

## Minutes

### Board of Review and Equalization

#### Jefferson County Commission

Thursday, February 12, 2026

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A hearing of the Jefferson County Commission seated as a Board of Review and Equalization was held on Thursday, February 12, 2026, during the second quarterly session at 1:30 p.m. The meeting was held via Zoom and in-person. Present were President Pasha Majdi, Vice President Cara Keys, Commissioner Steve Stolipher, and Commissioner Jack Hefestay. Also present were Lynn Dillow, Clerk of Administration; Steve Groh, Assistant Prosecuting Attorney; Mark Thompson, Senior Tax Appraiser; Jason Mickey, Tax Appraiser; Monica Bennett, Tax Deputy; Angie Banks, Assessor; and Michael Holtz, petitioner. The archived meeting of the Thursday, February 12, 2026 meeting is available on the Jefferson County Commission website.

#### Call to Order as a Board of Review and Equalization

The hearing was called to order at 1:30 p.m. by Commission Vice-President Cara Keys.

The commission received sworn testimony from Angie Banks, Assessor, Mark Thompson, Senior Tax Appraiser, and Michael Holtz of 38 Shady Acres, Kearneysville, WV 25430 regarding the tax assessment on his real property.

- Commissioner Stolipher motioned to deny the petitioners request and ordered that the assessment shall remain as set by the Assessor. The motion was seconded by Commissioner Hefestay and approved unanimously. *Commissioner Keys cast her vote solely in her role as a member of the County Commission.*

Commissioner Stolipher motioned to approve the Letter of Mutual Agreement with ACKC LLC 1519 Macedonia Road, Buckhannon, WV 26201-9158 regarding Parcel 02 1011500000000, #15 Burr Industrial Park. The motion was seconded by Commissioner Hefestay and approved unanimously. *Commissioner Keys cast her vote solely in her role as a member of the County Commission.*

There being no further business, Commissioner Keys recessed the hearing at 1:58 p.m. until the next BORE hearing scheduled for Tuesday, February 17, 2026 at 1:30 p.m.

#### Recessed

The commission recessed at 1:58 p.m.

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA  
SITTING AS A BOARD OF REVIEW AND EQUALIZATION

IN RE: TAXPAYER ASSESSMENT REVIEW FOR

Michael & Melody Holt  
38 Shady Ann Lane, Transville

ORDER

On the 12 day of February, 2026, came the above-named taxpayer in person, and came the Assessor, Angela Banks, by M. Thompson, deputy assessor, and by counsel, S. Gry, Assistant Prosecuting Attorney, for the purpose of a hearing on the taxpayer's "Application for Review of Property Assessment" on the property identified in Map 20A Parcel 10. Middleway

Whereupon, the parties presented evidence to the Board of Review and Equalization, and 5 members of the Board voted that the assessment was not erroneous, and 0 members of the Board voted that the assessment was erroneous by clear and convincing evidence. The Board found that the following factors supported its finding that the assessment was erroneous:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

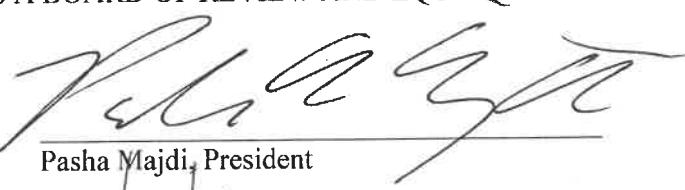
\_\_\_\_\_

Accordingly, it is hereby ORDERED that the assessment shall remain as set by the Assessor.

Accordingly, it is hereby ORDERED that the assessment on the identified property shall be reduced from \$ \_\_\_\_\_ (Appraisal) to \$ \_\_\_\_\_ (Appraisal) for the July 1, 2024 to June 30, 2025 tax year, and that the reduction is to  the land  the building or  both.

COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA  
SITTING AS A BOARD OF REVIEW AND EQUALIZATION

By:

  
Pasha Majdi, President

Entered:

2/12/2026

## **2026 BOARD OF REVIEW AND EQUALIZATION HEARINGS**

The County Commission of Jefferson County will convene as a Board of Review and Equalization in the County Commission Courtroom Meeting Room located in the Historic Courthouse, 100 E. Washington Street, Charles Town, WV, beginning on Thursday, January 29, 2026 at 1:30 p.m., for the purpose of reviewing and equalizing assessments returned by the Assessor for the Tax Year 2026.

The Commission will continue to sit as a Board of Review and Equalization on Tuesday, February 3rd, 2026, at 1:30 p.m., Thursday, February 5, 2026, at 1:30 p.m., Tuesday, February 10, 2026, at 1:30 p.m., Thursday, February 12, 2026, at 1:30 p.m., and Tuesday, February 17<sup>th</sup>, 2026, at 1:30 p.m.

Persons wishing to appear before the Commission should apply to the Jefferson County Assessor no later than Wednesday, February 11, 2026, to complete the proper forms and to schedule a hearing date before the planned final date of Tuesday, February 17, 2026.

### Instructions for Taxpayer Assessment Appeal

A hearing before the County Commission of Jefferson County, sitting as a Board of Review and Equalization, for your appeal is scheduled for:

Name: MICHAEL HOLZ

Map & Parcel: 07 20A001000000000

Date: 2/12/26 Time: 1:30 PM

In matters of property appraisal, the appraisal and the assessed value placed on the property by the Assessor is presumed to be correct and may not be modified unless the property owner can prove to the Board of Review and Equalization that there is an error in the appraisal done by the Assessor. Citizens, property owners and taxpayers have an obligation to see that their concerns about their property appraisal are presented to the Board of Review and Equalization so that the Board may adequately review the taxpayer requests and protests.

For your hearing before the Board of Review and Equalization, you must present all supporting reasons, information or documentation (such as insurance policies on property) as to why your property is not correctly appraised (any errors you may find in your appraisal). The Board may only change an appraisal if there is an error in the appraisal. The appraisal cannot be changed simply because the taxpayer feels that the appraisal is too high. Rather clear and convincing evidence that substantiates an error has occurred must be provided by the Taxpayer. Also, the Board of Review and Equalization may not hear appeals on the issues of property classification or taxability of property.

Please remember that all property appraisals done by the Assessor are presumed correct. It is the responsibility of the taxpayer/property owner to provide the Board of Review and Equalization proof that there is an error in the appraisal. If there is an error, the Board of Review and Equalization will approve the appropriate corrections. We also want the appraisals to be correct.

**APPLICATION FOR REVIEW OF PROPERTY ASSESSMENT**

**THIS COMPLAINT WILL NOT BE REVIEWED UNLESS FILLED OUT IN DETAIL**

**KEARNEYSVILLE**

(City)

West Virginia

(Date)

FEB 11 2024

To the Assessor of Jefferson County or the Jefferson County Board of Review and Equalization:  
Your complainant represents that the following described real estate is valued and assessed out of proportion to its true and actual value on the current tax roll and requests a review of the assessed valuation before the next period of liability is effective.

Property assessed in the name of MICHAEL & MELANY S. HOLT in MIDDLEWAY district.

Address of property 38 SHADY ACRES RD, KEARNEYSVILLE WV 25430

Lot No.	Block No.	Acres	Description	Total \$
<u>1 SHADY ACRES</u>		<u>.156</u>		
<b>Assessed Value—Land \$</b>				
<b>CONSTRUCTION BY COMPLAINANT</b>				
Cost of land .....	\$			
Cost of construction or contract price .....	\$			
Date of Construction .....	\$			
Cost of added improvements .....	\$			
Face amount of fire insurance carried .....	\$			
Offered for sale for .....	\$			
Date of offer .....	\$			
Monthly rental received, if rented .....	\$			
Present value in your opinion .....	\$			
<b>PURCHASE BY COMPLAINANT</b>				
Total purchase price .....	\$	<u>150,000</u>		
Date purchased .....	\$	<u>8/14/2023</u>		
Cost of added improvements .....	\$			
Face amount of fire insurance carried .....	\$			
Offered for sale for .....	\$	<u>—</u>		
Date of offer .....	\$	<u>—</u>		
Monthly rental received, if rented .....	\$	<u>900</u>		
Present value in your opinion .....	\$	<u>215,000</u>		

**REASON AND BASIS FOR COMPLAINT**

List the name and location of the three properties comparable to yours. If more space is needed, use back.

- ROSEBARGER 64 SHADY OAK LN KEARNEYSVILLE WV 25430
- HILL 159 SHADY OAK LN KEARNEYSVILLE WV 25430
- WHITTINGTON 134 SHADY OAK LN KEARNEYSVILLE WV 25430

I do hereby certify that the above statements are true to the best of my knowledge and ability and that all questions on this petition pertaining to the property have been answered.

Signature of Complainant Michael Holt

Phone No: 304-839-3269

D/M/P

(i)

**Parcel ID:** 07 20A003300000000  
**Tax Year:** 2025  
**Deeded Owner:** ROSENBERGER CHAD A  
**C/O:**  
**Owner Address:** 64 SHADY OAK LN  
**City:** KEARNEYSVILLE  
**State:** WV  
**Zip:** 254303587  
**Deed Book/Page:** 1324/78  
**Description:** LT #31 SHADY ACRES  
**Year Built:** 1973  
**# Stories:** 1  
**Square Foot Living Area:** 1392  
**# Rooms:** 5  
**# Bedrooms:** 3  
**# Full Baths:** 1  
**# Half Baths:** 1  
**Heat Type:** Central  
**Fuel Type:** Electric  
**Heat System:** Electric  
**Land Appraised (100%):** 59200  
**Building Appraised (100%):** 128900  
**Total Appraised (100%):** 188100  
**Last Sale Date:** 31-MAY-2024  
**Last Sale Amount:** 240000  
**Legal Area:** 0  
**Calculated Parcel Area (SF):** 21475  
**County Tax Infomation:** [County Tax Info](#)  
**Map Card Viewer:** [Map Card](#)  
**Plat:** [Plat](#)  
**State Info:** [State Info](#)  
**State Assessment Info:** [State Assessment Info](#)

(2)

**Tax Year: 2025**

**Parcel: 07 20A001500000000**

**Deeded Owner: HILL WANDA L**

**Parcel ID: 07 20A001500000000**

**Tax Year: 2025**

**Deeded Owner: HILL WANDA L**

**C/O:**

**Owner Address: 159 SHADY OAK LN**

**City: KEARNEYSVILLE**

**State: WV**

**Zip: 254305554**

**Deed Book/Page: 383/716**

**Description: SEC. 1- #23- PT. 24- SHADY ACRES.**

**Year Built: 1974**

**# Stories: 1**

**Square Foot Living Area: 1632**

**# Rooms: 7**

**# Bedrooms: 3**

**# Full Baths: 1**

**# Half Baths: 1**

**Heat Type: Central**

**Fuel Type: Electric**

**Heat System: Electric**

**Land Appraised (100%): 70700**

**Building Appraised (100%): 123000**

**Total Appraised (100%): 193700**

**Last Sale Date:**

**Last Sale Amount: 0**

**Legal Area: 0**

**Calculated Parcel Area (SF): 0.5729**

**County Tax Infomation: [County Tax Info](#)**

**Map Card Viewer: [Map Card](#)**

**Plat: [Plat](#)**

**State Info: [State Info](#)**

**State Assessment Info: [State](#)**

(3)

**Tax Year: 2025**

**Parcel: 07 20A0036000000000**

**Deeded Owner: WHITTINGTON JAMES F-LIFE**

**Parcel ID: 07 20A0036000000000**

**Tax Year: 2025**

**Deeded Owner: WHITTINGTON JAMES F-LIFE**

**C/O:**

**Owner Address: 134 SHADY OAK LN**

**City: KEARNEYSVILLE**

**State: WV**

**Zip: 25430**

**Deed Book/Page: 1057/386**

**Description: LT #28 SHADY ACRES**

**Year Built: 1973**

**# Stories: 1**

**Square Foot Living Area: 1040**

**# Rooms: 5**

**# Bedrooms: 3**

**# Full Baths: 2**

**# Half Baths: 0**

**Heat Type: Central**

**Fuel Type: Electric**

**Heat System: Electric**

**Land Appraised (100%): 59200**

**Building Appraised (100%): 86500**

**Total Appraised (100%): 145700**

**Last Sale Date:**

**Last Sale Amount: 0**

**Legal Area: 0**

**Calculated Parcel Area (SF): 20527**

**County Tax Infomation: [County Tax Info](#)**

**Map Card Viewer: [Map Card](#)**

**Plat: [Plat](#)**

**State Info: [State Info](#)**

**State Assessment Info: [State Assessment Info](#)**

✓?

**Tax Year: 2025**

**Parcel: 07 20A002200000000**

**Deeded Owner: CASTLE MARK L & MELISSA D**

**Parcel ID: 07 20A002200000000**

**Tax Year: 2025**

**Deeded Owner: CASTLE MARK L & MELISSA D**

**C/O:**

**Owner Address: 159 SHADY OAK LN**

**City: KEARNEYSVILLE**

**State: WV**

**Zip: 25430**

**Deed Book/Page: 858/136**

**Description: SEC 1 #19-SHADY ACRES**

**Year Built: 1973**

**# Stories: 1**

**Square Foot Living Area: 1536-**

**# Rooms: 7**

**# Bedrooms: 3**

**# Full Baths: 1**

**# Half Baths: 1**

**Heat Type: Central**

**Fuel Type: Electric**

**Heat System: Electric**

**Land Appraised (100%): 64300**

**Building Appraised (100%): 108200**

**Total Appraised (100%): 172500**

**Last Sale Date: 01-APR-1997**

**Last Sale Amount: 76500**

**Legal Area: 0**

**Calculated Parcel Area (SF): 23280**

**County Tax Infomation: County Tax Info**

**Map Card Viewer: Map Card**

**Plat: Plat**

**State Info: State Info**

**State Assessment Info: State**



N

Property Tax Division, 1124 Smith Street, P.O. Box 2389, Charleston, WV 25328-2389  
Fax: 304-558-1143  
Toll-free: 800-558-1143  
TDD: 304-558-1340

Several years ago, the State Tax Department purchased real estate management software called LAS. This software is installed on the network server in Chattanooga and is accessed through computers in each County Assessor's Office.

NONRESIDENT

This notice will discuss the method by which local county assessors apply the residential real estate statewide through the use of an Integrated Assessment System (IAS).

# PROPERTY TAX STATEMENT STATE TAX COMMISSIONER'S STATEMENT CONCERNING METHODS BY WHICH RESIDENTIAL REAL ESTATE IS APPRAISED STATEWIDE

ADMINISTRATIVE NOTICE 2021-15

Dale W. Steiger  
State Tax Commissioner

### Dave Barry Secretary of Revenue





The Assessor will receive a copy of the "Certification of Transfer" for each such conveyance. The Assessor, by his map and parcel number, will enter into the computer these transfers, indicating the "assessor's copy" paid for a particular parcel but also indicating by "valley code" whether the sale is a "walled sale", "involved additional parcels", "no open market", "changed after sale", "farmed portion", "fored sale", "land contract", "construction costs" or "included personal property".

The County Clerk prepares a "Certificate of Transfer" which will state change of ownership.

Based upon the "residual" values, that are determined by the Assessor as being valid and reasonable, the State Law, the Assessor is required to reduce individual valuations with each neighborhood "boot" or a per cent value for the new land in that neighborhood. Each parcel is physically examined, communally referred to as a "land residual method", will then determine a "boot" per parcel, value the improvements and subtract the price of the improvements to arrive at a value for the "boot" or a monetary per acre value, the Assessor will take a "land, taxider", price for the improved number of "residual" or unimproved land to determine a "price per acre boot" or square feet entered by the map and parcel number. In those "neighborhoods" where there have been smaller parcels of a monetary per acre value for larger parcels in each neighborhood. Again all areas as defined by State Law, the Assessor will reassess a "price per foot or square foot" for sales as determined by State Law, the Assessor is required to reduce individual valuations with each neighborhood "boot" or a per cent value for the new land in that neighborhood.

Mapping is crucial to any mass appraisal. The county tax maps have been generated over the years using recorded plats, recorded descriptions and aerial photography. Tax map and parcel numbers are assigned to each parcel in the county. Based upon lot measurements or acreage derived by mapping, lot dimensions or acreage is entered into the LAS system by tax map and parcel number mapping. Each lot or parcel in the neighborhood, as this case may be, is given an appraised value for the each lot or parcel. The "price per foot foot" or acreage value for the neighborhood is then applied and. This appraised value will reflect market value for the subject land.

Charleston, WV 25328-2389  
P.O. Box 2389  
Property Tax Division  
State Tax Department  
Charleston, WV 25328-2389

Phone: (304) 558-3940  
Monday through Friday  
Operator on Duty 8:30 am - 5:00 pm

FAX: (304) 558-1843

Operator on Duty 8:30 am - 5:00 pm

State Tax Commissioner  
Date W. Steager

Issued: January 29, 2021

*OCCEAN 8/2021*

Notice of this determination will be filed in the West Virginia Register.

For additional information concerning the appraisal of residential property using the LAS system, please contact the Property Tax Division of the State Tax Department at (304) 558-3940.

The appraised values for improved real property thus determined are compared to the arms-length selling prices of properties that have recently sold to develop an appraisal/sales ratio for each neighborhood. Results from the appraisal/sales ratio are analyzed and neighborhood pricing factors adjusted to bring the ratio in each neighborhood to within 10% plus or minus of average selling price.



Property Tax Division, 1001 Lee Street, Charleston, WV 25301  
Telephone 304-558-3940

Joseph Curry  
cc:

DW/tg

Property Tax  
Assistant Director  
Denise Walker  
Dene Walker  
Sincerely,

Should you have any questions about this report, please email [taxappraisalservices@wv.gov](mailto:taxappraisalservices@wv.gov).  
The median or aggregate ratios of appraised values should be between 90% and 110% of market  
value and the COD should be 15 or less for residential improved property and 20 or less for all  
other property types. Per the three-year county monitoring plan, for any property where the sales  
price is more than plus or minus two standard deviations (+/- 2SD) from the median may be  
eliminated from the sales ratio calculation with the approval of the Tax Division.  
Monitoring Plan, that is supported by W.Va. § 11-1-C-7 and CSR 110-1D-4.1.3.  
Enclosed you will find the final sales ratio analysis for your county for the period of July 1, 2024  
to June 30, 2025 for Tax Year 2026. This analysis determines your compliance with the PVC  
Monitoring Plan, that is supported by W.Va. § 11-1-C-7 and CSR 110-1D-4.1.3.

Dear Angela L. "Angie" Banks,

Jefferson County  
104 E Washington Street  
Charles Town, WV 25414

February 2, 2026

WEST VIRGINIA TAX DIVISION  
Matthew Irby  
Tax Commissioner  
Eric Nelson  
Secretary of Revenue



2/2/2026

**Jefferson      County**  
**Tax Year 2026**  
**FINAL RATIO REPORT EVALUATION**

	NUMBER OF SALES	AGGR RATIO	OK? YES OR NO	MEDIAN	OK? YES OR NO	COD~	OK? YES OR NO	OVERALL OK? YES OR NO
RES IMP	1624	90.49	YES	91.74	YES	7.08	YES	YES
RES VAC	23	90.83	YES	93.56	YES	8.93	YES	YES
COMM ALL	12	94.89	YES	91.21	YES	10.22	YES	YES
<b>TOTAL LESS F&amp;T</b>	<b>1659</b>	<b>90.56</b>	<b>YES</b>	<b>91.76</b>	<b>YES</b>	<b>7.14</b>	<b>YES</b>	<b>YES</b>

AGGR RATIO	MEDIAN	COD~
RES IMP	90 - 110	YES
RES VAC	90 - 110	YES
COMM ALL	90 - 110	YES
<b>TOTAL LESS F&amp;T</b>	<b>90 - 110</b>	<b>YES</b>

Note: Must have at least three (3) sales in a category to produce statistical results

YES=COD & AGGR OR MED, YES  
 NO=COD/NO OR MED OR AGGR NO



# SALES RATIO STUDY FROM NEIGHBORHOOD 0090 - SALES BETWEEN JULY 1, 2024 AND JUNE 30, 2025



COUNTY	TAX DIST	PARCEL ID	SALE DATE	PROPERTY CLASS	NBHD	LAND	BLDG	TOTAL APPRAISED	SALE PRICE	RATIO
19	07	07 1000500000000	6/26/2025	R	0090	\$170,400	\$441,200	\$ 611,600	\$ 690,000	88.64%
19	07	07 2002000000000	5/20/2025	R	0090	\$ 72,400	\$298,000	\$ 370,400	\$ 470,000	78.81%
19	07	07 4000900100000	5/23/2025	R	0090	\$111,100	\$388,000	\$ 499,100	\$ 599,900	83.20%
19	07	07 5000100090000	7/19/2024	R	0090	\$ 79,100	\$405,500	\$ 484,600	\$ 620,000	78.16%
19	07	07 5001900000000	7/19/2024	R	0090	\$ 88,000	\$120,300	\$ 208,300	\$ 200,000	104.15%
19	07	07 6000300000000	11/19/2024	R	0090	\$ 76,900	\$ -	\$ 76,900	\$ 88,000	87.39%
19	07	07 6000700000000	4/11/2025	R	0090	\$ 87,700	\$ -	\$ 87,700	\$ 67,500	129.93%
19	07	07 6001100000000	3/19/2025	R	0090	\$135,900	\$232,500	\$ 368,400	\$ 402,000	91.64%
19	07	07 6001200010000	2/26/2025	R	0090	\$140,900	\$217,800	\$ 358,700	\$ 480,000	74.73%
19	07	07 7000500070000	11/18/2024	R	0090	\$135,900	\$178,800	\$ 314,700	\$ 379,000	83.03%
19	07	07 7000500100000	5/28/2025	R	0090	\$200,900	\$180,700	\$ 381,600	\$ 489,000	78.04%
19	07	07 7000500240000	7/2/2024	R	0090	\$104,600	\$438,700	\$ 543,300	\$ 606,000	89.65%
19	07	07 7000500270000	9/9/2024	R	0090	\$119,400	\$268,600	\$ 388,000	\$ 449,999	86.22%
19	07	07 8000100140000	3/3/2025	R	0090	\$175,600	\$236,400	\$ 412,000	\$ 515,500	79.92%
19	07	07 1200090000000	12/5/2024	R	0090	\$103,900	\$248,600	\$ 352,500	\$ 437,000	80.66%
19	07	07 13000300190000	12/10/2024	R	0090	\$143,900	\$ -	\$ 143,900	\$ 190,000	75.74%
19	07	07 14000600070000	3/21/2025	R	0090	\$275,100	\$ -	\$ 275,100	\$ 305,000	90.20%
19	07	07 15000200020000	9/20/2024	R	0090	\$163,300	\$242,700	\$ 406,000	\$ 500,000	81.20%
19	07	07 19002000020000	7/24/2024	R	0090	\$157,700	\$337,600	\$ 495,300	\$ 600,000	82.55%
19	07	07 19002000030000	8/19/2024	R	0090	\$158,100	\$497,800	\$ 655,900	\$ 799,999	81.99%
19	07	07 19002100020000	9/9/2024	R	0090	\$157,800	\$284,800	\$ 442,600	\$ 565,000	78.34%
19	07	07 19002100030000	8/5/2024	R	0090	\$113,800	\$345,100	\$ 458,900	\$ 564,999	81.22%
19	07	07 19002100040000	4/16/2025	R	0090	\$105,600	\$ 33,400	\$ 139,000	\$ 190,000	73.16%
19	07	07 19002900000000	4/28/2025	R	0090	\$133,200	\$146,600	\$ 279,800	\$ 360,000	77.72%
19	07	07 20000300030000	6/26/2025	R	0090	\$182,300	\$378,800	\$ 561,100	\$ 776,610	72.25%
19	07	07 20000300050000	6/5/2025	R	0090	\$120,900	\$370,200	\$ 491,100	\$ 600,000	81.85%
19	07	07 20000800060000	7/27/2024	R	0090	\$123,200	\$342,200	\$ 465,400	\$ 595,000	78.22%
19	07	07 21000900000000	11/19/2024	R	0090	\$157,800	\$245,100	\$ 402,900	\$ 499,900	80.60%
19	07	07 21000900020000	8/23/2024	R	0090	\$ 67,800	\$ 19,900	\$ 87,700	\$ 120,000	73.08%
19	07	07 22003300120000	7/30/2024	R	0090	\$ 59,800	\$180,600	\$ 240,400	\$ 326,000	73.74%
19	07	07 24000600150000	9/20/2024	R	0090	\$227,800	\$257,900	\$ 485,700	\$ 575,000	84.47%
19	07	07 28000600100000	10/9/2024	R	0090	\$ 80,700	\$168,100	\$ 248,800	\$ 334,999	74.27%

COUNTY	TAX DIST	PARCEL ID	SALE DATE	PROPERTY CLASS	NBHD	LAND	BLDG	TOTAL APPRAISED	SALE PRICE	RATIO
19	07	07 2800090005000	7/11/2024	R	0090	\$128,700	\$161,400	\$ 290,100	\$ 425,000	68.26%
19	07	07 3C00260000000	3/7/2025	R	0090	\$ 49,600	\$114,800	\$ 164,400	\$ 225,000	73.07%
19	07	07 11A003900000000	2/28/2025	R	0090	\$ 99,200	\$148,100	\$ 247,300	\$ 290,000	85.28%
19	07	07 20A003400000000	12/27/2024	R	0090	\$ 96,900	\$218,100	\$ 315,000	\$ 335,000	94.03%

\*\*THE HIGHLIGHTED SALE IS FROM WITHIN SHADY ACRES AND SOLD ON 12/27/2024\*\*

AVERAGE APPRAISED/SALE PRICE RATIO	<b>82.80%</b>
MEDIAN APPRAISED/SALE PRICE RATIO	<b>81.20%</b>
COEFFICIENT OF DISPERSION	<b>8.15%</b>

# SHADY ACRES SUBDIVISION - MEDIAN AND AVERAGE PERCENT CHANGE TAX YEAR 2025 TO TAX YEAR 2026



PARCEL ID	#	STREET	2026 APPRAISED VALUE	2025 APPRAISED VALUE	% CHANGE 2025 TO 2026
07 20A001300000000	51	SHADY ACRES LN	\$ 321,400	\$ 272,100	18.12%
<b>07 20A001000000000</b>	<b>38</b>	<b>SHADY ACRES LN</b>	<b>\$ 240,700</b>	<b>\$ 200,000</b>	<b>20.35%</b>
07 20A001600000000	93	SHADY ACRES LN	\$ 225,000	\$ 187,300	20.13%
07 20A002700000000	231	SHADY ACRES LN	\$ 303,500	\$ 248,300	22.23%
07 20A003000000000	182	SHADY ACRES LN	\$ 270,000	\$ 219,900	22.78%
07 20A004000000000	168	SHADY ACRES LN	\$ 300,900	\$ 255,500	17.77%
07 20A006000000000	126	SHADY ACRES LN	\$ 288,200	\$ 234,100	23.11%
07 20A007000000000	100	SHADY ACRES	\$ 275,900	\$ 234,500	17.65%
07 20A008000000000	76	SHADY ACRES LN	\$ 198,100	\$ 160,800	23.20%
07 20A009000000000	125	SHADY OAK LN	\$ 175,200	\$ 138,200	26.77%
07 20A002000000000	9	ENGLISH WALNUT PL	\$ 266,100	\$ 226,300	17.59%
07 20A0021000000000	95	SHADY OAK LN	\$ 221,300	\$ 182,300	21.39%
<b>07 20A002200000000</b>	<b>53</b>	<b>ENGLISH WALNUT PL</b>	<b>\$ 211,700</b>	<b>\$ 172,500</b>	<b>22.72%</b>
07 20A002500000000	86	ENGLISH WALNUT PL	\$ 237,800	\$ 199,000	19.50%
07 20A002900000000	13	SHADY OAK LN	\$ 321,800	\$ 271,900	18.35%
07 20A003300000000	64	SHADY OAK LN	\$ 225,800	\$ 188,100	20.04%
07 20A003600000000	134	SHADY OAK LN	\$ 182,100	\$ 145,700	24.98%
<b>07 20A001500000000</b>	<b>159</b>	<b>SHADY OAK LN</b>	<b>\$ 237,100</b>	<b>\$ 193,700</b>	<b>22.41%</b>
07 20A001100000000	21	SHADY ACRES LN	\$ 262,400	\$ 211,900	23.83%
07 20A003400000000	88	SHADY OAK LN	\$ 315,000	\$ 233,500	34.90%
07 20A003700000000	152	SHADY OAK LN	\$ 230,300	\$ 194,100	18.65%
07 20A001700000000	115	SHADY ACRES LN	\$ 252,600	\$ 214,900	17.54%
07 20A002300000000	173	SHADY ACRES LN	\$ 350,100	\$ 298,700	17.21%
07 20A003200000000	42	SHADY OAK LN	\$ 249,500	\$ 212,900	17.19%
07 20A003500000000	112	SHADY OAK LN	\$ 207,100	\$ 170,500	21.47%
07 20A003100000000	22	SHADY OAK LN	\$ 277,500	\$ 241,200	15.05%
07 20A003000000000	6	SHADY OAK LN	\$ 259,100	\$ 210,500	23.09%
07 20A001000000000	232	SHADY ACRES LN	\$ 419,500	\$ 369,100	13.65%
07 20A001400000000	161	SHADY OAK LN	\$ 325,700	\$ 289,800	12.39%
07 20A003800000000	160	SHADY OAK LN	\$ 326,400	\$ 279,000	16.99%

**\*\*SUBJECT PROPERTY HIGHLIGHTED IN YELLOW\*\***

**\*\*PETITIONER'S COMPARABLES HIGHLIGHTED IN ORANGE\*\***

MEDIAN % CHANGE

20.09%

AVERAGE % CHANGE

20.37%

Page 1 – Property record card of subject property

## INDEX

Pages 2 to 4 – Administrative Notice detailing residential real estate appraisal methodology

Pages 5 to 6 – Tax Year 2026 final sales ratio analysis for Jefferson County showing compliance with the PVC Monitoring Plan

Pages 7 to 8 – Tax Year 2026 sales ratio study for the subject property's group

Page 9 – Spreadsheet detailing the percent change of all parcels from tax year 2025 to tax year 2026 in Shady Acres subdivision

JEFFERSON COUNTY - WV



(CA12) ----- PROPERTY FACTORS -----  
 TOPO 1 LEVEL /  
 UTILITY 4 5 WELL /  
 RD/S/TF 1 PAVED /  
 FRT 9 RESIDENTIAL  
 (AA12) ----- LEGAL -----  
 SEC. 1, #23, PT. 24,  
 SHADY ACRES.

(CA14) ----- L A N D D A T A -----  
 QTY ACRE/SET/UNITS  
 PE LN CD FRONT DEPTH PRICE INFL-FAC  
 A 1 1B .60 192933.33 42  
 HOMESITE

(CA24) -- OTHER BUILDING & YARD IMPROVEMENTS --  
 TYP ON YEAR SIZE GRD MODS C FMD% VALUE TOT OBY & MISC IMPROV VALUE  
 RSI 1 2009 80 C F F 30 460 GROSS BUILDING SUMMARY  
 FRAME UTIL DESC VALUE 0  
 LINE LOW 1 S 2ND 3RD AREA VALUE  
 0 1056  
 1 31 160 960  
 2 35 32 290  
 3 10 576 14,910

(CA12) ----- DWELLING DESCRIPTION--  
 REV. FL. /  
 HMSD H AG. USE N  
 STORY HEIGHT 1.0  
 EXT. WALL 03 Alum/vinyl  
 STYLE 02 RANCH  
 YR. BUILT 1974  
 BASEMENT 2 CRAWL  
 HEATING 3 CENTRAL  
 FUEL TYPE 3 ELECTRIC  
 SYSTEM 3 ELECTRIC  
 ATTIC 1 NONE  
 TOT RMS 7 BDRMS 3 FRMS 1  
 FBFRS 1 HATHS 1 ADDN 2 TOT-FIX 7  
 PHYS. COND 3 AVERAGE  
 INT/EXT 2 SAME  
 M TIRM AREA 0  
 UNFIN. AREA 0  
 REC. RM AREA 0  
 C A L P T A B L E -----  
 BASE BASE INCR  
 SIZE RATE /DECR  
 LAND-VAL  
 115,760  
 1.0093700.0093700.00  
 PREFAB FIREPLACE 0 OPENINGS 0  
 WBFP STACKS 0  
 BSMT GAR. (NO. CARS) 0  
 MSC O.F. DES QUAN 0  
 MSC O.F. DES QUAN 0  
 G.F.L.A. 1.056  
 S.F.L.A. 1.632  
 (CA11) ----- C U R R E N T A P P R A I S E D V A L U E S -----  
 CURRENT LAND 115,800 BUILDING 121,300 TOTAL  
 RVW CD 1 COST APPROAC RSN 02 Final Value DATE  
 STATUS 7  
 ESTIMATE LAND  
 REVIEW CODE RSN  
 PREV ASMT LAND: BUILDING DATE TOTAL  
 BUILDING DATE ID  
 TOTAL: ID

(CA21) ----- DWELLING DESCRIPTION--  
 ALT ID  
 (CA21) ----- DWELLING COMPUTATIONS--  
 GRADE FACTOR C 1.008  
 BASE PRICE 43,530  
 BSMNT 2 -3,230  
 HEAT 3 0  
 PLUMBING (TOT= 7 ) 800  
 ATTIC 1 0  
 OTH FEATURES 0  
 DWELLING SUBTOTAL 41,100  
 C & D FACTOR 0.008  
 DWELLING RCN 41,100  
 ADDITIONS RCN 16,160  
 TOT RCN 57,260  
 CDU 744  
 TOT RCNL 42,370  
 COUNTY MODIFIER 2.85%  
 PERCENT COMPLETE 100%  
 TOTAL DWELLING VALUE 120,800  
 OBY & MISC IMP VALU 460  
 GROSS IMPRV. 0  
 TOT CARD VALUE 121,260  
 (CA11) ----- PARCEL SUMMARY VALUE--  
 COST LAND VALUE 115,800  
 COST BLDG VALUE 121,300  
 TOTAL COST VALUE 237,100  
 (CA22) ----- A D D I T I O N S -----  
 LINE LOW 1 S 2ND 3RD AREA VALUE  
 0 1056  
 1 31 160 960  
 2 35 32 290  
 3 10 576 14,910  
 +---8+  
 C |  
 +---24---+

(CA23)



PARCEL ID 07-204-0022-0000-0000 DEED B/P 858 / 136 CARD NO. 1 OF 1 TAX YEAR 2026 TIEBACK ALT ID / MAP/ROUTE /  
 ADDRESS 53 ENGLISH WALNUT PL / REV.FL / HNSD / (CA21)---DWELLING COMPUTATIONS---  
 NBHD 0090 RESTRICTION PL / /  
 LUSE 101 (A11)---OWNER INFO.---  
 LIV UNIT 1 CASTLE MARK L & MELISSA D (CA13)---SALES INFORMATION---  
 TX CLASS 3 159 SHADY OAK LN DATE 04/01/97 TYP 2 PRICE SR VAL 76,500 4 0  
 ZONING KARNEYSVILLE WV 25430  
 PROP. CL. R  
 (CA12)-----PROPERTY FACTORS-----  
 TOPO 4 ROLLING / /  
 UTILITY 4 5 WELL /  
 RDS/TFP 1 PAVED /  
 FRT 9 RESIDENTIAL  
 (A12)-----LEGAL-----  
 SEC 1 #19-SHADY ACRES  
 (CA16)---ENTRANCE INFO.---  
 DATE 04/18/24 CODE INFO.C ID 4 3 MEG  
 / / / 08/24/20 4 3 MEG  
 (CA12)-----NOTES-----  
 NOTE C  
 NOTE C  
 NOTES: RENTAL AS OF 7/12  
 (CA14)---LAND DATA-----  
 QTY ACRE/SFT/UNITS PRICE INFL-FAC  
 PE LN CD FRONT DEPTH  
 A 1 1B .53 198358.49 4 46  
 HOMESITE  
 (CA1)---LAND DATA-----  
 C A L P T A B L E -----  
 BASE BASE INCR  
 SIZE RATE /DEC R  
 1.0093700.0093700.00 105,130  
 (CA24)---OTHER BUILDING & YARD IMPROVEMENTS--- (CA12) MISC. IMPROV  
 TYP ON YEAR SIZE GRD MODS C FMD% VALUE TOT OBY & MSC IMPROV VALUE  
 R51 1 2000 80 D F F 20 290 GROSS BUILDING SUMMARY  
 DESC VALUE 0  
 FRAME UTI 2000 110 D F F 20 290 (CA22)---ADDITI ONS---  
 LINE LOW 1S 2ND 3RD AREA VALUE  
 1S LEAN T 0 960  
 1 10 288  
 2 10 288  
 3 35 24  
 4 31 144  
 5 31 860  
 16 100  
 TOTAL ACRES  
 TOTAL LAND-VALUE 105,100  
 +--12-24---+  
 +-----40---+12-24---+  
 +-----40---+12-24---+  
 +-----40---+12-24---+  
 +-----40---+12-24---+  
 (CA23)  
 (CA21)---DWELLING DESCRIPTION---  
 GRADE FACTOR C 1.00%  
 BASE PRICE 40,870  
 BSMT 2 -3,000  
 HEAT 3 0  
 PLUMBING (TOT= 7 ) 8000  
 EXT. WALL 0  
 STYLED 02 RANCH  
 YR. BUILT 1973 REMODELED  
 BASEMENT 2 CRAWL  
 HEATING 3 CENTRAL  
 FUEL TYPE 3 ELECTRIC  
 SYSTEM 3 ELECTRIC  
 ATTIC 1 NONE  
 TOT RMS 7 BD RMS 3 FRMS 1  
 FETHS 1 HERTHS 1 ADDN 2 TOT-FIX 7  
 PHYS. COND 2 GOOD  
 INT/EXT 2 SAME  
 M TIRM AREA 0 0  
 UNFIN AREA 0 0  
 REC. RM AREA 0 0  
 FELA 0 0  
 WEEP STACKS 1 OPENINGS 1  
 PREFAB FIREPLACE 0 2200  
 BMT. GAR. (NO. CARS) 0 0  
 MSC O.F. DES QUAN 0 0  
 MSC O.F. DES QUAN 0 0  
 G.F.L.A. 960  
 S.F.L.A. 1,536  
 (CA11)---CURRENT APPRAISE VALUES---  
 CURRENT LAND 105,100 BUILDING 106,600 TOTAL 211,700  
 R/W CD 1 COST APPROAC RSN 02 Final Value DATE26-SEP-12 ID PJH  
 STATUS 7  
 ESTIMATE LAND  
 REVIEW CODE RSN  
 PREV ASMT LAND: BUILDING DATE TOTAL ID  
 BUILDING TOTAL:  
 (CA22)

# ASSESSOR OF JEFFERSON COUNTY

Angela L. Banks

104 East Washington Street  
Charles Town, WV 25414

<http://jefferson.wvassessor.com>

Office: (304) 728-3224  
Fax: (304) 728-3383

## LETTER OF MUTUAL AGREEMENT

11 February 2026

ACKC LLC  
1519 Macedonia Rd.  
Buckhannon, WV 26201-9158

Attn: Andrew Call

Property:

Real

Parcel ID 02 1011500000000 Legal Description: #15 Burr Industrial Park

Personal

Account #: \_\_\_\_\_

Date of Petition:

(§11-3-15c) 2/11/2026

Date of Informal Meeting:

(§11-3-15g) 2/11/2026

Written Evidence

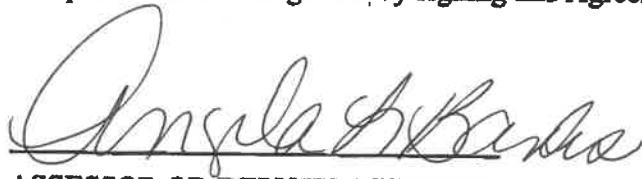
Submitted : (§11-3-15g) Yes/No

## MUTUAL AGREEMENT

Pursuant to WV Code §11-3-15i, the Assessor and Petitioner have reached a mutual agreement on the property appraisal in question as follows:

Land	<u>312,500</u>
Building	<u>0</u>
Mineral	<u>0</u>
Total Appraisement	<u>312,500</u>

The parties acknowledge that by signing this Agreement they both waive the right to further appeal this matter.



ASSESSOR OR DEPUTY ASSESSOR

DATE 2/12/2026



PETITIONER

DATE 2/11/2026

2/12/2026  
AC

# ASSESSOR OF JEFFERSON COUNTY

Angela L. Banks

104 East Washington Street  
Charles Town, WV 25414

<http://jefferson.wvassessor.com>

Office: (304) 728-3224  
Fax: (304) 728-3383

## LETTER OF MUTUAL AGREEMENT

11 Feb 2026

ACKC LLC  
1519 Macedonia Rd.  
Buckhannon, WV 26201-9158

Attn: Andrew Call

Property:

Real

Parcel ID 02 1011600000000 Legal Description: #16 Burr Business Park

Personal

Account #: \_\_\_\_\_

Date of Petition:

(§11-3-15c) 2/11/26

Date of Informal Meeting:

(§11-3-15g) 2/11/26

Written Evidence

Submitted : (§11-3-15g) Yes/No

## MUTUAL AGREEMENT

Pursuant to WV Code §11-3-15i, the Assessor and Petitioner have reached a mutual agreement on the property appraisal in question as follows:

Land	<u>385,600</u>
Building	<u>0</u>
Mineral	<u>0</u>
Total Appraisement	<u>385,600</u>

The parties acknowledge that by signing this Agreement they both waive the right to further appeal this matter.

Angela L. Banks

ASSESSOR OR DEPUTY ASSESSOR

DATE 2/12/2026

Andrew Call

PETITIONER

DATE 2/11/2026

*Kept  
21/2/2026  
by [Signature]*