

**Livingston County Board of Review
Minutes – December 19, 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 met with Tim Grusy, the township assessor from Indian Grove and Belle Prairie Township to go over appeals filed in his jurisdiction.

#11 25-02-352-002 Dennis Janssen

The subject is a 1971 mobile home with a carport attached. The current assessed value of 8404 represents a market value of \$25,214. The owner filed the appeal on equity but did not supply any evidence to support that. The Board made no change in the assessed value.

#152 25-02-309-020 Calvin Jackson

The subject is a 1sty frame house with 2016sf built in 1996. The owner filed based on comparable sales listing properties that sold between \$77.45-95.11/sf. The subject is assessed at 77,725 or \$233,175 market value (115.66/sf). The Board review the comparables listed noticing that all but one is much older than the subject. The Board made no change.

#161 25-03-403-011 Laura McMinn

The subject is a 2sty frame home with 1626sf built in 1915. The current assessed value of 35,477 represents a market value of \$106,431. The owner filed on comparable sales ranging in price from \$17-38/sf. The Board changed the house to a C grade in Normal condition resulting in a value of \$76,300.

#99 25-03-489-003 William Pfister

The subject is a 1sty frame house with 1458sf built in 1905. The current assessed value of 22,447 represents a market value of \$67,341. The owner believes the property is worth \$51,000 based on properties that sold for \$37.24-46.55/sf. The Board changed the market value to \$51,000.

#77 25-06-400-014 Jerry Salvator

The subject is a 36.05-acre parcel located west of Fairbury. Approximately half of the parcel is water. There have been several smaller parcels around the subject that have sold, ranging in price from \$4750-8000/acre. The subject is currently valued at \$85,104 or \$2190/acre. The Board made no change.

#154 25-11-178-009 Joseph & Joanne Costa

The subject is a 2sty frame house with 2886sf built in 1996. The current assessed value of 133,970 represents a market value of \$401,910. The Assessor had already submitted a change request to the Board of Review reducing the assessed value to 111,105. The Board made no further change.

#155 25-11-178-011 Keith & Jonnita Vogel

The subject is a 2sty frame house with 2340sf built in 2010. The current assessed value of 87,427 indicated a market value of \$262,281. The owner filed on comparable sales, but only attached one property (25-11-177-012) which sold 3/20/17 for \$260,000 or \$124.76/sf. The subject is currently valued at \$112.09/sf. The Board changed the market value to \$231,000.

#156 25-11-326-006 John W Gerber Jr

The subject is a 1sty frame house with 2229sf built in 2015. The current assessed value of 94,068 indicates a market value of \$282,204 or \$126.60/sf. The owner filed on comparable sales listing two parcels. Comp #1 (25-02-309-020) has not sold, but is currently valued at \$233,175 or \$115.66/sf. This house was built in 1996. Comp #2 (25-03-278-001) sold in 2019 for \$169,000 or \$77.45/sf. This house was built in 1966. The Board noted that the property last sold 9/30/16 for \$295,000. The owner also filed on Contention of Law stating the properties in Indian Grove/Belle Prairie townships are over-valued based on their three-year weighted average sales ratio of 34%. However, after the .977 township multiplier that was applied during equalization, the adjusted sales ratio is now 33.32.

The Board read the legal briefs in preparation for the hearings with the Grain Elevators the following day.

The Board also approved the following changes:

01-02-235-013	Phillips	Pole Bldg & Lean-to Comp 12/19
01-02-408-004	Pitte	New house comp 1/19
01-02-435-009	Meredith	New house comp 1/19
04-01-100-009	Masching	Chg per T/A
09-07-200-004	Mackinson	Chg per T/A
09-31-300-007	Johnson	Chg per T/A
14-02-300-004	Dixon	New pole bldg comp 6/19
14-24-351-010	Johnson	New house comp 7/18/19
20-35-200-003	Denahee	Chg per T/A
25-02-306-005	Braun	New shed comp 10/19
25-02-352-010	Headley	Gar conv to LA, 2015 Add found & added
25-02-376-021	Steidinger	House remodeled, garage conv to living area 3 porches patio & new garage comp 10/19
25-03-127-003	Ifft	Data correction, Shed comp 11/19
25-03-176-029	Fosdick	Addition comp 11/19
25-03-177-008	Price	New shed comp 10/19

25-03-334-005	Chavez	New deck added for 2019
25-03-434-011	Kaisner	New deck added for 2019
25-03-460-014	Cliffe	New deck comp 12/19
25-03-464-005	Zimmerman	Add O/O
25-04-300-015	Nutried	2017 Shop Addition added New tank comp 10/19
25-09-226-006	Zimmerman	Add O/O
25-10-177-009	Greenwell	New shed comp 9/19 Garage add, patio found & added
25-10-280-002	Drayer	New patio added for 2019
25-10-280-003	Weber	New patio added for 2019
25-10-280-004	Saunder	New patio added for 2019
25-21-400-011	Kilgus	New cattle barn comp 12/19
25-23-100-002	Steidinger	1sty Add & Porch comp 11/19
25-24-200-004	Kuenzi	New pole bldg comp 9/19