

MINUTES FOR THE APRIL 15, 2024 CITY OF MARSHALL LOCAL BOARD OF APPEAL AND EQUALIZATION
5:30 P.M. CITY OF MARSHALL COUNCIL CHAMBERS

Board Members Present: Robert Byrnes, Steve Meiser, John Alcon, Jim Lozinski, See Moua Leski

Board Members absent: Amanda Schroeder, Craig Schaefer

Others Present: Mark Buysse, Lyon County Assessor, EJ Moberg, Steven Anderson, Sharon Hanson

Staff Present: David Parsons, Charlie Vos, Caroline Runholt, Doris Huber.

No members of the public attended the meeting.

The meeting was called to order at 5:30 p.m. by Byrnes. Assessor Parsons introduced the staff present.

Byrnes stated a quorum was present and two trained members were present. The purpose of the meeting is to ensure the property values and classifications are set fairly. The Board has the authorization to change the value and/or classification if the questions or concerns are based on fact. If a member of the public enters the meeting, they will be allowed to ask questions and/or state their concerns. If a member of the public arrives, the Board will reconvene on April 23 to consider their concerns.

Lozinski questioned why the City did not do an open book meeting. Parsons indicated the open book meeting runs from April 1 to May 30. Per Buysse, a certain day is set for each town, but they can come anytime during that time frame. An open book meeting is because the Local Board did not have enough trained members, or they did not want to deal with the meeting. The County oversees the open book, and the local will lose their control for two years.

Byrnes indicated the next level of appeal is the County LBAE on June 18, 2024, at 6:30 p.m. An appointment must be made for the County Board. Before you can appeal to the county, you must appeal to your local jurisdiction. Parsons indicated there was one tax court appeal at the present time. The property is located at 500 4th Street South (the old West Side School). There is a verbal agreement to change the classification and value to the same as the recommendation for the 2024 assessment.

The first recommendation is for parcel 27-121008-0, John Scott Hiller Trust – 1115 Skyline Drive. The recommendation is to reduce the 2024 proposed estimated market value from \$354,400 to \$308,900. Assessor Parsons reviewed the value of the property and the rents for the apartments. He has determined that there is a 15% difference between the basement apartments and the upper apartments. He also reached out to a metro appraiser, who confirmed the 15% difference in rent, due to 2 units being basement apartments. Motion by Meister, seconded by Lozinski to reduce the value from \$354,400 to \$308,900. All voted in favor of the motion.

The next appeal was from Dennis & Lori Larson at 500 4th Street South. This is a 10 acre parcel of land which had been the West Side School. The current owner is the contractor who demolished the school. The original use for the land was mixed use, consisting of commercial and apartments, therefore the property was classified as commercial. The property owner's attorney contacted the City and stated it was more residential. The property is currently up for sale and listed at \$300,000. Based on the large size of the property, and being in a residential area, the city recommends the reduction of the value from \$370,500 to \$350,000. Currently there is tax court case for the taxes payable in 2024. A verbal agreement for the tax court appeal for the pay 2024 taxes has been reached offering the same value and classification. Motion by Lozinski, seconded by Alcorn to approve the city recommendation to change the value from \$370,500 to \$350,000, and to change the classification from commercial (233-0) to residential (200-0). All voted in favor of the motion except Meister, who voted no. Motion carried.

The last appeal was for 112 Donita Avenue – Douglas and James Logue. Mr. Logue called the Assessor's office and stated he had found his request for inspection tag from last year and wished to make an appointment. The property was reviewed. The recommendation is to reduce the value from \$197,700 to \$183,300. Motion by Meister, seconded by Lozinski to approve the motion.

Motion by Lozinski, seconded by Leske to adjourn the meeting at 6:00 p.m. All voted in favor of the motion.

Respectfully submitted,
Doris Huber, Assmt Tech