

April 21, 2023

At 9:00 am the meeting of the McCook County Commission was called to order in their Meeting Room by Chairman Marc Dick.

Members present: Steve Gordon and Charles Liesinger. Members absent: Chuck Mehlbrech and Dean Koch.

Chairman Dick led the Pledge of Allegiance.

Motion made by Liesinger to convene as County Board of Equalization. Second Gordon. Motion carried.

Chairman Dick called for approval of the Equalization agenda. Auditor Sherman noted that the 9:45 a.m. hearing was moved to 11:15 a.m. Motion made by Gordon to approve the agenda with change noted. Second Liesinger. Motion carried.

Public comment: none.

Conflict of interest: none noted.

Anna Flogstad, Staff Appraiser, and Becky Hoitlen, Deputy Auditor II, were present.

Director Kaufmann brought the following items before the Board.

Parcel 09.10.4006 Chad Carpenter & Shellie Slattery

Assessed value: NACS 107,350 NAD1 40,300 NAC1S 203,900

Legal description: Tract 6 of Johnson's Addition SW4 10-102-53

Carpenters appealed land value to Local Board of Equalization, Greenland Township. The Local Board lowered NACS value from 107,350 to 62,787.

Carpenters appealed the land value due to 71% increase and neighboring property is at \$3320/acre. Requesting a match due to similar properties.

Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increase was warranted.

Chad was present and Shellie present via phone. Chad: property changed to Rural Residential in 2020 and we've seen a 300% increase in 2-year time frame; rezone increased our taxes. We have a small hobby farm; no tillable ground and a slough should not be valued same as pasture. Shellie: this increase is mind boggling and we are good with going to the State Office of Hearing Examiners (OHE). Why was Totts valuation reduced? Hopefully the State is fair and equitable.

Director Kaufmann: the scale used to determine the value of lots is \$30,000 for 1st acre, \$10,000 for 2nd – 5th acre, and \$5,000 for 6th acre and on. A reduction in prior year value would cause a larger percentage increase this year. Values were stagnant over the years, and I don't know why, I wasn't the DOE then. I'm doing what I have to according to State (Dept of Revenue) and our audited office work. Comm Gordon added that McCook County audit didn't have us at 100% value, only at 57% according to Dept of Revenue. If we would get to 100% value, then the county would get a factor to create an assessed value and taxable value.

Comm Liesinger added that the values are realistic.

Motion by Gordon to retain values, NACS 107,350 NAC1 40,300 and NAC1S 203,900. Second Liesinger. Motion carried.

Parcel 09.10.4010 Chad Carpenter & Shellie Carpenter

Assessed value: NACS 130,000

Legal description: Tract 8 Ex Lot 2, Tract 8 Johnson's Addition SW4 10-102-53

Carpenters appealed land value to Local Board of Equalization, Greenland Township. The Local Board lowered NACS value from 130,000 to 56,440.

Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increase was warranted.

Carpenter appealed the land value due to 130% increase and neighbors' property is valued at \$3320/acre. Disputed last year and granted reduction. ----- Same information as noted above.

Motion by Gordon to retain NACS value of 130,000. Second Liesinger. Motion carried.

Parcel 09.26.4004 Dustin Schilling & Stephanie Scott

Assessed value: NACS 78,900 NAC1S 395,900

Legal description: Tract 1 Shaeffer's Add SW4 26-102-53

Reason for appeal: Plat reflects 3.25 acres, assessment 2.89 acres.

Recommended value: NACS 88,750 NAC1S 395,900 (no change to building)

Motion by Gordon to approve recommended value, NACS 88,750 and NADC1S 395,900. Second Liesinger. Motion carried.

Parcel 01.02.2010 Greg & Lisa Ordal

Assessed value: NACS 155,000

Legal description: N540' NW4 02-104-53 Ex W800' 02-104-53

Ordals appealed property value to Local Board of Equalization, Ramsey Township. The Local Board made no change to the Assessor value. Ordals are appealing to the County Board of Equalization because they feel the valuation is too high. Ordals were present.

Following discussion, motion by Gordon to retain NACS value of 155,000. Second Liesinger. Motion carried.

Parcel 01.02.2011 Greg & Lisa Ordal

Assessed value: NACS 90,000 NAC1S 44,100

Legal description: N540' NW4 02-104-53

Ordals appealed property value to Local Board of Equalization, Ramsey Township. The Local Board made no change to the Assessor value. Ordals are appealing to the County Board of Equalization because they feel the valuations are too high. Ordals were present.

Following discussion, motion by Gordon to retain value, NACS 90,000 and NAC1S 44,100. Second Liesinger. Motion carried.

Parcel 09.13.3401 Michael & Kimberly Bruening

Assessed value: NACS 118,550 NAC1 5,600 NAC1S 143,600

Legal description: Lots 1 & 2 of Reuter's Tract 1 in S2 13-102-53

Bruenings appealed property value to Local Board of Equalization, Greenland Township. The Local Board made no change to the Assessor value. Bruenings are appealing to the County Board of Equalization because they feel land and home are overvalued. Michael was present, noting that we've had a hot market, but increase seems excessive.

Following discussion, motion by Gordon to retain values NACS 118,550, NAC1 5,600 and NAC1S 143,600. Second Liesinger. Motion carried.

Parcel 11.35.1003 Jerry Jr & Kimberly Weber

Assessed value: NACS 86,080 NAC1S 123,100 NAC1 164,500

Legal description: Tract 1 Damon's Addition NE4 35-102-55

Reason for appeal: assessed value too high. Jerry and Kimberly were present and provided information from Wieman Land & Auction and a realtor, who both provided statements noting that this property would not bring what it's assessed at.

Assessor recommendation: NACS 86,080 NAC1S 123,100 NAC1 164,500

Following discussion, motion by Liesinger to approve recommended values, NACS 86,080 NAC1S 123,100 and NAC1 164,500. Second Gordon. Motion carried.

Parcel 19.05.0309 Scott Binder

Assessed value: NAD 14,229 NAD1 21,500

Legal description: S2 Lots 9 & 10 Blk 3 Wilson's Add

Binder appealed property value to Local Board of Equalization, Montrose City. The Local Board lowered the NAD value from 14,229 to 7,948 and retained NAD1 value of 21,500.

Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increases were warranted.

Binder noted that this a rental property and lots going any direction from this property are approximately \$5500 in value. This Board needs to do what's right, and you know what that is.

Director Kaufmann explained that based on the shape of a lot, front footage establishes value. The value on all residential lots in Montrose is determined by using this same formula. A value isn't arbitrarily selected.

Motion by Gordon to retain Assessor values, NAD 14,229 and NAD1 21,500. Second Liesinger. Motion carried.

Parcel 19.15.0209 Scott Binder

Assessed value: NAD 22,664

Legal description: Lots 9 & 10 Blk 2 Kluckhohn's Add

Binder appealed property value to Local Board of Equalization, Montrose City. The Local Board lowered the NAD value from 22,664 to 12,199.

Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increases were warranted.

Binder told Board that he was forced to purchase this property for \$20,000 to keep black dirt and not lose thousands of dollars. This property is in a flood plain and the value increased 110%. This Board needs to do what's right, and you know what that is.

Director Kaufmann, again, explained that based on the shape of a lot, front footage establishes value. The value on all residential lots in Montrose is determined by using this same formula. A value isn't arbitrarily selected.

Motion by Gordon to retain Assessor value, NAD 22,664. Second Liesinger. Motion carried.

Parcel 19.15.0701 Scott Binder

Assessed value: NAD 20,089 NAD1 8,300

Legal description: Lot 1 Blk 7 Kluckhohn's Add

Binder appealed property value to Local Board of Equalization, Montrose City. The Local Board lowered the NAD value from 20,089 to 13,293 and retained NAD1 value of 8,300.

Director Kaufmann is appealing the Local Board decision to the County Board because sales data shows increases were warranted.

Binder explained that this Lot is slum property also located in a flood plain. Again, this Board needs to do what's right, and you know what that is. I guess I will go elsewhere to build.

Director Kaufmann, again, explained that based on the shape of a lot, front footage establishes value. The value on all residential lots in Montrose is determined by using this same formula. A value isn't arbitrarily selected.

Motion by Gordon to retain Assessor values, NAD 20,089 and NAD1 8,300. Second Liesinger. Motion carried.

The meeting adjourned subject to call.

Dated this 21st day of April 2023.

Marc Dick _____
Chairman, County Board of Equalization

ATTEST:

Geralyn Sherman _____
Auditor, McCook County

