



State of Tennessee
Ninth Judicial District
Office of District Attorney General
Russell Johnson

Deputy District Attorney
Frank A. Harvey

**Chief Assistant District
Attorney General**
Lee Eblen Ledbetter

**Assistant District
Attorney Generals**
William R. Reedy
Patricia Murphy
Kristin R. Kelley
Belinda Lee, CS ADA
Hank Sledge, CS ADA

Criminal Investigators
Bowden R. Ladd
Jeff Vittatoe

**Victim/Witness
Coordinators**
Julia Clevenger
Charlene Hipsher
Tina Jarnagin
Holly Miller
Lisa Lee

Administrative Assistants
Rita Johnson
Angie Vittatoe

Drug Task Force
Bowden R. Ladd, Director
Jeff Vittatoe
Steve E. Cook
Brendan DeBoer

**Child Support
Administrator**
Cortney Dugger

Counties
Loudon, Meigs,
Morgan & Roane

PO Box 703
1008 Bradford Way
Kingston, TN 37763

Phone 865-376-2145
Fax 865-376-2148

**State Comptroller's Office to Review Appraisal Controversy
Involving Dr. Clary Foote Building**

Kingston, Tennessee – 9th District Attorney General Russell Johnson has requested the General Legal Counsel of the State Comptroller's Office to initiate a review or single parcel audit of the appraisal of the former Regions Bank building purchased in Harriman by Dr. Clary Foote in January 2012. The appraisal on the property was evidently adjusted by the Property Assessor's Office under former Property Assessor Teresa Kirkham in February 2012 based on a change in use after Foote purchased the former bank building and converted a portion of it to a doctor's office. Current Property Assessor David Morgan evidently confirmed the change after he took office in September and recently initiated with the Roane County Commission a \$4,577 'refund' to Dr. Foote. Morgan has now claimed that after interviewing the employee in the office who made the change he feels that Kirkham's downward appraisal from \$2 million to \$1.5 million was influenced by an alleged relationship that Kirkham had with Foote.

After reviewing a complaint from Morgan forwarded to the DAG's Office on this issue and talking with County Mayor Ron Woody and County Trustee Wilma Eblen, District Attorney Johnson contacted the Comptroller's Office and requested the specific review to determine what, if any, wrongdoing may have occurred. (See letter faxed to General Legal Counsel attached and on website at 9thdag.com).

END OF RELEASE



State of Tennessee
Ninth Judicial District
Office of District Attorney General
Russell Johnson

Deputy District Attorney
Frank A. Harvey

Chief Assistant District Attorney General
Lee Eblen Ledbetter

Assistant District Attorney Generals
William R. Reedy
Patricia Murphy
Kristin R. Kelley
Belinda Lee, CS ADA
Hank Sledge, CS ADA

Criminal Investigators
Bowden R. Ladd
Jeff Vittatoe

Victim/Witness Coordinators
Julia Clevenger
Charlene Hipsher
Tina Jarnagin
Holly Miller
Lisa Lee

Administrative Assistants
Rita Johnson
Angie Vittatoe

Drug Task Force
Bowden R. Ladd, Director
Jeff Vittatoe
Steve E. Cook
Brendan DeBoer

Child Support Administrator
Cortney Dugger

Counties
Loudon, Meigs,
Morgan & Roane

PO Box 703
1008 Bradford Way
Kingston, TN 37763

Phone 865-376-2145
Fax 865-376-2148

November 19, 2012

Bobby Lee
General Legal Counsel
Office of the Comptroller

(via facsimile only)

Re: request for specific audit

Dear Mr. Lee:

Pursuant to our previous telephone conversation I enclose for you a complaint made by current Roane County Property Assessor David Morgan against former Roane County Property Assessor Teresa Kirkham involving an adjustment on an appraisal for a commercial building recently purchased by and now owned by Dr. Clary Foote. There was a 'refund' issued by Roane County supported by a resolution from the County Commission, which refund was initiated by David Morgan. Now Morgan is questioning the refund based on an allegation of 'fraud' by Teresa Kirkham due to a relationship that she had with Dr. Foote during the time of the downward adjustment on the appraisal while she was still the Property Assessor.

I would like to request the Division of Property Assessment to audit or review this one parcel of real estate to determine whether the downward assessment was correct and the refund should be due Dr. Foote, or even the prior owner of the parcel. It is my understanding from our conversation that you will be able to do this.

Please let me know what assistance or guidance you can provide in this matter. Thank you in advance for this assistance.

Sincerely,

Russell Johnson
District Attorney General

(with enclosures – complaint and newspaper article)

cc: Mayor Ron Woody