

**MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
August 6, 2026**

A meeting of the DeKalb County Board of Assessors was held on Thursday, August 6, 2026. Present were the following:

**Charlene Fang, Assessor, Chair
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**

CALL TO ORDER

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

APPROVAL OF AGENDA

The Chair stated that the 8/6/26 Agenda had been received. The BOA Agenda Update showed Batch 6 and Batch 16 had parcels pulled and there was one additional batch added. She called for a motion to approve, made by Robert Burroughs, seconded by Genet Hopewell and Kathleen Andres. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair called for a motion to approve the Minutes of 7/16/26. Robert Burroughs made a motion for Approval of the Minutes of 7/16/26, seconded by Kathleen Andres. The motion carried unanimously.

CITIZEN TIME

No citizens requested time to address the Board.

STAFF SPOTLIGHT

Brentnol Baker introduced Michelle Deleston who is an appraiser in the Personal Property Division. Ms. Deleston stated that she has been with the County for nine years. She started as a clerk then went to the Personal Property Division. She primarily works in the north area of the County. She said that she enjoys her job and Mr. Baker says that he is pleased to have her on the team! The Board thanked her for her service.

Mr. Baker introduced Terrell Johnson who is an appraiser in the Commercial Division. He stated that he has been with the County for eight years. He started in the Residential Division and back in March he moved to the Commercial division. He said that he wanted to learn the Commercial side and he's learning a lot.

The Board thanked them for coming.

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS

The Chair called for a discussion of Staff Recommendations. The BOA Agenda Update showed Batch 6 parcel, 18 359 07 001, to be pulled after discussion, batch 16 showed the following pulled parcels: 06 339 01 055, 15 015 03 017, 18 203 05 059, 18 243 04 073, 18 246 05 076 and 18 349 01 034. After discussion, one parcel was pulled from batch 7: 16 152 01 006. Calvin Hicks discussed Batch 6, parcel 18 359 07 001 with the Board and he recommended it be pulled. The Chair called for a motion to approve pursuant to Staff Recommendations for batches 1 through 20 with the pulled parcels noted above, made by Robert Burroughs, and seconded by Kathleen Andres and Joe Kusmik. The motion carried unanimously. Ms. Andres recused herself from Batch 10.

STAFF REPORTS

See attached.

Kathleen Andres stated that she personally filed several appeals under the Residential Division: Mr. Brian Jennings division. She noted that Mr. Josue Diaz, Ms. Andrea Glover, Mr. Tony Johnson and Ms. Rhonda Cobb helped with her appeals. She would like this noted for the record that they were really helpful.

CHIEF APPRAISER'S REPORT

See attached.

Calvin Hicks commended staff for the good work that they do.

OTHER BUSINESS

The annual Policy Manual Review will take place at the next meeting.

ADJOURNMENT

The Chair called for a motion to adjourn at 10:41 am, made by Robert Burroughs and seconded by Genet Hopewell. 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: 8-27-26



Property Appraisal

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

Board of Assessors

Charlene Fang
Chair
Robert A. Burroughs, J.D.
Vice-Chair
Kathleen A. Andres
Assessor
Genet M. Hopewell
Assessor
Joseph N. Kusmik
Assessor

August 6, 2026

BOARD OF ASSESSORS STATUS REPORT

Assistant Chief Appraiser
Donna Rosser

2026 Appeals – We received a total of 19,559 appeals this year.

Commercial: 2,450 (13%)
Residential: 17,109 (87%)

Mail/Walk In: 10,060 (51%)
Online (SF): 9,499 (49%)

BOE: 90%
HO: 10%

The Audit section is still keying agents. Once that is complete, I'll compile more stats.

Administrative/30 Day Notices – Tyler has not yet completed the modifications to our subsequent notice programs to reflect the 2026 legislative changes. I believe they're getting very close to having the new forms ready for use in iasWorld production.

Hearing Officer Appeals – As you know, HO appeals must be responded to within 90 days which gives appraisers one more agenda to certify them to the appeal administrator. I believe, the bulk have already been presented to the Board with just a few left for the August 27 agenda. Letters will be mailed to all owners/agents who filed HO appeals prior to the 90th day.

iasWorld Upgrade/New Website Search: We will be upgrading to the latest release of iasWorld in January (hopefully). This will be Tyler's cloud-based version. The cloud version will offer benefits such as fewer major upgrades, manual installations & back-ups, enhanced security and reliability and more. Also, almost all new Tyler products require it including their new website search, Property Access which we plan to acquire as part of the upgrade. We saw a demo of Property Access yesterday and it's a major improvement over their current website search. I'm looking forward to all the new features.



2018 Recipient (Recertified in 2024) of the International Association of Assessing Officers Certificate of Excellence in Assessment Administration
325 Swanton Way | Decatur, GA 30030 | Phone: 404-371-0841 Fax: 404-371-2791
<http://www.dekalbcountyga.gov/property-appraisal/welcome>



Property Appraisal

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

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August 6, 2026

PERSONAL PROPERTY DIVISION VANCE CLEMENTS PERSONAL PROPERTY SUPERVISOR

I have been locked out of our system as the Tax Commissioner's office was preparing the 2026 digest and preparing bills. Therefore, I do not have any agenda items for this meeting.

However, my staff has been able to look up information in the Development Program of our system so they could answer any questions from taxpayers, reps, etc.

The last day to file an appeal for 2026 Personal Property values was August 3.

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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Property Appraisal

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Assessor

August 6, 2026

RESIDENTIAL STATUS

BRIAN JENNINGS

Residential appraisers are working their 2026 appeals while conducting field inspections, and assisting tax payers either in person or by phone. As of August 3rd, residential had 17,208 total appeals, of which 36% have been worked.

The 2026 BOE and Hearing Officer hearings continue to be scheduled and set to begin as early as Sept. 1, 2026. Supervisors and appraisers are working settlement conferences via zoom with the occasional in person hearings and working appeals.



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Hai T. Nguyen
Tuesday, July 7, 2026 10:03 AM
bm@elitecapitalinvestmentsgroup.com
Hicks, Calvin C. Jr; Jennings, Brian J; Smith, Cedrick J.
RE: 18 359 07 001; 4789 Cherring Dr

Subject:

Brandon –

Unfortunately, we will be unable to honor your value of \$100.
Any further inquiries regarding the issue should be directed to our Chief Appraiser, Calvin Hicks.

Hai Nguyen

Property Appraiser

DeKalb County Government | Property Appraisal Department

325 Swanton Way | Decatur, GA 30030

Website: www.dekalbcountyga.gov

Office: 404-371-2473



From: bm@elitecapitalinvestmentsgroup.com <bm@elitecapitalinvestmentsgroup.com>
Sent: Monday, July 6, 2026 3:17 PM
To: Hai T. Nguyen <htnguyen@dekalbcountyga.gov>
Cc: Paula Velasco <legal@elitecapitalinvestmentsgroup.com>
Subject: Re: 18 359 07 001; 4789 Cherring Dr

That's not how the law works. As you know I can still appeal the value

Please let me know when the taxpayers value of \$100 is adjusted for the period in question

Sent from [Outlook for iOS](#)

From: Hai T. Nguyen <htnguyen@dekalbcountyga.gov>
Sent: Monday, July 6, 2026 7:06 PM
To: B <bm@elitecapitalinvestmentsgroup.com>
Subject: RE: 18 359 07 001; 4789 Cherring Dr

Brandon –

Our records indicate that your 2023 appeal was filed to Superior Court and resolved at a value of \$423,600.

Your appeals for tax years 2024 & 2025 were cancelled as 299c applied to these years.

Hai Nguyen

Property Appraiser

DeKalb County Government | Property Appraisal Department
325 Swanton Way | Decatur, GA 30030
Website: www.dekalbcountyga.gov
Office: 404-371-2473



From: B <bm@elitecapitalinvestmentsgroup.com>
Sent: Friday, July 3, 2026 10:08 AM
To: Hai T. Nguyen <htnguyen@dekalbcountyga.gov>
Subject: 18 359 07 001; 4789 Cherring Dr

Good morning Hai,

Im reaching out about the previous tax appeal value for 18 359 07 001; 4789 Cherring Dr

Hope you have a great holiday weekend

Thanks

Sincerely,

Brandon Marshall
Manager

bm@elitecapitalinvestmentsgroup.com
Office: 470.326.6545

Mailing Address:

Elite Capital Investments Group, LLC.
1445 Woodmont Ln NW #557
Atlanta GA 30318



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DeKalb County
Property Appraisal Department
325 Swanton Way
Decatur, GA 30030
PHONE (404) 371-0841



Official Tax Matter - 2025 Tax Year

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

Annual Assessment Notice Date:

06/03/2025

Last date to file a written appeal:

07/18/2025

ADDRESS SERVICE REQUESTED

*****AUTO**5-DIGIT 30338 556 174

CHARLES MARSHAL
4789 CHERRING DR
ATLANTA GA 30338-5244



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

County property records are available online at:
dekalbcountyga.gov/property-appraisal/welcome

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 the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 325 Swanton Way, Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841.

Your staff contacts are **HAI NGUYEN (404) 371-2473** and **CEDRICK SMITH (404) 371-2503**.

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
1567220	18 359 07 001	.49	50		YES - DB, H1F
Property Description R3 - RESIDENTIAL LOT					
Property Address 4789 CHERRING DR					
Taxpayer Returned Value		Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *	
100% Appraised Value		423,600	423,600		
40% Assessed Value		169,440	169,440		

* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".

Reasons for Change of Assessment Notice

ANNUAL ASSESSMENT NOTICE REQUIRED BY GA LAW 48-5-306
BASED ON THE FOLLOWING REVIEW, PROPERTY RETURN OR AUDIT

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(i).

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Rate
COUNTY OPNS		53,040	116,400	.009737
SCHOOL OPNS		12,500	156,940	.02278

The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate to the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(i), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Previous Year's Millage Rate	Estimated Tax
CITY TAXES		53,040	116,400	.003040	353.86

The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

Parcel ID: 18 359 07 001



CHARLES MARSHAL

4789 CHERRING DR ATLANTA GA 30338 5244 2025

Tree View Data

Parcels

Add Record Copy Record Alerts Reassign Abandon Save Validate Commit Quick View Print Run Reports Docs & Photos Quick Links

PRIOR YEAR - 2025

Parcel: 18 359 07 001

Notices

Date: 03-JUN-2

Notes

Code: ADMN

Values

Values:

Parcel: 18 359 07 001

Values

Values:

HT Parcels

Letters

Notes

Values

Type	Subkey	Proc Code	Appeal Stat	Last Letter	Ver	Who	When	Record	Status
B	1	CAN	CAN		3	SYG0000EN	08/07/2025 03:15 PM	Current	
N	1				0	H7554GA	06/02/2025 05:01 PM	Current	

Hearing:

Subkey 1

Roll Type RE

Type B

BT

Batch #

124

File Date

07/17/2025

Appeal Reason

Accept/Deny/Certify

F: Forced Appeal

Process Code

CAN: Cancelled

Process Date

08/07/2025

Appeal Status

CAN: Cancelled/Rescinded

Appeal Status Date

08/07/2025

BOE/ARB Flag

E: Board of Equalization

Division

R: RESIDENTIAL PROPERTIES

Appraiser

HAI: HAI NGUYEN (404) 371 2473

Agent

PREF

Appeal Deadline Date

Last Letter Date

100%

Results:

APPEALS

Action

Date

Appeal Agenda Rsn

Parcel ID: 18 359 07 001



CHARLES MARSHAL

4789 CHERRING DR ATLANTA GA 30338 5244 2025

Tree View Data

Parcels

Add Record Copy Record Alerts Reassign Abandon Save Validate Commit Quick View Print Run Reports Docs & Photos Quick Links

PRIOR YEAR - 2025

Parcel: 18 359 07 001

Notices

Date: 03-JUN-2

Notes

Code: ADMN

Values

Values:

Parcel: 18 359 07 001

Values

Values:

HT Parcels

Letters

Notes

Values

Type	SubKey	Date	Seq	Who	When	Record	Status
B	1	08/07/2025		SYG000EN	08/07/2025 03 16 PM		
Leasing Type	B v *						
Subkey	1 v *						
Date	08/07/2025						
Time							
Note Code	ADMN: Administrative Notes						

8/7/25-CANCELLED 2025 APPEAL PER EMAIL FROM TAX REP/CHRISTIAN EZCURRA WITH OWNWELL TO APPRAISER HAI NGUYEN SYG

Notes

Hai T. Nguyen

From: Christian Ezcurra <christiane@ownwell.com>
Sent: Monday, August 4, 2025 3:35 PM
To: Hai T. Nguyen
Subject: Re: Appeals on held value

Thanks, Hai. Yes, please cancel these 2025 appeals if they are on the 299c freeze. Let me know if you have any questions.

Thank you,

On Mon, Aug 4, 2025 at 2:22 PM Hai T. Nguyen <htnguyen@dekalbcountyga.gov> wrote:

Found a few more on held value – please confirm that you would like these canceled, thanks

✓ 06 310 01 123
✓ 18 351 01 145
✓ 18 359 07 001
✓ 18 373 04 020

Canceled 8/17/25

From: Christian Ezcurra <christiane@ownwell.com>
Sent: Friday, August 1, 2025 11:24 AM
To: Hai T. Nguyen <htnguyen@dekalbcountyga.gov>
Subject: Re: Appeals on held value

Hey Hai,

Thanks for reaching out. I can agree to cancel these 2025 appeals since they are on the freeze. Please let me know if you need anything else or come across any others.

Thank you,

Batch Number 524
Parcel Id 18 359 07 001 Taxyr 2025
Appeal Type BTA APPEALS - VALUE
NBHD 0060 LEA BMSL
Location 4789 CHERRING DR ATLANTA 30338 5244
S/D
Owner CHARLES MARSHAL

Appraised Values Previous Current
Land 135,000 135,000
Improvements 288,600 288,600
Total Value 423,600 423,600
Date Of Notice
Appraised Value Per Sq.Ft. 237.05

Property Characteristics

No. cards	1	Card 1	L#	Lower	First	Second	Third	Area
Land Size	0.49		0					1,787
Stories	1.0		1	BSMT UNDER				894
Construction	BRICK		2		GAR FR 1 ST			469
Year Built	1963		3		FLORIDA ROC			704
Grade	020	CDU AV	4		OPEN PORCH			28
Living Area	1,787							
Basement	SEE ADDITIONS							
Bsmt L/A	894							
Bsmt Rec/Rm								
OBV Value	0							

Sales Data

Sale Date	Sale Type	Price	Source	Valid	Market	State	Book	Page
08/07/2020		10		Q			29894	00491
06/02/2020	I	316,000	V	R			28419	00282
11/28/2001	I	22,700	U	0	U		12754	00431

Appeal Basis

Reason For Notice
Reason For Appeal

Owner Value 100

Field Review

Field Check

Yes

No

Corrections Needed

Quality Class/Grade
Cond/Desirability/Utility
Coding/Characteristics
Measurements/Sq.Ft.
Other(Pools, Outbuildings)
Lot Condition/Topo
Photo Taken?

Date of Inspection

Appraiser

Field Check Notes

Appraiser Recommendation

Action

Reason

Reason

Reason

Response to Value Issues

New Calculation

New Fair Market Values	Land	135,000	Bigs	288,600	Total	423,600
Appraiser	HAI NGUYEN (404) 371-2413					
Supervisor	Initials	Date	Data Entry	Initials	Date	

LETTER OF AUTHORIZATION & APPEAL.

18 359 07 001

RECEIVED

JUN 23 2025

Robertina Russell

PO BOX 80083
Atlanta, GA 30366

770-209-2583 (P)

ptredocom@gmail.com

To:

Board of Equalization

325 Swanton Way
Decatur Ga 30030

June 11, 2025

Re: Assessment Appeal

Hi I am appealing the tax value for 4789 Cherring Dr, Dunwoody ga 30338 Parcel ID 18
359 07 001

I state the value is \$100 and am appealing based on uniformity and value.

requesting BOE virtual hearing.

Charles Marshal



6-11-2025

ATHENS * ATLANTA * DECATUR * DUNWOODY * DULUTH * MACON
MARIETTA * NORCROSS * ROSWELL * SAVANNAH * STONE MOUNTAIN

marshal
PO BOX 80083
ATLANTA GA 30366-0083

USPS CERTIFIED MAIL

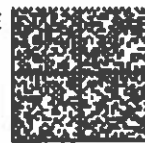


9407 1118 9876 5440 5836 44

Dekalb County Board of Tax Assessors
325 SWANTON WAY
DECATUR GA 30030-3001



\$5.54 US POSTAGE
FIRST-CLASS IMI
Jun 14 2025
Mailed from ZIP 97230
1 OZ FIRST-CLASS MAIL LETTER
RATE
ZONE 8
11923275



endicia

083S0010937441

26700666

Parcel ID: 18 359 07 001

CHARLES MARSHAL

4789 CHERRING DR ATLANTA GA 30338 5244 2025

Tree View Data

Add Record Copy Record

Save Validate Commit

Quick View Print Run Reports Docs & Photos Quick Links

HT Parcels Letters Notes Vs uses

Notices

Date: 03-JUN-2

Values

Parcel: 18 359 07 001

Values

Hearing:

Subkey: 1

Type: B

Batch #: 124

File Date: 07/17/2025

Appeal Reason:

Accept/Deny/Certify: F: Forced Appeal

Process Code: CAN Cancelled

Process Date: 08/07/2025

Appeal Status: CAN: Cancelled/Rescinded

Appeal Status Date: 08/07/2025

BOE/ARB Flag: E: Board of Equalization

Division: R: RESIDENTIAL PROPERTIES

Appraiser: HAI: HAI NGUYEN (404) 371-2473

Agent: PREF

Appeal Deadline Date:

Last Letter Date:

Results:

APPEALS

Action

Date

CHARLES MARSHAL

4789 CHERRING DR ATLANTA GA 30338 5244 2025

2025

Deck

Add Record Copy Record

Parcel: 18 359 07 001

Notices

Date: 03-JUN-2

Notes

Code: 40444H

Values

Values:

Parcel 18 359 07 001

Values

Values®

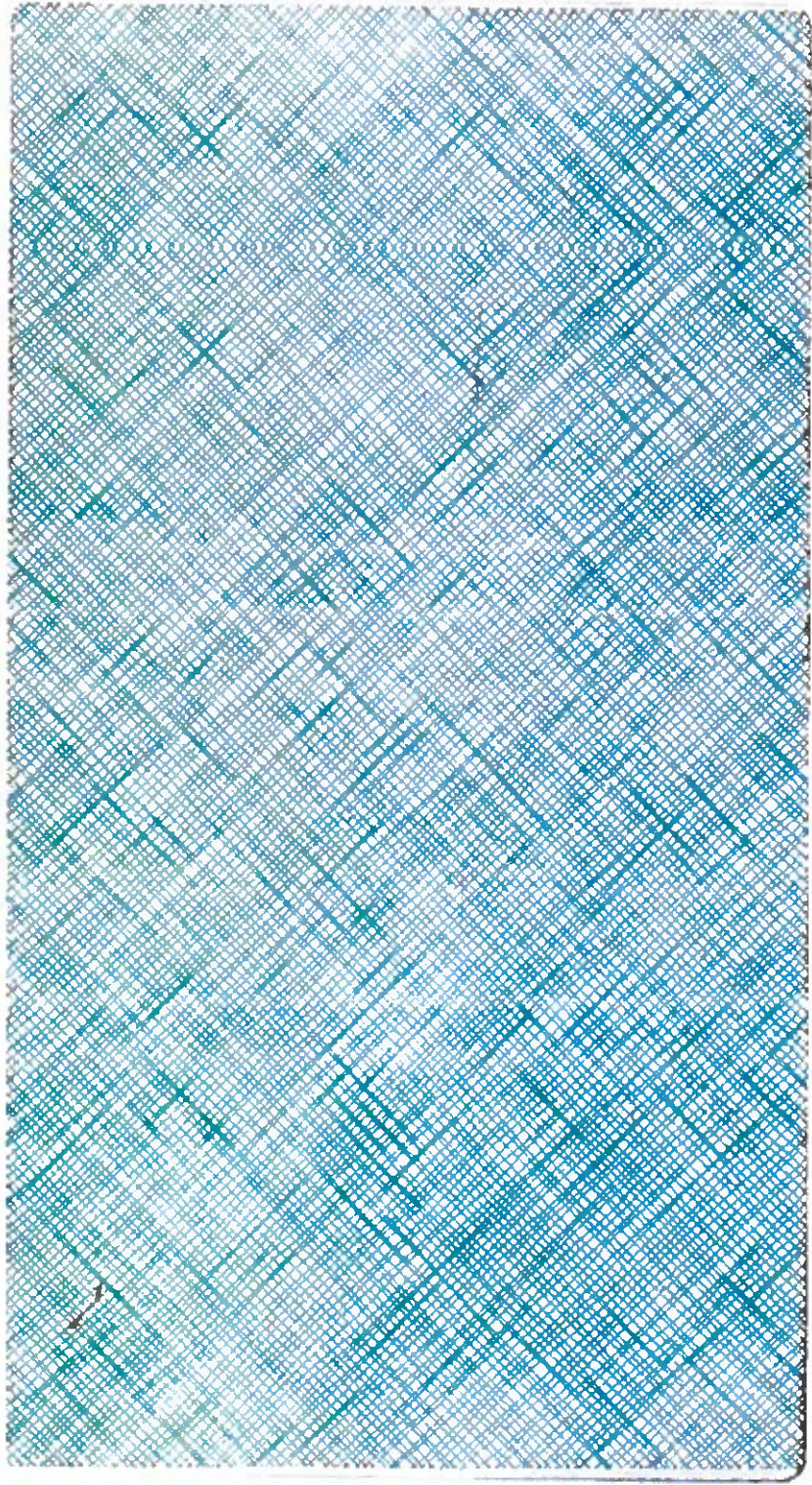
Note Code:

ADMN: Administrative Notes

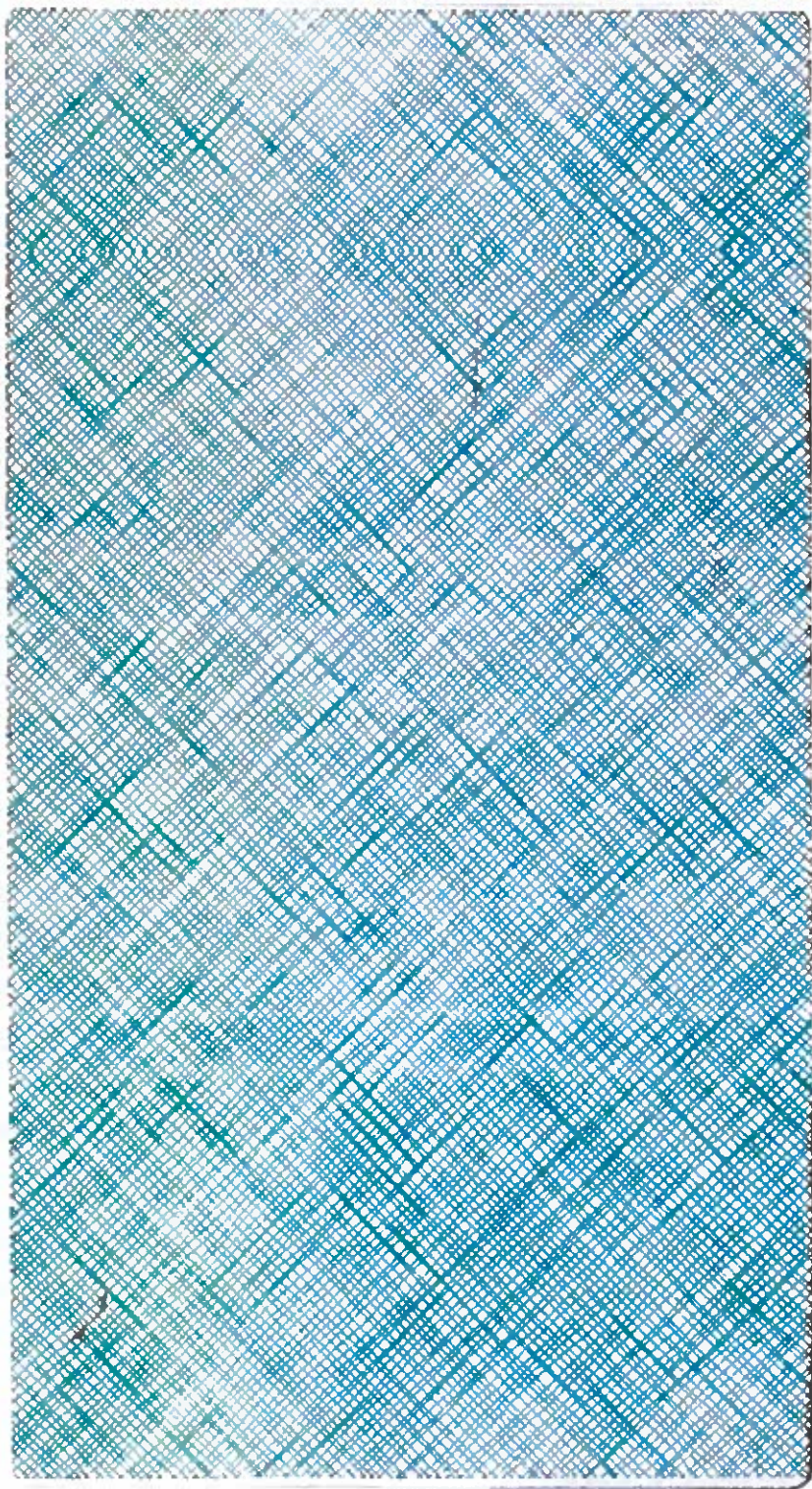
8/17/25-CANCELLED 2025 APPEAL PER EMAIL FROM TAX REP/CHRISTIAN EZCURRA WITH OWNWELL TO APPRAISER HAI NGUYEN.SYG

Notes:

CERTIFIED MAIL



CERTIFIED MAIL





Property Appraisal

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Assessor
Joseph N. Kusmik
Assessor

August 6, 2026

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 2,448, (10% more than we received for TY2025), most of which have been distributed to the assigned appraisers who have already begun reviews.

Per BOE supervisor, Geisha Walters, commercial BOE hearings are scheduled to begin in September 2026, Hearing Officer hearings to begin in October 2026.

Appraisers continue to attend Settlement Conferences and Mediations, they are also preparing for several upcoming court cases. During the last few weeks, we've had 17 Settlement conferences and 2 Mediations.

On August 12, we are planning to have an appeal workshop, being planned by Jeffrey Cohen (see attached).

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

Respectfully Submitted,



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

Baker, Brentnol O

From: Cohen, Jeffrey
Sent: Wednesday, July 29, 2026 10:41 AM
To: Alexander, Brianna F.; Bhutan, Antoine S.; Buie, Stacy K.; Hunt, William C.; Patrick, Stanley; Schlemmer, Mead P.; Stanfield, Eric A.; Wen, IHwa; Johnson, Albert T.
Cc: Johnson, Geoffrey Q; Baker, Brentnol O
Subject: Appeal Workshop

Hello Team,

I'm looking forward to a productive and informative training event. This role-play workshop will show what it's like to present to a Hearing Officer. Please review your assigned role. Regardless of what appears in iasWorld, all appeals will be presented as if they are going before a Hearing Officer.

Please send supporting information to one another at least 10 days before the hearing date, 08/12/2026.

The workshop hearing will be held on **Teams**, with group discussions in person. We will meet at 10:00 a.m. downstairs in the conference room for an introduction. For each Hearing Officer session, the County Appraiser and Tax Representative will move to separate rooms with a computer ready to begin. After each hearing, we will briefly regroup to discuss how it went. Group discussions will be limited to 15–20 minutes to keep the day on schedule. Each Hearing Officer will ensure their hearing stays on track.

I'm confident this workshop will be beneficial for everyone—even our veterans. If you have questions, please let me know.

County Appraiser	Tax Rep	Hearing Officer	Parcel
Stanley	Stacy	Brianna	16 057 02 013 & 279
Eric	Antione	Jeff	15 224 02 005
Terrell	Ihwa	Mead	18 278 02 011

Jeff Cohen
Appraiser IV, Commercial
DeKalb County Appraisal Department
325 Swanton Way
Decatur, GA 30030
404.371.7059- Office



Property Appraisal

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

Board of Assessors

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Chair
Robert A. Burroughs, J.D.
Vice-Chair
Kathleen A. Andres
Assessor
Genet M. Hopewell
Assessor
Joseph N. Kusmik
Assessor

August 6, 2026

ITEMS FOR BOARD DISCUSSION COMPILED BY CHIEF APPRAISER

APPEAL STATS

As of August 3rd, 2026, there were 19,654 appeals filed for 2026 consisting of 17,208 residential appeals (88% of the total number of appeals), 2,445 commercial/industrial appeals (12% of the total number of appeals), 1 personal property appeals (0% of the total number of appeals). 761 residential appeals (4%) are resolved; 44 commercial appeals (2%) are resolved; 1 personal property appeals (100%) are resolved. Four percent of the total appeals are resolved. Please review the attached 2026 spreadsheet.

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

DIGEST SUBMISSION

The Tax Commissioner scheduled July 27th as the date for digest submission. The submission process is now electronic with all required documents were submitted on or before the 27th. The Collection Order was received on July 29th, 2026.

STATISTICAL REVIEW OF THE 2025 DIGEST

The 2025 Sales Ratio Study as performed by the Georgia Department of Audits and Accounts was received on July 29, 2026. The measurement of central tendency (Median), the check for uniformity (COD) and the check for bias (PRD) were all within acceptable ranges. A copy of the statistical results is attached. Of the one hundred fifty-nine counties, there were thirty counties with unacceptable (Outside of 36 to 44) measurements of central tendency.



2018 Recipient (Recertified in 2024) of the International Association of Assessing Officers Certificate of Excellence in Assessment Administration

325 Swanton Way | Decatur, GA 30030 | Phone: 404-371-0841 Fax: 404-371-2791

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

2026 APPEAL STATISTICS as of 08/03/2026

DIVISION	B-AF	B-A2/A2P/M2	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	12444	2785	659	16	28	1109	2	91	74	0	0	17208
Commercial	1203	14	0	0	2	52	0	1132	41	1	0	2445
Personal	0	0	1	0	0	0	0	0	0	0	0	1
TOTAL KEYED	0	2799	660	16	30	1161	2	1223	0	1	0	19654

RESOLVED APPEALS as of 08/03/2026

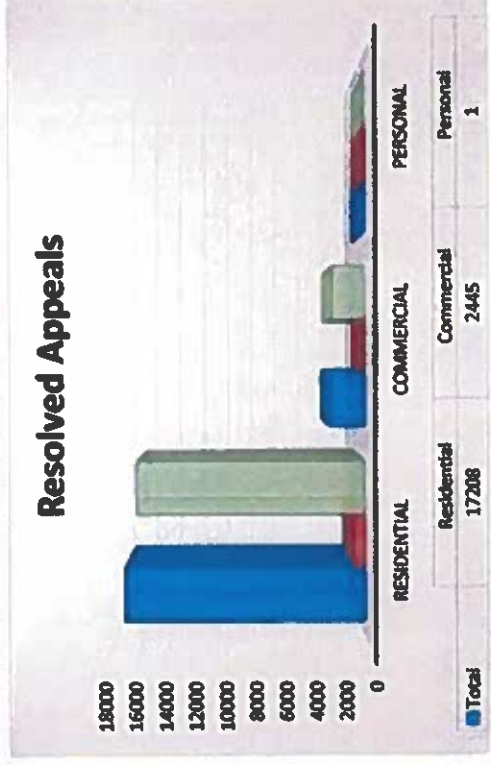
DIVISION	Total	A4/Value Changes	CD/WD/ATV	BEA	No Shows	Total Resolved	Balance
Residential	17208	659	102	0	0	761	16447
Commercial	2445	0	43	1	0	44	2401
Personal	1	1	0	0	0	1	0
TOTAL	19654	660	145	1	0	806	18848

SUPERIOR COURT APPEALS AS OF 08/03/2026

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	66	266	42	414
Commercial	2	282	5	162	4	171	15	271	66	320	177	146
Personal	0	0	0	0	0	0	0	0	0	0	0	0
Total by Year	6	504	11	420	10	431	34	676	132	586	219	560
		510		431		441		710		718		779

Resolved Appeals

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

Total Resolved	761	44	1
Balance	16447	2403	0



David J. Burge
State Revenue Commissioner



Tyler Rehnagel
Director,
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Road SW | Atlanta, GA 30349-1824

July 29, 2026

MS NICOLE M GOLDEN
DEKALB COUNTY TAX COMMISSIONER
4380 MEMORIAL DR STE 100
DECATUR GA 30032-1239

Ref #: 202621097731601

Dear Ms. Golden:

The 2026 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2026 Ad Valorem taxes is enclosed.

On August 1, 2027, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Sincerely,

A handwritten signature in cursive script that reads "David J. Burge".

David J. Burge
State Revenue Commissioner

Enc. Order Regarding 2026 County Tax Digest

CC:
MR. JOSEPH NICHOLAS KUSMIK, Chairman, Board of Tax Assessors
MICHELLE LONG SPEARS, Chairman, Board of County Commissioners

July 29, 2026

**TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

RE: ORDER REGARDING 2026 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the DEKALB County digest for 2026 was submitted by the Tax Commissioner of DEKALB County on July 27, 2026, and

WHEREAS the Commissioner has determined that the DEKALB County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of DEKALB County is hereby authorized to be used for the collection of 2026 taxes.

A handwritten signature in blue ink, reading "David J. Burge".

**David J. Burge
Revenue Commissioner**



2025 PRELIMINARY Sales Ratio Study • JULY 29, 2026

DeKalb County

Georgia

Greg S. Griffin | State Auditor
Lee Thomas | Sales Ratio Division Director



DOAA

Georgia Department
of Audits & Accounts



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W.

Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

LEE THOMAS
DIRECTOR
(404) 656-0494

July 29, 2026

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2025 100% Preliminary State-wide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2024. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2025 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system, each local board of education, and each county board of tax assessors, when aggrieved will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts
Sales Ratio Division
Lee Thomas, Director
270 Washington Street, S.W.
Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of written request. Appeal requests should be submitted no later than **August 28, 2026** and must be submitted via trackable mail to the address above or via email to sales_ratio_study@audits.ga.gov and followed-up by a phone call to confirm receipt by our division.

If you have any questions concerning your right for a hearing, please contact Lee Thomas, Director at (404)-656-0494. If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2025 PRELIMINARY Sales Ratio Study

044 - DEKALB COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	<u>6,352</u>
EQUALIZED RATIO.....	<u>39.53</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>	<u>ASSESSMENT</u>	<u>RATIO</u>	<u>100% VALUE</u>
REAL PROPERTY =	<u>54,247,986,271</u>	+ <u>39.53 %</u>	= <u>137,234,648,631</u>
PERSONAL PROPERTY =	<u>2,301,217,227</u>	+ <u>39.53 %</u>	= <u>5,821,538,444</u>
CURRENT USE PROPERTY =	<u>79,650,122</u>	+ <u>40.00 %</u>	= <u>199,125,305</u>
MOTOR VEHICLES =	<u>88,487,470</u>	+ <u>40.00 %</u>	= <u>221,218,675</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY			<u>143,476,531,055</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>143,476,531,055</u>
PUBLIC UTILITY PROPERTY	<u>1,413,282,851</u>
TIMBER	<u>0</u>
QUALIFIED TIMBER PROPERTY	<u>0</u>
 TOTAL 100% ADJUSTED COUNTY DIGEST	 <u>144,889,813,906</u>
 LESS 100% ADJUSTED DIGEST - DECATUR - S.D.	 <u>7,102,381,283</u>
LESS 100% ADJUSTED DIGEST - ATLANTA (DEKALB) - S.D.	<u>10,069,407,426</u>
NET 100% ADJUSTED DIGEST - DEKALB - S.D.	<u>127,718,025,197</u>



DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2025 PRELIMINARY Sales Ratio Study

200 - CITY OF ATLANTA (DEKALB)

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	<u>6,352</u>
EQUALIZED RATIO.....	<u>39.53</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>	<u>ASSESSMENT</u>	<u>RATIO</u>	<u>100% VALUE</u>
REAL PROPERTY =	<u>3,870,857,032</u>	+ <u>39.53 %</u>	= <u>9,792,358,043</u>
PERSONAL PROPERTY =	<u>44,981,586</u>	+ <u>39.53 %</u>	= <u>113,792,784</u>
CURRENT USE PROPERTY =	<u>18,385,032</u>	+ <u>40.00 %</u>	= <u>45,962,580</u>
MOTOR VEHICLES =	<u>4,078,960</u>	+ <u>40.00 %</u>	= <u>10,197,400</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY			<u>9,962,310,807</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>9,962,310,807</u>
PUBLIC UTILITY PROPERTY	<u>107,096,619</u>
TIMBER	<u>0</u>
QUALIFIED TIMBER PROPERTY	<u>0</u>
 TOTAL 100% ADJUSTED CITY DIGEST	 <u>10,069,407,426</u>



DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2025 PRELIMINARY Sales Ratio Study

212 - CITY OF DECATUR

ASSESSMENT LEVEL: 50%

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	<u>6,352</u>
EQUALIZED RATIO.....	<u>49.41</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>3,416,089,112</u>	+	<u>49.41 %</u>	=	<u>6,913,521,717</u>
PERSONAL PROPERTY	=	<u>27,683,283</u>	+	<u>49.41 %</u>	=	<u>56,025,757</u>
CURRENT USE PROPERTY	=	<u>43,103,570</u>	+	<u>50.00 %</u>	=	<u>86,207,140</u>
MOTOR VEHICLES	=	<u>2,815,730</u>	+	<u>50.00 %</u>	=	<u>5,631,460</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>7,061,386,074</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>7,061,386,074</u>
PUBLIC UTILITY PROPERTY	<u>40,995,209</u>
TIMBER	<u>0</u>
QUALIFIED TIMBER PROPERTY	<u>0</u>
TOTAL 100% ADJUSTED CITY DIGEST	<u>7,102,381,283</u>



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2025 PRELIMINARY Sales Ratio Study

REVENUE STATISTICS REPORT

044-DEKALB COUNTY

2025 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	6,259	38.83	38.97	38.90	38.74	5.26	100.48
AGRICULTURAL	6,352	38.86	38.99	38.93	38.87	5.27	100.23
COMMERCIAL	68	40.00	40.96	40.59	41.01	3.84	98.00
INDUSTRIAL	25	40.58	42.64	41.36	41.80	4.15	100.19

PROPERTY CLASS RATIO CALCULATION

CLASS	2025 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	36,397,376,289	38.90	M	93,562,990,353	63.46%
AGRICULTURAL	3,652,746	38.93	M	9,383,178	0.01%
COMMERCIAL	17,295,848,815	40.59	M	42,609,772,133	30.16%
INDUSTRIAL	3,058,804,412	41.36	M	7,396,384,129	5.33%
PUBLIC UTILITY	595,944,451	40.00		1,489,861,128	1.04%
QUALIFIED TIMBER	0	0.00		0	0.00%

TOTAL	57,351,626,713	39.53		145,068,390,921	100.00%
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DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2025 PRELIMINARY Sales Ratio Study

044-DEKALB COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2025 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	36,395,685,236	38.90	M	93,558,643,337
AGRICULTURAL	3,652,746	38.93	M	9,383,178
COMMERCIAL	17,295,848,815	40.59	M	42,609,772,133
INDUSTRIAL	3,058,804,412	41.36	M	7,396,384,129
TOTAL	56,753,991,209	39.53		143,574,182,777



2025 PRELIMINARY Sales Ratio Study

044 - DEKALB COUNTY

Page 1 of 220

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
09684	PPG ARCHITECTURAL FINISHES INC A 062424 CHERRY LLC A GEORGIA LIMITED	3658 LAWRENCEVILLE HWY-212-18 18 212 04 017	07/10/24 4.00	31526 292	IND IMP	\$ 1,100,000	\$ 505,600	45.98
01985	VIGUERIE S PATRICK 1074 ABINGTON CT LLC A GEORGIA LIMITED	1074 ABINGTON CT 18 239 02 023	02/08/24	31282 751	RES IMP	\$ 1,775,000	\$ 693,160	39.05
06516	KENNEDY ARTHUR S 1203 OGLETHORPE AVE AY LLC	1203 OGLETHORPE AVE-200-18 18 200 09 004-4	04/29/24	31407 622	RES IMP	\$ 455,000	\$ 185,360	40.74
14826	SHEILA SEGAL (WITH REGARD TO A 99% 1253 MAYFAIR PROJECT LLC		09/27/24 0.29	31640 391	RES IMP	\$ 515,000	\$ 191,880	37.26
06778	LAIRD MARTHA SLOAN 13 OLD DECATUR LLC A GEORGIA LIMITED	13 OLD DECATUR CIR-7-18TH 18 007 07 023-13	06/04/24	31487 391	RES IMP	\$ 390,000	\$ 152,160	39.02
18452	LAKEVIEW LOAN SERVICING LLC 14 E 18TH STREET LLC	8406 CASTLE CIRCLE WAY 18 125 01 142	11/20/24 0.17	31726 188	RES IMP	\$ 48,900	\$ 18,080	36.23
08569	WIMBLEY COURT LLC 1422 WEMBLEY LLC	1422 WEMBLEY CT 18 111 09 032	08/24/24	31495 347	RES IMP	\$ 610,625	\$ 232,600	38.08
04884	LOOPER JOSEPH WILLOUGHBY 1826 MASON MILL LLC	1823 MASON MILL RD-105-18TH 18 105 10 001-LOT 5, BLOCK E	04/12/24 1.00	31383 743	RES IMP	\$ 875,000	\$ 301,400	44.65
04619	ROSTAD BRADLEY SVERRE 1719 CARRINGTON POINTE LLC	1719 CARRINGTON POINTE 18 143 03 033	04/18/24	31392 471	RES IMP	\$ 650,000	\$ 276,840	42.59
18526	5 STAR PROPERTY SOLUTIONS LLC 1751 SE MARIETTA LLC	3303 CLIFTON CHURCH RD-65-15 15 085 11 029-16, 17; B	12/19/24 0.66	31770 18	RES IMP	\$ 479,000	\$ 164,800	34.41
14924	ATLANTA NORTHLAKE ELKS LODGE #78 INC 1775 MONTREAL ROAD LLC	1775 MONTREAL RD-164-18 18 164 03 019	10/16/24 5.64	31689 454	IND IMP	\$ 2,175,000	\$ 899,480	41.36
16112	BROOKS III JAMES J 1843 PEELER ROAD R10 LLC	1843 PEELER RD-352-18 18 352 18 007-UNIT D, BLDG 1843	11/21/24 0.02	31725 539	COM IMP	\$ 215,000	\$ 75,680	35.20
00385	BULL DEVELOPERS LLC 1888 SHALIMAR DRIVE LLC	1888 SHALIMAR DR-203-18TH 18 203 06 119-TRACT 2	01/12/24 1.49	31253 237	RES IMP	\$ 270,000	\$ 102,480	37.96
04240	SUGAR BERT BOXING PROMOTIONS LLC A 1888 TWIN FALLS LLC A GEORGIA LIMITED	1888 TWIN FALLS RD 15 156 12 052	04/12/24	31383 737	RES IMP	\$ 360,000	\$ 133,760	37.16
16532	BEAGLE FAMILY INVESTMENTS L L L P 181 VENTURES LLC	191 NORTHERN AVE-252-15 15 252 01 004	10/30/24 0.58	31702 65	COM IMP	\$ 650,000	\$ 267,440	41.14
18905	FYR SFR TRS LLC 2074 MIRIAM LN LLC	2074 MIRIAM LN 15 152 05 015	12/16/24 0.25	31778 182	RES IMP	\$ 190,000	\$ 86,120	45.33
02129	KRONOS PROPERTY MANAGEMENT LLC A 2101 TUCKER LLC A GEORGIA LIMITED	2101 TUCKER INDUSTRIAL RD-184 AND 18 215 04 003	02/29/24 1.72	31321 213	IND IMP	\$ 5,000,000	\$ 2,118,360	42.37
12952	FYR SFR TRS LLC A DELAWARE LIMITED 2195 CLANTON TERRACE - 42 LLC	2195 CLANTON TERRACE 15 118 11 002	09/05/24 0.25	31609 776	RES IMP	\$ 180,000	\$ 81,560	45.31
03982	HOMEMAKERS PRO LLC A GEORGIA LIMITED 2318 GREEN FORREST LLC	2318 GREEN FORREST DR 15 135 07 021	04/12/24	31384 620	RES IMP	\$ 323,500	\$ 134,000	41.42
11786	JOHNSTON JAMES 2617 WINDING LANE IG LLC	2617 WINDING LN 18 242 07 007	08/02/24	31563 197	RES IMP	\$ 690,000	\$ 232,360	33.66
09740	FYR SFR TRS LLC 2806 OXFORD DRIVE - 30 LLC	2806 OXFORD DRIVE 15 108 14 074	07/11/24	31525 782	RES IMP	\$ 210,000	\$ 80,800	38.48
04822	AMINA PROPERTY LLC 2840 NE ATLANTA LLC	2840 NORTHEAST EXPY EXPY-245-18 18 245 04 003	04/01/24 0.61	31366 127	COM IMP	\$ 3,000,000	\$ 1,218,240	40.61
13241	LAND JR CHARLES D 2923 ASHFORD ROAD LLC		09/09/24 0.57	31617 289	RES IMP	\$ 650,000	\$ 256,280	39.43
17040	WINGEIER STEPHEN 296 ARIZONA AVE LLC A GEORGIA LIMITED	296 ARIZONA AVE-210-15TH 15 210 01 022-46	11/22/24 0.26	31731 132	RES IMP	\$ 687,000	\$ 268,760	39.12
18961	FYR SFR TRS LLC A DELAWARE LIMITED 2986 BELVEDERE LLC	2986 BELVEDERE LANE-200-15TH 15 200 02 014-4	12/17/24 0.25	31780 216	RES IMP	\$ 225,000	\$ 92,440	41.08
08777	HAVIV HAIM 3044 SHALLOWFORD LLC	3044 SHALLOWFORD RD-168,281-18 18 289 05 020-LT 20	06/28/24	31510 735	COM IMP	\$ 825,000	\$ 335,400	40.65
04992	JEAN E PADBERG 3136 CLAIRMONT ROAD HOLDINGS LLC	3136 CLAIRMONT ROAD-203-18 18 203 02 016-LT 2	04/18/24	31395 169	COM IMP	\$ 775,000	\$ 308,000	39.74
10698	OPENDOOR PROPERTY TRUST I A DELAWARE 3250 ORCHARD LANE LLC	3250 STRAWBERRY LN 15 090 06 025	08/02/24	31558 211	RES IMP	\$ 115,000	\$ 40,240	34.99
17549	CEDARCREST INVESTMENTS LLC 3807 BROOKCREST CIRCLE LLC	3807 BROOKCREST CIR 15 188 01 056	11/21/24 0.25	31744 429	RES IMP	\$ 160,000	\$ 62,040	38.78



2025 PRELIMINARY Sales Ratio Study

044 - DEKALB COUNTY

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Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
11630	REDMOND NICHOLAS 3821 WILTON AVENUE LLC A GEORGIA	18 311 13 018	08/14/24 1.00	31575 275	RES IMP	\$ 587,000	\$ 208,180	35.48
08775	3887 CHAMBLEE DUNWOODY LLC 3887 CDR LLC	3887 CHAMBLEE DUNWOODY 18 308 05 025	08/25/24 0.20	31496 512	COM IMP	\$ 350,000	\$ 140,960	40.27
08814	PSATL123-3888 SATELLITE TER LLC A 3888 SATELLITE ATL LLC AN OHIO LIMITED	3888 SATELLITE TER-54-18TH 15 054 05 026-25 F	05/22/24	31448 144	RES IMP	\$ 245,000	\$ 88,960	35.48
12951	FYR SFR TRS LLC A DELAWARE LIMITED 3930 EMERALD NORTH CIRCLE - 52 LLC	3930 EMERALD NORTH CIRCLE 15 157 13 044	09/05/24 0.24	31609 684	RES IMP	\$ 230,000	\$ 94,480	41.08
15196	MAXUM PROPERTIES LLC 4515 CD LLC	4515 CHAMBLEE DUNWOODY 18 345 10 023	10/15/24 0.49	31875 4	COM IMP	\$ 750,000	\$ 312,480	41.86
03523	VAN LEAR VIRGINIA R 730 E LAKE LLC A GEORGIA LIMITED	15 213 02 025	03/28/24	31383 133	RES IMP	\$ 1,700,000	\$ 648,160	38.13
17141	SOLID EQUITIES INC 7STONES PROPERTIES LLC	307 CANDLER RD-182-15 15 182 01 105	10/30/24 0.56	31731 52	COM IMP	\$ 620,000	\$ 247,120	39.86
11824	TS DORVILLE LLC 818 BUFORD LLC	5853 BUFORD HWY-337-18 18 337 09 034-LT	08/20/24 0.04	31585 155	COM IMP	\$ 338,000	\$ 148,880	43.48
04486	C L CAPITAL LLC 836 SYCAMORE LLC	836 SYCAMORE ST-247-15 15 247 05 034-LT 38 BLK D	04/12/24	31389 552	COM IMP	\$ 845,000	\$ 327,240	38.73
13318	8681 CONYERS PARTNERS LLC 8681 PROPERTY HOLDINGS LLC	8681 COVINGTON HWY-202 18 202 02 004	09/12/24 3.21	31619 602	IND IMP	\$ 1,950,000	\$ 815,920	41.84
05204	JOHNSON JESSICA 921 MH LLC	921 HEARTHSTONE DR 18 092 02 006	04/09/24	31379 678	RES IMP	\$ 333,000	\$ 129,320	38.83
10224	OGLE EYE INVESTMENTS LLC A H M LEGACY FUND LLC	3575 OAKVALE RD 15 057 07 055	07/18/24	31533 180	RES IMP	\$ 108,000	\$ 41,080	38.04
00398	ROACH LINDSEY JEAN A PIECE OF CAKE RENTALS LLC	1897 MOUNT VERNON RD 18 387 03 044	01/11/24	31257 791	RES IMP	\$ 695,000	\$ 268,040	38.28
13035	MOGILSKI MICHELE AARON BEVERLY L	5362 BROOKE RIDGE DR-338 06 338 05 052	08/04/24 0.04	31609 4	RES IMP	\$ 525,000	\$ 174,680	33.27
14985	KATRICE UPSHAW CALHOUN AND JADE ABADULA KEMERIA/ABADULA	2546 BRITTANY PARK CV 15 023 01 215	10/16/24 0.22	31687 679	RES IMP	\$ 415,000	\$ 160,000	38.55
04843	GLOBAL GROUP DEVELOPMENT ABATE WANDWASON Y/ABATE MARIYA C	1775 DANRICH DR 15 189 07 011	04/18/24 1.00	31400 54	RES IMP	\$ 435,000	\$ 171,320	39.38
06344	HINES GERALDINE JAMES ABBEDUTO CHRISTINE M/DOLAN KATE T	4301 VILLAGE OAKS DR-352-18TH 18 352 17 034-30 D	05/02/24	31413 624	RES IMP	\$ 570,000	\$ 211,320	37.07
15941	D R HORTON INC ABBOT DANIEL EMERLY NAOMI/DANIEL	8598 PREAKNESS PASS 16 229 01 237	10/28/24 0.15	31698 81	RES IMP	\$ 358,465	\$ 133,720	37.30
16548	SCHAUM NORBORNE ABBOTT MICHAEL JAMES/PFISTER EMILIE	2729 CRAVEY DR 18 247 07 005	11/04/24 0.73	31702 297	RES IMP	\$ 825,000	\$ 282,320	34.22
08239	OPENDOOR PROPERTY TRUST I A DELAWARE ABDELA KELEFA/ABDELA EIKRAM/ABDELA	18 246 05 032	05/07/24	31422 106	RES IMP	\$ 277,000	\$ 117,560	42.44
19144	380 HOME OFFERS LLC ABDUL GARFUR BIN AYOUB AND RAMZAN ALI	15 222 01 017	12/08/24 0.39	31811 418	RES IMP	\$ 265,000	\$ 110,120	41.55
10581	MILLER III WILLIAM F ABDUL MUNIM/BEGUM SWAPNA	18 356 04 018	07/24/24	31544 335	RES IMP	\$ 675,000	\$ 251,080	37.20
13345	PHUONG NGUYEN AND KHANH DANG ABDUL RAHIM MUHAMMAD S/NIZAMUDDIN	4155 NORMAN RD 18 094 01 006	09/13/24 0.44	31621 679	RES IMP	\$ 373,000	\$ 146,960	38.40
09722	MILLER COREY L & KERRIE ANN A GABAY- ABDULGADAR TARIQ MOHAD/AAAREVIC ZANA	1448 MEADOWLARK DR DR 15 198 16 001	07/12/24	31524 526	RES IMP	\$ 481,500	\$ 191,680	39.81
00195	STERLIN BLAKLEY STERLIN BLAKLEY JONES ABDULLAH T'ESHA MI	15 085 11 028	01/05/24	31245 47	RES IMP	\$ 350,000	\$ 148,560	42.45
06002	JAMISON JR JOHN M ABEBE CARRIE/ABEBE SAMUEL	4788 HAIRSTON PL 16 001 15 004	04/26/24	31405 425	RES IMP	\$ 170,000	\$ 72,680	42.75
04445	ABRAHAM EMILY RACHEL ABEBE HANA/WOLDESELAASSIE DANIEL	3933 WILLIAMS ST 18 120 03 024	04/05/24	31380 732	RES IMP	\$ 365,000	\$ 132,720	36.36
06146	LINTON GEORGE ERIC ABERNATHY DETRA T/ABERNATHY JANICE	18 304 02 080	05/01/24 1.00	31410 460	RES IMP	\$ 663,286	\$ 293,320	44.22
14811	ALVAREZ ODIR A ABOAGYE SOPHIA/ABOAGYE	5688 MARBUT RD-59-16 16 059 05 087-RIDGEFIELD WEST / L 47	09/26/24 0.26	31640 745	RES IMP	\$ 295,000	\$ 109,560	37.14