

**ST. LOUIS COUNTY SPECIAL BOARD
OF APPEAL AND EQUALIZATION
FOR THE ASSESSMENT YEAR
OF 2019 PAYABLE 2020**

The meeting of the 2019 St. Louis County Board of Appeal and Equalization (the “Board”) was called to order at 9:45 a.m. on Tuesday, June 18, 2019, in the Commissioner’s Conference Room, St. Louis County Courthouse, Duluth, MN, by Phil Chapman, Deputy Auditor/Clerk of County Board. By Resolution No. 19-273, adopted April 23, 2019, 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
Sherri 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 2019 Special Board of Appeal and Equalization. Bigelow/Peterson nominated Dawn Cole for Chair, Cole/Doberstein nominated Sheri Puckett for Chair; no other nominations were received. Bigelow/Peterson moved to close nominations and declare Dawn Cole Chair by unanimous ballot. (7-0)

Chair Cole asked for nominations for Vice-Chair of the 2019 Special Board of Appeal and Equalization. Vigen/Peterson nominated Sheri Puckett for Vice-Chair; no other nominations were received. Vigen/Peterson moved to close nominations and declare Sheri Puckett 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: 10:04 a.m.

Case No. 33A, Patricia Broady, 3232 Fremont Ave. N, Minneapolis, MN, appealing parcel 390-0010-02530. The appellant agreed with the assessor’s recommendation to reduce value by \$15,700 due to corrections in building attributes and a decrease in the quality and condition of construction. In addition, the classification was changed from residential non-homestead to seasonal residential recreational. The recommended assessment is \$53,400. Doberstein/Bigelow moved to accept the assessor’s recommendation. (7-0)

Case No. 7AR, Sam Stone, 5060 Willoughby Lane, Hermantown, MN, appealing parcel 395-0014-00186. The appellant agreed with the assessor’s recommendation to reduce value by \$97,000 due to the quality grade being lowered one step and the condition grade lowered two steps for the house. Bathroom count was corrected, BIG foundation code was corrected, and a

floating slab was removed. The quality and condition grades of the attached garage were adjusted equally with the house. In addition, the interior finish quality of the attached garage was lowered. Square footage was added to the attached garage and a paver patio was added to the record to replace the floating slab that was removed, land grading was corrected, and the site quality was adjusted to equalize with neighboring properties. The recommended assessment is \$568,500. Vigen/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 3A, KCB Properties LLC, 9 N 934 N. Leland Ct., Elgin, IL, appealing parcel 387-0370-00190. The appellant disagreed with the assessor's recommended assessment of \$242,800. Mr. Erickson provided a handout to the Board. Mr. Erickson felt the assessor's valuation was too high because of the distressed condition of all of the buildings on the property. Vigen/Puckett moved to accept the assessor's recommendation. (5-2, Bigelow, Cersine)

Case No. 10A, Ed & Linda Hendrickson, 7405 Highway 8, Saginaw, MN, appealing parcels 400-001-00290, 400-0010-00310, 400-0010-00320, 400-0010-00250. The appellant disagreed with the assessor's recommended assessment of \$422,500. Mr. Hendrickson provided a handout to the Board detailing the impact of gravel pits on residential property values. Mr. Hendrickson felt that the assessor's valuation was too high because of the proximity of the gravel pit. John Vigen abstained from discussion. Peterson/Puckett moved to accept the assessor's recommendation. (1-5, Bigelow, Cersine, Cole, Doberstein, Puckett, nay; Vigen abstention) After further discussion, Cole/Cersine moved to reduce value by \$21,200 due to location issues; assessment of \$401,300. (4-2, Peterson, Puckett, nay; Vigen abstention)

The Board recessed at 11:24 a.m. At 11:33 a.m., the Board reconvened with all members present.

The Board had a brief discussion regarding what constitutes an appraisal of value.

Case No. 11AR, Wayne Pulford, 49 Waterview Drive, Proctor, MN, appealing parcel 185-0237-00090. The appellant agreed with the assessor's recommendation to reduce value by \$13,400 because it was determined that the properties used in the sales study were extensively remodeled prior to the sale and were not as comparable to the subject property. The recommended assessment is \$202,600. Peterson/Vigen moved to accept the assessor's recommendation. (7-0)

Case No. 42AR, Rick Tourville, 1932 Minnesota Ave., Duluth, MN, appealing parcel 395-0010-02411. The appellant agreed with the assessor's recommendation to reduce value by \$10,600 due to the wetland delineation of the city's planning department resulting in the land being unbuildable. The recommended assessment is \$10,600. Bigelow/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 27L, Lorne Mindestrom, PO Box 152, Knife River, MN, appealing parcel 315-0020-06461. The appellant agreed with the assessor's recommendation to reduce value by \$28,800 because the parcel is located in the southeast corner of St. Louis County and abuts the St. Louis/Lake County line. The property owner's homestead is in Lake County and is contiguous with the subject parcel. Because of this, the site value was removed and the vacant parcel was valued as contiguous. The recommended assessment is \$6,300. Bigelow/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 2L, Teresa A. Waters, 2318 Autumn Springs Lane, Spring, TX, appealing parcels 320-0032-00055 & 320-0032-00040. The appellant disagreed with the assessor's recommended assessment of \$2,400. Doberstein/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 4L, Martin Santi, 525 101st Ave. W., Duluth, MN, appealing parcels 275-0013-01330 & 275-0013-01380. The appellant disagreed with the assessor's recommended assessment of \$70,500. Doberstein/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 8L, Sandra G. Hale, 2318 Autumn Springs Lane, Spring, TX, appealing parcel 305-0010-00562. The appellant disagreed with the assessor's recommended assessment of \$28,700. Vigen/Doberstein moved to accept the assessor's recommendation. (7-0)

Case No. 31A, Stephen Kucera, 7595 Bolm Road, Meadowlands, MN, appealing parcel 440-0010-03700. The appellant disagreed with the assessor's recommended assessment of \$28,000. Mr. Kucera felt that the value should be decreased because a logging trail is the only access to the property. After further discussion, Vigen/Doberstein moved to accept the assessor's recommendation. (7-0)

Tim Peterson stepped out of the meeting from 12:27 p.m. to 12:28 p.m.

Case No. 23A, Anna Mae Skibinski, 5941 W. Arrowhead Rd., Duluth, MN, appealing parcel 530-0010-02273. Ms. Skibinski stated that she was not appealing the value of her property, but asked how her land was valued and inquired about the wetland delineation process. After further discussion, Vigen/Bigelow moved to accept the assessor's recommended assessment of \$93,000. (7-0)

Case No. 12A, Thomas Marczak, 2843 Jean Duluth Rd, Duluth, MN, appealing parcel 010-2010-00365. The appellant disagreed with the assessor's recommended assessment of \$281,600. The assessor indicated that the taxpayer has refused entry into the residence. Cersine/Doberstein moved to accept the assessor's recommendation until an Assessor is allowed to do an interior inspection. (7-0)

Case No. 29A, Harvey Van Horn, 202 Lakewood Rd., Duluth, MN, appealing parcels 010-2690-00460 & 010-2690-00470. The appellant disagreed with the assessor's recommended assessment of \$172,700. The Assessor indicated that Mr. Van Horn cancelled his in-person appointment and distributed a brief email describing Mr. Van Horn's concerns. Vigen/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 46L, Candice Pierce, 5192 Lavaque Junction, Hermantown, MN, appealing parcel 395-0070-00743. The appellant disagreed with the assessor's recommended assessment of \$206,300. Bigelow/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 25AR, Debra Rask & Joanne Meyers, 219 88th Ave. West, Duluth, MN, appealing parcel 010-2820-02130. The appellant agreed with the assessor's recommendation to reduce value by \$17,800 due to an interior inspection resulting in changes that were made to reflect the effective age of the home and accounting for unfinished projects throughout the home. In addition, there are missing exterior stairs and the interior finish level of the detached garage was

reduced and the heat source was removed from the record. The recommended assessment is \$166,100. Peterson/Doberstein moved to accept the assessor's recommendation. (7-0)

The Board recessed at 2:37 p.m. At 2:39 p.m., the Board reconvened with all members present.

Case No. 43AR, Paul Ruper, 230 W. Lake St., Chisholm, MN, appealing parcel 020-0085-00670. The appellant agreed with the assessor's recommendation to reduce value by \$21,400 due to corrections to the effective age and new construction value to reflect the actual condition of the property. The recommended assessment is \$95,100. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

Case No. 22A, Pia Starkovich, 326 5th Street South, Virginia, MN, appealing parcel 090-0030-02430. The appellant disagreed with the assessor's recommended assessment of \$51,200. Bigelow/Cersine moved to accept the assessor's recommendation. (7-0)

The Board recessed at 2:45 p.m. At 2:51 p.m., the Board reconvened with all members present.

Case No. 49A, Nicole Lockwood, 8672 Benson Road, Alborn, MN, appealing parcel 205-0010-06150. The appellant disagreed with the assessor's recommended assessment of \$203,900. The assessor indicated that an interior inspection has not been completed. Vigen/Puckett moved to table the appeal until the Assessor has been allowed to do an interior inspection. (7-0)

The Board recessed at 3:01 p.m. At 3:20 p.m., the Board reconvened with all members present except Tim Peterson.

Case No. 24A, Guy & Michelle Heide, 1812 Chinook Dr., Duluth, MN, appealing parcel 010-0315-00170. The appellant disagreed with the assessor's recommended assessment of \$544,100. The Assessor indicated that the taxpayer has refused entry into the residence. Mr. Heide distributed a handout to the Board and said that he refused entry to the Assessor because he has not taken the oath required by those appointed to perform the duties imposed upon assessors. Assistant County Attorney Nora Sandstad indicated that the Board cannot take action regarding an appeal if the Assessor staff not been allowed access to the home. After further discussion, Vigen/Cersine moved to accept the assessor's recommendation unless an Assessor is allowed to do an interior inspection. (6-0, Peterson absent)

Case No. 19L, Alexandra Luong & Alan R. Harbison, Jr., 2801 Snowy Owl Circle, Duluth, MN, appealing parcel 010-2118-00110. The appellant disagreed with the assessor's recommended assessment of \$395,900. Bigelow/Vigen moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 44L, Pickering Properties, LLC, 1825 E. Northern Ave., #175, Phoenix, AZ, appealing parcel 698-0034-00100. The appellant disagreed with the assessor's recommended assessment of \$148,000. Vigen/Cersine moved to accept the assessor's recommendation. (6-0, Peterson absent)

Case No. 37A, SOBO Tropicana, LLC, 5713 Grand Ave., Suite B, Duluth, MN, appealing parcels 010-4426-00040, 010-4426-00050, 010-4426-00010. The appellant disagreed with the assessor's recommended assessment of \$3,277,800 based on revenue and expenses. Scott Ruhman appeared on behalf of Kent Oliver and provided the Board with handouts detailing actual revenue and allowable expenses from 2015 to 2018. After further discussion,

Vigen/Puckett moved to accept the assessor's recommendation. (4-2, Doberstein, Cole; Peterson absent)

Case No. 38A, SOBO Piedmont, LLC, 5713 Grand Ave. Suite B, Duluth, MN, appealing parcels 010-3896-00030, 010-3896-00020, 010-3896-00010. The appellant disagreed with the assessor's recommended assessment of \$2,056,100 based on revenue and expenses. Scott Ruhman appeared on behalf of Kent Oliver and provided the Board with handouts detailing actual revenue and allowable expenses from 2015 to 2018. After further discussion, Vigen/Doberstein moved to use an 8.5% cap rate due to higher risk and necessary building repairs, resulting in a \$241,100 reduction of the building value for parcel 010-3896-00030; total assessment of \$1,815,000. (6-0, Peterson absent)

The Board recessed at 4:52 p.m. At 5:02 p.m., the Board reconvened with all members.

Case No. 47AR, James E. & Teresa A. Aird, 529 Summit Ave., Duluth, MN, appealing parcels 450-0050-00430, 450-0050-00470, 450-0070-00560, 450-0070-00580. The appellant agreed with the assessor's recommendation to reduce value by \$25,700 due to corrected market increase on land and buildings in the Midway Park neighborhood; all other properties received the same correction. Mr. Aird is a local board member and his property could not be included in the correction at the local level. The recommended assessment is \$293,400. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 48AR, James B. Aird, 529 Midway Ave., Duluth, MN, appealing parcel 450-0070-00460. The appellant agreed with the assessor's recommendation to reduce value by \$6,100 due to corrected market increase on land and buildings in the Midway Park neighborhood; all other properties received the same correction. Mr. Aird is the son of a local board member and his property could not be included in the correction at the local level. The recommended assessment is \$78,700. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 5AR, Gerald Shuster, 11613 Willow River Road, Gheen, MN, appealing parcel 759-0090-00570. The appellant agreed with the assessor's recommendation to reduce value by \$900 due to a change in the assessment record to reflect an adjustment of both fair and poor quality acres. The recommended assessment is \$33,900. Doberstein/Peterson moved to accept the assessor's recommendation. (7-0)

Case No. 26AR, John & Denyel Mathisen, 1085 Via Prato Lane, Henderson, NV, appealing parcel 510-0013-01453. The appellant agreed with the assessor's recommendation to reduce value by \$20,800 due to a change in the assessment record to reflect corrects to size and attributes of the house and garage. The recommended assessment is \$140,900. Vigen/Bigelow moved to accept the assessor's recommendation. (7-0)

Case No. 1A, Jeffrey Hall, 6534 Homestead Rd., Duluth, MN, appealing parcels 315-0020-02520 & 315-0020-02522. The appellant disagreed with the assessor's recommendation of no change to the classification. County Assessor Dave Sipila said that the minimum standards to qualify for 2a agricultural classification have not been met by the appellant. Doberstein/Cersine moved to accept the assessor's recommendation of no change to classification. (7-0)

The Board recessed at 5:19 p.m. At 6:33 p.m., the Board reconvened with all members.

Case No. 16A, James Nemanich, 1396 5th St. E., St. Paul, MN, appealing parcels 698-0010-03054, 698-0033-0110. The appellant disagreed with the assessor's recommendation to reduce value by \$2,400 bringing the total assessment to \$717,200. Assistant County Attorney Nora Sandstad said that the property is currently in tax court for taxes payable in 2018. Mr. Nemanich indicated that he was concerned with the 8% increase for the south parcel. After further discussion, Cole/Bigelow moved to accept the assessor's recommendation to reduce value by \$2,400; in addition, land value was decreased by 10% due to accessibility issues. The following adjustments were made: 698-0010-03054 decrease land value by \$35,500, decrease building by \$2,400; 698-0033-0110(201-1) decrease land value by \$2,800; 698-0033-00110(151-0) decrease land value by \$3,900. Total reduction \$44,600; total assessment \$675,000. (7-0)

At 7:34 p.m. Chair Cole recessed the County Board of Appeal and Equalization.

On Wednesday, June 19, 2019, at 10:05 a.m. the County Board of Appeal and Equalization reconvened in the Lower Level Conference Room, St. Louis County Courthouse, Virginia, MN. The following members present: John Vigen, John Doberstein, Leonard Cersine, Tim Peterson, Frank Bigelow, and Dawn Cole - 6 Absent: Sherri Puckett - 1.

Sherri Puckett entered the meeting at 10:12 a.m.

Case No. 14A, Dale Larson, 6212 Stenstrom Rd., Alborn, MN, appealing parcels 205-0010-05360, 205-0010-05320, 205-0010-05420, 205-0010-05300, 205-0010-05370, 205-0010-05400, 205-0010-03400, 205-0010-05310, 205-0010-05410, 205-0010-05430, 205-0010-05330. The appellant disagreed with the assessor's recommendation of no change to value. Mr. Larson is a board member in Alborn Township. Mr. Larson questioned how the property was assessed and indicated that he did not agree with the sales that were used in the comparison grid. The recommended assessment is \$671,500. After further discussion, Peterson/Vigen moved to accept the assessor's recommendation. (6-1, Cersine)

Case No. 15A, Judy A. Schmidgall Trust, 649 N. Eagle St., Naperville, IL, appealing parcels 510-0030-02071 & 510-0030-02076. Frank Bigelow abstained from discussion. The appellant disagreed with the assessor's recommended assessment of \$199,600. Ed Schmidgall appeared on behalf of the Judy A. Schmidgall Trust. Mr. Schmidgall provided a handout to the Board detailing the overall property condition. The appellant felt the assessor's valuation was too high due to the overall poor condition of the property, a purchase price of \$155,000 and an appraised value of \$150,000. After further discussion, Vigen/Puckett moved to accept the assessor's recommendation. (4-2, Doberstein, Cersine; Bigelow abstention)

Case No. 18A, Edward & Carolyn Vest, 4153 St. Marys Court, Eveleth, MN, appealing parcels 250-0020-02665, 250-0020-02660, 250-0020-02690. The appellant disagreed with the assessor's recommended assessment of \$95,800 due to access issues to the property. Mr. Vest provided a handout to the Board detailing the condition of the access road. The assessor indicated that access was denied to the building. After further discussion, Assistant County Assessor Ben Thomas indicated there may have been communication issues regarding property access and recommended that the Board consider the appeal. After further discussion, Cole/Doberstein moved to increase depreciation from 5% to 10%. Motion failed (3-4, Puckett, Peterson, Doberstein, Cersine). Tim Peterson moved to accept the county recommendation. Motion died due to lack of support. Bigelow/Vigen moved to reduce value by 20% due to access issues. The following adjustments were made: 250-0020-02665 decrease land value by \$4,800; 250-0020-

02660 decrease land value by \$3,400; 250-0020-02690 decrease land value by \$5,400. Total reduction \$13,600; total assessment \$82,200. (4-3 Cersine, Peterson, Puckett)

The Board recessed at 11:46 a.m. At 11:47 a.m., the Board reconvened with all members.

Case No. 45A, Pamela Towle, 2437 Red Sunset Rd., Cook, MN, appealing parcels 698-0025-00070, 698-0025-00065. The appellant disagreed with the assessor's recommendation to reduce value by \$61,700; recommended assessment \$910,400. Due to timing of the appeal, the assessor requested additional time to prepare an updated comparison grid. The Board moved the appeal to 1:00 p.m.

Case No. 51A, Gardeski Family Trust, 450 Highland Dr., Hibbing, MN, appealing parcel 140-0260-02650. The appellant disagreed with the assessor's recommended assessment of \$78,000 due to the way the county valued his rental property. Mr. Gardeski feels the income approach should be used. After further discussion, Vigen/Puckett moved to accept the Assessor's recommendation. (7-0)

The Board recessed at 12:20 p.m. At 1:05 p.m., the Board reconvened with all members.

Case No. 45A, Pamela Towle, 2437 Red Sunset Rd., Cook, MN, appealing parcels 698-0025-00070, 698-0025-00065. The appellant disagreed with the assessor's recommendation to reduce value by \$61,700; recommended assessment \$910,400. Ms. Towle provided the Board with various handouts that included an appraisal of value. After further discussion, Vigen/Peterson moved to accept the Assessor's recommendation. (7-0)

Case No. 6A, John L. Roskoski, 5409 North Court, Mt. Iron, MN, appealing parcel 175-0010-02500. Edmund Roskoski appeared on behalf of John Roskoski. Mr. Roskoski provided the Board with a handout that detailed sales in the area and felt the value was too high given the condition of the home. Bigelow/Peterson moved to reduce the value of the structure by \$9,700 due to the overall condition of the property; total assessment of \$35,000. (7-0)

Tim Peterson temporarily stepped out of the meeting at 2:10 p.m.

Case No. 49AR (continued from 6/18), Nicole Lockwood, 8672 Benson Road, Alborn, MN, appealing parcel 205-0010-06150. After an interior inspection by the assessor, the appellant agreed with the assessor's recommendation to reduce value by \$10,300; total assessment of \$183,600. The reduction is based on the condition of the house and garage. Bigelow/Vigen moved to accept the Assessor's recommendation. (6-0, Peterson absent)

Tim Peterson returned to the meeting at 2:12 p.m.

Case No. 20AR, Jan Jackson, 8593 McKay Rd., Kelsey, MN, appealing parcel 405-0010-04210. The appellant agreed with the assessor's recommendation to reduce value by \$18,600 due to a data entry error. The error was found prior to the local board meeting; however, the appellant is a Kelsey Township Board member. The recommended assessment is \$201,900. Doberstein/Bigelow moved to accept the Assessor's recommendation. (7-0)

Case No. 36AR, Gary Friedlieb, 606 Third Street South, Virginia, MN, appealing parcel 090-0010-14030. The appellant agreed with the assessor's recommendation to reduce value by

\$5,800 due to corrections to the bathroom count and the quality of the upper floor finish. The appellant is a Virginia City Councilor, so no action was taken at the local board. The recommended assessment is \$65,800. Peterson/Bigelow moved to accept the Assessor's recommendation. (7-0)

Case No. 35AR, Gary Friedlieb, 606 Third Street South, Virginia, MN, appealing parcel 090-0010-14310. The appellant agreed with the assessor's recommendation to reduce value by \$4,200 due to corrections to the effective age and condition of the house. Corrections were also made to the basement finish and the bathroom count was revised. In addition, the effective age and interior finish of the garage was updated. The appellant is a Virginia City Councilor, so no action was taken at the local board. The recommended assessment is \$61,900. Puckett/Bigelow moved to accept the Assessor's recommendation. (7-0)

Case No. 34AR, Gary Friedlieb, 606 Third Street South, Virginia, MN, appealing parcel 090-0010-14050. The appellant agreed with the assessor's recommendation to reduce value by \$13,200 due to corrections to the effective age and condition of the house. Corrections were also made to the basement foundation and the bathroom count was revised. In addition, the garage wall height and interior finish were corrected. The appellant is a Virginia City Councilor, so no action was taken at the local board. The recommended assessment is \$71,000. Bigelow/Puckett moved to accept the Assessor's recommendation. (7-0)

Case No. 30AR, Gary Friedlieb, 606 Third Street South, Virginia, MN, appealing parcel 090-0160-00040. The appellant does not wish to appeal the parcel at this time. The appellant is a Virginia City Councilor, so no action was taken at the local board. The recommended assessment is \$89,900. Doberstein/Cersine moved to accept the Assessor's recommendation. (7-0)

Case No. 28A, Spectrum Housing with Services, LLC, 6205 Crossman Lane, Inver Grove Heights, MN, appealing parcels 090-0194-00204, 090-0194-00206, 090-0194-00074, 040-0206-00054. The appellant agreed with the assessor's recommendation to reduce value by \$247,500 due to equate the assessment to the appraised value that was submitted by the appellant. The recommended assessment is \$2,066,600. Doberstein/Puckett moved to accept the Assessor's recommendation. (7-0)

At 2:28 p.m. St. Louis County Assessor Dave Sipila briefly discussed an appeal in which the Assessor was refused entry by the appellant.

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

County Assessor Dave Sipila presented a spreadsheet of current year assessment changes. Assessor Sipila stated that the changes were due to various reasons. Doberstein/Peterson moved to approve the list as presented. (7-0)

With no further appeals to consider, Cersine/Bigelow 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 2019, 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 2019.

YEAS: Vigen, Doberstein, Puckett, Peterson, Cersine, Bigelow, and Chair Cole – 7
NAYS: None - 0
ABSENT: None - 0

The Board discussed various topics in the final comment portion of the meeting including, time allotment for appeals, Board member training, mass appraisals, and isolated sales.

At 3:03 p.m., June 19, 2019, Bigelow/Cersine moved to adjourn the 2019 Special Board of Appeal and Equalization. (7-0)

Phil Chapman, Deputy Auditor/Clerk of the County Board