

**OFFICIAL PROCEEDINGS**  
**PENNINGTON COUNTY BOARD OF APPEAL AND EQUALIZATION**  
**GOVERNMENT CENTER MEETING ROOM B**  
**JUNE 15<sup>th</sup>, 2020, 6:00 P.M.**

The Pennington County Board of Appeal and Equalization met in Meeting Room B of the Pennington County Government Center in Thief River Falls, MN, on Monday, June 15<sup>th</sup>, 2020 at 6:00 P.M.

Members present: Commissioner Donald Jensen, Commissioner Cody Hempel, Commissioner Neil Peterson, Commissioner Darryl Tveitbakk, Commissioner Bruce Lawrence, and County Auditor-Treasurer Kenneth Olson.

Absent: None.

Also present: County Assessor Adeline Olson, Deputy County Assessor Carl Bruzek, property owners Don Sollom, LeAnn Nelson, Mark Thune, and Mike Mattison.

The members of the Board of Appeal and Equalization were sworn in by County Recorder Julie Hansen and signed the Official Oath of Office, which is on file in the County Auditor-Treasurer's Office. Commissioner Darryl Tveitbakk was appointed Chairman of the meeting and called the meeting to order.

Don Sollom and LeAnn Nelson, owner of parcel #R25.09200960 stated they purchased this property for \$336,700.00 and the purchase price is the fair market value. They also stated that this home is not built with the quality of materials used in the Philipp house and that you shouldn't judge the book by its cover. The County Assessor reviewed the comparable sales, none of which were as large as this home. The County Assessor believed the estimated market value of \$499,200.00 was fair. The County Board took the request under advisement.

Mark Thune purchased parcel #R25.04500410 and #R25.04500611 in 2019 for \$60,000.00 total. He states that parcel #R25.04500611 was thrown into the sale so that the previous owner did not have to continue paying property tax on it and should have no apparent value. He is requesting that the lots should both drop in valuation based on the arms-length transaction. The County Assessor reviewed the comparable sales for lots in this area and believes the estimated market value is fair. The County Board took this request under advisement.

Mike Mattison has purchased parcel #R25.04600400 for \$389,000.00 and is asking that the value be reduced to \$345,000.00 as he received \$25,000.00 in personal property and doesn't feel commission on the sale should be added into the value. He also states the home is on a dead end, has no street lights, no curb and gutter, and located in a less desirable neighborhood. The County Assessor reviewed the comparable sales and felt the estimated market value of \$409,300.00 is fair. The County Board took the request under advisement.

The County Assessor then read a letter from Marie St. Martin asking that their parcels #R25.04400210 and #R25.00107000 be reduced as they have had them for sale for two years for \$400,000.00 and it hasn't sold. The County Assessor said she is recommending that parcel # R25.00107000 be reduced to the value of \$397,900.00. The lot value was not recommended for a reduction.

After discussion, the following actions were taken:

Moved by Commissioner Jensen, seconded by Commissioner Peterson, to set the value of the Don Sollom and LeAnn Nelson property (#R25.09200960) at \$425,000.00. Motion carried.

Moved by Commissioner Lawrence, seconded by Commissioner Hempel, to set the value of the Mark Thune property (#R25.04500611) at \$91,000.00. Motion carried.

Moved by Commissioner Hempel, seconded by Commissioner Lawrence, to set the value of the Mark Thune property (# R25.04500410) at \$50,000.00. Motion carried

Moved by Commissioner Jensen, seconded by Commissioner Peterson, to set the value of the Mike Mattison property (#R25.04600400) at \$400,000.00. Motion carried.

Moved by Commissioner Hempel, seconded by Commissioner Lawrence, to set the value on the Marie St. Martin property (#R25.00107000) at \$397,900.00 as recommended by the County Assessor. Motion carried.

The County Assessor then reviewed the actions taken by the Township and City Board of Appeal and Equalization meetings, the tillable section averages, and the township average values.

Moved by Commissioner Jensen, seconded by Commissioner Hempel, that the real and personal property values as returned by the Local Board of Appeal and Equalization meetings and submitted by the County Assessor be accepted and approved. Motion unanimously carried.

Commissioner Hempel motioned, seconded by Commissioner Peterson, to adjourn the County Board of Appeal and Equalization meeting at 7:27 P.M. Motion carried.

ATTEST:

Kenneth Olson, Auditor-Treasurer  
Pennington County

Darryl Tvietbakk, Chairman  
Board of Commissioners