

**Livingston County Board of Review
Minutes – December 27, 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 Rudy Piskule, the Dwight Township Assessor, to review appeals filed in his township.

#27 05-01-200-004 Randy Delong

The subject is a 1sty frame house with 1811sf built in 2011. The current assessed value of 78,716 represents a market value of \$236,748. The owner filed on Assessment Equity listing three comps from Round Grove Township stating the property's current worth was \$204,000. The Assessor requested time to look for addition comparable properties.

#56 05-04-352-022 Diane Dircks

The subject is a 1sty frame house with 1603sf built in 1962 located behind Berkott's grocery store. The current assessed value of 32,230 indicates a market value of \$96,700. The owner filed on Assessment Equity listing three comps ranging in value from \$12.42 to \$24.50/sf. The subject has an improvement value of \$16.72/sf. The Board made no change to the assessment.

#83 05-04-428-006 Alan Metzke

The subject property has two homes located on it. The front house is a 2sty 2-family rental that will be demolished soon. The rear home is a 1sty frame rental unit with 572sf built in 1948. The Assessor recommended changing the 2sty house to D grade in Poor condition. This results in a total market value of \$94,500 on the property as a whole.

#57 05-04-430-009 Thomas & Jill Davis

The subject is a 2sty frame house with 2349sf built in 1900. The current assessed value of 52,730 indicates a market value of \$158,190. The owners selected both Comparables Sales and Assessment Equity but gave no indication on what they though the property was worth. The parcels listed by the owners have an improvement assessment of \$6.50 to \$22.22. The subject has an improvement assessment of \$18.36. The Comparable sales listed: Comp 1 sold for \$66.70/sf, Comp 2 is listed for sale at \$29.92/sf, Comp 3 sold for \$65,000 or \$57.83/sf (no sale listed on Assessor's database). The Board made no change to the assessment.

#25 05-04-452-009 Barbara Wilkinson

The subject is a 1sty frame rental house with 832sf built in 1948. The current assessed value of 24,775 represents a market value of \$74,325. The owner filed on Comparable Sales with sale prices ranging between \$38.44-/463.16. The subject is currently valued at \$92.91/sf. The Board found several comps indicating the current value of the property is okay. Therefore, no change was made.

#84 05-04-454-012 Todd Bean & Tracie Wargo

The subject is a 2sty brick home with 2380sf built in 1874. The current assessed value of 62,189 indicates a market value of \$186,567. The owner filed on Assessment Equity listing properties valued at \$10.79-16.23/sf. The subject has an improvement assessment of \$26.31/sf. The Board changed the market value to \$176,000.

#39 05-04-479-019 Rachel Murillo

The subject is a 1sty frame house with 1200sf built in 952. The current assessment of 32,755 indicates a market value of \$98,265. The owner filed on Assessment Equity listing parcels ranging in value between \$15.15-17.99 requesting a change to \$70,000. The subject has an improvement assessment of \$20.50/sf. The Board changed the market value to \$90,000.

#28 05-04-481-034 Crystal Carlson

The subject is a 1.5sty frame house with 1683sf built in 1913. The current assessed value of 45,936 represents a market value of \$137,819. The owner purchased the property in 2017 for \$135,000 from a relative. The owner stated that the property is located in the flood zone, but gave no evidence to support a change to the assessment. The Board made no change.

#12 05-09-101-024 Justin & Tracy Eggenberger

The subject is a 2sty frame home with 2988sf built in 1998. The current assessed value of 72,662 indicates a market value of \$218,008. The owner purchased the property in 2014 for \$182,000. The owner filed on comparable sales ranging in price from \$42.10 to \$88.54/sf. The subject is currently valued at \$72.96/sf. The Board made no change to the assessed value.

#104 05-09-151-007 Candace Kot

The subject is a 1.5sty frame house listed at 1478sf. The owner contends she had the house measured by her insurance company that indicated a square footage of 1401. No sketch was submitted, therefore no change in size was made. The owner filed on both Comparable Sales and Assessment Equity. However, the subject is in superior condition to all the comparables listed according to the Assessor. The Board left the current market value of \$70,203 on the records.

#185 05-09-427-006 Alan Burkhardt

The subject is a 1.5sty frame house with 1460sf built in 1967. The current assessed value of 50,014 represents a market value of \$150,042. The owner filed o Assessment Equity listing parcels ranging in value between \$18.73-25.07/sf requesting a change to \$135,000. The subject has an improvement assessment of \$29.31/sf. The Board made no change.

#30 05-09-451-005 David Wargo

The subject is a 1sty brick duplex with 2236sf built in 1984. The current assessment of 56,162 indicates a market value of \$168,396. The owner filed a 2017 appraisal as evidence requesting the value be changed to \$150,000. Rent received based on the 2017 information was \$800/mo for one unit, \$900/mo for the other. The Board made no change to the assessed value.

#31 05-09-455-002 Bradley Kinkade Jr

The subject is a condo located on Scott Dr. The owner filed on equity listing the 3 other units within the same building. All units are assessed at 22.09 or 22.91/sf based on location. Two units sold in 2017 but neither were advertised sales. The Board made no change.

#78 05-14-100-008 Jim & Kathy Christenson

The subject is a 2sty brick home with 1870sf built in 1920 located on 1.68 acres. The current assessed value of 43,329 indicates a market value of \$129,987. The owner believes the property is worth \$100,000 but gave no evidence to support the value. The Assessor recommended changing the market value to \$120,000. The Board agreed.

#217 05-18-200-018 Michael & Mary Carpenter

The subject is a 1sty brick home with 2065sf built in 1999 located on 3.56 acres. There are 3 other sheds on the parcel. The house is currently assessed at 86,922 or \$260,000. The owner filed on Equity and listed three properties in Nevada Township as comps. The owner has requested a hearing. One will be scheduled.

#211 05-28-400-010 Jeffrey & Coreen Perschnich

The subject is a 1sty brick home with 1926sf built in 2004. The current assessed value of 99,888 indicates a market value of \$299,664. The owner believes the property is worth \$222,000 based on equity comparables filed. Those listed range in value between \$27.01-33.10. The Board changed the grade to a B-10 to match Carpenter's house resulting in a value of \$275,000 on the property, or \$242,000 on the house alone.

The Board had a hearing with Rodney Chamness regarding parcel 25-09-200-012. The owner stated he did not receive the hearing notice mailed out December 12, 2019 setting a hearing for December 23, 2019. The Board agreed to hear his complaint. The subject property is currently assessed at 32,109. The Board had changed the assessed value to 29,554, or \$88,662 market value. The owner purchased the property in 2010 for \$106,000 but insists he overpaid. He stated the house needs a new roof and flooring. He believes the property is only worth about \$69,000. The Board changed the grade to C-10 resulting in a value of \$81,000.

The Board began to discuss the hearing held Friday, December 20, 2019 regarding the five Grain Elevators. Thadd Zimmerman with Zimmerman Feed & Grain, as well as Matt Jacobs with Graymont Coop, were present to observe. The Board read through some of the court cases referred to by the Attorney in the legal briefs attached to the appeals. The Board members agreed that the equipment referred to as personal property by the appellants was in fact real estate and should remain on the tax rolls. There were some questions regarding some of the

legal references made. The Board asked the Clerk to contact the States Attorney to see if he would be available to come speak with them to clarify their questions. Mrs. Zimmerman asked the Board if there was additional information they would have liked to have. The Board told Mr. Zimmerman they would have liked to see more evidence supporting or arguing the actual market value of the properties. The Board decided to wait to speak with the States Attorney before making a ruling.

#17 15-28-251-001 Christopher Miller

The Board had a hearing with Mr. Miller regarding his property on Countryside Lane. The property is currently assessed at 64,164, or \$192,511 market value. The owner had provided an appraisal for \$155,000 dated 9/3/19. However, the Board had concerns regarding the lack of adjustments in the comps for the difference between frame and brick construction. The Board mentioned the house across the road that recently sold for \$200,000. The Board changed the market value to \$160,500.

#91 10-10-105-004 Aaron Vogt

The Board had made a ruling on this property on December 10, 2019 adjusting the assessed value from 18,289 to 15,139. The owner had called to request a hearing. However, the owner did not appear for the hearing, therefore, no further change was made.