

**LOCAL BOARD OF APPEAL AND EQUALIZATION RECONVENE MEETING
MAY 4, 2021**

Local Board of Appeal and Equalization Members Present: Byrnes, DeCramer, Schafer, Lozinski

Local Board of Appeal and Equalization Members Present via Zoom: Meister, Labat

Local Board of Appeal and Equalization Members Absent: Edblom

Staff Present: David Parsons, Carolyn Runholt, Doris Huber

Staff Present via zoom: Sharon Hanson and Mark Buysse.

Public Present: Mike Fox

The 2021 City of Marshall Board of Appeal and Equalization (LBAE) was reconvened at 5:30 p.m. by Byrnes at the Marshall-Lyon County Library with a verbal roll call and confirmation of Certified LBAE members. Byrnes indicated all appeals would be final or sent to the Lyon County Board of Appeal and Equalization.

Assessor Parsons gave a short presentation to the LBAE Board. He indicated all reviews must be done by May 9, 2021. Any walk-in public members will have to be sent onto the CBAE. After his presentation, there were no questions.

Byrnes outlined the purpose of the meeting, which was a reconvene of the LBAE meeting of April 19, 2021 to review the Assessor recommendations. Byrnes indicated that if the owners do not agree the recommendation of the LBAE, they may appeal at the County Board of Appeal and Equalization on June 15, 2021.

Byrnes stated there were two taxpayer changes prior to the LBAE, which required no action by the LBAE. The taxpayers had received letters and agreed with the changes. There were four taxpayers who appealed their values. They were notified by letter regarding the meeting date and time, which included a Zoom link.

The appeals are as follows:

27-630030-0 – E & J Rentals, Inc. – 505 Darlene Drive

Mike Fox attended the LBAE. He had no comments. Byrnes indicated there was two options on this property. The first option is the Board choosing to act upon the appeal with the property owner abstaining, and in the second option the Board would vote No Change, and the appeal could go to the CBAE in June. Schaefer questioned if the property will be improved upon in the next year and if this was a valid sale. Parsons indicated yes to both questions. Motion by DeCramer, seconded by Schafer to make no change. All voted in favor of the motion.

27-101001-1 – Hoogland 2015 Grandchildren – 1101 College Drive East

Assessor Parsons indicated all the information was enclosed in the packet including all emails with the owner. He did a sales comparison with eight comparable sales, including one in Marshall. He is very comfortable with his value, and the recommendation is for no change. The current value is less than the value indicated by the sales analysis and is close to their asking price. Hanson questioned if they need to go through LBAE before they could file in Tax Court. Parsons stated the last day to file had been April 30, so they can no longer file this year. Motion by Schaefer, seconded by Meister to make no change. All voted in favor of the motion.

27-867002-0 – 1418 College Drive East

Assessor Parsons indicated this is the most modern bank we have in Marshall. The price per square foot is higher than any other bank because of its small size. The issue is that there are very few sales. The small size is the future of banks. No sales were available, and it was hard to find data. If the property were to file in tax court, the building is new enough to use the cost approach. Motion by Schaefer, seconded by Lozinski to reduce the 2021 proposed EMV from \$566,100 to \$492,000 or a decrease of \$74,100. All voted in favor of the motion.

27-813020-0 – Darlene Hoffman – 1004 Colombine Drive

This property had been an estimate. An interior inspection was completed by the Assessor’s staff. Motion by Lozinski, seconded by Meister to reduce the value from \$181,000 to \$146,300. All voted in favor of the motion.

There were no further appeals, motion by Schafer, seconded by Lozinski to adjourn the 2021 Local Board of Appeal and Equalization meeting at 6:10 p.m. All voted in favor of the motion.

Mayor

Attest:

City Assessor