

**PENNINGTON COUNTY
BOARD OF APPEAL & EQUALIZATION
COUNTY BOARD ROOM - COURTHOUSE
MONDAY, JUNE 17TH, 2013, 5:30 P.M.**

AGENDA

5:30 Allan Paulson

5:45 Ila Anderson

6:00 Randy Carter

6:15 Mike Anderson

6:30 Jack Srnsky

6:45 Dean Philipp

7:00 Arlene Tanem

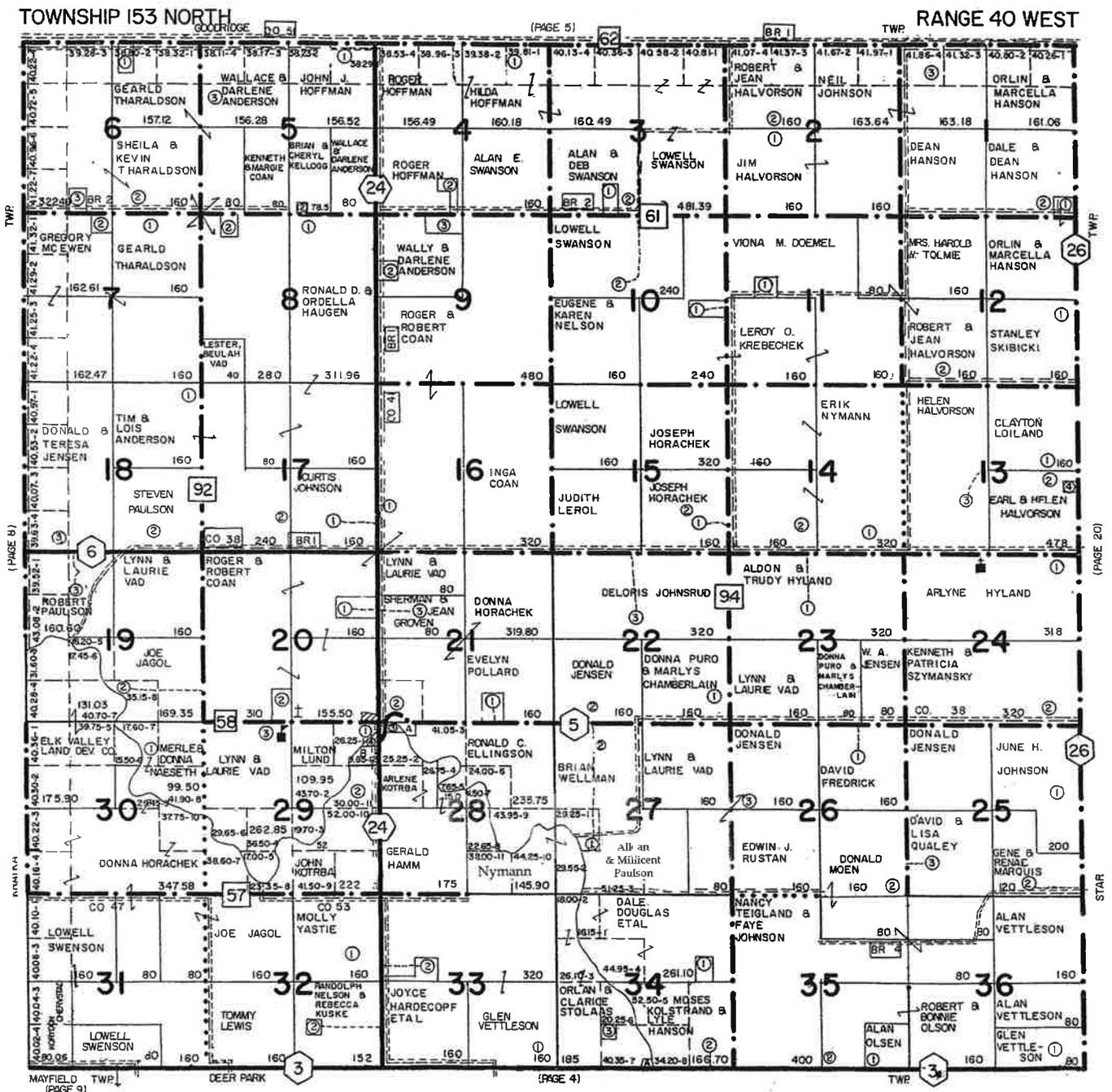
(This agenda is subject to change)

Allan C Paulson
Millicent Paulson

07.027.121.00
07.027.121.01

This property is located in Section 27 of Highland Township, legally described as Govt Lot 1, NE1/4SW1/4 So of Co Ditch 38 & No 328' Lot 3, NW1/4SE1/4 and also the So 992' of Lot 3 & SW1/4SE1/4 with a total of 150.50 acres. Between the two parcels there are 103 tillable acres with 44 non tillable acres. There is a quonset, a machine shop and a small shed with minimal value. The increase in the estimated market value is based on the sales of other agricultural properties. These increases were county wide. The estimated market values are \$80,200 and \$90,500 respectively.

Over the past few years I have had the opportunity to verify that there is an easement to access this property that has to be respected and there is always an option for a cartway.



Ila Anderson

11.062.015.00

	<u>Sale Date</u>	<u>Year Built</u>	<u>Main Level Sq. Feet</u>	<u>Story</u>	<u>Garage</u>	<u>Sale Price</u>
Subject 11.062.015.00	N/A	1995	1512	MH	2att. 26x32 pole shed	(EMV) \$129,900 \$112,200
Comp. #1 19.009.056.14 RLBCM to Shirbish	4/07	2005	1485	MH	none	\$110,000
Comp. #2 16.042.002.10 Spruce Shadow to Dokken	6/08	2008	1568	MH	2 det	\$144,447
Comp. #3 19.018.103.04 Bjerken to Bjerken	6/12	2003	2024	MH	2 det. & 30x30 pole garage	\$154,000

The subject property is a double wide manufactured home. The exterior of the house is vinyl siding. There is a 2 stall attached garage and a 26 x 32 pole shed.

Comparable Sale #1 is a double wide manufactured home. It is newer and is about the same size as the subject property. The exterior of the house is vinyl siding. There is a pole garage that was not included in the sale price.

Comparable Sale #2 is a double wide manufactured home. It is newer and about the same size as the subject property. The exterior of the house is vinyl siding. There is a 24 x 30 pole garage.

Comparable Sale #3 is a double wide manufactured home. It is newer and larger than the subject property. The exterior of the house is vinyl siding. There is a 26 x 28 detached garage and a 30 x 30 pole garage.

Subject



Comp #1



Comp #2



Comp #3



Carter Properties LLC
Rep. by Randy Carter

25.015.048.70

This property is located at 615 Arnold Avenue North. It is a one story house over basement. There is a 2 stall detached garage. The house was built in 1905. The house has older metal siding.

Mr. Carter purchased the property in November of 2009 for \$48,000. Mr. Carter was concerned with the estimated market value and tax; he mentioned that the home has a poor foundation and needs repairs.

Carl did an on-site inspection of the property on April 16, 2013.

The following are comparable sales:

	Sale Date	Year Built	Main Level Sq. Feet	Story	Garage	Sale Price
Subject 25.015.048.70 615 N. Arnold	N/A	1905	1170	1/B	2 det.	59,300 (EMV)
Comp. #1 25.003.037.70 & 25.003.036.70 604 N. Arnold	01/12	1921	972	1.25/P	2 det.	84,000
Comp. #2 25.017.077.90 823 N. Arnold	07/12	1930	1454	1/P	2 det. 1 att.	98,500
Comp. #3 25.025.029.20 942 S. Tindolph	11/12	1946	528	1.75/B	1 det.	49,750

Comparable Sale #1 is a one and a quarter story house with a partial basement. It is close to the same size in gross living area as the subject property. The exterior of the house is masonite siding. There is a 2 stall detached garage. It is located on the same block as the subject property.

Comparable Sale #2 is a one story house with a partial basement. It is slightly larger than the subject property. The exterior of the house is stucco. There is a 2 stall detached garage and a 1 stall attached garage. It is located about 2 blocks north of the subject property. This home also needs some repairs.

Comparable Sale #3 is a one and three quarter story house with full basement. It is slightly smaller in gross living area than the subject property. The exterior of the house is vinyl siding. It had a 1 stall attached garage at the time of sale. After the sale, the 1 stall garage was torn down and replaced with a 2 stall garage.

Based on the above sales I feel the estimated market value of \$59,300 is fair.

Subject



Comp #1



Comp #2



Comp #3



Randy Carter

25.011.013.20

This property is located at 617 Kendall Avenue South. It is a one story house over no basement. There is a 1 stall detached garage. The house was built in 1951. The house has wood shingle siding.

Mr. Carter purchased the property in January of 2008 for \$35,000.

Mr. Carter was concerned with the estimated market value and tax.

Carl did an on-site inspection of the property in 2009.

The following are comparable sales; all are one story homes with no basement.

	Sale Date	Year Built	Main Level Sq. Feet	Story	Garage	Sale Price
Subject 25.011.013.20 617 S. Kendall	N/A	1951	720	1/O	1 det.	40,400 (EMV)
Comp. #1 25.011.084.90 723 S. Crocker	12/11	1920	744	1/O	2 det.	65,000
Comp. #2 25.006.290.60 111 S. Markley	9/12	1920	806	1/O	none	45,000
Comp. #3 25.022.077.00 1004 N. Horace	11/11	1934	748	1/O	none	35,000

Comparable Sale #1 is close to the same size as the subject property. The exterior of the house was masonite siding at the time of sale. It is older than the subject. There is a 2 stall detached garage. After the sale, the house and garage has been updated with new vinyl siding, windows, & doors.

Comparable Sale #2 is slightly larger than the subject property. The exterior of the house is wood. It is older than the subject. There is no garage on the property.

Comparable Sale #3 is close to the same size as the subject property. The exterior of the house is vinyl siding. It is slightly older than the subject. There is no garage on the property.

Based on the above sales I feel the estimated market value of \$40,400 is fair.

Subject



Comp #1



Comp #2



Comp #3



Randy Carter

25.011.056.70

This property is located at 806 Kendall Avenue South. It is a one story house over no basement. There is a 2 stall detached garage. The house was built in 1971. The house has masonite siding.

Mr. Carter purchased the property in November on 2007 for \$53,257.69.

Mr. Carter was concerned with the estimated market value and tax.

Carl did an on-site inspection of the property in 2009.

The following are comparable sales; all are one story homes with no basement.

	Sale Date	Year Built	Main Level Sq. Feet	Story	Garage	Sale Price
Subject 25.011.056.70 806 S. Kendall	N/A	1971	1104	1/O	2 det.	73,200 (EMV)
Comp. #1 25.001.097.30 903 S. Tindolph	8/12	1948	1112	1/O	2 det.	88,500
Comp. #2 25.006.399.20 114 S. Kneale	7/12	1960	942	1/O	1 det.	85,500
Comp. #3 25.012.154.20 524 S. Crocker	3/12	1940	1320	1/O	2 att.	94,000

Comparable Sale #1 is close to the same size as the subject property. The exterior of the house is vinyl. It is older than the subject. There is a 2 stall detached garage.

Comparable Sale #2 is slightly smaller than the subject property. The exterior of the house is vinyl. It is slightly older than the subject. There is a 1 stall detached garage.

Comparable Sale #3 is slightly larger than the subject property. The exterior of the house is masonite siding. It is older than the subject. There is a 1 stall attached garage.

Based on the above sales I feel the estimated market value of \$73,200 is fair.

Subject



Comp #1



Comp #2



Comp #3



Michael Anderson

11.062.011.00

	<u>Sale Date</u>	<u>Year Built</u>	<u>Main Level Sq. Feet</u>	<u>Story</u>	<u>Garage</u>	<u>Sale Price</u>
Subject 11.062.011.00	N/A	1999	1760	MH	2 det.	(EMV) \$145,300 \$106,000
before the LBA & E after North Township LBA & E						
Comp #1 19.009.056.14 RLBCM to Shirbish	4/07	2005	1485	MH	none	\$110,000
Comp #2 16.042.002.10 Spruce Shadow to Dokken	6/08	2008	1568	MH	2 det.	\$144,447
Comp #3 19.018.103.04 Bjerken to Bjerken	6/12	2003	2024	MH	2 det.	\$154,000
includes 1/O addition & 30x30 pole garage						

The subject property is a double wide manufactured home. The exterior of the house is vinyl siding. There is a 28 x 40 detached garage.

Comparable sale #1 is a double wide manufactured home. It is newer than the subject property and it is smaller than the subject property. The exterior of the house is vinyl siding. It has a pole garage that was not included in the sale price.

Comparable sale #2 is a double wide manufactured home. It is newer and smaller than the subject property. The exterior of the house is vinyl siding. It has a 24 x 30 pole garage.

Comparable sale #3 is a double wide manufactured home. It is newer and larger than the subject property. The exterior is vinyl siding. It has a 26 x 28 detached garage and a 30 x 30 pole garage.

Subject



Comp #1



Comp #2



Comp #3



This property is located in Section 10 of Black River Township, legally described as NW1/4 with a total of 160 acres. There are 110 tillable acres with 41 non tillable acres. The building site is improved with a 1991 single wide mobile home. Outbuildings include a 10800 square foot shop, barn and sheds. The increase in the estimated market value is based on the sales of other agricultural properties. These increases were county wide. The estimated market value is \$219,700.



This property is located at 1020 Centennial Drive. It was built in 1993-1994 by Lowell T. Swenson for use as his residence. It is a one story house over full basement, with 7,124 square feet. The exterior of the house is brick and stone, as is the 3 stall attached garage and basement garage.

This is a one of a kind home that is far superior in size and quality to any other home in this area. Some of the unique features found in this home when it was built included the following: a 20 X 40 indoor swimming pool (which is currently covered), an elevator, a massive kitchen, and an area to provide long term medical care as well as a live-in nurse's quarters. The quality of the construction of the home is overwhelming. The incredible view of the river and the landscape goes without saying.

In 2002 Lowell and Marge Swenson gave Northland College a generous gift, they gave them their home. From then to about 2010 the house's principal use was for the college's law enforcement program and the college's customized training department. There was minor use for public and private events. When the college was using the house regularly the utilities and maintenance costs were between \$15,000 and \$25,000 per year.

The college had considered leasing out the property but it was not economically feasible. The lessee would have to bear the costs of the lease and there would be property taxes due because it would not be used by the college, a public tax-exempt entity.

In 2010 the house was no longer used and put it in mothball status; not open for use to the present.

In 2012 the house was declared excess property by Minnesota State Colleges & Universities Board of Trustees. Before the house was offered for sale to the public, the property was first offered for sale to the city, county and school district consistent with the state statute. The local jurisdictions were not interested in the property. The college then prepared to market the property to the public.

January 2013, 1234Sale Realty listed the Swenson home for sale for \$810,000. That was the original listing price and as far as we know the asking price was never lowered. On May 29th the home was sold for \$570,000, which made the listing time for this sale only 5 months.

Mr. Philipp purchased the property and believes that the estimated market value of the property should be the same as the purchase price of \$570,000. The 2013 estimated market value is \$776,800.

The following are comparable sales:

	Sale Date	Year Built	Main Level Sq. Feet	Story	Garage	Sale Price
Subject 25.047.001.00 1020 Centennial Dr.	5/13	1993	7124	1/B	3 att.	570,000 (EMV) 776,800
Comp. #1 25.092.009.60 127 Fern Rd.	7/12	1994	3138	2/B	4 att.	520,000
Comp. #2 25.047.019.01 219 Oak Ave. N.	8/12	2004	2695	1/O	3 att.	430,000
Comp. #3 11.059.016.10 & 014.10 2021 Nelson Dr.	5/11	1970	3125	1.5/B	2 att. 2 det.	380,000

Comparable Sale #1 has two story, one story, and open to the ceiling parts over mostly a full finished basement. This house is close to the same age as the subject. The gross living area is much smaller than the subject. It has a 4 stall attached garage. The exterior of the house is brick with some masonite.

Comparable Sale #2 is a one story home over no basement. It is slightly newer than the subject. The gross living area is much smaller than the subject. It has a 3 stall attached garage. The exterior of the house is metal with brick trim.

Comparable Sale #3 is a one and one half story home over full basement; part of the basement is finished. It is older than the subject. The gross living area is much smaller than the subject. It has a 2 stall attached garage as well as a 2 stall detached garage. The exterior of the house is brick and wood. Comparable Sale sold once before in 2003 for a price of \$460,000.

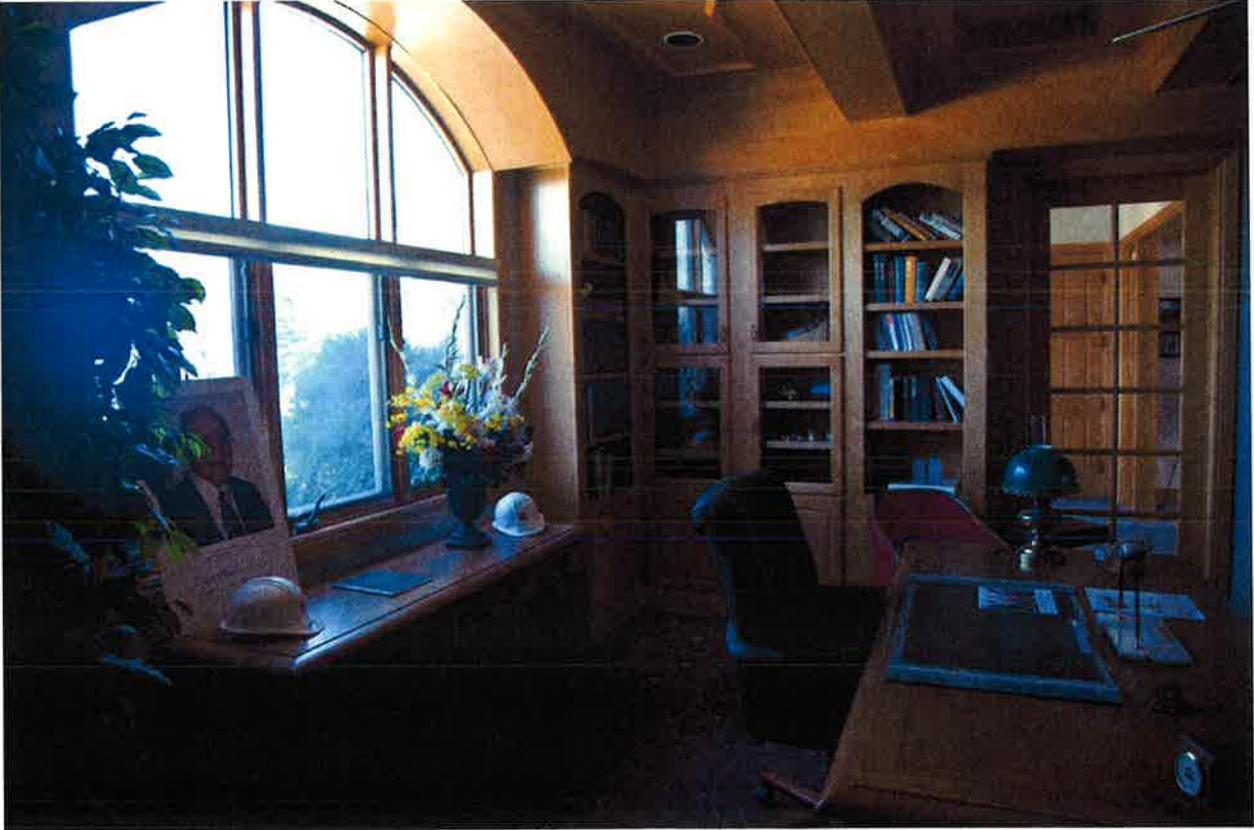
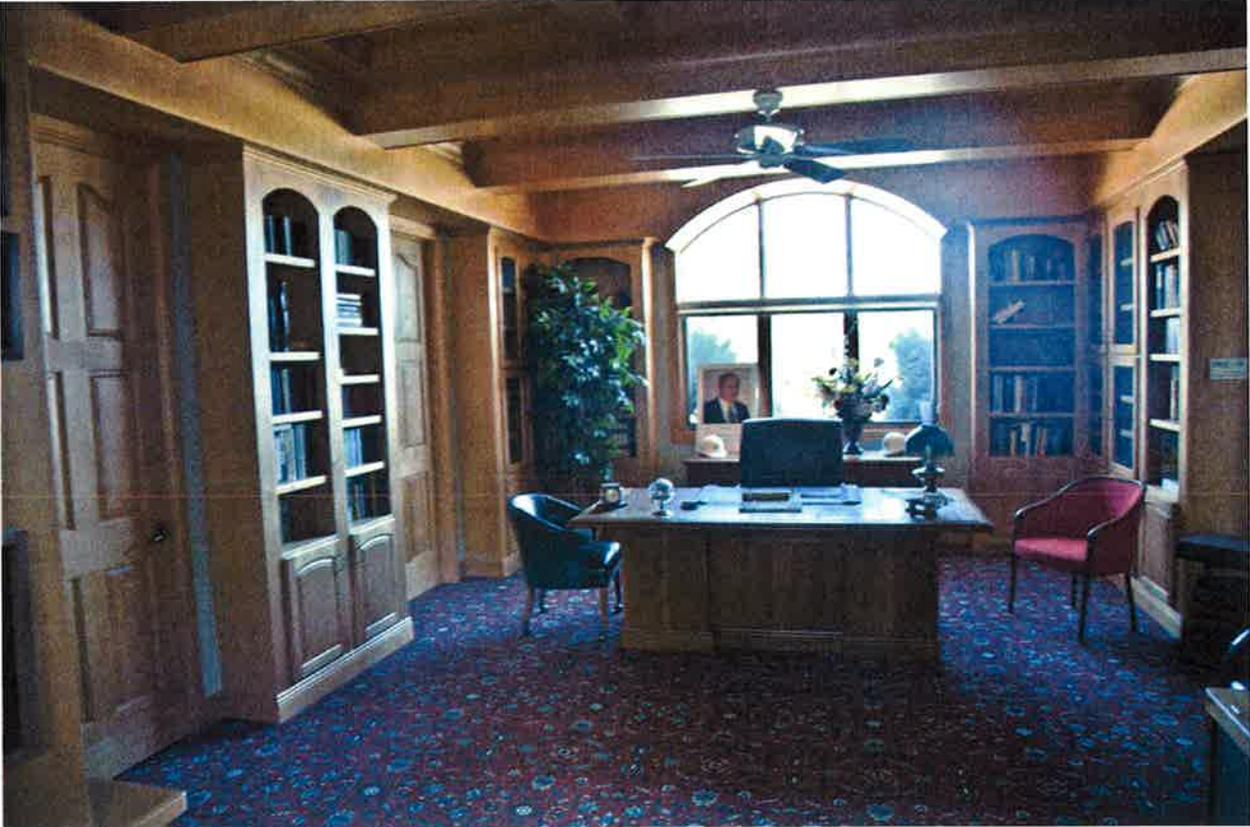
Mr. Philipp's house has 7,124 square feet of above grade gross living area. Comparable sale #1 has slightly over 4,000 square feet of above grade gross living area. Comparable sale #2 has only 2,695 square feet of above grade gross living area. Comparable sale #3 has approximately 4,000 square feet of gross living area.



Foyer



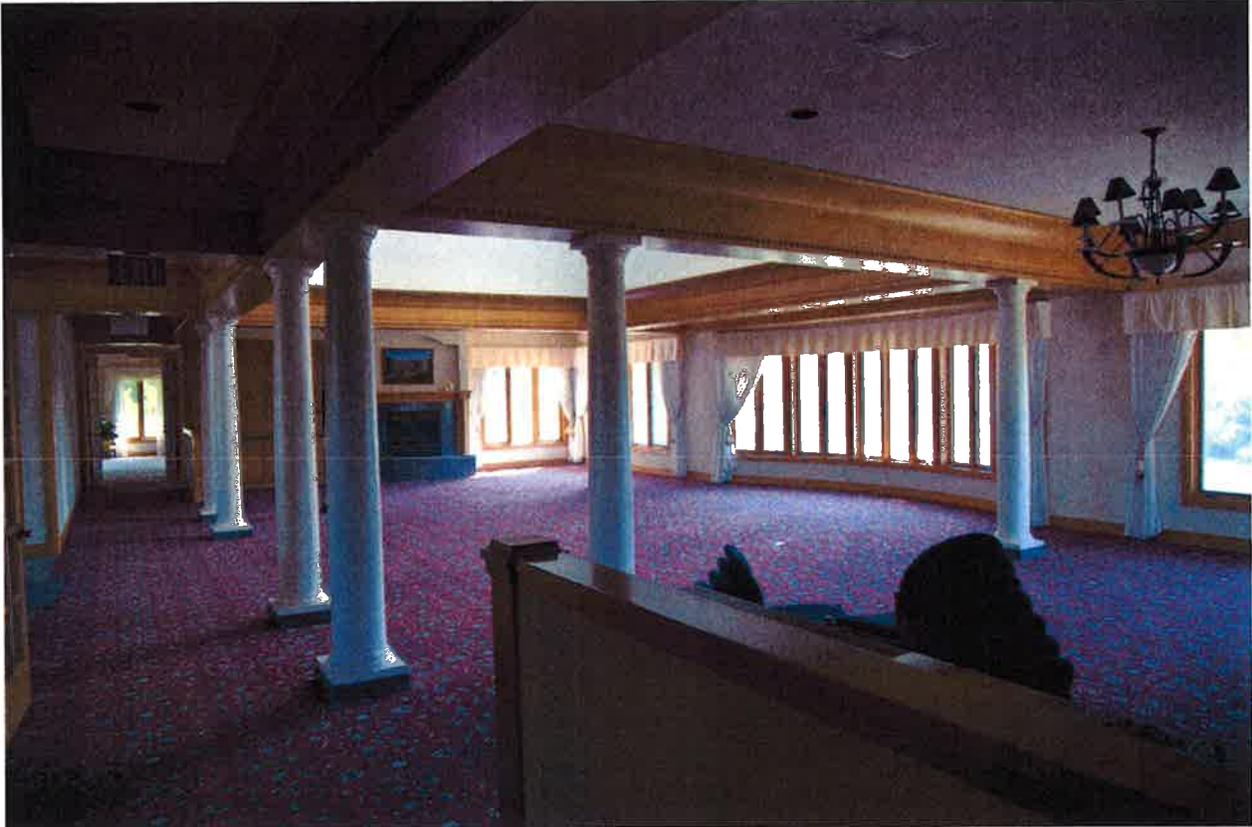
Main Floor Office



Kitchen



Main Floor Family Room



Stair Case



Basement Family Room



Basement Bar



This property is located at 36395 Center Street East; in Section 6 of Hickory Township. The parcel is 14.05 acres, with an older house, a mobile home, an older barn, 3 sheds and a bin.

Mrs. Tanem and her son Greg are concerned with the estimated market value of the property. They were also questioning the classification of the property. This property was the former residence of Andrew & Hazel Hanson. From 1992 until the fall of 2011 Lora Hyland occupied the house and received the residential relative homestead. Beginning with the 2012 assessment – tax payable 2013, the property is classified as residential non-homestead.

Carl did an on-site inspection of the property on June 12, 2013 with Greg Tanem. Based on the on-site inspection the property has been revalued. The 2013 estimated market value is \$50,900.

