

This appeal before us is identified as application number #5-2023

**Applicant:** Daultine J. Brophy

**Brief History of Subject**

The property in question is a single-family dwelling located on Marguerite Ave in Corning.

- The property was first transferred to Ms. Brophy from her parents' trust via Deed #2018-013463 on December 4, 2016.
- On November 22, 2022, Deed #2022-013640 was recorded, adding Carlton R.J. Stevens to the ownership. This change triggered a 50% reassessment due to the change in ownership interest.
- On June 26, 2023, Deed #2023-006232 was recorded, removing Mr. Stevens from the deed. This resulted in another ownership change for the same 50% interest.

**History of Contact with the Applicant**

- In June 2023, the Assessor's Office completed an appraisal for the change in ownership recorded on November 22, 2022. This was conducted as a drive-by appraisal with no interior inspection.
- In July 2023, Ms. Brophy contacted the office to dispute the valuation. She was advised to file an appeal for reconsideration. The appeal was received on August 8, 2023.
- The property was inspected on February 2, 2024, including an interior assessment. The inspection revealed that the property was in fair condition with substantial deferred maintenance. Additionally, we were provided with a fee appraisal showing a lower value. Ms. Brophy also informed us that the well had gone dry. She explained that Mr. Stevens was added to the deed solely to secure a grant for well repairs.
- Considering the property's condition and necessary well repairs, we agreed to a reduced valuation and mailed a stipulation form to Ms. Brophy. The stipulation form was not returned.
- Several additional attempts were made to contact Ms. Brophy and stipulation forms were sent. No response was received.
- A hearing was scheduled, and notice was sent out on July 23, 2024, due to the lack of response to the stipulation form.
- Prior to the hearing, Ms. Brophy indicated her intention to dispute whether a change in ownership had occurred. Consequently, the hearing was bifurcated to address the legal issue first.
- On September 17, 2024, a hearing was held to resolve the legal question regarding the change in ownership. The board determined that a change in ownership had occurred. Following the hearing, the assessor discussed the valuation with Ms. Brophy and provided a new stipulation form.
- On October 7, 2024, the signed stipulation form was returned.

**Action Requested**

The Assessor's Office has conducted a thorough review of the property's value, and the applicant has agreed that the valuation is correct. We request that the board approve the stipulated value.