

# JEFFERSON COUNTY BOARD OF EQUALIZATION

MINUTES OF AUGUST 11, 2025

**PRESENT:**

**BOARD MEMBERS:**

Karla Fincher  
Cort Dietz

**ASSESSORS OFFICE**

Walter Jones

**COUNTY CLERKS OFFICE**

Christine Hunter, Office Coordinator  
Shelley Blankenship, Secretary to the Board

**CALL TO ORDER:**

The meeting was called to order by Cort Dietz at 1:00 p.m.

**APPROVAL AGENDA:**

Karla Fincher made the motion to approve the agenda for August 11, 2025. Cort Dietz seconded the motion. Motion carried 2-0.

**MINUTES:**

The minutes of the previous meeting July 28, 2025, were read. Karla Fincher made the motion to approve said minutes. Cort Dietz seconded the motion. Motion carried 2-0.

**CITIZENS TO BE HEARD:**

NONE

**OLD BUSINESS:**

NONE

**NEW BUSINESS:**

**James R & Amy D Florez**

**Parcel # 02-1.0-02.0-3-001-152**

James R & Amy D Florez were not present at today's hearing. Karla Fincher made the motion to not change the appellant's real estate assessment. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**Jefferson County Bancshares Inc**

**Parcel # 01-9.0-31.0-3-002-006.10**

Came to an agreement with the Assessor's Office. Karla Fincher made the motion to accept the commercial real estate valuation changes the Assessor's office presented at the meeting. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**REG Properties LLC**

**Parcel # 24-2.2-04.2-0-000-009.04**

Came to an agreement with the Assessor's Office. Karla Fincher made the motion to accept the commercial real estate valuation changes the Assessor's office presented at the meeting. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**Eagle Bank & Trust Company**

**Parcel # 17-2.0-03.0-1-002-012**

Withdrew by email August 6, 2025.

**Eagle Bank & Trust Co of Jeff  
031.04**

**Parcel # 06-6.0-13.0-0-000-**

Withdrew by email August 6, 2025.

**Eagle Bank & Trust Co**

**Parcel # 19-3.0-07.0-1-018-015.01**

Withdrew by email August 6, 2025.

**Rob Fellhauer**

**Parcel # 02-5.0-22.0-3-001-004.07**

Came to an agreement with the Assessor's Office. Karla Fincher made the motion to accept the residential real estate valuation changes the Assessor's office presented at the meeting. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**Lowes Home Centers LLC**

**Parcel # 01-9.0-30.01-1-002-001.04**

Michelle Michie, the representative for Lowes Home Centers LLC, was present at today's hearing. Karla Fincher made the motion to not change the appellant's commercial real estate assessment. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**Lowes Home Centers LLC**

**Parcel # 01-9.0-30.0-1-002-001.01**

Michelle Michie, the representative for Lowes Home Centers LLC, was present at today's hearing. Karla Fincher made the motion to not change the appellant's commercial real estate assessment. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**Lowes Home Centers LLC**

**Parcel # 18-1.0-12.0-0-007-001**

Michelle Michie, the representative for Lowes Homes Centers LLC, was present at today's hearing. Karla Fincher made the motion to not change the appellant's commercial real estate assessment. Cort Dietz seconded the motion. Motion carried 2-0. The decision letter was mailed certified on August 12, 2025.

**ASSESSOR'S OFFICE  
VALUE CHANGES:**

Walter Jones presented 1 residential property adjustment. Walter Jones also presented 1 residential property agreement and 2 commercial real estate agreements. Karla Fincher made the motion to approve the changes. Cort Dietz seconded the motion. The motion carried 2-0. The decision letters were mailed certified on August 12, 2025.

**MEETINGS:**

The next meeting will be August 13, 2025, at 1:00 p.m.

**ADJOURNMENT:**

Karla Fincher made the motion to adjourn this meeting at 2:14 p.m. Cort Dietz seconded the motion. Motion carried 2-0.

Absent  
Chairman, Board of Equalization

Karla K. Fincher  
Board of Equalization Member

[Signature]  
Board of Equalization Member