

OFFICIAL PROCEEDINGS  
 Codington County Board of Equalization  
 April 21, 2020 – 1:00 p.m.  
 Commissioners Chambers - Codington County Courthouse  
 14 1<sup>st</sup> Ave SE, Watertown, SD 57201

The 2020 meeting of the Codington County Board of Equalization convened at 1:00 p.m., Tuesday, April 21, 2020, in the Commissioners Chambers in the Codington County Courthouse. Board members present were Charlie Waterman, Myron Johnson, and Brenda Hanten; Chair Hanten, presiding. All Board members signed their County Board of Equalization oath. Codington County Director of Equalization, Shawna Constant and Appraiser, Allison Forbush; were also present for this meeting.

**AGENDA APPROVED**

Motion by Johnson, second by Waterman, 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>
Kevin & Tina Franz	18274	\$278,020	\$221,254	\$278,020

Appellant was present via teleconference for this appeal. Appellant objected to the Assessor's value as there have been no improvements made to the house. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted this property was part of a re-appraisal area and the recommended value is based on actual market value. Motion by Johnson, second by Waterman, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Stacey & Travis Dobberpuhl	19148	\$336,459	\$286,459	\$336,459

Appellant was present via teleconference for this appeal. Appellant objected and noted the assessed value is high compared to appraised value. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted the market analysis completed on this property did not include any adjustments for lot size or age of buildings and includes a \$25,000 adjustment on houses that are two story or 1.5 stories compared to ranch styles. The Director noted other issues with the market analysis. This property was also part of a re-appraisal area and the recommended value is based on actual market value. Motion by Johnson, second by Hanten, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Judy Cordell Living Trust	557	\$323,112	\$253,634	\$323,112

Appellant was present via teleconference for this appeal. Appellant objected and noted the assessment is too high for a house that has not had any improvements. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted this property was part of a re-appraisal area and the recommended value is based on actual market value. Motion by Waterman, second by Johnson, to concur with the Director's recommended value; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Theodore, Bernard, Galen & Judy Cordell & Jerry Shepherd	615	\$391,444	\$360,821	\$391,444

Appellant was present via teleconference for this appeal. Appellant objected and noted the assessment is high for a house this old. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted this property was part of a re-appraisal area and the recommended value is based on actual market value. Motion by Johnson, second by Hanten, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Ray Kerstetter and Marjorie Tesch	542	\$531,719	\$482,054	\$531,719

Appellant was present via teleconference for this appeal. Appellant objected that the value increased 24.37% over last year and the house is over 120 years old. The Director provided the Board with comparable sales to prove equalization on this property. The Director noted this property was in the re-appraisal area and the value added to the house brought it up to market value. Motion by Waterman, second by Johnson, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Edmund & Pamela Dorneman	674	\$430,216	\$420,216	\$430,216

Appellant was present via teleconference for this appeal. Appellant objected the assessment value exceeds what a realtor stated the property would be listed for if put on the market. The Director provided the Board with comparable sales to prove equalization on this property. The Director of Equalization noted that land values are increasing due to many more applicable sales on similar property. Motion by Johnson, second by Hanten, to concur with the Director of Equalization's recommended value. Motion by Waterman, second by Johnson, to amend the original motion and lower the value on the land to \$102,850 for a total value of \$425,216 on record 674; all voted aye to the amended motion; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
James H Laframboise & Katy Schulz	2437	\$92,039	none given	\$92,039

Appellant was not present for this appeal. Appellant feels the assessment is too high and everything on the house needs improvement. The Director provided the Board with comparable sales to prove equalization on this property. Motion by Johnson, second by Waterman, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Chad & Dawn Voelsch	3134	\$280,075	\$262,998	\$280,075

Appellant was present for this appeal via teleconference. Appellant objected that the 49% increase in value is not fair. The Director provided the Board with comparable sales to prove equalization on this property. The Director noted this property was within the re-appraisal area and also explained the process for assessing land on small acreages. Motion by Waterman, second by Johnson, to concur with the Director of Equalization's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Jason & Nicol Huyvaert	3101	\$237,401	\$190,000	\$234,758

Appellant was present for this appeal via teleconference. Appellant objected that the value is too high when there have been no improvements to the property and feels the basement square footage is incorrect on the Director's record. The Director provided the Board with comparable sales to prove equalization and noted this property was included in the re-appraisal area. The Director noted the recommended value is market value. Motion by Waterman, second by Johnson, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Robert & Mary Grewing	5079	\$13,188	\$2,599	\$13,188

Appellant was present via teleconference for this appeal. Appellant objected that the value increased by 294.14% and no improvements were made. The Director noted a mobile home hook-up on this property was never valued and a detached garage was also added which the Local Board, in previous years, had removed. Motion by Johnson, second by Waterman, to concur with the Director's recommended value; all voted aye; motion carried.

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Appeal Value</u>	<u>Assessor's Recommendation</u>
Robert & Mary Grewing	5080	\$7,777	\$3,735	\$7,777

Appellants was present via teleconference for this appeal. Appellant objected that the value increased by 294.14% and no improvements were made. The Director noted a mobile home hook-up on this property was never valued. Motion by Johnson, 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
Robert & Mary Grewing	20418	\$7,100	\$3,981	\$7,100

Appellant was present via teleconference for this appeal. Appellant objected that the value increased by 294.14% and no improvements were made. The Director noted a mobile home hook-up on this property was never valued. Motion by Johnson, 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
Harold & Marilyn Anderson	3193	\$159,799	\$130,000	\$159,799

Appellants withdrew appeal prior to this meeting. Motion by Waterman, second by Johnson, to concur the Director's recommended value; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Jerry, Rozann, Gary & Joanne Krause	1959	\$213,839	\$184,939	\$213,839

Appellant was present via teleconference for this appeal. Appellant objected that the bins and machinery building on this property are over stated or assessed too high. The Director noted that one new grain bin would be assessed at over \$100,000 and the assessment increase on this property would not cover the quonset building located on the property. The Director also noted the bin values have been depreciated out with a 50% factor applied. Motion by Waterman, second by Johnson, to concur with the Director's recommended value; all voted aye; motion carried.

### **STIPULATIONS**

Motion by Waterman, second by Johnson, to approve the following stipulated changes as recommended by the Director of Equalization; all present voted aye; motion carried:

Name	DOE#	Assessor's Value	Stipulated Value
Brian & Virginia Robinson	4052	\$25,000	\$5,000 – combined record w/adjoining property
Amber Christenson	4822	\$38,000	\$24,237 – put house at storage value
Jeffrey Kohen	7779	\$379,108	\$308,00 – appraisal value
Douglas Barlow	10994	\$173,403	\$150,240 – market analysis
Justin & Morgan Johnson	15539	\$388,383	\$366,001 – purchase price
Kassidee Streich	10375	\$173,589	\$146,500 – purchase price
Jerome & Patricia Heiser	9848	\$81,760	\$55,200 – listing price
Theodore Wettestad	7343	\$188,998	\$156,335 – add obsolescence
Craig & Connie Hanson	10748	\$124,031	\$35,000 – purchase price
Bluegrass Properties	10447	\$87,684	\$78,600 – purchase price
Terry L Ford	7549	\$86,668	\$66,623 – entry gained
Nathan & Kaci Flaa	19018	\$244,930	\$236,000 – purchase price
Douglas Maag	5577	\$239,858	\$168,000 – purchase price
John Capra	5475	\$493,269	\$435,000 – purchase price
Watertown Cashway	6314	\$610,285	\$447,522 – update land value
Todd & Molly Meester	6520	\$475,258	\$420,000 – purchase price
Andrew Mahowald	7439	\$32,142	\$19,285 – purchase price
Donna & Sylvester Block Jr.	6809	\$276,407	\$240,180 – market analysis
Ryan & Natalie Wilson	9679	\$757,384	\$611,461 – appraisal value
Shaun Rawdon	8849	\$242,212	\$164,063 – entry gained
Christensen Family Trust	7704	\$644,425	\$544,957 – add obsolescence
Midwest Business Condos	18304	\$373,165	\$325,000 – income value
Midwest Business Condos	19181	\$961,098	\$900,00 – income value

Midwest Business Condos	19470	\$737,400	\$430,000 – income value
Midwest Business Condos	14500	\$839,572	\$675,000 – income value
Adam & Michelle Butterfield	10271	\$48,936	\$24,725 – purchase price
Scott Schieber	13913	\$131,834	\$115,000 – appraisal value
Melissa Meidinger	18220	\$309,866	\$284,900 – purchase price
Rob & Glenda Goens	9614	\$602,725	\$567,946 – updated quality of hs
Crossings Plaza LLC	6949	\$2,268,650	\$2,000,000 – purchase price
FW Northridge Townhome	18976	\$333,185	\$298,908 – listing price
Briar Creek Limited	6359	\$668,995	\$484,617 – income value
Virgil & Suzanne Borns	7131	\$729,961	\$626,122 – market analysis
Allan Block	7000	\$59,033	\$48,375 – market analysis
Chester Yackley	7001	\$42,838	\$40,654 – adjust land value
Chester Yackley	7002	\$11,054	\$8,657 – adjust land value
Rhonda Johnson	10620	\$117,668	\$106,229 – market analysis

#### **DISABLED VETERAN PROPERTY TAX EXEMPTION**

Motion by Johnson, second by Waterman, to approve exemption status on properties which qualify for Disabled Veteran Exemption, all present voted aye; motion carried. The Director of Equalization noted this exemption was increased to \$150,000 this year.

#### **ASSESSMENT FREEZE FOR DISABLED AND SENIOR CITIZENS**

Motion by Johnson, second by Waterman, to approve the applications for freeze on assessments of dwellings of disabled persons and senior citizens, as recommended by the Director of Equalization, all present voted aye; motion carried.

#### **TAX EXEMPT PROPERTY APPLICATIONS**

Motion by Johnson, second by Waterman, to approve the applications for annual tax-exempt status of a private organization, as recommended by the Director of Equalization, all present voted aye; motion carried.

#### **RENEWABLE ENERGY RESOURCE**

Motion by Johnson, second by Waterman, to approve the applications for renewable energy resources, as recommended by the Director of Equalization; all voted aye; motion carried.

#### **BOARD ADJOURNS**

There being no further business to come before this Board a motion was made by Johnson, second by Waterman, to adjourn at 4:15 p.m., as a 2020 Codington County Board of Equalization; all present voted aye; motion carried.

ATTEST:

Alissa Harte

County Auditor Elections Clerk

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