

**Livingston County Board of Review  
Minutes – November 26, 2019**

The Board of Review met today to start reviewing appeals that have been submitted. Present were Jim Patten, Linda Dionne, and Shelly Renken.

The Board approved the agenda and minutes from the previous meeting as written with no additions or corrections.

The Board met with Shari Fulkerson, multi-township assessor for Reading and Newtown townships.

#66 01-02-128-004 Jeff Plesko

The subject is a 1sty brick home with 2328sf built in 2004. The owner filed on equity listing 3 properties that have improvement assessments ranging from \$23.94 to \$30.35 per square foot. The subject is valued at \$24.25/sf. The owner states the comparables listed have out buildings included in their improvement assessment. The Board noted that comps #1 and #3 are 7-10 years older than the subject. The recommendation by the Assessor was no change.

#24 02-09-100-007 John & Sandra Defenbaugh

The subject is a 74.68 acre farm parcel. The original appeal was filed on parcel #02-09-100-006. However, this parcel has been combined with 006 and is now part of 02-09-100-007 per the owner's request. The owner has requested a hearing which will be scheduled by the Clerk. The Township assessor recommended no change.

#25 02-16-100-006 John & Sandra Defenbaugh

The subject is a 109.06 acre farm parcel valued at 49,863. The owner compared his property value to that of his neighbor located to the East of his tract. . The owner has requested a hearing which will be scheduled by the Clerk. The Township assessor recommended no change.

#26 02-21-100-024 John & Sandar Defenbaugh

The subject is a 1sty frame house with 1282sf built in 1890. The property is currently assessed at 56,667 or \$170,001 market value. The owner contends the property is worth \$130,000 but gave no comparables as evidence. The owner also disagrees with the value of the screen porch and deck. The owner further disagrees with the fact the 600sf metal garage was put on the tax rolls. He contends that it is personal property and portable and therefore should not be taxed. The owner has requested a hearing which will be scheduled by the Clerk. The Township assessor recommended no change.

#54 02-18-200-004 John Marec

The subject is a 1sty frame house with 2444sf built in 1942. On the property is also an older barn and a 1990 pole building. The property was reassessed in 2019 discovering errors in the square footage of the house and pole building. The deck and 2 patios on the house were also found and added per in the inspection. The owner marked "other" as the reason for his appeal stating he disagreed with the 40.47% increase in his assessed value but gave no other evidence as to the correct value of the property. The owner has requested a hearing which will be scheduled by the Clerk. The Township assessor recommended the value to be changed to \$120,000 due to the poor condition of the house.

The Board also reviewed appeals that had been filed in Nebraska Township.

#92 13-22-203-008 Cheryl Umphress Owner requests a hearing.

#69 13-22-203-009 James Gordon

The subject is a 1sty brick home with 1760sf built in 1979. The property recently sold for \$146,500 on 8/21/18. The owner submitted a recent appraisal completed 7/27/18 for \$147,000. The Board changed the grade of the home to a B-10 resulting in a value of \$148,000.

#33 13-22-226-022 Tracy Abels

The subject is a 1sty frame home with 1708sf built in 1996. The owner filed on comparable sales listing 3 sales that sold for between \$67.73-84.32/sf. The subject is currently valued at \$86.42/sf. The Board changed the grade to a C+5 in Normal condition resulting in a value of \$124,500 or \$72.95/sf.

#81 13-22-251-028 Ronald Jones

The subject is a 2sty frame house with 2460sf built in 1995. The owner submitted an appraisal completed 11/4/19 using comparable sales from 2016, 2017 and 2018 resulting in a value of \$110,000. The Board changed the value to \$117,600.

#109-134 Good Samaritan Home Owner requests a hearing.  
The owner requested a 10 day extension to provide an appraisal currently being completed.

#34 13-22-430-004 David Iverson

The subject is a 2sty frame house with 2079sf built in 1974 valued at 50,791 or \$152,373 market value. The owner contents the bathroom count is incorrect on the Assessor's records. The owner also states the correct value of the property should be \$120,000 listing 3 comparable sales that sold from \$50-\$100/sf. The subject is currently valued at \$73.30/sf. The Board corrected the bathroom count from 4 to 2 full baths, but made no further change.

#59 13-22-458-005 Beverly Friese

The subject is a 1sty frame house with 852sf bult in 1941. The owner filed on comparable sales listing 3 properties that have sold between \$13.54-35.68/sf. The Board noted the comps used were not in as good of condition as the subject. The Board made no change in the value.

#35 13-22-478-002 Tim Iverson

The subject is a 1sty frame house with 1788sf built in 1977. The home has a 866sf finished rec room area listed on the Assessor's information. The owner states the basement is not finished and should be removed. The photos submitted show the area has walls dividing the area. The walls are paneled and has a drop ceiling. It looks as if the basement took on water and the carpet was removed. The Board changed the value to \$140,800.

#70 13-22-481-004 Paula Howell

The subject is a 1sty frame house with 1488sf built in 1978. The owner marked comparable sales as their basis for their appeal. However, no comparable sales were listed. The grid sheet that was submitted looks as if they were trying to file on equity. The comparables listed range in value from \$15.83/sf to \$19.65/sf. The subject is currently has an improvement value of \$20.73/sf. The Board made no change.

#71 13-23-100-012 Troy Bertsche Owner requests a hearing.

#60 13-36-200-007 Maurine Kalkwarf

The subject is a split-level brick home with 2392sf built in 1962 with a 704sf attached garage. The property also contains 3 older out buildings and is situated on 20 acres. The owner gave no evidence as to the correct value of the property. Therefore, no change was made.