

**Minutes of the City of Marshall Local Board of Appeal and Equalization**  
**5:30 p.m. – April 25, 2011**

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

Property Owners Present: Thomas VanderHagen, Bill Ziegenhagen, Anita Arzdorf,  
Marcia Johnson

The 2011 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 at 401 South Saratoga Street. Byrnes outlined the purpose of the meeting, which was to review the January 2, 2011 valuations, not taxes. The meeting was then turned over to City Assessor Sandvik.

Sandvik reviewed the assessment process and other background information for the 2011 assessment. At the conclusion of the presentation, there were no questions from the board. There were no general questions from the audience. The Mayor requested the members of the audience to state their name, address, property address, and their concern.

Sandvik indicated a letter had been received by the Assessor's office from **Pete Hainey, Customer Elation (Parcel Number 27-119002-0 – 305 South 2<sup>nd</sup> Street)** regarding the value of their property. A copy of the letter was given to the Board Members.

A letter had also been received from **Bill Ziegenhagen, Ziegenhagen Investments, LLC, (Parcel 27-599117-0 – 100 N Highway 59)** regarding the increase in value for his property. A copy of the letter was given to the Board Members.

Board members also received a copy of the Assessor Recommendations for property owners who had met with the Marshall City Assessor's office prior to the Local Board of Appeal and Equalization regarding the value of their property. All properties listed on the Assessor Recommendations will be considered official appeals.

**Thomas VanderHagen – 112 Parkview Drive (Parcel 27-156006-1).**

Mr. VanderHagen indicated he was attending the meeting to get educated regarding property values within Marshall. His taxes have stayed the same for the last three years, but house values have been going down throughout the country. He is looking

to retire and would sell his home for what it is valued at. Mr. VanderHagen has been looking at retirement properties which are 50-60% down from the last sale price. Sandvik indicated the Assessor's office will put together some sales of similar properties within Marshall and meet with Mr. VanderHagen to discuss his concerns.

**Bill Ziegenhagen, Ziegenhagen Investments, LLC.**, no comment. The Board has received his letter.

**Anita Arzdorf – 1200 Dublin Street (Parcel 27-710012-0)** – Ms. Arzdorf was concerned about the \$13,000 value increase for her property. Ms. Snyder indicated that a new computerized mass appraisal system had been implemented for Ms. Arzdorf's neighborhood, which changed the values based on updated cost information. Ms. Snyder indicated she would gather some sales and meet with Ms. Arzdorf to review her property.

**Marcia Johnson – 416 North 4<sup>th</sup> Street (Parcel Number 27-757080-0)** – Ms. Johnson was concerned with the market value of her home being too high. She indicated there is no way she could sell her home for the assessed value. Ms. Snyder indicated she will gather some sales of similar properties and meet with Ms. Johnson to review her property.

Mayor Byrnes indicated the purpose of the Local Board of Appeal and Equalization was to ensure the assessment was done correctly and fairly, and all properties have the correct value. The assessor's recommendations will be reviewed and acted upon at the reconvened meeting. If the property owner does not agree with the Local Board of Appeal and Equalization's decision, they may appeal to the Lyon County Board of Appeal and Equalization on June 14, 2011.

Ms. Sandvik and Mr. Ziegenhagen discussed the portion of Mr. Ziegenhagen's letter addressing whether his property purchase via auction in 2007 was considered an "arm's length transaction".

Mayor Byrnes stated the Board will reconvene at 4:45 p.m. on May 10, 2011 to make decisions regarding owner appeals and assessor recommendations. Ms. Sandvik indicated that all owners will be notified of the Assessor's recommendation prior to the May 10<sup>th</sup> meeting. Sanow requested all owners be allowed to present additional information or testimony in response to the assessor's recommendation at the reconvened meeting.

Motion by Doom, seconded by Sanow, to recess the meeting until May 10, 2011 at 4:45 p.m. All voted in favor of the motion.