

**ST. LOUIS COUNTY SPECIAL BOARD
OF APPEAL AND EQUALIZATION
FOR THE ASSESSMENT YEAR
OF 2018 PAYABLE 2019**

The meeting of the 2018 St. Louis County Board of Appeal and Equalization (the “Board”) was called to order at 9:54 a.m. on Tuesday, June 19, 2018, in the Commissioner’s Conference Room, St. Louis County Courthouse, Duluth, MN, by Phil Chapman, Deputy Auditor/Clerk of County Board. By Resolution No. 18-344, adopted May 22, 2018, the St. Louis County Board of Commissioners appointed the following members to serve on the Special Board of Appeal and Equalization; roll call was taken:

John Vigen	District 1, present
John Doberstein	District 2, present
Sherry Puckett	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 2018 Special Board of Appeal and Equalization. Cole/Vigen nominated Frank Bigelow for Chair; no other nominations were received. Cole/Vigen moved to close nominations and declare Frank Bigelow Chair by unanimous ballot. (7-0)

Chair Bigelow asked for nominations for Vice-Chair of the 2018 Special Board of Appeal and Equalization. Cersine/Doberstein nominated Dawn Cole for Vice-Chair; no other nominations were received. Cersine/Doberstein 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: 9:58 a.m.

Case No. 70AR, Jack Schade, 4626 Glenwood St., Duluth, MN, appealing parcel 010-2950-00570. The appellant agreed with the assessor’s recommendation to reduce value by \$4,500 due to an interior inspection that resulted in a change in quality in the upper level and a change in the deck square footage. The recommended assessment is \$112,900. Doberstein/Puckett moved to accept the assessor’s recommendation. (7-0)

Case No. 23L, William Johns, 90 Bagdad Rd., Durham, NH, appealing parcel 305-0010-00422. The appellant disagreed with the assessor’s recommendation to reduce value by \$700 due to a frontage square foot adjustment. The recommended assessment is \$19,700. The appellant felt the assessor’s valuation was too high due to the poor quality of the land. Peterson/Doberstein moved to accept the Assessor’s recommendation. (7-0)

Tim Peterson stepped out of the meeting at 10:04 a.m.

Case No. 24A, Michael & Christine Richards, 305 S. 60th Ave. W, Duluth, MN, appealing parcel 010-4500-00500. The appellant agreed with the assessor's recommendation to reduce value by \$52,000 due to interior work that is still in progress on the main level of the home. The recommended assessment is \$171,400. Doberstein/Puckett moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 15L, Gerald Fitzsimmons, PO Box 4745, Palm Springs, CA, appealing parcel 520-0016-00522. The appellant disagreed with the assessor's recommendation of no change to the estimated market value; the current estimated market value is equalized with surrounding properties. The assessor recommended a classification change from Residential Non-Homestead to Seasonal/Recreational based on current use. The recommended assessment is \$96,200. The appellant felt the assessor's valuation was too high due to age of the double wide mobile home. Vigen/Puckett moved to accept the Assessor's recommendation. (6-0, Peterson absent)

Tim Peterson returned to the meeting at 10:10 a.m.

Case No. 10L, Carolyn Kleiner, 2527 Lismore Rd., Duluth, MN, appealing parcels 520-0016-03560, 520-0016-03970, 520-0016-03980, 520-0230-00120. The appellant disagreed with the assessor's recommendation of no change to the estimated market value; the current estimated market value is equalized with surrounding properties. The recommended assessment is \$44,400. The appellant felt the assessor's valuation was too high due to the low quality of the land. Peterson/Puckett moved to accept the Assessor's recommendation. (5-2, Cole, Cersine)

Case No. 12L, Mark Carlson, 1539 Melrude Rd., Cotton, MN, appealing parcel 320-0010-03145. The appellant disagreed with the assessor's recommendation of no change to the estimated market value; the current estimated market value is equalized with surrounding properties. The recommended assessment is \$209,600. The appellant felt the assessor's valuation was too high because the modular home has structural issues. Doberstein/Peterson moved to accept the Assessor's recommendation. (4-3, Cole, Cersine, Vigen)

Case No. 45L, Bruce Carlson, 1243 Aquila Loop, Celebration, FL, appealing parcels 320-0020-02230, 320-0020-02250. The appellant disagreed with the assessor's recommendation of no change to the estimated market value; the current estimated market value is equalized with surrounding properties. The recommended assessment is \$291,200. The appellant felt the assessor's valuation was too high due to the lack of comparable sales in the area. Peterson/Cersine moved to accept the Assessor's recommendation. (7-0)

Case No. 8AR, William Higgins, 3110 London Rd., Duluth, MN, appealing parcel 415-0010-04230. The appellant agreed with the assessor's recommendation to reduce value by \$62,800 due to a reduction of river site value from superior to good. The recommended assessment is \$630,600. Doberstein/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 26A, Leslie & Michelle Lyons, 626 5th St., Proctor, MN, appealing parcel 305-0040-00300. The appellant disagreed with the assessor's recommended assessment of \$55,200. Ms. Lyons felt the assessor's valuation was too high because an unlicensed travel trailer was assessed, the travel trailer has since been licensed. Peterson/Doberstein moved to remove the

travel trailer assessment, which resulted in a reduction of value of \$6,200; assessment of \$49,000. (7-0)

Case No. 25L, Judy Ann Swan, 4663 Independence Rd., Saginaw, MN, appealing parcel 275-0010-00430. The appellant agreed with the assessor's recommendation to reduce value by \$1,500 due to an interior inspection that identified a gas fireplace was assessed in error. The recommended assessment is \$254,100. Doberstein/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 40A, TN LLC, 716 Garfield Ave., Duluth, MN, appealing parcels 010-3910-07650, 010-3910-07660, 010-3460-00015. The appellant agreed with the assessor's recommendation to reduce value by \$1,303,500 due to an engineer's structural investigation showing that the elevator is unusable at this time. The recommended assessment is \$596,400. Vigen/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 37A, Wesley K Neustral Revoc. Trust, 1032 E 4th St., Duluth, MN, appealing parcel 010-3830-11450. The appellant agreed with the assessor's recommendation to reduce value by \$55,900 due the original assessment value being out of line with recent sales and equalization of other parcels on the block. The recommended assessment is \$17,500. Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 57AR, ADN Properties, PO Box 34, Duluth, MN, appealing parcels 010-0980-00640, 010-0980-00645. The appellant agreed with the assessor's recommendation to reduce value by \$64,100 due to the land value being doubled on both parcels and the building value being doubled on parcel 010-0980-00645. The recommended assessment is \$83,400. Cole/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 39AR, Barbara Koralia, 1800 Woodbury Lane, Duluth, MN, appealing parcels 010-2040-00150, 010-2040-00140. The appellant agreed with the assessor's recommendation to reduce value by \$78,000 due to the incorrect land schedule being used for parcel 010-2040-00150 which caused an overvaluation of the land. The recommended assessment is \$453,100. Peterson/Vigen moved to accept the assessor's recommendation. (7-0)

Case No. 53L, Old City Hall LLC, 132 E. Superior St. Suite 100, Duluth, MN, appealing parcels 010-0410-00250, 010-3830-12340, 010-1480-06600, 010-1480-06610, 010-1480-06620. The appellant agreed with the assessor's recommendation to reduce value by \$469,200 due the building on parcel 010-0410-00250 not being equalized with other similar buildings in the Downtown area and land being valued at a rate too high. The recommended assessment is \$756,900. Peterson/Vigen moved to accept the assessor's recommendation. (7-0)

Case No. 20L, Maplewood Hospitality LLC, 728 Garfield Ave., Duluth, MN, appealing parcel 185-0163-00040. The appellant disagreed with the assessor's recommended assessment of \$3,246,200. The assessor tried contacting the appellant to request income or expense information; however, the appellant did not respond. Vigen/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 69L, Michael & Teresa Kryston, 1305 Riesling Ct., Morgan Hills, CA, appealing parcel 010-1385-00100. The appellant disagreed with the assessor's recommended assessment of \$114,800. The appellant felt the assessor's valuation was too high in relation to other sales in

the Eastridge subdivision. Vigen/Cersine moved to reduce value by \$59,800; assessment of \$55,000. (4-3, Doberstein, Peterson, Puckett)

Case No. 41A, Conrad Properties, 8729 Beverly St., Duluth, MN, appealing parcel 010-3300-02400. The appellant agreed with the assessor's recommendation to reduce value by \$23,500 due to a reduction to era 7 and a change of CCW quality to 4 due to sloping. The recommended assessment is \$122,900. Sherri Puckett abstained from discussion. Peterson/Cole moved to accept the assessor's recommendation. (6-0, Puckett abstain)

Case No. 22L, Robert Kangas, 4341 Schultz Rd., Duluth, MN, appealing parcel 520-0011-00530. The appellant disagreed with the assessor's recommended assessment of \$351,900. Mr. Kangas felt the assessor's valuation was too high and questioned how an increase could be applied since there was a 2017 tax court stipulation that reduced the Estimated Market Value (EMV) of the parcel to \$329,900. The assessor indicated that for the 2018 assessment, market adjustments were made due to a low assessment level in Rice Lake. The current EMV includes last year's stipulation; had the stipulation not been applied the current EMV would have been \$370,200. After further discussion, Peterson/Puckett moved to accept the Assessor's recommendation. (4-3, Bigelow, Cersine, Cole)

Case No. 33A, Duluth Economic Development Authority, 411 W. 1st Street, Room 410, Duluth, MN, appealing parcel 010-2480-00010. The appellant agreed with the assessor's recommendation to reduce value by \$989,500 because a portion of the land previously assessed is used by the appellant; however, the portion of land is not owned by the appellant. The recommended assessment is \$430,600. Vigen/Peterson moved to accept the assessor's recommendation. (7-0)

The Board recessed at 12:12 p.m. and reconvened at 1:25 p.m. with all members present except John Doberstein and Dawn Cole.

Case No. 31A, Maki/Hall/Oliver Partners, 31 W. Superior St. unit 402, Duluth, MN, appealing parcel 010-0920-00160. The appellant disagreed with the assessor's recommended assessment of \$1,179,000. Mr. Oliver felt the assessor's valuation was too high due to the lack of an elevator, limited parking, and the loss of a primary tenant. John Doberstein entered the meeting at 1:33 p.m. Dawn Cole entered the meeting at 1:39 p.m. After further discussion, Vigen/Puckett moved to table the discussion until June 20th to allow the appellant to provide income operating statements to the Assessor' Office. (7-0)

Case No. 71A, Glen Johnson, 543 Stark Rd., Duluth, MN, appealing parcel 673-0065-00080. The appellant disagreed with the assessor's recommended assessment of \$89,000. Mr. Johnson said there was no well on the property. The assessor indicated that the current estimated market value is equalized with surrounding properties. After further discussion, Peterson/Vigen moved to reduce value by \$1,500 due to the lack of a well; assessment of \$87,500. (6-1, Cersine)

Case No. 47A, Allen Anderson, 8503 Vinland St., Duluth, MN, appealing parcels 010-0240-00570, 010-0240-00585. The appellant agreed with the assessor's recommendation to reduce value by \$32,400 due to the overall condition of the property and a correction in the way land was tiered. The recommended assessment is \$147,400. Peterson/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 66A, Richard & Shirlee Fearnall, 1412 102nd Ave West, Duluth, MN, appealing parcel 010-1800-03200. The appellant agreed with the assessor's recommendation to reduce value by \$39,200 due to coding corrections for an 8x13 covered porch and a screen porch, decrease in baths from 1.5 to 1, and an adjustment in quality and condition after a home inspection. The recommended assessment is \$161,100. Doberstein/Vigen moved to accept the assessor's recommendation. (7-0)

Case No. 50L, Daniel Ahonen, 224 N. 24th Ave. E., Duluth, MN, appealing parcel 010-4740-00490. The appellant disagreed with the assessor's recommended assessment of \$495,100 due to comparable sales of multifamily dwellings; Mr. Ahonen provided the Board with a handout detailing sales in the area. The assessor indicated that the home is currently assessed at \$101.89 a square foot, which is well below the average of \$134.31 a square foot for similar style homes in the neighborhood. In addition, the property is receiving a 20% reduction since it is a triplex. After further discussion, Peterson/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 29AR, Kent Oliver, 5713 Grand Ave., Duluth, MN, appealing parcel 395-0010-06532. The appellant agreed with the assessor's recommendation to reduce value by \$25,500 due to a home inspection showing the home to be of a lessor era and quality of construction. The recommended assessment is \$219,500. Doberstein/Cole moved to accept the assessor's recommendation. (7-0)

Case No. 58AR, Troy Grohsman, 3928 Ugstad Rd., Hermantown, MN, appealing parcel 395-0010-05980. The appellant agreed with the assessor's recommendation to reduce value by \$221,900 due to a correction in land grading, bathroom count and a home inspection resulting in a lowered quality level. The recommended assessment is \$575,000. Vigen/Puckett moved to accept the assessor's recommendation. (7-0)

Case No. 48L, Anna Mae & Paula Skibinski, 5941 W. Arrowhead Rd., Proctor, MN, appealing parcel 530-0010-02273. The appellant disagreed with the assessor's recommended assessment of \$78,800 due to the land grading. The assessor indicated that the land has been graded consistent with all other lands in the county. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 56A, Paul Jugasek, 974 86th Ave. W., Duluth, MN, appealing parcel 010-3300-03690. The appellant agreed with the assessor's recommendation to reduce value by \$20,500 due to a 5% functional reduction for the basement bathroom being unenclosed and a reduction of the overall depreciation factor for the age of the house. The recommended assessment is \$147,500. Peterson/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 64A, Tracy Grandi, 2422 Harvey St., Duluth, MN, appealing parcel 010-2050-00810. The appellant agreed with the assessor's recommendation to reduce value by \$34,300 due to a reduction in the era of the house to 10. The recommended assessment is \$222,200. Vigen/Puckett moved to accept the assessor's recommendation. (7-0)

The Board recessed at 2:55 p.m. and reconvened at 3:13 p.m. with all members present.

Case No. 36A, Timothy Gearns, 5131 Hermantown Rd., Hermantown, MN, appealing parcel 395-0010-08201. The appellant disagreed with the assessor's recommended assessment of \$209,700. John Vigen abstained from discussion. Mr. Gearns felt the assessor's valuation was

too high compared to a market valuation done in 2017. After further discussion, Cole/Cersine moved to reduce value of the structure by \$13,400 due to functionality; assessment of \$196,300. (6-0, Vigen abstain)

Case No. 55A, David Ostrander, 3260 Medin Rd., Duluth, MN, appealing parcels 415-0070-00010, 415-0070-00230, 415-0070-00270. The appellant disagreed with the assessor's recommended assessment of \$212,400 due to the overall condition of the property. The assessor indicated that the current estimated market value is equalized with surrounding properties and supported by recent open market sales. Peterson/Puckett moved to accept the assessor's recommendation. (1-6, Bigelow, Cersine, Cole, Doberstein, Puckett, Vigen) After further discussion, Doberstein/Cersine moved to reduce the building value on parcel 415-0070-00270 by \$10,000 because the garage was valued too high; assessment of \$202,400. (6-1, Peterson)

Case No. 73, Martin Theobald, 3747 Lavaque Rd., Hermantown, MN, appealing parcel 395-0010-08395. The appellant disagreed with the assessor's recommended assessment of \$937,500 based on a recent appraisal of the property. Vigen/Peterson moved to reduce the building value on parcel by \$217,500; assessment of \$720,000. (7-0)

John Doberstein exited the meeting at 4:46 p.m.

Case No. 43A, Terence & Janean Tucker, 5315 Wyoming St., Duluth, MN, appealing parcel 010-0790-06560. The appellant disagreed with the assessor's recommended assessment of \$171,800. The assessor indicated that the local board voted for no change due to a lack of interior inspection. A recent property inspection resulted in corrections in assumptions with resulted in a higher EMV. Cole/Vigen moved to reduce value by \$2,100; assessment of \$169,700. (6-0, Doberstein absent)

Case No. 60L, JMM Limited Partnership, 227 West 1st St., Duluth, MN, appealing parcel 010-0940-00980. The appellant disagreed with the assessor's recommended assessment of \$3,485,100. John Vigen abstained from discussion. Assistant County Assessor Terry Johnson recommended no change because the appeal was a tax court case. Cole/Peterson moved to accept the assessor's recommendation of no change. (5-0, Vigen abstain, Doberstein absent)

Case No. 59L, Grandma's Restaurant Co., 329 S. Lake Ave., Duluth, MN. The appellant agreed with the assessor's recommended values on three properties. Vigen/Peterson moved to table the discussion until June 20th so the Board could review changes on all properties at the same time. (6-0, Doberstein absent)

Case No. 61A, Gladys Billeter, 101 E. 4th St., Duluth, MN, appealing parcel 010-0990-00080. The appellant disagreed that the property be classified at residential. The assessor indicated that the property is not being used for commercial purposes and recommended that the parcel continue to be classified as residential. Vigen/Cole moved to change the classification from residential to commercial. (6-0, Doberstein absent)

John Doberstein returned to the meeting at 5:33 p.m. Tim Peterson stepped out of the meeting from 6:03 p.m. to 6:30 p.m.

The Board had a discussion regarding appraisal requirements and what the timeframe is for a recent appraisal.

At 7:00 p.m. Chair Bigelow recessed the County Board of Appeal and Equalization.

On Wednesday, June 20, 2018, at 10:11 a.m. the County Board of Appeal and Equalization reconvened in the Lower Level Conference Room, Courthouse, Virginia, MN. The following members present: John Vigen, John Doberstein, Sherri Puckett, Leonard Cersine, Tim Peterson, Dawn Cole, and Frank Bigelow - 7 Absent: None - 0.

Case No. 1A, Steven & Laverne Hakly, 3746 Hartman Rd., Iron, MN, appealing parcel 290-0010-04584. The appellant disagreed with the assessor's recommended assessment of \$460,500 based on an appraisal. The appellant distributed a recent appraisal and a booklet of comparable sales. The assessor indicated that there was an 18% increase on building valuations in the Cherry area. Peterson/Puckett moved to change the value to the appraisal value that was submitted by the appellant. After further discussion, the motion was amended to reduce value by \$15,300; assessment of \$445,200. (7-0)

Case No. 2A, John Roskoski, 5409 North Court, Mt. Iron, MN, appealing parcel 175-0010-02500. The appellant disagreed with the assessor's recommended assessment of \$46,400. The appellant felt the value should be lowered to \$32,000-\$35,000 based on home sales in the area and the lack of updates since the home was built. Vigen/Puckett moved to accept the assessor's recommendation. (6-1, Peterson)

Case No. 5A, Rian Burkes, 4103 Grass Lake Rd., Hibbing, MN, appealing parcel 290-0010-03180. The appellant disagreed with the assessor's recommended assessment of \$878,500 based on a home appraisal. The assessor indicated that the current assessment is an equalized assessment with all parcels throughout Cherry Township and value is supported by comparable sales. Doberstein/Vigen moved to reduce value by \$36,100; assessment of \$842,400. (6-1, Cole)

Case No. 6A, Darold F. Riihiluoma, 4230 Wildwood Dr., Hibbing, MN, appealing parcels 757-0010-05830, 757-0010-05840. The appellant disagreed with the assessor's recommended assessment of \$68,500 due to swampy land condition. The assessor indicated that the current assessment is an equalized assessment within the county and is supported by comparable sales. Cole/Peterson moved to accept the assessor's recommendation. (7-0)

The Board recessed at 11:43 a.m. and reconvened at 11:57 a.m. with all members present.

Case No. 49A, Thomas Dougherty/Elizabeth Carlsen, 902 Michigan St., Hibbing, MN, appealing parcel 140-0220-01380. The appellant disagreed with the assessor's recommended assessment of \$129,700 due to the overall condition of the home. Vigen/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 38A, Rockstep Virginia LLC., 1445 North Loop West Suite 625, Houston, TX, appealing parcel 390-0136-00011. The appellant agreed with the assessor's recommendation to reduce value by \$94,600 due to a change in shopping mall valuation. The recommended assessment is \$3,595,800. Peterson/Puckett moved to accept the assessor's recommendation. (7-0)

The Board recessed at 12:25 p.m. and reconvened at 1:22 p.m. with all members present except Tim Peterson.

Case No. 3A, Edmund Roskoski, 5409 North 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 \$138,700. The appellant felt the value should be lower due to overall property condition and deferred maintenance. The appellant provided the Board an appraisal, photos of the property, and miscellaneous property information. Cole/Doberstein moved to reduce value by \$900 due to deferred maintenance; assessment of \$137,800. (4-2, Cersine, Vigen, nay, Peterson absent)

Case No. 54A, Robert Holmbeck, 3233 Anderson Rd., Hibbing, MN, appealing parcels 141-0040-02070 (101-1), 141-0040-02070 (121-1), 141-0040-02100 (101-1), 141-0040-02100 (121-1), 141-0040-01880 (121-1). The appellant disagreed with the assessor's recommended assessment of \$228,900 due to comparable sales and the fact that parcel 141-0040-01880 is landlocked. Cole/Puckett moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 44L, Jon Marcaccini (Grant Properties Inc.), 318 Grant Ave., Eveleth, MN, appealing parcel 040-0010-02200. The appellant disagreed with the assessor's recommended assessment of \$109,900 due to the age and condition of the building. The assessor indicated that an interior inspection done in December of 2016 resulting in several changes to the property including accounting for four apartments and one story of the building. A second inspection conducted in 2018 verified that the appraisal accurately reflected the property characteristics. Vigen/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 4A, Rebecca Waldorf, 4174 W. Long Lake Rd., Eveleth, MN, appealing parcels 340-0010-03350, 340-0010-03160. The appellant disagreed with the assessor's recommended assessment of \$393,100 due to the age and condition of the building. Ms. Waldorf provided the Board with an appraisal and property related information. The assessor indicated that a property inspection resulted in corrections to the land value and attributes of the house and garages. After further discussion, Vigen/Cersine moved to reduce value of the buildings by \$31,200; assessment of \$361,900. (6-0, Peterson absent)

The Board recessed at 3:23 p.m. and reconvened at 3:29 p.m. with all members present except Tim Peterson.

Case No. 16AR, Mary Lou & Andrew Paris, 5136 Jack Pine Lane, Gilbert, MN, appealing parcel 260-0013-00820. The appellant agreed with the assessor's recommendation to reduce value by \$21,500; assessment of \$409,100. The assessor indicated that the local board voted for no change because the appellant is one of the Township Supervisors. The original homestead is no longer used as it is unsuitable as a secondary residence. HVAC and bath have been removed to reflect disconnected utilities. Building value was adjusted to reflect condition of the building. Doberstein/Puckett moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 19AR, John Rahkola, 7341 Highway 135 North, Embarrass, MN, appealing parcel 330-0010-04580. The appellant agreed with the assessor's recommendation to reduce value by \$40,000; assessment of \$162,600. The assessor indicated that during an interior and exterior inspection the assessment record of the home was changed from a stick built structure with an attached garage to a pole constructed home package. Cole/Doberstein moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 21AR, Donald Solem, 1408 Maple Grove Rd., Duluth, MN, appealing parcel 677-0000-09825. The appellant agreed with the assessor's recommendation to reduce value by \$2,000; assessment of \$7,500. The assessor indicated that during an interior and exterior inspection the attributes of the cabin were changed. Doberstein/Bigelow moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 9L, Earl Fashbaugh, 15365 Swiss Rd., Pine, CO, appealing parcel 140-0073-00350. The appellant disagreed with the assessor's recommended assessment of \$89,700. The Assessor's Office attempted to contact Mr. Fashbough; however, he did not respond to a request for an interior inspection of the property. Doberstein/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 7AR, Bruce R. Williams, 8048 N. Moon Lake Dr., Eveleth, MN, appealing parcels 340-0010-06010 Rec 1, 340-0010-06010 Rec 2, 340-0010-06020 Rec 1, 340-0010-06020 Rec2, 340-0010-05730 Rec 1, 340-0010-05760 Rec 2. The appellant agreed with the assessor's recommendation to reduce value by \$31,700; assessment of \$461,000. The assessor indicated that an interior inspection revealed deficiencies in the overall construction quality, condition, and basement finishing of the residence. Doberstein/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 31A, Maki/Hall/Oliver Partners, 31 W. Superior St. unit 402, Duluth, MN, appealing parcel 010-0920-00160; appeal continued from previous discussion held on June 19, 2018. The Assessor's Office gave the Board an overview of market value using market rent, vacancy, & expense ratio and the direct sales comparison approach. After further discussion, Vigen/Doberstein moved to reduce value of the building by \$654,000; assessment of \$590,200. (6-0, Peterson absent)

Case No. 59L, Grandma's Restaurant Co., 329 S. Lake Ave., Duluth, MN, continued from previous discussion held on June 19, 2018. The appellant agreed with the assessor's recommendation of value due to a market analysis provided by the appellant and classification changes on several properties. Building D-Adventure Zone, parcels 010-4320-00020, 010-0742-00080; value \$1,686,200. Building E-Retail, parcels 010-0741-00070, 010-0742-00010, 010-4320-00010; value \$1,676,400. NW Iron Lot ETOR, parcels 010-4370-00140, 010-4370-00150, 010-4370-00160, 010-4370-00190, 010-4370-00200, 010-4350-00130; value \$1,268,000. Sports Garden, parcels 010-4350-00530, 010-4350-00600, 010-4360-00191, 010-4350-00520, 010-4350-00540, 010-4350-00560, 010-4350-00580, 010-4350-00490; value \$1,140,900. Building N, parcel 010-0742-00040; value \$1,066,000. Grandma's Restaurant, parcels 010-4350-00060, 010-4350-00070, 010-4350-00072, 010-4350-00080, 010-4350-00090, 010-4370-00050, 010-4370-00080, 010-4370-00090, 010-4370-00115; value \$2,840,300. Paulucci Building, parcels 010-4350-00340, 010-4350-00380, 010-4350-00390, 010-4350-00400, 010-4360-00100, 010-4360-00140, 010-4350-00460, 010-4350-00470, 010-4350-00480, 010-4360-00160, 010-4360-00190, 010-4360-00200, 010-4360-00212, 010-4360-00250; value \$5,667,300. Total reduction of \$2,541,600. Cole/Puckett moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 34A, Stephanie Baublitz, 9237 Vinland St., Duluth, MN, appealing parcel 010-3480-00510. The appellant agreed with the assessor's recommendation to reduce value by \$52,400; assessment of \$155,900. The assessor indicated that an inspection resulted in changes to the attributes of the home. Vigen/Doberstein moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 32AR, Robert Zaller, 2005 Arlington Ave., Duluth, MN, appealing parcels 260-0016-00040, 260-0016-00050, 260-0016-00060. The appellant agreed with the assessor's recommendation to reduce value by \$45,200; assessment of \$171,900. The assessor indicated that an inspection resulted in correction to the construction quality and condition of the cabin structures. The property was also incorrectly assessed for three individual site values. Vigen/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 67A, Jeffrey R. Jukich, 4621 Bass Lake Rd., Gilbert, MN, appealing parcel 677-0035-00030. The appellant disagreed with the assessor's recommended assessment of \$396,300. The Assessor's Office indicated that the appellant did not communicate with the Assessor's Office to arrange for an interior inspection prior to the appeal and recommends no change because the current assessment represents an equalized assessment with all other parcels in the township. Vigen/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

The Board recessed at 4:15 p.m. and reconvened at 4:33 p.m. with all members present except Tim Peterson.

Case No. 27A, Patrick & Kristine Waddick, 5376 N. Tischer Rd., Duluth, MN, appealing parcel 415-0010-04238. The appellant disagreed with the assessor's recommended assessment of \$717,300 due to comparable sales and an appraisal. Mr. Waddick provided the Board with an appraisal, and a real estate services proposal. The assessor indicated that the current estimated market value is equalized with surrounding properties and supported by comparable sales. After further discussion, Vigen/Cole moved to accept the assessor's recommendation. (6-0, Peterson absent)

County Assessor Dave Sipila presented a list of appellants who agreed no change was required and withdrew their appeal. Vigen/Doberstein moved to approve the list as presented. (6-0, Peterson absent)

County Assessor Dave Sipila presented a spreadsheet of current year assessment changes. Assessor Sipila stated that the changes were due to various reasons. Vigen/Puckett moved to approve the list as presented. (6-0, Peterson absent)

With no further appeals to consider, Doberstein/Puckett 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 2018, 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, Rice Lake, 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, Sandy, Solway, Stoney Brook, Sturgeon, Toivola, Van Buren, Vermilion Lake, Waasa, White, Willow Valley, Wuori and all the Unorganized Towns, as returned by the County Assessor and local Boards of Review, are hereby ordered placed upon the tax lists by the County for the year 2018.

YEAS: Vigen, Doberstein, Puckett, Cersine, Cole, and Chair Bigelow – 6

NAYS: None

ABSENT: Peterson - 1

At 5:36 p.m., June 20, 2018, Puckett/Cole moved to adjourn the 2018 Special Board of Appeal and Equalization. (6-0, Peterson absent)

Phil Chapman, Deputy Auditor/Clerk of the County Board