

LOCAL BOARD OF APPEAL AND EQUALIZATION  
MAY 12, 2009

The continuation of the Local Board of Appeal and Equalization was called to order at 5:15 P.M. by Mayor Byrnes in the Professional Development Room at Marshall Middle School, 401 South Saratoga Street. In addition to Byrnes the following members were present: Hulsizer, Sanow, Doom, Reynolds, and Ritter. Absent: Boedigheimer. Staff present included: Ben Martig, City Administrator; Dennis Simpson, City Attorney; Glenn Olson, Director of Public Works/City Engineer; Thomas M. Meulebroeck, Finance Director/City Clerk; Jane DeVries, Deputy City Clerk; Lorna Sandvik, City Assessor.

Sanow moved, Doom seconded, that the minutes of the Local Board of Appeal and Equalization held on April 23, 2009 be approved as filed with each member and that the reading of the same be waived. All voted in favor of the motion.

Lorna Sandvik, City Assessor, indicated that the following property owners appealed and/or requested a review of their property valuation or classification at the 2009 Local Board of Appeal and Equalization or contacted the office prior to it. Each property owner's appeal must be voted on separately. Property owners will be notified by mail by the Assessor's office of the final decisions made by the Local Board of Appeal and Equalization and their right to appear at the County Board of Appeal and Equalization. Assessor staff recommendations are as follows:

1. Patricia Schultz - 602 Elaine Avenue - 27-211-011-0

**Concern:** Ms. Schultz came to the Assessor's office to check on sales in her neighborhood. She felt her assessor's estimated market value of \$133,300 was too high because the home has original siding and windows and the interior needs updating. Appraiser Snyder inspected the home and determined the home did need updating and general maintenance.

**Recommendation:** Lower value to \$126,200

Doom moved, Sanow seconded, the recommendation be approved. All voted in favor of the motion.

2. UnHwe Lee - 1002 Willow Avenue - 27-918-038-0

**Concern:** Ms. Lee contacted the Assessor's office concerned about the increase in value to her home for the 2009 assessment of \$4,800. Ms. Lee paid \$116,600 for the home on December 22, 2006. Appraiser Snyder inspected the neighborhood this past summer, but had not gotten any reply to the door hanger. The property was increased because of the exterior appearance and addition of an escape/rescue window in the basement. After inspecting the interior of the home, it was determined more depreciation was needed.

**Recommendation:** Lower value from \$103,500 to \$98,900

Reynolds moved, Doom seconded, the recommendation be approved. All voted in favor of the motion.

3. Colleen Fox - 103 Whitney Circle - 27-980-004-0

**Concern:** Mrs. Fox contacted the Assessor's office concerned about the value of her home

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which has had an estimated market value of \$353,000 for the past four years. She felt it should have been lowered this year because of the poor real estate market. Appraiser Snyder inspected the home and showed her sales of homes similar to hers which occurred within the time period of October 1, 2007 to September 30, 2008. These sales indicated the value of her home to be accurate.

**Recommendation:** No change

Reynolds moved, Doom seconded, the recommendation be approved. All voted in favor of the motion.

4. Ron Labat - 802 Elaine Avenue 27-966-031-0

**Concern:** Mr. Labat came to the office concerned about his son's property which he felt was valued too high because it is a "twin home". This is a home which shares a common wall (usually a garage wall) with another home and each side owning its own lot. The property has been assessed at \$104,300 for the past two years. The home was inspected with Mr. Labat and his daughter-in-law present. It was compared to other split entry homes of approximately the same size which had sold. After making a reduction for the shared wall, the sales indicated the value is appropriate.

**Recommendation:** No change

Reynolds moved, Doom seconded, the recommendation be approved. All voted in favor of the motion.

5. Francis Mercie - 314 South 6<sup>th</sup> Street - 27-289-005-0

**Concern:** Ms. Mercie called the office concerned about the value of her property which has been at \$54,500 for the past two years. Her home is older, but has new shingles, siding, and windows installed in 2005. Appraiser Snyder inspected the home and compared it to other similar homes which had sold. They indicated the assessor's estimated market value of her home was appropriate.

**Recommendation:** No change

Doom moved, Reynolds seconded, the recommendation be approved. All voted in favor of the motion.

6. John McCoy - 809 Viking Drive - 27-933-020-0

**Concern:** Mr. McCoy and his wife, Theresa, purchased the home at 809 Viking Drive for \$350,000 on February 13, 2009. The 2009 assessor's estimated market value is \$389,400. Appraiser Snyder inspected their home in March, and explained the period of time allowed to use to determine values for the 2009 assessment, which is October 1, 2007 to September 30, 2008. During that time period, there were 11 homes sold with sale prices between \$300,000 and \$400,000. The median ratio for those 11 sales was 95% with an average ratio of 97%, which indicated no change was necessary to these homes.

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Mr. McCoy came to the Local Board of Appeal and Equalization meeting again questioning his value. Appraiser Snyder met with him at the office and showed him the sales which occurred and how they supported his value for that time period. Sales which have occurred since October 1, 2009 were also discussed. These sales indicate a reduction may be necessary for homes similar to his for the 2010 assessment.

**Recommendation:** No change

Reynolds moved, Hulsizer seconded, the recommendation be approved. All voted in favor of the motion.

7. William Ziegenhagen – 100 North Highway 59 – 27-599-117-0 & 27-825-098-0

**Concern:** Mr. Ziegenhagen requested a change in classification from commercial to industrial. For property tax purposes, in order to be classified as industrial, the property would need to be used for production or processing of a product as of the assessment date (January 2<sup>nd</sup>, 2009). As of January 2<sup>nd</sup>, 2009, the property was used as rental warehouse space, which would be considered a commercial class use for property tax purposes. The Assessor's will annually monitor this property's use.

**Recommendation:** No change

Doom moved, Reynolds seconded, the recommendation be approved. All voted in favor of the motion.

8. Patrick Johnson for Heartland Management Company (Perkins) – 908 E. Main – 27-769-001-0

**Concern:** Mr. Johnson addressed his concerns in a letter to the Local Board of Appeal and Equalization dated April 23, 2009. The proposed 2009 estimated market value is \$791,100. The valuation and characteristics of this property were considered and compared to other restaurants in the area.

**Recommendation:** No change

Reynolds moved, Ritter seconded, the recommendation be approved. All voted in favor of the motion.

9. Douglas Hamilton for Hamilton Funeral Home – 701 Jewett St. – 27-529-001-0

**Concern:** Mr. Hamilton has concerns regarding increasing market values and property taxes. Mr. Hamilton feels his property should be valued at \$350,000 - \$375,000. The proposed 2009 valuation is \$449,800. Ms. Sandvik met with Mr. Hamilton, viewed the interior and exterior of the property, and shared commercial sale information. Ms. Sandvik reviewed valuations of other office and retail properties in his area to ensure equalization and a summary of my findings was shared by letter with Mr. Hamilton.

**Recommendation:** No change

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Reynolds moved, Hulsizer seconded, the recommendation be approved. All voted in favor of the motion, except Sanow who voted no.

10. Randy Parde - 1207-1209 East College Drive - 27-598-005-0

**Concern:** Mr. Parde has concerns regarding recent valuation increases and adjustments to his lot valuation. The proposed 2009 estimated market value is \$281,600. Ms. Sandvik met with Mr. Parde, viewed the interior and exterior of the property, and shared commercial sale information. The lot adjustment was discussed and clarified. Ms. Sandvik reviewed valuations of other comparable multi-tenant retail properties on East College Drive to ensure equalization. The income approach using market rents supports the proposed valuation.

**Recommendation:** No change

Reynolds moved, Doom seconded, the recommendation be approved. All voted in favor of the motion.

11. Randall Hess – 601 Hwy 59 North – 27-535-009-2

**Concern:** Mr. Hess has concerns regarding losing tenants as a result of rent increases due to rising property taxes and regarding valuation increases in general. The proposed 2009 estimated market value is \$334,000. Ms. Sandvik met with Mr. Hess, viewed the interior and exterior of the property, and shared commercial sale information. Ms. Sandvik reviewed valuations of comparable multi-tenant office properties to ensure equalization and this information was shared with Mr. Hess by letter. An analysis of the value using the income approach supports the proposed valuation.

**Recommendation:** No change

Doom moved, Reynolds seconded, the recommendation be approved. All voted in favor of the motion.

12. Chad Wyffels – 1309 E. College Dr. – 27-598-009-0

**Concern:** Mr. Wyffels has concerns regarding increasing market values, property taxes, and the assessment process in general. The proposed 2009 estimated market value is \$980,500. Ms. Sandvik met with Mr. Wyffels, reviewed commercial sale information, and discussed the assessment process. Mr. Wyffels added an addition to his retail building in 2007 and the 2008 valuation for taxes payable in 2009 reflected that improvement. The property record information was reviewed with Mr. Wyffels.

**Recommendation:** No change

Reynolds moved, Hulsizer seconded, the recommendation be approved. All voted in favor of the motion.

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13. Robert Lockwood – 1310 E. College Dr. – 27-598-038-0

**Concern:** Mr. Lockwood has concerns over increasing market values and property taxes. He feels that his property is a "single use" structure and would be more difficult to market. The proposed 2009 estimated market value is \$1,065,900. Ms. Sandvik met with Mr. Lockwood, viewed the interior and exterior of the property, and shared commercial sale information. The property record was reviewed and comparisons were made to another concrete tilt-up shop to ensure equalization. This information was shared with Mr. Lockwood by letter. Replacement costs with appropriate modification for depreciation were also considered.

**Recommendation:** No change

Reynolds moved, Doom seconded, the recommendation be approved. All voted in favor of the motion.

14. Robert Lockwood – Mini-storage at 1608 E. College Dr. – 27-597-004-1

**Concern:** Mr. Lockwood has concerns regarding the estimated market value. The proposed 2009 estimated market value is \$94,000. Ms. Sandvik viewed the property and reviewed the property record. The valuations of similar mini-storage facilities within the city were compared to ensure equalization and this information was shared with Mr. Lockwood by letter. An analysis of the value using the income approach supports the proposed valuation.

**Recommendation:** No change

Doom moved, Reynolds seconded, the recommendation be approved. Voting in favor of the motion were Doom, Reynolds and Byrnes. Voting no were Sanow, Ritter and Hulsizer. The motion failed.

Council Member Sanow was concerned with the value of the land being \$50,000 per acre. He indicated that this piece of property is located behind another business building and has to share a driveway with the other business. Sanow moved, Hulsizer seconded, that the land value should be decreased to \$30,000 per acre. Voting in favor of the motion were Sanow and Hulsizer. Voting no were Ritter, Doom, Reynolds and Byrnes. The motion failed.

Ritter moved, Hulsizer seconded, that the value of the land be decreased to \$45,000 per acre. All voted in favor of the motion, except Reynolds and Doom.

15. Robert Lockwood – 1608 E. College Dr. – 27-597-004-0

**Concern:** Mr. Lockwood has concerns regarding the estimated market value of this vacant building. The proposed 2009 estimated market value is \$644,800. Ms. Sandvik viewed the interior and exterior of the property and reviewed the property record. Upon

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comparison with other properties of similar age and construction, and considering the current condition of the building, an adjustment in the proposed valuation is appropriate. Mr. Lockwood was informed by letter of the recommendation for reduction.

**Recommendation:** Reduce from \$644,800 to \$563,900

Reynolds moved, Doom seconded, the recommendation be approved. All voted in favor of the motion.

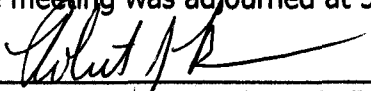
The following constitutes clerical cleanup for the 2009 assessment. These changes may be approved as a group.

Parcel Number	Owner	Address	Change	New Construction
27-100-019-0	Christine Harris	402 South 4th Street	201-0	
27-256-012-0	Reuben D. Steinbronn	500 North High Street	201-1 - Relative	
27-289-012-1	Timothy DeVries	607 Peltier Street	Land = \$2,000 Building = \$44,900	27,000
27-302-001-0	Beverly Nelson	100 DeSchepper Street	201-1	
27-535-008-1	Louise Olson Joy Schak	807 W Fairview Street	234-0	
27-600-142-1	William Zieghagen		233-0	
27-711-027-0	Renee Summers	303 Brussels Court	201-0	
27-739-033-0	Douglas Anderson	Channel Parkway	101-0	
27-739-034-0	Douglas Anderson	Channel Parkway	101-0	
27-739-036-0	Daniel Wyffels	Rear West Mani Street	101-0	
27-745-027-0	Steven Anderson	404 Mason Street	201-1	
27-751-006-0	Greg Matthys	111 E Street	Land = \$9,000 Building = \$75,400	7,200
27-814-010-0	John Amundson	704 E Southview Dr	203-1	
27-814-024-0	John Amundson	704 E Southview Dr	203-1	
27-931-004-0	Joe Kruk	706 Deschepper	201-0	
27-995-414-0	Nyomie Monzon	118 Lilac Drive	201-0	

Doom moved, Ritter seconded, that all clerical cleanup as recommended be approved. All voted in favor of the motion.

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Upon motion by Reynolds, seconded by Hulsizer, the meeting was adjourned at 5:38 P.M. All voted in favor of the motion.

  
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Mayor of the City of Marshall

ATTEST:

  
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Financial Director/City Clerk