

TUESDAY, JUNE 12, 2012

**APPROVED MINUTES OF THE
COUNTY BOARD OF APPEAL AND EQUALIZATION**

**STATE OF MINNESOTA)
COUNTY OF DODGE)**

**COUNTY ADMINISTRATION OFFICE
MANTORVILLE, MN**

2012-01

The Dodge County Board of Commissioners met for the annual County Board of Appeal and Equalization meeting on Tuesday, June 12, 2012, in the Commissioner's Room at the Courthouse Annex, Mantorville, MN, at 7:00 p.m. CDT. Don Gray, Chair called the County Board of Appeal and Equalization meeting to order at 7:03 p.m. CDT.

Meeting Convened

The Chair acknowledged those present and established that there was a quorum:

Those Present

Members present:	Jane Olive	District #1	
	Lyle Tjosaas	District #2	
	David Erickson	District #3	
	Don Gray	District #4	
	David Hanson	District #5	
Members absent:	None		
Also present:	Jim Elmquist	County Administrator	
	Wendell Engelstad	County Assessor	
Guests present:	Jeff Franzen	Taxpayer regarding	R22.105.0870
	Jeff Williams	Taxpayer regarding	R24.418.1001
			R24.418.1002
			R24.418.1003
			R24.418.1004
	Tim Klatt	Taxpayer regarding	R24.100.1510
	Steve Gray	Taxpayer regarding	R17.676.0020

Motion by Olive and seconded by Erickson to accept the agenda as amended with two additional persons appearing to appeal their values. *Motion adopted unanimously.*

Jeff Franzen took the stand regarding the large increase in valuation and change in classification of parcel R22.105.0870 after he bought it in August, 2010. Mr. Franzen stated that nothing has changed with the use of this lot since he bought it. He restated that David Livingston has baled hay from the lot for many years, but he just wasn't compensated for the hay since he's owned the lot. There are no city utilities to the lot and there is no curb and gutter, but there is a blacktop street along the east side. The County Assessor reminded Mr. Franzen that the Commissioners had indeed acted on his Abatement Application at their regular board meeting on January 24, 2012 and unanimously approved a substantial reduction in the 2011 assessed value of his lot because of the lack of amenities to the lot. Mr. Engelstad mentioned again that the lot cannot qualify for an agricultural classification unless it is used in the previous year for agricultural purposes. MS 273.13, Subd. 23(e) defines agricultural purposes as . . . "the raising, cultivation, drying, or storage of agricultural products for sale." Mr. Engelstad suggested that this property may be eligible for an agricultural classification in future assessment years if Mr. Franzen can show that he sold hay from the lot and he declares that income on his income tax return.

Franzen Property
Discussed

Barton “Jeff” Williams took the stand regarding the valuation of the four rental condominium units in Kasson that he purchased in December, 2011. Mr. Williams stated for the record that he paid \$325,000 for the package of four individual units (R24.418.1001, R24.418.1002, R24.418.1003, and R24.418.1004), but the total 2012 Estimated Market Values for these parcels was \$431,200 (\$107,800 per unit). Mr. Engelstad handed out to Mr. Williams and the Board members a table with recent sales in the surrounding communities of single townhouse/condominium units from the SE Minnesota Board of Realtors® MLS. The average and median sales price for these 19 sales was \$99/SF, while the average purchase price of the Subject was \$68/SF and the average Estimated Market Value was \$90/SF. Mr. Williams noted that several of these sales were in the city of Rochester, which he thought might be a different market.

Williams Property
Discussed -
Continued

Tim Klatt took the stand regarding the valuation of parcel R24.100.1510, which is a commercial retail building in downtown Kasson he purchased in March of this year for \$50,000. The County Assessor has a 2012 assessed value of \$63,600. He bought this building as a long-term investment property, but he thought the price he paid was on the very high side of what the property was worth, given the underutilization of the space in the building and the state of the economy. Mr. Engelstad stated that it has been difficult getting a handle on the indicated values for downtown Kasson commercial properties, with sale prices ranging from \$3.20 to \$56/SF in recent years.

Klatt Property
Discussed

Steve Gray stated that he was appearing because parcel R17.676.0020 which he owned was referred to the County Board of Appeal and Equalization from the Wasioja Township Local Board of Appeal and Equalization. The Wasioja Township LBAE could not act on his appeal since he is a supervisor on that board, but he was satisfied with the recommended changes by the County Assessor to the County Board of Appeal and Equalization.

Gray Property
Discussion

After further discussion, Olive moved and Erickson seconded a motion to sustain the current assessed valuation and classification of parcel R22.105.0870 owned by Jeff Franzen, but with a recommendation for him to provide the documentation that the Assessor needs to reclassify the property to agricultural for the 2013 assessment. *Motion adopted unanimously.*

Franzen Current
Assessed Value &
Classification
Sustained

Motion by Hanson and seconded by Tjosaas to not change the assessed values for parcels R24.418.1001, R24.418.1002, R24.418.1003, and R24.418.1004 owned by Barton and Susan Williams. *Motion adopted unanimously.*

Williams Property
Adjustment
Denied

Motion by Erickson and seconded by Tjosaas to reduce the assessed value of parcel R24.100.1510 owned by Tim Klatt to \$50,000. *Motion adopted unanimously.*

Klatt Property
Adjustment
Approved

Motion by Tjosaas and seconded by Erickson to accept the following Local Board of Appeal and Equalization referrals and Open Book recommendations by the County Assessor:

2012 Estimated
Market Value
Reductions &
Increases
Approved

Name of Property Owner	Parcel Number	Local Jurisdiction	Valuation Appeals						Change (+/-) in EMV (\$)
			Assessor's EMV			Board Ordered EMV			
			Land	Improvements	Total	Land	Improvements	Total	
Korie Henning	09.035.0400	Claremont	45,500	120,000	165,500	45,500	109,000	154,500	-11,000
Marvin Bronner	09.019.0300	Claremont	616,700	78,500	695,200	599,400	78,500	677,900	-17,300
Rick LaRock	10.008.0501	Concord	79,500	264,600	344,100	61,200	229,000	290,200	-53,900
Tom Dressel	11.013.0401	Ellington	70,400	113,300	183,700	70,400	53,600	124,000	-59,700
Wendy Forthun	15.012.0200	Ripley	129,000	27,500	156,500	109,900	27,500	137,400	-19,100
Wendy Forthun	15.001.0500	Ripley	243,700	33,000	276,700	209,300	33,000	242,300	-34,400
Steve Gray	17.676.0020	Wasioja	77,400	178,400	255,800	56,900	152,700	209,600	-46,200
Lowell Olson	17.028.0201	Wasioja	169,800	153,300	323,100	157,300	153,300	310,600	-12,500
Rodney Fast	24.951.0075	Kasson	0	32,000	32,000				0
Aaron Wilke	24.115.0310	Kasson	32,400	165,800	198,200	32,400	144,600	177,000	-21,200
Debra Dimler	24.100.2700	Kasson	33,400	87,400	120,400	33,400	62,400	95,800	-25,000
Kenneth Durst	24.503.0560	Kasson	37,700	0	37,700				0
Dennis Etbauer	24.363.4004	Kasson	31,200	160,100	191,300				0
Investors 96 LLC	24.428.0160	Kasson	4,500	0	4,500	0	0	0	-4,500
Cleary Real Estate	24.428.0110	Kasson	67,100	135,900	203,000	68,200	135,900	204,100	1,100
Mark Stevens	24.428.0120	Kasson	70,900	240,900	311,800	72,000	240,900	312,900	1,100
Investors 96 LLC	24.428.0130	Kasson	73,200	0	73,200	74,300	0	74,300	1,100
Hoffs Auto Repair	24.428.0140	Kasson	63,500	50,800	114,300	64,600	50,800	115,400	1,100
Jessup DeCook	24.570.1004	Kasson	89,100	0	89,100	37,500	0	37,500	-51,600
Jessup DeCook	24.570.2001	Kasson	71,500	0	71,500	30,000	0	30,000	-41,500
Jessup DeCook	24.570.2002	Kasson	72,100	0	72,100	30,300	0	30,300	-41,800
Jessup DeCook	24.570.3003	Kasson	81,900	0	81,900	34,300	0	34,300	-47,600
Jessup DeCook	24.570.3004	Kasson	74,200	0	74,200	31,200	0	31,200	-43,000
Joel Bigelow Sons	24.570.4001	Kasson	20,200	0	20,200	8,600	0	8,600	-11,600
Bruce Fish	16.007.0200	Vernon	213,500	337,500	551,000	213,500	268,200	481,700	-69,300
Bob Brooks	14.005.0100	Milton	143,200	0	143,200	87,100	0	87,100	-56,100
Bob Brooks	14.004.0500	Milton	122,700	0	122,700	77,300	0	77,300	-45,400
Jon Samuelson	14.011.0500	Milton	236,500	0	236,500	186,000	0	186,000	-50,500
Jon Samuelson	14.003.0900	Milton	140,600	205,400	346,000	99,800	205,400	305,200	-40,800
Jon Samuelson	14.002.1003	Milton	13,500	0	13,500	9,900	0	9,900	-3,600
Jon Samuelson	14.011.0700	Milton	64,900	600	65,500				0
Frank Wyatt	08.030.0300	Canisteo	474,500	43,800	518,300	458,300	43,800	502,100	-16,200

2012 Estimated Market Value Reductions & Increases Approved - Continued

Motion adopted unanimously.

Motion by Olive and seconded by Hanson to adjourn the meeting at 8:20 p.m. CDT.
 Motion adopted unanimously.

Meeting Adjourned

ATTEST:

 DON GRAY
 CHAIR, COUNTY BOARD

 WENDELL ENGELSTAD
 COUNTY ASSESSOR

 DATED: