

OFFICIAL PROCEEDINGS  
 Codington County Consolidated Board of Equalization  
 April 14, 2015 – 6:30 p.m.  
 Watertown City Hall – Council Chambers  
 23 2<sup>nd</sup> St NE, Watertown, SD 57201

The Codington County Consolidated Board of Equalization convened at 6:30 p.m., Tuesday, April 14, 2015, in the Chambers of the City Council at Watertown City Hall. Board members present were County Commissioners: Lee Gabel, Tyler McElhany, Myron Johnson, Elmer Brinkman, and Brenda Hanten; City Council Members: Jon Solum, Randy Tupper and Russ Wilkins; and Watertown School Board Member: Garrett Priest; Chairman Brinkman, presiding. All Board members signed their oath of office.

**APPEALS**

The following appeals were presented:

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Robert Chapman	7963	\$171,549	\$164,695	\$171,549

Appellant, Robert Chapman, was present for this appeal. Appellant stated he felt the assessment was a bit high and this assessment is an increase of 8.3% over the previous year's value. Appellant stated he has received a private assessment from a local realtor in the amount of \$166,230. The Director noted all buildings in this neighborhood received a 6% increase and 15% increase on land. The Director provided the Board with sales comparable to the appellant's property to prove equalization. Motion by McElhany, second by Tupper, to concur with the Director's recommendation of \$171,549; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Loren & Beverly Haug	14283	\$288,433	\$265,000	\$288,433

Appellants were not present for this appeal. Appellants noted on appeal form: do not believe the interior of the house is finished with high enough quality to warrant the increase. Director provided the Board with sales comparable to appellant's property to prove equalization. Motion by McElhany, second by Gable, to concur with the Director's recommended value of \$288,433; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Guest House Enterprises	6313	\$594,774	\$387,021	\$560,585

Appellant was not present for this appeal. Appellant noted on appeal form: disagree with assessed value. The Director noted this property received an increase in land value this year to bring this property in line with comparable properties in the area. Motion by Priest, second by Johnson, to concur with the Director's recommended value of \$560,585; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Mark & Denise Merrigan	14830	\$185,734	\$162,000	\$185,734

Appellants were not present for this appeal. Appellants noted on appeal form: wood basement. The Director noted most of the houses in the area of the appellant's property have wood basements. The Director provided the Board with sales comparable to the appellant's property to prove equalization. Motion by Johnson, second by Priest, to concur with the Director's recommended value of \$185,734; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
James DeBerg	6880	\$29,518 NA-DC	none given	\$29,518 NA-D

Appellant was not present for this appeal. Appellant noted on appeal form: not commercial. The Director provided the Board with sales comparable to the appellant's property to prove equalization. Motion by Hanten, second by McElhany, to concur with the Director's recommended value of \$29,518 residential; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Scott & Jody Evjen	12046	\$214,450	\$182,000	\$214,450

Appellants were not present for this appeal. Appellant noted on appeal form: the sales prices in our neighborhood were lower than the assessed value of our home. The Director provided the Board with sales comparable to the appellant's property to prove equalization. Motion by Hanten, second by Tupper, to concur with the Director's recommended value of \$214,450; all present voted aye; motion carried.

**BOARD RECESS**

Motion by Hanten, second by Wilkins, to recess at 7:10 p.m., until 6:30 p.m., Tuesday, April 21<sup>st</sup>, 2015; all present voted aye; motion carried.

**BOARD RECONVENES**

The 2015 Consolidated Board of Equalization reconvened at 6:30 p.m., Tuesday, April 21<sup>st</sup>, 2015 in the Chambers of the City Council at Watertown City Hall. Board members present were County Commissioners: Lee Gabel, Tyler McElhany, Myron Johnson, Elmer Brinkman, and Brenda Hanten; City Council Members: Randy Tupper and Russ Wilkins; and Watertown School Board Member: Garrett Priest; Absent: Jon Solum, City Council Member; Chairman Brinkman, presiding. Commissioner Lee Gabel was excused from the Board at this time to maintain representation status between the City and County due to the absence of Councilman Jon Solum. Director of Equalization, Shawna Constant, gave opening remarks.

**APPEALS**

The following appeals were presented:

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Glacial Lakes Capital, LLC	730	47,950	\$5,226	\$23,975

Joe Quinn, was present to represent Glacial Lakes Capital, LLC. Mr. Quinn noted the initial assessment on this property was contested but since that time Glacial Lakes Capital has agreed to a reduction in value by the Director of Equalization of 50% on the property. Mr. Quinn noted this property is currently not ready for development or usable for any purpose. Director of Equalization, Shawna Constant, advised the Board her office has physically inspected the property and found it to be 5' below the road bed and this justifies a lower assessed value. Motion by Johnson, second by Tupper, to concur with the Director's recommended value of \$23,975; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
James Stimson	8215	\$52,542	\$25,000	\$70,963
	8216	\$48,652	\$25,000	no value

Appellant was not present for this appeal. Appellant has made contact with the Director of Equalization to accept the following recommendation from the Director: Property record #s 8215 & 8216 will be combined for a total value on both lots of \$70,963. Motion by Hanten, second by Priest, to concur with the Director's combined recommended value of \$70,963; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Wal-Mart Real Estate	18065	\$10,252,765	none given	\$10,252,765

Appellant was not present for this appeal. Appellant noted on appeal form: Tax roll value exceeds current market value and there has been a significant decline in the commercial real estate market. Appellant provided the Board with a Marshall Swift cost approach analysis. The Director noted the cost approach, provided by Wal-Mart, used a depreciation percentage of 36%, which is higher by approximately 25%, than the depreciation percentage, in the Marshall Swift

program used by the Director. Motion by Priest, second by McElhany, to concur with the Director's recommended value of \$10,252,765; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Bruce & Cynthia Geier	17754	\$274,860	\$243,800	\$265,000

Appellants were not present for this appeal. Appellants noted on appeal form: the value is too high. Director agreed to appellant's purchase price of \$265,000 from 2013. Motion by Johnson, second by Hanten, to concur with the Director's recommended value of \$265,000; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Appeal Value	Assessor's Recommendation
Paul Kemp & R Martin Badgley	6975	\$126,641	\$113,474	\$126,641
Paul Kemp & R Martin Badgley	6976	\$ 77,896	\$ 62,034	\$ 77,896
Dynamic Engineering	15569	\$359,247	\$335,819	\$359,247

Appellant on these parcels is NGE Inc. Appellants were not present for this appeal. Appellants noted on appeal form: land value on property increase is unwarranted. The Director noted the industrial land values were raised in the areas of these properties and provided the Board with sales of comparable properties to prove equalization. Motion by Hanten, second by Priest, to concur with the Director's recommended values of \$126,641, \$77,896, and \$359,247 respectively; all present voted aye; motion carried.

#### **STIPULATIONS**

Motion by Hanten, second by Tupper, to approve the following stipulated values as recommended by the Director of Equalization; all present voted aye; motion carried.

Name	DOE#	Assessor's Value	Stipulated Value
Barbara Johnson	9088	\$299,087	\$180,000 purchase price
Kevin & Lisa Lindner	15255	\$196,680	\$183,000 purchase price
Todd & Mary Ronke	18743	\$199,250	\$160,000 bank appraisal
Rebecca Davis	11810	\$357,582	\$250,000 purchase price
Gary & Michelle Wadsworth	11407	\$251,885	\$216,500 purchase price
Jordan Dorneman	12231	\$150,572	\$107,000 purchase price
Dawn & Rick Meyer	10880	\$107,995	\$ 55,000 purchase price
Harvey & Doris Bue	12868	\$172,558	\$135,000 purchase price
Mari Jaycox	12750	\$156,752	\$136,000 purchase price
Brian & Stacie Fish	14630	\$169,276	\$163,500 purchase price
Henry Berkeland	14626	\$287,912	\$273,367 condition adjustment
David Aesoph	11948	\$144,681	\$128,708 listing price
Richard & Charlotte Bue	5704	\$ 80,344	\$ 60,000 purchase price
Aaron & Jenna Volzke	12011	\$119,135	\$108,637 purchase price
Robert Hoas Jr.	5579	\$137,277	\$103,719 reappraisal – entry gained
David Thompson Jr.	6874	\$194,812	\$173,592 bank appraisal
RC Technologies Corp.	6962	\$ 20,250	\$ 0 centrally assessed
RC Technologies Corp.	6965	\$255,923	\$ 0 centrally assessed
Robert & Karyl Larson	8389	\$306,088	\$256,220 listing price
Raymond & Jennifer Krueger	11103	\$130,352	\$116,628 purchase price
Willow Creek Dev.	18733	\$ 50,463	\$ 48,334 updated acres
David & Margaret Hulscher	7110	\$116,003	\$ 87,000 purchase price
Skyview Construction	11416	\$105,890	\$ 66,510 purchase price
Skyview Construction	9603	\$ 66,737	\$ 56,400 purchase price

Name	DOE#	Assessor's Value	Stipulated Value
Skyview Construction	11500	\$238,360	\$160,000 purchase price
Skyview Construction	10438	\$ 68,408	\$ 67,000 purchase price
Skyview Construction	9817	\$ 86,353	\$ 35,500 purchase price
Skyview Construction	7266	\$116,197	\$103,000 purchase price
Skyview Construction	10516	\$107,500	\$ 75,000 purchase price
Rhonda Dargatz	7607	\$247,586	\$233,571 market analysis
Worthington Industries	8191	\$3,914,895	\$2,356,804 purchase price
KTQ Enterprises LLC	8961	\$138,062	\$118,000 purchase price
James Wallace & Julie Hallstrom	12105	\$ 83,554	\$ 38,000 purchase price
North Grove Properties LLC	19525	\$284,910	\$224,241 assessment analysis
Aaron & Stacey Rost	18353	\$274,061	\$252,896 listing price
Jamie & Alicia Williams	7905	\$411,123	\$389,863 purchase price, increases & listing price
Kevin & Julie Geiger	15700	\$ 86,492	\$ 0 combined with record #15488
Kevin & Julie Geiger	15488	\$391,093	\$410,671 combined with record #15700
Melody Hansen	10695	\$ 75,327	\$ 66,000 purchase price
KSN Properties LLC	11216	\$101,127	\$ 90,000 purchase price
Daniel & Shelly Raderschadt	9315	\$163,485	\$142,500 market analysis
Paul & Melanie Weiss	14583	\$516,837	\$432,702 update occupancy
Marc & Timberly Lunde	6204	\$181,709	\$130,000 purchase price
Nathan & Renee Graf	11845	\$152,564	\$128,727 purchase price
Dennis & Kay Solberg	6294	\$279,508	\$227,750 obsolescence applied
Jody Keeler	18403	\$ 66,227	\$ 31,135 purchase price
Enercept Inc	6027	\$1,478,286	\$996,368 update industrial land value & combine w/record #4268
Enercept Inc	4268	\$491,532	\$ 0 combine w/record #6027

### **RECOMMENDATIONS**

Motion by McElhany, second by Tupper, to approve the following recommendations as presented by the Director of Equalization; all present voted aye; motion carried:

Name	DOE#	Assessor's Value	Recommended Value
SAJ LLC	16321	\$542,951	\$472,330 update occupancy code
Vision Care Associates	16992	\$417,787	\$365,034 update occupancy code
Wayne & Gail M Snyder	16305	\$473,032	\$412,861 update occupancy code

### **CERTIFICATIONS OF OWNER OCCUPIED DWELLINGS**

Motion by Johnson, second by McElhany, to approve the certifications of owner occupied dwellings, as recommended by the Director of Equalization, all present voted aye; motion carried.

### **BOARD ADJOURNS**

There being no further business to come before this Board, a motion was made by Johnson, second by Tupper, to adjourn at 7:00 p.m., as a 2015 Consolidated Board of Equalization; all present voted aye; motion carried.

ATTEST:

Cindy Brugman

Codington County Auditor

Codington County does not discriminate on the basis of color, national origin, sex, religion, age, or disability in employment or the provision of service.

April 14 & 21, 2015

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