

**ST. LOUIS COUNTY SPECIAL BOARD
OF APPEAL AND EQUALIZATION
FOR THE ASSESSMENT YEAR
OF 2022 PAYABLE 2023**

The meeting of the 2022 St. Louis County Special Board of Appeal and Equalization (the “Board”) was called to order at 10:00 a.m. on Thursday, June 16, 2022, at the Liz Prebich Conference Room, Government Services Center (GSC), Virginia, MN, by Phil Chapman, Deputy County Auditor/Clerk of County Board. By Resolution No. 22-307, adopted May 24, 2022, 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
John Doberstein	District 2, absent
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 2022 Special Board of Appeal and Equalization. Cole/Vigen nominated John Doberstein for Chair; no other nominations were received. Bigelow/Peterson moved to close nominations and declare John Doberstein Chair by unanimous ballot. (6-0; Doberstein absent)

Deputy Auditor Chapman asked for nominations for Vice-Chair of the 2022 Special Board of Appeal and Equalization. Vigen/Puckett nominated Tim Peterson for Vice-Chair; no other nominations were received. Bigelow/Cole moved to close nominations and declare Tim Peterson Vice-Chair by unanimous ballot. (6-0; Doberstein absent)

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. 3A, 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 recommendation to reduce building value by \$1,500, bringing the total assessment to \$40,400. Mr. Roskoski asked that the property be valued at \$35,000 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 in the area and stated that there is only one bathroom in the house; however, the assessor listed 1 ¼ as the number of baths. The Assessor noted that the basement shower is on record because of plumbing. The Assessor recommended a \$1,500 building reduction due to accelerated depreciation of the property and a reclassification from 201-3 to 204-0 because no one has occupied the home since 2019. Vigen/Puckett moved to accept the assessor’s recommendation to change the classification from 201-3 to 204-0 and to

reduce the building value by \$1,500, bringing the total assessment to \$40,400. (6-0, Doberstein absent)

The Board recessed at 10:20 a.m. At 10:36 a.m., the Board reconvened with all members present except John Doberstein.

Case No. 22-35A, Thomas & Laura Blackwell, 8154 Norwegian Bay S., Cook, MN, appealing parcels 698-0040-00530, 698-0040-00560, 698-0040-00520. The appellant disagreed with the Assessor's recommended assessment of \$178,500. Mr. Blackwell felt the county should use actual sales data as outlined in the manual for Appraising Residential Properties of the Appraisal Institute, and not a formula to determine valuation of waterfront footage. Mr. Blackwell provided the Board with a handout that detailed comparable sales and commented that there were three specific sales that he felt should be used to determine valuation of his property. The Assessor requested that the Board make no change to the assessment and allow the valuation issue to be resolved through the tax court process. Bigelow/Puckett moved to extend conversation and consider adjusting valuation. (5-1, Peterson nay, Doberstein absent). After further discussion, Vigen/Peterson moved to accept the assessor's recommended assessment of \$178,500. (4-2, Bigelow, Cersine nay, Doberstein absent)

Case No. 10A, Jason Coy, 4218 Vermilion Trail, Aurora, MN, appealing parcel 677-0013-00012. The appellant disagreed with the Assessor's recommended assessment of \$185,500. The Assessor noted that the parcel saw an increase from \$123,600 to the current value of \$185,500; however, the appellant refused to allow an assessor to inspect the property. Vigen/Bigelow moved to accept the assessor's recommendation. (6-0, Doberstein absent)

Case No. 22-19A, Edward & Carolyn Vest, 4153 Saint Mary's Court, Eveleth, MN, appealing parcel 340-0172-00100. The appellants disagreed with the assessor's recommended assessment of \$489,400 due the shoreline being classified as good and requested that the classification be changed to average. Mr. & Mrs. Vest commented that the average classification has been in effect for the last 20 years and presented the board with shoreline samples and a handout detailing the shoreline condition. The Assessor said Fayal Township was part of a comprehensive reappraisal for the 2022 assessment year and improved properties on similar sized lakes within 2.5 miles of the subject property were analyzed. The parcel saw an increase from \$372,100 to the current value of \$489,400; the local board applied a 5% overall reduction on the house and attached garage to account for defective siding. Bigelow/Cersine moved to change the shoreline classification from good to average, resulting in a \$18,400 decrease in land value and a total assessment of \$471,000. (6-0, Doberstein absent)

The Board recessed at 11:39 a.m. At 11:45 a.m., the Board reconvened with all members present except John Doberstein.

Case No. 7A, Daniel Christensen, 8509 Zenith Road, Bloomington, MN, appealing parcel 425-0030-02490. The appellant agreed with the assessor's recommendation to reduce land value by \$5,700 because there is no road developed to the cabin site, and to reduce building value by \$7,700 due to the cabin quality resulting in a total reduction of \$13,400 bringing the recommended total assessment to \$74,600. Cole/Bigelow moved to accept the assessor's recommendation. (6-0, Doberstein absent)

Case No. 11A, Robert Levi & Wendy Maki, 25 Lords Hwy., Weston, CT, appealing parcel 698-0010-01080. The appellant agreed with the assessor's recommendation to reduce building value by \$525,400 due to the lack of comparable sales for a home of that quality, a lack of true value of the personal property, and for being overbuilt for the area. The decrease in building value of \$525,400 resulted in a recommended total assessment of \$2,900,000. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0, Doberstein absent)

The Board recessed at 11:57 a.m. At 1:07 p.m., the Board reconvened with all members present except John Doberstein.

Case No. 2A, John Roskoski, 5409 North Court, Mt. Iron, MN, appealing parcel 175-0012-00150. Parcels 175-0012-00150, 175-0012-00160, 175-0069-00900 were included in the Assessor's report to the Board because they are contiguous properties. Edmund Roskoski, appearing on behalf of John Roskoski, said parcel 175-0012-00150 should be valued at \$102,000 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. The Assessor recommended a decrease in building value of \$600 to reflect the deterioration of the attached deck and a 5% reduction to the pole building on the homestead parcel, resulting in a recommended total assessment of \$165,400 for the three contiguous parcels. Vigen/Puckett moved to accept the assessor's recommendation. (5-1, Bigelow nay, Doberstein absent)

Case No. 33A, Arrowhead House Properties LLC, 16 S 18th Ave. E., Duluth, MN, parcel 010-1480-00910. John Vigen recused himself from discussion and voting. The County Assessor said that he brought this before the Board because the City of Duluth Local Board of Appeal and Equalization changed the property classification from Commercial to Residential without reason, which violated their directive for decisions to be supported by facts and Minnesota law. The Assessor recommended a change in classification from Residential to Commercial because it does not meet the Minnesota Department of Revenue's opinion of a residential non-homestead property. Doug Breiland and Christine Breiland appeared on behalf of Arrowhead House Properties LLC. The appellants provided the Board with a listing of private for-profit programs located in St. Louis, Carlton, and Lake Counties and a current table of Intensive Residential Treatment Programs operating in the State of Minnesota. The appellants noted that all were classified as exempt or residential. Kim Hoffmocker, of St. Louis County Public Health and Human Services, commented that adult foster care facilities are classified as residential because they have full-time residents. Peterson/Puckett moved to accept the county recommendation to change the classification to 3A Commercial/Industrial. (1-4, Peterson aye, Puckett, Cersine, Cole, Bigelow nay, Vigen abstention, Doberstein absent) After further discussion, Bigelow/Puckett moved to leave the classification as Residential. (3-2, Peterson, Cole nay, Vigen abstention, Doberstein absent)

The Board recessed at 2:20 p.m. At 2:27 p.m., the Board reconvened with all members present except John Doberstein.

Case No. 41A, Steven & Christine Peterson, 6173 Pike Bay Drive, Tower, MN, appealing parcel 560-0010-00245. The appellant agreed with the assessor's recommendation to reduce land value by \$145,700. During the inspection process, the assessor assigned an additional 215 feet of frontage to account for lakeshore that the property uses on the shoreline of Lake Vermilion. At the appellant's request the county investigated and determined that the previously assessed

amount of 35 feet of frontage was correct. The adjustment resulted in a land value reduction of \$145,700, bringing the total assessed value to \$376,800. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0, Doberstein absent)

The Board recessed at 2:35 p.m. At 2:36 p.m., the Board reconvened with all members present except John Doberstein.

Case No. 55A, Mark & Dora Skerjance; Brian & Linda Kohlhase, 4490 Woodlawn Circle, Eveleth, MN, appealing parcels 679-0015-00771, 679-0016-00060, 679-0016-00100, 015-0070-00010, 015-0070-00041. The appellant agreed with the assessor's recommendation to reduce total land value by \$28,600 because the extension of the mining operation that abuts the land resulted in the closure of the southern end of the primary access road. The road remains accessible from the north end. The land value reduction of \$28,600, resulted in a recommended total assessment of \$238,300. Puckett/Cersine moved to accept the assessor's recommendation. (6-0, Doberstein absent)

Case No. 17A, Gary & Elaine Elmquist, 4273 McKinley Rd., Gilbert, MN, appealing parcel 677-0014-00174. The appellant disagreed with the Assessor's recommended assessment of \$219,200. The Assessor noted that the parcel saw an increase from \$181,900 to the current value of \$219,200; however, the appellant refused entry to allow an inspection of the property. Vigen/Puckett moved to accept the assessor's recommendation. (6-0, Doberstein absent)

Case No. 4A, Michael & Roberta Maish, 7657 Murphy Lake Rd., Eveleth, MN, appealing parcel 690-0010-04430. The appellant agreed with the assessor's recommendation to reduce total value by \$22,300. The Assessor recommended a land value reduction of \$17,500 to lake frontage grading and a building value reduction of \$4,800 due to applied adjustments to building condition attributes. The reduction resulted in a recommended total assessment of \$356,900. Peterson/Bigelow moved to accept the assessor's recommendation. (6-0, Doberstein absent)

Case No. 36A, Leonard Groom, 4412 Cedar Island Drive, Eveleth, MN, appealing parcel 340-0042-00530. Len Cersine recused himself from discussion and voting. The appellant disagreed with the assessor's recommended assessment of \$425,425 based on the opinion of value from an Appraisal of Real Property dated April 6, 2022. Mr. Groom provided the Board with a copy of the appraisal. The Assessor noted that an interior inspection done for the local board resulted in changes to the property record. A reduction was made in the quality of basement finish and the total finished basement area was increased; square footage for the attached garage was corrected resulting in additional square footage to the house; a detached garage built in 2020 and is insulated with heat and the property was updated 200 amp. electrical service. The changes reflect a net value increase of \$23,000. Cole/Vigen moved to accept the assessor's recommendation. (4-1, Bigelow nay, Cersine abstention, Doberstein absent)

The Board recessed at 3:10 p.m. At 4:19 p.m., the Board reconvened with John Vigen, Dawn Cole, Frank Bigelow present and Sherri Puckett, Tim Peterson, John Doberstein absent.

Case No. 34A, Robert & Beth Skalko, 5441 Diamond Lane, Mountain Iron, MN, appealing parcel 175-0130-00010. The appellant disagreed with the current assessment of \$550,000 based on information contained in a Comparative Market Analysis (dated May 13, 2022) that the appellant provided to the Board. The Assessor noted that the current value of \$550,000 reflects a 17% overbuilt adjustment previously granted by the County Board of Appeal and Equalization.

The Assessor recommended a value of \$683,100 based on removing an overbuilt adjustment and increasing the quality of the home to reflect its actual build and amenities. Vigen/Cersine moved to approve a total assessment of \$550,000. (4-0, Puckett, Peterson, Doberstein absent)

Case No. 49L, Darwin and Kim Rasmusson, 6913 Taylor Rd., Virginia, MN, appealing parcel 570-0200-00100. The appellant disagreed with the assessor's recommended total assessment of \$545,800 because they are being assessed at a greater percentage of market value compared to the percentage applied to other properties of the same class in the same taxing district. The Assessor noted that the property was inspected for the local board which resulted in adjustments to the upper-level finish and a change of the foundation to monolithic slab. Sales of similar properties within 12 miles were analyzed and support the current assessment. Vigen/Cersine moved to accept the assessor's recommended valuation of \$545,800. (4-0, Puckett, Doberstein, Peterson absent)

At 4:54 p.m. Frank Bigelow recessed the County Board of Appeal and Equalization.

On Wednesday, June 22, 2022, at 10:03 a.m. the County Board of Appeal and Equalization reconvened at the St. Louis River Room, Government Services Center (GSC), Duluth, MN. The following members were present: John Vigen, Tim Peterson, Sherri Puckett, Leonard Cersine, Dawn Cole, and Chair John Doberstein - 6. Absent: Frank Bigelow - 1.

Deputy Auditor Chapman administered the oath of office to John Doberstein (absent for the June 16, 2022, meeting).

Case No. 9A, Mary Moline, 2113 Woodhaven Lane, Duluth, MN, appealing parcel 375-6010-41125. The appellant disagreed with the assessor's recommended total assessment of \$469,600 because they were unequally assessed when compared to other properties and a market value increase is unwarranted based on the current lack of a market on the Island Lake Reservoir with the impending buyout of leased land from Allete. The appellant provided the Board with a handout detailing comparable property sales. The assessor noted that sales of similar neighboring properties within 18 miles of the subject property were analyzed. Vigen/Puckett moved to accept the assessor's recommended valuation of \$469,600. (6-0, Bigelow absent)

Case No. 21A, Robert Kolojeski, 5252 North Comstock Lake Rd., Duluth, MN, appealing parcel 280-0015-00320. The appellant disagreed with the assessor's recommended total assessment of \$112,700 because property access is limited, and a good portion of the property is wetland. Peterson/Vigen moved to accept the assessor's recommended valuation of \$112,700. (6-0, Bigelow absent)

Case No. 22A, Robert Kolojeski, 5252 North Comstock Lake Rd., Duluth, MN, appealing parcel 280-0015-00246. The appellant disagreed with the assessor's recommended total assessment of \$87,200 because a portion of the property contains wetland area. Peterson/Cole moved to accept the assessor's recommended valuation of \$87,700. (6-0, Bigelow absent)

Case No. 53A, Allen Anderson, 8503 Vineland Street, Duluth, MN, appealing parcel 010-0240-00570. The appellant agreed with the assessor's recommendation to reduce building value by \$13,800. During the local board inspection, the assessor noted that a spiral staircase is the only entrance to the upper floor. The adjustment resulted in a total assessment of \$188,200. Peterson/Vigen moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 52L, Gary Doty, 3895 Okerstrom Rd., Duluth, MN, appealing parcel 010-2190-00095. The appellant agreed with the assessor's recommendation to reduce building value by \$64,800. During the inspection and verification, it was determined that the home is a manufactured home. The style was changed from modular to manufactured and the bathroom count was lowered from 2 to 1.75. The adjustments resulted in a total assessment of \$262,000. Vigen/Cersine moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 38A, Susan Peters, 2901 S. Lake Ave., Duluth, MN, appealing parcels 010-3100-01020, 010-3110-03080. The appellant agreed with the assessor's recommendation to reduce building value by a net total of \$185,600. The original cabin was completely rebuilt when the main portion of the house was built, and the two buildings are connected through a skywalk area. Due to the custom nature of the property and shared utilities for all portions of the property, this should be one main structure split across the two parcels rather than two individual residences existing on separate parcels. The net building adjustment resulted in a total assessment of \$1,375,600. Vigen/Peterson moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 58L, Thomas Gavin, 1199 Culligan Lane, Mendota Heights, MN, appealing parcel 010-4045-00030. The appellant disagreed with the assessor's recommended assessment of \$932,900. The Assessor noted that the subject unit is part of a condo building that did not receive an increase this year for market conditions and it is part of an active tax court case. The assessor recommendation is no change to allow the tax court case to finalize. Cole/Puckett moved to accept the assessor's recommended assessment of \$932,900. (6-0, Bigelow absent)

Case No. 57L, Jeffrey & Colleen Tweten, 5397 McQuade Rd., Duluth, MN, appealing parcels 415-0010-03752, 415-0010-03753. The appellant disagreed with the assessor's recommended assessment of \$381,000. The appellant refused entry to allow an interior inspection of the property. Peterson/Cole moved to accept the assessor's recommended assessment of \$381,000. (6-0, Bigelow absent)

Case No. 56L, Frank Whiteman, 5128 Arnold Rd., Duluth, MN, appealing parcel 520-0016-01370. The appellant agreed with the assessor's recommendation to reduce building value by \$31,000. After an inspection, the effective age of the dwelling was increased resulting in a reduction. The adjustment resulted in a total assessment of \$211,800. Vigen/Cole moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 37L, Robert Kangas, 4341 Schultz Rd., Rice Lake, MN, appealing parcel 520-0011-00530. The appellant disagreed with the assessor's recommended assessment of \$419,400. The appellant refused entry to allow an inspection of the property. Peterson/Puckett moved to accept the assessor's recommended assessment of \$419,400. (6-0, Bigelow absent)

Case No. 46L, Blaine Shelton, 5484 Thompson Hill Road, Duluth, MN, appealing parcel 450-0010-03761. The appellant disagreed with the assessor's recommended assessment of \$275,300. The assessor commented that they were unable to contact the appellant to schedule an inspection. Puckett/Cole moved to accept the assessor's recommended assessment of \$275,300. (6-0, Bigelow absent)

Case No. 29A, Jacob Myrvold, 12042 Ahlgren Rd., Floodwood, MN, appealing parcels 390-0010-02060, 390-0010-02040, 390-0010-02070. The appellant disagreed with the assessor's recommended total assessment of \$230,400 because of the number of land sales related to the pipeline, which caused property values to be inflated in the area. The assessor noted that due to the 2021 sales study; Halden Township was subject to a value increase; the parcels owned by the appellant saw an increase from \$215,900 to \$230,400. Doberstein/Puckett moved to accept the assessor's recommended valuation of \$230,400. (5-1, Cersine nay, Bigelow absent)

Case No. 40A, Karin & Craig Johnson, 916 West Minnehaha Parkway, Minneapolis, MN, appealing parcel 010-4598-00050. The appellant disagreed with the assessor's recommended total assessment of \$519,900 because the proposed county valuation does not align with recent residential sales of units in their building. The appellant provided the Board with a handout detailing recent sales and said that they feel their valuation should be \$479,554 based on the data. The assessor noted that the property was part of the re-assessment of downtown Duluth condominiums for the 2022 assessment and has a view of Canal Park and Lake Superior. Peterson/Puckett moved to accept the assessor's recommended valuation; motion failed. (3-3, Puckett, Peterson, Cole aye; Vigen, Cersine, Doberstein nay; Bigelow absent). After further discussion, Vigen/Cersine moved to decrease building value by \$39,900 due to the view elevation and difference in quality of finish compared to similar properties, bringing the total assessment to \$480,000. (4-2 Peterson, Puckett nay, Bigelow absent)

The Board recessed at 12:05 p.m. At 12:11 p.m., the Board reconvened with all members present except Frank Bigelow.

Case No. 23A, Ray Peterson, Peterson Family Cabin, LLC, 3924 E. Skyline Pkwy., Duluth, MN, appealing parcels 387-0320-00040, 387-0410-00140. Dawn Cole recused herself from discussion and voting. The appellant refused entry to allow an interior inspection of the property. Vigen/Cole moved to accept the assessor's recommended valuation of \$489,000. (5-0, Cole abstention, Bigelow absent)

The Board recessed at 12:14 p.m. At 12:23 p.m., the Board reconvened with all members present except Frank Bigelow.

Case No. 24A, Ray Peterson, 3924 E. Skyline Pkwy, Duluth, MN, appealing parcel 010-3830-16400. The appellant agreed with the assessor's recommendation to reduce building value by \$15,900, bringing the recommended total assessment to \$147,200. The number of stories was changed from 2 ¼ to 2. Peterson/Vigen moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 59A, Ray Peterson, 3924 E. Skyline Pkwy, Duluth, MN, appealing parcel 010-3830-08810. The appellant agreed with the assessor's recommendation to reduce building value by \$17,000, bringing the recommended total assessment to \$154,500. Building attribute changes included removing a third kitchen, the quality of basement finishings was lowered, and description was changed from triplex to duplex. Peterson/Cersine moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 54A, Stephanie Lyons, 9225 Vinland St., Duluth, MN, appealing parcel 010-3480-00370. The appellant refused entry to allow an interior inspection of the property.

Peterson/Vigen moved to accept the assessor's recommended valuation of \$154,700. (6-0, Bigelow absent)

Case No. 18A, Keith & Marlene Appleberry, 1345 N. 18th Ave E., Ely, MN, appealing parcel 030-0290-01850. The appellants disagreed with the assessor's recommended total assessment of \$450,500 because they had a manufactured house put on their property, do not have a finished basement and the proposed county valuation does not align with recent residential sales. The appellant provided the Board with a handout detailing recent sales. The assessor noted that due to sales activity and studies, increases of 25% on land and 20% on buildings was applied to the Shagawa Lake area. Peterson/Cersine moved to decrease building value by \$35,500, due to the limited functionality of having a modular home attached to the home, bringing the total assessment to \$415,000. (6-0, Bigelow absent)

The Board recessed at 1:04 p.m. At 1:08 p.m., the Board reconvened with all members present except Frank Bigelow.

Case No. 26A, Thomas Marczak, 2833 Jean Duluth Rd., Duluth, MN, appealing parcel 010-2720-00370. The appellant disagreed with the assessor's recommended total assessment of \$92,300. Vigen/Puckett moved to accept the assessor's recommended assessment. (6-0, Bigelow absent)

Case No. 27A, Thomas Marczak, 2833 Jean Duluth Rd., Duluth, MN, appealing parcels 010-2010-00365, 010-2010-00360. The appellant disagreed with the assessor's recommended total assessment of \$265,800. The appellant refused entry to allow an interior inspection of the property. Vigen/Cole moved to accept the assessor's recommended assessment. (6-0, Bigelow absent)

The Board recessed at 1:28 p.m. At 3:00 p.m., the Board reconvened with all members present except Frank Bigelow.

Case No. 25A, Katherine Carter, 6223 Petre St., Duluth, MN, appealing parcels 010-00850-00200, 010-00850-00250. John Doberstein recused himself from discussion and voting. The appellant disagreed with the assessor's recommended total assessment of \$73,900. The assessor noted that the appellant refused entry to allow an interior inspection of the property. The appellants said that they were questioning land value, not building value; they felt an interior inspection was not necessary. Cole/Vigen moved to accept the assessor's recommended assessment. (5-0, Doberstein abstention, Bigelow absent)

Case No. 20L, Bruce & Bonnie Anderson, 4929 Fish Lake Rd., Duluth, MN, appealing parcel 365-0010-04060. The appellant agreed with the assessor's recommendation to reduce land value by \$18,500 and building value by \$1,300, bringing the recommended total assessment to \$212,900. The overall quality of shoreline was reduced, and the condition of the house was lowered. Vigen/Doberstein moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 31, Kevin Lund, 5319 Roosevelt Dr., Duluth, MN, appealing parcel 395-0087-00010. The appellant disagreed with the assessor's recommended total assessment of \$647,500. The appellant said that the price per square foot for the property was higher compared to actual sales

in the neighborhood. After further discussion, Cole/Cersine moved to accept the assessor's recommended assessment. (6-0, Bigelow absent)

Case No. 32, Kevin Lund, 5319 Roosevelt Dr, Duluth, MN, appealing parcel 365-6000-33705. The appellant disagreed with the assessor's recommended total assessment of \$413,500 due to the irregular land shape of the parcel. The assessor said that in addition to value reductions for shape, the County Board of Appeal and Equalization's 2021 decision to lower the property owners land value is still in effect. After further discussion, Vigen/Puckett moved to accept the assessor's recommended assessment. (5-1, Peterson nay, Bigelow absent)

Case No. 08A, William Patterson, 5700 Lewis Court, Battendorf, IA, appealing parcel 610-0030-00010. The appellant agreed with the assessor's recommendation to reduce building value by \$32,900, bringing the recommended total assessment to \$238,400. An interior inspection resulted in changes being made to the record to reflect the seasonal nature of the home as well as the lack of updating and the layout of the home. Vigen/Cersine moved to accept the assessor's recommendation. (6-0, Bigelow absent)

The Board recessed at 3:52 p.m. At 4:15 p.m., the Board reconvened with all members present except Frank Bigelow.

Case No. 44A, Jerel Fineout, 3907 87th Ave W., Duluth, MN, appealing parcel 010-2741-00310. The appellant disagreed with the assessor's recommended total assessment of \$342,200 because of the proximity of the property to the racetrack and the only heat source for the home is a wood boiler. The assessor said that an interior inspection could not be done because the appellant denied access; however, the county adjusted value based on photos provided to the local board. The building value was reduced by \$18,700 due to the effective age of the residence and storage being lowered; the adjustment resulted in the total valuation being lowered from \$360,900 to \$342,200. After further discussion, Peterson/Vigen moved to reduce building value by \$15,000 due to a central heat system that doesn't meet standards, bringing the total assessment to \$327,200. (6-0, Bigelow absent)

The Board recessed at 4:43 p.m. At 5:25 p.m., the Board reconvened with all members present except Frank Bigelow.

County Assessor Dave Sipila presented a list of appellants who agreed no change was required and withdrew their appeal. Vigen/Cersine moved to approve the list as presented. (6-0, Bigelow absent)

County Assessor Dave Sipila presented a spreadsheet of current year administrative changes. Vigen/Cersine moved to approve the list as presented. (6-0, Bigelow absent)

The Board recessed at 5:28 p.m. At 5:30 p.m., the Board reconvened with all members present except Frank Bigelow.

Case No. 51A, Lake Superior Area Realtors, Inc., 4031 Grand Ave., Duluth, MN, appealing parcel 010-2120-01390. Sherri Puckett and John Doberstein recused themselves from discussion and voting. John Vigen and Dawn Cole disclosed that they were members of the Multiple Listing Service (MLS); however, there was no conflict of interest. The appellant disagreed with the assessor's recommended total assessment of \$558,100. Gabe Walsh, appearing on behalf of Lake

Superior Area Realtors, Inc., provided a handout to the Board with details of comparable properties and said that the value of the property should be \$465,000 based on comparable properties. After further discussion, Vigen/Cole moved to accept the assessor's recommended assessment. (4-0, Puckett, Doberstein abstention, Bigelow absent)

Case No. 45A, Brad Rauzi, 1910 Vahalla Dr., Duluth, MN, appealing parcel 010-4405-00140. The appellant disagreed with the assessor's recommended total assessment of \$542,500 due to the price per square foot and information contained in a market analysis that the appellant provided to the Board. Vigen/Puckett moved to accept the assessor's recommended assessment. (6-0, Bigelow absent)

Case No. 28A, Joshua Holte, 714 N. 9th Ave. E., Duluth, MN, appealing parcel 010-3850-04110. The appellant disagreed with the assessor's recommended total assessment of \$130,000 because they purchased the home in August of 2018 for 79,000 and functional issues with a 2nd bedroom. Peterson/Puckett moved to accept the assessor's recommended assessment. (6-0, Bigelow absent)

With no further appeals to consider, Vigen/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 2022, 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, Albion, 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 2022.

YEAS: Vigen, Peterson, Puckett, Cersine, Cole, and Chair Doberstein - 6
NAYS: None - 0
ABSENT: Bigelow - 1

At 6:38 p.m., June 22, 2022, Peterson/Cersine moved to adjourn the 2022 Special Board of Appeal and Equalization. (7-0)


Phil Chapman, Deputy Auditor/Clerk of the County Board