

**Livingston County Board of Review
Minutes – November 4, 2020**

The Board of Review convened at 9:00am. Present were Jim Patten, Linda Dionne, Nancy Giovanini, and Shelly Renken.

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

The Board approved the following changes:

01-02-227-008	Quinn	4yr HIE on Shed
01-02-227-012	Sullivan	3mo HIE on Deck
01-02-234-016	Hillenbrenner	Former exempt parcel put on tax rolls for 2.5 mo of 2020
01-02-427-001	Chismarick	Former exempt parcel put on tax rolls for 2020
15-23-277-002	Nelson	3yr HIE on Shed

The Board of Review met with Mike Bossert, Township Assessor for Round Grove, Broughton & Sullivan to review the one appeal filed in his jurisdiction:

#6 18-26-226-003 Brandi Rojas/Ann Curtin

The subject is a 2sty frame house with 2107sf built in 1910. The current assessed value of 27,562 represents a market value of \$82,686. The last recorded sale was in 2013 for \$96,500. The appellant discussed the neighbors surrounding their property and poor conditions of their properties. There are dead trees that need to be removed, but they fear they will fall on the neighbors abandoned cars. In the Appellant's Opinion Value on the appeal form, the appellant did not list a total value, only a lot value request from 743 to 680. The Board spoke with the township assessor regarding the appeal. The Board made no change to the assessed value.

The Board met with Shari Fulkerson, Township Assessor for Reading and Newtown Townships to review the three appeals filed in her jurisdiction:

#5 01-01-129-018 Ralph Haynes

The subject is a 936sf 1sty brick house built in 1950. The current assessed value of 35,086 represents a market value of \$105,258. The appellant only listed one comparable. 01-01-129-024 is a 1173sf 1sty brick house built in 1954 that sold 7/20 for \$90,000. The appellant also stated he believed the property taxes were too high on the subject. A review the of the Assessor's records show the subject is not currently receiving any exemptions as the owner lives in a different residence. The Assessor had reviewed comparable properties and believed the subject was properly assessed and suggested no change. The Board agreed.

#10 02-17-400-018 Robert Turner Jr

The subject is a 5-acre parcel located in Newtown Township. The owner believes the property should be classified as farm. He states that 3.57 acres of the 5.0 is used permanent pasture. There are no animals on the property to use it as pasture. The acres in question look to be planted and bailed as hay ground. However, the Board questioned the primary use of the parcel. The owners also own the adjoining parcel containing 5 acres that looks to be bailed. The Board suggested combining the subject with 02-17-400-020 and then they will re-evaluate the value.

#1 02-18-200-004 John & Joan Marec

The appellant filed an appeal on March 2, 2020. At that time, the Clerk responded to the owner with a letter explaining the 2019 value change and the exemptions the property qualified for. The Board recommended no change in the assessed value and advised the clerk to send a copy of the 3/17/20 letter along with the notice.

The Board of Review also met with Rudy Piskule, the Dwight Township Assessor to review appeals filed in his township.

#12 05-09-104-031 Austin Beck

The subject is 1sty frame house with 1152sf built in 1991. The property is currently assessed at 55,591 or \$166,773 market value. The appellant requested a value change to \$132,298 but submitted an appraisal dated 7/18/2019 for \$155,000. The Board agreed to change the market value to \$155,000.

#23 05-10-126-021 Timothy Grieff

The subject consists of two apartment buildings. One 2sty 6 unit building was built in 2001. The second 1sty 6 unit building was completed in May of 2020 and assessed for 8 months of 2020. The current market value on the 2020 building is \$308,756 or \$51,459/unit. The appellant stated in the appeal form that he currently has \$240,000 in the building. The Board discussed the property with the Assessor and changed the market value of the 2020 building to \$252,000, or \$42,000/unit. They made no change to the 2001 building.

#21 05-09-101-024 Justin & Tracy Eggenberger

The subject is a 2sty frame house with 2988sf built in 1998. The current assessed value of 76,513 results in a market value of \$229,539. The appellant listed 3 comparable properties in Dwight. Comp 1 & 2 were both built in the 1900's. Comp 3 was built in 1957, but the sale listed could not be confirmed. The Board made no change to the assessment.

#37 05-04-483-019 Dwight Continental Manor

The subject is a 92-bed nursing home located in Dwight. The current assessed value of 611,170 indicates a market value of \$1,833,510 or \$19,929/bed. Attorney Robert McQuellon III filed the appeal requesting an assessed value of \$1,545,000 or \$16,793/unit. The Board noted that there were still outstanding PTAB cases from 2018 and 2019 that have not yet gone to hearing. The Board made no change to the assessed value.

#38 05-09-252-001 Christopher Sassenger

The subject is 2sty frame house with 2166sf built in 1900. The current assessed value of 64,676 indicates a market value of \$194,019. The owner submitted an appraisal dated 6/23/20 for \$170,000. The house was on the market from 2017 thru 2020 when it was taken off the market. The last listing price was \$215,000 with Sancken Sole Realty. The owner took the house off the market and then tried to refinance. According to the Township Assessor, the owner told him the bank did not agree with the comparables used in the 2020 appraisal and denied the refinance. The Board made no change in the assessed value.

#34 05-30-400-003 Douglas Patten

The subject is a 1sty frame house with 1784sf built in 2019. The property also includes a machine shed and Quonset building. The current assessed value of 102,253 indicates a market value of \$306,759. The owner listed 2 comparables, one located in Nevada Township and one in Round Grove Township. The township assessor indicated the finished basement actually contained 1336 instead of 1784 as indicated on our records. The owner indicated he had \$287,308 in the construction of the house. We have the house alone valued at \$266,793. The Board made the corrected to the basement resulting in a total market value of \$293,757 on the property, \$253,790 on the house alone.

The Board received an appeal form from Joseph & Brandi McDonald on 21-17-100-003. The appeal was postmarked 11/2/20. Since the filing deadline was 10/23/20, the Board denied the appeal.

The Board will reconvene Monday, November 9, 2020 at 9:00am.

Respectfully submitted by,

Shelly Renken
Clerk of the Board of Review