

OFFICIAL PROCEEDINGS
 Codington County Consolidated Board of Equalization
 April 13, 2021 – 6:30 p.m.
 Watertown City Hall – Council Chambers
 23 2nd St NE, Watertown, SD 57201

The Codington County Consolidated Board of Equalization convened at 6:30 p.m., Tuesday, April 13, 2021, in the Chambers of the City Council at Watertown City Hall. Board members present were County Commissioners: Brenda Hanten, Myron Johnson, and Troy VanDusen; City Council Members - Glen Vilhauer and Jason Redemske; and Watertown School Board Member - Scott Hardie; Chair Brenda Hanten presiding. Codington County Director of Equalization, Shawna Constant, Appraisal and Office staff, were present. Codington County Auditor, Cindy Brugman, was present.

AGENDA

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

APPEALS

The following appeals were presented and action was taken:

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
LaFramboise Construction	8535	32,400	10,000	32,400

Appellant, Tom LaFramboise, was present for this appeal. Appellant objected valuation is high, as the property is full of buried rubble and concrete and not suitable for building upon. The Director of Equalization noted the value is based on comparable property values and sales in the immediate vicinity and includes an allowance for the building unsuitability mentioned by the appellant. Motion by Waterman to lower the value to \$20,000. Waterman's motion failed for lack of a second. Motion by VanDusen, second by Vilhauer, to concur with the Director's recommended value on this property. Johnson, VanDusen, Hanten, Hardie, Redemske, and Vilhauer voted aye; Waterman voted no; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
LaFramboise Construction	14474	15,712	8,000	15,712

Appellant, Tom LaFramboise, was present for this appeal. Appellant objected valuation is high as the property is land locked and is also full of buried rubble and concrete. Motion by VanDusen, second by Waterman, to lower the value to 10,000; all voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
LaFramboise Construction	7220	48,577	15,000	28,289

Appellant, Tom LaFramboise, was present for this appeal. Appellant objected to the value and indicated the property will not be useful or useable without \$200,000 worth of curb, gutter, and blacktop improvements, to comply with City mandates. The Director of Equalization recommends lowering the value to \$28,289 due to the estimated cost of improving the property for sale and/or use. Motion by Vilhauer, to concur with the Director's recommended value. Vilhauer's motion failed for lack of a second. Motion by Waterman to lower the value to \$17,500. Waterman's motion failed for lack of a second. Motion by VanDusen to lower the value to \$35,000. VanDusen's motion failed for lack of a second. Motion by Hardie to concur with the Director's recommended value of \$28,289, second by Vilhauer. Johnson, VanDusen, Hanten, Hardie, Redemske, and Vilhauer voted aye; Waterman voted no; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Robert Chapman	7963	207,124	194,935	207,124

Appellant, Robert Chapman, was present for this appeal. Appellant objected to value increase of over 6% from the previous year. Mr. Chapman noted the house on this property is listed on the historic register and attempts are being made to keep up the historic integrity of the structure. Mr. Chapman indicated he did not agree with the Director's comparable sales for the assessment neighborhood. The Director of Equalization advised the Board the increase in value on this

property is a market increase based on 62 sales in the neighborhood and the market is increasing daily in Watertown at this time. The Director provided the Board with a list of comparable properties to justify the value on Mr. Chapman’s property. Motion by VanDusen, 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
Thomas & Linda Lohr	10226	155,125	none provided	155,125

Appellants were not present for this appeal. Appellants appeal form stated “the value is way too high, homes in this neighborhood are not selling for \$155,000, the house is over 100 years old, and a Realtor estimated a selling price of \$120,000.” The Director provided the Board with sales comparable to the appellant’s property to prove equalization. Motion by Johnson, second by Vilhauer, to concur with the Director’s recommended value; all voted aye; motion carried.

Name	DOE#	Assessor’s Value	Appeal Value	Assessor’s Recommendation
Cole HL Watertown LLC	20324	3,697,253	2,194,000	3,697,253

Appellant, Lane Thor, a representative of Hobby Lobby, was present for this appeal via teleconference. Appellant stated these types of structures are built for lease with the investor promised a certain amount of cash flow over a period of fifteen years. The appellant’s appeal form listed reason for appeal as “property is over assessed.” The Director of Equalization provided the Board with comparable properties and sales to prove equalization. Motion by Johnson, second by Redemske, concur with the Director’s recommended value; all voted aye; motion carried.

Name	DOE#	Assessor’s Value	Appeal Value	Assessor’s Recommendation
Farmers & Merchants Bank & Trust c/o Great Western Bank	6280	1,088,037	977,203	1,088,037

Appellant was not present for this appeal. Appellant’s appeal form listed reason for appeal as “assessment exceeds fair market value.” The Director provided the Board with comparable properties and sales to prove equalization. Motion by VanDusen, second by Redemske, 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
HF Watertown, LLC	18457	1,167,523	773,396	1,167,523

Appellant was not present for this appeal. Appellant’s appeal form listed reason for appeal as “assessment exceeds fair market value.” The Director provided the Board with comparable properties and sales to prove equalization. Motion by Waterman, second by Hardie, to concur with the value recommended by the Director of Equalization; all voted aye; motion carried.

STIPULATIONS

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

Name	DOE#	Assessor’s Value	Stipulated Value	
James Fjerstad	17935	206,062	190,000	appraisal value
Daniel & Trudy Gabel	14513	298,624	288,309	purchase price plus new garage
John R. Lantsberger	15095	222,977	207,619	purchase price/market increase
Sherri Knittel	16943	160,745	157,842	entry gained
Judy Geier	17371	159,238	157,080	corrected lot size
Gene & Violet Horn	15378	323,278	301,814	add obsolescence
Tylan Rogge	12721	190,285	165,000	purchase price
Rhonda Johnson	12491	70,785	45,000	purchase price
John & Adeline Conroy	20787	294,469	232,780	add obsolescence
Jeff & Jean Koehn	11328	86,560	59,900	purchase price
Nathan Peters	6805	408,065	315,000	purchase price

Casey & Alli Pratt	20798	312,248	295,000	purchase price/change to single family
Crossings Plaza LLC	18404	123,987	0.00	combined with record 6949
Crossings Plaza LLC	6949	2,000,000	2,006,542	combined with record 18404
Joel Stimson	6839	196,057	150,000	purchase price
F & M Bank & Trust	5895	790,309	527,400	market analysis
Shirley Jacobson	5850	85,453	27,798	home in un-livable condition
Willow Creek Dev. Inc.	20170	154,493	52,056	change to residential class
Willow Creek Dev. Inc.	20175	338,245	196,014	market analysis
Jennifer Bucklin	16941	160,745	157,842	entry gained
Danny Krueger	11502	334,933	312,520	entry gained
Sas Rental Properties LLC	10766	102,690	78,999	entry gained
David & Sherry Dalke	18990	443,755	401,258	added market obsolescence

RECOMMENDATIONS

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

<u>Name</u>	<u>DOE#</u>	<u>Assessor's Value</u>	<u>Recommended Value</u>	
Jeffrey Koehn	7779	308,000	298,782	add oversize obsolescence
Morrow & Morrow LLP	19567	749,773	584,452	add market obsolescence
Jared Aesoph	20261	277,258	219,320	add market obsolescence
Morrow & Morrow LLP	19764	279,147	217,276	add market obsolescence
Chris & Tia Seaboy	20493	255,335	198,983	add market obsolescence
Morrow & Morrow LLP	20786	255,349	198,997	add market obsolescence
Kayla & Quentin Grismer	19045	305,751	271,221	add market obsolescence
Chad & Kari Lohr	18983	388,876	351,451	add market obsolescence
One Willow Creek LLC	20169	3,540,329	3,400,399	update land value
Two Willow Creed LLC	20167	2,240,734	2,114,297	update land value

BOARD ADJOURNS

There being no further business to come before this Board, a motion was made by Johnson, second by Waterman, to adjourn at 7:55 p.m., as a 2021 Consolidated Board of Equalization; all voted aye; motion carried.

ATTEST:

Cindy Brugman
 Codington County Auditor

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