

**Livingston County Board of Review
Minutes – December 17, 2019**

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

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

The Board held hearings on the following appeals:

#24 02-09-100-007

#25 02-16-100-006 John Defenbaugh

The subject parcels are both farmland tracts. The owner was upset with the value increase. The value calculation of farmland was explained to the owner. No change was made.

#26 02-21-100-024 John Defenbaugh

The subject is a 1sty frame house with 1282sf built in 1980 located on 9.48 acres. The parcel also includes 3 sheds the other believes should be considered personal property. Two of them are not being taxed; the 3rd (2014) shed is 20 x 30 was put on the tax rolls for 2019 when the property was remeasured. The deck and porch were also found and added. The owner thought the value of the deck and porch were excessive. However, when asked, the owner told the Board he did not know what his property was worth. The Board changed the deck to "low grade" and moved the 20 x 30 building to a low-grade metal shed resulting in a market value of \$161,346.

#54 02-18-200-004 John Marec

The subject is a 1sty frame house with 2444sf built in 1942. The house was remeasured for 2019 discovering an error in the square footage of the house, changing it from 2080 to 2444. A deck and two patios were also found and added. The owner is upset with the drastic increase in the assessment from 2018 to 2019. The current assessed value of 47,429 results in a market value of approximately \$142,287. The owners purchased the property in 2001 for \$285,000. The owner explained that after the purchase, the well went dry. They have been hauling water ever since. The owner did not know what the property was worth. His main concern was the effect the increase in assessment would have on the taxes. Since the owners qualify for the assessment freeze, the effect will be minimal. The Board made no change.

#93 13-22-203-008 Cheryl Umphress

The subject is a 1sty frame house with 2353sf built in 1993. The current assessed value of 54,595 indicates a market value of \$163,785. The owner filed the appeal on comparable sales listing three properties that sold for \$57.83-\$77.87/sf. The subject is currently valued at \$69.61/sf. The owner stated that since the property was built in 1993, the town has lost many of the business and conveniences that were once there. The Board changed the value to \$154,000.

#71 13-23-100-012 Troy & Katie Bertsche

The subject is a 2sty frame house with 1854sf built in 1895 located on 1.66 acres. The property was recently purchased for \$145,000 in January of 2018 with a 2nd parcel (013). The property is currently assessed at 49,073 or \$147,219 market value. The owner filed on equity listing three parcels with an improvement value of \$10.98-19.13/sf. The subject has an improvement value of \$23.28/sf. The owner stated that since the purchase the only changes made were painting and new flooring. The Board changed the market value to \$145,000 for both parcels combined.

#45 18-26-227-025 Chris Morrison

The subject is a 1½-sty frame 3 bedroom house with 1568sf built in 1890. The subject was recently purchased for \$18,400 on 11/1/19. The owner also submitted an appraisal dated 9/20/19 for \$19,000. The owner stated since the purchase a new hot water heater, furnace and meter has been installed. There has also been some painting and cleanup done. The house is livable and rented to a contractor for \$450/mo. The Board changed the condition to below normal resulting in a market value of \$47,200.

#160 15-14-100-002 Jeff Ringle

The subject is a trucking business with two buildings. Building one was built in 1970 as an office and shop. 1900sf was added on in 1991 for additional shop area. The second building was built in 1970 and is used as a warehouse. The owner filed his appeal on equity listing several properties located in Pontiac that are assessed less per square foot than the subject. He stated that the Lee Trucking property was the most comparable property. There have been no appraisals or recent improvements done on the property. The owner is going to take some interior photos and email them to the Board.

#74 15-23-376-012 Michael Stalter

The subject is a 1½-sty frame house with 1276sf built in 1880. It has one bedroom + another room that could be a bedroom but does not have a closet. The property was recently purchased for \$45,000 on 4/16/18 after being on the market for 3 years. According to Mr. Stalter, the house sat empty for a long time. The house is now being rented for \$550/month. The Board changed the house to Normal condition resulting in a value of \$46,400.

#75 15-23-403-012 Michael Stalter

The subject is a 1sty frame house with 1500sf built in 1946. It is a 3-bedroom house with no garage. The property was recently purchased for \$30,000 on 4/30/18 in a short sale. According to Mr. Stalter, the previous owners were having no luck selling the property. He shot them an offer of \$30,000 and they took it. The Board changed the market value to \$38,000.

#36 15-27-206-001 Shannon Vincent

The Board met with Mrs. Vincent and her attorney, Dustin Essig. The subject is a 2sty frame house with 1796sf built in 1889. The current assessed value of 29833 indicates a market value of \$89,499. The owner purchased the property for \$72,500 on 3/22/18. The attorney referred to Property Tax law and told the Board they were to change the property to the sale price because that was the best indication of value. When told that was against Department of Revenue guidelines and considered "chasing sales", the attorney also showed them an appraisal that had been done on the property indicating a value of \$76,000 that had been done 10/31/17. The Board changed the condition from Above Normal to Normal, resulting in a market value market value of \$75,600.

#90 09-13-400-004 William Meier

The subject is a 1.57-acre timber tract. Mr. Meier told the Board that the parcel was part of his father's estate. It was previously used as a salvage yard and is full of junk. It is used occasionally for rabbit hunting. The owner indicated he believed the market value of the property was between \$11-12,000. The Board changed the market value to \$12,000.

#182 27-03-153-011 William Coffey

The subject is an 1142sf house built in 1890. The owner has owned the property since 2012 and was using it as a rental home. However, it has been vacant for the last 2 years. The owner brought in photos showing extensive damage done by the previous renter, as well as damage from a hole in the roof. The house needs to be gutted and redone. The Board change the house to a D grade in Poor condition resulting in a market value of \$19,000.

22-08-100-002 James Pflager

Mr. Pflager asked to speak to the Board regarding a recent change to his assessment. The property class had been changed from farm to non-farm on this 15.11-acre timber tract. According to the owner, the property is land locked and there are no easements granting access to the property. He has given permission to one person to bow hunt here, but that person had to get permission to cross the neighbor's field to get there. Mr. Pflager stated it is low ground that is under water most of the summer. The Board noted a similar tract of land that sold in 2019 (17-23-12-400-002) for \$22,500 or \$3214/acre. The owner believes the property has no value. The Board changed the value to 825 assessed.