

**ST. LOUIS COUNTY SPECIAL BOARD
OF APPEAL AND EQUALIZATION
FOR THE ASSESSMENT YEAR
OF 2020 PAYABLE 2021**

The meeting of the 2020 St. Louis County Board of Appeal and Equalization (the “Board”) was called to order at 9:54 a.m. on Tuesday, June 16, 2020, from the St. Louis River Room, Government Services Center (GSC), Duluth, MN, by Phil Chapman, Deputy County Auditor/Clerk of County Board. By Resolution No. 20-272, adopted May 12, 2020, 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 (WebEx)
John Doberstein	District 2, present (WebEx)
Sherri Puckett	District 3, present (WebEx)
Leonard Cersine	District 4, present (WebEx)
Tim Peterson	District 5, present (WebEx)
Dawn Cole	District 6, present (WebEx)
Frank Bigelow	District 7, present (WebEx)

Deputy Auditor Chapman said that it has been determined that an in-person meeting is not practical or prudent because of the COVID-19 pandemic and the related peacetime emergency declaration made by Governor Walz in accordance with Minnesota Statutes Chapter 12. We have ensured that all members of the body participating in the meeting, wherever their physical location, can hear one another and can hear all discussion and testimony offered at today’s meeting. We have determined it is unfeasible for members of the public to attend the meeting in person because of the COVID-19 pandemic, but have ensured that members of the public can view and monitor the meeting remotely, in real time, by the use of WebEx. Due to the COVID-19 pandemic, we have determined that it is unfeasible for County Assessor Dave Sipila and members of the Board of Commissioners to be physically present at the St. Louis River Room at the Duluth GSC. All votes will be conducted by roll call, so each member's vote on each issue will be identified and recorded.

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

Deputy Auditor Chapman asked for nominations for Chair of the 2020 Special Board of Appeal and Equalization. Cole/Puckett nominated John Doberstein for Chair; no other nominations were received. Bigelow/Peterson moved to close nominations and declare John Doberstein Chair by unanimous ballot. A roll call vote was taken. (7-0)

Chair Doberstein asked for nominations for Vice-Chair of the 2020 Special Board of Appeal and Equalization. Bigelow/Puckett nominated Tim Peterson for Vice-Chair; no other nominations were received. Bigelow/Puckett moved to close nominations and declare Tim Peterson Vice-Chair by unanimous ballot. A roll call vote was taken. (7-0)

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

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

Case No. 32A, Rae Ann Hamlin, 5615 Grand Ave., Duluth, MN, appealing parcel 010-4510-05780. Roy Hamlin, appearing at the Duluth GSC and speaking on behalf of Rae Ann Hamlin, said that the appellant disagreed with the assessor's recommended assessment of \$185,200 due to the age of the building and the current economic downturn. Mr. Hamlin requested that the assessment remain at \$158,600. After further discussion, Vigen/Puckett moved to reduce assessment value by \$13,900; total assessment of \$171,300. A roll call vote was taken. (6-1, Peterson)

Case No. 39A, Ben Funke, 1914 Waverly Ave., Duluth, MN, appealing parcel 010-1830-00770. Ben Funke, appearing by WebEx, said that he disagreed with the assessor's recommended assessment of \$684,200 due to the valuation of the kitchen, percentage of finish being classified as brick rather than stucco, and limitations of the garage. John Doberstein abstained from discussion. Vigen/Bigelow moved to accept the assessor's recommendation. A roll call vote was taken. (6-0, Doberstein abstention)

Case No. 49A, Kenneth Aparicio, 2309 E. 1st Street, Duluth, MN, appealing parcels 010-3090-00470, 010-3090-00380, 010-3090-00410 and 010-3090-00450. Kenneth Aparicio, appearing by WebEx, said that he disagreed with the assessor's recommended assessment of \$998,900 due to the challenges related to keeping the building historically relevant, costs involved in bringing the building up to code, and required ongoing maintenance. Cole/Peterson moved to accept the assessor's recommendation. A roll call vote was taken. (7-0)

Case No. 17A, James and Karen Clark, 2262 180th St., Boone, IA, appealing parcels 387-0010-00693 and 387-0010-00692. James Clark, appearing by WebEx, said that he disagreed with the assessor's recommended assessment of \$577,500 due to the overall condition of the building and the unfinished garage. Doberstein/Vigen moved to accept the assessor's recommendation. A roll call vote was taken. (7-0)

Case No. 45L, Robert Ellis, 3017 E. Superior St., Duluth, MN, appealing parcel 010-2000-00150. The Assessor's Office indicated that there were multiple requests for additional information from the homeowner that have gone unanswered; because of this, the Assessor's Office is unable to make a determination of value that is different than the value assigned for January 2, 2020. Vigen/Puckett moved to accept the assessor's recommendation. A roll call vote was taken. (7-0)

The Board had a brief discussion regarding challenges of determining value when there are limitations relating to property inspections due to the COVID-19 pandemic.

The Board recessed at 11:52 a.m. At 11:59 a.m., the Board reconvened with all members present.

Case No. 07AR-1, Michael Jershe, 2766 Bear Island Rd., Ely, MN, appealing parcel 105-0010-00280. The appellant agreed with the assessor's recommendation to reduce building value by \$18,600 due to the interior of the dwelling being in worse condition than what had been assumed from the previous inspection. In addition, there were various building issues, including basement leaks, flooring issues and rotting of the garage back wall. With the reduction, the total

recommended assessment is \$38,600. Peterson/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 07AR-2, Michael Jershe, 2766 Bear Island Rd., Ely, MN, appealing parcel 105-0080-00981. The appellant agreed with the assessor's recommendation to reduce land value by \$4,000. The septic is non-functional and is being removed. In addition, the property classification was erroneously listed as Seasonal and was corrected to Residential Non-Homestead without a dwelling unit. With the reduction, the total recommended assessment is \$13,300. Peterson/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 34A, Joseph Swanson, 16720 51st Place N., Plymouth, MN, appealing parcels 010-4449-00730, 010-4449-00740, 010-4449-00750 and 010-4449-00760. Joseph Swanson, appearing by WebEx, said that he disagreed with the assessor's recommended assessment of \$667,100 due to comparable sales. The Assessor indicated that interior photos were not available and the valuation is similar to other comparable units. Vigen/Puckett moved to accept the assessor's recommendation. A roll call vote was taken. (7-0)

Case No. 31A, Michael Sylvester, 2111 Minnesota Ave., Duluth, MN, appealing parcels 010-3110-00260 and 010-3120-02340. Michael Sylvester, appearing by WebEx, said that he disagreed with the assessor's recommended assessment of \$484,300 due to the size of the living space, lack of a yard, location, and valuation compared to nearby properties. The Assessor indicated that a request for interior pictures and a copy of the purchase appraisal was made to confirm square footage; however, neither was received, so the recommendation is no change. Vigen/Peterson moved to accept the assessor's recommendation. A roll call vote was taken. (7-0)

The Board recessed at 12:45 p.m. At 2:03 p.m., the Board reconvened with all members present.

Case No. 15A, Pete Bertolas, Ski-View Motel, Inc., 903 17th Street North, Virginia, MN, appealing parcel 090-0130-01620. Pete Bertolas, appearing by WebEx, said that he disagreed with the assessor's recommended assessment of \$59,900 due to the age of the home, basement issues, and comparable sales. Mr. Bertolas requested valuation be set at \$50,000. Puckett/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 36A, Elizabeth Koralia, Blue Skies of Minnesota, LLC, 2316 E. 1st Street, Duluth, MN, appealing parcels 010-3090-00080 and 010-3090-00060. Elizabeth Koralia and Barbara Koralia, appearing by WebEx, said that they disagreed with the assessor's recommendation to reduce the valuation of parcel 010-3090-00080 by \$632,000 and increase the valuation of parcel by 010-3090-00060 by \$88,100 resulting in net reduction of valuation of \$338,100. The appellants felt the valuation was too high because the purchase appraisal included the value of the business. In addition, the appellants felt the valuation was too high compared to other tax valuation of neighboring buildings and ongoing building maintenance issues. Peterson/Puckett moved to accept the assessor's recommendation to reduce value by value by \$338,100; total assessment \$730,000. (5-2, Cole, Bigelow)

Case No. 37A, Guy & Michelle Heide, 1812 Chinook Dr., Duluth, MN, appealing parcel 010-0315-00170. Guy Heide, appearing in-person at the GSC building in Duluth, disagreed with the assessor's recommended assessment of \$544,100 because he felt the assessor has not taken the appropriate oath of office, and due to the lack of uniformity and unequal assessments. After further discussion, Vigen/Cersine moved to accept the assessor's recommended valuation. (7-0)

Case No. 2A, Timothy Befera, 5404 Cant Rd. S., Duluth, MN, appealing parcel 415-0010-03680. Steven and Timothy Befera, appeared in-person at the Duluth GSC. The appellant disagreed with the assessor's recommended assessment of \$345,000 due to the remote location of the property and the fact that he had to build and maintain the road to his property. Chair Doberstein indicated that he worked with Mr. Befera previously; however, no sale was made. The Board felt there was not a conflict of interest. After further discussion, Bigelow/Vigen moved to reduce value by \$13,200 due to location issues; total assessment of \$358,200. (6-1, Cersine)

Case No. 51AR, Michael Brekke, 5952 N. Pike Lake Rd., Duluth, MN, appealing parcel 380-0130-00190. The appellant agreed with the assessor's recommendation to reduce building value by \$13,400 based on a fee appraisal and a change in records to reflect the dated interior. With the reduction, the total recommended assessment is \$400,300. Peterson/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 4AR, Kerrie Ann Pelkey, 3609 Midway Rd., Hermantown, MN, appealing parcel 395-0010-09160. The appellant agreed with the assessor's recommendation to reduce building value by \$41,000 due to CAMA adjustments for two large pole sheds. With the reduction, the total recommended assessment is \$571,000. Bigelow/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 5AR, Kim & Merrill Anderson, 7969 White Pine Drive, Canyon, MN, appealing parcel 490-0010-01000. Mr. Anderson is a local board member; therefore, an adjustment was not considered at the local level. The appellant agreed with the assessor's recommendation to reduce land value by \$10,000 due to adjustments for site development. With the reduction, the total recommended assessment is \$40,000. Puckett/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Tim Peterson was temporarily out of the meeting from 4:09 p.m. to 4:11 p.m.

Case No. 46AR, Jerry Tauer, 22655 Sunrise Rd. NE., Stacy, MN, appealing parcel 320-0010-00850. The appellant agreed with the assessor's recommendation to reduce building value by \$16,300 and land value by \$5,000. Adjustments were made to the quality of land and the degree of site development for the buildings and quality of the construction materials used in the buildings. With the reduction, the total recommended assessment is \$75,800. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 53L, Keith Ludwig, 13612 Partridge Circle, Andover, MN, appealing parcel 205-0040-00280. Mr. Ludwig disagreed with the Assessor's recommended assessment of \$119,501. The appellant disputed that improvements and updated appearance of the dwelling should result in a change in year-built. Peterson/Vigen moved to accept the assessor's recommendation. (7-0)

Case No. 48AR, Mary Robinson, 2160 Mace Rd., Duluth, MN, appealing parcel 315-0010-02012. The appellant agreed with the assessor's recommendation to reduce building value by \$16,600. Adjustments were made due to the dated interior and floor coverings throughout the dwelling. With the reduction, the total recommended assessment is \$309,900. Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 25L, Thomas Gavin, 1199 Culligan Lane, Mendota Heights, MN, appealing parcel 010-4045-00030. Mr. Gavin disagreed with the assessor's recommended assessment of \$932,900. The appellant was concerned about the fairness, equity, and accuracy with respect to property valuations in Duluth and indicated that he felt valuations seem to disregard actual sale prices. Peterson/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 40L, Robert Fierek, 312 Harbor Point Circle, Duluth, MN, appealing parcel 010-2045-00060. Mr. Gavin disagreed with the assessor's recommendation to reduce building value by \$114,900 due to the quality of the structure. With the reduction, the total recommended assessment is \$700,900. The appellant felt that the valuation for the land and building was too high because there is a creek full of untreated sewage running along the property. After further discussion, Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

At 4:36 p.m. Chair Doberstein recessed the County Board of Appeal and Equalization.

On Thursday, June 18, 2020, at 10:05 a.m. the County Board of Appeal and Equalization reconvened from the Government Services Center, Liz Prebich Room, Virginia, Minnesota. The following members were present by WebEx: John Vigen, Sherri Puckett, Leonard Cersine, Tim Peterson, Dawn Cole, Frank Bigelow, and Chair John Doberstein - 7 Absent: None - 0.

Deputy Auditor Chapman said that it has been determined that an in-person meeting is not practical or prudent because of the COVID-19 pandemic and the related peacetime emergency declaration made by Governor Walz in accordance with Minnesota Statutes Chapter 12. We have ensured that all members of the body participating in the meeting, wherever their physical location, can hear one another and can hear all discussion and testimony offered at today's meeting. We have determined it is unfeasible for members of the public to attend the meeting in person because of the COVID-19 pandemic, but have ensured that members of the public can view and monitor the meeting remotely, in real time, by the use of WebEx. Due to the COVID-19 pandemic, we have determined that it is unfeasible for County Assessor Dave Sipila and members of the Board of Commissioners to be physically present at the Virginia GSC. All votes will be conducted by roll call, so each member's vote on each issue will be identified and recorded.

Case No. 1A, Paul & Carol Knuti, 7727 Sauna Road, Embarrass, MN, appealing parcels 330-0010-01940, 330-0010-01900 and 330-0010-01930. Paul Knuti, appearing by in-person at the Virginia GSC, said that he disagreed with the assessor's recommended assessed value of \$327,600 due the valuation compared to other properties he owns in the area and the rate of increase over the past couple of years. Cole/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 26A, Frank and Nancy Spaeth, 307 17th Ave. West, Eveleth, MN, appealing parcel 270-0020-00070. Frank and Nancy Spaeth, appearing in-person at the Virginia GSC, disagreed with the assessor's recommended assessment of \$142,600 because the comparable sales used for the valuation were located several miles away from their property. Vigen/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 57A, Eugene Cornick, 6440 Duncan Rd., Saginaw, MN, appealing parcel 380-0010-04562. Eugene Cornick, appearing by WebEx, disagreed with the assessor's recommended

assessment of \$156,200 due to the loss of his land because of the wetland classification for a portion of his land. Vigen/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 24A, Peter & Rebecca Waldorf, 4174 W. Long Lake Rd., Eveleth, MN, appealing parcels 340-0010-03350 and 340-0010-03160. Peter and Rebecca Waldorf, appearing by WebEx, disagreed with the assessor's recommended assessment of \$382,900 due to unfinished interior areas, land classification and an easement on the property for an underground gas line. After further discussion, Cole/Doberstein moved to accept the assessor's recommendation. (5-2 Puckett, Bigelow)

The Board recessed at 12:21 p.m. At 1:01 p.m., the Board reconvened with all members present.

Case No. 20A, John L. Roskoski, 5409 North Court, Mountain Iron, MN, appealing parcel 175-0010-02500. Edmund Roskoski appearing on behalf of John Roskoski, appeared in-person at the Virginia GSC, disagreed with the assessor's recommendation to reduce building value by \$2,500; bringing the total assessment to \$37,600. Mr. Roskoski felt the valuation was too high due to the overall condition of the property and proximity of the property to MinnTac. Vigen/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 10A, Daniel and Mary Monroe, 1484 S. Birch Lake Blvd., White Bear Lake, MN, appealing parcel 510-0030-02140. Daniel and Mary Monroe, appearing by WebEx, disagreed with the assessor's recommended assessment of \$284,300 due to required maintenance and associated costs for a 2.2-mile private road. Dawn Cole indicated that the appellant previously inquired about appraisal service; however, no services were performed. The appellant and Board did not feel this was a conflict of interest. After further discussion, Vigen/Puckett moved to accept the assessor's recommendation. (6-1, Cersine)

Case No. 50A-1, Douglas and Lois Hoffbauer, 3361 Lindahl Rd., Duluth, MN, appealing parcel 450-0020-01730. Douglas and Lois Hoffbauer, appearing by WebEx, disagreed with the assessor's property classification of 201/1-Residential Homestead and 111/0-Rural Vacant Land. The appellant argued that the classification should be AG Homestead/Green Acres. Stu Lourey, Government Relations Director for the Minnesota Farmers Union was also present. Discussion took place regarding requirements for the AG Homestead/Green Acres classification; the assessor indicated that the appellant did not meet the 10-acre requirement. After further discussion, Peterson/Puckett moved to table the appeal until the end of the meeting to allow the Assessor's Office time to review further. (7-0)

Case No. 50A-2, Douglas and Lois Hoffbauer, 3361 Lindahl Rd., Duluth, MN, appealing parcels 450-0010-01200, 450-0010-01210, 450-0010-01230 and 450-0010-01231. Douglas and Lois Hoffbauer, appearing by WebEx, disagreed with the assessor's property classification of 204/0-Residential Non-Homestead and 111/0-Rural Vacant Land. The appellant argued that the classification should be Rural Preserve. Stu Lourey, Government Relations Director for the Minnesota Farmers Union was also present. After further discussion, Peterson/Puckett moved to table the appeal until the end of the meeting to allow the Assessor's Office time to review further. (7-0)

Case No. 58A, Darwin Alar, 929 N. 17th St., Virginia, MN, appealing parcel 387-0010-009900. Daniel Alar, appearing by WebEx, disagreed with the assessor's recommendation to reduce land value by \$52,300; bringing the total assessment to \$360,500. Mr. Alar suggested that the

average of sales made on the lake be used to calculate the price per foot of lakefront property. After further discussion, Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 18A, Boyd Carblom, 4416 Shady Lane, Eveleth, MN, appealing parcels 713-0010-00790, 713-0010-00690, 713-0010-00700, 713-0010-00795, 713-0010-00800 and 713-0010-00820. Boyd Carblom, appearing in-person at the Virginia GSC, disagreed with the assessor's recommendation to total value by \$4,300; total assessment of \$309,900. Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 8AR, Jerry Prosnick, 7820 Estero Blvd., Fort Myers Beach, FL, appealing parcels 090-0092-00010 and 090-0075-00050. The appellant agreed with the assessor's recommendation to reduce building value by \$54,700. Adjustments were made due to analysis of similar properties within the City of Virginia. With the reduction, the total recommended assessment is \$212,300. Dawn Cole abstained from discussion. Peterson/Cersine moved to accept the assessor's recommendation. (6-0, Cole abstention)

Case No. 23AR, Lawrence & Shirley Potocnik, 307 17th Ave. West, Eveleth, MN, appealing parcel 387-0010-01512. The appellant agreed with the assessor's recommendation to reduce building value by \$14,600. Adjustments were made to take into consideration the correct amount of finished area and square footage of the garage. With the reduction, the total recommended assessment is \$311,800. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 43AR, Robert Becknell, 14N918 Lac Du Beatrice, West Dundee, IL, appealing parcel 381-0150-00180. The appellant agreed with the assessor's recommendation to reduce building value by \$20,000. Adjustments were made to take into consideration the quality of construction of the garage apartment. With the reduction, the total recommended assessment is \$697,800. Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 9AR, Mark & Rita Barnett, 214 W. Rainbow St., Duluth, MN, appealing parcel 698-0085-00060. The appellant agreed with the assessor's recommendation to reduce land value by \$22,600 and reduce building value by \$1,200. Adjustments were made to correct the lake frontage amount and to remove the bathroom in the sleeper. With the reduction, the total recommended assessment is \$169,700. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 29AR, Paul & Julie Schwartz, 2140 Otter Lake Drive, White Bear Lake, MN, appealing parcels 387-0035-01903, 387-0035-01900 and 698-0010-01641. The appellant agreed with the assessor's recommendation to reduce land value by \$37,000 due to potential development restrictions due to powerline easements, bluff locations, and property line setbacks. With the reduction, the total recommended assessment is \$148,100. Vigen/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 55L, Richard Olson, 5810 Rose Rd., Hermantown, MN, appealing parcel 395-0124-00010. The appellant disagreed with the assessor's recommended assessment of \$359,100. The appellant felt the valuation was too high and questioned the 51% increase in valuation. Peterson/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 47A, Shawn Day, 10357 Morgan Ave. S., Bloomington, MN, appealing parcel 010-1120-00660. Shawn Day, appearing by WebEx, disagreed with the assessor's recommended

assessment of \$537,900 due to the age of the building and valuations of comparable properties in the area. Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 22A, Robert & Beth Skalko, 5441 Diamond Ln., Mt. Iron, MN, appealing parcel 175-0130-00010. Robert Skalko, appearing by WebEx, disagreed with the Assessor's recommended assessment of \$485,000 due to the size and valuation of his property in comparison to properties used in the sales grid. After further discussion, Cole/Bigelow moved to reduce the building value by \$45,700 due to the superadequacy of the property, total assessment of \$439,300. (5-2, Vigen, Puckett)

Case No. 50A-1 (appeal continued from earlier), Douglas and Lois Hoffbauer, 3361 Lindahl Rd., Duluth, MN, appealing parcel 450-0020-01730. Douglas and Lois Hoffbauer, appearing by WebEx, disagreed with the Assessor's property classification of 201/1-Residential Homestead and 111/0-Rural Vacant Land. The appellant argued that the classification should be AG Homestead/Green Acres. After further discussion, Vigen/Bigelow moved to accept the assessor's recommended classification. (5-2, Puckett, Doberstein)

Case No. 50A-2, (appeal continued from earlier), Douglas and Lois Hoffbauer, 3361 Lindahl Rd., Duluth, MN, appealing parcels 450-0010-01200, 450-0010-01210, 450-0010-01230 and 450-0010-01231. Douglas and Lois Hoffbauer, appearing by WebEx, disagreed with the Assessor's property classification of 204/0-Residential Non-Homestead and 111/0-Rural Vacant Land. The appellant argued that the classification should be Rural Preserve. County Assessor Sipila indicated an application was required to be considered as Rural Preserve. After further discussion, Vigen/Bigelow moved to accept the assessor's recommended classification. (6-1, Doberstein)

Case No. 56L, H & G Development, 3785 Okerstrom Rd., Hermantown, MN, appealing parcels 010-0930-00040, 010-0930-00090 and 010-0930-00095. The appellant agreed with the assessor's recommendation to reduce building value by \$75,000; total assessment of \$535,900. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 38L, Robert Fierek, 312 Harbor Point Circle, Duluth, MN, appealing parcels 010-2746-00312 and 010-2746-00310. The appellant agreed with the assessor's recommendation to reduce land value by \$130,100 and building value by \$35,100; total assessment of \$121,000. Adjustments were made to zero out the value of the warehouse due to its condemnation/demolition order, changes in land valuations and land grading. Bigelow/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 33L-1, Douglas Blom, PO Box 965, Sioux City, IA, appealing parcel 010-01480-2430. The appellant agreed with the assessor's recommendation to reduce building value by \$46,600; total assessment of \$350,000. The appellant provided an appraisal of the property and the income and sales comparison approach to value suggests an estimated market value of \$350,000. Peterson/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 33L-2, Douglas Blom, PO Box 965, Sioux City, IA, appealing parcel 010-01480-2440. The appellant agreed with the assessor's recommendation to reduce building value by \$48,300; total assessment of \$375,000. The appellant provided an appraisal of the property and the income and sales comparison approach to value suggests an estimated market value of \$375,000. Puckett/Vigen moved to accept the assessor's recommendation. (7-0)

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

County Assessor Dave Sipila presented a spreadsheet of current year assessment changes. Assessor Sipila stated that the changes were due to various reasons. Bigelow/Vigen moved to approve the list as presented. (7-0)

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

COUNTY BOARD RESOLUTION

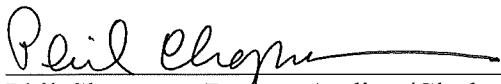
RESOLVED, That the assessment rolls from the several assessment districts of the County of St. Louis, Minnesota, for the year 2020, to-wit: Cities of Aurora, Babbitt, Biwabik, Brookston, Buhl, Chisholm, Cook, Duluth, Ely, Eveleth, Floodwood, Gilbert, Hermantown, Hibbing, Hoyt Lakes, Iron Junction, Kinney, 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 2020.

YEAS: Vigen, Puckett, Peterson, Cersine, Cole, Bigelow, and Chair Doberstein - 7

NAYS: None - 0

ABSENT: None - 0

At 5:44 p.m., June 18, 2020, Chair Doberstein adjourned the 2020 Special Board of Appeal and Equalization. (7-0)



Phil Chapman, Deputy Auditor/Clerk of the County Board