

DENMARK TOWNSHIP
LOCAL BOARD OF APPEAL AND EQUALIZATION
April 27, 2011

Reconvene 2011 Board of Appeal and Equalization called to order by Vice-Chair Keller at 4:36 PM.

Supervisors Present: Joe Moore, Gary Dixon, Steve Kramer, and Jim Keller
Supervisors Absent: Kathy Higgins
Washington County Assessor's Office: Jason Langer and Robin Swanson

1) Jim Nielson- 16155 87th St. S. (14.027.20.33.0006, 14.027.20.33.0001)

[(from 04/19/11 LBOAE) Parcel #1-Valuation-\$270,700. 1.4 acre unbuildable lot. Believes properly assessed value should be approximately \$25,000.

Parcel #2-Valuation-\$559,200. 408,300 Residential homestead-2 bedrooms. Appraisal done on 03/11/10 (submitted) by USAA Bank at \$390,000. Question re: sq footage on county record (1312 vs. 836 living area). Adjacent property with 5 bedroom home sold in 2010 for \$415,000. Believes property value should be approximately \$292,000 or less.

Assessor-. \$408,300 is the current appraised value. Assessor suggested he do a site visit and pointed out that the basement sq ft was not considered in valuation, property owner stated if that's the case that a site visit would not be necessary. Assessor will return with a recommendation]

Assessor on site visit with landowner. Parcel #1 14.027.20.33.0006 Assessor recommendation to adjust value of parcel #1 (unbuildable 1.4 acre lot) to \$35,800. Parcel #2 14.027.20.33.0001 Assessor recommendation to adjust value of parcel #2 to \$390,000.

Motion Dixon/2nd Moore approval of assessor's recommendations to adjust the value of parcel #1 to \$35800.00 and adjustment of parcel #2 to \$390,000.00. All In Favor. Motion Carried 4-0.

2) Tom Lavelle- 7525 Oakgreen Ave. S. (09.027.20.32.0003, 09.027.20.32.0002)

[(from 04/19/11 LBOAE) Valuation- Landowner feels valuation too high as Oakgreen past his property is used as a truck hauling route. Question re: taxes up and value down. Taxes are determined by County, Town and school levies. Landowner had appraisal done (without a decrease due to the truck route being factored in) and found it close to the county's assessment. Tax statement doesn't show value was decreased due to hauling route. Assessor stated that the value was reduced 25% (approximately \$25,000) on a 1 acre site to account for the gravel pit operation and is reflected on the value on the tax statement. A 25% decrease is a normal standard for these types of reductions. To change the reduction rate would require a landowner to submit a cost analysis- e.i. Comparing 2 property sales that would show a deterrent caused the sale price of one property to be lower than the sale price of a comparable property that sold without the deterrent.]

Assessor received no additional cost analysis from landowner. Assessor recommendation to make no change to the property value. **Motion Dixon/2nd Moore approval of assessor's recommendation to make no change to the property values. All In Favor. Motion Carried 4-0.**

Parcel maintenance changes.

- 1) McQuade-8401 Quadrant Ave S. 14.027.20.23.0007 Adjusted value of home based on data change to quality of dwelling. Adjusted value from \$501,400 to \$472,500.
- 2) D & M Dev-Hwy 61. 06.026.20.24.0003 Change class code from commercial to agricultural. Value remains unchanged.
- 3) Amidon-9024 Pleasant Ave S. 22.027.20.12.0008 Lot for sale and still on the market. Adjusted value based on market conditions. Adjusted value from \$133,200 to \$100,000.

Motion Kramer/2nd Moore approval of the 3 identified parcel maintenance changes. All In Favor. Motion Carried 4-0.

5:27 PM **Motion Dixon/2nd Moore to adjourn the LBOAE. All In Favor. Motion Carried 4-0.**

Becky Herman
Denmark Township Clerk/Treasurer