



KOOTENAI COUNTY

BOARD OF EQUALIZATION

Special Meeting Agenda

Board of Equalization

January 14, 2026

11:30 AM

451 N. Government Way, Administration Building, Meeting Room 1B

A. Call to Order

B. Changes to the Agenda (Action)

C. Introductions

D. Swearing in of Participants in Attendance

E. Public Comment (Discussion)

F. Business (Action)

1. Request for Adjustment-Appeal of Removal of Homeowners Exemption / AIN 234878 / Knapp
2. Homeowner Exemption - 2025 AIN 353145 Braden
3. Homeowner Exemption - 2025 AIN 155892 Garner
4. Homeowner Exemption - 2025 AIN 353960 Goucher
5. Homeowner Exemption - 2025 AIN 163322 Maret
6. Homeowner Exemption - 2024 AIN 234385 Wheeler
7. Homeowner Exemption - 2025 AIN 234385 Wheeler
8. Timber Exemption Adjustment AIN 106318 Anderson
9. Valuation Adjustment AIN 170162 City of Hayden
10. Valuation Adjustment AIN 180128 City of Hayden
11. Valuation Adjustment AIN 110712 City of Post Falls
12. Valuation Adjustment AIN 344440 Coeur d Alene Tribe

13. Valuation Adjustment AIN 344441 Coeur d Alene Tribe
14. Valuation Adjustment AIN 344442 Coeur d Alene Tribe
15. Valuation Adjustment AIN 344443 Coeur d Alene Tribe
16. Valuation Adjustment AIN 344444 Coeur d Alene Tribe
17. Valuation Adjustment AIN 344445 Coeur d Alene Tribe
18. Valuation Adjustment AIN 344446 Coeur d Alene Tribe
19. Valuation Adjustment AIN 344447 Coeur d Alene Tribe
20. Valuation Adjustment AIN 333738 Ford
21. Valuation Adjustment AIN 399780 Kootenai County
22. Valuation Adjustment AIN 333411 US Bank National Association
23. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 137915 Abbott
24. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 207987 Addington
25. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 319423 Armour
26. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 350062 Baer
27. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 240053 Barrong
28. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 103404 Bening
29. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 329115 Berger
30. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 180766 Betchan
31. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 184858 Billups
32. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 139171 Bonk
33. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 200909 Bosley
34. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 126864 Bryntesen
35. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 140376 Bryntesen
36. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 256185 Byland
37. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 304244 Cable
38. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 330752 Carter
39. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 200949 Castillo

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| 40. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 155999 | Chervenell |
| 41. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) & Bertram | AIN 344663 | Churchman |
| 42. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 309767 | Clark |
| 43. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 341265 | Collen |
| 44. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 233907 | Corbet |
| 45. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 343088 | Costa |
| 46. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 245575 | Crawford |
| 47. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 116687 | Cummins |
| 48. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 107781 | Dabbs |
| 49. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 155924 | Davis |
| 50. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 137149 | Derrick |
| 51. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) Batie | AIN 183198 | Drapeau & |
| 52. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 106082 | Drewien |
| 53. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 191808 | Duke Ju |
| 54. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 110023 | Eggleston |
| 55. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 127540 | Elder |
| 56. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 106771 | Espinosa |
| 57. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 323054 | Fee |
| 58. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 137400 | Fraser |
| 59. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 102219 | Fuess |
| 60. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 349812 | Fuller |
| 61. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 114360 | Gallelo |
| 62. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 322942 | Garner |
| 63. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 236869 | Gillmore |
| 64. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 131649 | Goldsmith |
| 65. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 106146 | Gothard |

66. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 303533 Graham
67. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 138432 Gray
68. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 328900 Green
69. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 114445 Grout
70. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 253556 Hagen
71. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 314689 Hagseth
72. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 336120 Hambelton
73. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 112907 Hammer
74. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 145333 Harter
75. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 250924 Hensel
76. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 103302 Hiner
77. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 329895 Hobart
78. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 153184 Johnson
79. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 233571 Johnson
80. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 303572 Johnson
81. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 344933 Jones
82. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 251319 Jurkovac
83. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 332588 Jury
84. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 132262 Kaczmar
85. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 185053 Keller
86. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 141294 Kennedy
87. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 301355 Kerby
88. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 248302 Kohn
89. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 206836 Kovatch
90. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 258815 Kroeger
91. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 336072 Kyle
92. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) AIN 112876 Lacy & Martin

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| 93. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 183283 | Lavalley & Wellsandt |
| 94. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 110488 | Little |
| 95. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 128408 | Locicero |
| 96. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 141693 | Lopez |
| 97. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 342507 | Lowry & Harding |
| 98. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 210055 | Maciosek |
| 99. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 180123 | Mason |
| 100. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 118001 | Masterson |
| 101. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 117763 | Maynard & Granholm |
| 102. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 346239 | McCarter |
| 103. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 253910 | Mello |
| 104. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 113369 | Morehead |
| 105. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 207022 | Moss |
| 106. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 142239 | Muilenburg |
| 107. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 254112 | Murphy |
| 108. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 182726 | Napolitano |
| 109. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 350801 | Nelson |
| 110. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 175984 | Obrien |
| 111. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 250908 | Omodt |
| 112. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 170948 | Ownby |
| 113. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 245129 | Palmberg |
| 114. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 311465 | Parkinson |
| 115. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 130055 | Phipps |
| 116. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 124440 | Pietronigro |
| 117. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 340725 | Pinkerton |

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| 118. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 350302 | Popejoy |
| 119. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 186120 | Prigodin |
| 120. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 216061 | Rau |
| 121. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 105850 | Rauscher |
| 122. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 301197 | Ray |
| 123. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) Albert | AIN 245552 | Rhoades & |
| 124. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 240923 | Roach |
| 125. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 103987 | Rogers |
| 126. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 255618 | Roll |
| 127. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 338830 | Roman |
| 128. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 306763 | Ruby |
| 129. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 131354 | Ruhs & Drew |
| 130. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 112067 | Rupiper |
| 131. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 253812 | Russu |
| 132. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 191859 | Rutledge |
| 133. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 101709 | Sandblast |
| 134. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 353221 | Scavarda |
| 135. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) Selvidge | AIN 245356 | Seibel & |
| 136. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 254867 | Sherman |
| 137. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 346823 | Singer Aus |
| 138. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 346295 | Skagen |
| 139. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 103069 | Skites |
| 140. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 144678 | Smith |
| 141. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 347849 | Smith |
| 142. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) Abate | AIN 134796 | Smith & |

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| 143. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 244853 | Smith & Bautista |
| 144. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 343204 | Smith & Catron |
| 145. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 303259 | Spleiss |
| 146. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 134129 | Stowell |
| 147. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 338725 | Suazo |
| 148. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 124855 | Suitter |
| 149. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 144783 | Sullivan |
| 150. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 341279 | Taylor |
| 151. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 190360 | Thom |
| 152. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 311992 | Tolbertson |
| 153. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 183310 | Trujillo |
| 154. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 351035 | Turner |
| 155. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 200944 | Valdez |
| 156. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 216641 | Van Dinter |
| 157. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 147285 | Van Skaik |
| 158. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 233879 | Vargas |
| 159. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 105576 | Walker & Romero |
| 160. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 336802 | Wanke |
| 161. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 180719 | Waterland |
| 162. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 131445 | Webb |
| 163. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 133668 | Weholt & Johnson |
| 164. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 347447 | Westrup |
| 165. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 194835 | White |
| 166. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 338877 | Wilderness |
| 167. | Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 172053 | Williams-Tutt |

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| 168. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 149463 | Wilson |
| 169. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 238446 | Wilson & Vielma |
| 170. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 103106 | Winslow & Hodge |
| 171. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 338254 | Wolk |
| 172. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 130221 | Woolverton |
| 173. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 184777 | Wourms |
| 174. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 199810 | Yager-Loftis |
| 175. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 110293 | Yasmenko |
| 176. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 185765 | Zahl |
| 177. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 148230 | Zane |
| 178. Homeowner Exemption - Due to Idaho Code § 63-602(G)(5) | AIN 253576 | Zepeda |

G. Public Comment (Discussion)

H. Adjourn

To attend this meeting remotely:

- The live meeting can be viewed at <https://www.youtube.com/KootenaiCountyIdaho>
- To participate or listen via telephone dial (339) 207-6050
- Please be sure to keep your devices on mute to limit background noise.