

Cherokee County Board of Tax Assessors

Regular Meeting

November 24, 2025

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: November 13, 2025 Meeting

4. Public Comments

5. Consent Agenda:

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-2, Reinstate Exemptions

Batch E-1-1, Current Year Changes

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Batch P3, Audit Changes

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Batch 1A-1, Settlement Agreement

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Corrections

Batch 3A, Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

MH1, Mobile Home Digest Changes

Batch 5, Current Year Changes

Batch 5A, Appeal Changes

Batch 5B, Certify to BOE

6. Chief Appraiser Report

7. Attorney's Report / Executive Session

8. Adjournment

BATCH E-2 REINSTATE EXEMPTIONS

PROPERTY ID	NAME	EXEMPT	REASON	FLOAT BASE	SW BASE	SW CURREX DISTRICT
15N08C- 121	STANLEY RHONDA	L05(ESCEXEMPTION REMOVED IN ERROR CO	362500	787300	778800	01

Becky Parker

Becky Parker, Senior Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CH

PROPERTY ID	NAME	EXEMPTIO	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRI
02N02 - 222	WOMACK MARY LIN	L05(ESC)	EXEMPTION TAKEN OFF IN ERI	212172			01
03N10 - 030	SMITH DANIEL W	L05(ESC)	REMOVED IN ERROR FOR TY 2	215600	389920	381920	01
04N03A- 068	WEST JAMES R	L20(ES5)	VETERAN DISABILITY APPLIED	400700	469000	01	
14N15C- 320	ROMERO EDUARD	L13(ES1)	UPDATED DOCUMENTS PROVI	495600	495600	543400	03
15N24Y- 068	PATINO BENJAMIN	L20(ES4)	UPDATED DOCUMENTS PROVI	522900	522900	505800	07
15N28 - 138	PHILLIPS TONY A	L01(ES3)	CORRECTED BASE VALUE FOF	245700	445750	436450	01
22N06A- 017	PEREZ VELAZQUE	L13(ES1)	UPDATED DOCUMENTS PROVI	368340	368340	310190	01



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
11/24/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
NICHOLSON ENTERPRISES INC	03	156315	B	R	2025	\$184,661.00	\$0.00	None	None	TP provided PRC from Bartow Co showing business is not in Cherokee Co.
LOW COUNTRY AIR LLC	01	152097	A	R	2022	\$1,099,190.00	\$0.00	None	None	TP provided documentation showing aircraft not in Cherokee County until well after 1-1-2022.
CSC SERVICeworks INC	04	137609	B	R&R	2025	\$1,586.00	\$250.00	None	None	TP reported disposed assets on 2025 return that weren't correctly removed.
DOBSON STEPHEN A	01	147754	M	R	2025	\$44,704.00	\$0.00	None	None	This is a duplicate account for account #146299.
DOBSON STEPHEN A	01	147754	M	R	2024	\$44,704.00	\$0.00	None	None	This is a duplicate account for account #146299.
DOBSON STEPHEN A	01	147754	M	R	2023	\$44,704.00	\$0.00	None	None	This is a duplicate account for account #146299.
DOBSON STEPHEN A	01	147754	M	R	2022	\$44,704.00	\$0.00	None	None	This is a duplicate account for account #146299.
VENTURE COMMODITIES INC	03	106776	B	R&R	2025	\$421,081.00	\$421,081.00	None	None	Timely filed TP exemption was not calculated during processing.
ROBIDOU MANAGEMENT LLC	01	156154	B	R&R	2025	\$142,172.00	\$142,172.00	None	None	Tax district change from 03 to 01.
ZAYNA INVESTMENTS INC	06	156305	B	R	2025	\$100,299.00	\$0.00	None	None	Duplicate account for account number 14932.
WHEELER CHARLES J	01	147378	M	R	2025	\$2,330.00	\$0.00	None	None	TP provided documentation he did not own this boat as of 1-1-25.
CSC SERVICeworks INC	04	137609	B	R&R	2025	\$1,586.00	\$250.00	None	None	TP reported disposed assets on 2025 return that weren't correctly removed.

Travis Petersen

TMA Account Manager

Chief Appraiser

John Harrell

1/24/2025
Date Approved By Board

BOA Appeals Agenda (P3)
11/24/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Appeal Number	Reason
COMCAST CORPORATION	01	15429	B	R&R	2025	\$33,629,772.00	\$24,619,535.00	None	None	2025-28097	Value agreement signed to settle 2025 appeal.
COMCAST CORPORATION	07	63525	B	R&R	2025	\$4,069,891.00	\$2,335,892.00	None	None	2025-28100	Value agreement signed to settle 2025 appeal.
COMCAST CORPORATION	01	20150	B	R&R	2025	\$64,724.00	\$41,463.00	None	None	2025-28098	Value agreement signed to settle 2025 appeal.
COMCAST CORPORATION	04	96408	B	R&R	2025	\$839,937.00	\$616,706.00	None	None	2025-28102	Value agreement signed to settle 2025 appeal.
COMCAST CORPORATION	03	25742	B	R&R	2025	\$6,683,551.00	\$4,469,879.00	None	None	2025-28099	Value agreement signed to settle 2025 appeal.
COMCAST CORPORATION	03	136165	B	R&R	2025	\$705,555.00	\$472,117.00	None	None	2025-28103	Value agreement signed to settle 2025 appeal.
COMCAST CORPORATION	06	96407	B	R&R	2025	\$69,839.00	\$46,002.00	None	None	2025-28101	Value agreement signed to settle 2025 appeal.

Rm Peterson

TMA Account Manager

Chief Appraiser

11/24/2025

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date: 11/24/2025

Tax Year: 2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEAL KEY	TD
15N06 070	RMG WALDAN LLC RYAN LLC	23,679,200	18,090,500	VA AT \$18,090,500. 299C APPLIES. NO NOTICE REQUIRED.	26812	01
15N10 004 A	PARK 9 OWNER LLC	67,061,700	58,154,900	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	26396	07
15N18 043 L	BFP HOLDINGS LLC BRAY & JOHNSON	672,600	480,000	VA AT \$480,000. 299C APPLIES. NO NOTICE REQUIRED.	26392	07
3		91,413,500	76,725,400			

See Note

John Shindler

1A-1

Meeting Date: 11/24/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N22A 060	BRIGHT-SASSER CANTON LLC FELLER, SCHEWE, SCOTT & R	6,143,200	4,650,000	VA AT \$4,650,000. 299C APPLIES. NO NOTICE REQUIRED.	26795 03	

SLR-SO

John K. Schell

RESIDENTIAL DIGEST - Batch: 3

Tax Year: 2025

Meeting Date: 11-24-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
03N16C- 419	BALLANTRY PMC BELMONT LLC	\$745,100	\$416,300	CORRECTED JAN 1 2025 UC FOR TAX YEAR 2025
14N21 - 122 A	MULLINAX WILLIAM & ERIN	\$620,000	\$605,800	CORRECTED SQUARE FOOTAGE FOR TAX YEAR 2025
15N05A- 215	PRUETT RACHEL	\$387,480	\$480,080	RAISED VALUE PER CORRECTED SQUARE FOOTAGE AND OWNER REQUEST
21N12B- 121	CHILDRESS BOBBY S & SOMPONG S	\$349,340	\$264,340	CORRECTED FOR EXTREME DEPRECIATION

Lee Johnson, Senior Residential Appraiser

Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11-24-2025

3A: Residential Appeal Changes

Meeting Date: 11/24/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N21B 090	PROGRESS RES BORROWER 5 LLC RYAN LLC	383,110	383,110	VALUE AGREEMENT (NO NOTICE REQUIRED)	27803	03
15N11H 411	PROGRESS RES BORROWER 7 LLC RYAN LLC	456,360	456,360	VALUE AGREEMENT (NO NOTICE REQUIRED)	27853	07
15N11H 421	PROGRESS RES BORROWER 7 LLC RYAN LLC	450,680	450,680	VALUE AGREEMENT (NO NOTICE REQUIRED)	27854	07
15N15A 016	RICHMOND AMANDA	431,607	291,100	VALUE AGREEMENT (NO NOTICE REQUIRED)	26787	01
15N22G 137	CALZADA JESUS	402,180	390,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26224	01
15N23E 283	CALZADA MARIA MAGDALENA	462,960	450,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26221	07
15N24M 032	PETERSON RICHARD A RYAN LLC	422,240	422,240	VALUE AGREEMENT (NO NOTICE REQUIRED)	26837	07
15N30A 106	MCH SFR PROPERTY OWNER 2 LLC RYAN LLC	389,940	389,940	VALUE AGREEMENT (NO NOTICE REQUIRED)	28122	01
15N30E 292	MILE HIGH BORROWER 1 (VALUE) LLC RYAN LLC	342,630	333,070	VALUE AGREEMENT (NO NOTICE REQUIRED)	27595	01
21N10A A038	HOENES NELLIE PRICE &	1,573,604	1,587,204	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25879	01
22N14 009	LIN JUN CHING &	1,018,600	849,900	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25478	01
91N18 D024 E	IHS PROPERTY GEORGIA L P RYAN LLC	343,650	343,650	VALUE AGREEMENT (NO NOTICE REQUIRED)	27397	03
		6,777,561	6,347,254			
	12					

Joe Smith

Joe Smith

3B: Residential Certify to BOE

Meeting Date: 11/24/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N20C 220	HPA BORROWER 2017-1 LLC HLR LAW	391,500	384,200	CERTIFY TO BOE (2ND APPEAL)	28256 04	
21N06F 097	TIWARI CHANDRA M HLR LAW	655,300	643,600	CERTIFY TO BOE (2ND APPEAL)	28258 01	
21N06F 565	TIWARI RAVI P & HLR LAW	655,500	647,500	CERTIFY TO BOE (2ND APPEAL)	28259 01	
	3	1,702,300	1,675,300			

[Red Signature]

[Blue Signature]

RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 11-24-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
14N21 - 122 A	MULLINAX WILLIAM & ERIN	\$525,000	\$524,200	CORRECTED SQUARE FOOTAGE FOR TAX YEAR 2024



Lee Johnson, Senior Residential Appraiser



Steve Swindell, Chief Appraiser

DATE APPROVED BY BOA: 11-24-2025

MOBILE HOME DIGEST CHANGES

BATCH #: MHI

MEETING DATE: 11/24/2025

Page 1 of 1

OWNER NAME(S)	MAP AND PARCEL	APPEAL NO.	PREVIOUS FMV	CURRENT FMV	EXPLANATION
DOCKINS, TERRY MARTIN	14N28 048D MH03386	\$15,642	\$0		<i>MH REMOVED FROM 2025 PREBILL DIGEST MOVED FROM PARCEL PRIOR TO JAN 1, 2025</i>
DOCKINS, TERRY MARTIN	14N28 048P 5681830	\$30,694	\$0		<i>MH REMOVED FROM 2025 PREBILL DIGEST MOVED FROM PARCEL PRIOR TO JAN 1, 2025</i>
DOCKINS, TRAVIS & KELSEY	14N28 048P		\$123,700	\$121,200	<i>MH SPACE REMOVED FROM 2025 REAL PROPERTY DIGEST REMOVED PRIOR TO JAN 1, 2025</i>

LEAD APPRAISER:

CHIEF APPRAISER:

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5 Current Tax Year Changes

Meeting Date: Monday, November 24, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
03N23A- -012	CRUZ ORLANDO & NOLASCO R	\$1,434,200 \$0	\$383,800 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025
04N10 - -020 A	REYNOLDS KENNETH MARVIN	\$11,620 \$0	\$8,300 \$0	FMV CUV	ERROR CORRECTION FOR TAX YEAR 2025

Ricky Hitt, Senior Rural Appraiser


Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser


Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date: 1/24/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N04 157 B	ANDREWS CHARLES P COMMERCIAL PROPERTY TAX P	854,300	828,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	25671 01	
02N04 265	ULLMANN ROBERT M FAMILY GRAHAM GROUP	739,900	705,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25740 01	
03N22 135	JILLSON JOSEPH J & THE STALLINGS-RIBAR GROUP	3,166,800	2,637,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	28224 01	
14N20 111	ALDERFER ROBERT M TRUSTEE	163,700	143,150	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26713 01	
15N28 326	RATLAB PROPERTIES LLC	425,900	355,000	VALUE AGREEMENT (NO NOTICE REQUIRED)	26694 01	
		5,350,600	4,670,150			
		5				

5B: Rural Certify to BOE

Meeting Date:

11/24/2025

Tax Year: 2025

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N21 123 E	GUARIGLIA ASHLEY S	983,100	966,000	CERTIFY TO BOE (2ND APPEAL)	26627 01	
15N03 035	LANKFORD UMAPORN S	680,500	651,000	CERTIFY TO BOE (2ND APPEAL)	26335 01	
92N05 072	THE BUSTED BISCUIT LLC GRAHAM GROUP	177,900	166,700	CERTIFY TO BOE (2ND APPEAL)	25721 7A	
		1,841,500	1,783,700			
		3				

Jeff P. Hes

Chris Kishell