

Minutes of the City of Marshall Local Board of Appeal and Equalization
5:30 p.m. – April 4, 2016

Local Board of Appeal and Equalization Members Present: Byrnes, Conyers, Sturrock, DeCramer, Doom, and Schafer

Local Board of Appeal and Equalization Members absent: Bayerkohler

Staff Present: Lorna Sandvik, David Parsons, Doris Huber, Ben Martig, Jane DeVries

Others Present: Sherri Kitchenmaster, Lyon County Assessor

The 2016 City of Marshall Local Board of Appeal and Equalization (LBAE) was called to order at 5:30 p.m. by Mayor Byrnes in the Community Room of the Marshall Lyon County Library at 201 C Street. Mayor Byrnes outlined the purpose of the meeting, which was to review the January 2, 2016 valuations and classifications. The meeting was then turned over to City Assessor Sandvik. Assessor Sandvik reviewed the assessment process and other background information for the 2016 assessment. All work must be completed by the board no later than April 24, 2016. At the conclusion of the presentation, there were no questions from the board.

Mayor Byrnes requested the members of the public present to state their name, address, and address of the property in question, and their reason for being present.

Thomas Nordby – 1236 Patricia Court

Mr. Nordby indicated he had made some improvements to his property, but he has also had water in his basement (which he has repaired). He indicated his estimated market value has increased by \$9,300 in one year. Mr. Nordby feels his estimated market value is a little high. Mayor Byrnes explained the process of review to Mr. Nordby.

Susan McLean – 615 West Marshall Street

Ms. McLean was concerned because her property has decreased by 20% in one year, and there have been no changes made to the property. She indicated she has contacted the Assessor's office twice, but is not satisfied with the explanations. Assessor Sandvik will contact Ms. McLean with further explanations.

Mark Goodenow – 601 West Lyon Street

Mr. Goodenow's value has increased 30%, and his homestead exclusion has been going down. One parcel which has a garage only, does not have any homestead exclusion. Assessor Sandvik stated as the value increases, the homestead exclusion decreases.

Jim Lozinski – Sleep Inn

Mr. Lozinski indicated the 2016 value is too high. The land is too high by 6%. The American Inn's land is valued at \$3.32 per square foot and the Sleep Inn is valued at \$4.00 per square foot. Mr. Lozinski indicated the Sleep Inn should be valued at \$2,700,000 not \$3,000,000.

Robert Williams – 1105 Eastwood Avenue

Mr. Williams indicated his 2015 value was \$174,800 and his 2016 value increased to \$190,300. Assessor Sandvik stated there were overall neighborhood changes from 1% to 10.5% within the City based on sales.

Dale Schak – 807 West Fairview Street

Mr. Schak indicated his property had increased 28.3%, or a \$138,000 increase. The land is valued too high and is way out of line. 28.3% is way too much to increase in one year.

Daniel Wyffels – 1109 West Main Street

Mr. Wyffels wanted an explanation of the new system for valuing property and why it would triple his property value. Assessor Sandvik explained we had been using a 1972 cost manual and we have updated to a new computer system with an updated cost manual. Also, all the land has been reviewed and compared to sales. Mr. Wyffels indicated doubling the value is excessive. Assessor Sandvik indicated he has 4 parcels which are valued as one large parcel, with a portion of the value then allocated to each parcel.

Don Klein – Independent Lumber – 504 Baseline Road

Mr. Klein indicated his value had increased by \$88,000 and wanted to know why. Assessor Sandvik indicated his value had not changed for the 2016 year, but had increased in 2015. Mr. Klein stated it was still too high at \$622,000.

Steve Otto – Several 4-plexes

Mr. Otto indicated he has several 4-plexes in Marshall. All of the 4-plexes are overvalued by at least \$20,000. He would like to sell them someday, but he can't sell any of them at the 2016 value. Assessor Sandvik will review Mr. Otto's list and contact him.

William Ziegenhagen – 4 Parcels on West Main Street

Mr. Ziegenhagen inquired about the status of the Whistle Free Community with the railroad. He indicated there have been very few commercial sales, but there is not a lack of properties for sale.

Chuck Bladholm – 906 – 910 – 1213 West Main Street

Mr. Bladholm indicates there have been some proposed reductions in the value, but they are still too high.

910 West Main Street – The 2015 value was \$54,200, which included a house and side yard, and the 2016 value increased to \$131,000 or a 142% increase. The proposed revised value was \$111,500 or still up 106%. If this parcel had a commercial building, the value would be fine. This is still a residential property even though it is zoned as commercial.

906 West Main Street – There are 2 commercial buildings at 7,200 square feet each. The 2015 value was \$382,800, and the original 2016 value is \$516,300 – a \$133,400 increase. The proposed revised value for 2016 is \$498,300 or 30% increase. It costs \$30 per square foot to build a metal building.

1213 West Main Street – The old Bofferding building. The 2015 value was \$65,700 and the 2016 value is \$121,400 or an 85% increase. The city can buy the property for the 2016 value if they want to.

Doug McDaniel – 102 West College Drive (Old Appelton Silo site)

This parcel consists of a storage building of which only 25% is heated. The building is also rented out. McDaniels stated half of the rent now pays the taxes, and he can't raise the rent anymore. McDaniels stated his 2015 value was 188,900 and his 2016 value was 263,900 or a 40% increase of \$75,000. The land value has increased from 53,600 to 109,400 or an increase of 104%. There are three 70 year old buildings on the property. McDaniels indicated his property is overvalued by \$100,000 and would like to have it reviewed.

Pat Foley – 707 West Main Street

Mr. Foley indicated this is a 1,545 square foot storage building with no plumbing and no heating. The 2015 value was \$57,200 and the 2016 value was \$97,500. This increase is unreasonable and unfair. Assessor Sandvik indicated Mr. Foley has 2 parcels. The property line actually goes through the main building; therefore the value for the building was reallocated between the parcels. One parcel went up and one parcel went down, which Mr. Foley concurred with this.

Sue Dunlap – 405 West Marshall Street

Ms. Dunlap indicated her property had increased by 34% or \$41,000. There are no homes selling for that much. She would like to have it reviewed.

Dr. Anthony Nwakama – Nwakama Addition

Dr. Nwakama has lived in Marshall since 2000. He believes the lots in Nwakama Addition have been assessed wrong for the last 10 years, as they should have been classified as agricultural parcels. He indicated he has received 80% to 100% increases in value. Outlot A is 80% water, but is still valued at \$64,000. He stated anyone can see when they drive to Menards that the lots are hay land and should be agricultural class. Assessor Sandvik stated not all lots were being farmed from border to border; therefore they cannot be classified as agriculture. Sandvik will review the aerial photographs of the area and the use of each lot.

The LBAE acknowledged receipt of letters of appeal (or assessor contact) from the following property owners:

Kuefler Properties – RC Square Apartments – 1112 Birch Street

Paul Stoneberg – Vacant land located on Susan Drive

Curt VanMeveren – 617 West Marshall Street

The LBAE received a list of property owners whose values were based on an exterior estimate. Mayor Byrnes recited the list of properties and their proposed changes. MOTION BY DOOM, SECONDED BY DECRAMER to approve the following Assessor Recommendations. ALL VOTED IN FAVOR OF THE MOTION.

27-191013-0 – Kelly Jones (510 Pleasant)

Reduce the 2016 proposed estimated market value from \$164,200 to \$86,700.

27-192001-0 – Nicole Schuler (618 Kendall)

Reduce the 2016 proposed estimated market value from \$120,400 to \$76,400.

27-100006-0 – Joyce Blowers (209 S. 4th)

Reduce the 2016 proposed estimated market value from \$98,200 to \$59,900.

27-289006-0 – Linda Gladis (316 S. 6th.)

Reduce the 2016 proposed estimated market value from \$137,100 to \$91,900.

27-604118-0 – Richard Werner (507 E. Main)

Reduce the 2016 proposed estimated market value from \$113,000 to \$59,300.

27-289013 – James Sykora (603 Peltier)

Reduce the 2016 proposed estimated market value from \$89,300 to \$60,700.

27-651014-0 – Karen Kaas (702 Brian)

Reduce the 2016 proposed estimated market value from \$132,200 to \$88,800.

27-825056-0 – Thomas Nichols (612 W. Redwood)

Reduce the 2016 proposed estimated market value from \$128,400 to \$89,500.

27-604096-0 – Richard & Thomas Werner (704 E. Main)

Reduce the 2016 proposed estimated market value from \$147,800 to \$84,700.

27-604118-0 – Richard Werner (507 E. Main)

Reduce the 2016 proposed estimated market value from \$113,000 to \$59,300.

27-825013-0 – Thomas Nichols (414 N. 5th)

Reduce the 2016 proposed estimated market value from \$193,400 to \$126,300.

27-604115-0 – Ruth Ann Saad El-Din Etal. (502 E. Main)

Reduce the 2016 proposed estimated market value from \$86,300 to \$45,700.

City Assessor Sandvick indicated that the proposed 2016 value for Craig and Debra Schafer's property located at 505 W. Marshall was based on an exterior inspection. After they received their notice of value, they contacted the Assessor's and an interior inspection was conducted. Since Mr. Schafer serves on the Local Board of Appeal and Equalization, staff would recommend that this Board make no change to the proposed 2016 estimated market value. The assessor will be forwarding a recommendation to reduce the proposed 2016 value from \$135,300 to \$95,400 based on the interior inspection to the County Board of Appeal and Equalization for action.

27-677165-0 – Craig & Debra Schafer (505 W. Marshall)

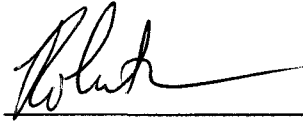
MOTION BY DECRAMER, SECONDED BY DOOM, to affirm the 2016 proposed estimated market value of \$135,300 for 505 West Marshall Street. ALL VOTED IN FAVOR OF THE MOTION, except Schafer who abstained.

Mayor Byrnes indicated everyone's concern will be reviewed and/or contacted by the Assessor's office.

Sandvik informed the Board that there were several assessor recommendations (uncontested adjustments) that will be presented at the reconvene meeting.

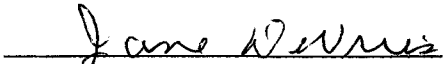
MOTION BY SCHAEFER, SECONDED BY DOOM to recess the meeting until 4:30 p.m. on April 12, 2016, at the Marshall Middle School. At this time the LBAE will receive and act upon recommendations. ALL VOTED IN FAVOR OF THE MOTION.

Meeting recessed at 6:30 p.m.



Mayor

ATTEST:



City Clerk