

**Minutes of the
Board of Appeal and Equalization
Harris Township
Thursday April 28, 2022
9:00am**

Pursuant to due notice and call thereof, a Local Board of Appeal and Equalization was conducted on Thursday, April 28, 2022 at 9:00 am at the Harris Town Hall, with following officers of the board present: Madam Chair Peggy Clayton, Vice-Chair Mike Schack, Supervisor Ryan Davies, Supervisor Dan Gilbert, and Supervisor Jim Kelley.

Also in attendance were Cory Leinwander, Assistant Itasca County Assessor, Jason Houwman, Assessor/Appraiser of Harris Township, Tony Troumbly, Assessor/Appraiser, Christa Jetland, Assessor-Appraiser, and Miranda Meyers, Assessor-Appraiser.

There were **40** Harris Township residents in attendance. There were a total of **74** parcels appealed, of which 13 were reduced, and **61** were not changed, for total changes in EMV of **\$882,200.00**.

Opening Comments

Madam Chairman Clayton introduced the 2022 Local Board of Appeal and Equalization for Harris Township: Chair Peggy Clayton, Vice Chair Mike Schack, Supervisors Ryan Davies, Dan Gilbert, and Jim Kelley. She then turned the meeting over to County Assessor Leinwander.

Opening Comments and introduction of County staff:

Leinwander introduced the staff, who were there to help with taxpayer concerns and give onsite property reviews, if necessary. The Assessor Department staff was there to represent the County Assessor's Office. **He noted that Supervisor Clayton and Supervisor Kelley, had the current local Board of Appeal and Equalization training and certification, prior to today's meeting.** Leinwander reminded the board that motions are required for any valuation or classification changes.

Explanation of purpose and process for Local Board of Appeal and Equalization

Leinwander explained that this meeting was to review the 2022 classifications and assessments/valuations of Harris Township properties that are used to calculate taxes payable in 2023. Any person wanting to appeal, could discuss their complaint with the Township Board, and Assessor. The meeting was to be kept orderly and anyone becoming loud or out of order would be asked to leave. The appeals would be reviewed in the order they appeared on the sign-in list.

It was further noted that in order to appear before the County Board of Appeal and Equalization, a resident needed to appear before the Local Board of Appeal, either in person or via letter. If no change was made at the local township level, the township board would need to make a motion, second, and reaffirm that there was no change made. Those appealing could still go before the Itasca County Board of Commissioners, (with their appeal.)

This is a meeting of the residents; the local township board should be addressed with all appeals – not the County Assessor. A reminder was given that this meeting is about property valuations - not about taxes. Interior inspection, is walking through your home, and measuring the rooms inside of the home.

Leinwander explained that at the end of the BOA, the township board would have two choices – to adjourn, or to recess if more information is needed. If recessed, the date for a second meeting date must be set within 20 calendar days. At that time, they would then finalize any issues and adjourn.

For clarification, Leinwander explained that only 2 things could be changed at today's meeting:

- The classification for 2022 (such as homestead vs. non homestead, business vs. residential, etc.) that will affect taxable payable in 2023.
- The valuation amount that is shown on the yellow form from the county. (This was *not* a meeting to discuss taxes – but rather the property valuations and classifications.)

County wide changes:

Leinwander commented that if there were any made, it did not affect Harris Township.

The County has to have a minimum of 6 sales in order to reassess the township. Harris could have more sales in the next year.

Leinwander read: *The assessor staff is here to advise and assist the Local Board with any questions or information regarding the valuation and classification of properties. Any changes to the valuation or classification of a property will require a Local Board action via a motion being made, seconded, and passed.*

The Local Board may not take action after adjourning today. All issues must be resolved before the meeting is adjourned. Once adjourned, they cannot be reconvened. If necessary to reconvene, the initial meeting must be recessed and the reconvened meeting must be held and all business of the local board must be concluded within 20 calendar days (including the day of the initial meeting) unless the board requests a time extension in writing from the Department of Revenue and the time extension is granted by the department. The date and time of the reconvened meeting must be determined before the initial meeting is recessed.

Per MN statutes, section 274.14 subdivision 1:

"A board member shall not participate in any actions of the board which shall result in the market value adjustment or classification changes to property owned by the board member, the spouse, parent, stepparent, child, stepchild, grandparent, or grandchild, brother, sister, uncle, aunt, nephew, or niece of a board member, or property in which a board member has financial interest. The relationship may be blood or marriage."

Township wide changes:

Leinwander commented that Harris Township was last reassessed/reappraised in 2021 for the 2022 assessment. The next time an assessor will reappraise the properties will be this year (2026) for the 2027 assessment.

The sales study included October 1, 2020-September 30, 2021. There were **84** sales in Harris Township in 2020-2021. The total value for Harris for 2021 was **\$24,799,313.00**.

Cory Leinwander gave out the packet of the improved sales book (attached) at the meeting, but did run out, due to the number in attendance.

Due to the number in attendance, Cory did state that the Board would be taking a 10 minute recess to allow for those (in attendance) to sign up for a site inspection. Cory spent the first hour talking about the reassessment which took place in 2021, and the most recent (additional) increases which were included in their classification paperwork sent out in April 2022.

A motion was made by Supervisor Kelley and seconded by Supervisor Schack to take a "10" minute recess at 10:16 am. Ayes-5; Nays-0. Motion carried.

During the recess, there were 11 who did sign up for a site inspection. Cory was available, as well as the other Assessor-Appraisers, to answer questions during the recess.

A motion was made by Supervisor Davies and seconded by Supervisor Kelley to reconvene the meeting at 10:31 am. Ayes-5; Nays-0. Motion carried.

When the meeting reconvened there were only 8 ppl left in the audience, (who did appeal).

Consider property owners complaints and answer questions about their assessments.

With no other comments or questions, the residents were called in order of sign-in (*a copy of the sign in sheet will be attached to these minutes*), to discuss their grievances with the Local Board of Appeal and Equalization. *Any handouts from the county will also be attached to these minutes, for the record*):

1.

Taxpayer name(s): William Keilen	Parcel number (s): 19-600-090
Address:	Classification: in person
Nature of grievance: Valuation of the property itself. The land is \$344,200 and bldg is 128,500 for a total of \$473,200 for EMV. Bill was requesting a reduction in the EMV. Reduction-land:\$250,600; house stays the same = \$379,100.	
Action taken: <i>Motion made by Supervisor Davies, and seconded by Supervisor Schack to affirm the reduction of \$93,600 in the land thereby reducing the EMV to \$379,100 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

2.

Taxpayer name(s): Larry Bondhus	Parcel number (s): 19-513-0134
Address:	Classification: in person
Nature of grievance: Larry was looking for a reduction in the proposed \$89,600, due to removing a portion of the frontage value.	
Action taken: A motion was made by Supervisor Davies and seconded by Supervisor Gilbert to affirm the reduction of the EMV of \$89,600 to \$33,300 for 2023. Ayes-5; Nays-0. Motion carried.	
Action taken:	

3.

Taxpayer name(s): Peter Hengel	Parcel number (s): 19-600-0330
Address: Sunny Beach Addition	Classification: in person
Nature of grievance: Peter has two pieces of property which are in not sellable. 19-600-0330 EMV is \$110,800 for 2023. Looking to have the property lowered back down to \$49,600.	
Action taken: A motion was made by Supervisor Gilbert and seconded by Supervisor Davies to affirm the reduction of 19-600-0330 to \$57,100 EMV for 2023. Ayes-5; Nays-0. Motion carried.	

4.

Taxpayer name(s): Peter Hengel	Parcel number (s): 19-600-0320
Address: Sunny Beach Addition	Classification: in person
Nature of grievance: Peter has two pieces of property which are not sellable. 19-600-0320 EMV is \$112,600 for 2023. Looking to have the property lowered back down to \$53,900.	
Action taken: A motion was made by Supervisor Gilbert and seconded by Supervisor Davies to affirm the reduction of 19-600-0320 to \$58,700 EMV for 2023. Ayes-5; Nays-0. Motion carried.	

5. Taxpayer name(s): Harold Thompson	Parcel number (s): 19-615-0120
Address:	Classification: in person
Nature of grievance: Requested a decrease in the \$698,300 EMV for 2023. (Land-\$398,000 has discounts applied already; house is \$300,300.	
Action taken: <i>A motion was made by Supervisor Kelley and seconded by Supervisor Schack to affirm the EMV (site inspection) of \$698,300 for 2023. AES-5; Nays-0. Motion carried.</i>	

6.

Darlene Vobejda	Parcel number (s): 19-440-0110
Address:	Classification: in person
Nature of grievance: Looking for a reduction in the house (seasonal) which is \$99,500 EMV, and land is \$191,200 for a total EMV of \$290,700. The house is 26 years old and there is no basement. Value is too high on the land.	
Action taken: <i>Motion made by Supervisor Davies and seconded by Supervisor Schack to decrease the EMV on land from \$191,200 to \$178,600 for an overall EMV of \$278,100 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

7.

Taxpayer name(s): John Casper	Parcel number (s): 19-008-4305
Address: 32343 Lakeview Drive	Classification: in person
Nature of grievance: EMV is too high. Land is \$243,500, and house is \$278,900 for a total EMV of \$522,400 for 2023. John signed up for site inspection.	
Action taken: <i>Motion made by Supervisor Davies and seconded by Supervisor Gilbert to affirm the EMV of site inspection of \$522,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

8.

Taxpayer name(s): Mark Lauber	Parcel number (s): 19-017-4403.
Address:	Classification: in person
Nature of grievance: Value of property is too high. Property EMV is \$1200 and wants it reduced to \$1140 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the EMV of \$1200 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

9.

Taxpayer name(s): Mike Clayton	Parcel number (s): 19-021-1301
Address:	Classification: in person
Nature of grievance: Value of house and land is too high. EMV for both is \$443,200 for 2023.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Gilbert to affirm the EMV of \$443,200 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

10.

Taxpayer name(s): Mike Clayton	Parcel number (s): 19-020-4200
Address:	Classification: in person
Nature of grievance: Land value is too high. The EMV for 2023 is \$117,900.	
<i>Motion made by Supervisor Davies and seconded by Supervisor Gilbert to affirm the EMV of \$117,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

11.

Taxpayer name(s): Mike Clayton	Parcel number (s): 19-020-4300
Address:	Classification: in person
Nature of grievance: Value too high on the land. \$84,800 EMV for 2023.	
Action taken: <i>Motion made by Supervisor Davies and seconded by Supervisor Gilbert to affirm the EMV of \$84,800 for 2023. Aye-5; Nays-0. Motion carried.</i>	

12.

Taxpayer name(s): Mike Clayton	Parcel number (s): 19-028-1200
Address:	Classification: in person
Nature of grievance: Value too high on land, EMV of \$59,000 for 2023.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Schack to affirm the EMV of \$59,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

13.

Taxpayer name(s): Mike Clayton	Parcel number (s): 19-021-4401
Address:	Classification: in person
Nature of grievance: EMV went from \$10500 in 2021 to \$20,700 for 2023.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm the EMV of \$20,700 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

14.

Taxpayer name(s): Mike Schack	Parcel number (s): 19-025-1200
Address:	Classification: in person
Nature of grievance: EMV went from \$352,700 to \$489,300 for 2023. The old house was removed. Requested reduction.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Chair Clayton to reduce the EMV to \$365,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

15.

Taxpayer name(s): Craig Maturi	Parcel number (s): 19-008-4204
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$20,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$20,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

16.

Taxpayer name(s): Craig Maturi	Parcel number (s): 19-008-4308
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$90,000 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$90,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

17.

Taxpayer name(s): Craig Maturi	Parcel number (s): 19-008-4310
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$789,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$789,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

18.	
Taxpayer name(s): Zack Gustafson	Parcel number (s): 19-019-2202
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$312,200 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$312,200 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

19.	
Taxpayer name(s): Peter Hengel	Parcel number (s): 19-600-0310
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$440,200 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$440,200 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

20.	
Taxpayer Name(s): Larry Bondhus	Parcel number(s): 19-513-0136
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$456,600 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$456,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

21.	
Taxpayer name(s): Russ Namchek	Parcel number (s): 19-650-0240
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$189,600 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$189,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

22.

Taxpayer name(s): Shannon Schultz	Parcel number (s): 19-032-4300
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$52,100 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$52,100 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

23.

Taxpayer name(s): Shannon Schultz	Parcel number (s): 19-032-4301
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$74,000 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$74,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

24. Taxpayer name(s): Paul Venne	Parcel number (s): 19-600-0270
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$50,800 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$50,800 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

25. Taxpayer name(s): Paul Venne	Parcel number (s): 19-600-0280
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$134,100 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$134,100 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

26. Taxpayer name(s): Paul Venne	Parcel number (s): 19-600-0290
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$99,400 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$99,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

27. Taxpayer name(s): Paul Venne	Parcel number (s): 19-600-0300
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$88,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$88,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

28. Taxpayer name(s): Mike Jasper	Parcel number (s): 19-025-2203
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$564,300 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$564,300 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

29. Taxpayer name(s): Sue Jacobs	Parcel number (s): 19-428-0130
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$389,600 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$389,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

30. Taxpayer name(s): Charles and Barb Elliot	Parcel number (s): 19-455-0100
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$158,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$158,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

31. Taxpayer name(s): James Heitzman	Parcel number (s): 19-007-3306
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$450,900 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$450,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

32. Taxpayer name(s): Scott Jesse	Parcel number (s): 19-008-4307
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$588,700 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$588,700 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

33. Taxpayer name(s): Tom Reschenberg	Parcel number (s): 19-485-0600
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$480,000 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$480,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

34. Taxpayer name(s): Peder Gaalaas (NAR)	Parcel number (s): 19-017-1100
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$289,700 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$289,700 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

35. Taxpayer name(s): Dennis Perreault	Parcel number (s): 19-565-0080
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$625,300 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$625,300 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

36. Taxpayer name(s): Kyle King	Parcel number (s): 19-016-2203
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$695,700 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$695,700 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

37. Taxpayer name(s): Mike Ives		Parcel number (s): 19-016-4112	
Address:		Classification: in writing	
Nature of grievance: Assessor recommendation: affirm EMV of \$926,700 for 2023.			
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$926,700 for 2023. Ayes-5; Nays-0. Motion carried.</i>			
38. Taxpayer name(s): Adrian Cook		Parcel number (s): 19-016-2204	
Address:		Classification: in writing	
Nature of grievance: Assessor recommendation: reduce EMV to \$572,600 for 2023. Decreased quality of finish in basement.			
Action taken: <i>Motion made by Supervisor Davies and seconded by Supervisor Gilbert to reaffirm reduction in EMV of \$572,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>			
39. Taxpayer name(s): Steve Roberts		Parcel number (s): 19-025-2314	
Address:		Classification: in writing	
Nature of grievance: Assessor recommendation: reduce EMV to \$349,300 for 2023. Incorrect # of walkout units.			
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to reaffirm reduction of EMV of \$349,300 for 2023. Ayes-5; Nays-0. Motion carried.</i>			
40. Taxpayer name(s): Randy Helmbrecht		Parcel number (s): 19-025-2204	
Address:		Classification: in writing	
Nature of grievance: Assessor recommendation: reduce EMV to \$42,900 from \$209,000 for 2023. Lack of depth for building on parcel.			
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Kelley to affirm reduction of EMV of \$42,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>			
41. Taxpayer name(s): Randy Helmbrecht		Parcel number (s): 19-026-1103	
Address:		Classification: in writing	
Nature of grievance: Assessor recommendation: reduce EMV to \$536,900 for 2023. Incorrect # of walkout units.			
Action taken: <i>Motion made by Supervisor Davies and seconded by Supervisor Kelley to reaffirm reduction of EMV of \$536,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>			

42. Taxpayer name(s): Jon Sgarlata	Parcel number (s): 19-495-0265
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: reduce EMV to \$804,500 for 2023. Basement is unfinished.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm reduction in EMV of \$804,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

43. Taxpayer name(s): Robert Chopp	Parcel number (s): 19-557-0016
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: reduce EMV to \$1,537,300 for 2023. Boathouse demolished prior to 1/2022.	
Action taken: <i>Motion made by Supervisor Kelley and seconded by Supervisor Davies to affirm reduction in EMV of \$1,537,300 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

44. Taxpayer name(s): Tim Conway	Parcel number (s): 19-445-0050
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: reduce EMV to \$443,800 for 2023. Corrected contiguous lakeshore.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Kelley to affirm reduction in EMV of \$443,800 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

45. Taxpayer name(s): Richard Neary	Parcel number (s): 19-565-0030
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$507,700 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to reaffirm (site inspection) EMV of \$507,700 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

46. Taxpayer name(s): David Meyers	Parcel number (s): 19-520-0320
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$644,400 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$644,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

47. Taxpayer name(s): Celeste Tarbuck Loftus	Parcel number (s): 19-021-2189
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$557,400 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$557,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	
48. Taxpayer name(s): Nancy Farris	Parcel number (s): 19-565-0140
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$389,000 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$389,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	
49. Taxpayer name(s): Amanda Nintzel	Parcel number (s): 19-008-4302
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$588,400 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$588,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	
50. Taxpayer name(s): Doug and Cynthia Christy	Parcel number (s): 19-475-0120
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$62,400 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$62,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	
51. Taxpayer name(s): Doug and Cynthia Christy	Parcel number (s): 19-475-0125
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$385,600 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$385,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

52. Taxpayer name(s): Ron Fischer	Parcel number (s): 19-012-1201
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$500,200 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$500,200 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

53. Taxpayer name(s): Ron Fischer	Parcel number (s): 19-012-110
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$207,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$207,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

54. Taxpayer name(s): Ron Fischer	Parcel number (s): 19-012-1104
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$29,900 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$29,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

55. Taxpayer name(s): Ron Fischer	Parcel number (s): 19-0-1306
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm (site inspection) EMV of \$33,300 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Chair Clayton to affirm (site inspection) EMV of \$33,300 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

56. Taxpayer name(s): Sandra Beier	Parcel number (s): 19-460-0589
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$740,000 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$740,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

57. Taxpayer name(s): Ricky Englund	Parcel number (s): 19-475-0105
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$652,200 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$652,200 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

58. Taxpayer name(s): Greg Manning	Parcel number (s): 19-033-2404
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$352,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$352,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

59. Taxpayer name(s): Ernest Graber	Parcel number (s): 19-530-085
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$305,000 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$305,000 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

60. Taxpayer name(s): Muriel Harbin	Parcel number (s): 19-485-0960
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$433,900 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$433,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

61. Taxpayer name(s): Bob Olson	Parcel number (s): 19-425-0140
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$676,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$676,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

62. Taxpayer name(s): Kim Trbojevich	Parcel number (s): 19-025-2402
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$269,100 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$269,100 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

63. Taxpayer name(s): Al Thiry	Parcel number (s): 19-445-0140
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$490,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$490,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

64. Taxpayer name(s): William Rancourt	Parcel number (s): 19-020-3106
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$151,400 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$151,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

65. Taxpayer name(s): Kevin Geislinger	Parcel number (s): 19-610-0150
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$447,800 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$447,800 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

66. Taxpayer name(s): Michael Hendricks	Parcel number (s): 19-485-0640
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$534,600 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$534,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

67. Taxpayer name(s): Jim Glowacki	Parcel number (s): 19-456-0200
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$387,800 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$387,800 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

68. Taxpayer name(s): Leslie Beckrich	Parcel number (s): 19-001-3308
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$257,100 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$257,100 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

69. Taxpayer name(s): Barb Arbour	Parcel number (s): 19-016-2106
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$687,800 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$687,800 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

70. Taxpayer name(s): Ben Nissen	Parcel number (s): 19-485-0240
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$470,500 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$470,500 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

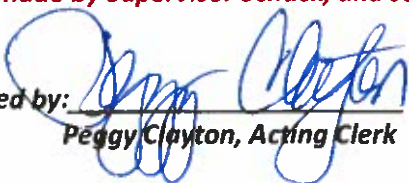
71. Taxpayer name(s): James Mueller	Parcel number (s): 19-022-3103
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$231,300 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$231,300 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

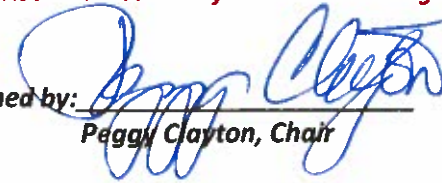
72. Taxpayer name(s): Molly Tulek	Parcel number (s): 19-023-2101
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$494,400 for 2023	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$494,400 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

73. Taxpayer name(s): Ron Myers	Parcel number (s): 19-645-0060
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$450,900 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$450,900 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

75. Taxpayer name(s): Larry Bondhus	Parcel number (s): 19-513-0136
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: affirm EMV of \$456,600 for 2023.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm EMV of \$456,600 for 2023. Ayes-5; Nays-0. Motion carried.</i>	

***There being no further business to come before the Board of Appeal and Equalization:
Motion made by Supervisor Schack, and seconded by Supervisor Davies to adjourn the meeting at 12:45 pm.***

Submitted by: 
Peggy Clayton, Acting Clerk

Signed by: 
Peggy Clayton, Chair