

Mr. Chrisco pays no tax
S5 exemption.

JUL 11 2024

APPEAL OF ASSESSMENT FOR DIGEST YEAR: 2024

Appeal No: _____

Name Paul Chrisco
Address 111 Roling Hills Rd.
Address
City Cedartown

State GA Zip 30125

Home Phone 678-600-1495
Work Phone
Email Address paul@chriscofam.com

Property / Appeal Type (Check One)

☒ Real ☐ Personal ☐ Motor Vehicle ☐ Manufactured Home

Property ID Number 030E020-

Account Number 3555

Property Description LT 34 PT LT 35 ROLLING HILLS I

Specify Grounds for Appeal:

You must select only one of the following options:

Check all that apply

Value ☒
Uniformity ☐
Taxability ☐
Exemption Denied ☐
Breach of Covenant ☐
Denial of Covenant ☐

☒ BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds)

* ☐ ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration)

☐ HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$500,000, to a hearing officer with appeal to superior court (value and uniformity only)

* ☐ SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

Owner's value assertion (required)

\$121,115

* Additional Cost / Fees May apply

Note: This property as
purchased in 2022 for
\$270,000

Property Owner Comments See Attached Document

Property Class ☒ Residential ☐ Commercial ☐ Industrial ☐ Agricultural ☐ Other: _____

Paul Chrisco All rights Reserved

8 July 2024

Signature of Property Owner or Agent

Date

NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.

Agent's Address:

Agent's Phone #

Agent's Email Address:

NOTE:

Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.

Assessors Use Only

	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%			
40%			

Date Received:

Received By:

Explanation of Owner's Value Assertion

Property ID: 030E020-

Account Number: 3555

Property Description: LT 34 PT LT 35 ROLL

Land Value:

In 2022 and prior years the entire Rolling Hills Subdivision's land value was based on a Rate of \$.36 to \$.46/sq. ft. X Lot Sq Ft. This is the proper formula to use as lot sizes vary in planned and developed subdivisions. As such, the land value was accurately stated at \$10,800 for many years prior to and including

Whereas a lot that was 1.4 Acres had a value of \$24,000

In 2023, Polk County changed the method of calculating Land Value regardless of Sq. ft. or acreage. The new formula is \$20,000/sq. ft. =

In 2024, Polk County changed the method of calculating Land Value regardless of Sq. ft. or acreage. The new formula is \$30,000/sq. ft. =

The same 1.4-acre lot was now valued at \$30,000 for a County Employee, when everyone else's Land Assessed Values went up over 250%. The Assessed Value should have been closer to \$50,000 to match the Land Assessed Values you put on everyone else's property in this sub-division.

Folks, this is called fudging the numbers to deliver your desired result. i.e. Fraud.

Improved Value:

In 2022 and prior years, the Improved Value of my property was accurate at \$104,811.

In 2023, you all raised it to \$136,213, a 29.96% increase despite me making no improvements to my property.

In 2024, you all raised it to \$213,367, a 69.86% increase over the 29.96% increase in 2023. This is absurd and outrageous!

Since you all made the assessment, PROVE the assessment value BEFORE trespassing on my property.

MARKET INFLUENCE, as expressed below caused the home prices in Polk County to go through the roof. Not Fair Market Value.

Same

Note: It is common for lots to sell at lot value instead of per acre. Also, it is typical when subdivisions have sold out or vacant lots are not selling regularly any longer, that a land to bid ratio is used to value lots. Typically a 1:4 or 1:5 ratio.

?
What does he mean all lots in Rolling Hills were changed to 30,000 for 2024.

Sales

Sale Date	Deed Book Page	Plat Book Page	Sale Price	Reason	Grantor	Grantee
4-11-2022	1930 479	H 13	\$270,000	MARKET INFLUENCE	GIGLIO JOHN A & ARLENE A	CHRISTO PAUL J
5-23-2005	1095 131	X 157	195,900	Fair Market - Improved	RAY DORIS E	JOHN A GIGLIO & ARLENE A
5-23-2005	1095 129	X 157	50	Unqualified	HARDER HOLLY A & AKA HOLLY A DEVER	DORIS E RAY
5-9-2005	0 8	X 157	50	Unqualified	RAY JAMES F	RAY DORIS E, PERSONAL REPRESENTATIVE
5-8-2004	1095 127	X 157	50	Unqualified	RAY JAMES F	DORIS E RAY, EXEC
10-31-2002	896 210	X 157	598,000	Fair Market - Improved	ALLEN JEAN	RAY JAMES F & DORIS E
5-21-1996	537 206	X 157	50	Deed of Gift	THOMAS MARY FRANCES	ALLEN JEAN
7-20-1995	519 369	X 157	50	Estate	THOMAS MARY FRANCES LONG EXECUTRIX	THOMAS MARY FRANCES
9-28-1994	15 486	X 157	50	Unqualified	THOMAS HORACE JR	THOMAS MARY FRANCES LONG EXECUTRIX
10-12-1993	486 789	X 157	585,000	Legal	DINGLER MAGNESE W	THOMAS HORACE JR & FRANCES
2-25-1984	338 863	X 157	50	Unqualified	DINGLER HERRELL	DINGLER MAGNESE W
4-1-1973	227 84	X 157	50	Unqualified	LEITHAUSER DON G &	DINGLER HERRELL
5-1-1972	194 52	X 157	50	Unqualified		LEITHAUSER DON G
5-5-1972	206 60	X 157	50	Unqualified	DUPRE & BARRETT DEVE	LEITHAUSER DON G &
5-5-1972	205 181	X 157	50	Unqualified	LEITHAUSER DON G	DUPRE & BARRETT DEVE

MARKET INFLUENCE is well known to be caused by the mass printing of U.S. Dollars, money Laundering, and \$ being given to Blackrock, Vanguard, and Statestreet Capital to offer homeowners more than their home was worth to artificially inflate the market value of homes. These facts are well documented and known by the masses that are awake and paying attention like me and my neighbors.

I respectfully request my Land Value be returned to \$10,800 and my Improved Assessed Value to \$104,811 it was to return my property to the accurate assessment of \$121,115.

I am prepared to fight this all the way through the Board of Assessors, County Commissioners, and Courts if I am forced to.

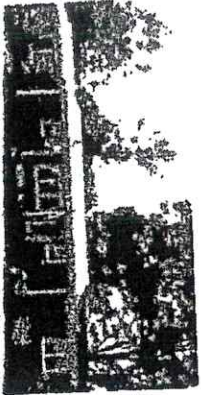
Market Influence is simply the influence the Sales market has on value. i.e. fair market value.

Note: the 2022-2023 sales in rolling Hills using .10 time adjustment is .38 ratio.
Sale of subject property was \$270,000 in 2022.

valuation

	2024	2023	2022	2021	2020
Previous Value	\$161,717	\$121,115	\$121,115	\$121,115	\$92,920
Land Value	\$30,000	\$20,000	\$10,800	\$10,800	\$10,800
Improvement Value	\$213,367	\$136,213	\$104,811	\$104,811	\$104,811
Accessory Value	\$5,504	\$5,504	\$5,504	\$5,504	\$5,504
Current Value	\$248,871	\$161,717	\$121,115	\$121,115	\$121,115

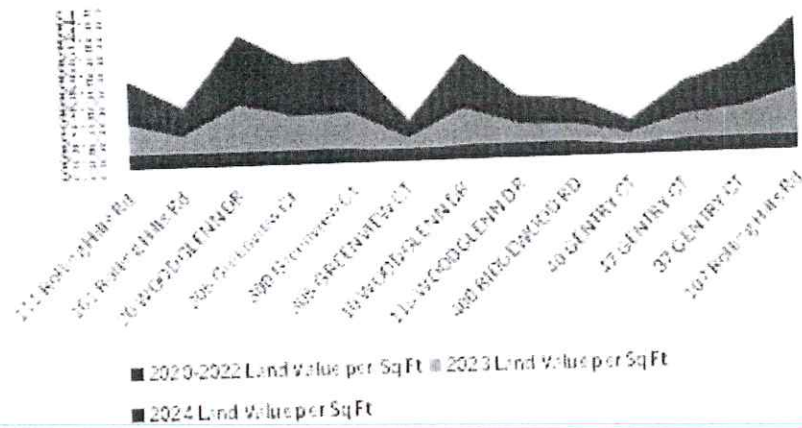
Photos



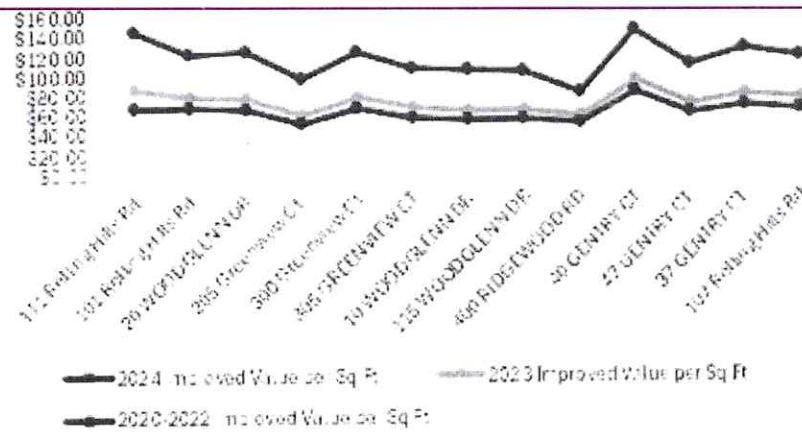
PA 210,000

Columns

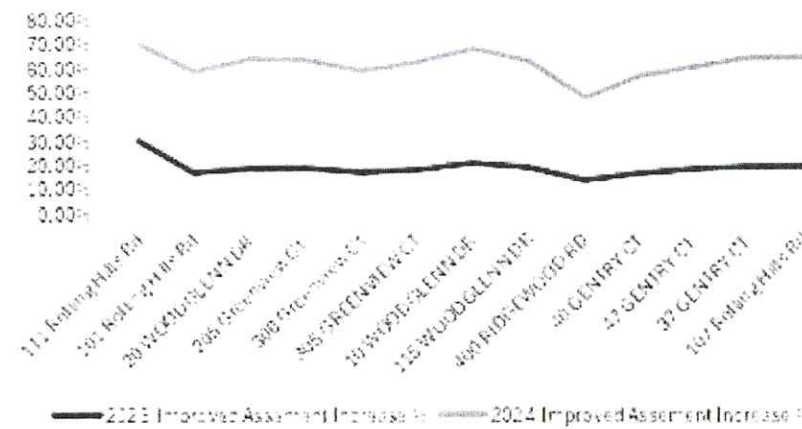
Land \$ Value per Sq Ft



Improved \$ Value per Sq Ft



Improved Value % Increase



Polk County
Board of Assessors
144 West Avenue
Cedartown, GA 30125

****THIS IS NOT A BILL****

RETURN SERVICE REQUESTED



KG02

*****AUTO**5-DIGIT 30124 9 115 2561 1AV 0.507

CHRISCO PAUL J
111 ROLLING HILLS RD
CEDARTOWN GA 30125-3335



Official Tax Matter - 2024 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date:

May 30, 2024

Last date to file a written appeal:

July 15, 2024

*** This is not a tax bill - Do not send payment ***

County property records are available online at:
www.qpublic.net/ga/polk/

**Official Tax Matter
2024 Real Assessment**

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity on non-homestead real property or wireless personal property valued in excess of \$500,000)

All documents and records used to determine current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Assessors which is located at 144 West Avenue - Cedartown, GA 30125 and which may be contacted by telephone at: 770-749-2108. **Your staff contacts are Melissa Smart and Vearlina Burroughs.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
3555	030E020-	0.54	01		S5
Property Description	LT 34 PT LT 35 ROLLING HILLS I				
Property Address	111 ROLLING HILLS RD				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value	0	161,717	248,871	0	
40% Assessed Value	0	64,687	99,548	0	
Reasons for Assessment Notice					

Homestead Approved

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable years net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
SCHOOL M&O	0	99,548	0	0.012382	0.00
COUNTY M & O	0	99,548	0	0.008700	0.00

Total Estimated Tax: \$0.00

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (40%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
030D050-				MENDIOLA-OLVERA MARIA F	10/17/2022	235,366	0.52	0.4168
R	1	MI	479	MOSTELLER MARCULOUS R	1843 4	98,111		
030E015-				MITCHELL LYNN *(EXECUTOR)	04/05/2022	199,027	0.89	0.3919
R	1	FM	479	HARPER REBEKAH	1823 474	78,002		
030E020-				GIGLIO JOHN A & ARLENE A	04/11/2022	316,590	0.54	0.3144
R	1	MI	479	CHRISCO PAUL J	1830 479	99,548		
030E030-				RODRIGUEZ JOVANY *	03/22/2022	219,115	0.79	0.3862
R	1	MI	479	VANDERPOOL JOSPHE W SR	1822 237	84,618		
030E054-				VILLA PAINTING PLUS LLC	02/10/2023	266,809	0.83	0.2972
R	1	FM	479	BARCENAS GILBERTO CRUZ	1852 34	79,298		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.3862	0.3554	0.1021	1.0166	5
Lower Confidence Interval	0.0000	0.0000			
Upper Confidence Interval	0.0000	0.0000			

and s.saleclass = R and s.saledate >= 2022-01-01 and s.saledate <= 2023-12-31 and s.REASON in (BK , FM , MI , FM) and r.neighborhood >= 479 and r.neighborhood <= 479

Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.

030E020-		2024 Polk County Board of Assessors		2/13/2025 3:06:11 PM Acct # 3555 evawr	
Owner Information		General Property Information		Values	
CHRISCO PAUL J		111 ROLLING HILLS RD		Imp Val 213,367	
111 ROLLING HILLS RD		LEGAL		Acc Val 5,504	
CEDARTOWN, GA 30125		County		Land Val 30,000	
Total Acres		GMD		Total Value 248,871	
Zoning		LD		2023 161717	
Unit		Return Value 0		2020 121115	
- 1.00		- 1.00		- 1.00	
SECOND DISTRICT FOURTH SECTION; LL 1138		- 1.00		Rolling Hills - 1.00	

SALES INFORMATION									
Grantee	Grantor	Date	Deed Book	Plat Book	Sale Price	CS	Mkt Value	Reason	
CHRISCO PAUL J	GIGLIO JOHN A & ARLENE A	04/11/2022	1830 479	H 13	270,000	R1	0 MI		
REAL ESTATE LISTING	REAL ESTATE LISTING	02/24/2022			249,900	R1	0 RL		
JOHN A GIGLIO & ARLENE A	RAY DORIS E	06/23/2005	1095 131	X 157	95,900	R1	0 FM		

LAND INFORMATION									
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Value
R3	479 Res-Rolling Hills	Lot	1.00	249201	0			30,000.00	30,000

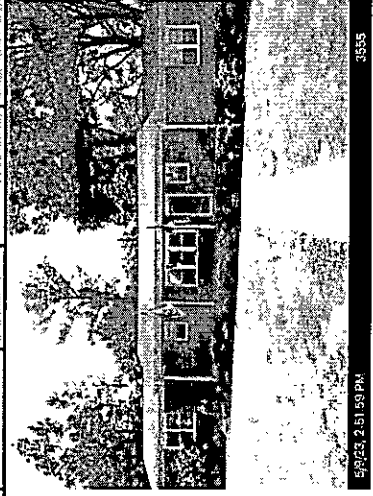
ACCESSORY IMPROVEMENTS - 030E020-									
CS	Descr	Dim1	Dim2	Units	Year	Grade	Depth	Ovr D	Popn
R1	Site Imp: B	0	0	1	2020	1.00	1.00	1.00	1.00
R1	Storage Building	21	10	210	1973	1.00	0.20	0.00	1.00

RES IMP - 030E020-111 ROLLING HILLS RD'S IMP - 030E020-111									
Imp Key	7043	Roof Shape	Gable/Hip	Basement / Attic	Squarefoot	Phy Depr	0.77		
Class / Strat	R1	Floor Construction	Wood Joist	Bsmt / Finish	0 / 0.00	Phy OVR	0.00		
Occupancy / Style	1 Family (Detached)	Floor Finish	Finished	Attic / Finish	0 / 0.00	Func Obsol	1.00		
Rooms	6	Interior Wall	Finished	Bsmt Qual		Econ Obsol	1.00		
Bedrooms	3	Interior Ceiling	Finished	Attic Qual		% Complete	1.00		
Heated Area	1,608	Heat	Central Heat/A/C	Grade	1.00	Neigh Adj	1.00		
Story Height	1 Story	Plumbing Std Comp	1	Year Built	1973	GD	1.00		
Foundation	Crawl/Masonry	Plumbing: Extra Flx	2	Eff Year Built	1998	FMV	213,367		
Exterior Wall	Brick	Full Baths	1	Condition	Average	MAV	0		
Roofing	Asphalt Shingle	Half Baths	1	RCN	277,100	OVR FMV	0		

Other Features

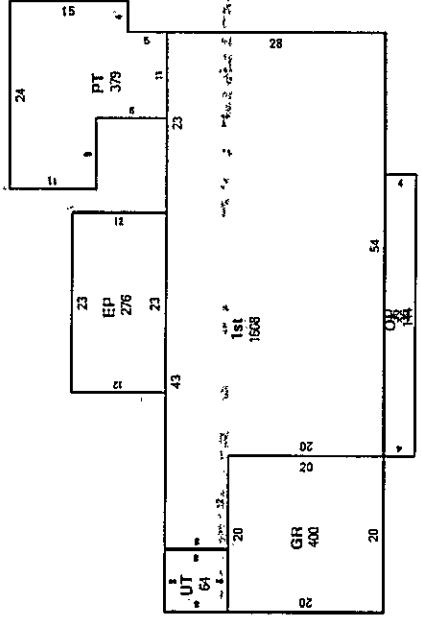
Sketch Legend

Code	Type	Area
1st	1st Floor	1608
EP	Enclosed Porch	276
UT	Utility	64
GR	Garage	400
OP	Porch	144
PT	Patio	379



5/9/23 2:51:59 PM 3555

5/10/2023 TTHO HE WAS UPSET BECAUSE HIS HOME WAS SELECTED FOR ASSESSMENT
5/9/2023 FC X TE PER SALES NOH LDH UPDATED
PHOTOS CHANGED EFYB TO REFLECT COND OF HOME



Polk County, GA

Comp Results

7 Results

Excel (.xlsx)



Download

Click to Hide Photos

Subject Property

Parcel ↕	Street Name ↕	Neighborhood ↕	Year Built ↕	Effective Year Built ↕	Acres ↕	Sqft ↕	Improvement Value ↕	Total Value ↕	Last Sale Date ↕	Last Sale Price ↕
 030E020-	ROLLING HILLS	Rolling Hills	1973	1998	0.54	1608	\$213,367	\$248,871	4/11/2022	\$270,000

Comparables

Parcel ↕	Street Name ↕	Neighborhood ↕	Year Built ↕	Effective Year Built ↕	Acres ↕	Sqft ↕	Improvement Value ↕	Total Value ↕	Last Sale Date ↕	Last Sale Price ↕
 023D040-	CHEROKEE	Cherokee Woods	1980	1999	0.63	1715	\$245,296	\$280,296	10/20/2023	\$275,000
 025A014-	BERRY	West	1982	2005	0.46	1450	\$194,565	\$204,615	12/15/2023	\$235,000
 030J071-	PINECREST	Valley/Edgewood Estates	1968	1988	0.58	1702	\$165,240	\$190,156	8/4/2023	\$160,000
 031C124-	LOVVORN	Antioch Subs	1977	1990	0.47	1450	\$143,232	\$174,180	7/21/2023	\$175,000
 031C149-	JOHNSON	Antioch Subs	1974	1993	0.64	1722	\$150,075	\$181,976	6/30/2023	\$245,000
 053D022-	N BELLVIEW	Collard Vly/Silver Creek	1977	1995	0.57	1710	\$157,388	\$166,569	7/31/2023	\$266,000
 R02-045-	LEE	Lee St	1969	1996	0.55	1697	\$231,620	\$251,620	10/23/2023	\$255,000

The Polk County Assessor makes every effort to produce the most accurate information possible. No warranties, expressed or implied are provided for the data herein, its use or interpretation. The assessment information is from the last certified tax roll. All other data is subject to change.

[User Privacy Policy](#) | [GDPR Privacy Notice](#)
Last Data Upload: 2/19/2025, 10:16:02 PM

Contact Us

Developed by

