

OFFICIAL PROCEEDINGS  
 Codington County Consolidated Board of Equalization  
 April 9, 2019 – 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 9, 2019, in the Chambers of the City Council at Watertown City Hall. Board members present were County Commissioners: Lee Gabel, Charlie Waterman, Myron Johnson, and Troy VanDusen; County Commissioner, Brenda Hanten, was present as a non-participating member; City Council Members: Adam Lalim and Beth Mantey; and Watertown School Board Member: Tammy Rieber; Chairman Myron Johnson, presiding. All Board members signed oaths of office. Codington County Director of Equalization, Shawna Constant, Appraisal and Office staff, were present. Codington County Auditor, Cindy Brugman, was present. Director of Equalization, Shawna Constant, gave opening remarks.

**AGENDA**

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

**APPEALS**

The following appeals were presented:

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Thomas Arbach	19238	\$91,585	\$83,259	\$91,585

Appellant was present for this appeal. Appellant objected that valuation increases have been too high for an airport hanger, a building on a leased site. The Director of Equalization noted the increases over the years have been regular neighborhood market increases. The Equalization Office has no sales to compare with an airport hanger. Motion by VanDusen, second by Waterman, to lower the value on this property to \$83,259; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Lewis & Patricia Raderschadt Living Trust	14026	\$1,319,162	\$841,644	\$1,319,162

Appellant, Dan Raderschadt, was present for this appeal. Appellant indicated his concern was due to the sale of property west of this parcel which sold for much more than it was worth. Appellant feels this sale caused the value on his property to increase more than it should have. The Director of Equalization advised the Board that this parcel was part of a re-appraisal area and provided the Board with sales comparable to appellant's property to substantiate the assessed value on the property. Motion by Gabel, second by Lalim, to concur with the Director's recommended value of \$1,319,162; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
CO-HO, Inc.	20277	\$495,180	none given	\$495,180
	6403	\$332,500	none given	\$332,500
	20278	\$359,534	none given	\$359,534
	20606	\$754,023	none given	\$754,023
	20607	\$258,517	none given	\$258,517
	20608	\$256,571	none given	\$256,571
	20609	\$256,284	none given	\$256,284
	20610	\$260,491	none given	\$260,491
	20281	\$702,464	none given	\$702,464
	20280	\$638,183	none given	\$638,183
	20276	\$213,559	none given	\$213,559
	20279	\$862,270	none given	\$862,270
	18730	\$41,998	none given	\$41,998

Appellants, John Homan and Dave Cook, were present for these appeals. Appellants provided the Board with a written statement requesting that the Board roll back the values on the CO-HO property as the property is all bare land. The Appellants also would like to see commercial lots taxed at stair step levels over a five-year time frame to give breathing space to landowners to prepare sites and to market the property. The Director of Equalization provided the Board with sales comparable to appellant's property to substantiate the assessed value on the property. The Director of Equalization noted these lots are shovel ready and also noted there is nothing in current statute to allow a stair step level method of assessing property in South Dakota. Motion by VanDusen, second by Gabel, to lower parcel #20279, currently not buildable, to 50% of the Assessor's recommended value or \$431,135; all voted aye; motion carried. Motion by Lalim, second by Gabel, to concur with Assessor's recommended value on record #'s 20277, 6403, 20278, 20606, 20607, 20608, 20609, 20610, 20281, 20280, 20276, and 18730; all vote aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
HCE Properties LLC	20463	\$807,535	none given	\$807,535

Appellants were present for this appeal and withdrew the appeal at this time.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Morris Family LLC	728	\$344,561	none given	\$344,561
	20458	\$398,354	none given	\$398,354
	20459	\$397,591	none given	\$397,591
	20460	\$314,069	none given	\$314,069
	20461	\$561,463	none given	\$561,463

Appellants were present for these appeals. Appellants requested that these parcels be returned to last year's values as the lots cannot be considered comparable to "shovel ready" lots selling in the area and nothing with the lots has changed since last year. The Director provided the Board with sales comparable to the appellant's property to prove equalization and noted these lots are platted, a road is going in and the values on the lots have been adjusted down 50% to allow for the lack of utilities at this time. Motion by Gabel, second by VanDusen, to lower the following parcels to \$2.75 per square foot and corresponding total values: #20460 to \$246,769; #20461 to \$403,692; all voted aye; motion carried. Motion by Gabel, second by VanDusen to lower the following parcels to \$2.65 per square foot and corresponding total values: #728 to \$260,882, #20458 to \$338,222, and #20459 to \$337,067; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Willow Creek Development Inc.	16380	\$1,264,329	none given	\$1,264,329

Appellants, Don Endres and Nadene LaPlante-Endres, were present for this appeal. Appellants stated the increase in value on this parcel is a financial burden as the lots are not generating any income and are not shovel ready lots. Appellants requested a value of \$2.75 per square foot. The Director provided the Board with sales comparable to the appellant's property to prove equalization. The Director agreed to \$2.65 per square foot on four of the lots within this parcel, with the exception of lot 2 which is shovel ready. Motion by VanDusen, second by Mantey, to value lots 1,3,4 & 5 at \$2.65 per square foot and lot 2 at \$7.00 per square foot; all within parcel #16380 resulting in a total value of \$1,080,165; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Watertown Retail Group LLC	7170	\$1,353,753	\$1,051,604	\$1,353,753

Appellant was present for this appeal: Appellant requested that the value be rolled back to last year's level or based on 1.09 per square foot, \$1,177,447 total value. The Director noted this property is located within the re-appraisal area and the only increase was to the land. The Director also provided the Board with comparable sales to prove equalization. Motion by Lalim, second by Mantey, to concur with the value recommended by the Director of Equalization; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Robert Endres	16988	\$1,542,327	\$1,300,000	\$1,542,327
	18256	\$184,551	\$65,000	\$184,551
	17288	\$348,516	none given	\$275,948

Appellant was not present for this appeal. Appellant noted the following on the appeal forms for these properties: The Company leasing property record #16988 wants to cut the lease by \$76,000, property record #18256 - this land has no income, and property record #17288 – parcel has been too high and the jump is excessive. The Director of Equalization noted these properties were all within the re-appraisal area and provided the Board with comparable sales to prove equalization. Motion by Gabel, second by Lalim, to concur with the Director's recommended value on record #16988; all voted aye; motion carried. Motion by Gabel, second by VanDusen, to concur with the Director's recommended value on record #18256 & #17288; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Casey S Pratt	10265	\$58,687	\$57,718	\$58,687

Appellant was not present for this appeal. Appellant noted on the appeal form that the increase was 4% instead of the typical 2% - 3%. The Director of Equalization provided the Board with comparable sales to prove equalization. Motion by VanDusen, second by Mantey, to concur with the Director's recommended value; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Robert & Judy Arnold	11930	\$130,099	\$75,000	\$130,099

Appellants were not present for this appeal. Appellants noted on the appeal form this is a narrow lot and they paid too much for the property. The Director of Equalization provided the Board with comparable sales to prove equalization. Motion by Gabel, second by Waterman, to concur with the Director's recommended value; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Paul & Kristie Larson	8411	\$271,410	\$244,000	\$271,410

Appellants were not present for this appeal. Appellants noted on the appeal form they paid \$254,000 but received credits for carpet allowance and closing costs. The Director of Equalization provided the Board with comparable sales to prove equalization. Motion by Gabel, second by Lalim, to concur with the Director's recommended value; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Douglas & Heather Fedt	5612	\$144,323	none given	\$144,323

Appellants were not present for this appeal. Appellants noted on the appeal form that the value is excessive due to the proximity to the race track and airport. The Director of Equalization provided a spreadsheet listing properties close to this property to prove equalization as there are not comparable sales for this property. Motion by VanDusen, second by Mantey, to concur with the Director's recommended value; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Donald S. Urban Jr.	16704	\$179,593	\$168,900	\$179,593

Appellants were not present for this appeal. Appellants noted on appeal form that the increase in value in one year was extremely large. The Director of Equalization provided the Board with comparable sales to prove equalization. Motion by Lalim, second by Rieber, to concur with the Director's recommended value; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Benjamin Nelson	20442	\$130,264	\$60,000	\$130,264

Appellant was not present for this appeal. Appellant noted on appeal form that this property has no profit and no structures and is not worth the Assessor's recommended value until a building project near this property is completed. The Director of Equalization noted this property was part of the re-appraisal area and provided the Board with comparable

sales to prove equalization. Motion by Lalim, second by VanDusen, to accept the Director's recommended value; all voted aye; motion carried.

### **STIPULATIONS**

Motion by Waterman, second by Rieber, to approve the following stipulated values as recommended by the Director of Equalization; Lalim recused himself from voting on this item; VanDusen recused himself from voting on this item to equalize the numbers on the Board; all others voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Stipulated Value</u>	
Steven & Joan Jorgenson	12796	\$358,143	\$236,000	purchase price
Apollo Properties, LLC	19539	\$142,591	\$116,169	flooded/unbuildable
Michael Lawrence	7716	\$556,739	\$350,000	purchase price
Merry Lemke	18947	\$36,486	\$15,362	unbuildable back lot
Friends of the Goss	9511	\$172,665	\$37,857	building unusable due to roof
Friends of the Goss	9512	\$416,356	\$99,831	building unusable due to roof
Paul J Cordell	9121	\$190,691	\$140,000	purchase price
Lynn Engels & Ryan Engels	14740	\$686,028	\$560,000	purchase price
Keith & Susan Muhl	6463	\$691,358	\$475,000	purchase price
Eugene & Leighann Schleusner	7445	\$109,436	\$68,144	entry gained
Andrew Ring & Holli Owens	12207	\$213,286	\$193,000	purchase price
Michael & Jana Mills	11883	\$264,252	\$200,000	appraisal value
Ross Olson	10126	\$91,051	\$70,000	purchase price
Ross Olson	11210	\$85,158	\$60,000	purchase price
Ross Olson	10852	\$93,689	\$80,000	purchase price
RAI LLC	13488	\$600,051	\$450,000	purchase price
Joe & Angela Cordell	12748	\$313,360	\$252,000	purchase price
Chester Yackley	7002	\$9,318	\$7,921	update land value
Chester Yackley	7001	\$52,265	\$41,687	update land value
Keith & Susan Dolen	16996	\$420,848	\$368,000	market analysis
Michael & Jennifer Sattler	14149	\$183,348	\$155,577	market analysis
Brandon Foote	11266	\$104,823	\$82,500	purchase price
Robert Endres	17955	\$1,274,945	\$15,338	change to agricultural
Robert Endres	17954	\$436,539	\$135,292	change to agricultural
Sully Hunter James Mack	9010	\$105,777	\$80,000	purchase price
Harlan Hoy & Janice Hubbart	10133	\$71,747	\$70,160	market analysis
Rudy Rudebusch	10867	\$182,398	\$151,800	listing price
Mike Briggs	19997	\$3,137	\$1,200	purchase price

### **RECOMMENDATIONS**

Motion by Lalim, 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>	
Peggy Haugan & Joy Nelson	20311	\$173,176	\$172,386	corrected land value
Midwest Motor Express Inc.	13202	\$251,048	\$205,179	corrected land value

### **BOARD ADJOURNS**

There being no further business to come before this Board, a motion was made by Lalim, second by VanDusen, to adjourn at 8:35 p.m., as a 2019 Consolidated Board of Equalization; all present voted aye; motion carried.

ATTEST:

Cindy Brugman  
Codington County Auditor

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