

**Minutes of the
Board of Appeal and Equalization
Harris Township
Thursday April 29, 2021
9:00am**

Pursuant to due notice and call thereof, a Local Board of Appeal and Equalization was conducted on Thursday, April 29, 2021 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, Lena Schafer, Assessor/Appraiser for Harris Township, Travis Westlake, Assessor/Appraiser, and Myranda Meyers, Assessor-Appraiser.

There were 5 Harris Township residents in attendance. There were a total of 46 parcels appealed, of which 39 were reduced, and 7 were not changed, for total changes in EMV of \$1,006,500.

Opening Comments

Madam Chairman Clayton introduced the 2021 Local Board of Appeal and Equalization for Harris Township: Supervisors Clayton, Schack, Davies, Gilbert, and 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 2021 classifications and assessments/valuations of Harris Township properties that are used to calculate taxes payable in 2022. 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 2021 (such as homestead vs. non homestead, business vs. residential, etc.) that will affect taxable payable in 2022.
- 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 advice and assist the Local Board with any questions or information regarding the valuation and classification of properties. Any changes to the valuation of 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 2016 for the 2017 assessment. The next time an assessor will reappraise the properties will be this year (2021) for the 2022 assessment.

The sales study included October 1, 2019-September 31, 2020. There were 60 sales in Harris Township in 2020. The total value for Harris for 2020 was \$454,145,800.00.

Cory Leinwander gave out the packet of the improved sales book (attached) at the meeting.

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): Ronald Karkela	Parcel number (s): 19-018-2301
Address: 19608 South Crystal Springs Road	Classification: in person
Nature of grievance: Ron purchased the property in 2020 at \$430,000 and the EMV is at \$502,400. The land and building were too high so it was reduced by \$52,000, down to \$450,400. Ron was requesting a further reduction in the EMV.	
Action taken: <i>Motion made by Chair Clayton, and seconded by Supervisor Davies to affirm the reduction of \$52,000 thereby keeping the EMV at \$450,400 for 2022. Motion carried.</i>	

2.

Taxpayer name(s): Anthony Ketola	Parcel number (s): 19-004-1406 (2), 19-004-1405, and 19-004-1407
Address: 21761 Airport Road	Classification: in person
Nature of grievance: Anthony was requesting a new assessment on his property as he has both commercial and residential (split class). Anthony was advised that assessments will be conducted this year (2021), and that an interior inspection and physical property inspection will need to take place before anything can be done regarding the split class.	
Action taken: A motion was made by Chair Clayton and seconded by Supervisor Kelley to affirm the EMV of \$420,700, \$83,300, \$17,200, and 80,400 (respectively) for 2022, with said inspections to take place before they go before the Itasca County Board. Motion carried.	
Action taken:	

3.:

Taxpayer name(s): Russell Namchek	Parcel number (s): 19-650-0230
Address: 21828 Verde Lane	Classification: in person
Nature of grievance: Russell was appealing the EMV of his buildings, due to the severity of defects, as no one would ever pay the EMV that is currently in place (\$157,500.). He was requesting a decrease in the overall EMV for 2022.	
Action taken: A motion was made by Supervisor Gilbert and seconded by Supervisor Davies to affirm the EMV of \$157,500 for 2022. Motion carried.	

4.:

Taxpayer name(s): Denise Waas	Parcel number (s): 19-001-3211
Address:	Classification: in person
Nature of grievance: Requested a decrease in the \$360,200 EMV.	
Action taken: A motion was made by Supervisor Kelley and seconded by Supervisor Schack to affirm the EMV of \$360,200 for 2022. Motion carried.	

5.

Taxpayer name(s): James Schwindeman	Parcel number (s): 19-010-4203
Address: Aspen Drive (vacant lot)	Classification: in person
Nature of grievance: Lot was purchased in 2020 at \$28,200 and EMV is now \$31,000. He is requesting the EMV be decreased to the sale price of \$28,200. Reassessment will be done in 2021. James would like to see that area become it's own neighborhood.	
Action taken: Motion made by Supervisor Kelley and seconded by Supervisor Schack to decrease the EMV from \$31,000 to \$28,200, reducing it by \$2,800 for 2022. Motion carried.	

6.

Taxpayer name(s): Montana Realty	Parcel number (s): 19-010-2108
Address:	Classification: in writing
Nature of grievance: Value of building too high. Assessor recommendation: EMV was \$305,800 and was decreased by \$95,400, to the new EMV of \$210,400 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davis to affirm the new EMV of \$210,400 for 2022; motion carried.</i>	

7.

Taxpayer name(s): Julaine Marth	Parcel number (s): 19-005-1306
Address:	Classification: in writing
Nature of grievance: Value of building too high. Assessor recommendation: EMV was \$193,500, and was decreased by \$10,600, to the new EMV of \$182,900 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the new EMV of \$182,900 for 2022; motion carried.</i>	

8.

Taxpayer name(s): Lynn Peterson	Parcel number (s): 19-022-2101
Address:	Classification: in writing
Nature of grievance: Value of land and building too high. Assessor recommendation: EMV was \$574,000 and was decreased by \$34,900 to the new EMV of \$539,100 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the new EMV of \$539,100 for 2022; motion carried.</i>	

9.

Taxpayer name(s): Dennis Perreault	Parcel number (s): 19-565-0080
Address:	Classification: in writing
Nature of grievance: Assessor recommendation: Affirm the EMV of \$516,000.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the EMV of \$516,000 for 2022; motion carried.</i>	

10.

Taxpayer name(s): Thomas Reschenberg	Parcel number (s): 19-485-0600
Address:	Classification: in writing
Nature of grievance: Value too high on the building and land. Assessor recommendation: EMV of \$202,200 was decreased by \$15,600 to the new EMV of \$186,600 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the new EMV of \$186,600 for 2022; motion carried.</i>	

11.

Taxpayer name(s): Thomas Reschenberg	Parcel number (s): 19-485-0601
Address:	Classification: in writing
Nature of grievance: Value too high on the building and land. Assessor recommendation: EMV of \$202,200 was decreased by \$15,600 to the new EMV of \$186,600 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the new EMV of \$186,600 for 2022; motion carried.</i>	

12.

Taxpayer name(s): Larry Causin	Parcel number (s): 19-500-0145
Address:	Classification: in writing
Nature of grievance: Value too high on the land and building. Assessor recommendation: current EMV of \$395,000 was decreased by \$20,900 to the new EMV of \$374,100 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm the new EMV of \$374,100 for 2022; motion carried.</i>	

13.

Taxpayer name(s): Daniel Prazich	Parcel number (s): 19-022-2105
Address:	Classification: in writing
Nature of grievance: Value of land too high. Assessor recommendation: current EMV of \$114,600 was decreased by \$36,000 to the new EMV of \$78,600 for 2022. Grade was also corrected from 4c12 to 2b.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of \$78,600 for 2022, and corrected grade from 4c12 to 2b; motion carried.</i>	

14.

Taxpayer name(s): Daniel Prazich	Parcel number (s): 19-022-2106
Address:	Classification: in writing
Nature of grievance:	
Value of land and building too high. Assessor recommendation: current EMV of \$595,600 was decreased by \$168,100 to the new EMV of \$427,500 for 2022. Grade was also corrected from 4c12 to 2b.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of \$427,500 for 2022, and corrected grade from 4c12 to 2b; motion carried.</i>	

15.

Taxpayer name(s): Timothy Adler	Parcel number (s): 19-006-1105
Address:	Classification: in writing
Nature of grievance: Value of building too high. Assessor recommendation: current EMV of \$422,600 was decreased by \$39,800 to the new EMV of \$382,800 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of \$382,800 for 2022; motion carried.</i>	

16.

Taxpayer name(s): Ronald Fischer	Parcel number (s): 19-012-1102
Address:	Classification: in writing
Nature of grievance: Value of building too high. Assessor recommendation: current EMV of \$194,600 was decreased by \$15,300 to the new EMV of \$179,300 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of \$179,300 for 2022; motion carried.</i>	

17.

Taxpayer name(s): Jeffrey Pederson	Parcel number (s): 19-498-0101 through 19-498-0107 (7 lots)
Address: multiple vacant lots	Classification: in writing
Nature of grievance: Value of land too high. Assessor recommendation: current EMV of each lot of \$30,500 was decreased by \$18,500 for a new EMV of each lot to \$12,000 for 2022.	
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of each lot to \$12,000 for 2022; motion carried.</i>	

18.

Taxpayer name(s): Jeffrey Pederson		Parcel number (s): 19-498-0112 through 19-498-0117 (6 lots)	
Address: multiple vacant lots		Classification: in writing	
Nature of grievance: Value of land too high. Assessor recommendation: current EMV of each lot of \$30,500 was decreased by \$18,500 for a new EMV of each lot to \$12,000 for 2022.			
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of each lot to \$12,000 for 2022; motion carried.</i>			

19.

Taxpayer Name(s): Jeffrey Pederson		Parcel number(s): 19-498-0120	
Address: vacant lot		Classification: in writing	
Nature of grievance: Value of land too high. Assessor recommendation: current EMV of \$30,500 was decreased by \$18,500 for a new EMV of \$12,000 for 2022.			
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davis to affirm new EMV of \$12,000 for 2022; motion carried.</i>			


20.

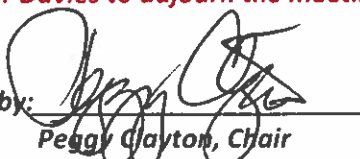
Taxpayer name(s): Jeffrey Pederson		Parcel number (s): 19-498-0122 through 19-498-0127 (6 lots)	
Address: multiple vacant lots		Classification: in writing	
Nature of grievance: Value of land too high. Assessor recommendation: current EMV of each lot of \$30,500 was decreased by \$18,500 for a new EMV of each lot to \$12,000 for 2022.			
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of each lot to \$12,000 for 2022; motion carried.</i>			

21.

Taxpayer name(s): Jeffrey Pederson		Parcel number (s): 19-498-0131 through 19-498-0137 (7 lots)	
Address: multiple vacant lots		Classification: in writing	
Nature of grievance: Value of land too high. Assessor recommendation: current EMV of each lot of \$30,500 was decreased by \$18,500 for a new EMV of each lot to \$12,000 for 2022.			
Action taken: <i>Motion made by Supervisor Schack and seconded by Supervisor Davies to affirm new EMV of each lot to \$12,000 for 2022; 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 11:00 am;
 motion carried.*

Submitted by: 
 Peggy Clayton, Acting Clerk

Signed by: 
 Peggy Clayton, Chair

