

Minutes for the Board of Appeal & Equalization  
April 1, 2011

**TOWN of BIG LAKE**  
*“Sherburne County’s First 5-Member Township Board”*  
P.O. Box 75, Big Lake, Minnesota 55309

On Friday, April 1, 2011, the Big Lake Board of Supervisors met at the Big Lake Town Hall located in the Big Lake Lions Park at 21960 County Road #5, Big Lake Township, Sherburne County, State of Minnesota.

Supervisor Leslie called the meeting to order at 9:07 a.m. There were 3 people in the audience at the start of the meeting. Roll call was taken by the Chairperson.

Board Members Present:                   Mike Hayes, Supervisor  
  Norm Leslie, Supervisor  
  Jim Stahlmann, Supervisor  
  Laura Hayes, Clerk

Gerald Kritzeck, Sherburne County Assessor advised all in attendance that the purpose of the Board of Appeal and Equalization is to review the 2011 market valuation of property. Taxes of which, are payable in 2012. It was noted that the Town Board has the authority to change estimated market value and classification of a property, but not the taxes on the property. The Town Board will be acting as the Board of Equalization. Gerald Kritzeck, Sherburne County Assessor will be acting in an advisory capacity. Staff present included John Cullen, Chief Deputy Assessor and Comm./Ind./Apartment Appraiser; Bill Riley, Res./Comm./Ind. Property Specialist; Beth Kautz, Residential Appraiser; Jeanne Henderson, Agricultural Appraiser; Shelly Murschel, Residential Appraiser. Gerald Kritzeck advised that sales ratio studies compare the Assessor’s estimated market value to the sale price of the property. Sales from October 1, 2009, through September 30, 2010 were used to determine the 2011 assessor’s estimated market value. Minnesota Department of Revenue requires the assessor to maintain a 90 to 105% ratio. 28 residential improved property sales in Big Lake Township were reviewed. A sales ratio study of these properties demonstrated a median ratio of 103.7%. The house and garage square foot values were lowered by 3% in the 2011 Computer Aided Mass Appraisal (CAMA) county wide residential building schedule. The land values were adjusted downward by market areas. After making these changes and including the reappraisal work done for the 2011 assessment, the adjusted sales ratio for Big Lake Township is 93.11%. There were a total of 185 building permits issued for Big Lake Township in 2010. This included 6 permits for single-family homes. In 2009 there were 6 permits for new homes. In 2008 there were 4 permits for new homes. Areas of Big Lake Township reappraised for the 2011 assessment were: Metes and bounds parcels in Sections 25, 26, 35, 36; twp 33; range 28; Metes and bounds parcels in the West half of Sections 30 and 31; twp 33; range 27; Black Buck Acres, Ewing’s River Springs, Hackberry Heights and Hackberry Heights 2<sup>nd</sup> Additions, Ridgewood Heights and finished Sleepy Hollow South.

Gerald Kritzeck reviewed the current status of the "Green Acres" classification and advised the State continues to use sales from the five Southwestern Minnesota counties of Rock, Nobles, Pipestone, Murray and Lyon to arrive at the base value of \$4,300. per acre for agricultural land. This is a 7.5% increase from the 2010 per acre value of \$4,000, which may be the result of land sales in those five counties and increased commodity prices. Sherburne County was assigned a modifier of 75% for its agricultural land, increasing the value by \$225. to \$3,225. for tillable and productive pasture.

Chief Deputy Assessor, John Cullen advised the past 3 to 4 years have been a real struggle for sales activity comparisons. There were only 2 sales in the County in 2010. Therefore, he is taking building vacancy into consideration when valuing commercial and industrial properties.

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MLBL, LLC / Nordic Investments, LLLP  
Represented by Glenn Furman  
PO Box 410  
Big Lake, MN 55309

PID# 10-335-1400  
Physical Address: 18640 – 200<sup>th</sup> Street NW  
57.14 acres

Glenn Furman appeared before the Board of Appeal and Equalization to review the assessed value of the property. The assessed value of the property in 2010 was \$7,715,400., the assessed value in 2011 was \$7,585,700. He advised he had an outside appraisal done in October 2010, which placed the value at \$7,469,000. John Cullen, Chief Deputy Assessor and Comm./Ind./Apartment Appraiser; and, Bill Riley, Res./Comm./Ind. Property Specialist reviewed the Assessor book notes on the property. The Board considered the fact that the only other comparable heavy industrial properties available for comparison were the Target Corporation building and the United Health buildings in Elk River, near the government center; and, the recent appraisal conducted by RA Field, Ham Lake, Minnesota. Supervisor Hayes motioned to reduce the assessed value of the property by \$116,700. with the change occurring to the assessed value of the building; and, to make no change to the assessed value of the land. Supervisor Stahlmann seconded. All present were in favor. The motion carried.

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Jack Gracik  
Zimmerman, MN 55398

PID# 10-120-3402  
Physical Address: 18055 198<sup>th</sup> Avenue NW  
mini storage site

Jack Gracik appeared before the Board of Appeal and Equalization to review the assessed value of the property. The assessed value of the property in 2011 was \$146,400. for the land and \$556,500. for the buildings totaling \$702,900. This is a 3% total reduction from the 2010 valuation. Jack Gracik advised he has been trying to sell the property. John Cullen, Chief Deputy Assessor and Comm./Ind./Apartment Appraiser; and, Bill Riley, Res./Comm./Ind. Property Specialist advised there were no recent comparable sales of mini storage in the area for comparison, noting the most recent was in the City of Big Lake 2 or more years ago. Jack Gracik advised the storage units are approximately 15% vacant and noted that it has never filled since it was added onto. Currently there are approximately 15 units that are occupied, but the renters are not paying. It was determined that Jack Gracik will be providing income and expense statements to the Assessors Office for review. Following that review, any recommendation for change to the assessed value will be made to the County Board of 2011 Big Lake Township Board of Equalization Page 2



3.) BENOIT PROPERTIES LLC  
10239 AETNA AVE NE  
MONTICELLO, MN 55362

PID# 10-519-0410  
Aspen Hills, Lot 2, Block 4

An arbitrary appraisal was done for the 2006 assessment because the assessor did not gain access to the property. On March 28, 2011, the property was viewed. After reappraising the property, the value should be corrected as follows:

	<b>2011 Original</b>	<b>2011 Suggested Change</b>
Land	\$ 47,500	\$ 47,500
Building	<u>338,400</u>	<u>186,800</u>
Total	\$385,900	\$234,300

Decrease of \$151,600.

Value decreased after reassessment. Remove arbitrary appraisal.

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4.) ARCHAMBAULT, CHRIS L &  
JENNIFER M  
22387 COUNTY RD 75  
BIG LAKE MN 55309

PID# 10-454-0110  
Roseacres, Lot 3, Block 2

An arbitrary appraisal was done for the 2010 assessment because the assessor did not gain access to the property. On March 28, 2011, the property was viewed. After reappraising the property, the value should be corrected as follows:

	<b>2011 Original</b>	<b>2011 Suggested Change</b>
Land	\$ 55,400	\$ 55,400
Building	<u>174,700</u>	<u>136,400</u>
Total	\$230,100	\$191,800

Decrease of \$38,300.

Value decreased after reassessment. Remove arbitrary appraisal.

5.) LENTS, STACI L  
18225 178TH ST  
BIG LAKE MN 55309

PID# 10-494-0215  
Black Buck Acres, Lot 3, Block 2

An arbitrary appraisal was done for the 2011 assessment because the assessor did not gain access to the property. On March 29, 2011, the property was viewed. After reappraising the property, the value should be corrected as follows:

	<b>2011 Original</b>	<b>2011 Suggested Change</b>
Land	\$ 57,000	\$ 57,000
Building	<u>187,600</u>	<u>131,000</u>
Total	\$244,600	\$188,000

Decrease of \$56,600.

Value decreased after reassessment. Remove arbitrary appraisal.

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6.) SCHEIDECKER, JASON  
22315 COUNTY ROAD 75  
BIG LAKE MN 55309

PID# 10-454-0120  
Roseacres, Lot 4, Block 1

An arbitrary appraisal was done for the 2010 assessment because the assessor did not gain access to the property. On March 29, 2011, the property was viewed. After reappraising the property, the value should be corrected as follows:

	<b>2011 Original</b>	<b>2011 Suggested Change</b>
Land	\$ 57,700	\$ 57,700
Building	<u>113,500</u>	<u>83,800</u>
Total	\$171,200	\$141,500

Decrease of \$29,700.

Value decreased after reassessment. Remove arbitrary appraisal.

7.) ZAKRZEWSKI, JASON M  
17739 182ND AVE NW  
BIG LAKE MN 55309

PID# 10-406-0080  
Hackberry Heights, Lot 8

An arbitrary appraisal was done for the 2011 assessment because the assessor did not gain access to the property. On March 30, 2011, the property was viewed. After reappraising the property, the value should be corrected as follows:

	<b>2011 Original</b>	<b>2011 Suggested Change</b>
Land	\$ 90,200	\$ 90,200
Building	<u>246,300</u>	<u>175,600</u>
Total	\$336,500	\$265,800

Decrease of \$70,700.

Value decreased after reassessment. Remove arbitrary appraisal.

A motion was made by Supervisor Hayes to approve the seven reassessments and remove the arbitrary appraisals as recommended. Supervisor Stahlmann seconded. All present were in favor. The motion carried.

A motion was made by Supervisor Hayes to adjourn the 2011 Board of Appeal and Equalization. Supervisor Stahlmann seconded. All present were in favor. The motion carried. The meeting adjourned at 9:58 a.m.

Respectfully Submitted,

Laura Hayes, Clerk  
Town of Big Lake