

**PENNINGTON COUNTY
BOARD OF APPEAL & EQUALIZATION
COUNTY BOARD ROOM – COURTHOUSE
MONDAY, JUNE 15TH, 2015, 5:30 P.M.**

AGENDA-REVISED

5:30 Hruby Farms

5:45 Lynn Vad

6:00 Pam Hruby

6:30 Dean Philipp

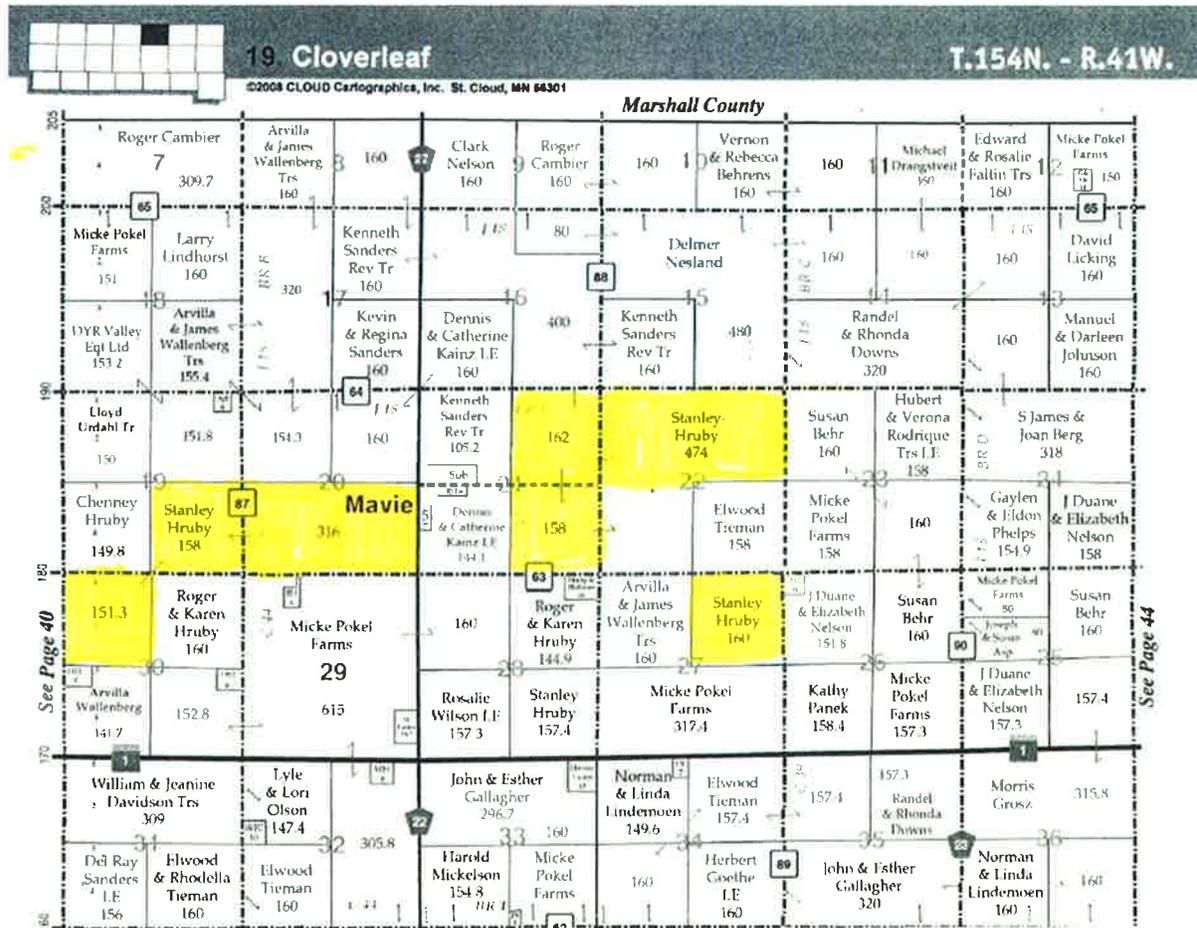
Hilary Stoltman – Letter of Appeal

Vosbeck & Hauser – Letter of Appeal

Hruby Farms Inc.

- 03.020.105.00
- 03.020.104.00
- 03.019.100.01
- 03.030.046.00
- 03.027.035.02
- 03.022.114.00
.00
- 03.022.016.00
- 03.021.111.00
- 03.021.109.00
- 03.021.106.03

Larry Hruby and Juanita Fisher came to the Cloverleaf open book meeting. They were representing Hruby Farms Inc. which has 1,387.37 acres in Cloverleaf of that 1140 acres are tillable. The value of these parcels is \$2,564,000. The parcels they own are indicated on the map below. They are concerned with the increasing market values.



The Commissioner of Revenue requires a level of assessment between 90 and 105 percent of market value. Any assessment that is outside that corridor will receive a State Board of Equalization change. The sale price of farmland continues to climb in our area. The reason for this year's increase is because of the strong market. We have raised the tillable acres plus also increased the woods, pasture, building site, and gravel acres.

Lynn Vad

07.019.082.00

This parcel is located in Highland Township. It is made up of three disjointed parcels located in the NE1/4 of Section 19. It is mostly non tillable land. In January of 2013 Vad's sold to Harzke's 255.78 acres for \$396,000 which was \$1548.21 an acre.

Lynn had appealed to the local board because of the US Fish & Wildlife easement that is on this parcel.

The Highland board reduced his estimated market value to \$50,200.



Pam Hruby

03.019.100.00

25.031.048.00

Pam owns a 5.01 Acre parcel in the SE1/4 of Section 19 in Cloverleaf Township. The estimated market value is \$30,000

She also owns her home in Thief River Falls at 1221 Knight Avenue North. The estimated market value of that property is \$56,800.

Dean Philipp

25.005.039.70

This property is located at 305 Arnold Ave So. It is a double garage built in 1993.

On April 25, 2014 Shelly did an exterior inspection only.



On April 22, 2015 I viewed the exterior of the garage only. The garage is the same as when Shelly had been there in 2014.

Taking this into consideration I have reduced the estimated market value to \$21,600.

Dean Philipp

25.003.055.00

This property is located at 510 Arnold Avenue North. It is a 2 story and 1 story with full basement. It was built in 1934. It has a total of 3 living units.

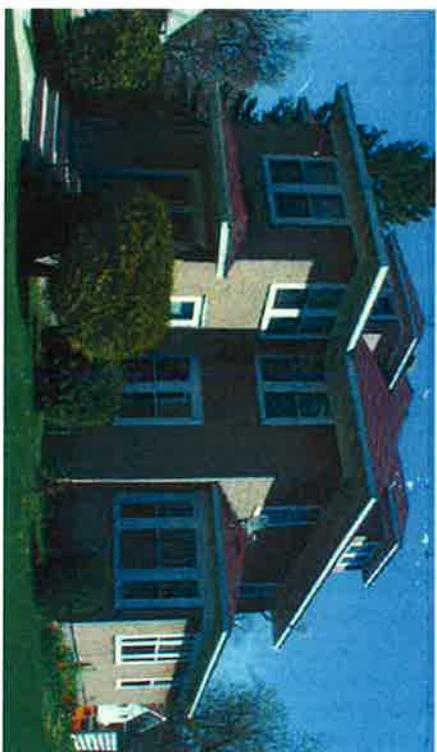
On April 22, 2015 I viewed the basement under the 2 story part only. He also had me look through a window at the 1 story part's basement, to see the retaining wall. The wall was in place when he purchased the property in 1995.



Parcel #	Seller	Buyer	Address	Date	Deed	EMV	Sale Price	Ratio	Sqft	\$Sqft	Year	Garage	Stories
25.003.055.00	Philipp		510 N Arnold			\$118,500.00			1412		1934	3 de	2/B

Comparable sales

25.014.035.50	Melgaard	BM Properties	618 & 620 N Main	12/16/2013	wd	\$124,100.00	\$129,400.00	95.9	1338	97	1915	3 de	2/B
25.003.086.30	Groslic	Fricke	504 N Main	10/24/2013	wd	\$151,800.00	\$191,000.00	79.5	1431	133	1902	2 de	2/B



618 & 620 Main Avenue North



504 Main Avenue North

Both of these comparables are full 2 story buildings with full basements. They each have 2 living units in them. They are both within blocks of the subject property.

Based on these comparables I feel the estimated market value of \$118,500 is fair.

Dean Phillip

25.006.262.40

This property is located at 415 1st Street East. It is a 1 3/4 story with a full basement. It was built in 1890. It has a total of 4 living units.

On April 22, 2015 I viewed the attic only with Dean. It had been charred by a fire at one time. The roof has been braced up to prevent sagging.



Parcel #	Seller	Buyer	Address	Date	Deed	EMV	Sale Price	Ratio	Sqft	\$Sqft	Year	Garage	Stories
25.006.242.40	Phillip		415 1st St E			\$55,900.00			1108		1890	2 at	1.75/B
25.003.142.10	Ose	Epiphany Sta	415 N Main	4/21/2014	wd	\$93,200.00	\$72,500.00	128.6	954	76	1900	1 de	1.75/B
25.006.279.50	Bear Claw	Bernier	506 1st St E	6/30/2014	wd	\$90,700.00	\$106,750.00	85.0	1225	87	1900	none	1.75/P



415 Main Avenue North



506 1st Street East

Both of these comparables are 1.75 story buildings with either a full or partial basement. They each have 2 living units in them. 415 Main Ave North has a single car garage and 506 1st St East has no garage and has been extensively remodeled.

Based on these sales and the very limited site inspection I feel the estimated market value of \$52,500 is fair.

TO: Pennington County Board of Appeal and Equalization

6-10-15

We are requesting that Ken Olson present our appeal on our 310 acre property in Mayfield Township.

Property ID# R09.02308000.

Every property is unique, and we have had this property listed with Sollie Realty for almost two years,

with never an offer. Please see her letter that was presented to Mayfield Township Board where she has

not been able to get a written offer of \$900./acre.

We request that you reduce the market value for the 2015 assessment - taxes payable 2016- from the proposed

\$413,100. to the current year value of \$363,900. which is more than we have the property listed at.

Thank you for your consideration.



David G Vosbeck, 612-432-2127

Errol E Hauser , 507-794-7397

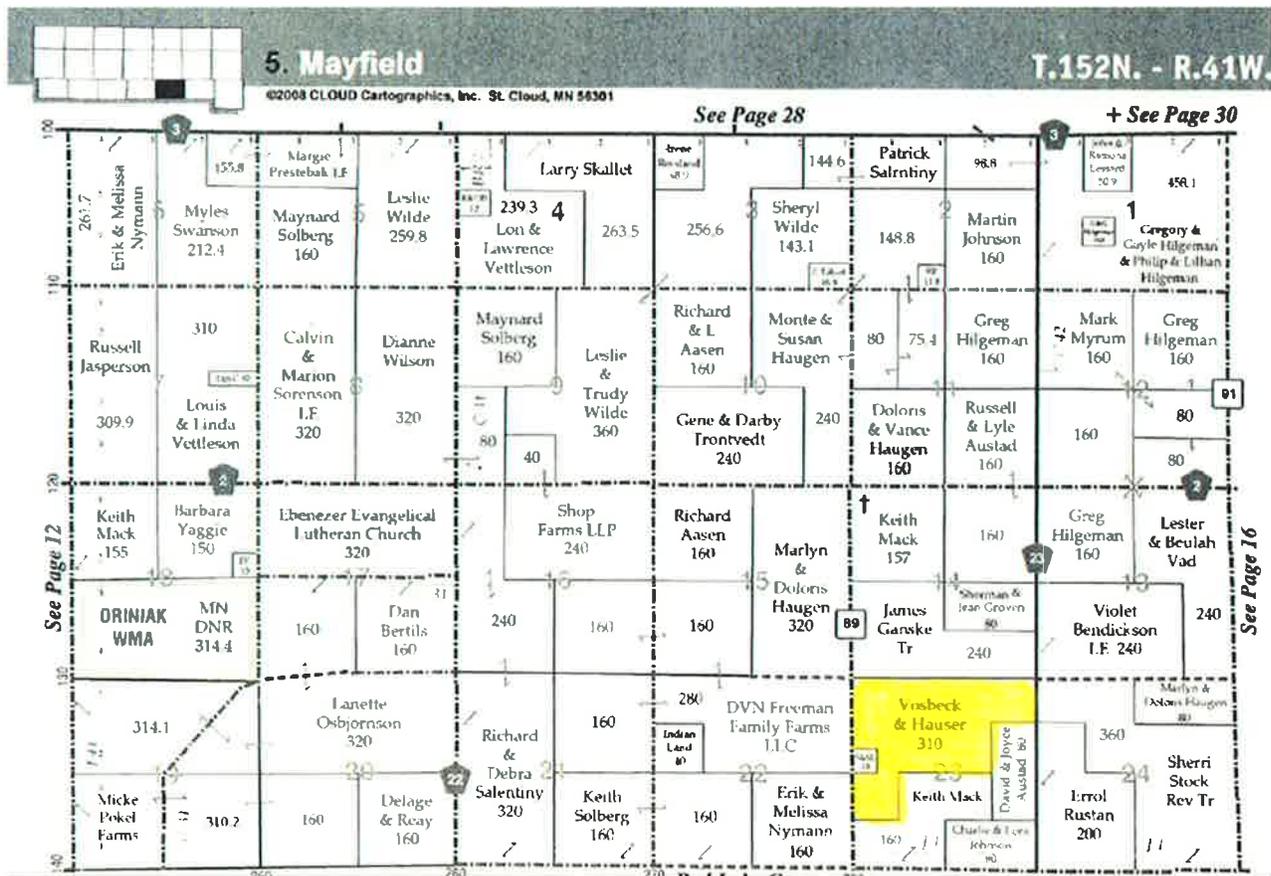
100 Southdale St SE

Sleepy Eye, MN 56085

Errol E Hauser
David G Vosbeck

09.023.080.00

Errol Hauser, David Vosbeck and Darlene Sollie all wrote letters of appeal to the Mayfield township board. After a great deal of discussion, there was no action taken by the township board. Errol Hauser and David Vosbeck have written an appeal to the Pennington County Board appealing their estimated market value. This parcel contains 310 acres of which 210 are tillable acres. The 2015 estimated market value is \$431,100.



As I mentioned earlier, the Commissioner of Revenue requires a level of assessment between 90 and 105 percent of market value. Any assessment that is outside that corridor will receive a State Board of Equalization change. The sale price of farmland continues to climb in our area. The reason for this year's increase is because of the strong market. We have raised the tillable acres plus also increased the woods, pasture, building site, and gravel acres.

To The County Board of Appeal.

Unit next door was Recently
sold for 190,000,

That unit has bigger lot, then mine

It also is completely Finished.
My unit is not.

There should not be any problem
figuring what my unit is worth
when all they could get is 190,000.

They were Asking 225000 for
a long time, but had to drop
Price to what it sold for

Thank you

Hilary P. Statman

Hilary Stoltman

25.088.002.10

This property is located at 422 Baken Street. It was built in 1995. This home is one half of a duplex. It is one story over a full mostly finished basement, with 1620 square feet on one level. It has a 2 stall attached garage.

Mr. Stoltman is concerned about the increase in estimated market value, as well as how his estimated market value is compared to other homes in his neighborhood.

The following are comparable sales:

Parcel #	Seller	Buyer	Address	Date	Deed	EMV	Sale Price	Ratio	Sqft	\$Sqft	Year	Garage	Stories
25.088.002.10	Stoltman		422 Baken St			\$221,600.00			1620		1995	2 at	1/B
1/2 Duplex Comps													
25.088.001.10	Olson	Caillier	424 Baken St	1/2/2015	wd	\$229,000.00	\$190,000.00	120.5	1620	117	1995	2 at	1/B
25.100.017.21	Mickelson	Steiger	934 Hanson Dr	11/10/2014	wd	\$197,000.00	\$197,500.00	99.7	2047	96	2003	2 at	1/O



424 Baken Street



934 Hanson Drive

The first two comparable sales are duplexes. The first one is the other half of Hilary's. The other duplex is on Hanson Drive. Both of these sales are in the next 12 month study.

Neighborhood Comps

Parcel #	Seller	Buyer	Address	Date	Deed	EMV	Sale Price	Ratio	Sqft	\$Sqft	Year	Garage	Stories
25.101.021.20	Reierson	Teubner	1209 Somerset Dr	10/29/2013	wd	\$172,000.00	\$200,000.00	86.0	1234	162	2005	2 at	1/B
25.101.010.10	Elliot	Johnson	1134 Somerset Dr	10/15/2014	wd	\$191,700.00	\$215,000.00	89.2	1208	178	2003	2 at	1/B
25.105.002.10	Salwig	Hebert	1311 Oakland Pk R	7/30/2014	wd	\$182,200.00	\$215,500.00	84.5	1140	189	2005	3 at	Split



1209 Somerset Dr



1134 Somerset Dr



1311 Oakland Park Rd

The next three comparable sales are all in Hilary's neighborhood, all newer and smaller than his. All of the comparables have finished basements. Hilary's and the three comparables have vinyl siding. Hilary's and 1134 Somerset Drive have brick trim. 1209 Somerset Drive and 1134 Somerset Drive have 2 stall garages and 1311 Oakland Park Rd has a 3 stall garage.

Based on these comparables I feel Hilary's estimated market value of \$221,600 is fair.



Cover leaf - OPEN BOOK

03.021 106.00

MAURICE Titus - Man ~~JD~~

LARRY Hruby
JUANITA L. FISHER

J. L. Fisher

03.020 10500

03020.104 00

03.019.10001

03030 04600

0302703502

03022 11400

0302201600

03021 11100

03021 10900

03021 10603

Letters of Appeal from Don Dymal & Dyr-Valley Enter Ltd

03.008.079.00

03 018 097 00

03 019 098 01

03.027 036 00

Hickory

Open Book

April 13, 2015

1
Nunedal

OPEN BOOK

April 15, 2015

David Nunedal
David Nunedal
Gregory Nunedal
John Nunedal

St Hilarie Open Book April 20 2015
Brian Steenerson 23.010.031.20 178.600.

Smiley

Open book

April 20 2015

TRAVIS NELSON

14374 190TH AVE NE, TRF MN

19.008.041.00

318800

Please sign in

Thief River Falls Open Book May 5, 2015

John & Mel	25 005 126 00	82900
SEANUS DUFFY	25 092 025 70	279900
Helene P. Stettman	25 099 002 10	221600
Ronald Mass Kererson	25 100 013 10 25 100 014 10	9300 9300

Local Board of Appeal and Equalization Record for 2015

MINNESOTA - REVENUE

Date(s) of meeting:

4/16/2015

County Name		Co code	City/town name	CT code ¹	No appeals	Summary of All Board Actions							
						# of parcels appealed	# of parcels reduced	# of parcels increased	# with class changes	# of parcels not changed	Total Change in EMV	Jurisdiction Total EMV ²	% Change in Total EMV
Pennington County		57	Norden	10		36				36		44,223,000	0.00%

¹CT code is the city/town code that has been issued by the Property Tax Division of the Department of Revenue. This four-digit code is unique to each city or town within a county. All town codes begin with two zeros, and all city codes end with two zeros.

²Jurisdiction Total EMV is the amount that is reported in item 30 of the 2015 Spring Mini Abstract.

³P - Appeal by property owner, W - Appeal in writing, R - Appeal by representative, O - Other (miscellaneous board actions), AR - Assessor recommendations brought to the board for action

⁴Do not use class code numbers to describe the type of property. Identify the class by name, i.e., residential homestead instead of 201.

Name of property owner	Appeal code ³	Parcel number (one parcel per line)	*X ⁴ if no change	Explanation for change	Assessor's EMV		Board ordered EMV		Change (++) in EMV (\$)	% Change in EMV	Assessor's class	Board ordered class
					Land	Improvements	Land	Improvements				
John Dyrdal	W	10.022.111.00	X	feels EMV too high	80,600				80,600			
John Dyrdal	W	10.022.112.00	X	feels EMV too high	42,100				42,100			

**Pennington County
2014**

Township City Board of Appeal and Equalization Changes

<u>Township</u>	<u>Total Township EMV</u>	<u># of Appeals</u>
Black River	\$31,675,900	0
Deer Park	\$26,949,900	0
Goodridge Township	\$32,296,600	0
Polk Centre	\$26,531,100	0
Reiner	\$33,754,300	0
Star	\$38,465,000	0
Wyandotte	\$31,024,400	0
Goodridge City	\$2,061,600	0

Open Book Meetings

<u>Township</u>	<u>Total Township EMV</u>	<u># of Appeals</u>
Cloverleaf	\$35,709,800	15
Hickory	\$29,063,200	0
Nunmedal	\$35,647,400	12
Smiley	\$71,415,600	1
City of St Hilaire	\$12,152,300	1
City of Thief River Falls	\$429,141,100	4