

**Livingston County Board of Review
Minutes – December 18, 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:

22-07-276-001 Wayne & Ida Ziller

The Board met with Wayne and his son, Craig, Ziller. The parcel is an 11.06 acre timber tract that lays on the river bank. The owner was upset the property class had been changed from farm to non-farm increasing the assessed value from 387 to 7,499. The Clerk suggested combining the parcel with the adjoining farm parcel (22-07-400-013). The owner agreed. No further change was made by the Board.

#139 15-23-228-023 Steve & Wendy Garrels

The Board met with Steve Garrels regarding the assessed value of his house located at 1405 Lariat Dr. The owner went through each of his comparables used in the appeal. According to the owner, most of his comps have finished basements that are not being assessed. The subject does not have a finished basement. He stated he purchased the lot for \$38,000 and then built the house for about \$172,000. The owner said his best comp was the property at 15-23-277-002 that sold for \$215,000 after being on the market for 4 years. The owner believes the property is worth \$220,000. The Board asked the Clerk to review the lot values and report back.

#40 06-05-300-003 Consolidated Grain & Barge Co.

The Board met with Scott Strickland, the facility manager and Stan Jenkins, who was present as a consultant. This grain elevator has a bushel capacity of 4,414,535 built between 2011 and 2017. It is located on the Norfolk & Southern Railroad delivering to the Southeast. The facility is currently valued at \$1.67/bu. Our records indicate that is a 120-car shuttle loader. The manager stated it is actually 85-car (113 max). The original appeal submitted requested a per bushel value of \$1.95. When Mr. Jenkins was told the bushel capacity was incorrect, the appeal was amended and the request changed to \$1.20/bu. The manager stated that the facility runs 24 hours during a busy year. The turn over varies, but can be up to 4 times. Several sales from 2017 and 2018 were submitted as evidence. However, only one facility had rail access. A parcel in Tuscola sold 8/17 for \$10,400,000 or \$1.15/bu. This facility is much older (1950-1972), compared to the subject (2011-2017). Mr. Strickland stated the Prairie Central site located in Pontiac was the most comparable. This site has a 15,243,281 bushel capacity built between 1976 -2006, with 4,815,748bu built in 1976. It is valued at .85/bu. The other Prairie Central site located in Nevada Township is an 85-car rail built between 1973-2014, with most of the facility

built since 2009, is valued at \$1.88/bu. The Board decided not to make a ruling on this appeal until the other grain elevator parcels have their hearings on Friday.

#109-134 Good Samaritan Home

The Board met with Thomas Stalter, a Financial Accountant for Good Samaritan of Pontiac. Two appraisals have been submitted to reflect the values of the 26 duplex located on this property. One appraisal was for a 1-bath unit built in 1986 with 912sf. It appraised at \$51,000. The second appraisal was for a 2-bath unit built in 2000 with 1174sf. It appraised at \$55,000. The ages of the units range from 1986 to 2000. The Board recommended adjusting the values to stay within the range of the appraisals.

#34 13-22-430-004 David Iverson

The subject is a 2sty frame house with 2079sf built in 1974. The original assessed value was 50,791. The Board corrected the bathroom count to 2 full baths on the original ruling reducing the value to 49,626 or \$148,878. The owner since had the property appraised. The value arrived at on the appraisal was \$131,000. The owner also showed the Board 2 other appraisals done in 2015 (\$124,000) and in 2016 (\$131,000) that were done for refinancing purposes. The Board adjusted the value to 44,042 or \$132,000 market value.

#158 27-02-300-004 Richard Looney

The owner of this 2sty house with 1937sf located on 1.62 acres had requested a hearing with the Board of Review. The property was purchased in 2010 for \$40,000. After the purchase, the owner put a new roof on the house. The roof is already leaking causing ceiling damage. He also stated the furnace was bad and the foundation needed work. The current assessed value of 13,509 represents a market value of \$40,500. The Board made no change.

#184 05-04-483-019 Dwight Continental Manor, Inc.

A request for hearing had been marked on the original appeal. A date was set for today. However, the attorney, Robert McQuellon, has requested the Board make a decision based on the evidence submitted due to scheduling conflicts on his end. The subject is a 92-bed skilled care nursing home located in Dwight. The subject is currently valued at \$6,300/bed. The attorney submitted three sales indicating a range of \$5,361-\$15,866/bed. There is currently a PTAB case on record for this property for 2018. The Board made no change.

#135 14-25-101-016 Scott & Jennifer Bauknecht

The subject is a 4980sf brick home built in 2006 located on 3 acres. The current assessed value of 168,187 indicates a market value of \$548,055. The owner submitted comparables with improvement assessment ranging \$26.68-42.57. The subject has an improvement assessment of \$28.58/sf. The owner puts most weight on 14-23-400-029 that sold 10/23/19 for \$472,000. This is a 3891sf ranch home built in 1961 located on 13 acres. This property also has a in-ground pool, pool house and a new horse shed. While this comparable is older, the owner believes it shows the decline in the market as the previous sale for this property was for \$500,000 in 2016. The Board reduced the assessed value to 158,139 or \$474,465 market value.