

Minutes of the City of Marshall Local Board of Appeal and Equalization  
5:30 p.m. – April 23, 2009

Council Members Present: Byrnes, Boedigheimer, Ritter, Doom, Reynolds, Sanow

Council Members Absent: Hulsizer

Staff Present: L Sandvik, C Snyder, D Huber, B Martig, T Meulebroeck

Others Present: Dean Champine, Lyon County Assessor's Office  
Carolyn Runholt, Lyon County Assessor's Office  
Dennis Simpson – City Attorney

The 2009 City of Marshall Local Board of Appeal and Equalization was called to order at 5:30 p.m. by Mayor Byrnes in the Professional Development Room at the Marshall Middle School. Byrnes introduced the staff that was present and outlined the purpose of the meeting, which was to review the January 2, 2009 valuations, not taxes. The meeting was then turned over to City Assessor Sandvik.

Sandvik reviewed the assessment process and other background information for the 2010 assessment. At the conclusion of the presentation, there were no questions from the board. The Mayor requested the members of the audience to state their name, address, property address, and their concern.

John McCoy – 809 Viking Drive. Mr. McCoy purchased his home in February 2009. His purchase price was \$40,000 less than the estimated market value. He had a private appraisal which came in closer to what he paid for the property, which was \$350,000. Appraiser Snyder will contact Mr. McCoy and review the property. Byrnes indicated this property was purchased after the study date. Sandvik stated there are certain residential price points with issues at this point. These will be addressed within the next assessment.

Robert Lockwood – 1310 East College Drive and 1608 East College Drive. Mr. Lockwood stated he understood the process. He currently owns two franchises. There is a limited market available when a business has to be out in 90 days. One of his properties is vacant – is there any consideration given for this within the estimated market value? His value is up 13%. Byrnes questioned whether or not the income approach is applicable for this property. Sandvik stated we would have to use a typical rental rate. The property will be reviewed with the owner within the next week.

Randy Parde – 1207-1209 East College Drive. His property has increased 19.78% in the last two years. It will be increased 4.76% next year. His overall value is his concern. Sandvik had talked with Mr. Parde prior to the meeting. His increase is due to land equalization. There had been a water ditch issue on the rear portion of his lot. The value reduction had been removed from some lots, but not others. Mr. Parde's had not been removed, therefore the increase in land value. Parde indicated he had talked to the previous owner who had no knowledge of a water problem. The rear of his lot is vacant land only. 19.78% is a considerable increase. Sandvik indicated she would review the property with Mr. Parde.

Chad Wyffels – 1309 East College Drive – Borch’s Sporting Goods Store. Mr. Wyffels was concerned about the small amount of commercial sales, and comparing small properties with larger properties. He inquired whether or not different areas of the city are treated differently. His concern was there is one large sale, and the remainder is smaller sales. He questioned if there were any current commercial sales. Sandvik replied there are currently two commercial sales, which have not been verified as of this date. Mr. Wyffels was also concerned about the amount of taxes. Mr. Wyffels also questioned if the values would be reduced if there are no sales. Sandvik indicated if there are no sales, an average of the last 5 years will be used. Values could go down if sales support the reduction.

Randy Hess – 601 North Highway 59. Mr. Hess indicated his value has increased \$20,000 for the last three years. He would like to set up a meeting with Assessor Sandvik to discuss this.

Doug Hamilton – 701 Jewett Street. Mr. Hamilton indicated his value has increased \$90,000 in the last four years. This year his value increased \$50,000. He would like his property reviewed.

Mayor Byrnes indicated a letter had been received from Mr. Ziegenhagen regarding his request for a reclassification of his property. His property is classified as commercial for assessment purposes which is based on the use of the property not the zoning. A letter was also received from Patrick Johnson, 908 East Main Street regarding the value of his property.

Other members of the audience declined to comment.

Mayor Byrnes indicated the next step in the process will be for the City Assessor to review each of the properties, meet with the property owner, and bring a recommendation back to the Local Board of Appeal and Equalization.

There being no further comments or questions, Mayor Byrnes recessed the 2009 Local Board of Appeal and Equalization at 6:15 p.m. The 2009 Local Board of Review and Equalization will reconvene on Tuesday, May 12, 2009. MOTION BY REYNOLDS, SECONDED BY RITTER, to recess the meeting. ALL VOTED IN FAVOR OF THE MOTION.



Mayor Robert Byrnes

Attest:



Sr. Assessment Technician