



BOARD OF APPEAL & EQUALIZATION MEETING
THURSDAY APRIL 07, 2022
9:00AM

Town of Big Lake Board of Appeal and Equalization met on Thursday April 07, 2022 at 9:00AM, at the Big Lake Town Hall, 21960 County Road 5, Big Lake, Minnesota 55309. Chair Bruce Aubol, Supervisors Larry Alford, and Norm Leslie, Clerk Brenda Kimberly-Maas, Deputy Clerk Jayme Swenson and Treasurer Ken Warneke were in attendance. Present from Sherburne County Assessor's Office were County Assessor Michelle Moen, residential appraisers Casey Martin and Doug Beise. Larry Alford, Bruce Aubol, and Norm Leslie held current Board of Appeal and Equalization Certificates. The meeting was called to order by Chair Aubol, at 9:00AM with the reciting of the Pledge of Allegiance.

Michelle Moen informed the Board and audience that Minnesota statutes requires the Assessor to maintain a median ratio between 90-105% of estimate market value (EMV) to the sale price of property. A sales ratio study is done annually to ensure Big Lake Township residential and seasonal values are at the County Assessor's median value policy of 94.5%. The 94.5% EMV amount is for all Sherburne County properties.

The assessor's office completes a sales ratio study to determine valuations of county properties. The study period used for the 2022 assessments, was from 10/01/2020 – 09/30/2021. The study included 126 good sales within the township and 1,544 county-wide sales. Residential and seasonal properties increased approximately 16.2%. Big Lake Township indicated a median sales ratio of 78.7% prior to any adjustments. An increase of 20.6% was placed on residential and seasonal properties to bring the EMV to sales value ratio to 94.9%.

Michelle noted that Sherburne County 2022 off water, residential sales are showing average market value increase of 21% in 2022. This trend was seen throughout many Minnesota counties.

Big Lake Township's Existing Property & Land Valuations - For Assessment Year 2021

There were 831 parcels appraised in 2021. Full Report is on file in the Clerk's office.

Residential/Seasonal There were 126 good sales in Big Lake Township used to study the estimated market values. Beginning ratio on sales was 78.7% and was adjusted to 94.9% (+20.6%).

Median Sale price \$453,800

Median Market Value \$428,900

Agricultural values were up slightly for tillable land and down slightly on non-tillable land, from 2021.

MN Dept. of Revenue memo average values/acre: tillable land \$3600/acre (no change from 2021), non-tillable land \$2000/acre (up \$200/acre from 2021)

Big Lake Township Agricultural Values: 2a Tillable - \$6100/acre, 2a Pasture – \$5600 (same values have been applied to CRP acreage) 2b Wood – \$5600, Waste/Wetlands -

\$750/acre.

Green Acre Values: 2a Tillable - \$3700/acre, 2a Pasture - \$2400/acre, Waste - \$750/acre (same values have been applied to Rural Preserve & CRP acreage) DNR wetland maps are used to verify waste land.

Sherburne County Building Schedule – Based on Sales data

Permits issued for Big Lake Township included 30 single-family homes and 350 other improvements.

The township is current in the 5-yr assessment schedule.

Taxable New Single Family Construction \$14,982,500

Citizen Appeals:

There were seven (7) residents in attendance appealing the Assessor's valuation and who shared their concerns about the increase of their property valuation and loss of homestead credits. Most voiced they felt their property taxes would also increase with their property valuations. Michelle Moen noted the property valuation trend is being seen throughout most counties in Minnesota. Homeowners are also finding the Homestead Tax Credit being reduced on their properties as the values increase. Michelle informed the residents the Homestead Tax Credit calculation is something that can only be changed at the state legislature level. Resident Bret Collier noted all property values increased and property tax amounts are based on the budgets set by the local, county, and school district levels. He encouraged his neighbors to get involved at those levels, by attending meetings, as well as writing legislators to have them revisit the homestead tax credit calculation. Clerk Kimberly-Maas invited the electorate to attend the Town's annual meeting, which is set to reconvene on September 14, 2022, at 6:00PM. This is the meeting where the residents vote on the Big Lake Township's 2023 levy amounts.

Mark and Denise Thompson: LOT 17, BLK 1 – OAKWOOD HILLS. PID# 10-433-0185, 16535 226TH AVE NW, ELK RIVER, MN, 55330. The taxpayers received notification of their land value which would affect 2023 property taxes. They were very concerned about the increase in their property value to \$343,000 a 19-20% increase. The taxpayers were offered to schedule a walkthrough be performed by Casey or Doug and declined the offer.

Motion/Second No Change to the valuation of the property PID#: 10-433-0185, 16535 226TH AVE NW, ELK RIVER, MN, 55330 by: Larry Alfords/Norm Leslie. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

Eric Rosa: LOT 14, BLK 1 – ROSECREST. PID# 10-448-0170, 20206 167TH ST NW, BIG LAKE MN, 55309.

The taxpayer received notification of his land value which would affect 2023 property taxes. He was challenging the land valuation, based on other land valuations. The land to which he was referring is within the City of Big Lake limits. Michelle explained the purpose of this day's meeting was to determine land valuation within the township. That valuations within the city would need to be addressed at the county level and was directed to contact Dave Selbitschka in the assessor's office. The taxpayer declined an offer to schedule an inspection of his property.

Motion/Second No Change to the valuation of the property PID# 10-448-0170, 20206 167TH ST NW, BIG LAKE MN, 55309 by: Norm Leslie/Larry Alfords. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

Michael and Mary Walberg: LOT 18, BLK 1 – OAKWOOD HILLS. PID# 10-433-0190, 16501 226TH AVE NW, ELK RIVER, MN, 55330. The taxpayers received notification of their land

value which would affect 2023 property taxes. They were also concerned about the loss of homestead tax credits and how it's calculated. They were directed to contact their state legislators to voice their concerns and propose possible solutions. The taxpayers were offered to schedule a walkthrough be performed by assessor office staff. The offer was declined.

Motion/Second No Change to the valuation of the property PID# 10-433-0190, 16501 226TH AVE NW, ELK RIVER, MN, 55330 by: Larry Alfords/Norm Leslie. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

Gregory & Rhonda Gilmer: LOT 24, BLK 2 – WILD RUN. PID# 10-460-0248, 22032 215TH AVE NW, BIG LAKE, MN, 55309. The taxpayers received notification of their land value which would affect 2023 property taxes. The taxpayers were offered to schedule a walkthrough be performed by assessor office staff. The offer was declined.

Motion/Second No Change to the valuation of the property PID# 10-460-0248, 22032 215TH AVE NW, BIG LAKE, MN, 55309 by: Norm Leslie/Larry Alfords. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

William Schanus: METES & BOUNDS. PID# 10-123-2106, 15682 COUNTY ROAD 35 NW, ELK RIVER MN, 55330. The taxpayer received notification of his land value which would affect 2023 property taxes. William thanked the Michelle, Casey, Doug and the Board for the information presented at the meeting. He stated he had a better understanding of the processes which affect his property valuation and taxation. He had prepared a statement which he read aloud. He requested future Local Board of Appeal & Equalization meetings be held later in the day so working residents can attend without taking time off from work. The assessor's office and township staff made note of this request. The taxpayer was offered to schedule a walkthrough be performed by assessor office staff. The offer was declined.

Motion/Second No Change to the valuation of the property PID# 10-123-2106, 15682 COUNTY ROAD 35 NW, ELK RIVER MN, 55330 by: Larry Alfords/Norm Leslie. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

Jerome Bakken: LOT 4, BLK 2 – WILD RUN – SECOND ADDITION. PID# 10-483-0220, 21536 203RD ST NW, BIG LAKE, MN, 55309. The taxpayer received notification of his land value which would affect 2023 property taxes. He noted his 2021 valuation was \$395,700 and the 2022 valuation was \$467,300 an increase of over 18%. The taxpayer was offered to schedule a walkthrough be performed by assessor office staff. The offer was accepted.

Motion/Second No Change to the valuation of the property PID# 10-483-0220, 21536 203RD ST NW, BIG LAKE, MN, 55309. County Assessor staff will contact Jerome to schedule a walkthrough inspection of the property and home by: Norm Leslie/Larry Alfords. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

Aaron Hudak: LOT 12 – HACKBERRY HEIGHTS. PID# 10-406-0120, 17617 182ND AVE NW, BIG LAKE MN, 55309. The taxpayer received notification of his land value which would affect 2023 property taxes. He stated the valuation increased from 2021 to 2022 was over 24%. The taxpayer was offered to schedule a walkthrough be performed by assessor office staff. The offer was accepted.

Motion/Second No Change to the valuation of the property PID# 10-406-0120, 17617 182ND AVE NW, BIG LAKE MN, 55309. County Assessor staff will contact Jerome to schedule a walkthrough inspection of the property and home by: Larry Alfords/Norm Leslie. Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion PREVAILED.

Assessor Recommended Valuation Changes:

Kevin A & Christine A Hall: METES & BOUNDS. PID# 10-109-4201, 17131 COUNTY ROAD 83 NW, BIG LAKE, MN 55309.

The taxpayer contacted the Assessor's Office concerning the value of this property. The parcel's value was estimated because the appraiser was not able to view the interior of the improvements. The subject property was re-appraised on 4/5/22 which was within 10 days of the Local Board of Equalization. The valuation decreased after reassessment. Additional depreciation was added to the house to account for the older 1-1/2 story portion. The foundation is bowing, house is settling, and walls are ripping apart from the ceiling. Upstairs floor leans and has dips.

	2022 Original	2022 Suggested Change
Land	\$ 180,300	\$ 180,300
Building	\$ <u>145,200</u>	\$ <u>135,000</u>
Total	\$ 325,500	\$ 315,300

Difference (-\$ 10,200.00)

Motion/Second: Accepting the recommended adjustment made by appraiser for PID# 10-109-4201 reducing the building value for total reduction of \$ 10,200.00. Total corrected valuation \$ 315,300 by: Larry Alford/ Norm Leslie. Approved by: Alford, Aubol, and Leslie. Opposed by: none. Motion PREVAILED.

Karl S & Alison Kreuger: LOT 11, BLK 1 THOMPSON LAKE PINES. PID# 10-456-0155, 19900 214TH AVE NW, BIG LAKE, MN 55309.

The taxpayer contacted the Assessor's Office concerning the value of this property. The parcel's value was estimated because the appraiser was not able to view the interior of the improvements. The subject property was re-appraised on 3/29/22 which was within 10 days of the Local Board of Equalization. The valuation decreased after reassessment. Additional depreciation was warranted to the house for the condition of the floors throughout the home. On inspection the oakwood floors needed replacing, along with the carpet and damage to the interior staircase.

	2022 Original	2022 Suggested Change
Land	\$ 281,200	\$ 281,200
Building	\$ <u>452,900</u>	\$ <u>441,400</u>
Total	\$ 734,100	\$ 722,200

Difference (-\$ 11,900.00)

Motion/Second: Accepting the recommended adjustment made by appraiser for PID# 10-456-0155 reducing the building value for total reduction of \$ 11,900.00. Total corrected valuation \$ 722,200 by: Norm Leslie/Larry Alford. Approved by: Alford, Aubol, and Leslie. Opposed by: none. Motion PREVAILED.

Patrick C & Karen J Snyder: METES & BOUNDS. PID# 10-110-4108, 21567 COUNTY ROAD 15 NW, ELK RIVER, MN 55330.

The taxpayer contacted the Assessor's Office concerning the value of this property. The parcel's value was estimated because the appraiser was not able to view the interior of the improvements. The subject property was re-appraised on 4/1/22 which was within 10 days of the Local Board of Equalization. The valuation decreased after reassessment. After inspection it was found a correction was needed for the basement finish of the home, basement is roughly 75% completed. A correction to the main floor was made as it is roughly 75% subfloor, kitchen not complete, missing cabinets, island, countertops, some sheetrock not taped and painted on the main floor with stairs not fully installed.

	2022 Original	2022 Suggested Change
Land	\$ 186,400	\$ 186,500
Building	\$ <u>403,700</u>	\$ <u>386,100</u>
Total	\$ 590,100	\$ 572,600

Difference (-\$ 17,500.00)

Motion/Second: Accepting the recommended adjustment made by appraiser for PID# 10-110-4108 increasing the land value and reducing the building value for total reduction of \$ 17,500.00. Total corrected valuation \$ 572,600 by: Larry Alfords/ Norm Leslie. Approved by: Alfords, Aubol, and Leslie. Opposed by: none. Motion PREVAILED.

Bret R Collier: LOT 3, BLK 2 ROSEWOOD ESTATES SECOND ADDITION. PID# 10-497-0215, 22549 172ND STREET NW, BIG LAKE, MN 55309.

The taxpayer contacted the Assessor's Office concerning the value of this property. The parcel's value was estimated because the appraiser was not able to view the interior of the improvements. The subject property was re-appraised on 4/6/22 which was within 10 days of the Local Board of Equalization. The valuation decreased after reassessment. Additional depreciation was added to the house for a foundation crack in the basement that leaks when it rains, upstairs level was missing flooring and trim in hallways and one of the bedrooms. The other 2 bedrooms upstairs had no trim work. The roof is original to the house and needs replacing, shingles were bowing upwards and sinking in places, leaks water in the attic and caused black mold.

	2022 Original	2022 Suggested Change
Land	\$ 143,300	\$ 143,300
Building	\$ <u>473,800</u>	\$ <u>452,600</u>
Total	\$ 617,100	\$ 595,900

Difference (-\$ 21,200.00)

Motion/Second: Accepting the recommended adjustment made by appraiser for PID# 10-497-0215 reducing the building value for total reduction of \$ 21,200.00. Total corrected valuation \$ 595,900 by: Norm Leslie/Larry Alfords. Approved by: Alfords, Aubol, and Leslie. Opposed by: none. Motion PREVAILED.

Christopher K & Heather A Crosby: LOT 4, BLK 1 MEADOWLANDS SECOND ADDITION. PID# 10-502-0120, 18212 172ND ST NW, BIG LAKE, MN 55309.

The taxpayer contacted the Assessor's Office concerning the value of this property. The parcel's value was estimated because the appraiser was not able to view the interior of the improvements. The subject property was re-appraised on 3/29/22 which was within 10 days of the Local Board of Equalization. The valuation decreased after reassessment. A correction was made to the basement finish of the home, the record had the basement being finished. After inspection it was found the basement is not fully finished.

	2022 Original	2022 Suggested Change
Land	\$ 143,000	\$ 143,000
Building	\$ <u>469,100</u>	\$ <u>455,400</u>
Total	\$ 612,100	\$ 598,400

Difference (-\$ 13,700.00)

Motion/Second: Accepting the recommended adjustment made by appraiser for PID# 10-502-0120 reducing the building value for total reduction of \$ 13,700.00. Total corrected valuation \$ 598,400 by: Norm Leslie/Larry Alfords. Approved by: Alfords, Aubol, and Leslie. Opposed by: none. Motion PREVAILED.

Adjournment:

Norm Leslie moved to adjourn meeting at 10:48AM. Second by: Larry Alfords
Approved by: Alfords, Aubol, and Leslie. Opposed by: None. Motion prevailed adjourning the
Annual Board of Appeal and Equalization Meeting, on Thursday, April 07, 2022 at 10:48AM.

Respectfully Submitted,
Brenda Kimberly-Maas
Big Lake Township Clerk

Accepted this _____ day of _____ 2022, by the Big Lake Township
Board of Supervisors.

Bruce Aubol, Chair

Attest: _____
Brenda Kimberly-Maas, Town Clerk