 01	
15N03A 025	SRP SUB LLC EQUITAX PROPERTY TAX ADVI	396,110	396,110	CERTIFY TO BOE	26601 01	
15N03A 044	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	435,650	435,650	CERTIFY TO BOE	26570 01	
15N03A 240	2019-1 IH BORROWER LP RYAN LLC	456,300	456,300	CERTIFY TO BOE	27366 01	
15N04 071	TEAGUE SEAN & EQUITAX PROPERTY TAX ADVI	1,441,450	1,441,450	CERTIFY TO BOE	26611 01	
15N04B 436	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	425,850	425,850	CERTIFY TO BOE	26571 01	
15N04B 443	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	377,320	377,320	CERTIFY TO BOE	26568 01	
15N04C 026	STEGALL ELSTIE MARIE	456,230	456,230	CERTIFY TO BOE	26655 01	
15N04G 025	JOHNSON WILLIAM R	486,540	486,540	CERTIFY TO BOE	26623 01	
15N04K 068	AMERICAN HOMES 4 RENT CBRE, INC.	469,800	468,000	CERTIFY TO BOE (2ND APPEAL)	25105 01	
15N05B 063	2018-4 IH BORROWER LP RYAN LLC	311,230	311,230	CERTIFY TO BOE	27363 01	
15N06A 093	RH PARTNERS OWNERCO LLC RYAN LLC	382,870	382,870	CERTIFY TO BOE	27224 01	
15N06A 113	ARP GREG E &	280,740	280,740	CERTIFY TO BOE	26346 01	
15N06A 412	BOBAN ROBERT W TTE	622,100	622,100	CERTIFY TO BOE	26195 01	
15N06C 159	BAF 3 LLC RYAN LLC	328,220	328,220	CERTIFY TO BOE	27212 01	
15N06D 087	2018-4 IH BORROWER LP RYAN LLC	304,940	304,940	CERTIFY TO BOE	27330 01	
15N07C 154	2017-1 IH BORROWER LP RYAN LLC	483,760	483,760	CERTIFY TO BOE	27269 01	
15N07E 014	2018-3 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	367,710	367,710	CERTIFY TO BOE	26511 01	
15N07E 106	AZARI MELISSA L	320,140	320,140	CERTIFY TO BOE	26402 03	
15N07H 139	PAS JOHN R & EQUITAX PROPERTY TAX ADVI	754,800	754,800	CERTIFY TO BOE	26586 01	

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15N08G 053	2018-3 IH BORROWER LP RYAN LLC	296,660	296,660	CERTIFY TO BOE	27354	03
15N08G 184	2017-1 IH BORROWER LP RYAN LLC	330,440	330,440	CERTIFY TO BOE	27270	03
15N10B 379	2017-1 IH BORROWER LP RYAN LLC	401,990	401,990	CERTIFY TO BOE	27261	07
15N10C 099	NEW RES BORROWER 2022-SFR2 LLC RYAN LLC	481,880	481,880	CERTIFY TO BOE	27230	07
15N11A 025	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	363,540	334,700	CERTIFY TO BOE (2ND APPEAL)	25679	07
15N11B 550	PROGRESS RESIDENTIAL BWR 24 LLC RYAN LLC	533,200	533,200	CERTIFY TO BOE	27762	07
15N11C 191	PROGRESS RES BORROWER 20 LLC RYAN LLC	458,920	458,920	CERTIFY TO BOE	27709	01
15N11D 216	IH4 PROPERTY GEORGIA LP RYAN LLC	392,800	392,800	CERTIFY TO BOE	27421	01
15N11D 397	PROGRESS RES BORROWER 5 LLC RYAN LLC	452,210	452,210	CERTIFY TO BOE	27773	01
15N11D 474	GERARD CHRISTINE	370,700	370,700	CERTIFY TO BOE	25827	01
15N11G 034	2018-3 IH BORROWER LP RYAN LLC	286,830	286,830	CERTIFY TO BOE	27324	07
15N11G 043	2018-4 IH BORROWER LP RYAN LLC	281,450	281,450	CERTIFY TO BOE	27332	07
15N11G 070	2018-4 IH BORROWER LP RYAN LLC	358,460	358,460	CERTIFY TO BOE	27357	07
15N11H 408	FKH SFR PROPCO D RYAN LLC	453,460	453,460	CERTIFY TO BOE	27254	07
15N12B 009	AMADOR FLORENCIO P JR &	360,820	360,820	CERTIFY TO BOE	26339	01
15N12B 012	IH3 PROPERTY GEORGIA L P RYAN LLC	338,630	338,630	CERTIFY TO BOE	27403	01
15N12B 063	PROGRESS RES BORROWER 8 LLC RYAN LLC	333,630	333,630	CERTIFY TO BOE	27883	01
15N12B 067	BAF 3 LLC RYAN LLC	437,320	437,320	CERTIFY TO BOE	27211	01
15N12B 084	HUDSON SFR PROP HOLDINGS II LLC RYAN LLC	387,340	387,340	CERTIFY TO BOE	27259	01
15N12B 319	RS RENTAL II LLC RYAN LLC	250,750	250,750	CERTIFY TO BOE	27237	01

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15N12B 469	2018-1 IH BORROWER LP RYAN LLC	277,630	277,630	CERTIFY TO BOE	27315 01	
15N12B 502	IHS PROPERTY GEORGIA LP RYAN LLC	308,090	308,090	CERTIFY TO BOE	27450 01	
15N12C 070	RATLAB STATION LLC	373,330	373,330	CERTIFY TO BOE	26725 01	
15N12C 094	SFR XII NM ATL OWNER 1 LP RYAN LLC	273,230	273,230	CERTIFY TO BOE	27496 01	
15N12D 058	FKH SFR PROPCO J L P RYAN LLC	363,680	363,680	CERTIFY TO BOE	27276 01	
15N12D 094	PATHWAY HOMES BUYER LLC RYAN LLC	365,200	365,200	CERTIFY TO BOE	27449 01	
15N13A 167	2018-2 IH BORROWER LP RYAN LLC	328,530	328,530	CERTIFY TO BOE	27343 03	
15N13A 273	2017-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	394,100	394,100	CERTIFY TO BOE	26505 03	
15N13G 047	2018-4 IH BORROWER LP RYAN LLC	327,300	327,300	CERTIFY TO BOE	27326 03	
15N13G 048	2018-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	326,760	326,760	CERTIFY TO BOE	26507 03	
15N13H 031	FAN LI - TRUSTEE OF 168 TRUST EQUITAX PROPERTY TAX ADVI	394,780	394,780	CERTIFY TO BOE	26536 03	
15N14 067	BALTAR JACK	364,550	364,550	CERTIFY TO BOE	26721 04	
15N14B 003	2018-4 IH BORROWER LP RYAN LLC	359,620	359,620	CERTIFY TO BOE	27356 04	
15N14E 016	FKH SFR PROPCO B-HLD LP RYAN LLC	448,200	448,200	CERTIFY TO BOE	27253 01	
15N14H 087	LPF BLVD ATLANTA LLC RYAN LLC	343,600	343,600	CERTIFY TO BOE	27246 03	
15N14H 091	HUDSON SFR PROPERTY RYAN LLC	309,900	309,900	CERTIFY TO BOE	27257 03	
15N14H 121	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	321,200	321,200	CERTIFY TO BOE	26562 03	
15N14H 170	2018-3 IH BORROWER LP RYAN LLC	387,200	387,200	CERTIFY TO BOE	27345 03	
15N14M 005	SN GEORGIA LLC EQUITAX PROPERTY TAX ADVI	427,300	427,300	CERTIFY TO BOE	26598 04	
15N15 389	IH3 PROPERTY GEORGIA L P RYAN LLC	314,450	314,450	CERTIFY TO BOE	27412 01	

3B: Residential Certify to BOE

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N15B 025	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	451,240	451,240	CERTIFY TO BOE	26552 01	
15N15C 131	2019-1 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	397,350	397,350	CERTIFY TO BOE	26498 01	
15N15D 114	2018-3 IH BORROWER LP RYAN LLC	327,560	327,560	CERTIFY TO BOE	27353 01	
15N16F 225	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	304,880	304,880	CERTIFY TO BOE	26546 07	
15N16F 369	AH4R PROPERTIES TWO LLC CBRE, INC.	402,000	414,520	CERTIFY TO BOE (2ND APPEAL)	25153 07	
15N16F 385	AH4R PROPERTIES TWO LLC CBRE, INC.	422,100	435,020	CERTIFY TO BOE (2ND APPEAL)	25170 07	
15N16F 487	NR SN GEORGIA A LLC EQUITAX PROPERTY TAX ADVI	455,730	455,730	CERTIFY TO BOE	26585 07	
15N16G 011	AMAYA CONNIE ANNE	193,980	193,980	CERTIFY TO BOE	26639 07	
15N16H 043	MCCARTY EMILY EQUITAX PROPERTY TAX ADVI	422,800	422,800	CERTIFY TO BOE	26581 01	
15N17C 149	MARTINO MICHAEL T EQUITAX PROPERTY TAX ADVI	299,140	299,140	CERTIFY TO BOE	26579 07	
15N17D 015	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	348,030	348,030	CERTIFY TO BOE	26563 01	
15N17F 133	BANK OF AMERICA N A -TRUSTEE RYAN LLC	1,217,300	1,217,300	CERTIFY TO BOE	27240 07	
15N17F 196	SCHUESSLER SCOTT P EQUITAX PROPERTY TAX ADVI	934,000	934,000	CERTIFY TO BOE	26593 07	
15N17G 095	FERGUSON DREW EDWARD	1,002,000	1,002,000	CERTIFY TO BOE	26780 07	
15N18C 015	CPJ/AMHERST SFR RYAN LLC	414,630	414,630	CERTIFY TO BOE	27206 01	
15N18C 314	NEW RES BORROWER 2022-SFR2 LLC RYAN LLC	505,750	505,750	CERTIFY TO BOE	27232 01	
15N18D 203	IH4 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	360,630	360,630	CERTIFY TO BOE	26554 07	
15N18D A290	ARP GREG E &	303,240	303,240	CERTIFY TO BOE	26345 01	
15N18E 104	NEW RES BORROWER 2022-SFR2 LLC RYAN LLC	330,250	330,250	CERTIFY TO BOE	27234 01	
15N18T 087	BAILEY TERESA H &	783,800	783,800	CERTIFY TO BOE	25946 01	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N19C 161	HP GEORGIA I LLC CBRE, INC.	647,500	669,100	CERTIFY TO BOE (2ND APPEAL)	25213 04	
15N19D 435	METPALLI ASHWINKUMAR	608,000	608,000	CERTIFY TO BOE	27073 04	
15N20 302	BAF ASSETS LLC RYAN LLC	275,240	275,240	CERTIFY TO BOE	27216 01	
15N20A 144	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	365,400	365,400	CERTIFY TO BOE	26564 04	
15N20A 145	IH6 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	364,900	364,900	CERTIFY TO BOE	26565 04	
15N20C 048	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	303,620	303,620	CERTIFY TO BOE	26548 04	
15N20F 236	2018-3 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	442,400	442,400	CERTIFY TO BOE	26513 04	
15N20F 298	BAF ASSETS 2 LLC RYAN LLC	431,800	431,800	CERTIFY TO BOE	27214 04	
15N21B 030	2017-1 IH BORROWER LP RYAN LLC	332,020	332,020	CERTIFY TO BOE	27260 01	
15N22G 122	IH4 PROPERTY GEORGIA LP EQUITAX PROPERTY TAX ADVI	438,100	438,100	CERTIFY TO BOE	26556 01	
15N23D 106	SWH 2017-1 BORROWER LP EQUITAX PROPERTY TAX ADVI	371,400	371,400	CERTIFY TO BOE	26608 07	
15N23D 179	ALTO ASSET COMPANY 5 LLC RYAN LLC	384,130	384,130	CERTIFY TO BOE	27205 07	
15N23E 283	CALZADA MARIA MAGDALENA	462,960	462,960	CERTIFY TO BOE	26221 07	
15N23E 474	SAVORY EDUARDO E JR	499,660	499,660	CERTIFY TO BOE	26192 07	
15N24 009	2018-4 IH BORROWER LP RYAN LLC	292,420	292,420	CERTIFY TO BOE	27361 01	
15N24C 168	PARVANOV PAVEL T	462,840	433,440	CERTIFY TO BOE (2ND APPEAL)	24996 01	
15N24C 222	LIVESAY JORDAN T	478,240	478,240	CERTIFY TO BOE	26364 01	
15N24D 088	IH6 PROPERTY GEORGIA LP TAX PROPER INC	382,200	382,200	CERTIFY TO BOE	26107 07	
15N24F 009	2018-2 IH BORROWER LP TAX PROPER INC	383,310	383,310	CERTIFY TO BOE	26110 07	
15N24K 035	CHAPEL ROBERT A	562,130	562,130	CERTIFY TO BOE	27085 07	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N24K 063	2018-1 IH BORROWER LP TAX PROPER INC	545,230	545,230	CERTIFY TO BOE	26115 07	
15N24L 056	CONRAD JOHN H	506,760	500,900	CERTIFY TO BOE (2ND APPEAL)	25542 07	
15N24T 176	WALDERICH AMY	418,880	418,880	CERTIFY TO BOE	26322 07	
15N24X 209	RAVICHANDRAN NIKHIL THE GREEN LAW FIRM LLC	722,200	722,200	CERTIFY TO BOE	26653 07	
15N25E 053	DEERU LLC EQUITAX PROPERTY TAX ADVI	527,600	527,600	CERTIFY TO BOE	26526 04	
15N25E 054	LAUDENORE LLC EQUITAX PROPERTY TAX ADVI	508,700	508,700	CERTIFY TO BOE	26588 04	
15N26B 028	HAFER JENNIFER L &	395,950	395,950	CERTIFY TO BOE	26336 01	
15N26F 070	DEMIRLENG ADIL	565,700	565,700	CERTIFY TO BOE	26775 01	
15N26G 075	DEERU LLC EQUITAX PROPERTY TAX ADVI	559,900	559,900	CERTIFY TO BOE	26527 04	
15N26G 205	PRAKASH RAM & EQUITAX PROPERTY TAX ADVI	693,400	693,400	CERTIFY TO BOE	26590 04	
15N26K 357	DAVIS TRACI	598,700	598,700	CERTIFY TO BOE	26778 01	
15N26L 118	LAUDENORE LLC EQUITAX PROPERTY TAX ADVI	544,300	544,300	CERTIFY TO BOE	26589 04	
15N27A 063	STILL JESSE MONROE EQUITAX PROPERTY TAX ADVI	664,640	664,640	CERTIFY TO BOE	26605 01	
15N27A 136	CARROLL WILLIAM E TTE	745,100	745,100	CERTIFY TO BOE	25783 01	
15N28C 054	CUDWORTH GARY DEAN JR EQUITAX PROPERTY TAX ADVI	905,500	905,500	CERTIFY TO BOE	26524 01	
15N28D 083	SUSINO JOHN EQUITAX PROPERTY TAX ADVI	777,000	777,000	CERTIFY TO BOE	26606 01	
15N30E 026	2018-2 IH BORROWER LP EQUITAX PROPERTY TAX ADVI	442,820	442,820	CERTIFY TO BOE	26509 01	
21N05B 025	JEFFORD JOSEPH D	252,140	252,140	CERTIFY TO BOE	27095 01	
21N06A 002	2017-1 IH BORROWER LP RYAN LLC	307,460	307,460	CERTIFY TO BOE	27273 01	
21N06C 026	2017-1 IH BORROWER LP RYAN LLC	359,440	359,440	CERTIFY TO BOE	27271 01	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N06J 039	DIAMOND LANE LLC GEORGIA TAX APPEALS, LLC	392,000	392,000	CERTIFY TO BOE	25804 01	
21N09 504	2019-1 IH BORROWER LP RYAN LLC	326,470	326,470	CERTIFY TO BOE	27369 01	
21N09D 034	2018-3 IH BORROWER LP RYAN LLC	301,710	301,710	CERTIFY TO BOE	27325 01	
21N09D 166 A	FKH SFR PROPCO I LP RYAN LLC	343,940	343,940	CERTIFY TO BOE	27266 01	
21N09F 025	SN GEORGIA II LLC EQUITAX PROPERTY TAX ADVI	336,200	336,200	CERTIFY TO BOE	26597 01	
21N10A A017	MORRISON CAROLYN S & ROBERT	1,655,104	1,655,104	CERTIFY TO BOE	25527 01	
21N10A A071	RAUCH RYAN &	1,383,174	1,102,300	CERTIFY TO BOE (2ND APPEAL)	25522 01	
21N10A A143	POOLE ROBERT P & CHRISTIE L COMMERCIAL PROPERTY TAX P	1,622,444	1,521,400	CERTIFY TO BOE (2ND APPEAL)	25673 01	
21N10A I237	CHASTAIN THOMAS D & LINDA T	711,574	711,574	CERTIFY TO BOE	25510 01	
21N10B A056	DAIGLE RICHARD &	480,004	480,004	CERTIFY TO BOE	26685 01	
21N10D 121	CPI/AMHERST SFR RYAN LLC	398,160	398,160	CERTIFY TO BOE	27218 01	
21N10E 191	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	351,950	351,950	CERTIFY TO BOE	26545 01	
21N11A 003	2017-1 IH BORROWER LP RYAN LLC	297,050	297,050	CERTIFY TO BOE	27264 01	
21N11A 234	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	370,440	370,440	CERTIFY TO BOE	26549 01	
21N11A 235	2017-2 IH BORROWER LP RYAN LLC	340,060	340,060	CERTIFY TO BOE	27274 01	
21N11D 166	HPA BORROWER 2017-1 LLC RYAN LLC	341,110	341,110	CERTIFY TO BOE	27295 01	
21N11E 014	2018-1 IH BORROWER LP RYAN LLC	312,040	312,040	CERTIFY TO BOE	27317 01	
21N11E 097	PROGRESS RESIDENTIAL RYAN LLC	355,850	355,850	CERTIFY TO BOE	27716 01	
21N11E 312	JUNG CHRISTOPHER	492,800	492,800	CERTIFY TO BOE	26633 01	
21N11J 032	BT PARKSIDE LLC RYAN LLC	348,470	348,470	CERTIFY TO BOE	27242 01	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
21N12B 038	FKH SFR C2 LP RYAN LLC	66,000	66,000	CERTIFY TO BOE	27244 01	
21N12B 066	SMITH AMANDA &	394,050	394,050	CERTIFY TO BOE	26234 01	
21N12D 038	ROOTS TRX TRANCHE 3 SFR LLC TAX PROPER INC	373,520	373,520	CERTIFY TO BOE	26101 01	
21N12L 033	PAON ALEXANDER SEAN	487,900	487,900	CERTIFY TO BOE	26682 01	
21N12L 067	ALAM MOHAMMED SHOHDUL	598,400	598,400	CERTIFY TO BOE	26365 01	
21N12M 006	IH3 PROPERTY GEORGIA L P EQUITAX PROPERTY TAX ADVI	475,800	475,800	CERTIFY TO BOE	26551 01	
21N12M 185	UPCHURCH ROBERT ERIC	542,900	542,900	CERTIFY TO BOE	26640 01	
22N02A 013	BINGHAM LISA YVETTE	492,500	492,500	CERTIFY TO BOE	26244 01	
22N05A 037	KIRSCH STEPHEN HARRIS II	398,900	398,900	CERTIFY TO BOE	26770 01	
22N09B 005	REIS ROBIN M & EQUITAX PROPERTY TAX ADVI	1,298,000	1,298,000	CERTIFY TO BOE	26591 01	
22N18 172	ALLEN SHANNON L	383,800	383,800	CERTIFY TO BOE	26397 01	
91N18 D024 P	LATIMER APARTMENTS LLC	315,900	315,900	CERTIFY TO BOE	26312 03	
91N18 D047	LATIMER APARTMENTS LLC	344,700	344,700	CERTIFY TO BOE	26294 03	
92N02 024	MAIN NORTH LLC GRAHAM GROUP	169,200	165,000	CERTIFY TO BOE (2ND APPEAL)	25722 07	
92N05A 163	JONES EVAN S TRUSTEE	1,169,700	1,169,700	CERTIFY TO BOE	26667 7A	
92N06 247	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	CERTIFY TO BOE (2ND APPEAL)	25711 7A	
92N06 248	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	CERTIFY TO BOE (2ND APPEAL)	25716 7A	
92N06 249	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	CERTIFY TO BOE (2ND APPEAL)	25710 7A	
92N06 250	MAIN SOUTH PARTNERS LLC GRAHAM GROUP	391,000	387,100	CERTIFY TO BOE (2ND APPEAL)	25709 7A	
94ND06A 033	ET-RYMAN LP RYAN LLC	389,900	389,900	CERTIFY TO BOE	27233 02	

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
94ND06A 034	ET-RYMAN LP RYAN LLC	368,400	368,400	CERTIFY TO BOE	27231	02
94ND06A 035	ET-RYMAN LP RYAN LLC	387,880	387,880	CERTIFY TO BOE	27229	02
94ND06A 036	ET-RYMAN LP RYAN LLC	389,800	389,800	CERTIFY TO BOE	27227	02
223		107,357,380	106,661,802			223



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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N03 049	HUNTER MATTHEW &	902,400	902,400	CERTIFY TO BOE	25853	01
14N12C 110	FKH SFR PROPCO K L P RYAN LLC	412,600	412,600	CERTIFY TO BOE	28138	01
14N14A 011	TARCHICK TIMOTHY EDWARD &	775,600	775,600	CERTIFY TO BOE	26670	01
14N15C 327	HARRIOTT CAMILLE R &	617,300	617,300	CERTIFY TO BOE	26739	03
14N16D 019	PROGRESS RES BORROWER 18 LLC RYAN LLC	339,220	339,220	CERTIFY TO BOE	27678	03
14N16D 077	PROGRESS RES BORROWER 21 LLC RYAN LLC	311,200	311,200	CERTIFY TO BOE	27729	03
14N16D 108	IH3 PROPERTY GEORGIA L P RYAN LLC	280,510	280,510	CERTIFY TO BOE	27411	03
14N21C 253	FICI ALI	462,600	462,600	CERTIFY TO BOE	25943	03
14N23D 077	BAKER GEOFFREY WILLIAM &	1,109,200	1,109,200	CERTIFY TO BOE	26714	01
15N15C 139	2019-1 IH BORROWER LP RYAN LLC	349,120	349,120	CERTIFY TO BOE	27379	01
15N18C 030	PROGRESS RES BORROWER 3 LLC RYAN LLC	375,820	375,820	CERTIFY TO BOE	27766	01
15N18D 123	THR GEORGIA LP RYAN LLC	341,640	341,640	CERTIFY TO BOE	27491	07
15N18H 100	PROGRESS RES BORROWER 3 LLC RYAN LLC	335,140	335,140	CERTIFY TO BOE	27767	01
15N18J 090	PROGRESS RES BORROWER 3 LLC RYAN LLC	321,290	321,290	CERTIFY TO BOE	27769	01
15N22C 008	BTR SCATTERED SITE OWNER 2 LLC RYAN LLC	335,600	335,600	CERTIFY TO BOE	27222	01
15N22C 041	2018-4 IH BORROWER LP RYAN LLC	350,330	350,330	CERTIFY TO BOE	27364	01
15N23C 390	BTR SCATTERED SITE OWNER 2 LLC RYAN LLC	422,030	422,030	CERTIFY TO BOE	27203	01

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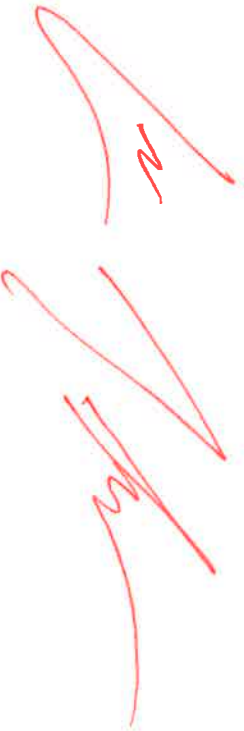
Meeting Date:

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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N30G 062	GARCIA ADRIANA	410,700	410,700	CERTIFY TO BOE	26625 01	
21N10B A065	SCHUENEMEYER SARAH E	582,900	570,400	CERTIFY TO BOE (2ND APPEAL)	25875 01	
92N09 015	WILLIAMS CHRISTOPHER	494,100	494,100	CERTIFY TO BOE	26615 07	
20		9,529,300	9,516,800			



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PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N17A 006	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	645,330	626,730	CERTIFY TO HEARING OFFICER (2ND APPEAL)	25678 07	
15N17A 006 A	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	629,530	626,730	CERTIFY TO HEARING OFFICER (2ND APPEAL)	25676 07	
2		1,274,860	1,253,460			2

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Thursday, September 11, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N09 - -026 H	COX DAVID M & KIMBERLY R	\$0	\$68,800	FMV	PARCEL CREATED AS RESULT OF APPEAL
		\$0	\$0	CUV	FOR TAX YEAR 2025 (SEND 30 DAY NOTICE)
03N23 - -077	HOLBROOK JOHN R & MARTH	\$527,900	\$174,100	FMV	IMPROVEMENT REMOVED FOR TAX YEAR
		\$0	\$0	CUV	2025

Aug 7, 2024

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 09/11/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 002	HONEYSUCKLE FARMS LLC EQUITAX PROPERTY TAX ADVI	3,261,900	2,945,100	ADJUSTED LAND VALUE	26539 01	
02N01 035	HONEYSUCKLE FARMS LLC EQUITAX PROPERTY TAX ADVI	3,451,300	3,108,100	ADJUSTED LAND VALUE	26540 01	
02N01 116	SAPP MARGARET V (LIFE ESTATE) EQUITAX PROPERTY TAX ADVI	892,260	837,100	OVERRIDE PER COMPER	26514 01	
02N01 136	WILLIAMS ASHTON SERFF	735,010	585,000	OVERRIDE TO RECENT SALE	25474 01	
02N01 177	REEVES DAVID	763,230	724,930	ADJUSTED FOR EXTREME DEPRECIATION	25955 01	
02N04 157 B	ANDREWS CHARLES P COMMERCIAL PROPERTY TAX P	854,300	828,500	OVERRIDE PER COMPER	25671 01	
02N04 238	BOND TERENCE & RENE D	848,790	774,300	OVERRIDE PER COMPER	26732 01	
02N06 024	HUTTON CAROLYN	571,100	486,600	CORRECTED PER FIELD CHECK	26327 01	
02N06 077 A	MILLER REBECCA BLAIR	1,357,900	1,200,000	OVERRIDE TO RECENT FEE APPRAISAL	25759 01	
02N06 114	DUVAL DARRYL L & MELINDA H	1,275,400	1,134,400	OVERRIDE PER COMPER	26166 01	
02N06 123	LEE PAMELA SAULS PREFERRED TAX SERVICE INC	1,125,010	963,600	OVERRIDE PER COMPER	25968 01	
02N07 106 A	MCCLURE BARBARA A GEORGIA TAX APPEALS, LLC	53,700	50,200	VALUE AGREEMENT (NO NOTICE REQUIRED)	25800 01	
02N12 023	THE CHARY FAMILY PREFERRED TAX SERVICE INC	542,700	465,900	VALUE AGREEMENT (NO NOTICE REQUIRED)	25978 01	
02N12 031	THE CHARY FAMILY PREFERRED TAX SERVICE INC	615,290	528,590	VALUE AGREEMENT (NO NOTICE REQUIRED)	25977 01	
02N12 039	THE CHARY FAMILY PREFERRED TAX SERVICE INC	16,300	16,300	VALUE AGREEMENT (NO NOTICE REQUIRED)	25979 01	
03N05 086	GIBSON EDWARD THURMAN	261,220	252,600	OVERRIDE PER COMPER	25934 01	
03N07 023	BRIL BROTHERS LLC GEORGIA TAX APPEALS, LLC	75,912	73,512	VALUE AGREEMENT (NO NOTICE REQUIRED)	25785 01	
03N09 026 B	COX DAVID M	276,730	241,730	PARCEL SPLIT	25001 01	
03N12 085	MATHERS ROBERT B TTE EQUITAX PROPERTY TAX ADVI	1,376,900	1,327,870	CORRECTED PER FIELD CHECK	26580 01	
03N12 110	LEE PAMELA SAULS PREFERRED TAX SERVICE INC	895,720	807,820	CORRECTED PER FIELD CHECK	25971 01	

5A: Rural Appeal Changes

Meeting Date: 09/11/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N12 114 A	BRANNON GREG & MANDY	852,400	804,900	OVERRIDE PER COMPER	25869 01	
03N12 145 A	ASPEN TWO PROPERTIES LLC	645,900	593,500	CORRECTED PER FIELD CHECK	28330 01	
03N17 070	HUFF MARK HALLOCK LAW LLC	3,448,110	3,147,240	CORRECTED PER FIELD CHECK	28246 01	
03N18 018 G	RAPPAPORT JASON A &	1,237,300	1,146,200	CORRECTED PER FIELD CHECK	25933 01	
03N18 041 C	SEGALL MONICA KATE &	1,370,800	1,161,600	CORRECTED PER FIELD CHECK	26423 01	
03N19 013 A	HATCH AUBURN FRANK SR	124,310	116,810	ADJUSTED LAND VALUE	26772 01	
03N22 135	JILLSON JOSEPH J & THE STALLINGS-RIBAR GROUP	3,166,800	2,637,700	ADJUSTED LAND VALUE	28224 01	
03N24 082 C	HOWARD TERI	2,166,400	1,952,600	OVERRIDE PER COMPER	26190 01	
03N24 161	MANNAERT JACQUELINE MARIA	767,360	718,960	CORRECTED PER FIELD CHECK	26163 01	
13N04 010	BAR FLINT PRESERVE LLC	407,700	203,800	ADJUSTED LAND VALUE	26300 01	
13N04 016	BAR FLINT PRESERVE LLC	45,300	22,600	ADJUSTED LAND VALUE	26313 01	
13N04 017 B	BAR FLINT PRESERVE LLC	284,900	142,400	ADJUSTED LAND VALUE	26297 01	
14N07 192	FLINT L A DR	3,570,900	2,250,100	ADJUSTED LAND VALUE	26310 01	
14N07 192 F	BAR FLINT PRESERVE LLC	9,500	4,700	ADJUSTED LAND VALUE	26311 01	
14N12 017 P	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	274,100	223,800	ADJUSTED LAND VALUE	28277 03	
14N12 023 C	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	29,300	1,200	ADJUSTED LAND VALUE FOR COMMON AREA	28278 03	
14N12 023 D	JWC LAKESIDE LLC PREFERRED TAX SERVICE INC	18,000	920	ADJUSTED LAND VALUE FOR COMMON AREA	28279 03	
15N02 032	MOON CHARLES M FELLER, SCHEWE, SCOTT & R	232,700	210,400	CORRECTED PER OFFICE REVIEW	26809 01	
15N22 091 D	WOODWORTH DANIEL W &	949,100	867,700	OVERRIDE PER COMPER	28362 01	
15N22 117	HAWKINS ANGELA VICKI	333,300	273,000	CORRECTED PER FIELD CHECK	25504 01	

5A: Rural Appeal Changes

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N23 056	WYKE JEFFREY A	1,093,800	940,800	OVERRIDE PER COMPER	26349 01	
15N25 137	ROACH JANET	276,790	258,190	VALUE AGREEMENT (NO NOTICE REQUIRED)	25960 01	
15N25 161 F	IREDALE WILLIAM JAMES II &	1,230,900	902,700	CORRECTED PER FIELD CHECK	26265 01	
15N30 082	EVANS JOSHUA L	833,600	757,100	CORRECTED PERFIELD CHECK	28244 01	
15N30 232 B	RAINES CHRISTOPHER &	966,870	714,780	CORRECTED PER FIELD CHECK	28348 01	
15N30 248 A	LEE RICHARD DARIEN &	3,168,207	3,144,408	CORRECTED PER FIELD CHECK	25795 01	
21N12 200 D	MEADOWS DAVID &	1,158,900	1,041,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	26767 01	
47		47,913,919	41,591,960			

Paul J. Hester

John D. Smith

5B: Rural Certify to BOE

Meeting Date: 09/11/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N01 024	3S PROPERTIES LLC EQUITAX PROPERTY TAX ADVI	406,540	406,540	CERTIFY TO BOE		26502 01
02N01 027	3S PROPERTIES LLC EQUITAX PROPERTY TAX ADVI	829,400	829,400	CERTIFY TO BOE		26504 01
02N01 133 B	MADDOX DWAYNE B	724,600	724,600	CERTIFY TO BOE		26278 01
02N03 263 A	BATES ARNOLD TRUSTEE HERITAGE-ATLANTA	807,900	807,900	CERTIFY TO BOE		28353 01
02N04 253	BAF ASSETS 6 LLC RYAN LLC	344,100	344,100	CERTIFY TO BOE		28014 01
02N04 310 C	BATES ARNOLD TRUSTEE HERITAGE-ATLANTA	301,900	301,900	CERTIFY TO BOE		28355 01
02N04 311	BATES ARNOLD TRUSTEE HERITAGE-ATLANTA	346,950	346,950	CERTIFY TO BOE		28354 01
02N05 135	CARMICHAEL ANDREW A	976,900	976,900	CERTIFY TO BOE		26260 01
02N05 136	CARMICHAEL ANDREW A	610,800	610,800	CERTIFY TO BOE		26259 01
02N05 154	CARMICHAEL ANDREW A	463,300	463,300	CERTIFY TO BOE		26258 01
02N08 006 D	JORDAN RICHARD HERITAGE-ATLANTA	610,790	610,790	CERTIFY TO BOE		28356 01
02N10 034 C	O'KELLEY THOMAS B & COMMERCIAL PROPERTY TAX P	1,623,000	1,500,000	CERTIFY TO BOE (2ND APPEAL)		25681 01
02N12 025	THE CHARY FAMILY PREFERRED TAX SERVICE INC	324,230	324,230	CERTIFY TO BOE		25975 01
02N12 026	THE CHARY FAMILY PREFERRED TAX SERVICE INC	716,240	716,240	CERTIFY TO BOE		25976 01
02N12 027	THE CHARY FAMILY PREFERRED TAX SERVICE INC	159,800	159,800	CERTIFY TO BOE		25974 01
02N12 028	THE CHARY FAMILY PREFERRED TAX SERVICE INC	132,470	132,470	CERTIFY TO BOE		25972 01
02N12 063 B	BRAND MICHAEL II	871,570	871,570	CERTIFY TO BOE		27089 01
02N12 063 H	HOGAN JOHN I &	945,600	945,600	CERTIFY TO BOE		25518 01
02N12 075	GLOVER CAROL R	459,700	459,700	CERTIFY TO BOE		25637 01
03N02 033	FLINT L AUSTIN	80,100	80,100	CERTIFY TO BOE		26306 01

5B: Rural Certify to BOE

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N05 135	MCARTHUR BRAD &	749,180	702,480	CERTIFY TO BOE (2ND APPEAL)	24867 01	
03N05 146 B	TAYLOR MELANIE APRIL	1,071,600	1,071,600	CERTIFY TO BOE	26680 01	
03N05 193	JABER MICHAEL	1,258,858	1,258,858	CERTIFY TO BOE	26689 01	
03N06 171 B	JOHNSON SEAN M HALLOCK LAW LLC	1,192,400	1,192,400	CERTIFY TO BOE	28307 01	
03N06 172	BARTLETT MICHAEL	1,201,400	1,120,200	CERTIFY TO BOE (2ND APPEAL)	25947 01	
03N12 122	YASERARAFATH SAFA IZRATH JACKSON CAMERON E	585,140	585,140	CERTIFY TO BOE	26790 01	
03N17 056 A	PHELPS STEPHEN MATTHEW	520,160	479,360	CERTIFY TO BOE (2ND APPEAL)	25469 01	
03N17 056 D	PHELPS STEPHEN MATTHEW	2,416,800	2,333,400	CERTIFY TO BOE (2ND APPEAL)	25471 01	
03N22 171 B	HAWKS RIDGE DEV CO LLC THE STALLINGS-RIBAR GROUP	116,400	116,400	CERTIFY TO BOE	28222 01	
13N04 017 C	BAR FLINT PRESERVE LLC	272,400	272,400	CERTIFY TO BOE	26298 01	
14N18A 051	VICTORY INC	22,800	22,800	CERTIFY TO BOE	28347 01	
15N22 234	MELSON RICHARD A &	436,340	436,340	CERTIFY TO BOE	25585 01	
15N25 245 D	GRINCHUK YELENA & VASILY	536,020	536,020	CERTIFY TO BOE	25452 01	
15N29 016 C	MONTAGUE BRITTANY &	1,152,500	1,152,500	CERTIFY TO BOE	25757 01	
15N29 091	MARTINEZ MICHAEL J &	747,820	747,820	CERTIFY TO BOE	25844 01	
15N30 169 B	MERCER CHRISTOPHER D &	1,192,200	1,192,200	CERTIFY TO BOE	25776 01	
36		25,207,908	24,832,808			

David T. Heston

Steve Smith

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, September 11, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N08 - -032	D & S PROPERTIES	\$2,590,600 \$143,771	\$2,590,600 \$0	FMV CUV	2024 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2025; REMOVED ESV

Ricky J. Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 20205

Meeting Date: Thursday, September 11, 2025

Batch # 5CR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
03N08 - -032	D & S PROPERTIES	2024 APPLICATION FOR RELEASE OF CONSERVATIONUSE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

5H

Meeting Date:

09/11/2025

Tax Year:

2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N26 118	CRP/OSR HOLLY SPRINGS OWNER LLC	2,514,500	2,514,500	CERTIFY TO HEARING OFFICER	26804 04	
1	FELLER, SCHEWE, SCOTT & R	2,514,500	2,514,500			

Paul P. Hester

Steve Smith

CHEROKEE COUNTY

YEAR-TO-DATE BUDGET REPORT



FOR 2025 12

ACCOUNTS FOR:
100 GENERAL FUND

11550000 TAX ASSESSOR

	ORIGINAL APPROP	TRANSFRS/ADJUSTM	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11550000 511100 REGULAR EMPLOYEE	1,901,140	0	1,901,140	1,662,624.95	.00	238,515.05	87.5%
11550000 511115 PERFECT ATTENDEA	0	0	0	7,861.44	.00	-7,861.44	100.0%
11550000 511200 PART TIME/TEMP	33,750	0	33,750	24,848.00	.00	8,902.00	73.6%
11550000 511300 OVERTIME	8,320	0	8,320	11,628.58	.00	-3,308.58	139.8%
11550000 512101 GROUP INSURANCE	515,946	0	515,946	530,459.32	.00	-14,513.32	102.8%
11550000 512102 GROUP INSURANCE	1,820	0	1,820	1,564.78	.00	255.22	86.0%
11550000 512103 GROUP INSURANCE	11,509	0	11,509	9,838.95	.00	1,670.05	85.5%
11550000 512104 GROUP INSURANCE	3,764	0	3,764	3,550.72	.00	213.28	94.3%
11550000 512105 GROUP INSURANCE	926	0	926	837.52	.00	88.48	90.4%
11550000 512106 EMPLOYEE ASSIST	300	0	300	271.46	.00	28.54	90.5%
11550000 512200 SOCIAL SECURITY	120,376	0	120,376	98,571.09	.00	21,804.91	81.9%
11550000 512300 MEDICARE	28,153	0	28,153	23,052.87	.00	5,100.13	81.9%
11550000 512402 RETIREMENT CONT	0	0	0	13,243.74	.00	-13,243.74	100.0%
11550000 512403 DEFINED BENEFIT	334,155	0	334,155	253,972.23	.00	80,182.77	76.0%
11550000 521200 PROFESSIONAL	263,729	0	263,729	311,676.81	.00	-47,947.81	118.2%
11550000 521214 PROF SVCS - LEG	40,000	0	40,000	61,608.79	.00	-21,608.79	154.0%
11550000 521300 TECHNICAL	0	0	0	4,500.00	.00	-4,500.00	100.0%
11550000 522118 DISPOSAL-SHREDD	600	0	600	160.00	.00	440.00	26.7%
11550000 522202 VEHICLE MAINTEN	15,000	0	15,000	73,824.67	.00	-58,824.67	492.2%
11550000 522320 RENTAL OF EQUIP	3,000	0	3,000	2,598.35	.00	401.65	86.6%
11550000 523201 CELL PHONE	8,865	0	8,865	10,150.69	.00	-1,285.69	114.5%
11550000 523250 POSTAGE	62,000	0	62,000	85,686.48	.00	-23,686.48	138.2%
11550000 523400 PRINTING AND BI	24,750	0	24,750	12,541.78	.00	5,076.34	79.5%
11550000 523500 TRAVEL	66,200	0	66,200	56,155.84	.00	10,044.16	84.8%
11550000 523600 DUES AND FEES	4,990	0	4,990	4,840.28	.00	149.72	97.0%
11550000 523700 EDUCATION AND T	17,500	0	17,500	17,622.72	.00	-122.72	100.7%
11550000 531100 GENERAL SUPPLIE	18,600	0	18,600	16,966.28	.00	1,633.72	91.2%
11550000 531270 GASOLINE	20,000	0	20,000	21,300.11	.00	-1,300.11	106.5%
11550000 531400 BOOKS AND PERIO	1,900	0	1,900	1,460.85	.00	439.15	76.9%
11550000 531660 NON ASSET COMPU	171,820	0	171,820	168,911.43	.00	2,908.57	98.3%
11550000 531700 OTHER SUPPLIES	2,500	0	2,500	1,677.97	.00	822.03	67.1%
11550000 581200 CAPITAL LEASE P	5,092	0	5,092	5,105.09	.00	-13.09	100.3%
11550000 582200 CAPITAL LEASE I	68	0	68	135.53	.00	-67.53	199.3%
TOTAL TAX ASSESSOR	3,686,773	0	3,686,773	3,499,249.32	7,131.88	180,391.80	95.1%
TOTAL GENERAL FUND	3,686,773	0	3,686,773	3,499,249.32	7,131.88	180,391.80	95.1%
TOTAL EXPENSES	3,686,773	0	3,686,773	3,499,249.32	7,131.88	180,391.80	

94.80%