



BOARD OF APPEAL & EQUALIZATION MEETING
THURSDAY APRIL 12, 2018 9:00AM

Town of Big Lake Board of Appeal and Equalization met on Thursday April 12, 2018 at 9:00AM, at the Big Lake Town Hall, 21960 County Road 5, Big Lake, Minnesota 55309. Vice-Chair Steve Pflieger, Supervisors Bob Hofer and Norm Leslie, Clerk Brenda Kimberly-Maas and Treasurer Ken Warneke present. Attending from Sherburne County Assessor’s Office were County Assessor Greg Olson, Residential Appraiser Beth Kautz, Agricultural Appraiser Kristi Botzek, Commercial Appraiser Bill Riley, Residential Appraisers Shelly Maloney, Doug Beise and Krista Thoe. A quorum was present with Steve Pflieger and Norm Leslie held current Board of Appeal and Equalization Certificates. The meeting was called to order by Vice-Chair Pflieger, at 9:00AM with the reciting of the Pledge of Allegiance.

Steve informed the audience the reason for the Board of Appeal and Equalization meeting, was to provide the opportunity for residents to appeal the Assessor’s valuation of their property.

Big Lake Township’s Existing Property & Land Valuations - For Assessment Year 2018

Residential/Seasonal values went up 6.6%. There were 104 sales in Big Lake Township and 1381 county-wide sales used to study the estimated market values. Beginning ratio on sales was 86.3% and was adjusted to 92%. **Agricultural** values increased overall by 2.18%. There were seven good sales. Per acre land values in Big Lake Township are: Tillable – \$4400, Pasture – \$3800, Woodland – \$4000, Waste/Wetland – \$750. Green acre & rural preserve land values are Tillable \$3300 and non-tillable \$2200.

Commercial and Industrial values increased, 2.43% - with 17 sales County-wide.

Taxable New Construction \$10,863,900

Big Lake Township Total Estimated Market Values/Taxable Real Property: \$837,191,700

Sherburne County Building Schedule increased between 3 and 10%. The Minnesota Department of Revenue’s final overall median ration, for Big Lake Township’s residential property is 93.2%

Permits issued for Big Lake Township, in 2018, included 29 single-family homes, 264 miscellaneous and 47 septic repair/upgrades, for a total of 340 permits.

The township is current in the 5-yr assessment schedule. There were 694 parcels assessed in 2017. Scheduled for reassessment in 2018 are parcels in sections were 8,9,10,15,16,17,20,21,22 and Twp 33/Rng 27.

Full Report is on file in the Clerk’s office.

Minnesota Statutes requires the Assessor to maintain a median ratio of 90-105% of estimated market value to sale price.

Assessor Recommended Valuation Changes:

Dan & Sarah Johnson: BLACK CHERRY PRESERVE– Lot 1, Block 1. PID# 10-529-0105, 21670 – 183rd St. NW, Big Lake, MN 55309.

The taxpayer contacted the Assessor’s Office concerning the value of his property. The taxpayer had a recent appraisal done that indicates the value of his home to be \$406,000. The taxpayer’s appraisal was reviewed by the Assessor’s Office. The following changes are recommended.

	2018 Original	2018 Suggested Change
Land	\$ 70,400	\$ 70,400

Building	<u>372,800</u>	<u>343,000</u>
Total	\$443,200	\$413,400

Decrease of \$ 29,800.

Motion/Second: Accepting the recommended adjustment made by Assessor Beth Kautz. PID# 10-529-0105 reducing the building value by \$ 29,800 for a total valuation of \$413,400 by: Norm Leslie/Bob Hofer.

Approved by: Hofer, Leslie and Pfliegaar

Opposed by: none

Motion Carried

Ryan Krogh: RIVER CREST FARMS, Lot 7, Block 2. PID# 10-509-0235, 17675 - 227th Ave., Big Lake, MN 55309.

The taxpayer contacted the Assessor's Office concerning the value of his property. The taxpayer's neighborhood was last reassessed in 2013. The appraiser did not gain access for an interior inspection. The basement appeared finished. Basement finish, bath, and fireplace were added to the 2014 assessment. The property was inspected on April 9, 2018. The following changes are recommended.

	2018 Original	2018 Suggested Change
Land	\$ 49,000	\$ 49,000
Building	<u>183,600</u>	<u>178,400</u>
Total	\$232,600	\$227,400

Decrease of \$ 5,200.

Motion/Second: Accepting the recommended adjustment made by Assessor Beth Kautz. PID# 10-509-0235 reducing the building value by \$ 5,200 for a total valuation of \$227,400 by: Norm Leslie/Bob Hofer.

Approved by: Hofer, Leslie and Pfliegaar

Opposed by: none

Motion Carried

Citizen Appeals:

There were three (3) residents in attendance appealing the Assessor's valuation.

Christopher Crosby: MEADOWLANDS, Lot 4, Block 1. PID# 10-502-0120, 18212 - 221ST Ave., Big Lake, MN 55309.

The taxpayer had previously contacted the Assessor's Office concerning the value of his property. The taxpayer's neighborhood was last reassessed in 2013. The appraiser did not gain access for an interior inspection. The basement appeared finished. The property was purchased as a deep discounted short sale and value. Beth inspected the property, after taxpayer called. Adjustments were made based on a partially finished basement and depreciation concerns. The land value did not change, building value went from \$398,500 to \$355,600 a decrease of \$42,900. A new Notice of Assessment was sent to Christopher, 10 days prior to the Board of Review. Christopher felt additional reduction was warranted. He brought comps for the Board to review. The comps he brought did not have similar gross living area and quality of craftsmanship and the sale date was outside the normally accepted range. Board members felt the adjustment made by Beth was fair and no additional correction was needed.

Motion/Second: No additional reduction or changes to the adjustment made and notification sent 10 days prior to the Board of Review, by Assessor Beth Kautz by: Norm Leslie/Bob Hofer.

Approved by: Hofer, Leslie and Pfliegaar

Opposed by: none

Motion Carried

Todd Erickson: BLACK CHERRY PRESERVE, Lot 2, Block 1. PID# 10-529-0110, 21620 183rd ST. NW, Big Lake, MN 55309.

The taxpayer had previously contacted the Assessor's Office concerning the value of his property. The taxpayer had an independent appraisal done in October 2017, for a HELOC loan. The appraisal came in at \$515,000. The comps used in the appraisal ranged from \$506,800 – \$520,200. The comp closest to this property, recently sold for \$545,700. Beth made an adjustment to the valuation of the buildings reducing the total value from \$570,600 to \$545,600 – a decrease of \$35,000. This reduction was made as part of the reassessment. Todd was looking for an additional reduction to a value of \$515,000 (addn'l reduction of \$30,000) – to offset the overstatement of valuation in 2017. The Board and Beth reviewed all of the information. Norm Leslie felt the adjustment made by Beth was fair and no additional correction was needed. Steve felt an additional reduction of \$15,000 was fair.

Motion/Second: Make additional reduction of \$15,000 to the value of the buildings for a total valuation of \$530,000 PID# 10-529-0110 by: Steve Pflieger/Bob Hofer.

Approved by: Hofer and Pflieger

Opposed by: Leslie

Motion Carried

Greg Sheeley: THELEN'S TERRITORY, Lot 3, Block 1. PID# 10-558-0115, 22533 206th ST. NW, Becker, MN 55308.

The taxpayer's home was reviewed during construction, on 12/23/2016, but the appraiser did not gain access for final or interior inspection in 2/2017. During construction, there were two rooms framed in the basement. One of them was plumbed for installation of bathroom fixtures. The basement area framed was added as finished. A detached garage was built in 2018. The appraised value of the garage was \$56,900. No access given to inspect the interior. Greg was very vocal in expressing his concern the \$160,000 increase in his properties valuation. He also stated that he had given interior access to an assessor of previous home he owned, resulting in a large valuation increase. He was opposed to giving interior access to these buildings. Steve told Greg that without access to the interior of the buildings, Beth had to speculate on the quality of the materials and craftsmanship.

Motion/Second: No Change to valuation. Assessor be allowed access to interior of buildings and valuation adjustments made based on the inspection results to be presented at the County Board of Review - PID# 10-558-0115 by: Bob Hofer/Steve Pflieger

Approved by: Hofer, Leslie and Pflieger

Opposed by: None

Motion Carried

Adjournment:

Norm Leslie moved to adjourn meeting at 10:11AM

Second by: Bob Hofer

Approved by: Hofer, Leslie and Pflieger

Opposed by: None

Motion Carried adjourning the Annual Board of Appeal and Equalization Meeting, on Thursday, April 12, 2018 at 10:11AM.

Respectfully Submitted,
Brenda Kimberly-Maas
Big Lake Township Clerk

Accepted this 25th day of April 2018, by the Big Lake Township Board of Supervisors.

Bruce Aubol, Chair

Attest: _____
Brenda Kimberly-Maas, Town Clerk