

**MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
July 16, 2026**

A meeting of the DeKalb County Board of Assessors was held on Thursday, July 16, 2026. Present were the following:

**Robert A. Burroughs, J.D., Assessor, Vice-Chair
Joseph Kusmik, MA, Assessor
Genet Hopewell, J.D., Assessor
Kathleen A. Andres, Assessor
Calvin C. Hicks, Chief Appraiser/BTA Secretary
Teresa Nealey, Recording Secretary
Donna Rosser, Assistant Chief Appraiser
Brian Jennings, Deputy Chief Appraiser – Residential
Kahlese Harris, Appraiser Supervisor - Residential
Brentnol Baker, Deputy Chief Appraiser – Commercial
Vance Clements, Supervisor – Business Personal Property**

ABSENT

Charlene Fang, Assessor, Chair

CALL TO ORDER

The Vice-Chair declared a quorum and called the meeting to order at 9:30 a.m.

APPROVAL OF AGENDA

The Vice-Chair stated that the 7/16/26 Agenda had been received. The BOA Agenda Update showed Batch 4 had one pulled parcel and there was one additional batch added. He called for a motion to approve, made by Kathleen Andres, seconded by Joe Kusmik. The motion carried unanimously.

APPROVAL OF MINUTES

The Vice-Chair called for a motion to approve the Minutes of 7/2/26. Joe Kusmik noted the attachments should be added to the Minutes. Kathleen Andres made a motion for Approval of the Minutes of 7/2/26, seconded by Joe Kusmik. The motion carried unanimously.

CITIZEN TIME

No citizens requested time to address the Board.

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS

The Vice-Chair called for a discussion of Staff Recommendations. The BOA Agenda Update showed Batch 4 had one pulled parcel: 15 010 01 039. After discussion, the Vice-Chair called for a motion to approve Staff Recommendations for batches 1 through 16, made by Kathleen Andres, and seconded by Joe Kusmik. The motion carried unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISER'S REPORT

See attached.

OTHER BUSINESS

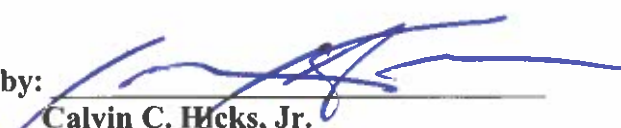
The Vice-Chair recognized staff member, Brianna Alexander who is an Appraiser IV in the Commercial Division who observed the Board meeting today. He said that her presence reminded him of a time when occasionally staff members were brought in to attend the meeting, the deputies or supervisor would highlight them and introduce them to the Board. He stated that having Brianna here reminded him of how much he appreciated that; because they got a chance to meet the folks that they don't see often. He asked Brianna to tell a little bit about herself. She stated that she started in 2013 in clerical support and explained how she worked her way up through the ranks. Calvin Hicks expressed that Brianna is a very talented and skilled appraiser. The Vice-Chair thanked her for coming and thanked the team for doing an amazing job because of the leadership of Calvin Hicks!

ADJOURNMENT

The Vice-Chair called for a motion to adjourn at 10:15 am, made by Joe Kusmik and seconded by Kathleen Andres. The motion carried.

This meeting was conducted in accordance with O.C.G.A. 50-14-(1-6).

Signed by:


Calvin C. Hicks, Jr.

Chief Appraiser/BTA Secretary

Date Approved: 8-6-26



Property Appraisal

Calvin C. Hicks, Jr., CAE, RES, GCA, GAAOF
Chief Appraiser

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Vice-Chair
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Assessor
Joseph N. Kusmik
Assessor

July 16, 2026

BOARD OF ASSESSORS STATUS REPORT

Assistant Chief Appraiser
Donna Rosser

2026 Appeals – We've received 15,922 appeals as of this morning. The Audit section is still keying those that came via mail or walk-in on deadline day.

We had a big increase in the number of appeals filed online this year. In the two prior years, about 4,300-4,500 came in online while this year we had about 9,400. Supplying Ownwell with their client's access codes allowed them to file via SmartFile. This greatly reduces the time and resources needed to process appeals. Ryan, another company that files a lot of appeals is still filing by mail.

Administrative/30 Day Notices – Tyler has not yet completed the modifications to our subsequent notice programs to reflect the 2026 legislative changes. Audit is using the old programs until the new ones are in place.

Hearing Officer Appeals – HO appeals must be responded to within 90 days which gives appraisers two more agendas to certify them to the appeal administrator. Letters will be mailed to all owners/agents who filed HO appeals on or before August 27.



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<http://www.dekalbcountyga.gov/property-appraisal/welcome>



Property Appraisal

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PERSONAL PROPERTY DIVISION VANCE CLEMENTS PERSONAL PROPERTY SUPERVISOR

Appraisers: Appraisers continue to answer questions by taxpayers/ reps concerning current and prior year values. Appraisers are also updating prior year values based on information from taxpayers.

Auditors: Larry and Joyce continue to set up on-site appointments and conduct audits.

Support Staff: Tracy Brawner continues to aid staff and answer questions from taxpayers/ reps concerning Personal Property. Tracy continues to sort our mail and stamp dates on returns as we receive them. Tracy also continues to scan Personal Property returns and other information into OnBase.



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RESIDENTIAL STATUS

BRIAN JENNINGS

The appraisers continue working their 2026 appeals. Currently, we have 14,142 residential appeals or 1501 more than the 12,641 we had in 2025. The appraisers have worked 2,406 or 17%. I believe the removal of the word 'unchanged' from 48-5-299c has caused an increase as some of the people that file are fine with the value, they just want the "freeze". It also doesn't help when Ownwell and now O'Conner publicize that DeKalb over value their properties.

Residential has been assisting with the returned mail, keying, reading and assembling the appeals this past week.

The supers and appraisers continue to hear settlement conferences, mediation and three were scheduled for court in July. Two were settled before court and one that was to be heard this past Monday has been moved to the week of August 24th.



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DeKalb Board of Assessors Summary Report:

Brentnol Baker

Commercial Department continues to receive appeals for TY 2026. To date, we have received a total of 1,170, most of which have been distributed to the assigned appraisers who have already begun reviews.

Appraisers continue to attend Settlement Conferences and Mediations. During the last 2 week we've had 16 Settlement conferences and 7 Mediations. They are also preparing for several upcoming court cases.

Commercial appraisers and admin. staff are currently assisting Audit with reading and batching appeals to ensure an expedited and proper processing.

Supervisor Geoffrey Johnson, and I continue to provide the necessary support to our team, as necessary.

Respectfully Submitted,



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ITEMS FOR BOARD DISCUSSION COMPILED BY CHIEF APPRAISER

APPEAL STATS

As of July 13, 2026, there were **15,101** appeals filed for 2025 consisting of **12,641** residential appeals (**84% of the total number of appeals**), **2,221** commercial/industrial appeals (**15% of the total number of appeals**), **239** personal property appeals. **12,530** residential appeals (**99%**) are resolved; **1,950** commercial appeals (**88%**) are resolved; **239** personal property appeals are resolved. **Ninety-seven percent** of the total appeals are resolved. Please review the attached 2025 spreadsheet.

As of July 13, 2026, there were **11,635** appeals filed for 2026 consisting of **10,307** residential appeals (**89% of the total number of appeals**), **1,327** commercial/industrial appeals (**11% of the total number of appeals**), **1** personal property appeals (**0% of the total number of appeals**). **405** residential appeals (**4%**) are resolved; **6** commercial appeals (**0.5%**) are resolved; **1** personal property appeals (**100%**) are resolved. **Four percent** of the total appeals are resolved. Please review the attached 2026 spreadsheet. **Note the 2026 appeal period for real property is now closed but we most likely have not received all appeals sent via USPS post marked before July 14th.**

The Personal Property notices were mailed on June 17th. The appeal period will close on Monday, August 3rd.

DIGEST SUBMISSION

The Tax Commissioner has scheduled July 27th as the date for digest submission. The submission process is now electronic with all required documents being submitted on or before the 27th.

ELEVATOR MODERNIZATION

The vendor has completed the modernization and is awaiting a final inspection before releasing use of the equipment.



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GAAO SUMMER CONFERENCE

The 65th annual conference of GAAO is scheduled to be held on July 19th through the 22nd. DeKalb will have fourteen people in attendance.

Board Members

Robert Burroughs
Joseph Kusmik
Genet Hopewell
Kathleen Andres

Staff

Teresa Nealey
Donna Rosser
Brian Jennings
Clashawn Grant
Arthur Morrison
Leenise Walker
Vance Clements
Zodelva Sanchez
Stacy Buie
Stanley Patrick

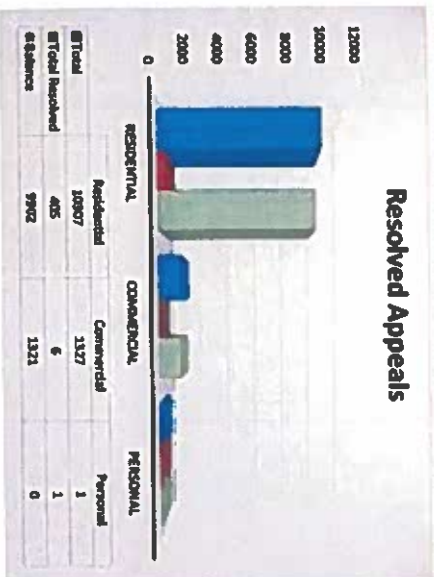
Those members whose names are underlined will be attending their first GAAO Summer Conference.

2026 APPEAL STATISTICS as of 07/13/2026												
DIVISION	B-AF	B-A2/ADP/HZ	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	8454	985	366	0	17	431	0	32	22	0	0	10907
Commercial	1086	28	0	0	3	16	0	191	3	0	0	1327
Personal	0	0	1	0	0	0	0	0	0	0	0	1
TOTAL KEYED	0	1013	367	0	20	447	0	223	0	0	0	11635

RESOLVED APPEALS as of 07/13/2026						
DIVISION	Total	Ad/Value Changes	CD/WD/ATV	BEA	No Shows	Total Resolved
Residential	10907	366	39	0	0	405
Commercial	1327	0	6	0	0	6
Personal	1	1	0	0	0	1
	11635	367	45	0	0	412

SUPERIOR COURT APPEALS AS OF 07/13/2026												
DIVISION												
Residential				See 2025								
Commercial												
Personal												
Total by Year												

- ACR Admin change rejected by Taxpayer
- ATV Written Agreement to Value signed by Taxpayer
- BEA Heard by BOE
- B-AF Appeal at BTA Level - ALL appeals are first to the BTA
- B-A2 Appeal will be certified to BOE on next agenda
- B-A4 Value changed from Appeal
- B-A4R Value change rejected by taxpayer
- B-WD Appeal is withdrawn
- BOE BOE appeal pending
- ARB Arbitration appeal pending
- HO Hearing Officer appeal pending
- SC Superior Court appeal pending
- CD Appeal is cancelled
- NS No Shows



Percentages



2025 APPEAL STATISTICS as of 07/13/2026

DIVISION	B-AF	B-A2/ACP/H2	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	1	0	1483	0	597	28	0	0	1431	9019	82	12641
Commercial	0	0	1	0	214	28	0	48	377	1358	195	2221
Personal	0	0	30	0	0	0	0	0	2	207	0	239
TOTAL KEYED	0	0	1514	0	811	56	0	48	0	10584	277	15101

RESOLVED APPEALS as of 07/13/2026

DIVISION	Total	AA/Value Changes	CD/WD/ATV	BEA	No Shows	Total Resolved	Balance
Residential	12641	1483	2028	9019	0	12530	111
Commercial	2221	1	591	1358	0	1950	271
Personal	239	30	0	207	0	237	2
	15101	1514	2619	10584	0	14717	384

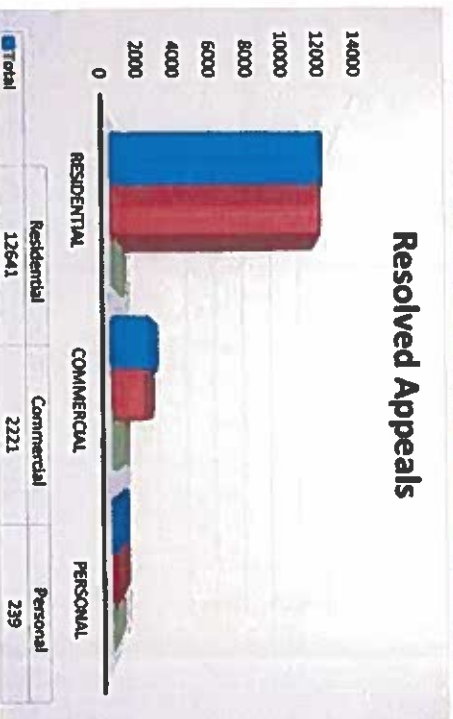
LATE 54

SUPERIOR COURT APPEALS AS OF 07/13/2026

DIVISION	2020 Pending	2020 Resolved	2021 Pending	2021 Resolved	2022 Pending	2022 Resolved	2023 Pending	2023 Resolved	2024 Pending	2024 Resolved	2025 Pending	2025 Resolved
Residential	4	222	6	258	6	260	19	405	76	256	82	414
Commercial	6	276	9	158	8	167	18	268	86	300	195	146
Personal	0	0	0	0	0	0	0	0	0	0	0	0
	10	498	15	416	14	427	37	673	162	556	277	560
Total by Year		508		431		441		710		718		837

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- BOE BOE appeal pending
- ARB Arbitration appeal pending
- HO Hearing Officer appeal pending
- SC Superior Court appeal pending
- CD Appeal is cancelled

Resolved Appeals



MS

No Shows

Total Resolved	12530	1950	237
Balance	111	271	2

