

# Marion Central Appraisal District

## Appraisal Review Board

*Minutes from January 7<sup>th</sup>, 2026*

*ARB Protest Hearings &*

*Quarterly meeting*

Present were ARB members David Ozee, Kerry Blackburn, James Morris, and Brenda Wilson. Also, present were Ann Lummus, Chief Appraiser, Curtis Sandefur, and Christopher Sandefur.

Brenda Wilson called the meeting to order at 9:18am and established a quorum.

First on the agenda was to hear the filed 2025 protests and make a decision:

2025263 – Waites James – P/1703 – 9:10am – The taxpayer stated that this is a 1978 mobile home and the CAD has it valued as a new mobile home, and that it is not worth \$83,000. The CAD representative stated that they agree with the taxpayer's statement that it should be valued at \$20,000. David Ozee made a motion to set the value to \$20,000; Kerry Blackburn seconded, and the motion passed.

2025266 – Cooper John – P/2478 – 9:32am – The taxpayer stated that the building has fire damage. The appraisal district representative stated that the CAD had the value at the asking price on the market (\$426,000) and that Mr. Cooper paid \$156,000. David Ozee made a motion to set the value to \$156,000; Jame Morris seconded, and the motion passed.

2025265 – Casas Express LLC (Represented by Omar Kabir) – P7294 & P/5479 & P/17977 – 9:59am – On P/7294 the taxpayer representative gave comparable parcels in Pine Harbor and stated that the value should be \$12,852 or \$803.25 per lot. The CAD representative stated that the value is based on market sales. David Ozee made a motion to set the value at \$29,120; Kerry Blackburn seconded, and the motion passed. On P/5479 the taxpayer representative stated that this track does not have good frontage compared to other tracks of similar size. The CAD representative stated that the value is based off of market sales. David Ozee made a motion to make no change; James Morris seconded, and the motion passed. On P/17977 the taxpayer representative stated that they paid \$5,200 for the lots and believes that it should be valued at \$25,000. The CAD representative stated that it is valued at \$45,000 instead of the normal \$65,000 per lot due to the lots needing work done to them before it can be used for a business. James Morris made a motion to make no change; seconded by David Ozee, and the motion passed.

2025264 – Samples Concrete & Construction Sean Samples – P/42220 – 10:38am – The taxpayer made no statement. The CAD representative stated that they do not believe that there is a business and should be removed off the role. Kerry Blackburn made a motion to delete the parcel; James Morris seconded, and the motion passed.

Next on the agenda was to approve the 4<sup>th</sup> quarterly change report. David Ozee made a motion to approve, seconded by Kerry Blackburn, and the motion passed.

Next on the agenda was to approve the previous meeting's minutes. David Ozee made a motion to approve, seconded by Kerry Blackburn, and the motion passed.

James Morris made a motion to adjourn at 10:45am, seconded by David Ozee, and the motion passed.