

Meeting Minutes
Grant County Commissioner
Regular meeting

Commissioners:
Alton Zenker, Chairman
Al Roy Hochhalter

Marty Meyer

Chairman Zenker called the June 7, 2023 meeting of the Grant County Board of Equalization to order at 2:00 p.m.

Commissioner Meyer moved to approve agenda, seconded by Commissioner Hochhalter. All present voting aye; agenda approved.

Bob Ehler, President of Vanguard Appraisal gave opening comments. An overview of the cost approach to value and the depreciation adjustments based on market data was given. Sales and cost data are based on Grant County sale information. Goal of project was to reach market value. Most recent sales are used. Rural area sales may be analyzed as a group.

Sara Meier, Board Secretary stated that a recommendation from the County Equalization Advisory Committee was submitted to the Board.

City of Carson

Change in true and full form was presented to the Board by Steinmetz.

Change in PID – Structures had been moved to the incorrect parcels by Vanguard Appraisal. Upon inspection by the County Assessor, the structure values were moved back to the original parcels.

Barb Kraft presented her appeal on the value of the structure on PID 60013300. Ms. Kraft stated the initial square footage of the basement was incorrect, and the condition of the property on the outside does not match the condition of the interior. Asked that the value be reduced to \$70,400.

City of Elgin

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

City of Leith

Change in true and full form was presented to the Board by Steinmetz. Ryan Schock asked that the value of the lots be adjusted. He stated that he had bought 2 lots recently for \$100.00 and now they are valued at \$1000.00. Auditor Meier asked if the properties were bought at the tax sale. Schock said yes, and Meier stated that they are not considered true arms length transaction and do not factor into the market approach to value. Gene Zimmerman said the values of his 2 properties were too high. The City of Leith had voted to roll back the 2023 values to the 2022 final values.

City of New Leipzig

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

Elm Township

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

Freda Township

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

Howe Township

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

Meeting Minutes
Grant County Commissioner
Regular meeting

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Commissioners:
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Marty Meyer

Lark Township

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

Leipzig Township – Merlin Leithold appeal on taxability status of structure, part taxable and part exempt. If it is so, is there a county policy to do so.

Minnie Township

Change in true and full form was presented to the Board by Steinmetz. No specific appeal.

Pretty Rock Township

Change in true and full form was presented to the Board by Steinmetz. Joe Rohr appealed the value of the residential structure increasing by \$36,000. He asked that the distance for the highway and Elgin be considered as a location factor. There is no residential land or outbuilding included in the value of the residential property. Asked that the value be reduced to \$75,000.

Raleigh Township

No changes and no specific appeals.

Rock Township

Appeal by Dennis Rivinius at township, will be reviewed by County Board of Equalization. No other appeals.

Winona Township

No specific appeals.

137-90 – no appeal

Change in true and full form was presented to the Board by Steinmetz.

137-89 – Theresa Kuhn stated that a fire destroyed the residential property and a new structure was built in 2022 in the same location. New construction was built over original basement. Concrete pad was added for a basketball hoop.

137-88 – no appeal

Change in true and full form was presented to the Board by Steinmetz.

136-90 – no appeal

Change in true and full form was presented to the Board by Steinmetz.

136-89 – Heuther – 05671000 Requested changes be made for siding and construction type which were listed as log cabin. Asked that the size of decks be reviewed.

Change in true and full form was presented to the Board by Steinmetz.

Red Rock Subdivision

Allen Haugtvedt – 05710300, Mobile Home – 05820700. Asked the value of the land be reviewed. The mobile home is not located on a permanent foundation. There is no drain field. Request a value closer to \$150,000.

Meeting Minutes
Grant County Commissioner
Regular meeting

Commissioners:
Al Roy Hochhalter

Alton Zenker, Chairman

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Bill Schneider asked that the unimproved lots in Red Rock Resort be reviewed. He asked if the discounted cash flow would be considered in determining the value of leased lots. He asked why the cost approach was the only method used to determine the value of the land.

Russ Wahl – Current \$97,400 for a trailer on lot 13 of block 4. Trailer had been previously leased and was sold separately from the lot. Asked for a value closer to \$50,000.

Carey Reindel \$180,000, bought the lot and had to install water utilities and sewer. Requesting to \$120,000.

Sheryl Seeger requested a value of closer to \$120,000 for property described as Block 12 Lot 4 in Red Rock Subdivision.

Barb Kraft requested an adjustment on the lot value for topography.

Rocks and Hills

Glenn Lohmann said his property has a free standing stove listed that is listed as a fireplace. He requested a value closer to what was assessed in 2022.

Schatz Subdivision

Jeff Glasser asked for improved services. He had a professional appraiser value the property at \$775,000.

Joe Rothschilder asked how the values in Grant County can be higher than those in the City of Dickinson. Structure was built in 2014 for an estimated cost of \$260,000. Construction cost as of January 1, 2023 was \$397,359.00. Asked for improved services.

Norris Erickson estimated that 60% of the structure was completed in July 2022. Requested a value of \$179,000.

Cabin Area 1, 2, 3, 4 and Trailer are 1, 2, 3

Randall Binegar on behalf of cabin and trailer owners on permitted lots. Stated that the permits are very strict for cabin and trailer owners. Asked if market rent is considered when determining the adjustment for location that was added to the structure values. Asked if there are any other examples of adjustment for lake view properties on federal land.

Cynthia Lee – Cabin Area 1 Lot 35 – bedroom count should be 5 instead of 7. All bedrooms are all above ground level.

Chad Nodland – cabin Area 3 lot 30 – central air does not work. Does not believe the property is assessable and taxable because it is located on permitted land. Asking a value closer to \$137,800. States Attorney Grant Walker asked if Chad Nodland owned the structure. Nodland replied yes and maybe it should be valued when it is removed as a pile of boards.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

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Scott Ressler asked that his trailer be reduced in value.

Russell Staiger – Cabin 3 Lot 68 requested that the value of the structure be reduced to \$75,900.00.

Steve Thilmony – Cabin Area 2 Lot 24 asked that the adjustment for lake influence be removed from his assessment.

Sheyl Dykshorn – Cabin Area 3 Lot 3 asked if a segregation of value for the additions that have been over the years be done to determine if the age makes a difference, or is it all treated all as new construction.

Heidi Peltz – Cabin Area 2 Lot 18 asked that the lake influence adjustment be removed.

Gil Herbel – Asked why the value of his mobile home increased so much. There is also a 32 x 24 post frame garage on the property.

Meeting was recessed at 5:06 p.m. to reconvene at 9:00 a.m. on June 8th, 2023.

Chairman Zenker reconvened the July 7, 2023 Grant County Board of Equalization at 9:03 on June 8, 2023 at 8:59 a.m.

City of Carson

Change in true and full form was presented to the Board by Steinmetz.

Change in PID 60017400, 60017500, 60020300, and 60020400 – Structure values had been listed on incorrect parcels by Vanguard Appraisal. Upon inspection by the County Assessor, the structure values were moved back to the original parcels.

Barb Kraft – PID 60013300 – Motion made by Meyer and seconded by Hochhalter to change the structure value to \$70,400 based on the condition of the original building, the additions and the garage. All in favor voting aye. Motion carried.

City of Elgin

Change in true and full form was presented to the Board by Steinmetz. City of Elgin acted on the following appeals.

PID 61059800 – Steven Schadler. Change the condition of the structure to below normal which resulted in the structure value of \$37,700.

PID 61059300 – Teddy Scott – no change.

PID 61052600 – Muriel Ulrich – square foot measurement is not right. Structure value changed to \$69,500.

PID 61053300 – Tony Ulrich - no change.

PID 61053000 – Tony Ulrich – no change.

PID 61053200 – Tony Ulrich – corrected date of construction – changed structures value to \$14,700.

PID 61050900 – Paul & Sherry Rudesill – remodeled in 2012 – no change.

PID 61073500 – Mary Jo Sellner – no change.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

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Marty Meyer

PID 61068300 – Gail Schatz – no change.

PID 61051200 – Jim Keller – no change.

PID 61072000 – Dennis Will – adjusted values for mobile home hookups to \$3100.

PID 61042200 – Colleen Vetter POA for Janice Vetter – changed condition to above normal for a value of \$62,400.

Lot and land values were changed to reflect reassessment. All other structure values remain as reassessed. Motion made by Hochhalter to accept the changes that were made by the City of Elgin Board of Equalization. Seconded by Meyer. All in favor voting aye. Motion carried.

City of Leith

City of Leith voted to change all the values back to the 2022 values prior to reassessment. Hochhalter stated the 2022 values did not appear to have any backing. Mr. Ehler stated that the vacancy factor for the lots was changed from 50% to 75% citing the low number of resales of property. Hochhalter moved to approve 2023 land and lot values as calculated. Seconded by Meyer. All in favor voting aye. Motion carried.

Change in true and full form was presented to the Board by Steinmetz.

PID 63122300 – Tana Zimmerman – no change.

PID 63126800 – Tana Zimmerman – condition of the house was changed from good to normal resulting in a structure value of \$134,200 for the house, garage, shed, and 2 quonsets.

Motion to change condition made by Meyer and seconded by Hochhalter. All in favor voting aye. Motion carried.

PID 63121100 – Elsie Parson – condition on structure changed to very poor to match physical depreciation. Condition of garage changed to very poor and obsolescence factor of 50% applied. Resulting structure value of \$900. Motion to change structure value made by Hochhalter and seconded by Meyer. All in favor voting aye. Motion carried.

PID 63121200 – Elsie Parson – condition of house and garage changed from fair to poor resulting in a structure value of \$23,100. Motion made by Meyer to change conditions and seconded by Hochhalter. All in favor voting aye. Motion carried.

PID 63121300 – Elsie Parson – value on a 1950 shed was changed to \$400 due to change in physical depreciation. Moved by Hochhalter and seconded by Meyer to change value. All in favor voting aye. Motion carried.

PID 63119400 – Mikah Schock – value on old structure was \$100. Motion made by Meyer and seconded by Hochhalter to make no change. All in favor voting aye. Motion carried.

PID 63124000 – Trenton and Reva Weekes – changed the condition of the house, addition and garage to below normal for a final structure value of \$25,000. Motion made by Meyer and seconded by Hochhalter to change condition. All in favor voting aye. Motion carried.

PID 63124100 – Trenton and Reva Weekes – change the description of structure from garage to shed due to no floor. Condition changed to below normal resulting in a value of \$700. Moved by Meyer and seconded by Hochhalter to approve changes. All in favor voting aye.

City of New Leipzig

Change in true and full form was presented to the Board by Steinmetz.

PID 62108400 – Hannah Wruck – house condition changed from normal to below normal because the basement had been flooded and has been completed gutted. Change in condition results in a value for

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

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Marty Meyer

the structure of \$87,400. Motion made by Hochhalter and seconded by Meyer to change structure condition. All in favor voting aye. Motion carried.

PID 62110300 – Donald Mueller – structure is listed as above normal. No change made. Moved by Hochhalter and seconded by Meyer to value structure at \$147,800.

Elm Township – no appeal

Change in true and full form was presented to the Board by Steinmetz.

Motion by Meyer and seconded by Hochhalter to approve changes as presented by assessor. All in favor voting aye. Motion carried.

Freda Township – no appeal

Change in true and full form was presented to the Board by Steinmetz. Motion by Hochhalter and seconded by Meyer to approve changes as presented by assessor. All in favor voting aye. Motion carried.

Howe Township – no appeal

Lark Township – no appeal

Change in true and full form was presented to the Board by Steinmetz. Motion by Meyer and seconded by Hochhalter to approve changes as presented by assessor. All in favor voting aye. Motion carried.

Leipzig Township

PID 14565800 – Merlin Leithold – taxable status of outbuilding as part of the residential property. Two outbuildings had be valued as part of the residential property. After appeal, assessor changed the taxable status of one building to exempt as a farm structure, and split the status on the other 1/3 taxable and 2/3 exempt. Policy on which outbuildings are considered as part of taxable rural residence must be created. Motion made by Meyer and seconded by Hochhalter to exempt both outbuildings. All in favor voting aye. Motion carried.

Pretty Rock Township

PID 41134200 - Joe Rohr – value of residential structure was changed back to \$75,000 by township board. Considering an obsolescence factor of 25% for location, Hochhalter moved to approve a structure value of \$86,500. Seconded by Meyer. All in favor voting aye. Motion carried.

Rock Township

PID 27350300 - Dennis Rivinius – Value of rural residential acre was valued at \$1100. Policy on how rural residential land is classified and how much should be considered as a residential must be created. Motion made by Hochhalter and seconded by Meyer to value rural residential acre at \$1100 as it has been previously. All in favor voting aye. Motion carried.

PID 27350200 – Dennis Rivinius – asked if the acres are correct on this parcel. Plat map shows 179.06 acres. After removing the 1 acre for parcel 27350300 the total is 178.06, which is correct. No change made.

137-89

PID 02723600 – Theresa Kuhn – change to condition made to recognize the original basement with less square footage the main floor of residence. Resulting value for structure is \$284,400. Motion made by

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

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Marty Meyer

Meyer and seconded by Hochhalter to approve change to condition. All in favor voting aye. Motion carried.

136-89

PID 05671000 – Burnell & Linda Huether – asked for correction to the data be made to account for siding, additions, and frame of structure. After correction were made resulting structure value of \$102,200 was moved by Meyer to approve, and seconded by Hochhalter. All in favor voting aye. Motion carried.

PID 05710300 – Allen Haugtvedt – asked for verification on land measurements. Land is valued at \$50,300 and structure valued at \$51,100. Mobile home value changed to \$92,000 by changing condition from above normal to normal. Motion made by Meyer to approve, seconded by Hochhalter. All in favor voting aye. Motion carried.

Red Rock Subdivision

Sales data shows current values are at market. Motion to approve values as determined by Vanguard Appraisal Service for residential and commercial lots made by Hochhalter and seconded by Meyer. All in favor voting aye. Motion carried.

PID 05694300 Russ Wahl – Change to the land value was made prior to the County Board of Equalization. Moved by Hochhalter and seconded by Meyer to make no change to value of the mobile home as determined by assessor. All in favor voting aye. Motion carried.

PID 05709500 Cary Reindel (Michael Reindel, Judy Reindel, Cary Reindel, Kathy Reindel) – Meyer moved to make no change made to the value of the property as determined by the assessor. Seconded by Hochhalter. All in favor voting aye. Motion carried.

PID 05711900 Sherill Seeger – No change motion made by Hochhalter, and seconded by Meyer. All in favor voting aye. Motion carried.

PID 05712000 – Barb Kraft Following the notes made by inspector adjustment made to value of Mobile Home to below normal condition. No change made to land value. Motion made by Meyer and seconded by Hochhalter to change value of mobile home to \$34,200. All in favor voting aye. Motion carried.

PID 05681100 Glenn Lohmann – Changed condition from below normal to fair. Adjustment for changing fireplace to free standing stove made no monetary change. Motion made by Hochhalter and seconded by Meyer to change condition resulting in a value of \$84,400. All in favor voting aye. Motion carried.

Rocks & Hills Addition

Motion made by Meyer and seconded by Hochhalter to accept land and lot values. All in favor voting aye. Motion carried.

PID 05750400 Jeff Glasser – Left deduction factor for over improvement at 10%. Resulting value for structure of \$745,100. Motion made by Meyer and seconded by Hochhalter to approve structure value of \$745,100. All in favor voting aye. Motion carried.

Meeting Minutes
Grant County Commissioner
Regular meeting

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PID 05750900 Joe Rothschilder – Motion made by Hochhalter and seconded by Meyer to accept the value as determined by the assessor. All in favor voting aye. Motion carried.

PID 05753600 Norris Erickson. Corrected the age of the construction. Structure is 40% uncompleted. Motion made by Meyer and seconded by Hochhalter to adjust structure value to \$135,100 after adjustments. All in favor voting aye. Motion carried.

Schatz Addition – Moved by Meyer and seconded by Hochhalter to accept values for lots and land for 2023. All in favor voting aye. Motion carried.

Schatz 2nd Addition – Moved by Hochhalter and seconded by Meyer to accept values for lots and land for 2023. All in favor voting aye. Motion carried.

Cabin areas and trailer areas

Chairman Zenker read from the document provided by the Equalization Advisory Committee, "Site adjustments to property located on federal, state, or other government property for which a payment in lieu of tax is made may create a double taxation which could be unlawful. Our recommendation is to remove the site adjustments applied to structures that may be considered as double taxation for the land which is subject to in lieu payment." Ehler stated that the adjustment will likely become part of the map factor in future years based on the sale prices compared the true and full value. Motion to remove the lake influence adjustment of \$40,000 from all properties it was applied to made by Meyer, and seconded by Hochhalter. Roll call vote – Meyer – aye, Hochhalter – aye, Zenker – aye. Motion carried.

PID 05671100 - Cynthia Lee – changed bedroom count from seven to five. No change in value was realized by this correction. No motion made.

PID 05678100 – Chad Nodland – Motion to make no change to value made by Meyer, and seconded by Hochhalter. All in favor voting aye. Motion carried.

Scott Ressler – no action taken.

PID 05680200 – Russell Staiger – No change made expect for removal of lake influence adjustment. Motion made by Meyer to make no other changes, and seconded by Hochhalter. All in favor voting aye. Motion carried.

PID 05675600 Shirley Dykshorn – The condition of the structure is listed as above normal. No change was made to the condition or value. Motion made by Meyer and seconded by Hochhalter to make no change to the value of the structure. All in favor voting aye. Motion carried.

Heidi Peltz – No change was made to current valuation.

PID 43068100 – Gil Herbel – Garage value was added to assessment list. Revaluation was done on home. No change was made to current valuation.

Meeting Minutes
Grant County Commissioner
Regular meeting

Alton Zenker, Chairman

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Al Roy Hochhalter

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City of Carson – Changes in true and full value were presented by Jackie Steinmetz. All changes made subsequent to changes made by prior actions of the day were approved. Motion made by Meyer and seconded by Hochhalter to approve values. All in favor voting aye. Motion carried.

City of Elgin – Changes in true and full value were presented by Jackie Steinmetz. All changes made subsequent to changes made by prior actions of the day were approved. Motion made by Meyer and seconded by Hochhalter to approve values. All in favor voting aye. Motion carried.

City of Leith - Changes in true and full value were presented by Jackie Steinmetz. All changes made subsequent to changes made by prior actions of the day were approved. Motion made by Hochhalter and seconded by Meyer to approve values. All in favor voting aye. Motion carried.

City of New Leipzig - Changes in true and full value were presented by Jackie Steinmetz. All changes made subsequent to changes made by prior actions of the day were approved. Motion made by Meyer and seconded by Hochhalter to approve values. All in favor voting aye. Motion carried.

All changes made to residential and commercial property were approved. Motion made by Hochhalter and seconded by Meyer to accept 2023 agricultural, residential and commercial values as assessed. All in favor voting aye. Motion carried.

Meeting was adjourned at 5:09 p.m.

X 

Alton Zenker, Chairman



Al Roy Hochhalter

X 

Sara Meier, County Auditor

Meeting Minutes
Grant County Commissioner
Regular meeting

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PUBLIC PRESENT AT JUNE 7, 2023 COUNTY BOARD OF EQUALIZATION

Gail Schatz	Theresa Kuhn
Tina & Franklin Snider	Steve Thilmony
Jerry & Cynthia Lee	Shelly Haugtvedt
Frank & Maxine Bondeson	Bill Schneider
Ryan Kruner	Cary Reindel
Shirley Dykshoorn	Scott Ressler
Chad Nodland	Randall Binegar
Pat Sebastian	Shannon Wangsvick
John Sebastian	Merlin Leithold
Amy Axtman	Joe Rohr
David Knoop	Norris Erickson
Russ & Shirley Staiger	Jeff Glasser
Rick Olson	Carol Degenstein
Jay Skabo	John Degenstein
Scott Radig	Bobby & Sherrill Harper
Gil Herbel	Ryan Schock
Elna Mae Herbel	Reva Weekes
Larry Wagner	Michael Bencz
Dennis Prindiville	Eugene Zimmerman
Diane Vetter	
Leo Vetter	
Joe & Carlene Rothschiller	
Donna Emter	
Ron Emter	
Russel Wahl	
Serill Seeger	
Glenn Lohmann	
Barbara Kraft	
Harold Bless	