

OFFICIAL PROCEEDINGS  
 Codington County Consolidated Board of Equalization  
 April 11, 2017 – 6:30 p.m.  
 Watertown City Hall – Council Chambers  
 23 2<sup>nd</sup> St NE, Watertown, SD 57201

The Codington County Consolidated Board of Equalization convened at 6:30 p.m., Tuesday, April 11, 2017, in the Chambers of the City Council at Watertown City Hall. Board members present were County Commissioners: Lee Gabel, Charlie Waterman, Myron Johnson, Troy VanDusen, and Brenda Hanten; City Council Members: Dan Albertson, Beth Mantey, and Randy Tupper; and Watertown School Board Member: Scott Hardie; Chairman Myron Johnson, presiding. All Board members signed their oath of office.

**AGENDA**

Motion by VanDusen, second by Albertson, to approve the agenda; all present voted aye; motion carried.

**APPEALS**

The following appeals were presented:

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Douglas & Shelly Root	20282	\$58,386	none	\$29,193

Appellant was present for this appeal. Appellant stated property is over assessed for merely being annexed into the City, the property is a gravel pit and is not usable for anything but storing of used inventory. The Director of Equalization noted there is a storage building on the property and provided the Board with a list of comparable properties and the sale price, per square foot, of those properties, to substantiate the assessed value on the property. Motion by Tupper, second by Gabel, to lower the value on this property to \$20,000.00; all present voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Austin Family Trust	8617	\$189,911	\$150,000	\$189,911

Appellant, J. Douglas Austin, was present for this appeal. Appellant addressed the Board and indicated the value is too high for current lake levels, the lot is most likely too small for building upon, and the current structure is not a year-round home. The Director of Equalization advised the Board that upon checking with City Hall the lot could be built upon if the current structure was ever demolished. The Director also provided the Board with sales comparable to appellant's property to substantiate the assessed value on the property. The Director advised the Board that sales at the lake have not slowed down due to low lake levels at this time. Motion by Hanten, second by Mantey, to concur with the Director's recommended value of \$189,911; Gabel, Waterman, Johnson, VanDusen, Hanten, Mantey, Tupper, and Hardie voted aye; Albertson voted no; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Lyle & Barbara Rossman	6196	\$224,079	\$210,000	\$224,079

Appellant was present for this appeal. Appellant stated the current assessment is a major increase from the previous year. Appellant indicated that if assessments continue to rise, in this manner, it will be impossible to provide affordable rental housing. The Director noted this property is located in a neighborhood that as a whole received an increase of 15% on all buildings and in addition this individual property has previously received discounts which has resulted in a lower valuation than other fourplexes of the same age in the neighborhood. The Director also provided the Board with sales comparable to appellant's property to substantiate the assessed value on the property. Motion by Hardie, second by Tupper, to lower the value of the structure on this property by \$10,000.00; Gabel, Waterman, Johnson, Hanten, Albertson, Mantey, Tupper, and Hardie vote aye; VanDusen voted no; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Merlin H Fleming	11246	\$103,400	\$94,685	\$103,400

Appellant was not present for this appeal. Appellant noted on appeal form: Property is worth 25% less as located in a flood zone. The Director provided the Board with sales comparable to the appellant's property to prove equalization and also noted this property is not in the flood zone but is in the flood way and does receive an obsolescence factor. Motion by Hanten, second by Gabel, to concur with the Director's recommended value of \$103,400; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Jeffrey L Geiser	11630	\$344,885	\$295,000	\$344,885

Appellant was not present for this appeal. Appellant noted on appeal form: recent sale in the area was for \$295,000. The Director provided the Board with sales comparable to the appellant's property to prove equalization and noted the \$295,000 sale was at the lower scale of the comparable properties. Motion by Gabel, second by Hanten, to concur with the Director's recommended value of \$344,885; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Guest House Enterprises Inc	6313	\$520,289	\$488,209	\$520,289

Appellant was not present for this appeal. Appellant noted on appeal form: City offered \$480,000 for the property. The Director provided the Board with sales comparable to the appellant's property to prove equalization. Motion by VanDusen, second by Mantey, to concur with the Director's recommended value of \$520,289; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Marc & Timberly Lunde	6204	\$146,182	\$137,000	\$130,000

Appellants were not present for this appeal: Appellants noted on appeal form: Property has received no updates and was made smaller during widening of the Highway. The Director noted this property is located next to commercial property and receives a 25% obsolescence factor. The Director recommended that the Board lower the value to \$130,000 on this property which is the purchase price from 2012. Motion by Albertson, second by Hanten, to concur with the Director's recommended value of \$130,000; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Marquette Bank	7490	\$635,117	\$570,000	\$635,117

Appellant was not present for this appeal. Appellant noted on appeal form: Property is valued in excess of fair market value based on three approaches to value. Director of Equalization provided the Board with assessments comparable to appellant's property to prove equalization. Motion by Hanten, second by Waterman, to concur with the Director's recommended value of \$635,117; all present voted aye; motion carried.

**OWNER OCCUPIED**

Motion by Hanten, second by VanDusen to approve owner occupied status (add or remove) to the following properties; all present voted aye; motion carried:

Name	DOE#	Owner Occupied Status
Terry & Linda Sampson	8493	remove
Kevin Burkhart	8289	add
Sandy Hannasch	5386	add
Leslie Butch Bronson	18343	add land only

**STIPULATIONS**

Motion by Hanten, second by Tupper, to approve the following stipulated values as recommended by the Director of Equalization; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Stipulated Value	
DLT Development Inc	18515	\$54,778	\$43,000	listing price
Harlan Stevenson	18518	\$54,236	\$43,000	purchase price
Daniel & Shelly Raderschadt	9315	\$151,820	\$112,410	listing price
Daniel Raderschadt	8916	\$158,192	\$146,704	update market factor
Darin Mischke	6853	\$134,370	\$ 70,187	change property classification
Mark Jeitz	11574	\$188,945	\$172,000	purchase price
Courtney & Karen Livingston	10198	\$61,779	\$50,827	update condition
Courtney & Karen Livingston	6875	\$141,311	109,087	update condition
Randy & Colleen Winge	9884	\$220,391	\$196,053	added addition obs.
Car Rose LLC	18073	\$780,669	\$600,000	purchase price
Redlin-Car LLC	17191	\$1,299,071	\$941,057	update quality
Betty J Meyer Trustee	11794	\$723,789	\$584,100	listing price
Kevin J Burkhart	8289	\$260,690	\$216,850	reappraisal entry gained
Gerald & Sherri Sellers	17684	\$293,999	\$281,602	reappraisal entry gained
Tony Rehder	7928	\$221,261	\$201,487	reappraisal
Tim & Carla Peterson	20402	\$71,675	\$45,731	cost approach
Daniel McKee & Laura Chapman	12867	\$188,666	\$139,131	appraisal plus increases
NEAA	12596	\$54,323	\$48,000	purchase price
Adam & Lisa Lalim	11998	\$162,977	\$153,000	purchase price
Lisa J Demers	6804	\$305,817	\$204,250	purchase price
Kari & Travis Cartney	8471	\$241,920	\$224,105	update quality
Gerald & Diane Thompson	7638	\$186,824	\$172,000	purchase price
Paul & Kristie Larson	8411	\$284,351	\$249,000	purchase price
Daniel J Crisler	10472	\$79,605	\$67,000	purchase price
Mitzi Marso & June Lindner	10717	\$143,310	\$129,124	add oversize obs.
Lorin Halling	11547	\$164,469	\$134,655	add oversize obs.
Harlan T Aase	5592	\$150,120	\$90,303	reappraisal entry gained
Dean A Koehn	8004	\$127,882	\$85,000	fee appraisal
Kathryn J Koehn	5575	\$125,204	\$85,000	fee appraisal
Todd & Lori Hanson	5841	\$821,843	\$771,684	updated occupancy
Lewis & Patricia Raderschadt	6998	\$769,388	\$718,838	updated occupancy
Mark & Nancy Reishus	12563	\$302,872	\$279,900	purchase price
Marie Williams	7069	\$100,067	\$64,710	update condition
Joel & Juli Freidel	9058	\$185,097	\$148,514	purchase price & increases
Hy-Vee Stores, Inc.	15093	\$3,935,910	\$3,637,178	reverse market increase bldgs.
Jody Keeler	18403	\$70,812	\$45,000	purchase price & increases
Corrine Dahl	12258	\$174,671	\$150,000	purchase price
Daniel & Jennifer Fonder	5642	\$110,150	\$82,126	reappraisal entry gained
Michael Alama	9955	\$693,525	\$615,480	listing price
Watertown Plaza LLC	12391	\$4,481,835	\$4,115,477	reverse market increase bldgs.
Watertown Plaza LLC	12390	\$802,721	\$755,752	reverse market increase bldgs.
Watertown Plaza LLC	12389	\$807,913	\$748,584	reverse market increase bldgs.
Janet & David Johnson Trust	9094	\$302,941	\$268,225	update quality & land value
Sarah Visser	9041	\$130,553	\$124,000	purchase price
Alan S Linneman	9052	\$160,946	\$150,227	update land value
Michael & Christine Varns	6893	\$42,555	\$21,176	entry gained
Worthington Industries Inc	8191	\$2,700,615	\$2,358,007	purchase price
Worthington Industries Inc	8192	\$1,681,813	\$1,471,828	purchase price
Menard Inc.	14648	\$8,000,958	\$7,063,870	update occupancy

**RECOMMENDATIONS**

Motion by Hanten, second by Mantey, to approve the following recommendations as presented by the Director of Equalization; all present voted aye; motion carried:

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Recommended Value</u>	
Tony & Lori Beyer	8944	\$180,066	\$150,035	add floodway obs.
Scott Properties, LLC	18516	\$54,236	\$43,000	purchase price of like lots
Greg Whitlock	18517	\$54,236	\$43,000	purchase price of like lots
Heilman Homes Inc	18519	\$54,236	\$43,000	purchase price of like lots
Sandie Drake	18521	\$54,236	\$43,000	purchase price of like lots
Rick & Julie Briggs	18522	\$344,164	\$319,318	purchase price of like lots
Sinclair Land & Cattle LLC	6999	\$2,399,035	\$2,242,032	reverse improvement increase
Shopko Spe Real Estate LLC	6949	\$2,430,186	\$2,268,650	reverse improvement increase
Peggy Haugan & Joy Nelson	18161	\$1,266,336	\$1,162,045	update valuation method
Peggy Haugan, & Joy Nelson	18460	\$518,205	\$445,860	update quality
Peggy Haugan & Joy Nelson	18462	\$450,763	\$381,786	update quality
Nicholle M Lohr	8892	\$128,279	\$119,295	update market factor
Starla Curtis	8915	\$192,501	\$177,894	update market factor
JoEllen & Wade Heiser	8895	\$166,720	\$154,558	update market factor
Bart, Nick & Lisa Moeller	6635	\$149,506	\$138,454	update market factor

**BOARD ADJOURNS**

There being no further business to come before this Board, a motion was made by Hanten, second by Hardie, to adjourn at 8:15 p.m., as a 2017 Consolidated Board of Equalization; all present voted aye; motion carried.

ATTEST:

Cindy Brugman

Codington County Auditor

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