

**ST. LOUIS COUNTY SPECIAL BOARD  
OF APPEAL AND EQUALIZATION  
FOR THE ASSESSMENT YEAR  
OF 2017 PAYABLE 2018**

The meeting of the 2017 St. Louis County Board of Appeal and Equalization (the “Board”) was called to order at 9:59 a.m. on Tuesday, June 20, 2017, in the Commissioner’s Conference Room, St. Louis County Courthouse, Duluth, MN, by Phil Chapman, Deputy Auditor/Clerk of County Board. By Resolution No. 17-350, adopted June 6, 2017, 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 Heino	District 1, present
John Doberstein	District 2, present
Sherri Puckett	District 3, present
Leonard Cersine	District 4, present
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 2017 Special Board of Appeal and Equalization. Cole/Heino nominated Frank Bigelow for Chair; no other nominations were received. Doberstein/Heino moved to close nominations and declare Frank Bigelow Chair by unanimous ballot. (7-0)

Chair Bigelow asked for nominations for Vice-Chair of the 2017 Special Board of Appeal and Equalization. Doberstein/Cersine nominated Dawn Cole for Vice-Chair; no other nominations were received. Heino/Peterson moved to close nominations and declare Dawn Cole Vice-Chair by unanimous ballot. (7-0)

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

Hearing appeals start time: 10:03 a.m.

Case No. 3, Goldberg Properties of Duluth, LLP, 4257 Haines Rd., Suite A., Hermantown, MN, appealing parcel 185-0101-00220. The appellant agreed with the assessor’s recommendation to reduce value by \$42,500 based on development costs to provide property access and utilities. The recommended assessment is \$15,000. John Heino and Sherri Puckett abstained from discussion. Heino/Doberstein moved to accept the assessor’s recommendation. (5-0-2, Peterson, Puckett abstention)

Case No. 17, Michael L. Dyste, 8724 Walton Pond Circle, Bloomington, MN, appealing parcel 365-6000-02520. The appellant agreed with the assessor’s recommendation to reduce value by \$36,700 due to a change in the frontage grading and a land shape adjustment. The recommended assessment is \$247,100. Doberstein/Cole moved to accept the assessor’s recommendation. (7-0)

Case No. 29, Charles Gange and Linda Johnson-Gange, 8953 Austin Rd., Alborn, MN, appealing parcel 395-0088-00280. The appellant agreed with the assessor's recommendation to reduce value by \$40,700 due to a 50' strip of land that is subject to provisions of the Army Corps of Engineers, Clean Water Act, and the City of Hermantown; as well as corrected building characteristics. The recommended assessment is \$326,600. Heino/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 36B, Ronald Bergh, 4227 Cooke St., Duluth, MN, appealing parcel 010-2110-06350. The appellant disagreed with the assessor's recommended assessment of \$13,400. The appellant provided handouts detailing related neighbor parcel information. Mr. Bergh felt the assessor's valuation was too high because the parcel is unbuildable, has limited access, and lacks utilities. Cersine/Peterson moved to reduce value by \$3,400. Motion failed (3-4, Cole, Doberstein, Heino, Puckett). Peterson/Heino moved to accept the Assessor's recommendation. (6-1, Cersine)

Case No. 36B, Ronald Bergh, 4227 Cooke St., Duluth, MN, appealing parcel 010-2110-08270. The appellant disagreed with the assessor's recommended assessment of \$35,300. The appellant felt the assessor's valuation was too high compared to neighboring valuations. Peterson/Cole moved to accept the Assessor's recommendation. (6-1, Cersine)

Case No. 36B, Ronald Bergh, 4227 Cooke St., Duluth, MN, appealing parcel 010-1140-01760. The appellant agreed with the assessor's recommendation to reduce value by \$13,200 due to deferred maintenance, water damage, and a nonfunctioning central heating system. The recommended assessment is \$45,600. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 8, James S. Sathers, 5112 Midway Rd., Duluth, MN, appealing parcels 280-0013-00880, 280-0013-00890, 280-0015-00295. The appellant disagreed with the assessor's recommended assessment of \$1,577,600. Mr. Sathers felt the assessor's valuation was too high because of the unusual layout of the property and the lack of comparable property valuations. Cole/Heino moved to accept the assessor's recommendation. (7-0)

The Board recessed at 11:32 a.m. and reconvened at 11:39 a.m. with all members present except Tim Peterson.

Case No. 38, Catherine L. Rackliffe, 5037 Lindahl Rd., Duluth, MN, appealing parcel 280-0015-00275. The appellant agreed with the assessor's recommendation to reduce value by \$26,100 due to corrected measurements and corrections made to the characteristics of the dwelling. The recommended assessment is \$261,600. Doberstein/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Tim Peterson entered the meeting at 11:42 a.m.

Case No. 32, DP Investments, LLC, 5608 W. 8<sup>th</sup> St., Duluth, MN, appealing parcel 010-1140-04640. The appellant agreed with the assessor's recommendation to reduce value by \$18,500 due to comparable sales in the Lincoln Park neighborhood for duplex properties. The recommended assessment is \$98,700. Peterson/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 31, Joshua S. Worcester, 4537 Sunset View Dr., Duluth, MN, appealing parcel 375-0010-03151. The appellant agreed with the assessor's recommendation to reduce value by \$47,600 due to a reduction of the construction quality assignment, addition of a jetted tub to the assessment record, and a correction of the foundation code for the open porch in front of the house. The recommended assessment is \$379,500. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 28, Big Pine Development, 419 Sparkman Ave., Duluth, MN, appealing parcels 375-0020-00570, 375-0020-00580, 375-0020-00590, 375-0020-00600, 375-0020-00810. The appellant agreed with the assessor's recommendation to reduce value by \$35,100 due to the quality and condition of the buildings and a reduction in land value to achieve equalization with other land assessed in Gnesen Township. The recommended assessment is \$315,200. Peterson/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 34, Daryl Carlson, 4738 London Rd., Duluth, MN, appealing parcel 010-2960-00320. The appellant agreed with the assessor's recommendation to reduce value by \$76,100 due to a comparison of the appellant's appraisal to the adjustment grid. The recommended assessment is \$460,000. Heino/Peterson moved to accept the assessor's recommendation. (7-0)

Tim Peterson stepped out of the meeting at 11:58 a.m.

Case No. 14, Roger Bergh, 920 N. 22<sup>nd</sup> Ave. West, Duluth, MN, appealing parcel 010-2110-06010. The appellant agreed with the assessor's recommendation to reduce value by \$5,000 due to the lack of utilities and no street access. The recommended assessment is \$4,900. Doberstein/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 44, Peter Branca, 4089 Ridgeview Rd., Rice Lake, MN, appealing parcel 520-0140-01510. The appellant disagreed with the assessor's recommended assessment of \$55,900. Mr. Branca felt the commercial classification was incorrect and stated that the garage is being used for personal use, not commercial use. The assessor noted that during an interior inspection the building contained a vehicle hoist, dedicated office space, and a parts storage room. In addition, the City of Rice Lake approved use as an automotive repair facility in 2015. Tim Peterson entered the meeting at 12:21 p.m. After further discussion, Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 15, John Williams, 16½ E. 8<sup>th</sup> St., Duluth, MN, appealing parcel 010-1070-00080. The appellant agreed with the assessor's recommendation to reduce value by \$7,000. The appellant had a fee appraisal completed after the Local Board of Appeal and Equalization with an opinion of value of \$68,000. The bedroom count was lowered to 1 and the finished attic was changed to 120 square feet. The recommended assessment is \$68,000. Peterson/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 21L, John Krysiak, 3116 Exeter St., Duluth, MN, appealing parcel 280-0012-00820. The appellant agreed with the assessor's recommendation to reduce value by \$13,800. At the time of revalue, an adjustment previously made by the County Board of Appeal and Equalization was removed in error; the adjustment was reinstated. The recommended assessment is \$43,100. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 35A, Mary Robinson, 2147 Old North Shore Rd., Duluth, MN, appealing parcel 280-0012-00220. The appellant agreed with the assessor's recommendation to reduce value by \$9,800. At the time of revalue, an adjustment previously made by the County Board of Appeal and Equalization was removed in error; the adjustment was reinstated. The recommended assessment is \$45,600. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 35B, Mary Robinson, 2147 Old North Shore Rd., Duluth, MN, appealing parcel 315-0010-02160. The appellant agreed with the assessor's recommendation to reduce value by \$25,100. At the time of revalue, the parcel was changed in error and valued as a non-contiguous, stand-alone property. The parcel shares common-contiguous ownership with the appellant's main parcel and it is recommended to value the subject parcel as contiguous. The recommended assessment is \$44,100. Heino/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 37, Robert Yankovich, 1350 Shilhon Rd., Duluth, MN, appealing parcel 315-0020-06090. The appellant agreed with the assessor's recommendation to reduce value by \$15,200 due to changes in attributes, grading, and condition. The recommended assessment is \$460,200. Doberstein/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 46, Donald Swanstrom, 9379 Pequaywan Lake Rd., Duluth, MN, appealing parcel 502-0046-00080. The appellant agreed with the assessor's recommendation to reduce value by \$45,800 due to corrections in overall grading and dimensions of the living area and attached garage. The recommended assessment is \$485,900. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 16, Craig Binsfield, 2302 E. 5<sup>th</sup> St., Duluth, MN, appealing parcels 010-1460-03590, 010-1460-03601. John Heino abstained from discussion. The appellant disagreed with the assessor's recommended assessment of \$158,600. The appellant provided the Board with an outline of previous sales marketing relating to the property. Mr. Binsfield felt the assessor's valuation was too high due to property redevelopment limitations and a small pool of potential buyers. Cole/Bigelow moved to reduce the property and building valuations by a total of \$31,700, due to functional obsolescence, resulting in a total assessment of \$126,900. The motion passed. (4-2-1, Peterson, Doberstein nay, Heino abstention)

The Board recessed at 1:22 p.m. and reconvened at 2:36 p.m. with all members present except John Heino, Dawn Cole, and Frank Bigelow.

John Heino, Dawn Cole, and Frank Bigelow entered the meeting at 2:38 p.m.

Case No. 19, Richard Haney, 3612 Huckleberry Ln., Duluth, MN, appealing parcel 375-0020-01910. The appellant disagreed with the assessor's recommended assessment of \$369,400 due to the location in relation to the nearest town and the lack of garbage and postal service. The appellant provided the Board with a summary of 2016-2017 assessment value changes for Gnesen Township properties. Peterson/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 22, Brandon Hankey, 2605 E. 3<sup>rd</sup> St., Duluth, MN, appealing parcel 010-4120-00190. The appellant disagreed with the assessor's recommendation to reduce value by \$37,500; the recommended assessment is \$546,500. The appellant felt the reduction should be higher due to

an outdated kitchen, the cost of asbestos removal, flood damage, and the lack of a functional master suite. The appellant provided the Board with relevant sales information and property photos. Doberstein/Peterson moved to reduce building value by \$75,000, resulting in a total assessment of \$509,000. (7-0)

Case No. 23, DEDA, 411 W. 1<sup>st</sup> St., Room 4025, Duluth, MN, appealing parcel 010-3957-00010. John Heino abstained from discussion. The appellant disagreed with the assessor's recommendation to reduce value by \$132,300; the recommended assessment is \$699,300. Josh Macinnes appeared on behalf of DEDA. The appellant felt the reduction should be higher due to building construction, the lack of retail tenants, and necessary improvements to make the building viable in the market place. The appellant provided the Board with an appraisal report and comparable sales information. Puckett/Peterson moved to reduce value of the building by \$170,600, resulting in a total assessment of \$661,000. (5-1-1, Doberstein nay, Heino abstention)

Case No. 24, Timothy Lambert, 5729 McQuade Rd., Duluth, MN, appealing parcel 415-0010-00310. The appellant disagreed with the assessor's recommended assessment of \$351,500. The appellant felt the value should be reduced because the building was constructed with salvage materials and various maintenance issues. Mr. Lambert provided the Board with a listing of comparable property valuations. Cole/Doberstein moved to reduce value of the land by \$40,800, resulting in a total assessment of \$310,700. (5-2, Heino, Peterson)

Case No. 25, David Meyer, 1385 Shilhon Rd., Duluth, MN, appealing parcel 315-0020-04375. The appellant disagreed with the assessor's recommended assessment of \$429,200. The appellant provided a listing of comparable home valuations to the Board. Mr. Meyer felt the assessor's valuation was too high due to several maintenance issues and estimates that 70%-75% of the land is unbuildable. Heino/Puckett moved to accept the assessor's recommendation. (6-1, Cersine)

The Board recessed at 5:31 p.m. and reconvened at 5:45 p.m. with all members present except Dawn Cole and John Heino.

Dawn Cole entered the meeting at 5:54 p.m.

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-04720. John Doberstein abstained from discussion. The appellant disagreed with the assessor's recommended assessment of \$194,700. The appellant provided relevant property information to the Board. Peterson moved to accept the assessor's recommendation; the motion failed due to lack of a second. Heino/Puckett moved to reduce the building value by \$10,400 due to a comparison of related sales, resulting in a total assessment of \$184,300. (5-0-1, Doberstein abstention, Heino absent)

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-03450. John Doberstein abstained from discussion. The appellant disagreed with the assessor's recommended assessment of \$144,800. The appellant provided relevant property information to the Board. Peterson/Puckett moved to reduce the building value by \$8,800 due to deferred maintenance, resulting in a total assessment of \$136,000. (5-0-1, Doberstein abstention, Heino absent)

John Doberstein exited the meeting at 6:38 p.m.

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-04710. The appellant disagreed with the assessor's recommended assessment of \$217,400. The appellant provided relevant property information to the Board. Peterson/Cersine moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-04700. The appellant agreed with the assessor's recommendation to reduce value by \$20,700 due to an analysis of sales in the current neighborhood and surrounding areas resulting in a change from \$71 a square foot to \$65 a square foot. The recommended assessment is \$216,200. Cole/Cersine moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-04690. The appellant disagreed with the assessor's recommended assessment of \$174,500. The appellant provided relevant property information to the Board. Cole/Puckett moved to reduce the building value by \$4,500, resulting in a total assessment of \$170,000. (5-0, Doberstein, Heino absent)

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-03500. The appellant agreed with the assessor's recommendation to reduce value by \$20,200 due to an analysis of sales in the current neighborhood and surrounding areas resulting in a change from \$60 a square foot to \$52 a square foot. The recommended assessment is \$119,000. Peterson/Cole moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-04680. The appellant disagreed with the assessor's recommended assessment of \$149,200. The appellant provided relevant property information to the Board. Cole/Puckett moved to reduce the building value by \$6,900 due to previously unidentified foundation issues, resulting in a total assessment of \$142,300. (5-0, Doberstein, Heino absent)

Case No. 30, Endion Properties LLC, 1611 Jefferson St., Duluth, MN, appealing parcel 010-1460-04740. The appellant agreed with the assessor's recommendation to reduce value by \$14,800 due to the removal of the garage from this parcel; it is geographically on a commercial parcel the taxpayer owns. The recommended assessment is \$118,500. Puckett/Cersine moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 36A, Ronald Bergh, 4227 Cooke St., Duluth, MN, appealing parcels 010-1350-10420, 010-1350-10450, 010-1350-10490. The appellant disagreed with the assessor's recommendation to reduce value by \$14,600 due to comparable values of neighboring parcels. The appellant provided handouts to the Board detailing comparable property values. The recommended assessment is \$33,600. Puckett/Cole moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 42, Larry McGough, 6181 Eagle Lake Dr., Maple Grove, MN, appealing parcel 010-4045-00010. The appellant disagreed with the assessor's recommended assessment of \$951,300; the appellant failed to appear. Peterson/Puckett moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 33L, Patrick & Kristine Waddick, 5376 N. Tischer Rd., Duluth, MN, appealing parcel 415-0010-04238. The appellant disagreed with the assessor's recommended assessment of \$649,100. Peterson/Cersine moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 41, Gary Bjorklund, 6366 Arnold Rd., Duluth, MN, appealing parcel 375-0010-04450. The appellant agreed with the assessor's recommendation to reduce value by \$61,300 due to measurement corrections and a grading adjustment to more accurately reflect the property. The recommended assessment is \$515,600. Cole/Peterson moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

Case No. 13, Magnate Capital LLC, 5027 South Bay Rd., Duluth, MN, appealing parcel 365-0010-03948. The appellant agreed with the assessor's recommendation to reduce value by \$93,800 due to a change in classification of one of the buildings from mini-warehouse to utility building with a gravel floor and a 10% reduction for rural location on the mini-storage buildings. The recommended assessment is \$631,600. Peterson/Puckett moved to accept the assessor's recommendation. (5-0, Doberstein, Heino absent)

At 8:12 p.m. Chair Bigelow recessed the County Board of Appeal and Equalization.

On Thursday, June 22, 2017, at 10:12 a.m. the County Board of Appeal and Equalization reconvened in the Liz Prebich Conference Room, Northland Office Center, Virginia, MN. The following members present: John Heino, John Doberstein, Sherri Puckett, Leonard Cersine, Tim Peterson, Dawn Cole, and Frank Bigelow - 7 Absent: None - 0.

Case No. 4, Kevin Dahler, 1635 Highway 5, Meadowlands, MN, appealing parcels 420-0030-03840, 420-0030-03800. The appellant disagreed with the assessor's recommended assessment of \$401,600. The appellant is unwilling to allow assessment staff to enter the home. The Department of Revenue has advised to local and county boards of review to refrain from making adjustments that benefit a homeowner who refuse an interior inspection. Peterson/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 20, Daryl Maninga and James Buria, 3477 Highway 53, Eveleth, MN, appealing parcels 690-0010-00570, 690-0010-00560, 690-0010-00590. The appellant agreed with the assessor's recommendation to reduce value by \$47,700 because of functional deficiencies due to the layout of the additions and corrections for HVAC, river frontage amounts, and overall effective age. Agricultural homestead classification has been reinstated due to comparison of productive area to meet the 10-acre qualifying threshold. The recommended assessment is \$392,100. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 26, William Partyka, 5340 Twin Lakes Loop 45, Aurora, MN, appealing parcels 570-0012-00011, 570-0012-00230. The appellant agreed with the assessor's recommendation to reduce value by \$7,000 due to a change in the finished status of the home. The recommended assessment is \$181,700. Peterson/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 10, Joseph Fredrickson and Michele Fagre, 3104 Fermoy Rd., Forbes, MN, appealing parcel 435-0010-01830. The appellant agreed with the assessor's recommendation to reduce value by \$8,000 due to the contributory value of the frontage being adjusted to reflect a floating

bog condition. The recommended assessment after reduction is \$72,800. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 5, James Nemanich, 2844 Mikes Lane, Orr, MN, appealing parcels 698-0010-03054, 698-0033-00110. The appellant disagreed with the assessor's recommendation to reduce value by \$33,500; the recommended assessment after reduction is \$680,400. The appellant felt the value should be reduced to \$595,053 based on the purchase price of the property. The appellant provided a property summary report and an appraisal to the Board. Heino/Doberstein moved to accept the assessor's recommendation. (5-2, Cersine, Peterson)

Case No. 6, Paul & Donna Grabek, 29W422 Mercury Court, Bartlett, IL, appealing parcel 250-0105-00210. The appellant disagreed with the assessor's recommendation to reduce value by \$3,900; the recommended assessment after reduction is \$405,800. The appellant felt the value should be reduced further because they disagreed with the upgrade of kitchen quality, questions regarding structural valuation, and comparison to other properties. The appellant provided a property summary report and comparable property values to the Board. Peterson/Puckett moved to accept the assessor's recommendation. (5-2, Bigelow, Cersine)

Case No. 45-A, Paul & Carol Knuti, 5340 Twin Lakes Loop 45, Aurora, MN, appealing parcels 330-0010-01940, 330-0010-01930, 330-0010-01900. The appellant disagreed with the assessor's recommendation to reduce value by \$10,800; the recommended assessment after reduction is \$301,700. The appellant felt the value should be reduced further due to the wet condition of the land. Cole/Puckett moved to change the grading of parcel 330-0010-01930 to lowland swamp. Cole/Doberstein moved to amend the motion and change the land classification of parcel 330-0010-1930 from average to fair; resulting in a \$2,000 reduction in value. (5-2, Peterson, Heino) The amended motion passed. (6-1, Heino) Tim Peterson stepped out of the meeting at 12:41 p.m. Doberstein/Heino moved to approve a reduction of \$10,800 for parcel 330-0010-01940 due to significant moisture issues in portions of the insulation, sheeting, and siding of the main dwelling. (6-0, Peterson absent) Total reduction is \$12,800, resulting in a total assessment of \$299,700.

Tim Peterson returned to the meeting at 12:57 p.m.

Case No. 12, Thomas Bittman, 3319 Macon Rd., Iron, MN, appealing parcel 435-0010-01390. The appellant disagreed with the assessor's recommendation to reduce value by \$2,300; the recommended assessment after reduction is \$6,100. The appellant felt the value should be reduced due to the lack of access and overall land quality. Doberstein/Puckett moved to reduce value of the land by \$4,600, resulting in a total assessment of \$3,800. (6-1, Peterson)

The Board recessed at 1:15 p.m. and reconvened at 1:27 p.m. with all members present.

Case No. 1B, Edmund Roskoski, 5409 North Court, Mt. Iron, MN, appealing parcel 175-0010-02500. The appellant disagreed with the assessor's recommended assessment of \$46,400. The appellant felt the value should be \$44,700 due to the lack of updates to the home since it was built. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 1A, Edmund Roskoski, 5409 North Court, Mt. Iron, MN, appealing parcels 175-0012-00150, 175-0012-00160, 175-0069-00900. The appellant disagreed with the assessor's recommended assessment of \$138,700. The appellant felt the value should be \$102,500 due to overall property condition and deferred maintenance. The appellant provided the Board an



appraisal, photos of the property, and miscellaneous property information. Doberstein/Puckett moved to accept the assessor's recommendation. (7-0)

The Board recessed at 2:12 p.m. and reconvened at 2:57 p.m. with all members present except Dawn Cole.

Case No. 7, Michael Cassady, 5090 London Rd., Apt 3, Duluth, MN, appealing parcel 435-0010-01600. The appellant agreed with the assessor's recommendation to reduce value by \$900 due to a correction to the square footage of the cabin and contributory value of the covered porch. The recommended assessment after reduction is \$77,600. Heino/Peterson moved to accept the assessor's recommendation. (6-0, Cole absent)

Dawn Cole entered the meeting at 2:59 p.m.

Case No. 40A, PollyAnn Sorcan, 1202 W. 3<sup>rd</sup> St. Eveleth, MN, appealing parcels 040-0190-01380, 040-0190-01490. The appellant disagreed with the assessor's recommended assessment of \$96,400. The appellant did not appear before the Board. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 40B, PollyAnn Sorcan, 1202 W. 3<sup>rd</sup> St. Eveleth, MN, appealing parcel 040-0080-01220. The appellant disagreed with the assessor's recommended assessment of \$42,100. The appellant did not appear before the Board. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

The Board held a discussion on how to improve the "Presenting Appeals to the St. Louis County Board of Equalization" pamphlet that is given to appellants prior to their appearance before the Board. Heino/Bigelow moved to change the wording of the Best Evidence of Value Box to "In general, a recent appraisal means within the last 18 months of the previous Board meeting." (6-1, Cole)

John Heino exited the meeting at 4:16 p.m.

Case No. 47, Bob Pontinen, 7376 Hwy. 97, Eveleth, MN, appealing parcel 060-0055-00193. The appellant disagreed with the assessor's recommended assessment of \$292,300. The appellant felt the value should be reduced due to noise from trucks hauling material from a nearby gravel pit. Peterson/Puckett moved to accept the assessor's recommendation; motion failed. (3-3, Bigelow, Cersine, Cole) The Assessor's Office indicated that the entire jurisdiction is set for routine revaluation in 2017 for the 2018 assessment period. Peterson/Doberstein moved to accept the assessor's recommendation. (5-1, Cersine nay, Heino absent)

Tim Peterson exited the meeting at 4:55 p.m.

Case No. 2, Roger D. Corradi, 5592 McNiven Rd., Chisholm, MN, appealing parcels 235-0010-01720, 235-0010-01860. The appellant disagreed with the assessor's recommended assessment of \$95,000. The appellant felt the value should be lower based on the purchase price of the two parcels. Cole/Cersine moved to accept the assessor's recommendation. (5-0, Heino, Peterson absent)

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

County Assessor Dave Sipila presented a spreadsheet of current year assessment changes. Assessor Sipila stated that the changes were due to various reasons. Doberstein/Cole moved to approve the changes as presented. (5-0, Peterson, Heino absent)

With no further appeals to consider, Cole/Cersine 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 2017, 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 2017.

YEAS: Doberstein, Puckett, Cersine, Cole, and Chair Bigelow – 5

NAYS: None

ABSENT: Heino, Peterson - 2

At 5:15 p.m., June 22, 2017, Cole/Cersine moved to adjourn the 2017 Special Board of Appeal and Equalization. (5-0, Heino, Peterson absent)



Phil Chapman, Deputy Auditor/Clerk of the County Board