

**Minutes of the
Board of Appeal and Equalization
Harris Township
Thursday May 3, 2018
9:00am**

Pursuant to due notice and call thereof, a Local Board of Appeal and Equalization was conducted on Thursday, May 3, 2018 at 9:00am at the Harris Town Hall, with following officers of the board present: Supervisors Ken Haubrich, Peggy Clayton, Mike Schack and Dennis Kortekaas, and Clerk Cari Ann Alleman. *Absent: Supervisors Jim Kelley and Treasurer Becky Adams.*

Also in attendance were Cory Leinwander, Assistant Itasca County Assessor, Lena Schafer -Assessor/Appraiser for Harris Township, Nick Daigle, County-Assessor/Appraiser, Carissa Nelson County-Assessor/Appraiser, Miranda Myers, County-Assessor/Appraiser.

There were 3 Harris Township residents in attendance.

Opening Comments

Chairman Clayton introduced the 2018 Local Board of Appeal and Equalization for Harris Township: Supervisors Kortekaas, Haubrich, Schack, and Clayton. 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 staff was there to represent the County Assessor's Office. **He noted that Supervisor Clayton and Supervisor Haubrich, 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. The total property value of Harris Township for the year of 2017 is \$380,318,400.

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

Leinwander explained that this meeting was to review the 2018 classifications and assessments/valuations of Harris Township properties that are used to calculate taxes payable in 2019. Any person feeling aggrieved could discuss their complaint with the Board and Assessor. The meeting is to be kept orderly and anyone becoming loud or out of order would be asked to leave. The complaints 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. Even if no change is made at the local level, the board will need to make a motion, second, and approve that a resident has the right to appear before the County Board of Appeal.

This is a meeting of the residents; the local board should be addressed with all grievances – 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, they measure the rooms and look at the inside of the home.

Leinwander explained that at the end of today, the 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 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 2018 (such as homestead vs. non homestead, business vs. residential, etc.) that will affect taxable payable in 2019.
- 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 there were made, does not affect Harris Township. Increase in zoning in 35 acres or more.

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 reconvened. If necessary to reconvened, 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 in 2016-2017. It will be another 2-3 years before the assessor will reassess the properties.

The sales study included October 1 2016- September 31 2017.

In Harris Township, Cory Leinwander gave out the packet of the improved sales book (attached).

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): Elizabeth Lyons	Parcel number (s): 19-018-3303
Address: Shady wood road	Classification:
Nature of grievance: Homestead credit was taken off the value went from \$82,000 to \$109,000. Prior to owning the home she received a disability credit. Harris Town Board can't take action on taxes, but Mr. Leinwander explained why the taxes went up and almost doubled.	
Action taken: Mr. Leinwander gave Ms.Lyons contact information to be able to come and talk about the taxes and classification. Motion by Haubrich to affirm the value of \$114,500 seconded by Kortekaas passed by all.	

2.

Taxpayer name(s): Herold Thompson	Parcel number (s): 19-615-0120
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Address: Wendigo Heights road	Classification:
Nature of grievance: This is Mr. Thompson's third trip before the board. He is appealing the value of his overall value of the property, and valuation of lakeshore. A couple of years ago there was 109 feet of meandering lakeshore added to his assessment. Mr. Thompson has a registered Plat it shows the same feet and acreage that was there before the added 109 feet. It didn't add anything in regards to acreage, it now says he has 309 feet of lakeshore. If we tried to sell the property we can't prove we have the 319 feet of lakeshore. Supervisor Haubrich went and walked the lakeshore in the past week. The assed value increased \$92,300 and the board last year dropped the value down 10%, the county increased the assessed value 21% this year. This is just the property value and not the structures. Very steep driveway to the house and down to the lake, and not useable multiple times a year. Lake shore assessment value went from average/fair to average/good. The quality of the lake shore was changed in error in 2014. It was based on the flooding of that year rather than on the long term history of the property. The value of the house is currently valued at \$535,700. Herald disagrees with the values and overall classification of the property. In 2016 the value was \$473,100 and \$535,700 in 2017 and the assessment for 2018 is still at \$535,700. In 2020 Harris Township will have the assessment done again. As the board we have the authority to change the classification, the county assessors would have to take it to the county board and say the board changed the value in error based on the current county standards they use. The Township board can make a dollar amount change.	
Action taken: Motion to table the valuation at 10:02 Herold value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all. Motion to affirm the value made by Supervisor Kortekaas seconded by Schack; how many days a year is it under water? Herold has a printout from the corps of engineers, is it at least 50 % of the time and depends on the rain and snow. Motion passed by all.	

3.:

Taxpayer name(s): Philip Benson	Parcel number (s): 19-435-0206
Address: Jane lane	Classification:
Nature of grievance: No residence on the property, had a storage building, no lake shore, and power is there. No water, no well, no septic, valuation of property was \$36,100 and went up to \$37,100. There was a 6.3% increase across Harris Township.	
Action taken: Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.	

4.:

Taxpayer name(s): Gale Johnson	Parcel number (s): 19-505-0071
Address: Sunny beach Road	Classification:
Nature of grievance: Questioning the value of a pie shape ¼ acre, and high water marks and not buildable, no beach according to the high water marks. \$25,100 per person, \$75,000 for the property. Gale would have to contact Environmental Services, to see if they can actually build on it. Assess are going to come out and look at it to see if this works. There is 114 feet of lakeshore on this parcel.	
Action taken: Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.	

5.

Taxpayer name(s): Gale Johnson	Parcel number (s): 19-505-0020
Address: Sunny Beach Road	Classification:

Nature of grievance:

Valuation of the property, no improvements with high water marks deed say 60 feet of lakeshore. The county surveyor will update the lines when an outside surveyor draws the lines. \$334,400 is the value.

Action taken:

Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Haubrich passed by all.

Mike Schack had a question of his parcel... he switched to the other side of table.

6.

Taxpayer name(s): Mike Schack	Parcel number (s): 19-025-2204
Address:	Classification:
Nature of grievance: 400 feet of lakeshore, valued at \$50,100 for vacant land. Nothing you can do with it. It is .01 acres, given the frontage at an 85 % discount. The discount needs to be higher. Supervisor Schack did not vote on this parcel.	
Action taken: <i>Motion to affirm value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

Board members went to go look at Herold Thompson's Property at 10:56 am.

7.

Taxpayer name(s): Aleta Frisby	Parcel number (s): 19-024-1303
Address:	Classification:
Nature of grievance: Estimated value was \$227,100- dropped to \$223,500. It had a reduced of \$23,600.	
Action taken: <i>Motion to affirm value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all.</i>	

8.

Taxpayer name(s): Daniel Lundquist	Parcel number (s): 19-540-0220
Address:	Classification:
Nature of grievance: \$56,900 changed the value dropped to \$39,000. His neighbor's value was in acres, his was square feet. When put in the acres it dropped his value.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

9.

Taxpayer name(s): Teresa Kissamore	Parcel number (s): 19-018-2106
Address:	Classification:
Nature of grievance: Construction demolished \$259,000 reduced to \$252,200.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas, passed by all.</i>	

10.

Taxpayer name(s): Ryan Davies	Parcel number (s): 19-505-0090
Address:	Classification:
Nature of grievance: High building value after interior inspection \$476,400 after \$450,300. reduced by \$26,100.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Kortekaas, passed by all.</i>	

11.

Taxpayer name(s): Patricia Danielson	Parcel number (s): 19-535-0208
Address:	Classification:
Nature of grievance: Red cabins on Crystal Springs Road. The following 4 parcels were all reduced based on new inspections from the county assessor. Was \$21,400 dropped to \$15,400; reduced by \$6,000.	
Action taken: <i>Motion to affirm value made by Supervisor Schack seconded by Supervisor Kortekaas passed by all.</i>	

12.

Taxpayer name(s): Patricia Danielson	Parcel number (s): 19-535-0206
Address:	Classification:
Nature of grievance: Was \$23,000 after \$10,900 reduction in value by \$12,100.	
Action taken: <i>Motion to affirm the value of the property made by Supervisor Clayton seconded by Kortekaas passed by all.</i>	

13.

Taxpayer name(s): Patricia Danielson	Parcel number (s): 19-535-0202
Address:	Classification:
Nature of grievance: Was \$44,100 after \$13,800 total reduction in value \$30,300 based on full site inspection, was a cabin value and took that way.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.</i>	

14.

Taxpayer name(s): Patricia Danielson	Parcel number (s): 19-535-0204
Address:	Classification:
Nature of grievance: Was \$20,700 after \$11,800 reduced value \$8900.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.</i>	

15.

Taxpayer name(s): Johnathon Adams	Parcel number (s): 19-610-0260
Address:	Classification:
Nature of grievance: Was \$128,100 after removing a garage \$126,000 reduced by \$2,100.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

16.

Taxpayer name(s): Johnathon Adams	Parcel number (s): 19-610-0275
Address:	Classification:
Nature of grievance: Contiguous to homestead was \$70,700 corrected to \$67,100 reduced by \$3,000.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Kortekaas passed by all.</i>	

17.

Taxpayer name(s): Johnathon Adams	Parcel number (s): 19-023-1203
Address:	Classification:
Nature of grievance: Original \$321,200 after contiguous land assessed new value is \$317,900 reduced by \$3,300	
Action taken: <i>Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Kortekaas passed by all.</i>	

18.

Taxpayer name(s): Leanna Sutherland	Parcel number (s): 19-017-3210
Address:	Classification:
Nature of grievance: Value was \$93,600 after \$84,600 after site inspection reduction in value by \$9,000.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Clayton passed by all.</i>	

19.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-015-1400
Address:	Classification:
Nature of grievance: After site inspection the value was \$26,900 reduced it by \$200 to value at \$26,700.	
Action taken: <i>Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Haubrich passed by all.</i>	

20.

Taxpayer name(s):	Parcel number (s):
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Nature View LLC	19-015-1400
Address:	Classification:
Nature of grievance: No change to value \$221,800.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.</i>	

21.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-011-3304
Address:	Classification:
Nature of grievance: Reduced the value by \$1,429,800. Building was valued to high. Original \$1,957,600 recommended value after site inspection \$527,800.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.</i>	

22.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-011-3304
Address:	Classification:
Nature of grievance: Value went from \$36,400 to \$36,200 reduced by \$200 based on site inspection.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Haubrich passed by all.</i>	

23.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0154
Address:	Classification:
Nature of grievance: Property value was \$136,600 reduced by \$123,000 new value is \$13,600 due to fire damage.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.</i>	

24.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0156
Address:	Classification:
Nature of grievance: Property value was \$135,400 dropped by \$121,800 new value is \$13,600 due to fire damage.	
Action taken: <i>Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Haubrich passed by all.</i>	

25.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0158
Address:	Classification:

Nature of grievance: Property was valued at \$135,400 dropped by \$121,800 new value is \$13,600 due to fire damage.
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all.</i>

26.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0160
Address:	Classification:
Nature of grievance: Property value was \$135,400 dropped by \$121,800 new value is \$13,600 due to fire damage.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all.</i>	

27.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0138
Address:	Classification:
Nature of grievance: Property value was valued at \$68,700 increased value by \$7,700 new value is \$76,400. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.</i>	

28.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0140
Address:	Classification:
Nature of grievance: Property was valued at \$68,700 increased value by \$7,700 new value is \$76,400. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

29.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0142
Address:	Classification:
Nature of grievance: Property was valued at \$68,100 increased value by \$7,800 new value is \$75900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.</i>	

30.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0144
Address:	Classification:

Nature of grievance: Property was valued at \$68,100 increased value by \$7,800 new value is \$75,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Haubrich passed by all.</i>	

31.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0146
Address:	Classification:
Nature of grievance: Property was valued at \$68,100 increased value by \$3,800 new value is \$71,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all.</i>	

32.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0148
Address:	Classification:
Nature of grievance: Property value was \$68,100 increased value by \$3,800 new value is \$71,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Haubrich passed by all.</i>	

33.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0120
Address:	Classification:
Nature of grievance: Property value was \$49,900 increased value by \$6,600 new value is \$43,300. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.</i>	

34.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0102
Address:	Classification:
Nature of grievance: Property value was \$68,000 increased value by \$16,100 new value is \$51,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

35.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0104
Address:	Classification:
Nature of grievance:	

Property value was \$68,400 decreased value by \$16,100 new value is \$52,300. Percentage of completed changed.

Action taken:

Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.

36.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0106
Address:	Classification:
Nature of grievance: Property value was \$68,400 increased value by \$16,100 new value is \$52,300. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Haubrich passed by all.</i>	

37.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0108
Address:	Classification:
Nature of grievance: Property value was \$68,400 decreased value by \$16,100 new value is \$52,300. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all.</i>	

38.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0150
Address:	Classification:
Nature of grievance: Property value was \$68,100 increased value by \$3,800 new value is \$71,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

39.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0152
Address:	Classification:
Nature of grievance: Property value was \$68,100 increased value by \$3,800 new value is \$71,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Schack passed by all.</i>	

40.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0162
Address:	Classification:
Nature of grievance: Property value was \$134,900 decreased value by \$20,900 new value is \$114,000. Percentage of completed changed.	
Action taken:	

Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.

41.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0164
Address:	Classification:
Nature of grievance: Property value was \$136,600 decreased value by \$21,100 new value is \$115,500. Percentage of completed changed.	
Action taken: Motion to affirm the value made by Supervisor Clayton seconded by Supervisor Haubrich passed by all.	

42.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0166
Address:	Classification:
Nature of grievance: Property value was \$135,300 decreased value by \$20,900 new value is \$114,400. Percentage of completed changed.	
Action taken: Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.	

43.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0130
Address:	Classification:
Nature of grievance: No change to value \$45,500.	
Action taken: Motion to affirm the value made by Supervisor Schack seconded by Supervisor Haubrich passed by all.	

44.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0132
Address:	Classification:
Nature of grievance: No change to value. \$44,200.	
Action taken: Motion to affirm the value made by Supervisor Schack seconded by Supervisor Kortekaas passed by all.	

45.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0134
Address:	Classification:
Nature of grievance: Property value was \$44,200 decreased value by \$100 new value is \$44,100. rounding issue in the office.	
Action taken: Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Clayton passed by all.	

46.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0136
Address:	Classification:
Nature of grievance: Property value was \$44,400 decreased value by \$100 new value is \$44,300. Rounding issue in the office.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Kortekaas passed by all.</i>	

47.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0118
Address:	Classification:
Nature of grievance: Property value was \$50,200 decreased value by \$6,900 new value is \$43,300. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Clayton passed by all.</i>	

48.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0168
Address:	Classification:
Nature of grievance: Property value was \$137,000 decreased value by \$21,100 new value is \$115,900. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Haubrich passed by all.</i>	

49.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0124
Address:	Classification:
Nature of grievance: Property value was \$93,200 decreased value by \$9,100 new value is \$84,100. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all.</i>	

50.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0122
Address:	Classification:
Nature of grievance: Property value was \$93,800 decreased value by \$9,000 new value is \$84,800. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Haubrich seconded by Supervisor Schack passed by all.</i>	

51.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0128
Address:	Classification:
Nature of grievance: Property value was \$53,300 decreased value by \$7,000 new value is \$46,300. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Kortekaas seconded by Supervisor Clayton passed by all.</i>	

52.

Taxpayer name(s): Nature View LLC	Parcel number (s): 19-429-0126
Address:	Classification:
Nature of grievance: Property value was at \$53,200 decreased value by \$7,000 new value is \$46,200. Percentage of completed changed.	
Action taken: <i>Motion to affirm the value made by Supervisor Schack seconded by Supervisor Haubrich passed by all.</i>	

Motion to adjourn made by Supervisor Kortekaas seconded by Supervisor Haubrich passed by all, at 1:03 pm.

