

Minutes of the City of Marshall Local Board of Appeal and Equalization
5:00 p.m. – April 2, 2018

Local Board of Appeal and Equalization Members Present: Byrnes, Sturrock, DeCramer, Meister, Bayerkohler, Schafer

Local Board of Appeal and Equalization Members absent: Lozinski

Staff Present: David Parsons, Carolyn Runholt, Doris Huber

Other Staff Present: Sharon Hanson, City Administrator, Kyle Box, City Clerk,
Sherri Kitchenmaster, Lyon County Assessor

The 2018 City of Marshall Local Board of Appeal and Equalization (LBAE) was called to order at 5:00 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, 2018 valuations and classifications. The meeting was then turned over to City Assessor Parsons. Assessor Parsons reviewed the assessment process and other background information for the 2018 assessment. All work must be completed by the LBAE no later than April 22, 2018. After the presentation, there were no questions from the Board.

Mayor Byrnes reviewed the letter received from Brian Pellowski for the Market Street Mall, Parcel Numbers 27-516001-0, 27-516002-0, 27-516003-0, 27-516004-0, 27-516005-0. Assessor Parsons recommended Pellowski appeal at the LBAE to preserve his rights to appeal at the County Board of Appeal and Equalization. There is currently a Tax Court Case pending on these parcels. If a settlement is reached on the Tax Court Case, it can be applied to the 2018 value.

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.

Scott Kuecker

Parcels: 27-626020-2 and 27-626020-3 – Highway 59 North

Mr. Kuecker indicated Parcel 27-626020-3 had been reduced last year by the County Board of Appeal and Equalization, and now the 2018 value was back up to the original 2017 value. The CBAE changed only one parcel in 2017. Mr. Kuecker gave the LBAE copies of his payable 2017 and payable 2018 tax statements and valuation notices. He would like to go back further to the previous owner to show the change of use and the change in the taxes. Mr. Kuecker requested a listing of all commercial/industrial sales which Councilman DeCramer supplied. Mr. Kuecker also requested a change to the valuation notice to indicate you had to attend both meetings be placed on the front of the notice, so it was more noticeable to the public. Councilman Sturrock indicated what is obvious to the staff may not be obvious to the public. Lyon County Assessor Kitchenmaster indicated she would bring this up to the Department of Revenue as it is their form. Mayor Byrnes indicated Assessor Parsons would review the property and bring it back to the reconvene meeting on April 10, 2018.

Sang Jung – 113 Thomas Avenue West – 27-573026-0

Mr. Jung indicated his property was valued to high, and requested Appraiser Runholt to walk through the property. An appointment was made to review the property. A recommendation will be given to the LBAE at the reconvene meeting.

Charlie Poe – 220 North Whitney Street – 27-794025-0

Mr. Poe indicated his property was valued too high, and requested Appraiser Runholt to walk through the property. An appointment will be made to meet with Mr. Poe and a recommendation will be given to the LBAE at the reconvene meeting.

The LBAE received a list of property owners with Assessor's recommendations for change. Mayor Byrnes reviewed each of the recommendations as follows:

27-566010-0 – MARAKOR Properties - 200 Lucille St. Motion by Meister, seconded by Sturrock, to reduce the 2018 proposed estimated market value from \$107,800 to \$87,200. Bayerkohler questioned what the sale price was. It was \$75,000. ALL VOTED IN FAVOR OF THE MOTION.

27-652033-0 – Trevor and Laura Morin - 203 G Street. Motion by Schafer, seconded by DeCramer, to reduce the 2018 proposed estimated market value from \$215,100 to \$204,700. Assessor Parsons indicated this was an estimate. The owner requested the Assessor's office to inspect the interior. After the inspection, the Assessor's information was updated with a value change. ALL VOTED IN FAVOR OF THE MOTION.

27-837017-0 – Richard and Wanda Winter - 204 Sunrise Ln. Motion by Meister, seconded by Schafer, to reduce the 2018 proposed estimated market value from \$133,600 to \$117,000. Assessor Parsons indicated this was an estimate. The owner requested the Assessor's office to inspect the interior. After the inspection, the Assessor's information was updated with a value change. ALL VOTED IN FAVOR OF THE MOTION.

27-599117-0 – Ziegenhagen Investments LLC - 100 Highway 59 N. Motion by DeCramer, seconded by Schafer, to reduce the 2018 proposed estimated market value from \$506,000 to \$423,500. Assessor Parsons indicated he had inspected the property with Mr. Ziegenhagen. He determined the cost to cure was more than the value of property. ALL VOTED IN FAVOR OF THE MOTION.

27-825098-0 – Ziegenhagen Investments LLC - 100 Highway 59 N. Motion by Schafer, seconded by DeCramer, to reduce the 2018 proposed estimated market value from \$140,800 to \$140,000. See discussion for 27-599117-0. ALL VOTED IN FAVOR OF THE MOTION.

27-567006-0 – Jonathan and Lia Rowe - 202 George Street. Motion by Sturrock, seconded by DeCramer, to reduce the 2018 proposed estimated market value from \$121,700 to \$120,700. Assessor Parsons indicated Mr. Rowe had visited the office and upon review of his property characteristics, it was discovered the basement area was overstated. The residential sales listing was also reviewed. ALL VOTED IN FAVOR OF THE MOTION.

27-714017-0 – Justin and Heidi Deragisch - 1214 Parkside Drive. Motion by Schafer, seconded by Meister, to reduce the 2018 proposed estimated market value from \$187,400 to \$170,300. Assessor Parsons indicated this was an estimate. The owner requested the Assessor's office to inspect the interior. After the inspection, the Assessor's information was updated with a value change. ALL VOTED IN FAVOR OF THE MOTION.

27-573030-0 – Russell and Debra Labat - 105 W. Thomas Ave. Motion by Meister, seconded by Schafer, to reduce the 2018 proposed estimated market value from \$209,000 to \$207,600. Assessor Parsons indicated Mr. Labat had stopped at the office with questions regarding this value. After a review of the characteristics of the property, it was discovered there was a change in that the deck had been removed and pavers installed since the last five-year quintile inspection was done. The changes were made, and the value was lowered. ALL VOTED IN FAVOR OF THE MOTION.

27-208006-0 – Timothy and Linda Buysse - 617 Donita Ave. Motion by Sturrock, seconded by DeCramer, to reduce the 2018 proposed estimated market value from \$125,800 to \$116,200. Assessor Parsons indicated this was an estimate. The owner requested the Assessor's office to inspect the interior. After the inspection, the Assessor's information was updated with a value change. ALL VOTED IN FAVOR OF THE MOTION.

27-824008-0 – Tabor and Jasmine Martin - 1100 Indiana Jones Ave. Motion by Schafer, seconded by DeCramer, to reduce the 2018 proposed estimated market value from \$243,300 to \$229,300. Assessor Parsons indicated this was an estimate. The owner requested the Assessor's office to inspect the interior. After the inspection, the Assessor's information was updated with a value change. ALL VOTED IN FAVOR OF THE MOTION.

27-207006-0 – Lori Piehl - 616 Donita Ave. Motion by Schafer, seconded by DeCramer, to reduce the 2018 proposed estimated market value from \$126,400 to \$121,800. Ms. Piehl contacted our office and indicated her value was too high. A reinspection of the property was requested. Upon inspection, there were some condition changes made. ALL VOTED IN FAVOR OF THE MOTION.

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


Motion by Meister, seconded by Schafer, to recess the meeting until 5:00 pm on April 10, 2018, at the Marshall Middle School. At that time, the LBAE will receive and act upon recommendations. ALL VOTED IN FAVOR OF THE MOTION.

Meeting recessed at 6:15 pm.



Mayor

Attest:



City Clerk