

**ST. LOUIS COUNTY SPECIAL BOARD  
OF APPEAL AND EQUALIZATION  
FOR THE ASSESSMENT YEAR  
OF 2023 PAYABLE 2024**

The meeting of the 2023 St. Louis County Special Board of Appeal and Equalization (the “Board”) was called to order at 10:00 a.m. on Wednesday, June 21, 2023, in the Liz Prebich Conference Room, Government Services Center (GSC), Virginia, MN, by Phil Chapman, Deputy County Auditor/Clerk of County Board. By Resolution No. 23-302, adopted June 6, 2023, the St. Louis County Board of Commissioners appointed the following members to serve on the Special Board of Appeal and Equalization; roll call was taken:

John Vigen	District 1, present
Nathanael DeLoach	District 2, present
Sherri Puckett	District 3, present
Leonard Cersine	District 4, absent
Tim Peterson	District 5, present
Dawn Cole	District 6, present
Frank Bigelow	District 7, present

The oath of office was administered to each member present by Deputy Auditor Chapman.

Deputy Auditor Chapman asked for nominations for Chair of the 2023 Special Board of Appeal and Equalization. Vigen/Cole nominated Tim Peterson for Chair; no other nominations were received. Bigelow/DeLoach moved to close nominations and declare Tim Peterson Chair by unanimous ballot. (6-0, Cersine absent)

Deputy Auditor Chapman asked for nominations for Vice-Chair of the 2023 Special Board of Appeal and Equalization. Bigelow/DeLoach nominated John Vigen for Vice-Chair; no other nominations were received. Bigelow/DeLoach moved to close nominations and declare John Vigen Vice-Chair by unanimous ballot. (6-0, Cersine absent)

County Assessor David Sipila was present for all meetings of the Special Board of Appeal and Equalization.

Hearing appeals start time: 10:02 a.m.

Case No. 23-01, Gary & Mary Morgan, 116 N. Sherwood Forest Dr., Gilbert, MN, appealing parcel 060-0111-00020. The appellant disagreed with the assessor’s recommendation to increase the building value by \$4,100, bringing the total assessment to \$285,800. The appellant disagreed with the assessment because the property has no curb and gutter, flooding issues, and the property was previously used as a dump for concrete, steel rail, and re-rod. After further discussion, Vigen/Puckett moved to accept the assessor’s recommendation. (6-0, Cersine absent)

Case No. 23-38, Frederick K Reichel, 7361 Oak Narrows Rd., Cook, MN, appealing parcels 387-0307-00320 & 387-0307-00300. The appellants provided the Board with handouts and disagreed with the assessor’s recommended assessment of \$1,073,000 because they are allowing a portion of their property to be used for a snowmobile/all-terrain vehicle (ATV) trail. Mr. & Mrs. Reichel commented that they allow use of their land for the trail due to public safety. Vigen/DeLoach moved to accept the assessor’s recommendation; motion failed. (3-3, Vigen, DeLoach, Peterson Vigen yeah; Puckett, Cole, Bigelow nay; Cersine absent). After further discussion, Vigen/DeLoach moved to accept the assessor’s recommendation. (4-2, Bigelow, Cole nay, Cersine absent)

Case No. 23-56, James & Deborah Plutt, 9622 Yukon Circle, Bloomington, MN, appealing parcel 642-0082-00090. The appellant agreed with the assessor's recommendation to reduce total value by \$30,700. The Assessor recommended a land value reduction of \$27,000 due to a change in lake frontage grading and a building value reduction of \$3,700 due to changes to the residential structure including removal of basement finish, changing the gas fireplace to wood, number of stories, and the addition of a deck to the record. The reduction resulted in a recommended total assessment of \$322,000. Bigelow/Puckett moved to accept the assessor's recommendation. (6-0, Cersine absent)

Frank Bigelow exited the meeting at 10:59 a.m.

Case No. 23-57, Mary & Larry Riley, 5848 Residence Club Lane, Biwabik, MN, appealing parcel 015-0061-00180. The appellant agreed with the assessor's recommendation to reduce total value by \$34,600. The Assessor recommended a building value reduction of \$34,600 due to changes to the property record including correction of the bath count from 2.75 to 4, a small sauna was added, the amount of basement finish was updated, and a dimensional error on the main house was corrected. The reduction resulted in a recommended total assessment of \$378,700. DeLoach/Vigen moved to accept the assessor's recommendation. (5-0, Bigelow, Cersine absent)

Case No. 23-14, James Henneberry, 26900 Baker Park Place, Sioux Falls, SD, appealing parcel 387-0035-04592. The appellant agreed with the assessor's recommendation to reduce total value by \$46,100. The Assessor recommended a land value reduction of \$46,100 due to adjustments to the quality of frontage and a bog adjustment applied to the swamp frontage. The reduction resulted in a recommended total assessment of \$157,600. Puckett/Cole moved to accept the assessor's recommendation. (5-0, Bigelow, Cersine absent)

Case No. 23-20, Rodney Aho, 2530 Birch Point Rd., Tower, MN, appealing parcel 387-0075-00400. The appellant agreed with the assessor's recommendation to reduce total value by \$63,800. The Assessor recommended a building value reduction of \$63,800 due to adjustments for the added basement finish area, added gas fireplace, change to the foundation type on a 12 x 12 section, and an adjustment to the house over garage structure for story height. The reduction resulted in a recommended total assessment of \$569,600. DeLoach/Vigen moved to accept the assessor's recommendation. (5-0, Bigelow, Cersine absent)

Case No. 23-54, Robert Nussear, 229 1<sup>st</sup> St. SW, Cook, MN, appealing parcel 120-0010-00260. The appellant agreed with the assessor's recommendation to reduce total value by \$10,100. The Assessor recommended a building value reduction of \$10,100 due to adjustments for the bath count, effective age, new covered porch, and leaking roofing. The reduction resulted in a recommended total assessment of \$89,300. Vigen/Puckett moved to accept the assessor's recommendation. (5-0, Bigelow, Cersine absent)

Case No. 23-24, James & Amber Bretto, 114 Highland Dr., Hibbing, MN, appealing parcel 140-0107-01025. The appellant agreed with the assessor's recommendation to reduce total value by \$71,400. The Assessor recommended a building value reduction of \$71,400 due to adjustments for the quality of construction, square footage of a three-season porch, and quality and square footage of the basement finish. The reduction resulted in a recommended total assessment of \$397,700. Cole/DeLoach moved to accept the assessor's recommendation. (5-0, Bigelow, Cersine absent)

The Board recessed at 11:12 a.m. At 11:26 a.m., the Board reconvened with all members present except Frank Bigelow and Len Cersine.

Case No. 23-47, David Sandstrom, 3747 Highway 5, Hibbing, MN, appealing parcels 425-0010-01210, 425-0010-01221, 425-0010-01205 & 425-0010-01255. The appellant provided the Board a handout and commented that the assessor's recommended total assessment of \$157,200 was too high because of lack of access to the

property. The Assessor had recommended a land value reduction of \$27,100. The Assessor noted that a 30% land value reduction was applied because the property is landlocked with no road access. The reduction resulted in a recommended total assessment of \$157,200. Vigen/Cole moved to accept the assessor's recommendation. (4-1, DeLoach nay; Bigelow, Cersine absent)

The Board recessed at 11:44 a.m. At 1:01 p.m., the Board reconvened with all members present except Frank Bigelow, Len Cersine and Sherri Puckett.

Case No. 23-13, Thomas & Laura Blackwell, 8154 Norwegian Bay S., Cook, MN, appealing parcels 698-0040-00530, 698-0040-00560 & 698-0040-00520. The appellants disagreed with the assessor's recommended assessment of \$214,700. The Assessor noted that the appellants scheduled an appointment to appear in-person before the Board; however, they did not appear, and the appellants refused entry to allow an interior inspection of the property. Vigen/DeLoach moved to accept the assessor's recommended assessment of \$214,700. (4-0, Bigelow, Cersine, Puckett, absent)

Case No. 23-41, Wanda Palo, 7544 Werner Rd., Wuori, MN, appealing parcel 580-0010-01535. The appellant disagreed with the removal of the Agricultural property tax classification. The appellant argued that there are other qualifications besides cattle that meet the requirements for the property to be classified as Agricultural. The Assessor noted that the appellant has not provided proper documentation or receipts for the property to remain classified as Agricultural. After further discussion, Peterson/DeLoach moved to accept the assessor's recommendation to remove the Agricultural property tax classification. (3-1, Vigen nay; Bigelow, Cersine, Puckett absent)

The Board recessed at 1:40 p.m. At 1:45 p.m., the Board reconvened with all members present except Frank Bigelow, Len Cersine, and Sherri Puckett.

Case No. 23-74, Mark Phaneuf, 5475 Jade Ln., Mountain Iron, MN, appealing parcel 175-0130-00290. The appellant disagreed with the assessor's recommended assessment of \$528,000 due to the unfinished condition of the home. Frank Bigelow returned to the meeting at 2:04 p.m. Peterson/DeLoach moved to change the quality of the interior finish from above average to average. The adjustment resulted in a building value reduction of \$43,000, bringing the total assessed value to \$485,000. (4-1, Cole nay; Cersine, Puckett absent)  
Dawn Cole temporarily exited the meeting from 2:14 p.m. to 2:17 p.m.

Case No. 23-49, Duluth Grand, LLC c/o City of Duluth, 411 W. 1<sup>st</sup> St., Duluth MN, appealing parcel 010-0000-12402. Mark Bauer, appearing on behalf of the City of Duluth, said the parcel they are appealing is the Sheraton Duluth Hotel lease interest portion of the parking ramp. The appellant provided the Board with an appraisal report that valued the entire parking ramp \$3,550,000 and commented that a fair valuation would be in the \$7 million range. After further discussion, Vigen/Bigelow moved to accept the assessor's valuation of \$2,252,700 for parcel 010-0000-12402. (5-0, Cersine, Puckett absent)

Case No. 23-18, John L. Roskoski, 5409 North Court, Mountain Iron, MN, appealing parcel 175-0010-02500. Edmund Roskoski, appearing on behalf of John Roskoski, disagreed with the assessor's recommended total assessment of \$47,900. Mr. Roskoski asked that the property should be valued at \$40,400 due to the overall condition of the property and comparable sales in the area. Mr. Roskoski provided the Board with a handout that detailed comparable sales. Cole/Vigen moved to accept the assessor's recommended assessment of \$47,900. (4-1, Vigen nay; Cersine, Puckett absent)

Case No. 23-19, John Roskoski, 5409 North Court, Mountain Iron, MN, appealing parcel 175-0012-00150. Edmund Roskoski appeared on behalf of John Roskoski. Parcels 175-0012-00150, 175-0012-00160, and 175-0069-00900 were included in the Assessor's report to the Board because they are contiguous properties. The appellant disagreed with the assessor's recommendation to reduce total value by \$800. The Assessor

recommended a building value reduction of \$800 due to the removal of the value of the 10x16 deck which has rotted beyond use. The appellant disagreed with the assessor's recommended total assessment of \$175,600 and commented that the property value should be lowered due the overall condition of the property. Mr. Roskoski provided the Board with a handout that detailed comparable sales in the area, an Appraisal of Real Property dated May 26, 2015, and documented building issues. Vigen/DeLoach moved to accept the assessor's recommended assessment of \$175,600. (5-0, Cersine, Puckett absent)

Case No. 23-34, John & Sheila Colosimo, 307 13<sup>th</sup> St. N., Virginia, MN, appealing parcel 090-0071-00140. The appellant disagreed with the assessor's recommended assessment of \$479,900 due to comparable sales in the area. After discussion, Peterson/Bigelow moved to reduce building value by 10% due to the quality of interior finishes. The adjustment resulted in a building value reduction of \$48,000, bringing the total assessed value to \$431,900. (5-0, Cersine, Puckett absent)

Case No. 23-21, Terry & Carol Welander, 325 8<sup>th</sup> St. NW, Chisholm, MN, appealing parcel 020-0150-05870. The appellant disagreed with the Assessor's recommended assessment of \$185,400. The appellants questioned the legality of the process, specifically increases relating to the inflation rate and unrealized taxable gains. In addition, the appellants stated that they should be excluded from the process since they own private property. The Assessor noted that the appellant refused to allow an interior inspection of the property. Vigen/DeLoach moved to accept the assessor's recommendation. (5-0, Cersine, Puckett absent)

Case No. 23-33, Michael Erjavec, 7547 N. Airport Dr., Eveleth, MN, appealing parcels 340-0010-02030, 340-0010-01960, 340-0010-02010, 340-0010-02700, 340-0010-02710, 340-0010-01872, 340-0010-01875 & 340-0010-01879. The appellant disagreed with the assessor's recommended total assessment of \$544,600 due to the land quality. After further discussion, Vigen/DeLoach moved to reduce land value for parcels 340-0010-02030, 340-0010-01960 & 340-0010-02710 by 10% to account for a high-pressure gas line that runs across the parcels. The adjustment resulted in a land value reduction of \$22,400, bringing the total assessed value to \$522,200. (5-0, Cersine, Puckett absent)

The Board recessed at 4:46 p.m. At 4:53 p.m., the Board reconvened with all members present except Frank Bigelow. Len Cersine and Sherri Puckett.

Case No. 23-55, Robert Holmbeck, 3233 Anderson Rd., Hibbing, MN, appealing parcel 141-0040-01880. Parcels 141-0040-02070, 141-0040-02100 & 141-0040-01880 were included in the Assessor's report to the Board because they are contiguous properties. The appellant disagreed with the assessor's recommended assessment of \$382,600 because the land condition does not allow access to parcel 141-0040-01800 from the other parcels the appellant owns. Frank Bigelow entered the meeting at 4:56 p.m. Vigen/Cole moved to accept the assessor's recommended assessment of \$382,600 because the properties are valued as a contiguous property. (4-1, Bigelow nay; Cersine, Puckett absent)

Case No. 23-51, William & Yvonne Partyka, 5340 Twin Lakes Loop 4, Aurora, MN, appealing parcels 570-0012-00011 & 570-0012-00230. The appellant disagreed with the assessor's recommendation to increase building value by \$7,300, bringing the total assessment to \$356,600. The adjustment was due to the addition of a 10 x 30 deck to the CAMA record. The appellant disagreed with the total assessment because of drainage and flooding issues prevent access to the property for 2-3 weeks during spring. Vigen/Peterson moved to accept the assessor's recommended assessment of \$356,600. (4-1, Bigelow nay; Cersine, Puckett absent)

Case No. 23-50, Scott Hautala, 3230 Anderson Rd., Hibbing, MN, appealing parcel 141-0040-02030. The appellant disagreed with the assessor's recommendation to increase building value by \$22,700, bringing the total assessment to \$491,800. The adjustment was due to corrections on the assessment record to change the bathroom count from 2 to 2.75, change basement finished square feet from 1,008 to 1,240 and the addition of an average quality sauna room. The appellant provided the Board with an appraisal report that valued the property

at \$379,000. Bigelow/DeLoach moved to accept the appellant's appraisal valuation of \$379,000. Board members noted there was not a time adjustment on the appraisal. After further discussion, the motion was amended to apply an 8% time adjustment to the appellants appraisal. The adjustment resulted in a reduction in building value of \$82,500, bringing the total adjustment to \$409,300. (5-0, Cersine, Puckett absent)

Case No. 23-80, Russ Huseby, 4133 County Rd. 77, Tower, MN, appealing parcel 387-0010-01043. The appellant disagreed with the assessor's recommended total assessment of \$198,300 because the parcel was valued too high for an empty lot with no buildings. Peterson/Vigen moved to accept the assessor's recommended assessment of \$198,300. (3-2, Bigelow, DeLoach nay; Cersine, Puckett absent)

Case No. 23-59, Christopher & Terry McCabe, 205 Ore Be Gone Ct., Gilbert, MN, appealing parcel 060-0110-00090. The appellants disagreed with the assessor's recommended total assessment of \$381,000 because the property is valued higher than other comparable properties, lack of a basement, and no out-buildings on the property. Cole/Vigen moved to accept the assessor's recommended assessment of \$381,000. (5-0, Cersine, Puckett absent)

The Board recessed at 6:25 p.m. At 6:28 p.m., the Board reconvened with all members present except Len Cersine and Sherri Puckett.

Case No. 23-06, Andrew Larson, 6492 Long Lake Rd., Makinen, MN, appealing parcels 676-0010-01415 & 676-0010-01416. The appellant agreed with the assessor's recommendation to reduce total value by \$12,400. The Assessor recommended a building value reduction of \$12,300 and a land reduction of \$100. The adjustments were due to corrections to the foundation type, batch count, HVAC type, a new porch, barn size and corrections to the primary and contiguous parcel. The reductions resulted in a recommended total assessment of \$329,600. Bigelow/DeLoach moved to accept the assessor's recommendation. (5-0, Cersine, Puckett absent)

Case No. 23-48, Curt Miles, Loyal Loon Properties LLC, 204 Seridan St. E., Ely, MN, appealing parcels 030-0010-00750, 030-0010-00930, 030-0260-01040, 030-0260-01160 & 030-0370-01650. The appellant agreed with the assessor's recommendations. Parcel 030-0010-00750, no change to the valuation of \$116,400. Parcel 030-0010-00930, decrease in building valuation of \$31,500, bringing the total assessment to \$157,500; the adjustment was due to building condition and deferred maintenance. Parcel 030-0260-01040, decrease in building valuation of \$15,300, bringing the total assessment to \$126,100; the adjustment was due to unfinished construction and deferred maintenance. Parcel 030-0260-01160, decrease in building valuation of \$10,800, bringing the total assessment to \$83,400; the adjustment was due to foundation issues. Parcel 030-0370-01650, decrease in building valuation of \$11,900, bringing the total assessment to \$87,900; the adjustment was due to removal of assumed new construction and deferred maintenance. Vigen/Bigelow moved to accept the assessor's recommendations. (5-0, Cersine, Puckett absent)

Case No. 23-26, Robert Tisovich, 1012 E. Harvey St., Ely, MN, appealing parcels 465-0080-00060 & 465-0080-00080. The appellant disagreed with the assessor's recommended assessment of \$514,900. Vigen/Cole moved to accept the assessor's recommended assessment. (5-0, Cersine, Puckett absent)

Case No. 23-61, Holly & Steve Miller, 12474 Old Hwy. 169, Hibbing, MN, appealing parcel 141-0050-05290. Frank Bigelow recused himself from discussion and voting. The appellant disagreed with the assessor's recommendation to increase building value by \$35,400 and reduce land value by \$2,500, bringing the total assessment to \$258,500 because comparable sales used by the Assessor excluded sales next to her property and due to various building issues. Cole/DeLoach moved to keep the current assessment of value at \$225,600. (3-1, Vigen nay, Bigelow abstention; Cersine, Puckett absent)

Case No. 23-42, Robin & Irene Vora, 1679 Daphne Ct., Bend, OR, appealing parcel 465-0208-00040. The appellant disagreed with the assessor's recommended assessment of \$441,100. Vigen/Bigelow moved to accept the assessor's recommended assessment. (5-0, Cersine, Puckett absent)

Case No. 23-43, Gerri Anne Koskinen, 9 Harvey St. E., Ely, MN, appealing parcel 030-0010-02510. The appellant disagreed with the assessor's recommended assessment of \$126,400. Bigelow/Vigen moved to accept the assessor's recommended assessment. (5-0, Cersine, Puckett absent)

Case No. 23-76, Michael & Nancy Magnine, 5376 Bear Creek Dr., Ely, MN, appealing parcels 665-0040-00220 & 665-0040-00210. The appellant disagreed with the assessor's recommended assessment of \$150,400. Frank Bigelow temporarily exited the meeting from 7:02 p.m. to 7:04 p.m. DeLoach/Cole moved to accept the assessor's recommended assessment. (4-0, Bigelow, Cersine, Puckett absent)

Case No. 23-68, Kelly Howard, 427 7<sup>th</sup> St. NW, Chisholm, MN, appealing parcel 020-0150-04450. The appellant agreed with the assessor's recommendation to reduce total value by \$38,600. The Assessor recommended a building value reduction of \$38,600 due to adjustment to overall quality and condition of the residence and substantial cracking and heaving of the basement block. The reduction resulted in a recommended total assessment of \$61,000. DeLoach/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, Puckett absent)

Case No. 23-15, William Galatz, 529 5<sup>th</sup> St., NE, Chisholm, MN, appealing parcel 020-0120-00730. The appellant agreed with the assessor's recommendation to reduce total value by \$8,200. The Assessor recommended a building value reduction of \$8,200 due to adjustments to the overall condition of the residence and detached garage, and a reduction to the quality of the upper level and basement foundation. The reduction resulted in a recommended total assessment of \$54,100. Bigelow/DeLoach moved to accept the assessor's recommendation. (5-0, Cersine, Puckett absent)

At 7:09 p.m. Chair Tim Peterson recessed the Special County Board of Appeal and Equalization meeting.

On Thursday, June 22, 2023, at 10:15 a.m. the County Board of Appeal and Equalization reconvened in the St. Louis River Room, Government Services Center (GSC), Duluth, MN. The following members were present: John Vigen, Nathanael DeLoach, Sherri Puckett, Frank Bigelow, and Chair Tim Peterson - 5. Absent: Leonard Cersine and Dawn Cole - 2.

Case No. 23-23, Mary Tyminski, 22 10<sup>th</sup> St. NW, Chisolm, MN, appealing parcel 020-0190-02400. The appellant disagreed with the assessor's recommendation to increase the building value by \$8,400, bringing the total assessment to \$146,900. The appellant disagreed with the assessment due to the age and condition of the home and the condition of her neighbor's property. The Assessor commented that the adjustment to the building value was due to corrections to the assessment record including changing the exterior finish to vinyl, adjustments to the finished basement square footage, addition of a mini-split air conditioning unit, and age of the home. Dawn Cole entered the meeting at 10:36 a.m. Vigen/Puckett moved to accept the assessor's recommended assessment of \$146,900. (2-3, Puckett, Vigen yeah; Bigelow, DeLoach, Peterson, nay; Cole abstention, Cersine absent) After further discussion, Bigelow/DeLoach moved to keep the assessment at \$138,500. (4-1, Vigen nay, Cole abstention, Cersine absent)

Case No. 23-25, Saginaw Properties LLC, 7427 Seville Rd., Ste. 101, Saginaw, MN, appealing parcel 400-0010-06090. The appellant agreed with the assessor's recommendation to reduce total value by \$1,442,600. The Assessor recommended a building value reduction of \$1,442,600 due to the actual income, expenses, and vacancy of the property. The reduction resulted in a recommended total assessment of \$1,950,000. The appellant stated that they have invested over \$1 million in the property and questioned where their taxes were going and what they would receive from the county in return. The Board recommended that they contact their

County Commissioner; Deputy Auditor Chapman suggested that the appellant attend the county Truth in Taxation meetings. Peterson/DeLoach moved to accept the assessor's recommendation. (6-0, Cersine absent)

Case No. 23-45, Greg Billman, GMP Living, Inc., 5010 Miller Trunk Highway, Duluth, MN, appealing parcels 395-0010-03010, 395-0010-03011, 395-0010-03012, 395-0010-03014, 395-0010-03017, 395-0010-03018, 395-0010-03019 & 395-0010-03037. The appellant disagreed with the assessor's recommended total assessment of \$10,076,300. The appellant said there are limited comparable properties because they operate in a specialized market and requested that valuation be determined using B- rental rates. Vigen/Puckett moved to accept the assessor's recommendation of value. After the motion was made, Tim Peterson stated that he would recuse himself from the vote. Motion failed. (2-3, Puckett, Vigen yeah; Bigelow, Cole, DeLoach nay; Peterson abstention, Cersine absent) After further discussion, DeLoach/Cole moved to reduce total building value of all parcels by \$912,700, bringing the total assessment to \$9,163,600. Adjustments were made to the following parcels: 395-0010-03010, decrease in building value of \$123,100, total assessment of \$1,235,500; 395-0010-03011, decrease in building value of \$123,100, total assessment of \$1,235,500; 395-0010-03012, decrease in building value of \$174,300, total assessment of \$1,750,400; 395-0010-03014, decrease in building value of \$184,600, total assessment of \$1,853,300; 395-0010-03017, decrease in building value of \$123,100, total assessment of \$1,235,500; 395-0010-03018, decrease in building value of \$61,500, total assessment of \$617,800; 395-0010-03019, decrease in building value of \$61,500, total assessment of \$617,800; 395-0010-03037, decrease in building value of \$61,500, total assessment of \$617,800. Motion passed. (3-2, Bigelow, Cole, DeLoach yeah; Puckett, Vigen nay; Peterson abstention, Cersine absent)

Case No. 23-52, Ray McClelland, 4766 Rice Lake Rd., Duluth MN, appealing parcels 010-2710-01770 & 010-2710-01772. The appellant disagreed with the Assessor's recommended assessment of \$47,500 because the parcels are in airport safety zone A and are unbuildable. Vigen/Puckett moved to reduce the total land value of both parcels by \$38,800, bringing the total assessment of both parcels to \$8,700. (6-0, Cersine absent)

Case No. 23-64, James Rich, 5094 Balsam Ave., Duluth, MN, appealing parcel 305-0040-00140. The appellant agreed with the assessor's recommendation to reduce total value by \$23,200. The Assessor recommended a building value reduction of \$17,200 due to changes to the interior finish and heat of the garage was removed and recommended a land value reduction of \$6,000 due to corrections to the quality of frontage. The reduction resulted in a recommended total assessment of \$151,900. Bigelow/DeLoach moved to accept the assessor's recommendation. (6-0, Cersine absent)

Case No. 23-53, Meghan Jonas, 2318 W. 11<sup>th</sup> St., Duluth, MN, appealing parcel 010-2110-07200. The appellant disagreed with the assessor's recommendation to decrease building value by \$4,100 and the total assessment to \$176,200 because the comparable properties used by the assessor were from different neighborhoods. After discussion, DeLoach/Puckett moved to reduce building value by \$6,200, bringing the total assessment to \$170,000. (5-1, Vigen nay, Cersine absent)

Case No. 23-82, Allen Anderson, 2273 South Branch Trail, Makinen, MN, appealing parcel 641-0080-00100. The appellant disagreed with the assessor's recommended assessment of \$222,500 due deteriorating condition of the home and the lack of police protection in the area. Peterson/DeLoach moved to accept the assessor's recommendation. (6-0, Cersine absent)

The Board recessed at 12:37 p.m. At 12:47 p.m., the Board reconvened with all members present except Frank Bigelow, Len Cersine and Dawn Cole.

Case No. 23-81, Duane & Barbara Kyrola, Caribou Lake Rd., Grand Lake, MN, appealing parcels 380-0022-00010, 380-0022-00020, 380-0022-00030, 380-0022-00040, 380-0022-00050, 380-0022-00060, 380-0022-00070, 380-0022-00080, 380-0022-00090 & 380-0022-00100. Dawn Cole returned to the meeting at 12:50 p.m. Frank Bigelow returned to the meeting at 12:58 p.m. The appellant disagreed with the assessor's recommended

assessment of \$384,600 because the parcels are part of the American Dream Plat and the appellant thought there would not be increases in value as part of the plat deferral program. DeLoach/Puckett moved to accept the assessor's recommendation. (6-0, Cersine absent)

Case No. 23-05, Larry Stingl, 2110 W. 12<sup>th</sup> St., Duluth, MN, appealing parcel 365-0010-02305. The appellant disagreed with the assessor's recommended assessment of \$57,100. The appellant asked for a reduction in land quality because only 8 acres of the land is good, and the rest of the parcel is swamp. Puckett/Cole moved to accept the assessor's recommendation. (6-0, Cersine absent)

The Board recessed at 1:10 p.m. At 2:04 p.m., the Board reconvened with all members present except Len Cersine.

Case No. 23-78, Paul & Brenda Roue, 5526 Loop 50A, Aurora, MN, appealing parcel 570-0022-00124. The appellant disagreed with the assessor's recommended assessment of \$245,500. The appellant asked for a reduction in valuation because the property value using the old methodology was \$157,400; the facility does not have electric, monitoring, and is not gated. The assessor commented that the assessment is based on market derived data supplied by market participants. The Board questioned the number and sizes of the storage units; the assessor noted that the appellant has not returned their questionnaire. Peterson/Puckett moved to table the discussion to allow the assessor to re-calculate valuation based on the correct number and sizes of the storage units. (6-0, Cersine absent)

Case No. 23-62, Allete, Inc., 30 W. Superior St., Duluth, MN, appealing parcels 365-0010-00020, 365-0010-00060, 365-0010-00070, 365-0010-00080, 365-0010-00090, 365-0010-00100, 365-0010-00110, 365-0010-00120, 365-0010-00150, 365-0010-00210, 365-0010-00270, 365-0010-00290, 365-0010-00300, 365-0010-00310, 365-0010-00390, 365-0010-00460, 365-0010-00590, 365-0010-01410, 365-0010-01690, 365-0010-01700, 365-0010-01710, 365-0010-01730, 365-0010-01750, 365-0010-01760, 365-0010-01780, 365-0010-01790, 365-0010-01810, 365-0010-01850, 365-0010-01890, 365-0010-02050, 365-0010-02070, 365-0010-02360, 365-0010-02410, 365-0010-02420, 365-0010-02430, 365-0010-04740, 365-0010-04820, 365-0010-04880, 365-0010-05010, 365-0010-05110, 365-0010-05130, 365-0010-05170, 365-0010-05330, 365-0010-05350, 365-0010-05360, 365-0010-05540, 365-0010-06290, 641-0010-00700, 642-0010-01470, 642-0010-02460, 642-0010-02480, 642-0010-02540, 642-0010-02550, 642-0010-02670, 642-0010-02690, 642-0010-02710, 642-0010-02760, 642-0010-02780, 642-0010-02820, 642-0010-02860, 642-0010-02880, 642-0010-03040, 642-0010-03100, 642-0010-03150, 642-0010-03170, 642-0010-03250, 642-0010-03320, 642-0010-03340, 642-0010-03380, 642-0010-03390, 642-0010-03480, 642-0010-03500, 642-0010-05000, 642-0010-05020, 642-0010-05050, 642-0010-05070, 642-0010-05110, 642-0010-05150, 642-0010-05420, 642-0010-05440, 642-0010-05560, 642-0010-05630, 660-0010-02030, 660-0010-03590, 660-0010-03930, 660-0010-05360, 660-0010-05400, 660-0010-05550 & 660-0010-05710. Sean Worthington, appearing on behalf of MN Power/Allete, Inc. disagreed with the assessor's recommendation to reduce value by \$1,439,800, bringing the total assessment to \$7,868,200. The appellant requested that parcels with acreage below the ordinary high water be valued at a base value of \$100 per parcel, the same way as values placed on underwater lots located on Whitewater Lake. The Assessor commented that the parcels being appealed are being used as water storage for hydro power and should be valued at \$100 per acre; the overall reduction of \$1,439,800 is the combined value of the adjustments to the parcels appealed. After further discussion, Vigen/DeLoach moved to accept the county recommendation to reduce overall value by \$1,439,800, bringing the total assessment to \$7,868,200. The following parcels were adjusted: 365-0010-00460, value decreased by \$200, total value \$371,700; 365-0010-01890, value increased by \$14,900, total value \$190,700; 365-0010-04880, value decreased by \$38,600, total value \$107,000; 641-0010-00700, value decreased by \$400, total value \$5,600; 641-0010-00840, value decreased by \$222,200, total value \$415,800; 642-0010-02540, value decreased by \$2,000, total value \$0; 642-0010-02760, value increased by \$100, total value \$3,700; 642-0010-02780, value decreased by \$100, total value \$38,300; 642-0010-05440, value decreased by \$100, total value \$4,900; 642-0010-05560, value decreased by \$4,700, total value \$2,900; 660-0010-05360, value decreased by \$17,600, total value \$255,800; 660-0010-

05400, value decreased by \$94,700, total value \$656,500; 660-0010-05710, value decreased by \$1,074,200, total value \$3,300. Motion passed. (6-0, Cersine absent)

Case No. 23-04, Allete, Inc., 30 W. Superior St., Duluth, MN, appealing parcels 365-6000-45705, 365-6000-45710, 365-6000-45715, 365-0041-00030, 365-0041-00050, 642-0082-00210, 642-0081-00060, 642-0081-00070 & 641-0080-00070. Debra Kellner, appearing on behalf of MN Power/Allete, Inc. disagreed with the assessor's recommendation to reduce value by \$57,200, bringing the total assessment to \$3,325,600. The appellant said the parcels being appealed have been identified as Environmentally Sensitive and are subject to Minnesota Power's Cultural Resource Management Plan (CRMP) and have restricted use. In response to the county proposing a 5% reduction in value, the appellant proposed a 60% reduction in value based on the parcels being identified as Environmentally Sensitive. After further discussion, Vigen/Cole moved to reduce land values on the lots by 15% resulting in a reduction in land value of \$215,300, bringing the total assessment to \$3,167,500. The following parcels were adjusted: 365-6000-45705, land value decreased by \$19,700, total value \$674,700; 365-6000-45710, land value decreased by \$25,100, total value \$249,300; 365-6000-45715, land value decreased by \$22,900, total value \$293,200; 365-0041-00030, land value decreased by \$20,200, total value \$532,700; 365-0041-00050, land value decreased by \$26,100, total value \$651,800; 642-0082-00210, land value decreased by \$72,000, total value \$255,000; 642-0081-00060, land value decreased by \$16,000, total value \$264,800; 642-0081-00070, land value decreased by \$12,800, total value \$243,100; 641-0080-00070, land value decreased by \$500, total value \$2,900. Motion passed. (6-0, Cersine absent)

Case No. 23-11, Ronald Peterson, 9341 Amsden Way, Eden Prairie, MN, appealing parcel 642-0082-00210. The appellant disagreed with the assessor's recommendation to reduce total value by \$44,700. The Assessor recommended a land value reduction of \$59,600 because of functionality, shape, and depth of the parcel and a building value increase of \$14,900 due to inspection adjustments. The appellant thought the reduction should be higher because the county applied a standard formula to a non-standard lot. The Board noted that this parcel was included as part of Case No. 23-04 and a 5% reduction has already been applied. After further discussion, DeLoach/Bigelow moved to reduce land value by an additional \$12,400 and to accept the assessor's recommended building value increase of \$14,900, bringing the total assessment to \$269,900. (5-1, Cole nay, Cersine absent)

The Board recessed at 3:54 p.m. At 4:06 p.m., the Board reconvened with all members present except Len Cersine, Dawn Cole, and Nathanael DeLoach.

Case No. 23-78 (appeal previously tabled) Paul & Brenda Roue, 5526 Loop 50A, Aurora, MN, appealing parcel 570-0022-00124. The assessor commented that a calculation was performed based on the information provided by the appellant and the valuation amounted to \$257,200; the assessor recommended an assessment of \$245,500. Dawn Cole returned to the meeting at 4:12 p.m. After further discussion, Vigen/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-46, Katie & Timothy Carter, 5765 Munger Shaw Rd Saginaw, MN, appealing parcel 380-0010-00700. The Assessor recommended to decrease building value by \$37,600 due unfinished interior work and corrections to the property record, bringing the total assessment to \$414,100 The appellant disagreed with the assessor's recommendation because she stated that the county is valuing land at the incorrect rate. Vigen/Puckett moved to accept the assessor's recommendation. (4-1, Bigelow nay; Cersine, DeLoach absent)

Case No. 23-03, Peter Jackson, 3874 Berg Rd., Hibbing, MN, appealing parcel 141-0020-03250. The appellant disagreed with the assessor's recommendation to reduce total value by \$19,800. The Assessor recommended a building value reduction of \$8,100 due to corrections in the amount of square footage of basement finishing and a land value reduction in the amount of \$11,700 due to an adjustment to the quality of land. The reduction resulted in a recommended total assessment of \$335,700. Peterson/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-71, John Erspamer & Marcia Poutous, 534 Spruce St., Aspen, CO., appealing parcel 370-0010-03045. The appellants disagreed with the assessor's recommended assessment of \$365,500. The appellant refused entry to allow an interior inspection of the property. Peterson/Vigen moved to accept the assessor's recommended assessment of \$365,500. (5-0, Cersine, DeLoach absent)

Case No. 23-69, Lois Niemi, 7036 Pagendopf Rd., Maple Plain, MN, appealing parcel 713-0015-00440. The appellant agreed with the assessor's recommendation to reduce total value by \$2,500. The Assessor recommended a land value reduction of \$2,500 due to a change in use of a septic tank to a holding tank. The reduction resulted in a recommended total assessment of \$264,100. Vigen/Puckett moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-72, Michael Sandnas, 513 Jackson St., Eveleth, MN, appealing parcel 040-0030-01440. The appellants disagreed with the assessor's recommended assessment of \$76,200. The appellant refused entry to allow an interior inspection of the property. Vigen/Puckett moved to accept the assessor's recommended assessment of \$76,200. (5-0, Cersine, DeLoach absent)

Case No. 23-77, Mark St. Vincent, 10850 Dearden Circle, Orlando, FL, appealing parcel 250-0054-00050. The appellant disagreed with the assessor's recommended assessment of \$649,000. The Board noted that this was a letter appeal and the appellant had included an appraisal of value from 1992. Vigen/Peterson moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-73, Elaine Segan, 706 2<sup>nd</sup> Ave. NE, Chisholm, MN, appealing parcel 020-0160-03190. The appellant disagreed with the assessor's recommended assessment of \$427,800. Vigen/Cole moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-40, Blake Austin, 301 101<sup>st</sup> Ave. W., Duluth, MN, appealing parcels 010-3430-03680, 010-3430-03640, 010-3430-03650, 010-3430-03660 & 010-3430-03670. The appellant agreed with the assessor's recommendation to reduce total value by \$28,300. The Assessor recommended a building value reduction of \$28,300 due to the removal of a hot tub, and a 10% reduction to the value of the house due to a functional issue with the layout. The reduction resulted in a recommended total assessment of \$286,600. Bigelow/Puckett moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-35, Gary Kubazewski, 5279 Ugstad Rd., Duluth, MN, appealing parcel 280-0013-00960. The appellants disagreed with the assessor's recommended assessment of \$244,100. The appellant refused entry to allow an interior inspection of the property. Bigelow/Vigen moved to accept the assessor's recommended assessment of \$244,100. (5-0, Cersine, DeLoach absent)

Case No. 23-22, Catherine Rackliffe, 5037 Lindahl Rd., Duluth, MN, appealing parcel 280-0015-00275. The appellant agreed with the assessor's recommendation to reduce total value by \$20,300. The Assessor recommended a building value reduction of \$20,300 due an adjustment for the layout/design of the home and the condition of the deck and patio. The reduction resulted in a recommended total assessment of \$358,300. Puckett/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-63, Jeffery Jezierski, 5092 McComber Rd., Duluth, MN, appealing parcel 280-6000-22420. The appellant agreed with the assessor's recommendation to reduce total value by \$35,800. The Assessor recommended a land value reduction of \$35,800 due to adjustments in land attributes and quality. The reduction resulted in a recommended total assessment of \$193,500. Vigen/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-58, Joseph & Cynthia Giesen, 1310 Annie Dr., Cotton, MN, appealing parcel 320-0033-00090. The appellant agreed with the assessor's recommendation to reduce total value by \$42,800. The Assessor recommended a building value reduction of \$42,800 due to adjustments to the condition and effective age of the house. The reduction resulted in a recommended total assessment of \$329,400. Vigen/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-65, Darin & David Christenson, 110 Halsey Ave. NE, Buffalo, MN, appealing parcel 320-0020-03770. The appellant agreed with the assessor's recommendation to reduce total value by \$43,900. The Assessor recommended a building value reduction of \$43,900 due to quality of construction and interior finish of the new cabin. The reduction resulted in a recommended total assessment of \$144,200. Vigen/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-60, Gerald & Jean Fitzsimmons, 4029 W. Tischer Rd., Rice Lake, MN, appealing parcel 520-0016-00522. The appellant agreed with the assessor's recommendation to reduce total value by \$4,500. The Assessor recommended a building value reduction of \$4,500 due to condition of the residence. The reduction resulted in a recommended total assessment of \$114,800. Vigen/Bigelow moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-31, Daniel Jazdzewski, 4039 Fiskett Rd., Rice Lake, Duluth, MN, appealing parcel 520-0016-00252. The appellants disagreed with the assessor's recommended assessment of \$393,000. Vigen/Bigelow moved to accept the assessor's recommended assessment of \$393,000. (5-0, Cersine, DeLoach absent)

Case No. 23-44, Mary H Jordan, 209 N. 21<sup>st</sup> Ave. E., Duluth MN, appealing parcels 315-0010-02140 & 315-0010-02030. The appellant agreed with the assessor's recommendation to reduce total value by \$96,900. The Assessor recommended a building value reduction of \$90,400 due to condition and deferred maintenance issues of the dwelling and lowering of the condition of the garage and barn; land value was decreased by \$6,500 because the site value was reduced. The reductions resulted in a recommended total assessment of \$269,200. Peterson/Puckett moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

Case No. 23-36, Matthew and Stephanie Jahn, 3339 Lindahl Rd., Duluth, MN, appealing parcel 450-0010-00763. The appellants disagreed with the assessor's recommended assessment of \$453,000. Cole/Bigelow moved to accept the assessor's recommended assessment. (5-0, Cersine, DeLoach absent)

Case No. 23-39, Richard Rodenwald, 117 S 60<sup>th</sup> Ave. W., Duluth, MN, appealing parcel 010-4500-02720. The appellant agreed with the assessor's recommendation to reduce total value by \$31,400. The Assessor recommended a building value reduction of \$31,400 due the class code being changed from single-family residence to duplex improvement. The reduction resulted in a recommended total assessment of \$125,700. Bigelow/Vigen moved to accept the assessor's recommendation. (5-0, Cersine, DeLoach absent)

County Assessor Dave Sipila presented a list of appellants who agreed no change was required and withdrew their appeal. Vigen/Bigelow moved to approve the list as presented. (5-0, Cersine, DeLoach absent)

County Assessor Dave Sipila presented a spreadsheet of current year administrative changes. Bigelow/Vigen moved to approve the list as presented. (5-0, Cersine, DeLoach absent)

With no further appeals to consider, Bigelow/Vigen moved to approve the following resolution:

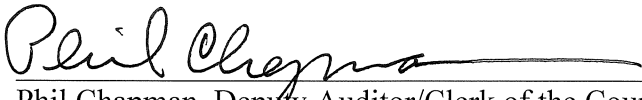
#### COUNTY BOARD RESOLUTION

RESOLVED, That the assessment rolls from the several assessment districts of the County of St. Louis, Minnesota, for the year 2023, to-wit: Cities of Aurora, Babbitt, Biwabik, Brookston, Buhl, Chisholm, Cook,

Duluth, Ely, Eveleth, Floodwood, Gilbert, Hermantown, Hibbing, Hoyt Lakes, Iron Junction, Kinney, Leonidas, McKinley, Meadowlands, Mountain Iron, Orr, Proctor, Rice Lake, Tower, Virginia, and Winton; and Towns of Alango, Alborn, Alden, Angora, Arrowhead, Ault, Balkan, Bassett, Beatty, Biwabik, Breitung, Brevator, Camp 5, Canosia, Cedar Valley, Cherry, Clinton, Colvin, Cotton, Crane Lake, Culver, Duluth, Eagle's Nest, Ellsburg, Elmer, Embarrass, Fayal, Fairbanks, Field, Fine Lakes, Floodwood, Fredenberg, French, Gnesen, Grand Lake, Great Scott, Greenwood, Halden, Industrial, Kabetogama, Kelsey, Kugler, Lakewood, Lavell, Leiding, Linden Grove, McDavitt, Meadowlands, Midway, Morcom, Morse, Ness, New Independence, Normanna, North Star, Northland, Owens, Pequaywan, Pike, Portage, Prairie Lake, Sandy, Solway, Stoney Brook, Sturgeon, Toivola, Van Buren, Vermilion Lake, Waasa, White, Willow Valley, Wuori and all the Unorganized Towns, as returned by the respective assessors and local Boards of Review, are hereby ordered placed upon the tax lists by the County for the year 2023.

YEAS:           Vigen, Puckett, Cole, Bigelow, and Chair Peterson - 5  
NAYS:           None - 0  
ABSENT:       Cersine and DeLoach - 2

At 5:31 p.m., June 22, 2023, Bigelow/Peterson moved to adjourn the 2023 Special Board of Appeal and Equalization. (5-0, Cersine, DeLoach absent)

A handwritten signature in cursive script, reading "Phil Chapman", followed by a horizontal line.

Phil Chapman, Deputy Auditor/Clerk of the County Board