



*Resolution
of the
Board of County Commissioners
St. Louis County, Minnesota*

Adopted on: July 7, 2015 Resolution No. 15-423

Offered by Commissioner: Nelson

**Official Proceedings of the St. Louis County Special Board of
Appeal and Equalization for Assessment Year 2015, Payable 2016**

RESOLVED, That the official proceedings of the St. Louis County Special Board of Appeal and Equalization for Assessment Year 2015, Payable 2016, for the meeting of June 16, 2015, are hereby approved.

Commissioner Nelson moved the adoption of the Resolution and it was declared adopted upon the following vote:
Yeas – Commissioners Jewell, Boyle, Dahlberg, Rukavina, Nelson and Vice-Chair Raukar – 6
Nays – None
Absent – Chair Stauber -1

STATE OF MINNESOTA
Office of County Auditor, ss.
County of St. Louis

I, **DONALD DICKLICH**, Auditor of the County of St. Louis, do hereby certify that I have compared the foregoing with the original resolution filed in my office on the 7th day of July, A.D. 2015, and that this is a true and correct copy.

WITNESS MY HAND AND SEAL OF OFFICE at Duluth, Minnesota, this 7th day of July, A.D., 2015.

DONALD DICKLICH, COUNTY AUDITOR

By

Phil Chapman
Clerk of the County Board/Deputy Auditor

**ST. LOUIS COUNTY SPECIAL BOARD
OF APPEAL AND EQUALIZATION
FOR THE ASSESSMENT YEAR
OF 2015 PAYABLE 2016**

The meeting of the 2015 St. Louis County Board of Appeal and Equalization (the "Board") was called to order at 9:58 a.m. on Tuesday, June 16, 2015, in the Commissioner's Conference Room, St. Louis County Courthouse, Duluth, MN, by Phil Chapman, Deputy Auditor/Clerk of County Board. By Resolution No. 15-347, adopted June 2, 2015, the St. Louis County Board of Commissioners appointed the following to serve on the Special Board of Appeal and Equalization; roll call was taken:

John Heino	District 1, present
John Doberstein	District 2, present
Lee Conradi	District 3, present
Leonard Cersine	District 4, present
Tim Peterson	District 5, present
Dawn Cole	District 6, present
Frank Bigelow	District 7, present

The oath of office was administered to each member present by Deputy Auditor Chapman.

Deputy Auditor Chapman asked for nominations for Chair of the 2015 Special Board of Appeal and Equalization. Cersine/Heino nominated Frank Bigelow for Chair; no other nominations were received. Peterson/Heino moved to close nominations and declare Frank Bigelow Chair by unanimous ballot. (7-0)

Chair Bigelow asked for nominations for Vice-Chair of the 2015 Special Board of Appeal and Equalization. Cersine/Conradi nominated Dawn Cole for Vice-Chair; Cole/Peterson nominated Len Cersine for Vice-Chair. Heino/Peterson moved to close nominations and declare Dawn Cole Vice-Chair by unanimous ballot. (7-0)

County Assessor David Sipila was present for all meetings of the Special Board of Appeal and Equalization.

Hearing appeals start time: 10:03 a.m.

Case No. 94A, Stanley Lepak, 4534 Rice Lake Rd., Duluth, MN, appealing parcel 010-2710-01265. The appellant disagreed with the assessor's recommended assessment of \$210,600. Mr. Lepak felt the value of the assessment was too high due to potential airport zoning changes and the condition of the property. The Assessor recommended no change in valuation, since the appellant did not provide supporting documentation to justify a change in property value. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

John Heino stepped out of the meeting from 10:28 a.m. to 10:30 a.m.

Case No. 20A, Lee Davidson, 2732 Northridge Drive, Duluth, MN, appealing parcel 010-3461-00270. The appellant agreed with the assessor's recommendation to reduce value by \$107,700, bringing the recommended assessment to \$555,000. Heino/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 13A, Gilbert & Barbara Kjorstad, 4355 E. Van Rd., Duluth, MN, appealing parcels 010-4449-00610, 010-4449-00620, 010-4449-00630 & 010-4449-00640. The appellant agreed with the assessor's recommendation to reduce total value by \$27,600 due to not accounting for the fractional interest of parcels. The recommended assessment is \$534,700. Peterson/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 23A, Kenneth D. Anderson, 615 Elk St., Duluth, MN, appealing parcel 010-2010-00450. The appellant agreed with the assessor's recommendation to reduce total value by \$56,300 due to placing the land on the correct schedule, applying a 20% reduction factor for a right of way and slope of the property, and changing the grading of the house and outbuildings upon inspection. The recommended assessment is \$129,000. Heino/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 47A, Keith R. Johnson, 2108 Swan Lake Rd., Duluth, MN, appealing parcel 010-0900-00090. The appellant disagreed with the assessor's recommended assessment of \$71,900. Mr. Johnson felt the value of the assessment was too high due to the recent purchase price of the property and various property issues. The Assessor recommended no change in valuation based on comparable sales. Peterson/Cersine moved to reduce the building value by \$10,000 resulting in a total assessment of \$61,900. (4-3, Doberstein, Heino, Conradi)

A recess was taken from 11:05 a.m. to 11:15 a.m., all members were present when the Board re-adjoined.

Case No. 88AR, Wayne Boucher, 4263 Lavaque Rd., Hermantown, MN, appealing parcel 395-0070-00620. The appellant agreed with the assessor's recommendation to reduce total value by \$12,300 due to water and building issues. The recommended assessment is \$177,900. Cole/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 27AR, James Berkland, 115 SW First St., Grand Rapids, MN, appealing parcels 470-0010-01760 & 470-0010-01790. The appellant agreed with the assessor's recommendation to reduce total value by \$33,300 due to land grading adjustments and easement issues. The recommended assessment is \$43,200. Cole/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 86AR, Jon G. Olson, 7926 Salo Rd., Saginaw, MN, appealing parcel 475-0010-05272. The appellant agreed with the assessor's recommendation to reduce total value by \$16,200 due to changes in building attributes after an interior inspection. The recommended assessment is \$232,700. Conradi/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 39A, Robert M. & Judith J. Shykes, 6152 N Birch Acres Rd., Duluth, MN, appealing parcel 365-6000-42945. The appellant agreed with the assessor's recommendation to reduce total value by \$20,400 due to changes in building attributes and lot value changes. The recommended assessment is \$182,400. Doberstein/Heino moved to accept the assessor's recommendation. (7-0)

Case No. 90A, Timothy Kush, 419 Hastings Dr., Duluth, MN, appealing parcel 010-2108-00050. The appellant agreed with the assessor's recommendation to reduce total value by \$38,000 due to lowering the grading of the house upon an inspection. The recommended assessment is \$410,200. Doberstein/Conradi moved to accept the assessor's recommendation. (7-0)

Case No. 34A, Daryn & Roxanne Moline, 2231 E 2nd St, Duluth, MN, appealing parcel 010-1490-00680. The appellant agreed with the assessor's recommendation to reduce total value by \$109,200 due to an interior property inspection. The recommended assessment is \$376,000. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 55A, Terrence & Stephanie Manley, 5147 Albans St. N., Shoreview, MN, appealing parcel 010-4120-00030. The appellant agreed with the assessor's recommendation to reduce total value by \$37,800 due to an interior property inspection. The recommended assessment is \$219,100. Cole/Conradi moved to accept the assessor's recommendation. (7-0)

Case No. 87AR, John & Lisa Geissler, 5141 Country Rd., Hermantown, MN, appealing parcel 395-0062-00080. The appellant agreed with the assessor's recommendation to reduce total value by \$19,300 due to corrections of the finished living area in the basement and the square footage rate for the living area above the garage. The recommended assessment is \$323,300. Heino/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 63L, Jeffrey & Alisyn Friederich, 5319 Roosevelt Drive, Hermantown, MN, appealing parcel 395-0087-00010. The appellant agreed with the assessor's recommendation to reduce total value by \$43,000 due to corrections in the utility coding and recalculation of the gross living area. The recommended assessment is \$651,900. Heino/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 8AR, David Engstad, 5094 Parsons Point Rd., Duluth, MN, appealing parcel 365-6000-21810. The appellant agreed with the assessor's recommendation to reduce total value by \$29,000 due to a ¾ bathroom being added in the attached garage, updates to the second story square footage, and reductions in lot valuation. The recommended assessment is \$466,500. Heino/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 83A, Jacqueline Silverness, P.O. Box 16574, Duluth, MN, appealing parcel 010-3110-01360. The appellant agreed with the assessor's recommendation to reduce total value by \$8,600 due to re-measurement of above water square footage. The recommended assessment is \$77,200. Peterson/Cole moved to accept the assessor's recommendation. (7-0)

At 11:57 a.m., the Board recessed. At 2:21 p.m., the Board re-convened with all members present.

Case No. 31A, Brian Nelson, 3702 Minnesota Ave., Duluth, MN, appealing parcels 010-3110-01860 & 010-3110-01850. The appellants disagreed with the assessor's recommended assessment of \$128,800. The appellant provided handouts to the Board regarding various shore land information. Mr. Nelson felt the property valuation was too high due to the lots having no value as buildable lots. Doberstein/Cersine moved to reduce the land valuation for each parcel by 20% (\$25,700); resulting in a total assessment of \$103,100. (7-0)

Case No. 56A, John Sargent, 3740 Minnesota Ave., Duluth, MN, appealing parcels 010-3110-04020, 010-3110-010940, 010-3110-01950 & 010-3110-01960. The appellant disagreed with the assessor's recommended assessment of \$514,720. The appellant provided handouts to the Board detailing recent home sales in their neighborhood. Mr. Sargent felt his home was over-valued in comparison to the recent sales. After further discussion, Peterson/Heino moved to accept the assessor's recommendation. (5-2, Cersine, Doberstein)

At 3:50 p.m., the Board recessed. At 4:33 p.m., the Board re-convened with the following members present: John Heino, John Doberstein, Lee Conradi, Leonard Cersine, Dawn Cole, Frank Bigelow - 6. Absent: Tim Peterson - 1.

Case No. 37A, Stephanie Howe & Ben Ehle, 5070 Willoughby Lane, Hermantown, MN, appealing parcel 395-0014-00182. The appellants disagreed with the assessor's recommended assessment of \$295,100. The appellants provided an appraisal to the Board. Mr. Ehle felt the assessor's valuation was too high due to overall condition of the home. Tim Peterson entered the meeting at 4:40 p.m. Cole/Cersine moved to reduce the building valuation by \$32,700, resulting in a total assessment of \$262,400. After further discussion the motion was amended to reduce the building valuation by \$22,600; resulting in a total assessment of \$272,500. (6-1, Cersine)

Case No. 41A, Monica Przbyl, 3947 Norton Rd., Duluth, MN, appealing parcel 010-2710-01240. The appellant disagreed with the assessor's recommended assessment of \$413,400. The appellant provided an appraisal to the Board. Ms. Przbyl felt the assessor's valuation was too high based on recent comparable home sales. Heino/Peterson moved to accept the assessor's recommendation. After further discussion the motion was amended to reduce the land valuation by \$12,500; resulting in a total assessment of \$400,900. (6-1, Cole)

At 5:38 p.m. Chair Bigelow recessed the County Board of Appeal and Equalization.

On Thursday, June 18, 2015, at 10:04 a.m. the County Board of Appeal and Equalization reconvened in the Liz Prebich Conference Room, Northland Office Center, Virginia, MN. The following members present: John Heino, John Doberstein, Leonard Cersine, Dawn Cole, Tim Peterson - 5 Absent: Frank Bigelow, Lee Conradi - 2.

Case No. 14A, Marie B. Kreegier, 1918 41st St. E., Hibbing, MN, appealing parcel 139-0020-04005. The appellant disagreed with the assessor's recommended assessment of \$114,200 due to the overall condition of the home. The appellant provided printouts detailing various building issues to the Board. Lee Conradi entered the meeting at 10:09 a.m. Tim Peterson stepped out of the meeting from 10:29 a.m. to 10:30 a.m. Peterson/Cersine moved to accept the assessor's recommendation. (6-0, Bigelow Absent)

Case No. 2A, Edmund C. Roskoski, 5409 N. Court, Mt. Iron, MN, appealing parcels 175-0012-00150, 175-0012-00160 & 175-0069-00900. The appellant disagreed with the assessor's recommended assessment of \$113,400 for parcel 175-0012-00150. The appellant provided an appraisal and photos detailing various property issues to the Board. Mr. Roskoski felt the assessor's valuation was too high based on the overall condition of the property. Heino/Cersine moved to reduce the building valuation to \$89,000; resulting in an assessment of \$108,300 for the parcel in question. (6-0, Bigelow absent)

Case No. 46A, Benjamin H. Gardeski, 450 Highland Drive, Hibbing, MN, appealing parcel 141-0040-02143. The appellant disagreed with the assessor's recommended assessment of \$69,400. The appellant provided comparable sales information to the Board. Based on the sales information, the appellant felt the assessor's valuation was too high. The assessor indicated that he was denied access to the building and was unable to assess the interior attributes of the building. Peterson/Heino moved to table the appeal until the assessor completes an interior inspection of the building. (6-0, Bigelow absent)

At 11:44 a.m., the Board recessed. At 11:58 a.m., the Board re-convened with all members present except Frank Bigelow.

Case No. 22A, Lois Walden, 5880 Echo Point Rd., Tower, MN, appealing parcel 270-0021-00120. The appellant agreed with the assessor's recommendation to reduce total value by \$11,300 due to the garage being built on railroad ties, built with used materials, and having a dirt floor not a slab as was previously assessed. The recommended assessment is \$346,600. Heino/Doberstein moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 102A, Bonnie Adams & Deann Schatz, 4080 Norway Rd., Ely, MN, appealing parcel 317-0010-02561. The appellant agreed with the assessor's recommendation to increase total value by \$12,400. The parcel was originally valued as contiguous to parcel 317-0010-02560. After review of the property, it was determined that parcel 317-0010-02561 was not contiguous to parcel 317-0010-02560 and changes were made to property tier one and two. The recommended assessment is \$36,900. Cersine/Conradi moved to accept the assessor's recommendation. (6-0, Bigelow absent)

At 12:07 p.m., the Board recessed. At 1:23 p.m., the Board re-convened with all members present except Frank Bigelow.

Case No. 84AR, Clayton N. Stillwell, P.O. Box 256, Kinney, MN, appealing parcels 150-0020-00300 & 150-0020-00310. The appellant agreed with the assessor's recommendation to decrease total value by \$400 due to the below standard quality of the garage foundation. The recommended assessment is \$53,900. Peterson/Cersine moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 85AR, Michael L. Stillwell, 501 1st St., Kinney, MN, appealing parcel 150-0030-00394. The appellant agreed with the assessor's recommendation to change the parcel's classification in order to equalize classification among similarly situated homesteads with more than one parcel in the City of Kinney. The recommended assessment is \$5,800. Doberstein/Heino moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 5A, Vermilion Trust c/o Mark R. & Miley A. Mayne, 7781 Eudora Court, Centennial, CO, appealing parcels 387-0420-01080, 387-0420-01420, 387-0420-02530 & 387-0420-02540. The appellant agreed with the assessor's recommendation to decrease total value by \$129,200. An adjustment was deemed necessary because of the shape and lack of depth of the parcels. The recommended assessment is \$7,600. Heino/Peterson moved to accept the assessor's recommendation. (6-0, Bigelow absent)

Case No. 21A, Kathleen D. Lauerer, 248 Cove Lane, Hudson, WI, appealing parcel 387-0010-00120. The appellant disagreed with the assessor's recommended assessment of \$345,200 due to the unique qualities of the parcel. The appellant provided an appraisal of the property to the Board. Steve Abrahamson, of Vermilion Land Office, answered questions pertaining to the appraisal. The meeting was recessed from 2:03 p.m. to 2:16 to allow the St. Louis County Assessor's Office time to review the appraisal. Doberstein/Conradi moved to reduce the land value by \$21,200; motion failed (2-4) Yeas: Doberstein, Conradi; Nays: Cersine, Cole, Heino, Peterson; Absent: Bigelow. Peterson/Heino moved to accept the assessor's recommended assessment of \$345,200; motion failed (3-3) Yeas: Cersine, Heino, Peterson; Nays: Cole, Conradi, Doberstein; Absent: Bigelow. Doberstein/Conradi moved to reduce the land value by \$21,200; resulting in a total assessment of \$324,000 motion passed (3-2) Yeas: Cole, Conradi, Doberstein; Nays: Peterson, Cersine; Abstention: Heino; Absent: Bigelow.

Case No. 29A, Charles V. Haapala, 35158 Anderson Rd., Hibbing, MN, appealing parcel 141-0040-02143. The appellant disagreed with the assessor's recommended assessment of \$146,500 due to septic issues and the overall condition of the building. The appellant provided an appraisal of the property to the Board. Cole/Cersine moved to reduce the building value by \$15,000; motion failed (2-4) Yeas: Cersine, Cole; Nays: Conradi, Doberstein, Heino, Peterson; Absent: Bigelow. Heino/Peterson moved to reduce the building value by \$4,000; resulting in a total assessment of \$142,500. The motion passed (4-2, Cole, Cersine, Bigelow absent)

At 4:12 p.m., the Board recessed. At 4:20 p.m., the Board re-convened with all members present except Frank Bigelow

Case No. 7A, Joseph & Kimberly Dropp, 4680 Highway 25, Mountain Iron, MN, appealing parcel 290-0010-00224. The appellant disagreed with the assessor's recommended assessment of \$244,500. The assessor indicated that he was denied access to the building and was unable to view the interior of any buildings on the site. Heino/Cersine moved to table the appeal until the assessor completes an interior inspection of the buildings on the site. (6-0, Bigelow absent)

Case No. 6A, Sharon Anderson/Anderson Living Trust, 5268 141st St. N., Hugo, MN, appealing parcels 270-10-3070, 270-10-3074 & 270-10-3075. Due to the quality of the lakeshore, the appellant disagreed with the assessor's recommendation to remove the \$40,600 reduction that was made at the local board; resulting in a total assessment of \$167,200 for parcel 270-10-3070. Peterson/Doberstein moved to accept the assessor's recommendation. (6-0, Bigelow absent)

John Heino exited the meeting at 5:03 p.m.

Case No. 68A, Robert & Beth Skalko, 5441 Diamond Lane, Mountain Iron, MN, appealing parcel 175-0130-00010. The appellant disagreed with the assessor's recommended assessment of \$457,400. The appellant provided a comparative market analysis report and comparable sales information to the Board. Mr. Skalko felt the value was too high based on comparable sales. Cole/Cersine moved to reduce the building value by \$52,400; resulting in a total assessment of \$405,000. The motion was amended to reduce the building value by \$31,400; resulting in a total assessment of \$426,000. The amended motion passed. (5-0, Bigelow, Heino absent)

Case No. 38A, Robert H. Becknell, 1880 Everett Rd. South, Tower, MN, appealing parcel 387-0150-00180. The appellant disagreed with the assessor's recommended assessment of \$610,400. The appellant provided an appraisal of the property to the Board. Steve Abrahamson, of Vermilion Land Office, answered questions pertaining to the appraisal. Dawn Cole stepped out of the meeting from 6:47 p.m. to 6:48 p.m. Cole/Conradi moved to reduce the building value by \$23,100 resulting in a total assessment of \$587,300. The motion passed. (5-0, Bigelow, Heino absent)

At 5:38 p.m. Vice-Chair Cole recessed the County Board of Appeal and Equalization.

On Tuesday, June 23, 2015, at 10:06 a.m. the County Board of Appeal and Equalization reconvened in Commissioner's Conference Room, St. Louis County Courthouse, Duluth, MN. The following members present: John Heino, John Doberstein, Lee Conradi, Leonard Cersine, Dawn Cole, Frank Bigelow - 6 Absent: Tim Peterson - 1.

Case No. 69A, Professional Building & Equipment Management, LLC, 230 E. Central Entrance, Duluth, MN, appealing parcel 010-0360-00340. The appellant disagreed with the assessor's recommended assessment of \$977,300. The appellant provided comparable property information to the Board. Heino/Doberstein moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 71A, RDF, Inc., P.O. Box 127, Rush City, MN, appealing parcel 010-3830-13610. The appellant disagreed with the assessor's recommended assessment of \$371,600. The appellant provided comparable property information to the Board. Doberstein/Heino moved to accept the assessor's recommendation. (5-1, Cole nay, Peterson absent)

Case No. 73A, Robert Tervo, 5496 W. Island Lake Rd., Duluth, MN, appealing parcel 365-6000-05805. The appellant disagreed with the assessor's recommended assessment of \$541,300 due to the poor condition of the home and land erosion. Doberstein/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 74A, Richard Kienzle, 5492 W. Island Lake Rd., Duluth, MN, appealing parcel 365-6000-05500. The appellant disagreed with the assessor's recommended assessment of \$476,900 due to poor shoreline access. The appellant submitted photos of the shoreline to the Board. Heino/Cersine moved to accept the assessor's recommendation. The motion failed (3-3). Cole/Doberstein moved to reduce the land value by \$2,000; resulting in a total assessment of \$474,900. (6-0, Peterson absent)

Case No. 75A, Scott Tompkins, 2516 E. 5th St., Duluth, MN, appealing parcel 010-3090-01960. The appellant disagreed with the assessor's recommended assessment of \$750,400. The assessor indicated that he was denied access to the property. Heino/Cole moved to table the appeal until the assessor completes an inspection of the site. (6-0, Peterson absent)

Case No. 76A, Duluth Village Mall West LLC, Duluth, MN, appealing parcels 010-4423-00060, 010-4423-00110 & 010-4423-00120. The appellant agreed with the assessor's recommended assessment of \$1,672,500. Lee Conradi abstained from voting. Heino/Doberstein moved to accept the assessor's recommendation. (5-0, Conradi abstention, Peterson absent)

Case No. 80A, Kay Mesia (Trustee of the Charles Arthur Mesia Trust), 571 Market St. E., Gaithersburg, MD, appealing parcels 290-0010-02610, 290-0010-02620 & 290-0010-02770. The appellant disagreed with the assessor's recommended assessment of \$221,600. The appellant indicated that they did not have an issue with the value, but was inquiring on how the value was determined. Cole/Heino moved to table the appeal until the assessor completes an interior inspection of the home. The assessor stated that the property was previously privately assessed and there are limited notes from the previous assessor. Cole rescinded the motion. Frank Bigelow abstained from voting. After further discussion, Heino/Doberstein moved to accept the assessor's recommendation. (5-0, Bigelow abstention, Peterson absent)

At 12:51 p.m., Chair Bigelow recessed the County Board of Appeal and Equalization. At 2:19 p.m., the Board re-convened with all members present except Tim Peterson.

Case No. 40A, William Kemnitz, 222 2nd St. SE, #1203, Minneapolis, MN, appealing parcel 317-10-3480. The appellant agreed with the assessor's recommendation to decrease total value by \$90,000. An adjustment was deemed necessary because the Town of Eagles Nest was revalued for the 2015 assessment and the incorrect CAMA land "Market Area" was used in valuing Six Mile Lake. The recommended assessment is \$202,900. Cersine/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 72L, Edith Thielke, 3030 Warbler Lane, Humble, TX, appealing parcels 395-70-112, 395-70-120 & 395-70-100. The appellant agreed with the assessor's recommendation to increase total value by \$18,200. The recommended assessment is \$125,000. Heino/Doberstein moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 10L, Debra K. Lavigne, appealing parcel 738-0010-03430. The assessor recommended a reduction of \$2,500 due to the removal of a \$2,500 site value that was applied to the parcel in error. The assessor was unsuccessful in contacting the appellant to discuss the recommendations, so the appellant's response is considered disagreement. The recommended assessment is \$259,400. Doberstein/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 32L, Boundary Waters Land & Timber / Bruce Lavigne, P.O. Box 597, Ranier, MN, appealing parcel 510-0011-00640. The assessor's recommended assessment is \$64,100. The assessor was unsuccessful in contacting the appellant to discuss the recommendations, so the appellant's response is considered disagreement. Cersine/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 28A, James A. Berkeland, 23411 Bayview Dr., Cohasset, MN, appealing parcel 757-0010-01452. The appellant agreed with the assessor's recommendation to decrease the land value by \$4,000; resulting in a total assessment of \$100. Conradi/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 33A, Lindberg Properties Inc., P.O. Box 1213, Virginia, MN, appealing parcel 090-0060-00510. The appellant agreed with the assessor's recommendation to decrease the building value by \$11,800; resulting in a total assessment of \$43,500. Heino/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 78A, Horizon III Real Estate Company, 302 East Howard St., Hibbing, MN, appealing parcel 140-0070-01670. The appellant agreed with the assessor's recommendation to decrease the building value by \$44,900; resulting in a total assessment of \$428,800. Cersine/Doberstein moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 105A, William O'Brien, 5498 W. Island Lake Rd., Duluth, MN, appealing parcel 365-6000-05800. The appellant disagreed with the assessor's recommended assessment of \$650,200 to the land valuation. Cersine/Doberstein moved to accept the assessor's recommendation. After further discussion, the motion was amended to reduce land value by \$16,300; resulting in a total assessment of \$633,900. (6-0, Peterson absent)

Case No. 77L, LeAnn Nelson, 3177 Leighton Rd. South, Hibbing, MN, appealing parcel 141-0040-01800. The appellant agreed with the assessor's recommendation to decrease the building value by \$13,000; resulting in a total assessment of \$198,300. Heino/Doberstein moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 46A, Benjamin H. Gardeski, 450 Highland Drive, Hibbing, MN, appealing parcel 141-0040-02143. Appeal continued from Thursday, June 18, 2015. The assessor completed an interior inspection of the building and recommended no change to the original assessment of \$69,400. Heino/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 54L, Dana Bloom, 4020 9th Ave. W., Apt. #329, Hibbing, MN, appealing parcels 139-0050-04832, 139-0176-00010 & 139-0176-00020. The appellant disagreed with the assessor's recommended assessment of \$23,100. Cersine/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 7A, Joseph & Kimberly Dropp, 4680 Highway 25, Mountain Iron, MN, appealing parcel 290-0010-00224. Appeal continued from Thursday, June 18, 2015. The appellant disagreed with the assessor's recommended assessment of \$244,500. Heino/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 12L, Merlin Hasbrouk, 10611 Town Line Rd, Hibbing, MN, appealing parcel 290-0012-05391. The appellant disagreed with the assessor's recommended assessment of \$69,000. Cersine/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 18L, Jeff Hasbrouk appealing parcel 290-0012-05390. The appellant disagreed with the assessor's recommended assessment of \$19,600. Cersine/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 17A, John C. Gilbertson, 2235 Sand Lake Drive, Hibbing, MN, appealing parcel 752-0010-00715. The appellant agreed with the assessor's recommendation to decrease the assessment by \$14,000; resulting in a total assessment of \$169,700. Doberstein/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 91L, James Beltramo, 2802 1st Ave., Hibbing, MN, appealing parcel 140-0240-00010. The appellant was concerned with local ordinances and policies, not the valuation or classification of this property. Heino/Bigelow moved to accept the assessor's recommended assessment of \$11,700. (6-0, Peterson absent)

Case No. 57A, Cameron Fryer, 2508 E. 1st St., Duluth, MN, appealing parcel 010-2080-01890. The appellant agreed with the assessor's recommendation to decrease the building value by \$197,700; resulting in a total assessment of \$771,100. The property value was decreased because the interior property inspection revealed that the property was in lesser condition than it seemed from the outside. John Heino abstained from voting. Bigelow/Cersine moved to accept the assessor's recommendation. (5-0, Heino abstention, Peterson absent)

Case No. 60A, Stephen Huddleston & Josie Ogara, 2601 East 2nd St., Duluth, MN, appealing parcel 010-2080-00400. The appellant agreed with the assessor's recommendation to decrease the building value by \$442,600; resulting in a total assessment of \$852,400. The property value was decreased because the interior property inspection revealed that the property was in lesser condition than it seemed from the outside. Conradi/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 61A, Lee Conradi, 3415 East Superior St., Duluth, MN, appealing parcel 010-3440-00270. The appellant agreed with the assessor's recommendation to decrease the building value by \$113,300; resulting in a total assessment of \$169,000. The property value was decreased because the interior property inspection revealed that the property was in lesser condition than it seemed from the outside. In addition, there was a closed porch that was initially thought to be finished square footage. Lee Conradi abstained from voting. Heino/Cersine moved to accept the assessor's recommendation. (5-0, Conradi abstention, Peterson absent)

Case No. 62A, Matthew Carter, 4501 London Rd., Duluth, MN, appealing parcel 010-0030-00010. The appellant agreed with the assessor's recommendation to decrease the building value by \$234,400; resulting in a total assessment of \$408,000. The property value was decreased because the interior property inspection revealed that the property was in lesser condition than it seemed from the outside. Heino/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 64A, Bruce Larson, 2717 East 7th St., Duluth, MN, appealing parcel 010-4600-01780. The appellant agreed with the assessor's recommendation to decrease the building value by \$19,500; resulting in a total assessment of \$184,700. A property inspection revealed that the upper level of the property was below standard quality. Doberstein/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 104A, Michael Laughlin, 1426 North Rd., Duluth, MN, appealing parcel 010-3470-00300. The appellant agreed with the assessor's recommendation to decrease the building value by \$52,100; resulting in a total assessment of \$208,800. The quality of the home was lowered to account for modular construction and a 15% obsolescence factor was applied due to the fact that the foundation walls are wood. Doberstein/Heino moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 89L, Bruce J. Johanson, 37470 Beck Rd., Ontonagon, MI, appealing parcels 450-0010-03310 & 450-0010-03300. The appellant agreed with the assessor's recommendation to change the classification to Seasonal Recreational and decrease the land value by \$10,500; resulting in a total assessment of \$35,700. The site value was changed from average to fair because the property is lacking a septic system and the appellant states that the dug well is contaminated. Doberstein/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 97AR, Jake Benson, 215 5th St., Proctor, MN, appealing parcel 185-0130-00470. The appellant agreed with the assessor's recommendation to decrease the building value by \$34,200; resulting in a total assessment of \$29,700. The building value was decreased because the interior has significant water damage and a failing foundation. John Heino abstained from voting. Cersine/Doberstein moved to accept the assessor's recommendation. (5-0, Heino abstention, Peterson absent)

Case No. 1L, Janet Corica, 2002 Lakeview Drive, Duluth, MN, appealing parcel 010-4450-01310. The appellant agreed with the assessor's recommendation to decrease the building value by \$36,000; resulting in a total assessment of \$186,000. Heino/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 42A, Mark Brandt, 612 N. 34th Ave. E., Duluth, MN, appealing parcel 010-0730-00180. The appellant agreed with the assessor's recommendation to decrease the building value by \$50,700; resulting in a total assessment of \$186,100. Doberstein/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 92L, Mary H. Robinson, 2147 Old North Shore Rd., Duluth, MN, appealing parcel 315-0010-02012. The appellant disagreed with the assessor's recommended assessment of \$274,000. Doberstein/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

John Doberstein exited the meeting at 4:16 p.m.

Case No. 3A, Carl Sarich, 5421 Bluebell Ave., Virginia, MN, appealing parcel 175-0069-00660. The appellant agreed with the assessor's recommendation to decrease the building value by \$15,800; resulting in a total assessment of \$223,400. The property value was decreased because the a portion of the home previously valued as a closed porch was actually living space and the construction quality was not as high as previously recorded. Cersine/Heino moved to accept the assessor's recommendation. (5-0, Doberstein, Peterson absent)

At 4:19 p.m. Chair Bigelow recessed the County Board of Appeal and Equalization.

On Thursday, June 25, 2015, at 9:56 a.m. the County Board of Appeal and Equalization reconvened in Commissioner's Conference Room, St. Louis County Courthouse, Duluth, MN. The following members present: John Heino, John Doberstein, Leonard Cersine, Tim Peterson, Dawn Cole, Frank Bigelow - 6 Absent: Lee Conradi - 1.

Case No. 81A, Cynthia Hangartner, 5317 Glenwood St., Duluth, MN, appealing parcels 010-0790-03700, 010-0790-03720. The appellant agreed with the assessor's recommendation to decrease the building value by \$26,800; resulting in a total assessment of \$288,900. Heino/Peterson moved to accept the assessor's recommendation. (6-0, Conradi absent)

Lee Conradi entered the meeting at 9:58 a.m.

Case No. 75A, Scott Tompkins, 2516 E. 5th St., Duluth, MN, appealing parcels 010-3090-01960, 010-4120-00670, 010-4120-00680, 010-4120-00690, 010-4120-00700, 010-4120-00710, 010-4120-00720 & 010-4120-00780. Appeal continued from Tuesday, June 23, 2015. The assessor completed an interior inspection of the building and recommended a decrease in the building value by \$162,700; resulting in a total assessment of \$591,900. The property value was decreased due to a reduction of the effective age and condition of the property. The appellant agreed with the assessor's recommendation. Heino/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 106L, Stephen Kucera, 9857 Davidson Rd., Meadowlands, MN, appealing parcel 440-0010-03700. The appellant agreed with the assessor's recommendation to decrease the land value by \$5,300; resulting in a total assessment of \$21,300. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 96A, Tucker Hanlon, 5112 Woodlawn St., Duluth, MN, appealing parcels 010-0790-21010, 010-0790-21020 & 010-0790-21050. The appellant disagreed with the assessor's recommendation to decrease the building value by \$17,100. The appellant provided an appraisal to the Board. Heino/Cole moved to accept the assessor's recommendation; resulting in a total assessment of \$440,900. (6-1, Doberstein)

Case No. 44A, Frederick & Lynn Carlson, 5482 W. Island Lake Rd., Duluth, MN, appealing parcel 365-6000-05525. The appellant disagreed with the assessor's recommended assessment of \$315,600 due the poor quality of the lake frontage. The appellant submitted photos of the frontage to the Board. Peterson/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 49A, Mary Russ, 2531 Minnesota Ave., Duluth, MN, appealing parcels 010-3110-00720, 010-3110-00715, 010-3120-02825 & 010-3120-02840. The appellant disagreed with the assessor's recommended assessment of \$427,600. The appellant submitted comparable sales information and photos to the Board. Doberstein/Peterson moved to reduce the value by \$3,000; resulting in a total assessment of \$424,600. (5-2, Cersine, Bigelow)

Case No. 50A, Rebekah Richmond, 1617 Minnesota Ave., Duluth, MN, appealing parcel 010-3461-00340. The appellant disagreed with the assessor's recommended assessment of \$69,500 based on comparable sales. The appellant submitted comparable sales information to the Board. Peterson/Doberstein moved to reduce the value by \$2,000; resulting in a total assessment of \$67,500. The motion passed. (6-1, Heino)

Case No. 52A, Kevin Lund, 4101 Colorado St., Duluth, MN, appealing parcel 365-6000-33705. The appellant disagreed with the assessor's recommended assessment of \$291,400. Cole/Cersine moved to accept the assessor's recommendation. (7-0)

At 12:06 p.m., the Board recessed. At 1:20 p.m., the Board re-convened with all members present.

Case No. 51A, Oneota Cemetery Association, 6403 Highland St., Duluth, MN, appealing parcels 010-2940-00870 & 010-2940-00870. The appellant disagreed with the assessor's recommended assessment of \$137,900 on the taxable portion (010-2940-00870). Bigelow/Cersine moved to reduce the assessor's recommended building value on parcel 010-2940-00870 by \$51,000. The motion was amended to reduce the assessor's recommended building value by an additional \$30,600; resulting in a total assessment of \$107,300 on the taxable portion. John Heino abstained from voting. The amended motion passed. (5-1, Peterson nay, Heino abstention)

Case No. 53A, Robert Talarico, 3799 S Lake Rd., Moose Lake, MN, appealing parcels 395-0010-02956, 395-0117-00010, 395-0070-00350 & 395-0070-00352. The appellant disagreed with the assessor's recommended assessment of \$829,200. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 58A, Dennis Flynn, 5867 St. Louis River Rd., Duluth, MN, appealing parcels 395-0010-09260 & 395-0010-09270. The appellant disagreed with the assessor's recommended assessment of \$432,400. The appellant submitted a comparative market analysis report to the Board. Cole/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 59A, Raymond J. Peterson, 711 Jill St., Duluth, MN, appealing parcels 387-0320-00040 & 387-0410-00140. The appellant agreed with the assessor's recommendation to decrease the total value by \$94,100; resulting in a total assessment of \$336,200. Peterson/Heino moved to accept the assessor's recommendation. (7-0)

At 2:57 p.m., the Board recessed. At 3:11 p.m., the Board re-convened with all members present.

Case No. 65A, Frances D Leek Revocable Trust, 1618 Vermilion Rd., Duluth, MN, appealing parcel 010-0680-00010. The appellant agreed with the assessor's recommendation to decrease the total value by \$116,800; resulting in a total assessment of \$1,091,000. Heino/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 103A, Darlene Lukovsky, 7016 Bear Island Rd., Duluth, MN, appealing parcel 365-6000-02120. The appellant disagreed with the assessor's recommended assessment of \$451,700. Heino/Peterson moved to accept the assessor's recommendation. The motion was amended to

rehear the appeal if the appellant appears before the Board before 5:00 p.m. on Thursday, June 25, 2015. The amended motion passed. (7-0)

Case No. 26A, Michael & Bettianne Roberts, 5163 1st Ave, Duluth, MN, appealing parcel 365-6000-22615. The appellant disagreed with the assessor's recommendation to decrease the building value by \$24,700; resulting in a total assessment of \$422,300. Cole/Conradi moved to accept the assessor's recommendation and to rehear the appeal if the appellant appears before the Board before 5:00 p.m. on Thursday, June 25, 2015. (7-0)

Case No. 98A, M.S. Management Assoc., Inc./Culvers, 1301 Mall Drive, Duluth, MN, appealing parcels 010-3927-00070 & 010-3927-00090. The appellant disagreed with the assessor's recommended assessment of \$1,373,900. The appellant provided an income analysis report to the Board. Peterson/Conradi moved to reduce the value by \$173,900; resulting in a total assessment of \$1,200,000. John Heino abstained from voting. (5-1, Doberstein nay, Heino abstention)

Case No. 30A, Robert A. & Beverly J. Lambert, 701 Boundary Ave., Proctor, MN, appealing parcels 185-0190-00310 & 185-0190-00221. The appellant disagreed with the assessor's recommended assessment of \$170,000 due to building issues. Doberstein/Heino moved to reduce value of the building by \$10,500; resulting in a total assessment of \$159,500. (7-0)

Case No. 67A, Kristin Teberg, 5161 Miller Trunk Highway, Duluth, MN, appealing parcel 395-0010-00841. The appellant disagreed with the assessor's recommended assessment of \$87,300 and requested that the value stay at \$90,800 as he was donating the property. The Assessor stated that there was \$27,600 leased land value for a billboard. Doberstein/Cersine moved to leave the value at \$90,800. John Heino abstained from voting. (6-0, Heino abstention)

County Assessor Dave Sipila presented a list of appellants who agreed no change was required and withdrew their appeal. Heino/Doberstein moved to approve the list as presented. (7-0)

County Assessor Dave Sipila presented a spreadsheet of valuation changes. Assessor Sipila stated that the changes were due to a number of different reasons. Doberstein/Cersine moved to approve the changes as presented. (7-0)

With no further appeals to consider, Heino/Doberstein moved to approve the following resolution:

COUNTY BOARD RESOLUTION

RESOLVED, That the assessment rolls from the several assessment districts of the County of St. Louis, Minnesota, for the year 2015, to-wit: Cities of Aurora, Babbitt, Biwabik, Brookston, Buhl, Chisholm, Cook, Duluth, Ely, Eveleth, Floodwood, Gilbert, Hermantown, Hibbing, Hoyt Lakes, Iron Junction, Kinney, Leonidas, McKinley, Meadowlands, Mountain Iron, Orr, Proctor, Tower, Virginia, and Winton; and Towns of Alango, Alborn, Alden, Angora, Arrowhead, Ault, Balkan, Bassett, Beatty, Biwabik, Breitung, Brevator, Camp 5, Canosia, Cedar Valley, Cherry, Clinton, Colvin, Cotton, Crane Lake, Culver, Duluth, Eagle's Nest, Ellsburg, Elmer, Embarrass, Fayal, Fairbanks, Field, Fine Lakes, Floodwood, Fredenberg, French, Gnesen,

Grand Lake, Great Scott, Greenwood, Halden, Industrial, Kabetogama, Kelsey, Kugler, Lakewood, Lavell, Leiding, Linden Grove, McDavitt, Meadowlands, Midway, Morcom, Morse, Ness, New Independence, Normanna, North Star, Northland, Owens, Pequaywan, Pike, Portage, Prairie Lake, Rice Lake, Sandy, Solway, Stoney Brook, Sturgeon, Toivola, Van Buren, Vermilion Lake, Waasa, White, Willow Valley, Wuori and all the Unorganized Towns, as returned by the respective assessors and local Boards of Review, are hereby ordered placed upon the tax lists by the County for the year 2015, subject to changes as may be ordered by the Minnesota Tax Committee.

YEAS: Heino, Doberstein, Conradi, Cersine, Peterson, Cole, and Chair Bigelow – 7
NAYS: None
ABSENT: None

At 5:44 p.m., June 25, 2015, Doberstein/Cersine moved to adjourn the 2015 Special Board of Appeal and Equalization. (7-0)

Phil Chapman, Deputy County Auditor/Clerk of County Board

