

DENMARK TOWNSHIP  
LOCAL BOARD OF APPEAL AND EQUALIZATION  
April 19, 2011

2011 Board of Appeal and Equalization called to order by Chair Higgins at 4:38 PM.

Supervisors Present: Joe Moore, Gary Dixon, Kathy Higgins, and Steve Kramer (5:05 pm).  
Washington County Assessor's Office: Jason Langer, Robin Nelson and Don Lovstad.

**1) Jim Nielson- 16155 87<sup>th</sup> St. S. (14.027.20.33.0006, 14.027.20.33.0001)**

Parcel #1-Valuation-\$365,100. 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.

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

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.

Resident miscellaneous questions- Landowner's property values were going up. Last year value saw a significant decrease in value (about 1/3 of the value). Questioned on why/how value decreased. From 2011-2012 value dropped \$72,500. Assessor- value decrease came on the land and not on the dwelling.

5:27 PM **Motion Dixon/2<sup>nd</sup> Moore to recess and reconvene on 04/27/11 @ 4:30 PM.**  
**All In Favor. Motion Carried 4-0.**

Becky Herman  
Denmark Township Clerk/Treasurer