

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

1. Call to Order

2. Adopt Agenda

3. Approve Minutes: November 24, 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

Commercial Department, Blake McFarland, Senior Appraiser

Batch 1A, Changes

Batch 1B, Certify to BOE

Batch 1H, Certify to Hearing Officer

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Changes

Batch 3B, Certify to BOE

Batch 3P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5A, Appeal Changes

Batch 5CB, CUVA Breaches

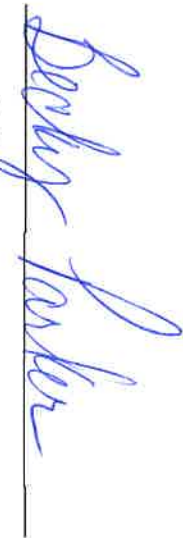
6. Chief Appraiser Report

7. Attorney's Report / Executive Session

8. Adjournment

BATCH E-2 REINSTATE EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
14N24C- 070	BRADY DALE	L06(ESC)	REINSTATED EXEMPTIONS PER CORRECTED L	118900	337410	353340	03



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-1-1 CURRENT YEAR CHANGES

PROPERTY ID	NAME	EXEMPTION	REASON	FLOAT BASE	SW BASE	SW CURR	TAX DISTRICT
14N02B- 072	BOLEN JUSTIN	L20(ES5)	UPDATED DOCUMENTS PROVIDED	420000	420000	514000	01
14N18B- 071	MOSIER MARGARET	L13(ES1)	UPDATED DOCUMENTS PROVIDED	406200	406200	422600	03
15N13A- 224	MONEY ALEXANDER O	L20(ES5)	APPLIED FOR DIS VET FOR TY 2025	394900	394900	456510	03



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
12/11/2025

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
NALLEY MICHAEL S	01	149773	M	R	2024	\$4,401.00	\$0.00	None	None	TP provided Bill of Sale showing boat sold 3/31/2023.
NALLEY MICHAEL S	01	149773	M	R	2025	\$4,401.00	\$0.00	None	None	TP provided Bill of Sale showing boat sold 3/31/2023.
RISK JOCKEY INC	02	154293	B	R	2025	\$50,000.00	\$0.00	None	None	TP provided lease documentation showing lease agreement in for space and assets are part of lease agreement. Owner of space being assessed under account# 154299
WOODSTOCK 4511 INC	01	152447	B	R	2025	\$204,154.00	\$0.00	None	None	TP provided a lease agreement showing business closed January 2024.
SHADDAI LIBERIA CHRISTIANA	03	154129	B	R&R	2025	\$70,000.00	\$3,724.00	None	None	TP provided asset and inventory list showing the correct value in business.

TMA Account Manager



Chief Appraiser



12/11/2025

Date Approved By Board

1A: Commercial Appeal Changes

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N16 020 A	CREST LAUREL CANYON APTS LLC STEVEN A PICKENS	80,088,300	70,500,000	ADJ PER INCOME, VALUE AGREEMENT (NO NOTICE)	25407 03	
14N23 090	TARGET CORPORATION PREFERRED TAX SERVICE INC	19,828,400	17,900,000	VA, 299C, NO NOTICE	26481 3A	
14N23 091	KOHL'S DEPARTMENT STORES INC PREFERRED TAX SERVICE INC	9,580,300	8,500,000	VA, 299C, NO NOTICE	26453 3A	
14N23C 039 F	SHIVER LAND COMPANY LLC PREFERRED TAX SERVICE INC	2,186,000	2,100,000	VA, 299C, NO NOTICE	26472 3A	
14N24C 001 A	ONE MTN VISTA ENTERPRISES LLC PREFERRED TAX SERVICE INC	1,934,300	1,900,000	VA, 299C, NO NOTICE	26480 03	
15N05 211 B	HENDERSON MILL CAPITAL PREFERRED TAX SERVICE INC	4,863,198	4,750,000	VA, 299C, NO NOTICE	26454 01	
15N08 017 F	BAGLEY TERRY LEE PREFERRED TAX SERVICE INC	1,444,210	1,388,000	VA, 299C, NO NOTICE	26477 01	
15N08 019	MESSER MARISSA DIANE PREFERRED TAX SERVICE INC	2,301,680	2,300,000	VA, 299C, NO NOTICE	26470 01	
15N11 002 U	TOWNE LAKE PROMENADE LLC	2,265,960	2,200,000	VA, 299C, NO NOTICE	26479 01	
15N11 002 X	CHEROKEE TOWN LAKE MEDICAL	2,219,610	2,050,000	VA, 299C, NO NOTICE	26452 01	
15N11J 013	TOWNE LAKE OFFICE CONDO INC	179,404	179,404	VA @ \$179,404, 299C APPLIES. NO NOTICE REQUIRED.	26703 01	
15N12 017 A	FOR-VIEW AT WOODSTOCK LLC PREFERRED TAX SERVICE INC	84,562,600	76,432,700	VA, 299C, NO NOTICE	26466 07	
15N12 058 C	DAYTON HUDSON CORPORATION PREFERRED TAX SERVICE INC	13,853,420	13,800,000	VA, 299C, NO NOTICE	26482 07	
15N12 058 D	RPT WOODSTOCK LLC PREFERRED TAX SERVICE INC	8,786,200	8,700,000	VA, 299C, NO NOTICE	26638 07	
15N12 064 A	MDC COAST 29 LLC PREFERRED TAX SERVICE INC	10,828,150	10,800,000	VA, 299C, NO NOTICE	26455 07	
15N12 086 B	TEXLUBE INVESTMENTS LLC PREFERRED TAX SERVICE INC	700,730	659,200	VA, 299C, NO NOTICE	26475 07	
15N12 177 H	SOUTH ON MAIN PREFERRED TAX SERVICE INC	728,600	695,000	VA, 299C, NO NOTICE	28305 07	
15N13A 103	STROUD JOHN B PREFERRED TAX SERVICE INC	1,236,290	1,200,000	VA, 299C, NO NOTICE	26464 03	
15N15 008	FOR-SIXES RIDGE LLC PREFERRED TAX SERVICE INC	80,248,600	71,467,500	VA, 299C, NO NOTICE	26474 04	
15N15 057	FOR-SIXES RIDGE LLC PREFERRED TAX SERVICE INC	987,000	985,000	VA, 299C, NO NOTICE	26469 04	

1A: Commercial Appeal Changes

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N18 009 A	EQR-STATION 92 LLC PREFERRED TAX SERVICE INC	69,157,500	62,508,700	VA, 299C, NO NOTICE	26468 07	
15N26 132 D	GLENRIDGE HF I LLC PREFERRED TAX SERVICE INC	1,122,400	1,000,000	VA, 299C, NO NOTICE	26451 01	
21N06 005 K	NDP PROPERTIES INC RYAN LLC	7,852,300	5,256,000	VA, 299C, NO NOTICE	26845 01	
21N06 039	SIARAM CORPORATION RYAN LLC	11,683,500	9,072,000	VA, 299C, NO NOTICE	26847 01	
21N06 285 C	CICF I - GALM03 LLC RYAN LLC	4,355,000	3,500,000	VA, 299C, NO NOTICE	26172 01	
21N06 285C-1	CHEROKEE COUNTY DEV AUTH RYAN LLC	19,407,100	18,000,001	VA @ \$18,000,000, 299C, NO NOTICE	26177 01	
92N05 062	WOODSTOCK DOWNTOWN FS LLC PREFERRED TAX SERVICE INC	1,397,001	1,175,000	VA, 299C, NO NOTICE	26473 7A	
27		443,797,753	399,018,505			

1B: Commercial Certify to BOE

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N10 114 D	ARCHLAND PROPERTY I LLC EQUITAX PROPERTY TAX ADVI	1,308,470	1,221,470	CERTIFY TO BOE	26516 01	
15N13B 012	LAFS INVESTMENTS LLC EQUITAX PROPERTY TAX ADVI	826,200	449,400	CERTIFY TO BOE	26577 03	
15N26 154 R	MC PEACH LLC (THE) EQUITAX PROPERTY TAX ADVI	1,433,300	1,392,700	CERTIFY TO BOE	26582 01	
3		3,567,970	3,063,570			

ASL

Steve Kim

1H

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
02N02 050	HICKORY FLAT MOB LLC THE STALLINGS-RIBAR GROUP	6,259,245	5,193,000	CERTIFY TO HEARING OFFICER	28219 01	
15N05 211 D	K D SOUTHPOINTE LLC THE STALLINGS-RIBAR GROUP	2,149,000	1,986,440	CERTIFY TO HEARING OFFICER	28232 07	
15N25D 049 A	HARMONY REAL ESTATE THE STALLINGS-RIBAR GROUP	1,105,620	1,111,660	CERTIFY TO HEARING OFFICER	28236 04	
3		9,513,865	8,291,100			



3A: Residential Appeal Changes

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
14N24 189 J	MARKUM SARAH L KLM PROPERTY TAX SOLUTION	669,900	615,400	VALUE AGREEMENT (NO NOTICE REQUIRED)	28396 01	
15N17A 006	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	645,330	626,730	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25678 07	
15N17A 006 A	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	629,530	626,730	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25676 07	
15N17A 006 D	MAPLEWOOD PROPERTY GROUP LLC COMMERCIAL PROPERTY TAX P	626,420	626,420	VALUE AGREEMENT (NO NOTICE REQUIRED)	25675 07	
21N10A A143	POOLE ROBERT P & CHRISTIE L COMMERCIAL PROPERTY TAX P	1,622,444	1,521,400	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25673 01	
21N10B A065	SCHUENEMEYER SARAH E	582,900	535,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25875 01	
22N02A 013	BINGHAM LISA YVETTE	492,500	481,800	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26244 01	
22N09B 008	KERNION CHRISTOPHER HALLOCK LAW LLC	1,873,380	1,711,680	VALUE AGREEMENT (NO NOTICE REQUIRED)	28312 01	
8		7,142,404	6,745,160			

3B: Residential Certify to BOE

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N18C 011	BENEDETTO JOSEPH C & EQUITAX PROPERTY TAX ADVI	1,108,700	1,025,300	CERTIFY TO BOE (2ND APPEAL)	26517	01
1		1,108,700	1,025,300			



RESIDENTIAL DIGEST - Batch: 3P - Prior Year Changes

Tax Year: 2024

Meeting Date: 12-11-2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation
22N02A- -013	BINGHAM LISA YVETTE	\$414,500	\$405,400	CORRECTION FOR TAX YEAR 2023
22N02A- -013	BINGHAM LISA YVETTE	\$422,700	\$413,500	CORRECTION FOR TAX YEAR 2024



Lee Johnson, Senior Residential Appraiser

DATE APPROVED BY BOA: 12-11-2025



Steve Swindell, Chief Appraiser

5A: Rural Appeal Changes

Meeting Date:

12/11/2025

Tax Year:

2026

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
03N17 056 A	PHIELPS STEPHEN MATTHEW	520,160	380,260	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25469	01
03N18 018 G	RAPPAPORT JASON A &	1,237,300	990,700	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	25933	01
03N22 160	GREEN HAVEN VENTURES LLC THE STALLINGS-RIBAR GROUP	464,300	409,800	VALUE AGREEMENT (NO NOTICE REQUIRED)	28238	01
03N22 161	GREEN HAVEN VENTURES LLC THE STALLINGS-RIBAR GROUP	626,000	597,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	28240	01
03N22 162	GREEN HAVEN VENTURES LLC THE STALLINGS-RIBAR GROUP	232,500	187,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	28239	01
13N06 093 B	PARSONS TIMOTHY HALLOCK LAW LLC	1,480,700	1,264,500	VALUE AGREEMENT (NO NOTICE REQUIRED)	28310	01
13N07 033 G	MARTIN RUSSELL OWEN	1,289,500	1,228,000	SETTLEMENT CONFERENCE VALUE AGREEMENT (NO NOTICE REQUIRED)	26711	01
92N05 072	THE BUSTED BISCUIT LLC GRAHAM GROUP	177,900	166,700	VALUE AGREEMENT (NO NOTICE REQUIRED)	25721	7A
8		6,028,360	5,225,160			

Andy J. Hise

Steve D. Hise

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # 5CB

Conservation Use Breaches

Meeting Date:

Thursday, December 11, 2025

Map and Parcel	Owner's Name	Previous FMV Previous CUV	Current FMV Current CUV	FMV CUV	Explanation
23N08 - -002 D	HAWTHORNE ROBERT C & M	\$241,116 \$4,643	\$241,116 \$0	FMV CUV	2019 COVENANT BREACHED WITH FULL PENALTY FOR TAX YEAR 2025; REMOVED ESV

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the November 24, 2025 Meeting

Members Present: MaryBeth Burnette, Dennis Conway, Raymond Gunnin, Mark Young and Tommy Mann were present for the meeting.

Staff Present: Sandy Forrester, Ricky Hitt, Lee Johnson, Becky Parker, Rhonda Peterson, Trey Stephens, Steve Swindell, Ben Wheeler and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

1. Call to Order: MaryBeth Burnette called the meeting to order.

2. Approval of Agenda: Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.

3. Approval of Minutes: Motion by Mark Young to approve the November 13, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.

4. Public Comments: None

5. Consent Agenda / Digest Changes: Motion by Mark Young to move Batch E-2, Batch E-1-1, Batch P1, Batch P3, Batch 1A, Batch 1A-1, Batch 3, Batch 3A, Batch 3B, Batch 3P, Batch MH1, Batch 5, Batch 5A and Batch 5B to the consent agenda, seconded by Tommy Mann and approved by all Members.

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

Steve reviewed the 2026 Budget Report

Steve, Trey and the Personal Property department toured the Cherokee County Regional Airport in Ball Ground last Thursday.

Steve and Trey attended the retirement party for our former CFO, Jimmy Marquis, last week.

Our Thanksgiving Luncheon is today at 11:45 and all are welcome to attend.

The next BOA meeting will be Thursday, December 11, 2025 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases.

8. Adjournment: Motion by Mark Young to adjourn, seconded Raymond Gunnin and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary