

**Livingston County Board of Review  
Minutes – January 3, 2020**

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

The Board approved the agenda with one correction. Dustin Smith’s hearing has been rescheduled for January 7, 2020 at 10:30. The minutes from the previous meeting were approved as written with no additions or corrections.

The Board approved the following changes:

01-01-151-003	Gilkerson	New garage add, 2 patios & deck comp 11/19
01-02-406-003	Hill	Data Correction
01-05-200-004	Tombaugh	New grain bin comp 11/19
01-11-400-005	Ioder	New garage comp 11/19
14-01-200-005	Dynamoeter	New pole bldg comp 7/19
14-21-100-007	Graymont Coop	New pole bldg comp 10/19
19-33-200-010	Stauter	New house comp 1/19
20-23-100-007	Zimmerman	New add comp 11/19
20-16-100-001	Uphoff	Used bulk bin comp 3/18

#150 22-15-200-011 Carol Hoffman

The Board approved changing this 28.05-acre timber parcel to a wooded transition parcel for 2019. The new assessed value as calculated by the Clerk is 757.

#160 15-14-100-002 Jeff Ringle

Mr. Ringle called the office Thursday, January 2, 2020 to request a 2<sup>nd</sup> hearing with the Board of Review. A Proposed Change Notice had been sent instead of a Final Notice after the first hearing. The tentative notice states the taxpayer has 10 days to call and schedule a hearing. While it is not the typical practice of the Board of Review to hold two hearings on the same property, the Board granted the taxpayer the chance to schedule the hearing.

#41 14-03-400-007

#42 14-03-400-027

#43 14-03-400-028 Paul & Laura Frazier

The subject properties contain a total of 23.25 acres, a house and detached garage. The owner state that even though the PTAX-203 that was recorded with the County states \$435,000 was paid for the property, the owners actually paid \$385,000 for 007 (1.61 acres), and \$50,000 for 027 and 028 (21.64 acres). The previous owner had listed the property with two different realtors and took it off the market 11/17 because of no interest. Fraziers put in an offer and were declined by Bennett. Six months later, Bennett called and accepted their offer. There was

no appraisal done at the time of purchase. The current market value of 14-03-400-007 is now \$392,136, which is close to the \$385,000 purchase price. The market value of 027 & 028 is \$85,419 or \$3947/acre. The Board of Review noted that two other tracts of timber have recently sold along this road. One for \$6859/acre and one for \$7477/acre. The Board noted that the timber owned by Fraziers does flood frequently, and therefore made an adjustment. The Board changed the AV on 027 to 11,500. No change was made on the other two parcels. The result being \$443,628 on the total property.

#103 05-04-479-017 Tony Stapfer

The owner had requested a hearing with the Board of Review but did not appear. The Board made no ruling and dismissed the appeal.

#85 05-09-130-017 Jean Kinkade

The subject is a 2 family home with 2628sf built in 1900. The current assessed value of 31,281 indicates a market value of \$93,843. The owner purchased the property in 2014 from her mother's estate for \$50,000. The appraisal done at that time indicated a value of \$57,000. Mrs. Kinkade stated that no maintenance has been done on the house since the purchase because her husband was incarcerated shortly after moving in. She lives in the lower level of the home and her niece resides on the 2<sup>nd</sup> floor. The owner believes the property is only worth \$60,000 but gave no evidence to support that value. The Board changed the house to a D grade in Below Normal condition with a 34% obsol factor resulting in a value of \$75,200.

#86 05-09-202-002 Tom Heinrich

The Board met with Mr. Heinrich regarding his duplex rental property. The current assessed value of 36,926 represents a market value of \$110,778. The owner filed on Assessment Equity stating the property was worth \$90,000. The subject is a 1488sf duplex built in 1986 that rents for \$575-600/mo. The owner states it was a pre-fab structure that has no garage or paved parking for its residents. The comparables listed by the owner have improvement assessed values ranging from \$14.56 to \$20.29/sf. The subject has an improvement assessment of \$21.02/sf. The Board of Review pulled all of the duplexes in Dwight to analyze the equity argument. Within the 10 duplexes reviewed, the improvement assessed value range from \$14.56 to \$25.05. The subject is valued at \$21.02, which is right in the middle of those found. The Board made no change to the assessed value of the subject.

The Board met with Don & Teresa Meredith regarding parcel 01-02-435-009. The Board had approved the notice sent out to put the new house on the tax rolls for one month of 2019. The owners had called to schedule a hearing. They misunderstood the notice, thinking the value listed indicated the actual taxes, not the assessed value. The Board made no change.

The Board of Review had requested clarification by the State’s Attorney regarding some of the case references stated in the legal brief of the grain elevators. The State’s Attorney had reached out to the Appellant Prosecutor’s Office to assist the Board of Review. Monday, December 30, 2019, Chris Sherer with Giffin Winning Cohen & Bodewes responded through an email giving his thoughts on the concerns brought forth by the five grain elevators. The Board then made their ruling to not change the assessed value on any of the 33 parcels that had filed appeals.

The parcels were as follows:

<b>Doc#</b>	<b>Parcel Number</b>	<b>Owner's Name</b>
162	03-07-400-011	RUFF BROS GRAIN CO
163	03-07-300-010	RUFF BROS GRAIN CO
164	03-02-100-009	RUFF BROS GRAIN CO
165	01-27-151-011	RUFF BROS GRAIN CO
166	07-04-400-013	RUFF BROS GRAIN CO
167	07-05-482-011	RUFF BROS GRAIN CO
168	07-05-487-002	RUFF BROS GRAIN CO
169	04-08-277-006	RUFF BROS GRAIN CO
170	04-08-400-006	RUFF BROS GRAIN CO
187	02-03-400-006	MISSAL FARMERS GRAIN
188	02-03-400-008	MISSAL FARMERS GRAIN
189	08-14-127-003	GRAYMONT COOP ASSOC
190	08-14-210-002	GRAYMONT COOP ASSOC
191	14-20-200-020	GRAYMONT COOP ASSOC
192	07-04-304-001	WHEELER GRAIN
193	07-04-305-006	WHEELER GRAIN
194	07-04-308-003	WHEELER GRAIN
195	07-05-479-004	WHEELER GRAIN
196	14-24-400-017	GRAYMONT COOP ASSOC
197	26-01-400-009	ZIMMERMAN, JEFFREY L
198	26-01-200-009	ZIMMERMAN MILDRED
199	25-02-377-017	PRAIRIE CENTRAL COOP

200	25-03-480-005	PRAIRIE CENTRAL COOP
201	25-03-483-006	PRAIRIE CENTRAL COOP
202	25-04-426-006	PRAIRIE CENTRAL COOP
203	13-22-261-002	PRAIRIE CENTRAL COOP
204	13-23-300-005	PRAIRIE CENTRAL COOP
205	13-22-401-022	PRAIRIE CENTRAL COOP
206	22-07-101-010	PRAIRIE CENTRAL COOP
207	22-07-102-008	PRAIRIE CENTRAL COOP
208	15-01-400-002	PRAIRIE CENTRAL COOP
209	21-18-426-007	PRAIRIE CENTRAL COOP
210	04-03-100-018	PRAIRIE CENTRAL COOP