

Minutes
Board of Review and Equalization
Jefferson County Commission
Thursday, February 12, 2026

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 & McKay Holtz
38 Shady Grove 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. Gray, 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
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 17th, 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 20A0010000000000

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 FILED OUT IN DETAIL

KEARNEYSVILLE (City) West Virginia

Feb 11 (Date) 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. Holz in 07 Middleway District.

Address of property 38 SHADY ACRES LN, KEARNEYSVILLE WV 25430

Lot No.	Block No.	Acres	Description
<u>1</u>	<u>SHADY ACRES</u>	<u>1.56</u>	
Assessed Value - Land \$			Improvements \$
			Total \$

CONSTRUCTION BY COMPLAINANT		PURCHASE BY COMPLAINANT	
Cost of land	\$	Total purchase price	\$ 150,000
Cost of construction or contract price	\$	Date purchased	\$ 814,200
Date of Construction	\$	Cost of added improvements	\$
Cost of added improvements	\$	Face amount of fire insurance carried	\$
Face amount of fire insurance carried	\$	Offered for sale for	\$
Offered for sale for	\$	Date of offer	\$
Date of offer	\$	Monthly rental received, if rented	\$ 900
Monthly rental received, if rented	\$	Present value in your opinion	\$ 215,000
Present value in your opinion	\$		

REASON AND BASIS FOR COMPLAINT

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

- ROSENBERGER, 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

[Signature]

Phone No:

304-839-3269

D/M/P

Assessor's Use Only

Parcel ID: 07 20A0033000000000

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 Information: County Tax Info

Map Card Viewer: Map Card

Plat: Plat

State Info: State Info

State Assessment Info: State Assessment Info

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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 20A003600000000
Deeded Owner: WHITTINGTON JAMES F-LIFE
Parcel ID: 07 20A003600000000
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 Information: 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 Information: County Tax Info
Map Card Viewer: Map Card
Plat: Plat
State Info: State Info
State Assessment Info: State

PARCEL ID 07-204-0010-0000-0000 DEED B/P 1215 / 83 CARD NO. 1 OF 1 TAX YEAR 2026 TIEBACK
(CA12) ADDRESS 38 SHADY ACRES LN
NBRD 0090
LUSE 101
TX CLASS 3
ZONING
PROP. CL. R

REV. FT. / HMSD AG. USE N
(CA13)---SALES INFORMATION---
DATE 11/05/18
TYP PRICE SR VAL
08/14/06 2 150,000 4 3
08/01/91 2 64,000 4 2

(CA12)---PROPERTY FACTORS---
TOPO 4 ROLLING /
UTILITY 4 5 WELL / SEPTIC /
RDS/TRF 1 PAVED /
FRT 9 RESIDENTIAL

(CA12)---LEGAL---
LT #1-SHADY ACRES
NOTE C
NOTE C

(CA12)---NOTES---
NOTES: "RENTAL"
NOTES: PT BRK FRONT

(CA14)---LAND DATA---
QTY ACRES/SFT/UNITS
PE LN CD FRONT DEPTH PRICE INFL-PRC
A 1 1B .56 195642.86 4 44 1.0093700.0093700.00 109,560

HOME SITE
C A L P T A B L E
BASE BASE INCR
SIZE RATE /DECR LAND-VAL

TOTAL ACRES
(CA24)---OTHER BUILDING & YARD IMPROVEMENTS---
TYPE ON YEAR SIZE GRD MODS C FMD4
RS1 1 2006 120 C F F 30 660 GROSS BUILDING SUMMARY

DESC
(CA22)---A D D I T I O N S
LINE LOW 1S 2ND 3RD
0 864
1 33 1120
2 13 480
3 16 40
4 11 72

VALUE
0
2,550
5,980
1,260
1,170

STORY HEIGHT 1.0
EXT. WALL 01 Frame
STYLE 05 TRI-LEVEL
YR. BUILT 1972 REMODELED
BASEMENT 3 PART
HEATING 4 CENTRAL AIR
FUEL TYPE 3 ELECTRIC
SYSTEM 5 HEAT PUMP
TOT RMS 5 BDRMS 3 FRMS 0
FRTS 1 HRTS 1 ADUN 2 TOT-FIX 7
PHYS. COND 3 AVERAGE
INT/EXT 2 SAME
M TRM AREA 0
UNFIN. AREA 0
REC. RM AREA 0
FBLA 364 5770
WBFP STACKS 1 OPENINGS 1
PREPAB FIREPLACE 0 2200
BSMT. GAR. (NO. CARS) 0
MSC O.F. DES 0
MSC O.F. DES 0
G.F.L.A. 864
S.F.L.A. 1,268

(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 109,600 BUILDING 131,100 TOTAL 240,700
RVW CD 1 COST APPROX RSN 02 Final Value DATE25-MAY-18 ID FTH

STATUS 7
ESTIMATE LAND
REVIEW CODE
PREV ASMT LAND:

RSN BUILDING DATE TOTAL ID
BUILDING BUILDING TOTAL:

(CA23)

MAP/ROUTE /
(CA21)---DWELLING COMPUTATIONS---
GRADE FACTOR C 1.004
BASE PRICE 38,210
BSMT 3
HEAT 4
PLUMBING/TOT- 7)
ATTIC 1
OTH FEATURES
DWELLING SUBTOTAL 46,110
C & D FACTOR
DWELLING RCN 54,410
ADDITIONS RCN 10,960
TOT RCN 51.55/SQFT 65,370
CDU GD 704
TOT RCNID 36.10/SQFT 45,770
COUNTY MODIFIER 2.854
PERCENT COMPLETE 1004
TOTAL DWELLING VALUE 130,400
OBJ & MISC IMP VALU 660
TOT CARD VALUE 131,060
(CA11)---PARCEL SUMMARY VALUE---
COST LAND VALUE 109,600
COST BLDG VALUE 131,100
TOTAL COST VALUE 240,700

20 20 20
B 20
36--56--20--
D 24 24 24
36--4--20--
2--20--18--
E

Dave Hardy
Secretary of Revenue



STATE TAX DEPARTMENT

Dale W. Steger
State Tax Commissioner

ADMINISTRATIVE NOTICE 2021-15

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

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

DISCUSSION

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

Generally, IAS will separately value raw land and structures. This software provides for the entry of data by the local Assessor concerning "comparable sales" of land in particular "neighborhoods" in the county and then prices the value of this land on a "price per foot or square foot" or by acreage. All such data is entered by tax map and parcel number. In addition, this software contains "replacement cost" pricing features for structures that will allow the local Assessor to enter data such as the size and dimensions of a structure and its rooms, construction materials utilized, quality of construction, date of construction, present condition, style, mechanical systems such as air conditioning and/or furnace, bathrooms, porches, decks, garages, basements, chimneys, exterior and outbuildings. Data collected by the field data collector/appraiser is entered upon a field card called a "property record card" or "review document" which corresponds to an IAS data entry screen. A data entry clerk then will enter the information taken from the field card into a computer. The IAS software then prices the improvements utilizing construction cost data particularized for that area of the State. A county modifier is utilized to modify the price of the improvements based upon current construction costs.

The local Assessor divides his or her county into "neighborhoods" giving consideration to similarities such as parcel size, roads, topography, cost, type and quality of improvements for land pricing. A neighborhood is "a geographical area exhibiting a high degree of homogeneity in residential amenities, land use, economic and social trends and housing characteristics". Sometimes a large subdivision, town or city will contain several "neighborhoods". Other times a subdivision or agricultural area will be unique and will stand alone as a single neighborhood.

Property Tax Division, 1124 South Street, P.O. Box 2389, Charleston, WV 25328-2389
Telephone 304-558-3840
Fax 304-558-1843

The County Clerk prepares a "Certificate of Transfer" which will state change of ownership, legal description and whether the transfer is deed stamp exempt or not and whether consideration was paid. The County Clerk provides these "Certificates of Transfer" to the Assessor.

The Assessor will receive a copy of the "Certificate of Transfer" for each such conveyance. The Assessor, by tax map and parcel number, will enter into the computer these "transfer" indicating the "consideration" paid for a particular parcel but also indicating by "validity code" whether the sale is a "valid sale", "involved additional parcels", "not open market", "changed after sale", "related person", "forced sale", "land contract", "construction costs" or "included personal property".

Based upon the "transfer" values, that are identified by the Assessor as being valid arms-length sales as defined by State law, the Assessor will generate a "price per front foot or square foot" for smaller parcels or a monetary per acre value for larger parcels in each neighborhood. Again all data is entered by tax map and parcel number. In those "neighborhoods" where there have been insufficient numbers of "transfers" of unimproved land to generate a "price per front foot or square foot" or a monetary per acre value, the Assessor will take a valid "transfer" price for an improved parcel, value the improvements and subtract the price of the improvements to arrive at a value for the land. This method, commonly referred to as a "land residual method", will then generate a "price per front foot" or a per acre value for the raw land in that neighborhood. Each parcel is physically reviewed and adjustments applied to reflect individual variations with each neighborhood.

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

Field data collection is the key to "pricing" an improvement. The field data collector or appraiser will visit the structure. He will note on the "property record card" the type of structure, the exterior walls, the style of the structure, the age of the structure, the living accommodations to include total number of rooms, bedrooms, family room, plumbing, basement, heating, attic, physical condition, other features such as recreation room area, finished basement living area, basement garage, unfinished area, grade factor, cost and design factor and CDU (condition, durability and utility factor). The field data collector or appraiser will measure the structure and other structures on the lot or parcel and note on the "property record card" the dimensions of each structure and will draw a ground floor sketch of the dwelling or main structure and additions. Finally, the field data collector or appraiser will visit the "other buildings and yard improvements" and note on the "property record card" the "type code", "quantity", "year", "size", "grade", and "condition" of the other improvements. The data entered on the "property record card" or "review document" is then entered into the LAS system by the data entry clerk and the LAS system then generates the depreciated replacement cost value, which is market value of the improvements.

The appraised values for improved real property thus determined are compared to the arm's-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 1.0% plus or minus of average selling price. For additional information concerning the appraisal of residential property using the IAS system, please contact the Property Tax Division of the State Tax Department at (304) 558-3940.

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

Issued:

January 29, 2021

Dale W. Steager

State Tax Commissioner

Operator on Duty 8:30 am - 5:00 pm
Monday through Friday
Phone: (304) 558-3940
FAX: (304) 558-1843

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





**WEST VIRGINIA
TAX DIVISION**

Matthew Irby
Tax Commissioner

Eric Nelson
Secretary of Revenue

February 2, 2026

Jefferson County
104 E Washington Street
Charles Town, WV 25414

Dear Angela L "Angie" Banks,

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. §11-1C-7 and CSR 110-1Q-4.1.3.

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.

Should you have any questions about this report, please email taxappraisalservices@wv.gov.

Sincerely,

Denise Walker
Assistant Director
Property Tax

DW/tg

cc:

Joseph Curry

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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
COM ALL	12	94.89	YES	91.21	YES	10.22	YES	YES
TOTAL LESS F&T	1659	90.56	YES	91.76	YES	7.14	YES	YES

	AGGR RATIO	MEDIAN	COD~	YES=COD & AGGR OR MED. YES NO=COD/NO OR MED OR AGGR NO
RES IMP	90 - 110 YES	90 - 110 YES	15 OR LESS YES	
RES VAC	90 - 110 YES	90 - 110 YES	20 OR LESS YES	
COMM ALL	90 - 110 YES	90 - 110 YES	20 OR LESS YES	
TOTAL LESS F&T	90 - 110 YES	90 - 110 YES	20 OR LESS YES	

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

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%

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 28000900050000	7/11/2024	R	0090	\$ 128,700	\$ 161,400	\$ 290,100	\$ 425,000	68.26%
19	07	07 3C002600000000	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
82.80%
MEDIAN APPRAISED/SALE PRICE RATIO
81.20%
COEFFICIENT OF DISPERSION
8.15%



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%
07 20A001000000000	38	SHADY ACRES LN	\$ 240,700	\$ 200,000	20.35%
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 20A000300000000	182	SHADY ACRES LN	\$ 270,000	\$ 219,900	22.78%
07 20A000400000000	168	SHADY ACRES LN	\$ 300,900	\$ 255,500	17.77%
07 20A000600000000	126	SHADY ACRES LN	\$ 288,200	\$ 234,100	23.11%
07 20A000700000000	100	SHADY ACRES LN	\$ 275,900	\$ 234,500	17.65%
07 20A000800000000	76	SHADY ACRES LN	\$ 198,100	\$ 160,800	23.20%
07 20A001900000000	125	SHADY OAK LN	\$ 175,200	\$ 138,200	26.77%
07 20A002000000000	9	ENGLISH WALNUT PL	\$ 266,100	\$ 226,300	17.59%
07 20A002100000000	95	SHADY OAK LN	\$ 221,300	\$ 182,300	21.39%
07 20A002200000000	53	ENGLISH WALNUT PL	\$ 211,700	\$ 172,500	22.72%
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%
07 20A001500000000	159	SHADY OAK LN	\$ 237,100	\$ 193,700	22.41%
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 20A000100000000	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%

INDEX

Page 1 – Property record card of subject property

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

MARK

DEED B/P 1215 / 83 CARD NO. 1 OF 1 TAX YEAR 2026 TIEBACK
 SHADY ACRES IN REV ET. HMSD AG USE N (CA21) -----
 07- 20A-0010-0000-0000 DEED ID 38

0090	RESTRICTION	/	/	STORY HEIGHT

101	(AALL) ---OWNER INFO.----	EXT. WALL
1	FOOT MICHAEL C METAW C (C012)	CATTC THRODVAETORY
1		CEWT

CLASS	NAME	DATE	TYP	PRICE	SR	VAL	STILE	YR.BUILT
1	HOLZ MICHAEL & MELANI S	(CA13)	---	SALES	INFORMATION	----		
3								

210	HISTORIC PACKHORSE TR	11/05/18	BASEMENT
-----	-----------------------	----------	----------

CL R	HEDGESVILLE WV 25427	08/14/06	2	150,000	4	3	HEATING
		08/01/91	2	64,000	4	2	FUEL TYPE

```

(2)-----PROPERTY FACTORS-----
(CA16)---ENTRANCE INFO.---
SYSTEM

```

	ROLLING	/	DATE	CODE	INFO.C	ID	ATTIC
4	ROLLING	/					ATTIC
5	/		04/18/24	4	3	MEC	TOTC BMS 5
4	WELL.	/					

TRF 1	PAVED	/	08/24/20	4	3	MEG	FBTHS 1
TRF 1	PAVED	/	08/24/20	4	3	MEG	FBTHS 1

9	RESIDENTIAL	PHYS. COND
9	TRCT	DATE /TIME
	(0110)	

-----	LEGAL	-----	(CALZ)	-----	NOTES	-----	INT/EXT
#1-SHADY ACRES							M TBM ARE
2)							

NOTE C

UNFIN.AREA

NOTES: "RENTAL"
NOTES: PT BRK FRONT
REC. RM ARE
FBI

```

4)--- LAND DATA ----- CALP TABLE -----
                                NO. OF DATA
                                1 2 3 4 5 6 7 8 9 10
                                11 12 13 14 15 16 17 18 19 20
                                21 22 23 24 25 26 27 28 29 30
                                31 32 33 34 35 36 37 38 39 40
                                41 42 43 44 45 46 47 48 49 50
                                51 52 53 54 55 56 57 58 59 60
                                61 62 63 64 65 66 67 68 69 70
                                71 72 73 74 75 76 77 78 79 80
                                81 82 83 84 85 86 87 88 89 90
                                91 92 93 94 95 96 97 98 99 100
                                101 102 103 104 105 106 107 108 109 110
                                111 112 113 114 115 116 117 118 119 120
                                121 122 123 124 125 126 127 128 129 130
                                131 132 133 134 135 136 137 138 139 140
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                                591 592 593 594 595 596 597 598 599 600
                                601 602 603 604 605 606 607 608 609 610
                                611 612 613 614 615 616 617 618 619 620
                                621 622 623 624 625 626 627 628 629 630
                                631 632 633 634 635 636 637 638 639 640
                                641 642 643 644 645 646 647 648 649 650
                                651 652 653 654 655 656 657 658 659 660
                                661 662 663 664 665 666 667 668 669 670
                                671 672 673 674 675 676 677 678 679 680
                                681 682 683 684 685 686 687 688 689 690
                                691 692 693 694 695 696 697 698 699 700
                                701 702 703 704 705 706 707 708 709 710
                                711 712 713 714 715 716 717 718 719 720
                                721 722 723 724 725 726 727 728 729 730
                                731 732 733 734 735 736 737 738 739 740
                                741 742 743 744 745 746 747 748 749 750
                                751 752 753 754 755 756 757 758 759 760
                                761 762 763 764 765 766 767 768 769 770
                                771 772 773 774 775 776 777 778 779 780
                                781 782 783 784 785 786 787 788 789 790
                                791 792 793 794 795 796 797 798 799 800
                                801 802 803 804 805 806 807 808 809 810
                                811 812 813 814 815 816 817 818 819 820
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                                861 862 863 864 865 866 867 868 869 870
                                871 872 873 874 875 876 877 878 879 880
                                881 882 883 884 885 886 887 888 889 890
                                891 892 893 894 895 896 897 898 899 900
                                901 902 903 904 905 906 907 908 909 910
                                911 912 913 914 915 916 917 918 919 920
                                921 922 923 924 925 926 927 928 929 930
                                931 932 933 934 935 936 937 938 939 940
                                941 942 943 944 945 946 947 948 949 950
                                951 952 953 954 955 956 957 958 959 960
                                961 962 963 964 965 966 967 968 969 970
                                971 972 973 974 975 976 977 978 979 980
                                981 982 983 984 985 986 987 988 989 990
                                991 992 993 994 995 996 
```

ACRE/SFT/UNITS	BASE	BASE	INCR	PREFAB FIR
10 CD	10 CD	10 CD	10 CD	10 CD
EBONY	EBONY	EBONY	EBONY	EBONY
DETER	DETER	DETER	DETER	DETER
PRICE	PRICE	PRICE	PRICE	PRICE
TWET-BOC	TWET-BOC	TWET-BOC	TWET-BOC	TWET-BOC
SIZE	SIZE	SIZE	SIZE	SIZE
DIME	DIME	DIME	DIME	DIME
(DECH	(DECH	(DECH	(DECH	(DECH
TAUD	TAUD	TAUD	TAUD	TAUD
WAY	WAY	WAY	WAY	WAY
PREFAB FIR	PREFAB FIR	PREFAB FIR	PREFAB FIR	PREFAB FIR
DOWN	DOWN	DOWN	DOWN	DOWN
CAD	CAD	CAD	CAD	CAD
(((((

CD	FRONT	DEFIN	PRICE	INTL-FAC	SIZE	RATE	/ DECK	LAND-VAL	BSMI.GAR.	MSC O.F.DE
1	1B		.56	195642.86	4	44		1.0093700.0093700.00	109,560	

HOMESITE

G.F.L.A.
S.F.I.A.

(CA11) -----

CURRENT LA
BYW CD 1

STATUS 7

ESTIMATE L
BUTTER GOD

REVIEW CODE
PREV ASMT

ALL OTHER BUILDINGS & IMPROVEMENTS	TOTAL ACRES	TOTAL LAND-VALUE	PERCENTAGE
109,600	109,600	109,600	100.00

Q1 YEAR	SIZE	GRD MODS	C FMD%	VALUE	TOT OBY	MISC IMPROV	VALUE
23/	--	CINER BUILDING & IARD IMPROVEMENTS	--	{CALZ}	MISC. IMPROV		0
660							

1	2006	120 C	F F 30	660 GROSS BUILDING SUMMARY
---	------	-------	--------	----------------------------

ME	OTI	DESC	VALUE
		(CA22)-----A DDITIONS -----	0

LINE	LOW	1S	2ND	3RD	AREA	VALUE
------	-----	----	-----	-----	------	-------

0	864	2
1	1120	2
22		

1	22	1120	2,000
2	13	480	5,980

3	16	40	1,260
---	----	----	-------

4	11	72	1,170
---	----	----	-------

FEB 12, 2026
01:32 PM

RESIDENTIAL REVIEW DOCUMENT
JEFFERSON COUNTY, WV

PAGE: 1
AP922WV

PARCEL ID 07-20A-0036-0000 DEED B/P 1057 / 386 CARD NO. 1 OF 1 TAX YEAR 2026 TIEBACK
(CA12) ADDRESS 134 SHADY OAK LN / REV. FL / HNSD H AG. USE N
NBHD 0090 RESTRICTION (A11)---OWNER INFO.---
LIVE 101 WHITTINGTON JAMES F-LIFE
TX CLASS 1 DATE TYP PRICE SR VAL
ZONING 134 SHADY OAK LN
PROP. CL R KEARNEYVILLE WV 25430

(CA12)---PROPERTY FACTORS---
TOPO 1 LEVEL / (CA16)---ENTRANCE INFO.---
UTILITY 4 5 WELL / SEPTIC / DATE CODE INFO. C ID
RDS/TRF 1 PAVED / / 04/18/24 4 3 MEG
FRT 9 RESIDENTIAL 08/24/20 3 1 MEG

(A12)---LEGAL---
LT #28 SHADY ACRES
(CA12)---NOTES---
NOTE C
NOTE C
NOTES: NV SHED

(CA14)---LAND DATA---
QTY ACRES/SFT/UNITS C A L P T A B L E
PE LN CD FRONT DEPTH PRICE INFL-FAC BASE BASE INCR
A 1 1B .46 210586.96 4 55 1.0093700.0093700.00 96,870

TOTAL ACRES
(CA24)---OTHER BUILDING & YARD IMPROVEMENTS---
TYPE QN YEAR SIZE GRD MODS C FMD% VALUE TOT OBY & MISC IMPROV VALUE
RS1 1 2002 120 C G G 30 660 GROSS BUILDING SUMMARY
FRAME UTI

DESC (CA22)---A D D I T I O N S
LINE LOW 1S 2ND 3RD AREA
0 1040
2 35 25
3 11 80

ALT ID
STORY HEIGHT 1.0
EXT. WALL 03 Alum/Vinyl
STYLE 02 RANCH
YR. BUILT 1973 REMODELED
BASEMENT 4 FULL
HEATING 3 CENTRAL
FUEL TYPE 3 ELECTRIC
SYSTEM 3 ELECTRIC
ATTIC 1 NONE
TOT RMS 5 BDRMS 3 FRMS 0
FBTHS 2 HBTHS 0 ADDN 2 TOT-FIX 8
PHYS. COND 3 AVERAGE
INT/EXT 2 SAME
M TIM AREA 0
UNFIN. AREA 0
REC. RM AREA 0
FBLA 0
WBFP STACKS 0 OPENINGS
PREFAB FIREPLACE 0
BSMT. GAR. (NO. CARS) 0
MSC O.F. DES 0
MSC O.F. DES 0
G.F.L.A. 1,040
S.F.L.A. 1,040
(CA11)---CURRENT APPRAISED VALUE
RWV CD 1 COST APPROAC RSN 02 Final Value DATE26-SEP-12 ID PJH
STATUS 7
ESTIMATE LAND
REVIEW CODE
PREV ASMT LAND:
RSN BUILDING DATE TOTAL
ID
TOTAL:

-----40-----+
+-----40-----+
-----20-----+
C

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

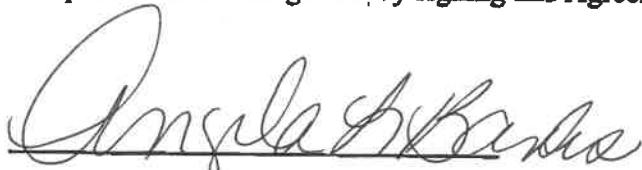
Submitted : (§11-3-15g) **Yes/No**

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:

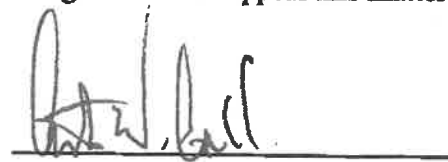
Land	<u>312,500</u>
Building	<u>0</u>
Mineral	<u>0</u>
Total Appraisalment	<u>312,500</u>

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

Angela L. Banks
2/12/2026
AK

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: _____ Date of Informal Meeting: _____ Written Evidence
(§11-3-15c) 2/11/26 (§11-3-15g) 2/11/26 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

*Keyed
2/12/26
es*