

**ST. LOUIS COUNTY SPECIAL BOARD  
OF APPEAL AND EQUALIZATION  
FOR THE ASSESSMENT YEAR  
OF 2011 PAYABLE 2012**

The meeting of the 2011 St. Louis County Special Board of Appeal and Equalization (the “Board”) was called to order at 9:58 a.m. on Thursday, June 16, 2011, in the St. Louis County Board Room, 2<sup>nd</sup> Floor, Courthouse, Duluth, MN, by Patricia Stolee, Deputy Auditor/Clerk of County Board. By Resolution No. 254, adopted May 3, 2011, the St. Louis County Board of Commissioners appointed the following to serve on the Special Board of Appeal and Equalization:

John Vigen – District 1;  
Lee Conradi – District 2;  
Kevin Doyle – District 3;  
Leonard Cersine – District 4;  
William Clements – District 5;  
Dawn Cole – District 6; and  
Frank Bigelow – District 7.

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

Deputy Auditor Stolee asked for nominations for Chair of the 2011 Special Board of Equalization. Bigelow/Cole nominated William Clements. No other nominations were received. Vigen/Bigelow moved to close nominations and declare William Clements Chair by unanimous ballot. Vote: 7-0

Chair Clements asked for nominations for Vice-chair. Vigen/Bigelow nominated Kevin Doyle as Vice-chair. No other nominations were received. Bigelow/Cole moved to close nominations and declare Kevin Doyle Vice-chair by unanimous ballot. Vote: 7-0

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

The following communications and/or letter appeals were received by the Board and are on file in the office of the County Auditor in County Board Document File No. 59299:

1. Daran and Debra Slusar, 318 Balsam Lane N. Plymouth, MN 55447, parcel code 015-0057-00030. (City of Biwabik). 11-04 **Ineligible – did not appear before local board.**
2. Richard and Mildred DeBolt, 7018 Van Rd. Duluth, MN 55803, parcel code 375-0010-00705 (Town of Gnesen). 11-06
3. Richard F. Collman, 15 Fairway Drive, Northfield, Duluth, MN 55803, parcel codes 355-0010-03220, 03230 (Town of Fine Lakes). 11-07 **Withdrawn – per assessor**
4. Dr. Paul M. Maki, 277 Grant Ave, Eveleth, MN 55734, parcel code 040-0010-01960, (City of Eveleth). 11-08 **Ineligible – did not appear before local board.**
5. Lola Hendrickson, 7071 St. Louis River Road, Cloquet, MN 55720, parcel code 530-0010-05875 (Town of Solway). 11-10
6. Kim Reed, 2510 County Road 92N, Maple Plain, MN 55359, parcel code 308-0131-00130 (Town of Crane Lake). 11-11

7. Dale and Gerri Bowman, 3099 Burnside Ridge Road, Ely, MN 55731, parcel code 465-0020-02540 (Town of Morse). 11-13 99 **Withdrawn per Chris Link, Assessor's Office.**
8. Tim Walsh, 325 Lake Ave South #608, Duluth, MN, 55802 parcel code 470-0010-00870 (Town of Ness). 11-14 **Ineligible – did not appear before local board.**
9. Andrew S. Bekkering, 7325 Topview Road, Eden Prairie, MN 55346, parcel code 488-6000-30500 (Town of Northstar). 11-15
10. Diane Larson, 5051 Lakewood Road, Duluth, MN, 55804, parcel code 415-0050-00330 (Town of Lakewood). 11-17
11. Daniel J. Gustafson, 521 S. 8<sup>th</sup> Street, Virginia, MN 55792, parcel codes 060-0030-00200 and 060-0010-03010 (City of Gilbert). 11-22
12. James A. Koskovich 1353 Samuelson Road, Angora, MN 55703, parcel code 350-0010-04525 (Town of Field). 11-24 **Ineligible – did not appear at local board.**
13. Wade Forstrom, 6611 Morris Thomas Road, Cloquet, MN 55720, parcel codes 530-0010-05323, 05615 (Town of Solway). 11-25
14. Edward Strukel, 309 E. 4<sup>th</sup> Ave. North, Aurora, MN 55705-1360, parcel code 100-0035-00040 (City of Aurora). 11-31 **Ineligible – did not appear at local board.**
15. Howard and Ellen Shertzler, 1819 Fireside Drive, Cincinnati, OH 45255, parcel code 465-0130-00260 (Town of Morse). 11-32
16. Thomas and Joyce Chelf, 5109 Wyoming St., Duluth, MN 55804, parcel code 010-0790-06900 (City of Duluth). 11-33
17. Duncan McGregor, P.O. Box 313, Mt. Iron, MN 55768, parcel code 175-0071-02491, (City of Mt. Iron)). 11-34 **Ineligible – did not appear before local board.**
18. Charles and Becky Wilcox, 149 Waco St., Ramsey, MN 553032, parcel code 375-0032-00050 (Town of Gnesen). 11-49 **Withdrawn by applicant, per assessor.**
19. City of Duluth Assessor, results of Duluth Board of Appeal and Equalization.
20. Cheryl Baker, 516 Anderson Road, Duluth, MN, 55811, parcel code 010-0431-00195 (City of Duluth). 11-53 **Ineligible – did not appear at local board.**
21. Robin Haege, 724 S.W. 35<sup>th</sup> Str. Ankeny, IA, parcel code 625-0026-00670 (Unorganized 61-13). 11-54
22. Paul O. Walker, 4115 Reiland Lane, Shoreview, MN 55126, parcel code 317-01-00500, (Town of Eagles Nest). 11-55
23. Angella Ridder 3300 E. Willow St. Duluth, MN 55811, parcel code 010-0390-00640 (City of Duluth). 11-56 **Ineligible – did not appear at local board.**
24. Sharon and James Buria, 3477 Highway 53, Eveleth, MN 55730 , parcel codes 690-0010-00560, 00570, 00590 (City of Eveleth). 11-62
25. Jeff and Shelly Daveau, 6260 Seville Road, Saginaw, MN 55779, parcel code 530-0010-00322 (Town of Solway). 11-63
26. Dave Jensch, Vice President Northland's Newscenter, 246 South Lake Avenue, Duluth, MN 55802, parcel code 010-1350-10220 (City of Duluth). 11-66
27. Andrew Koivisto, 9231 Lilac Lane, Cherry Valley, CA 92223, parcel code 752-0010-03186 (Unorganized 51-21). 11-69
28. Charles Dahl, 5490 Carnation Avenue, Virginia, MN 55792, parcel codes 490-0010-01930, 01970, 01950 (Town of Northland). 11-70 **Ineligible – did not appear at local board.**
29. William Wilson, 74 Lothrop St. Beverly, MA 01915, parcel codes 370-0010-02984, 02982 (Town of French). 11-72 **Ineligible – did not appear at local board.**

30. James Vogel, 10472 Ash Trail Lane, Orr, MN 55771, parcel code 731-0020-00140 (Unorganized 68-19). 11-78 **Canceled per Beth Sokoloski, Assessors' Office**
31. Renato L. Della Rocca, 42 Paloma Ave, Venice, CA 90291-2404, parcel code 340-0040-00310 (Fayal Township). 11-79 **Canceled per Pat Orent, Assessors' Office.**
32. Christi Morin, 6194 Maple Grove Road, Duluth, MN, 55810, parcel code 530-0010-02600 (Solway). 11-89 **Ineligible – did not appear at local board.**
33. Jim Helstrom, 10971 So. Townline Road, Hibbing, MN, 55746, parcel code 141-0010-06100 (Hibbing). 11-90 **Ineligible – did not appear at local board.**
34. David Glowaski, P.O. Box 186, Orr, MN 55771, parcel code 735-0010-02100 (Orr). 11-91
35. Thomas A. Gardner, Rendrag, Inc., 480-C Broadway, P.O. Box 403, Sarasota Springs, NY 12866, parcel code 060-0050-00600, 0610 (City of Gilbert). 11-95. **Canceled per Dave Jarvela, Assessor's Office.**
36. Harlan and Adeline Broten, 5753 Lake Ave. N. Tower, MN 55790, parcel code 080-0019-00010 (City of Tower). 11-96
37. Cheryl Anderson, 1293 Hwy 169, P.O. Box 225, Ely, MN 55731, parcel code 465-0235-0010 (City of Ely). 11-98 **Ineligible – did not appear at local board.**
38. Eric Hillman, 714 Ridgewood Road, Duluth, MN 55804, parcel code 660-6000-53800 (Unorganized 53-15). 11-99 **Withdrawn per Steve Walczynski, Assessor's Office.**
39. Cleona Phillips, 4826 Butler Road, Mt. Iron, MN 55751, parcel code 175-0071-05038 (City of Mountain Iron). 11-100 **Ineligible – did not appear at local board.**
40. Tom Duffy, 5385 Wahlsten Road, Embarrass, MN 55732, parcel codes 410-0022-00610, 00640. **Ineligible – did not appear at local board.**
41. Ted Bergstrom, 3552 No. Arm Road, Ely, MN 55731, parcel code 628-0010-05140, 628-0020-00160 (Unorg. 64-13). 11-105
42. Paul and Susan Schurke, 1101 Ring Rock Road, Ely, MN 55731, parcel code 465-0010-01720 (Town of Morse). 11-107 **Ineligible – did not appear at local board.**
43. Brian and Elana Pfeifer, 4349 Miller Trunk Road, Duluth, MN 55734, parcel code 308-0070-00280 (Crane Lake Township). 11-112 **Included in clerical corrections list.**

Hearing appeals start time: 10:04 a.m.

Case No. 52, Daniel Kerelko, 11520 Hwy 8, Floodwood, MN 55736, parcel code 360-0010-00930 (Floodwood Township). The 2010 assessed value was \$15,200. The 2011 assessed value is \$23,200, after the local board correction. Mr. Kerelko was present and asked the board to consider a lower amount, preferably to the 2010 value, citing the land is primarily wetlands. Bigelow moved to changed to the 2010 value of \$15,200. There was no second. Vigen/Doyle moved to accept the assessor's recommendation of \$23,200. (6-1 Bigelow)

Case No. 33, Thomas and Joyce Chelf, 5109 Wyoming Street, Duluth, MN 55804, parcel code 010-0790-06900 (City of Duluth) -Letter appeal. The 2011 assessed value is \$35,000 for land, \$154,700 for building, for a total value of \$189,700. Appraiser Jolene Elm made several phone calls and was unable to contact he home owners. Without entry in the home, no changes can be made. Bigelow/Vigen moved to accept the assessor's recommendation of no changes. (7-0)

Case No. 18, Jeff Musburger, P.O. Box 128, Cotton, MN 55724, parcel code 320-0010-02660 (Town of Ellsburg). The land is classified as rural vacant with a current assessment of \$27,200. After visiting the property the appraiser recommended a reduction of \$700, for a new value of \$26,500. Vigen/Conradi moved to accept the assessor's recommendation. (7-0)

Case No. 47, Stuart Swanstrom, 101 W. Oxford St., Duluth, MN 55803, parcel code 641-0010-1420 (Unorganized Township 55-14). The current total assessment for land is \$42,000 and \$30,400 for the building. The property has several areas of deferred maintenance. The assessor recommended a \$9,900 reduction in the building value for a total value of \$62,500 ((\$20,500 for the building and \$42,000 for the land). Bigelow/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 38, Kim and Greg Eisenhuth, 8057 Bergstedt Road, Embarrass, MN 55732, parcel code 330-0010-00620 (Town of Embarrass). County Assessor Dave Sipila said Mr. Eisenhuth is the chair of the town board and therefore his case is being heard by the county board. The current land assessment is \$29,700. The land schedule was applied incorrectly and the assessor recommends a reduction of \$7,400 for a new assessed value of \$22,300.00. Cersine/Doyle moved to accept the assessor's recommendation. (7-0)

Case No. 16, Dennis Lindberg, P.O. Box 1213, Virginia, MN 55792, parcel code 090-0040-00320 (City of Virginia). County Assessor Dave Sipila said Mr. Lindberg is a former Virginia City Councilor and due to the past relationship, the local board chose not to hear the case. The current assessment value is \$82,800 (\$4,900 land; \$77,900 building). Upon further inspection additional depreciation was needed and the appraiser recommends decreasing the building by \$8,000. The recommended assessment value is \$74,800 (\$4,900 land; \$69,900 building). Doyle/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 27, Richard Schake, 812 7<sup>th</sup> Street North, Virginia, MN 55792, parcel code 278-0050-02034 (Camp 5 Township). County Assessor Dave Sipila said there was a clerical error resulting in a reduction of \$16,000.00. The current assessment values is \$48,700 ((\$44,400 land; \$4,300 building). The recommended assessment value is \$32,700 (\$28,400 land; \$4,300 building.) Assessor Sipila said a case was assigned because the property owner filed an appeal. Bigelow/Conradi move to accept the assessor's recommendation. (7-0)

Case No. 42, Ronald Novak. 11594 Hyvarinen Rd., Chisholm, MN 55719, parcel codes 235-0030-03042, 03070 (Town of Balkan). Assessor Sipila said there were a number of errors made the local assessor. The overall correction to these errors results in a reduction of \$25,100.00. Current assessed value \$222,600 (parcel 03042: \$30,600, parcel 03070: \$26,800 land; \$164,200 building). The assessor recommends no change to land and a reduction of \$25,100 to building for a total value of \$197,500. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 46, Darold Rihiluoma, 4230 Wildwood Drive, Hibbing, MN, parcel codes 757-0010-05830, 05840 (Unorganized Township 62-21). Assessor Sipila said the recommendation is a decrease in the amount of \$8,000. The reduction is related to the low quality interior of the cabin and the land was previously classified as average was reclassified to poor. Parcel 05830 was also divided into two parcels which are classified and seasonal recreational and rural vacant land. The current assessed value for parcel code 757-0010-05830 is \$24,100 land, \$9,000 building, and for parcel code 757-0010-05840 the land value is \$35,200. The assessor recommends a \$5,000

reduction in the building value on parcel 757-0010-05830 and \$3,000 reduction on parcel 757-0010-05840. Vigen/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 66, RJR Communications, Dave Jensch, 26 S. Lake Avenue, Duluth, MN 55802, parcel code 010-1350-10220 (City of Duluth). Current assessed value \$304,700, land only. The Appraiser Terry Johnson, City of Duluth, said this is the only cell tower appealing and he reviewed this on a state level. Assessor Johnson said the City of Duluth is assessing land leases of arrays, cell towers etc. The assessor recommends a \$4,000 reduction for a new land value of \$300,700. After further discussion, Bigelow/Vigen moved to accept the assessor's recommendation. The board agreed to accept additional information if the appellant appeared at the 2:00 p.m. scheduled time. (7-0)

Case No. 74, Darrell Nelson, 6952 Lake Elora Drive, Canyon, MN 55717, parcel code 673-0050-00520 (Unorganized 53-16). Current assessed value \$364,800 (\$71,600 land; \$293,200 building). Appraiser Dave Christensen reviewed the comparables and recommended a \$30,900 reduction in the building value. The assessor recommends a value of \$333,900 (\$71,600 land; \$262,300 building). Vigen/Bigelow moved to accept the assessor's recommendation, noting the \$30,900 adjustment is a negative number. (7-0)

Case No. 15, Andrew Bekkering, 7325 Topview Road, Eden Prairie, MN 55346, parcel code 488-6000-30500 (Northstar Township). Current assessed value \$129,400 (\$62,200 land and \$67,200 building). County Appraiser Rodella LaFreniere visited the site and found the building in poor condition with not crawl space and recommended a \$42,200 reduction in the building value. The assessor recommends a value of \$87,200 (\$62,200 land and \$25,000 building). Bigelow/Cersine moved to approve the assessor's recommendation. (7-0)

Case No. 101, Diane Friebe, 8300 Hollynn Lane #2, Lincoln, NE 68521, parcel code 315-0010-00532 (Town of Duluth). Current assessed value \$363,100 (\$203,000 land; \$160,100 building). Appraiser Noah Mittlefehldt inspected the interior and reviewed comparable sales. The assessor recommends a \$26,800 reduction in the value of the building for a new value of \$336,300 (\$203,000 land; \$133,300 building). Cole/Bigelow moved to approve the assessor's recommendation. (7-0)

At 11:55 a.m., Chair Clements recessed the board until 2:50 p.m.

The board reconvened at 2:59 p.m.

Case No. 29, Lloyd Johnson, 6054 Highway 194, Duluth, MN 55811, parcel code 530-0010-00170 (Town of Solway). Current assessed value \$174,300 (\$74,100 land; \$100,200 building). Appraiser Dave Christensen recommended a \$9,600 building reduction and \$1,800 land reduction. The assessor's recommended total value is \$162,900 (\$72,300 land; \$90,600 building). Vigen/Conradi moved to accept the assessor's recommendation. After further discussion, the motion passed (7-0).

Case No. 88, Craig Binsfield, 2302 East 5<sup>th</sup> Street, Duluth, MN 55812, parcel codes 010-1460-03590; 03601 (City of Duluth). Current assessed value \$35,000 (land \$34,900; building \$100). The City of Duluth brought this appeal forward as they feel there was an error on the part of the local assessor. The property is located on London Road. Appraiser Terry Johnson said the

building is currently being renovated and the property is undervalued. The city assessor recommends a \$59,300 increase in the property value for a new total value of \$94,300. Cole/Bigelow moved to approve the assessor's recommendation. During discussion Duluth City Assessor John Gellatly said it is appropriate for the city to appeal if they feel there is an inequity. The motion passed (7-0).

At 3:18 p.m. Chair Clements recessed the board until 10:00 a.m. on June 23, 2011, in Virginia, MN.

On Thursday, June 23, 2011, at 10:10 a.m. the special county board of appeal and equalization reconvened in the Prebich Room, Northland Office Building, Virginia, MN, with all members present.

Case No. 21, Fay Roche, 1904 Southern Drive, Virginia, MN 55792, parcel code 090-0140-00320 (City of Virginia). Current value \$105,200 (\$5,000 land; \$100,200 building). Representative for Fay Roche, John Collasamo, was present. Dawn Cole was recused as she performed the appraisal for the lender on this property. Mr. Collasamo presented Ms. Roche's appeal. Mr. Collasamo said Ms Roche negotiated with the bank and they accepted her offer of \$78,500. Mr. Collasamo reviewed the exhibits from their handout. Mr. Collasamo said Dawn Cole appraised the property at \$85,000 and Ms. Roche would be willing to accept that valuation. Appraiser Pat Orent reviewed the county presentation and said the recommendation is no change. John Vigen asked Dawn Cole to be an expert witness. After lengthy discussion, Vigen/Doyle moved to reduce the total value to \$100,000, taking \$5,200 off improvements. (6-0-1 abstention with Dawn Cole recused)

Case No. 110, William Morse, 300 1<sup>st</sup> St. So., Kinney, MN 55758, parcel code 150-0020-00400 and ½ undivided interest on parcel code 150-0030-00390 (City of Kinney). Current assessment value for parcel code 150-00200-00400 is \$22,100 (\$4,200 land; \$17,900 building.) Current assessment value for parcel 150-0030-00390 is \$10,800 (\$4,600 land; \$6,200 building). Appraiser Dave Jarvela recommended no change to the assessed value for both parcels. Mr. Morse said he disagreed with the land value. Mr. Kinney said the neighbor with the other ½ interest in the undivided parcel built a pole building on the land, and now he is being assessed for it. In addition the property sits on an underground mine. After lengthy discussion, Dawn Cole said the City of Ely has a 10% adjustment for property with an underground mine. Vigen/Cersine moved to accept the assessor's recommendation. Frank Bigelow offered a friendly amendment to reduce the values by 10% and John Vigen did not accept. The motion passed. (5-2, Bigelow, Cole)

Case No. 26, Paula and Anna Mae Skibinski, 5941 W. Arrowhead Road, Duluth, MN 55810, parcel code 530-0010-02273 (Solway Township). Current value \$87,700 (\$38,000 land; \$49,700 building). Appraiser Donna House said the house was entered into CAMA as a stick built house, rather than a manufactured home and the site was entered into CAMA as poor instead of average. After entering these changes the assessor's recommended value is \$55,200 (\$41,100 land; \$14,100 building). Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

At 12:00 noon, Chair Clements recessed the board until 1:00 p.m.

The meeting reconvened at 1:06 p.m.

Case No. 19, Trinity Lutheran Church, 900 13<sup>th</sup> Street South, Virginia, MN 55792, parcel codes 090-0180-00978, 00981 ( City of Virginia). Current land assessment on parcel 090-01800-00978 is \$50,400, and \$32,800 for parcel 090-00180-00981. Appraiser Ben Thomas said the City of Virginia changed the class to commercial for a portion of the land they felt the church didn't need. This was estimated at 4.776 acres. A review of the parcel revealed the amount of land is actually 2.304 acres. The assessor recommends a change in the commercial class value from \$83,200 to \$40,100, or a reduction of \$43,100. Recommended land value of \$29,200 for parcel 090-0180-00978 and \$10,900 for parcel 090-0180-00981. Bigelow/Conradi moved to accept the assessor's recommendation. (7-0)

Case No. 2, Floyd and Dorothy Strehlow, 4987 Pine Lane, Gilbert, MN 55741, parcel code 677-0010-00460 (Unorganized Township 57-16). Current value record 1 is \$40,500 (\$20,500 land; \$20,000 building) and current value for record 2 is \$14,900 land only. Appraiser Ben Thomas said this is to correct errors in the building condition and the tier classification for the land resulting in a reduction of \$9,600 (\$4,200 building record 1; \$5,400 land record 2). Cole/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 37, Michael Tuomala (Representative Francis Hughes) 3626 River Drive, Eveleth, MN 55734, parcel code 610-0010-00362 (Unorganized Township 61-12). Current value \$77,900, land only. Appraiser Chris Link said an on-site inspection revealed the land was contiguous and thereby meets the requirements of tier 3. The assessor's recommendation is a reduction of \$47,400, for a new value of \$30,500. Bigelow/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 54, Robin Haege, 224 SW 35<sup>th</sup> Street, Ankeny, Iowa, 50023, parcel code 625-0026-00670 (Unorganized Township 61-13). Current value \$177,000 (\$139,500 land; \$37,500 building) After visiting the site, Appraiser Chris Link said the building was in poor condition, including rotten windows, siding and roof. The assessor's recommendation is a reduction of \$15,900 to improvements and no change to land value. Bigelow/Doyle moved to accept the assessors' recommendation. (7-0)

Case No. 1, Ray Huber, 9990 170<sup>th</sup> Street East, Lakeville, MN 55044, parcel code 625-0053-00020 (Unorganized Township 61-13). Current value \$715,100 (\$509,500 land; \$205,600 building). Appraiser Chris Link recommended reducing the effective lake frontage from 756' to 500', which reduces the land value by \$130,800, and no change to improvements. The recommended assessment value is \$584,300 (\$378,799 land; \$205,600 building). Conradi/Bigelow moved to accept the assessor's recommendation, noting the correction to reflect \$130,800 as a negative number. (7-0)

At 1:26 p.m. Chair Clements recessed the board until 2:00 p.m. on June 23, 2011.

At 2:00 p.m. the board reconvened.

Case No. 45, Donald Schoch, 10 Leopard Drive, Sandy Hook, CT 06482, parcel codes 698-0010-00760, 790,1100,1130,1280 (Unorganized 63-17). Current land value is \$1,071,400. Mr. Schoch believes the value of parcel 698-0010-01130 is too high as it is enrolled in Sustainable Forest Incentive program (SFIA). The county assessor recommends no changes to the

assessment values. After lengthy discussion on land encumbrance, enrollment guidelines for SFIA, Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 91, David Glowaski, P.O. Box 186, Orr, MN 55771, parcel code 735-0010-02100 (Unorganized Township 66-20). Current assessed value \$243,000 (record 1: \$148,400 land; \$10,800 building, record 2: \$83,800 land only. Appraiser Patrick Orent said the interior inspection of the cabin revealed the kitchen is below standard and the cabin and deck condition are lower than previously assessed. The assessor recommends a \$2,300 reduction on improvements. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 36, Jim Ertz, D&F Company, 5481 St. Croix Trail, Suite 200, North Branch, MN 55056, property address - 2001 Bayview Drive, Tower, MN 55790, parcel codes 387-0080-00300, 210, 220, 240, 250, 260, 270, 280, 290, 310, 320, 330 (Town of Greenwood). The current value is \$1,342,200. Appraiser Dan Christiansen presented his report and as the county assessor doesn't do the assessment for this area, an inspection had not been done previously. Upon inspection it was found that the frontage was entered as one tier, and 350' should be tier two. An adjustment for Era for the cabins results in a reduction to most of the cabins. The residence was changed from above average to average, resulting in a decrease, and the restaurant/bar was larger than previously assessed, resulting in an increase. The assessor recommends a new value of \$1,226,200. Bigelow/Doyle moved to accept the assessor's recommendation. (7-0)

Case No. 108, Edward Majerle, 5779 Lake Avenue South, Tower, MN 55790, parcel code 080-0018-00050 (City of Tower). Current value \$606,300 (\$230,800 land; \$375,500 building) Mr. Majerle presented his case and said most people he knows on Lake Vermillion have received a 30% reductions on property value. Mr. Majerle said the maximum insurance he can get is \$323,500. Mr. Majerle said the shoreline is terrible and showed examples of debris, adding he believes his property is worth \$450,000. Appraiser Beth Sokoloski visited the property and inspected the interior. The home is custom built and is very well constructed and maintained. It was found that an interior sauna had been omitted as well as the fact that the garage has finished walls and in floor electric heat. The assessor recommends no change to the assessed value. After further discussion the board concurred to wait on voting until Ms. Joan Broten presented her case as they are similar.

Case No. 44, Dave and Joan Broten, 5755 Lake Avenue North, Tower, MN 55790, parcel code 080-0018-00010 (City of Tower). Current value \$580,200 (\$168,200 land; \$412, 000) Appraiser Bob Wiinanen recommended a \$100,500 reduction due to poorer lakeshore quality reduced residence quality, age and removal of erroneous basement value. Ms. Broten distributed a handout and said there were no improvements in 2010, noting she has been assessed for a full basement for a full ten years. Mr. Broten brought examples of the debris on her shore, and said it is constantly washing up on the shore. The property was previously an industrial saw mill. John Vigen said the property is a brown field and this is a unique isolated incident. After lengthy discussion, Vigen/Bigelow moved to accept the assessor's recommendation with an additional reduction of 20% for the land value for a new total reduction of \$127,500 and a new total value of \$452,700.00. (7-0)

Case No. 108, Edward Majerle, Vigen/Bigelow moved to reduce the land value only by 20% and no change to improvements; land reduction of \$46,160 and a new total value of \$560,140. (7-0)

Case No. 50, Jean Erickson, 1759 East Moss Ridge Road, Ely, MN 55731, parcel code 625-0010-00252 (Unorganized Township 61-13). Current value \$804,200 (\$699,500 land; \$104,700 building). Appraiser Chris Link completed an on-site inspection of the property and recommended no change as the land and building assessment is fair and equalized. The appellant, Ms. Erickson, questioned a property that sold for \$1.4 million dollars, yet is valued much less. After further discussion, Vigen/Doyle moved to accept the assessor's recommendation. (7-0)

At 5:05 p.m., Chair Clements recessed the board.

At 5:37 p.m. the board reconvened.

Case No. 82, Ulland Brothers, Representative Tim Grahek, 505 W. 37<sup>th</sup> Street, Hibbing, MN 55746, parcel code 762-0010-03820 (Unorganized Township 67-21). Current value \$242,100 (\$234,900 land; \$7,200 building). The appellant disagreed with assessed value and requested the board to value the property at \$600 per acre. Bigelow/Conradi moved to accept \$600 per acre, (3-4, Doyle, Cole, Cersine, Clements) motion failed. Doyle/Cersine moved to reclassify 80 acres of land to fair for a reduction of \$18,100. (6-1, Bigelow)

Case No. 40, Daniel Quinn, 17020 Kings Ct., Lakeville, MN 55044, parcel codes 679-0014-00010, 00040, 00120, 00160, 00210, 00260, 00820, 00840, 00850, 00860, 00900, 00915, 00920, 00940 (Unorganized Township 59-16). Appellant disagrees with the county assessment and presented a request as follows:

<u>Parcel</u>	<u>Requested value per acre</u>
10	20 acres @\$200/acre = \$4,000
40	40 acres @\$200/acre = \$8,000
120	120 acres @\$200/acre = \$24,000
160	40 acres @\$400/acre = \$16,000
210	160 acres @\$400/acre = \$64,000
260	80 acres @\$400/acre = \$32,000
820	80 acres @\$500/acre = \$40,000
860	75.41 acres @\$250/acre = \$18,852
Total	\$206, 852

New Total: \$206,852 plus 10% = \$227,537.20

Bigelow moved to accept the appellant's request, no second, motion dies. Bigelow/Cole moved to accept appellants request plus 10% for a new total of \$227,537.20 for the listed parcel codes. (6-1, Cersine)

Case No. 94, Steven M. Hakly, 3746 Hartman Road, Iron, MN 55751, parcel code 290-0010-04584 (Town of Cherry). Current value \$368,800 (\$43,400 land; \$325,400 building). The assessor recommends a \$14,900 reduction on the building to correct a clerical error and adjustment per the on-site inspection. Bigelow/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 96, Harlan Broten, 5753 Lake Avenue North, Tower, MN 55790, parcel code 080-0019-00010 (City of Tower). Current value \$127,100 (\$27,200 land; \$99,900 building). The

assessor recommends a \$34,900 reduction to the building as it is a double-wide mobile home, rather than a modular home. The appellant agrees with the assessor's recommended new value of \$92,200. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 11, Kim Reed, 2510 County Road 92 North, Maple Plain, MN 55359, parcel code 308-0131-00130 (Town of Crane Lake). Current value \$243,400 (\$199,500 land; \$43,900 building). After in inspection, the assessor recommends a \$54,900 reduction in the land value and an \$11,700 reduction for the building. The recommended new value is \$176,800. Bigelow/Doyle moved to accept the assessor's recommendation. (7-0)

At 7:30 p.m., Chair Clements recessed the board until 10:00 a.m., Wednesday, June 29, 2011.

At 10:01 a.m., Chair Clements reconvened the board, with Dawn Cole and John Vigen absent.

Case No. 5, Bruce and Ruthann McTavish, 6915 Olson Road, Duluth, MN 55804, parcel code 315-0020-00300 (Town of Duluth). Current value \$320,400 (\$43,400 record 1 land, \$17,300 record 2 land; and \$259,700 building.) The appellant believes the value is too high. After an interior and exterior inspection, the assessor recommends a \$46,900 reduction on the building value for a new total value of \$273,500. Bigelow/Cersine moved to accept the assessor's recommendation. (6-0)

Case No. 25, Wade Forstrom, 6611 Morris Thomas Road, Cloquet, MN 55720, parcel codes 530-0010-05615, 05323 (Solway Township). Current assessed value for the first parcel is \$64,600. The assessor recommends a classification change from non-homestead to seasonal/recreational and an \$8,000 land reduction and a \$4,800 building reduction for a new total value of \$51,800 on parcel code 530-0010-05615. Current assessed value for the second parcel is \$196,000 (\$34,700 land; \$161,300 building). The assessor recommends a \$29,300 building reduction for a new total value of \$166,700 on parcel code 530-010-05323. Bigelow/Cole moved to accept the assessor's recommendations for both parcel codes, including the classification change on the first parcel. (6-0)

Case No. 65, Mark Robertson, 17 Battle Creek Road, St. Paul, MN 55119, parcel code 060-0053-01110 (City of Gilbert). Current assessed value \$93,100 land only. The assessor recommends no change. Discussion took place on the benefits of contiguous property that cross jurisdictions, which is currently not available in the system. Bigelow/Doyle moved to accept the assessor's recommendation. (6-0)

Case No. 77, Mark Alexander, 780 Canter Glen Circle, Eagan, MN 55717, Duluth, MN 55803, parcel code 660-6000-43100 (Unorganized Township 53-15). Current value \$103,800 (\$74,600 land; \$29,200 building). The assessor recommends no change. The appellant disagreed with the assessor's recommendation and requested to change 175' of lake frontage from fair to poor quality. After further discussion, Bigelow/Cole moved to change the grade for 175' of lake frontage to poor, for a reduction of \$6,200. (3-3) After further discussion, Cole/Doyle moved to accept the assessor's recommendation. (4-2 -Bigelow, Clements)

Cole/Doyle moved to re-open Case No. 65, as Mr. Robertson appeared and was given the opportunity to speak after the cases ahead of him.

Case No. 60, Carl and Janet Davidson, 219 12<sup>th</sup> Street, Proctor, MN 55810, parcel code 185-0220-03450 (City of Proctor). Current value as determined by the local board is \$181,100 (\$38,900 land; \$142,200 building). The assessor recommends an increase of \$5,100 to the building for a total assessed value of \$186,200. Bigelow moved to reduce the value to \$183,000, no second, motion died. After further discussion, Cole/Doyle moved to reduce the total value to \$183,000 (\$3,200 reduction on the building). (6-0)

Case No. 61, James and Brenda Taray, 10411 Bachelor Square Road, Meadowlands, MN 55765, parcel codes 4400-0010-04260, 4270, 4280, 4290, 4370, 4380, 4400, 4402, 4410, 4450 (Meadowlands Township). Current total value \$413,900 ( \$320,100 land; \$93,800 building). The assessor recommends a land reduction in the amount of \$13,000, for a new total assessment value of \$400,900. After lengthy discussion, Bigelow/Cole moved to keep value the same as the 2010 value. (3-3) motion failed. Cole/Doyle moved to table until 2:00 p.m. (6-0)

At 1:00 p.m. John Vigen joined the meeting.

Case No. 65, (reopened Robertson case) Appellant disagreed with the assessors recommendation The land is currently classified and rural vacant/public recreational with a fair value. Cole/Cersine moved to accept the assessor's recommendation. There was discussion the possibility of offering benefits of contiguous property that cross jurisdictions in the future. (7-0)

At 1:06 p.m. Chair Clements called a recess.

At 1:18 p.m., the board reconvened.

Case No. 76, Robert Fierek, Recreational Property Advisor's, P.O. Box 895, Superior, WI 55488, parcel codes 010-1350-02130, 02150 (City of Duluth). The total land only value for both parcels is \$63,300 (parcel 02130, \$38,300 and parcel 02150, \$25,300). The assessor recommends no change in value. The appellant disagreed with the assessor's recommendation. After lengthy discussion, Cole/Vigen moved to reduce the total value for both parcels to \$54,000. (6-1, Doyle)

Case No. 93, Stora Enso North America, DBA New Page Paper Mill, Representative Thomas J. Kuder, 100 North Central Avenue, Duluth, MN 55807, parcel code 010-4490-03920 (City of Duluth) main parcel with plant value. The current total value is \$23,950,300 (\$1,255,100 land; \$22,695,200 building). The assessor recommends a \$5,455,900 total decrease for a proposed total assessed value of \$18,494,400 (\$2,096,900 land; \$16,397,500 building). The appellant agrees with the assessor's recommendation. Bigelow/Conradi moved to accept the assessor's recommendation. (7-0)

Case No. 67, Frank Hoppola, 1131 Group LLC, 1330 East Superior St., Duluth, MN 55805, parcel code 010-1460-03180, 03190, 03200 (City of Duluth). Current assessed value \$429,000 (\$217,800 land; \$211,200 building). The assessor recommends an assessed value of \$581,800 (\$423,400 land; \$158,400 building). The building has since been torn down. Cole/Bigelow moved to accept the land value of \$423,400 and remove the building value of \$158,400, for a total value of \$423,400 (land only). (6-1, Cersine)

Case No. 86, Sara Cherne, Representative Francis Hughes, 1902 St. Louis Avenue, Apt. #416, Duluth, MN 55802, parcel code 610-0010-00361 (Unorganized Township 61-12). Current

assessed value \$81,800, land only. The assessor recommends no change. Appellant disagrees with the assessed value and Mr. Hughes requested consideration of a \$25,000 reduction. After further discussion, Vigen/Cersine moved to accept the assessor's recommendation of no change. (7-0)

Case No. 111, Queen City Federal, Jim Ertz, 5481 St. Croix Trail, Suite 200, North Branch, MN 55056, parcel code 030-0010-00930 (City of Ely). Current assessed value \$191,100 (\$32,500 land; \$158,600 building). The assessor recommends a \$12,000 reduction for the building and the appellant agrees. Bigelow/Vigen moved to accept the assessor's recommendation. (7-0)

Returned to Case No. 61, Jim and Brenda Taray. After further discussion, Conradi/Bigelow moved to reduce the total value of the Taray property to \$371,600, attributing the reduction to the land. (7-0)

Case No. 73, Bruce Carlson, 6024 Faber Road, Gilbert, MN 55741, parcel codes 677-0010-00020, 00030 (Unorganized Township 57-16). Current assessed value \$216,200 (parcel 000200-\$73,100 land; \$104,400 building and parcel code 00300- \$38,700 land only). The assessor recommends a reduction of \$20,800 on the building, for a new total assessed value of \$195,400. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 63, Jeff and Shelly Daveau, 6260 Seville Road, Saginaw, MN 55779, parcel code 530-0010-00322 (Solway Township). Current assessed value \$196,300 (\$38,000 land; \$158,300 building). The assessor recommends a \$22,500 reduction on the building, for a new total value of \$173,800. Conradi/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 92, Howard Sedor, 6977 Maple Grove Road, Cloquet, MN 55720, parcel code 530-0010-03374 (Solway Township). Current value \$384,000 (\$71,400 land; \$312,600 building). The assessor recommends a \$43,800 reduction from the building for a new total value of \$340,200. Bigelow/Doyle moved to accept the assessor's recommendation. (7-0)

Case No. 105, Ted Bergstrom, 51 Iona Lane, St. Paul, MN 55117, parcel codes 628-0020-00160 and 628-0010-05140 (Unorganized Township 64-13). Current total value \$534,900 (parcel code 628-0020-00160- \$296,300 land; \$191,200 building and parcel code 628-0010-05140- \$47,400 land only). The assessor recommends no change to the value for both parcels. Cersine/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 55, Paul Walker, 4115 Reiland Lane. Shoreview, MN 55126, parcel code 317-0170-00050 (Town of Eagles Nest). Current value \$348,400 (\$114,400 land; \$234,000 building). The assessor recommends a \$49,900 reduction from the building for a new total value of \$298,500. Cole/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 84, Shamrock Properties, Representative- Kim Maki, DBA Per Mar Security, P.O. Box 4511, Davenport, IA 52808, parcel code 010-0143-00255 (City of Duluth). Current value \$373,300 (\$83,800 land; \$289,500 building). The appellant agrees with assessor's recommendation to reduce the building value by \$68,300 for a new total value of \$305,000. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 83, Hal Heyer, 214 N. 34<sup>th</sup> Ave. East, Duluth, MN 55804, parcel code 010-1370-00480 (City of Duluth). Current value \$460,500 (\$98,200 land; \$362,300 building). The appellant agrees with the assessor's recommendation to reduce the building value by \$100,500, for a new total value of \$360,000. Conradi/Bigelow moved to accept the assessor's recommendation. Conradi/Bigelow (7-0)

Case No. 17, Diane and Gerald Larson, 5051 Lakewood Road, Duluth, MN 55804, parcel code 415-0050-00330 (Town of Lakewood). Current value \$36,800 land only. The appellant agrees with the assessor's recommendation to reduce the value by \$26,100 for a new total value of \$10,700. Bigelow/Conradi moved to accept the assessor's recommendation. (7-0)

Case No. 6, Richard DeBolt, 7018 Van Road, Duluth, MN 55803. parcel code 375-0010-00705 (Town of Gnesen). Current value \$576,500 (\$114,900 land; \$461,600 building), as a result of the local board reducing the land by \$39,000 and the building by \$51,700. The assessor's recommendation is no change to the value of \$576,500. Vigen/Cersine moved to accept the assessor's recommendation. ((7-0)

Case No. 69, Andrew Koivisto, 9231 Lilac Lane, Cherry Valley, CA 92223, parcel code 752-0010-03186 (Unorganized Township 55-21). Current value \$30,000 land only. The appellant agrees with the assessor's recommendation to reduce the value by \$15,000 for a new value of \$15,000. Bigelow/Conradi moved to approve the assessor's recommendation. (7-0)

Case No. 62, James Buria, 3477 Hwy 53, Eveleth, MN 55734, parcel codes 690-0010-00570, 00560, 00590 (Unorganized Township 56-17). Current value \$386,000. Due to an error in acreage, the assessor's recommends a reduction in the amount of \$34,800. The appellant agrees with assessor's recommendation for a new total value of \$351,200. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

County Assessor Dave Sipila presented a spreadsheet of clerical error correction, many of which were found after the local assessor. Assessor's Sipila said the property owners were notified either by mail or phone of the correction. Bigelow/Cersine moved to approve the corrections as presented. (7-0)

Assessor Sipila presented a list of appellants that agreed no change was required and withdrew their appeal. Cersine/Cole moved to approve the list as presented. (7-0)

With no further appeals to consider, Cole/Doyle 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 2011, 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, 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, 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 2011, subject to changes as may be ordered by the Minnesota Tax Committee.

YEAS: Vigen, Conradi, Doyle, Cersine, Cole, Bigelow, and Chair Clements – 7  
NAYS: None  
ABSENT: None

At 4:05 p.m., Bigelow/Doyle moved to adjourn the 2011 Special Board of Appeal and Equalization. (7-0)

Patricia Stolee, Deputy County Auditor/Clerk of County Board.

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Steve O'Neil, Chair of the Board  
of County Commissioners

Attest:

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Donald Dicklich, County Auditor  
and Ex-Officio Clerk of the Board  
of County Commissioners

(Seal of the County Auditor)