

**ST. LOUIS COUNTY SPECIAL BOARD  
OF APPEAL AND EQUALIZATION  
FOR THE ASSESSMENT YEAR  
OF 2013 PAYABLE 2014**

The meeting of the 2013 St. Louis County Board of Appeal and Equalization (the “Board”) was called to order at 9:51 a.m. on Tuesday, June 18, 2013, in the St. Louis County Board Room, 2<sup>nd</sup> Floor, Courthouse, Duluth, MN, by Phil Chapman, Deputy Auditor/Interim Clerk of County Board. By Resolution No. 13-246, adopted April 23, 2013, the St. Louis County Board of Commissioners appointed the following to serve on the Special Board of Appeal and Equalization and roll call was taken:

John Heino – District 1, present;  
John Sillanpa – District 2, present;  
Kevin O’Brien – 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 2013 Special Board of Equalization. Cersine/O’Brien nominated Frank Bigelow. No other nominations were received. Cersine/O’Brien moved to close nominations and declare Frank Bigelow Chair by unanimous ballot. Vote: 6-0

Chair Bigelow asked for nominations for Vice-Chair of the 2013 Special Board of Equalization. Cersine/O’Brien nominated Dawn Cole as Vice-chair. Dawn Cole respectfully declined the nomination of Vice-Chair. Heino/Cersine nominated Kevin O’Brien. No other nominations were received. Heino/Cersine moved to close nominations and declare Kevin O’Brien Vice-Chair by unanimous ballot. Vote: 6-0

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

A brief recess was taken from 10:00 a.m. to 10:04 a.m.

Hearing appeals start time: 10:05 a.m.

Case No. 6A, John Rinne, 1591 Stone Lake Bridge Road, Brimson, MN. The appellant agreed with the assessor’s recommendation to reduce value by \$400, bringing the new assessed value to \$2,200. Cersine/Cole moved to accept the assessor’s recommendation. (7-0)

Case No. 47L, Richard Domagala, 3786 Lismore Road, Duluth, MN appealing Long Lake Road property. The appellant agreed with the assessor’s recommendation to reduce value by \$4,400 due to the unfinished cabin (no bathroom or plumbing) that was valued as complete last year. In

addition, Mr. Domogala has abandoned the sand point well. The new recommended assessment is \$55,700. Cole/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 10A, Dan Kieffaber, 111 Barn Hill Road, Greenwich, CT appealing vacant land east of Schisler Lake. The appellant agreed with the assessor's recommendation to reduce value by \$6,700 due to access issues, remote land sales, assessment ratios and equalization. The new recommended assessment is \$33,100. Sillanpa/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 17A, Irving Curran, 6912 7<sup>th</sup> Avenue, Duluth, MN. Mr. Curran disagreed with the local assessor and requested a reduction due to a Comparative Market Analysis report. The County assessor recommended an assessment value of \$361,300. The property was inspected and comparable sales were analyzed. The realtor's market analysis report was also reviewed, but the sales used in the analysis were determined to be too dissimilar to formulate an accurate indication of market value. Heino/Cole moved to accept the assessor's recommendation. (7-0)

Case No.19A, Randall Hicks, 2601 Northwoods Lane, Duluth, MN. Mr. Hicks handed out an appraisal report and graphs. Mr. Hicks requested that the assessment value be reduced to \$371,850. The assessor recommended no change to the recommended assessment of \$379,700. After further discussion, O'Brien/Sillanpa moved to accept the assessor's recommendation. (7-0)

Case No. 9A, Chris and Elizabeth Gunderson, 10101 Allavus Road, Mountain Iron, MN. The appellant agreed with the assessor's recommendation to reduce value by \$33,800, bringing the assessed value to \$535,900. O'Brien/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 23A, Mark Krinke, 18197 Riverwood Dr, Little Falls, MN, appealing Floodwood property. Mr. Krinke handed out a packet detailing property information. Mr. Krinke expressed concerns appealing recent increases in valuation of his property and disagreed with the assessor's recommended assessment of \$161,800. After further discussion, O'Brien/Sillanpa moved to accept the assessor's recommendation. (6-1, Cersine)

A recess was taken from 12:04 p.m. to 1:23 p.m.

Case No. 26A. Walter and Ruth Lehenbauer, 6310 Maple Grove Road, Cloquet, MN appealing West Arrowhead Road property. Mr. Lehenbauer expressed concerns on how his property was being valued. The appellant disagreed with the assessor's recommended assessment of \$22,800. After lengthy discussion, Cole/Peterson moved to table this appeal until the June 26, 2013 meeting to give the assessor and appellant time to come to an agreement on the land grading. (7-0)

Case No. 36A, Robert and Justine Eaton, 2710 W. 86<sup>th</sup> Street, Bloomington, MN, appealing Mankus Road property. Mr. Eaton expressed concerns regarding the valuation of his property and disagreed with the assessor's recommended assessment of \$183,200. Mr. Eaton handed out a packet detailing correspondence with the assessor and property information. After further discussion, Heino/O'Brien moved to accept the assessor's recommendation. (5-2, Cersine, Peterson)

Case No. 37A, Alan and Carol Wolosz, 6543 East Hunter Lake Road, Duluth, MN. The appellant agreed with the assessor's recommendation to reduce value by \$29,100 due to re-assignment of buildings to the correct parcels based on the GIS parcel map of the area. The new recommended assessment is \$313,200. After further discussion, Heino/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 43A, Sandra Lindquist, 1817 London Road, Duluth, MN. The appellant disagreed with the assessor's recommendation to reduce value by \$22,700 due to depreciated building value. The new recommended assessment is \$142,700. After further discussion, Peterson/Sillanpa moved to accept the assessor's recommendation. (7-0)

A recess was taken from 3:00 p.m. to 3:05 p.m

Case No. 52A, Wallace and Sandra Fontaine, 3372 Stark Jct, Road, Duluth, MN appealing Alborn Brookston Road property. The appellant disagreed with the assessor's recommendation to reduce value by \$8,800 due to analysis of comparable sales. The new recommended assessment is \$161,000. After further discussion, Heino/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 58A, Kenneth Suominen, 408 Barbara Circle, Cloquet, MN appealing Shorewood Drive property. The appellant disagreed with the assessor's recommendation to reduce value by \$5,600 due to correct assignment of building locations. After further discussion, Heino/O'Brien moved to reduce the value of the storage unit from \$500 to \$200 (6-1, Cole). After further discussion, Cole/O'Brien moved to reduce the assessment by \$5,600 for a new total assessment of \$44,700. (7-0)

Case No. 40A, Kelly and Debra Christiansen, 5200 Wilderness Trail, Duluth, MN. Mr. Christiansen was concerned about the assessment value of his property when comparing the assessment to independent appraisals. The appellant disagreed with the assessor's recommended assessment of \$428,200. After lengthy discussion, Cersine/Sillanpa moved to assess the property at \$375,000 based on appraisal and comparable property analysis. (6-1, Peterson)

Case No. 45A, John and Jackie Whelan, 6924 W. Van Rd, Duluth, MN. The appellant disagreed with the assessor's recommended assessment of \$512,800 due comparison of other Island Lake properties. Mr. Whelan handed out a packet detailing property information. After further discussion, Cole/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 57A, Anthony Vatalaro, 1218 E 1<sup>st</sup> St, Duluth, MN appealing Plat 1560 Lot: 29 Block5. Mr. Vatalaro disagreed with the assessor's recommended assessment of \$11,200. After further discussion, Heino/Cole moved to table this appeal until the June 26, 2013 meeting to allow time for additional property comparison. (7-0)

Case No. 30A, Stephanie and Russell Chapin, 3644 Crosby Road, Duluth, MN. Ms. Chapin requested a reduction in the assessed value due to the unbuildable lot. The assessor recommended a \$900 reduction in the assessed value to bring the new assessed value to \$19,600. Heino/Cersine moved to reduce the assessed value to \$10,000. After further discussion,

Heino/Cersine withdrew the motion. Cole/O'Brien moved to reduce the assessed value to \$12,500. (7-0)

County Assessor Dave Sipila presented a spreadsheet of valuation of changes based on factual changes. Assessor Sipila stated that notices would be sent out after Board approval. O'Brien/Heino moved to approve the changes as presented. (7-0)

At 6:00 p.m. Chair Bigelow recessed the Board until 10:00 a.m. Thursday, June 20, 2013, in the Northland Office Building, Prebich Room, Virginia, MN.

On Thursday, June 20, 2013, at 10:04 a.m. the County Board of Appeal and Equalization reconvened in the Prebich Room, Northland Office Center, Virginia, MN, with all members present except Tim Peterson. Tim Peterson arrived at 10:08 a.m.

Case No. 3A, Brian Forsman, 224 Linda Drive, Aurora, MN. The appellant disagreed with the assessor's recommended assessment of \$38,600. Mr. Forsman handed out a packet detailing property information within the City of Aurora. Due to the property information, Mr. Forsman requested that his assessment be lowered. Since the information wasn't presented previously to the Assessor's Office, Assistant County Assessor Kerry Welsh asked to table the discussion to give the Assessor's office an opportunity to review the presented information.

Case No. 39AR, James and Mary Ann Casey, 2512 Center Island Road, Cook, MN. The appellant agreed with the assessor's recommendation to reduce value by \$20,600, bringing the new assessed value to \$71,200. The assessor recommended reduction in the assessed value due to an onsite inspection and a GIS land grading, it was determined that there is more swamp land than previously assessed. O'Brien/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 32L, Mark Kennedy, 7534 Tempo Terrace NE, Fridley, MN appealing unimproved property at the end of Ketola Road. The appellant agreed with the assessor's recommendation to reduce value by \$22,100, bringing the new assessed value to \$24,700. The recommended reduction is due to the poor location of two possible building sites and an adjustment factor on the frontage. Heino/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 7AR, Anthony Perpich, 8373 Spruce Dr, Mt. Iron, MN appealing Lake Vermillion property. The appellant agreed with the assessor's recommendation to reduce value by \$16,900, bringing the new assessed value to \$334,200. The recommended reduction is due to an onsite inspection and correction of local assessor errors. Sillanpa/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 22A, Fredric & Barbara Johnson, 2444 Passi Road, Ely, MN appealing Bergstrom Road property. The appellant disagreed with the assessor's recommendation to reduce value by \$38,400 to bring the new assessed value to \$241,500 due to additional swamp land and fair acreage. Mr. Johnson handed out a property map and comparable sales information. Steve Abrahamson, on behalf of Fredric and Barbara Johnson, discussed comparable sales. O'Brien/Peterson moved to accept the assessor's recommendation, the motion failed. (3-4, Bigelow, Cersine, Heino, Sillanpa) Heino/Cersine moved to reduce the total assessed value to \$175,000. After further discussion, Heino/Cersine withdrew the motion. Assistant County

Assessor Kerry Welsh questioned Mr. Abrahamson regarding a possible violation of USPAP (Uniform Standards of Professional Appraisal Practice). After lengthy discussion, Cole / O'Brien moved to accept the assessor's recommendation. (4-3, Bigelow, Cersine, Sillanpa)

Case No. 3A (tabled earlier), Brian Forsman, 224 Linda Drive, Aurora, MN. County Assessor Dave Sipila presented the Board with a Department of Revenue directive regarding the Homestead Act. The assessor recommended an assessment of \$38,600 and to change classification of the property from Homestead to Vacant due to recreational use. O'Brien/Sillanpa moved to accept the assessor's recommendation. (5-2, Bigelow, Cersine)

Case No. 24A, Mark and Annemarie Robertson, 17 Battle Creek Road, St. Paul, MN appealing Virginia/Gilbert property. The appellant disagreed with the recommended assessment of \$141,100. Mr. Robertson handed out a packet detailing property information. After lengthy discussion, Peterson/O'Brien moved to assess the property at \$121,710. (6-1, Sillanpa)

A recess was taken from 1:04 p.m. to 1:49 p.m.

Case No. 46A, Amidon Triebwasser, 7688 Gray Road, Cotton, MN. Mr. Triebwasser expressed concern that there's a difference in assessed values between three different townships. The appellant disagreed with the assessor's recommended assessment of \$268,100 and a change in the classification of parcel 320-50-5440 from Rural Vacant Land to Agricultural Homestead, non-productive land. Heino/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 20A, Randolph D. Love, 7701 E. Kellog, Suite #670, Wichita, KS appealing N Wakemup Narrows property. The assessor recommended a \$20,600 reduction bringing the new assessed value to \$617,200. The recommended reduction is due to an onsite inspection which revealed that the main cabin has a below standard kitchen and both cabins have a shallow foundation rather than a full frost foundation. O'Brien/Cole moved to accept the assessor's recommendation. (6-1, Cersine)

Case No. 50A, John Brandt, 2129 12<sup>th</sup> Ave E, Hibbing, MN. The appellant agreed with the assessor's recommendation to reduce value by \$8,100, bringing the new assessed value to \$90,600. The recommended reduction is due to an onsite inspection which resulted in a change in the land quality grading. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 65L, T-Mobile, 222 N 2<sup>nd</sup> Ave E, Duluth, MN. The appellant agreed with the assessor's recommendation to reduce value by \$100,000, bringing the new assessed value to \$324,000. The recommended reduction is due to the appellant adding an extra page to the lease agreement that was not actually part of the lease causing an overvaluation of the income produced. Sillanpa/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 21L. Paulucci Estate, 800 Wells Fargo Center, 230 W. Superior St, Duluth, MN appealing Pike Lake property. The appellant agreed with the assessor's recommendation to reduce value by \$93,000, bringing the new assessed value to \$121,500. Heino/Sillanpa moved to accept the assessor's recommendation. (7-0)

Case No. 26A. (tabled on 6/18/13) Walter and Ruth Lehenbauer, 6310 Maple Grove Road, Cloquet, MN appealing West Arrowhead Road property. The appellant agreed with the assessor's recommendation to reduce value by \$3,100, bringing the new assessed value to \$19,700. The recommended reduction is due to an onsite inspection which resulted in a change in the land quality grading. Peterson/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 4L, Dagney Sher, 12890 Trestle Lake Rd, Side Lake, MN. The appellant agreed with the assessor's recommendation to reduce value by \$40,400 and change the class to 200 (res 2-3 units), bringing the new assessed value to \$437,300. Cole/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 16AR, Jeffery and Lori Sanborn, 7123 Handberg Road, Crane Lake, MN appealing platted lot on Handberg Road. The appellant agreed with the assessor's recommendation to reduce value by \$43,600, bringing the new assessed value to \$13,800. The recommended reduction reflects the easement, swamp quality frontage, and actual frontage and the unbuildable nature of the lot. Sillanpa/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 48L, Thomas P. and Wendy K. Ziburis, 21 Evergreen LN, Babbitt, MN. The appellant disagreed with the assessor's recommended assessment of \$51,200. Heino/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 55AR, Colin Rohrenbach, Scott Phillips, 26620 Pillsbury Ave, Lakeville, MN appealing Mud Creek Road property. The appellant agreed with the assessor's recommendation to reduce value by \$15,400 to bring the new assessed value to \$31,400. The recommended reduction is due to applying the correct market/neighborhood area and applying GIS land grading to the parcel. O'Brien/Peterson moved to accept the assessor's recommendation. (7-0)

A recess was taken from 3:20 p.m. to 3:43 p.m.

John Heino exited the meeting at 3:20 p.m. due to prior commitments.

Case No. 62A, Ben Gardeski, 450 Highland Dr, Hibbing, MN appealing vacant 1<sup>st</sup> avenue property. Mr. Gardeski handed out a packet of property information regarding cases 62A, 61A, & 63A and discussed why he felt the assessed values should be decreased. The appellant disagreed with the assessor's recommended assessed value of \$12,500. Sillanpa/Cole moved to accept the assessor's recommendation. (5-0, Bigelow abstained)

Case No. 61A, Ben Gardeski, 450 Highland Dr, Hibbing, MN appealing 3<sup>rd</sup> Avenue West property. The appellant disagreed with the assessor's recommended assessment of \$61,800. Cole/O'Brien moved to accept the assessor's recommendation. (6-0)

Case No. 63A, Ben Gardeski, 450 Highland Dr, Hibbing, MN appealing 12<sup>th</sup> Avenue East property. The appellant disagreed with the assessor's recommended assessment of \$115,500. Cole/Sillanpa moved to accept the assessor's recommendation. (6-0)

Case No. 25A, Diane Suomi, 5128 Avondale St, Duluth, MN appealing Bloomquist Road property. The appellant agreed with the assessor's recommendation to reduce value by \$12,400

bringing the new assessed value to \$53,900. Cole/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 35AR, Raymond Barnes & Deborah Pomroy, 8143 Pequaywan Lake Road, Duluth, MN. The appellant agreed with the assessor's recommendation to reduce value by \$10,300 bringing the new assessed value to \$22,100. Cersine/Peterson moved to accept the assessor's recommendation. (6-0)

A recess was taken from 4:35 p.m. to 5:36 p.m.

Case No. 42A, Jeff Maus, 1888 Everett Bay Rd. S, Tower, MN appealing Mud Creek Road property. The appellant disagreed with the assessor's recommended assessment of \$79,300. Cole/O'Brien moved to reduce the land assessment on parcel 317-10-1610 by 5% due to limited property access. The new assessed value for parcel 317-10-1610 is \$34,000; resulting in a total assessment of \$77,500. (6-0)

Case No. 8A, Brian and Elana Pfeifer, 4349 Miller Trunk Road, Eveleth, MN. The appellant disagreed with the assessor's recommendation to reduce value by \$1,400 to bring the new assessed value to \$405,200. Mrs. Pfeifer handed out a packet containing property comparables and an appraisal. The Assessor's office didn't receive the appraisal previously and requested time to review the appraisal. After lengthy discussion, O'Brien/Sillanpa moved to accept the assessor's recommendation. (5-1, Peterson)

At 7:09 p.m. Chair Bigelow recessed the board until 10:00 a.m. Wednesday, June 26, 2013, in the St. Louis County Board Room, 2<sup>nd</sup> Floor, Courthouse, Duluth, MN.

On Wednesday, June 26, 2013, at 10:03 a.m. the County Board of Appeal and Equalization reconvened in the St. Louis County Board Room, 2<sup>nd</sup> Floor, Courthouse, Duluth, MN. All members present.

Case No. 33AR, Tom Bergum, 4512 Boulder Dam Rd, Duluth, MN appealing Alden Lake Road property. The appellant agreed with the assessor's recommendation to reduce value by \$69,500, bringing the new assessed value to \$232,700. The recommended reduction is due to correcting the cabin attributes. O'Brien/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 13AR, Robert Gfroerer for Gfroerer Family Hunt Club, 1610 Quicksilver St NW, Anoka, MN appealing logging trail off West Balsam Rd. The appellant agreed with the assessor's recommendation to reduce value by \$28,000, bringing the new assessed value to \$162,000. The recommended reduction is due to limited access to the property. Heino/Sillanpa moved to accept the assessor's recommendation. (7-0)

Case No. 12L, John Thelen, 12848 Eagle Ridge Dr, Baxter, MN appealing Rice Lake Road property. The appellant agreed with the assessor's recommendation to reduce value by \$88,600 bringing the new assessed value to \$166,500. The recommended reduction is due to portable classrooms previously being entered as residential mobile homes and depreciation of the portable classrooms. O'Brien/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 71AR, Jeffery & Elizabeth Blix, 5037 Stuberud Road, Duluth MN appealing Vista Bay Drive property. The appellant agreed with the assessor's recommendation to increase value by \$92,300, bringing the new assessed value to \$257,000. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 70AR, Clayton Cich, 4955 Vista Bay Drive, Duluth MN. The appellant agreed with the assessor's recommendation to reduce value by \$47,500, bringing the new assessed value to \$312,500. O'Brien/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 66AR, Richard Smith, 4437 Misty Lane, Lynn Haven, FL appealing Westlund Road property. The appellant agreed with the assessor's recommendation to reduce value by \$18,400, bringing the new assessed value to \$45,400. Heino/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 27A, Duane & Alice Purtilo, 5117 Imhoff Ave SW, Howard Lake, MN appealing Hillstrom Road property. The appellant disagreed with the assessor's recommendation to increase value by \$2,400, bringing the new assessed value to \$143,700. Mrs. Purtilo discussed the history of the parcels and expressed concern that the parcels were not being assessed in the same way as neighboring parcels were being assessed. After further discussion, Heino/Cole moved to assess the land based on the prior year's assessment with the addition of building improvements. The assessed value for parcel 205-0010-02200 is \$38,500, 205-0010-02090 is \$24,800, 205-0010-02140 is \$21,800, 205-0010-02130 is \$24,800; resulting in a total assessment of \$109,900. (7-0) Peterson/Cole moved to change the land classification from Vacant to Recreational. (7-0)

Case No. 59A, Armory Arts & Music Center, 1626 London Rd #779, Duluth, MN. The appellant disagreed with tax exempt status of the property. Greg Gilbert handed out a packet detailing the property information. Mr. Gilbert discussed reasons why the property should be classified as tax exempt. After further discussion, O'Brien/Sillanpa moved to take no action because the Board has no jurisdiction in the matter. (7-0)

Case No. 31L, Robert & Catherine Kruse, 7692 S.Bay Drive, Bloomington, MN appealing Norway Road property. The appellant disagreed with the assessor's recommended assessment of \$156,700. Cole/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 28L, Daniel G. Mead, 6700 Boudin St. NE, Prior Lake, MN appealing Wolf Road property. The appellant disagreed with the assessor's recommended assessment of \$20,700. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 1L, Philip Roberts, 255 Learning Pines Loop, Destin, FL appealing Bear Island River Road property. The appellant disagreed with the assessor's recommended assessment of \$676,800. Heino/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 5AR, Marti Pfitzenreuter, 105 1<sup>st</sup> St South, Virginia, MN. The appellant agreed with the assessor's recommendation to reduce value by \$9,300, bringing the new assessed value to \$47,300. The recommended reduction is due to a change in building value and equalization with other parcels in the area. O'Brien/Cersine moved to accept the assessor's recommendation. (7-0)



Case No. 57A (tabled on 6/18/13), Anthony Vatalaro, 1218 E 1<sup>st</sup> St, Duluth, MN appealing Plat 1560 Lot: 29 Block5. After reviewing comparable sales information, the assessor recommended a \$20,700 decrease bringing the new assessed value to \$1,700; the appellant agreed with the assessor's new recommendation. Sillanpa/O'Brien moved to accept the assessor's recommendation. (7-0)

Case No. 72AR, Mark N. Dexter, 5429 Oneida St, Duluth, MN appealing Martin Road property. The appellant agreed with the assessor's recommendation to reduce value by a \$49,600 bringing the new assessed value to \$106,700. The recommended reduction is due to property not being entered or calculated thru CAMA previously. O'Brien/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 34AR, Juliet Lindblad, 11156 President Drive NE, Blaine, MN appealing Charles Road property. The appellant agreed with the assessor's recommendation to reduce value by \$23,000 and change of property classification to Seasonal Recreational. The new assessed value is \$146,200. Sillanpa/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 60AR, Wayne Boucher, 4263 Lavaque Road, Hermantown, MN. The appellant agreed with the assessor's recommendation to reduce value by \$12,700, bringing the new assessed value to \$179,000 due to a land grading change and decrease in building value. Peterson/Sillanpa moved to accept the assessor's recommendation. (7-0)

Case No. 49L, M.H. Robinson, 2147 Old North Shore Road, Duluth, MN. The appellant disagreed with the assessor's recommendation to reduce value by \$8,600, bringing the new assessed value to \$39,600. Heino/O'Brien moved to accept the assessor's recommendation. (6-1, Cersine)

Case No. 54A, William and Marna Murphy, 6626 Johnson Rd, Culver, MN appealing vacant land North of Church Road. The appellant agreed with the assessor's recommendation to reduce value by \$5,900, bringing the new assessed value to \$28,600. Cole/Peterson moved to accept the assessor's recommendation. (5-2, Cersine, O'Brien)

Case No. 67AR, Jean-Pierre and Deborah Erar, 2453 Tournament Players Court NE, Minneapolis, MN appealing Learch Lane property. The appellant agreed with the assessor's recommendation to reduce value by \$17,700, bringing the new assessed value to \$246,500. O'Brien/Cersine moved to accept the assessor's recommendation. (6-0, Cole abstained)

A recess was taken from 12:30 p.m. to 1:31 p.m

Case No. 73L, Carolyn Lehtikainen, 3515 Twin Lakes Drive, Cloquet, MN appealing Shorewood Drive property. The appellant disagreed with the assessor's recommended assessment of \$51,300 and a classification change to Seasonal Residential Recreational. Heino/Sillanpa moved to accept the assessor's recommendation. (7-0)

Case No. 44A, Stora Enso North America, DBA Duluth Mill-New Page, PO Box 8050, Wisconsin Rapids, WI appealing Duluth property. The appellant disagreed with the assessor's recommended assessment of \$17,748,500. Jay Boudier handed out property / financial

information and discussed reasons why he felt the assessed value should be decreased. After lengthy Board discussion, Heino/Bigelow moved to accept the assessor's recommendation. (7-0)

County Assessor Dave Sipila presented a spreadsheet of valuation changes. Assessor Sipila stated that the changes were due to a number of different reasons. Heino/Cole moved to approve the changes as presented. (7-0)

County Assessor Dave Sipila presented a list of appellants who agreed no change was required and withdrew their appeal. O'Brien/Heino moved to approve the list as presented. (7-0)

With no further appeals to consider, Cole/Peterson 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 2013, 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, 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, Rice 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 2013, subject to changes as may be ordered by the Minnesota Tax Committee.

YEAS: Heino, Sillanpa, O'Brien, Cersine, Peterson, Cole, and Chair Bigelow – 7  
NAYS: None  
ABSENT: None

The Board formally recognized Assistant County Assessor Kerry Welsh and Lynette Olson for their outstanding service to the County.

At 3:03 p.m., Sillanpa/Cersine moved to adjourn the 2013 Board of Appeal and Equalization. (7-0)

Phil Chapman, Deputy County Auditor/Clerk of County Board