



WASECA COUNTY BOARD OF COMMISSIONERS EQUALIZATION AND APPEAL

June 21, 2022 - 6:30 PM

East Annex Public Meeting Room
300 North State Street – East Annex · Waseca, Minnesota 56093

The Waseca County Board of Equalization met on Tuesday, June 21, 2022 at 6:30 p.m. in the Commissioner's Room, 300 N State St., Waseca, Minnesota.

The Board of Equalization members present were Commissioners: Doug Christopherson, Brian Harguth, Blair Nelson, DeAnne Malterer, Brad Krause, and Tammy Spooner, Director of Property & Election Services.

Waseca County staff present were Michael Johnson, County Administrator; Cheryl Clevenger, Interim Assessor; John Curran, Property Appraiser; Greg Hawkinson, Property Appraiser; Virginia Wenisch, Administrative Assistant; Rachel Cornelius, County Attorney; and Brad Milbrath, Sheriff.

Public present at the meeting were Matthew Potter, Angie & Jess Brandt, Steve & Jennifer Johnson, Ben Schnepf, Amanda Danberry, Betty Weber, Roger Androli, Patricia Rentjes, Adam Knewtson, Robin & Jane Bluhm, Gordon Frisk, Charles Wingert, Brian Jaeger, Darrell Hylen, Wayne James, and Bob & Carol Androli.

1. Call to Order and Pledge of Allegiance

Chair Krause called the meeting to order at 6:30 p.m. The Pledge of Allegiance was recited.

Nelson moved and Harguth seconded to appoint Brad Krause as Chairperson of the Board of Equalization. Malterer moved and Christopherson seconded that nominations cease and a unanimous ballot be cast for Krause. Motion carried unanimously

Nelson moved and Christopherson seconded to appoint Tammy Spooner, as Clerk of the Board of Equalization. Motion carried unanimously.

Chair Krause presented an overview of the process of the Board of Equalization.

Virginia Wenisch administered the oath of office for the Board of Canvass.

Public Comment

Chair Krause called for Public Comment for items not on the agenda. There were no public comments during this period.

2. Approval of Agenda

Malterer moved and Christopherson to approve the agenda as presented. Motion carried unanimously. Motion carried 5-0.

3. Waseca County Board of Equalization and Appeal

Chair Krause presented an overview of the objective of the Board of Appeal and Equalization and the process to be followed.

L. Steven Johnson 37126 143rd Street, Waseca, MN disputed the valuation placed on his home.

Mr. Johnson cited there is a lack of sales in higher valued homes, therefore, there aren't comparable properties.

Matt Potter 36532 150th Street, Waseca, MN stated that his house increased at a higher rate than other homes, going up 34% from last year. Mr. Potter also disputed the construction grade of 10 on his home and would like it to be rated at 9.5 as it is 9 years old and not in perfect condition. Mr. Potter's final request was to value his home at \$888,713.00 which is 19% over the prior year.

Robert Androli 8280 415th Avenue, Janesville, MN stated that he had three parcels jumped up in value to over \$300,000.00 total. The basis for the dispute was an old railroad bed, woods, and the road on the property. Interim Assessor, Cheryl Clevenger, clarified that there had been a clerical error, which has now been corrected, but the majority of the value change was due to the conversion from CER to CPI on the agricultural land.

Roger Androli, 43067 78th Street, Janesville, MN disputed the value of one parcel increasing 17.9% on 50 acres of peat ground. The parcel also contains an old railroad bed where the track was removed, leaving clay as the main soil. Mr. Androli expressed that he would appreciate someone taking another look at it.

Commissioner Malterer addressed concerns regarding the conversion from CER to CPI.

Robin Bluhm, 14891 367th Avenue, Waseca, MN, disputed the valuation increase of his property. Mr. Bluhm cited the property across the road sold for \$300,000.00 two years ago as the basis for his claim.

Cheryl Clevenger, Interim Assessor, stated that previous to the meeting the property grade was reduced from a 9.5 to a 9.0, which did decrease the value by approximately \$11,000.

Ben Schnepf, 201 Main Street South, Janesville, MN, has been working with Greg Hawkinson, Property Appraiser, regarding a dispute of the value of his car wash building. The year built is incorrect in the county record and the building is significantly smaller and in worse condition than the comparable building. Mr. Schnepf stated the value needs to be looked a little harder due to the usage of a car wash and the effect of the water and chemicals on the structure.

Gordon Frisk, 14613 Lola Avenue, Waseca, MN, moved into his home three years ago. Mr. Frisk disputed the value, stating that he couldn't get the estimated market value if he were to sell now.

Betty Weber, 33731 170th Street, Waseca, MN, disputed the 31% increase in the value of their 100-year-old home. Ms. Weber would like the value to be more in line with the price it would sell for. Cheryl Clevenger, Interim Assessor, shared information regarding some previously omitted values and new construction, which had a significant impact on the value.

Perry Berg was not in attendance, but Cheryl Clevenger recently reassessed the property. Both additions and subtractions were made to the value, with a final impact of a net subtraction of \$1,500.00 to the home value.

Greg Hawkinson, Property Appraiser, presented the following parcels to the board for consideration of change in value for the payable 2023 tax year:

- Parcel 14.203.0300, owned by Todd Traynor, had the addition of a pole shed valued at \$93,300.00.
- Parcel 01.014.0410, owned by Mike Jewison, added a shed valued at \$40,000.00.
- Parcel 01.030.0950, owned by Nathan Borneke, added a garage valued at \$45,500.00.
- Wendi Wiczerak, owner of parcel 03.0320.0400, was not present, but wished to be on the record stating the Estimated Market Value of \$1,572,200.00 is grossly undervalued.

John Curran, Property Appraiser, presented the following parcels to the Board for consideration of change in value for the payable 2023 tax year:

- Parcel 17.151.1350, owned by Patrick Kritzer, was split a couple of years ago. The building went with the parcel to the City of Waseca, but the value was not removed from the remaining parcel. The payable 2023 value should be reduced from \$61,800.00 to \$21,400.00.
- Parcel 17.113.0190, owned by Jacqueline Dickie, was inspected recently. This was the first time an appraiser was allowed inside. There were obvious issues with the quality of the floors and steps. John recommends adjusting the value of the house for abnormal depreciation by reducing the EMV from \$156,900.00 to \$145,300.00.
- Parcel 17.150.0010, Family Video building, owned by KAH IV LLC. Research was conducted at the request of the owner. The Family Video building didn't have a finished basement like the optical business that was used as a comparable property. John recommends the value be reduced from \$393,200 to \$363,200.
- Parcel 17.018.2200 the old Johnson Building, owned by ML Wingate LLC and RB Wingate LLC. John recently appraised the building and the condition is a little less than he thought. He is proposing to lower the value from \$2,610,400.00 to \$2,089,700 based on the condition and a change to the square footage.

Cheryl Clevenger, Interim Assessor, presented the following parcels to the Board for consideration of change in value for the payable 2023 tax year:

- Parcel 01.005.0950, owned by Jon & Darcy Roemhildt, had a system error which was multiplying the flooring value. Cheryl recommends reducing the value from \$268,000.00 to \$243,100.00.
- Parcel 07.031.0200, owned by Ronald Johannsen et al, requires a correction due to a valuation error during conversion. Cheryl proposes reducing the value from \$1,207,500.00 to \$1,181,000.00.
- Kathy Delarosa contested the value of her property, Parcel 12.016.1400. Cheryl viewed the property and reduced the grade of the home, corrected the effective year built, noting there is not a basement in the new portion and changed to vaulted ceilings. Depreciation was also applied for maintenance issues on windows, support beams, missing flashing and foundation issues. Cheryl requested lowering the value from \$217,200 to \$195,700.

- It was discovered after the Janesville Township Local Board of Appeal & Equalization Meeting there were errors on the Elizabeth Williams Estate parcels. Jim Williams, Executor, brought forward that on Parcel 06.004.0500, the tower site was not calculated correctly. The value was \$881,000.00 and Cheryl recommends reducing it to \$877,600.00. Also, on Parcel 06.005.0700 it was requested by Jim Williams to recalculate the tillable acres. Cheryl is recommending increasing the value from \$349,800.00 to \$477,700.00.

Cheryl Clevenger, Interim Assessor, provided a list of 144 parcels that contain clerical errors. 121 taxpayers are affected with 72 parcels increasing in value and 72 parcels decreasing in value. The total change is an increase in value of \$810,100.00. All taxpayers have been notified. Cheryl is recommending the changes be approved as a slate.

The Board took a short recess from 8:12 p.m. until 8:22 p.m.

Cheryl wanted the Board to be aware that people are moving into the county to get away from the city. One of the questions asked during sales verification is "Are you moving into the county". Quite often the assumption is that people are leaving, when in fact there are many moving here.

Discussion was held regarding the valuation of Woodville Township residential property with a payable year 2022 (assessment year 2021) estimated market value over \$450,000.00. Christopherson moved and Nelson seconded to take the Payable 2022 value, plus any omissions, new construction, clerical errors, etc., then calculate a 15% increase, versus the 25% increased values previously set and mailed in late March. Motion carried unanimously. A listing is attached hereto as "Exhibit A".

Malterer moved and Christopherson seconded to change Matthew Potter's grade of finish from 10 to 9.5. Motion carried.

Christopherson moved and Harguth seconded that no change be made to the valuation of Robert Androli's property. There was no proof shown that the acres in question are not tillable. Motion carried unanimously.

Harguth moved and Nelson seconded that no change be made to the valuation of Roger Androli's property. Motion carried unanimously.

Malterer moved and Christopherson seconded to apply an accelerated depreciation to Ben Schnepf's parcel due to the water and chemical effects on the building. Motion carried unanimously.

Christopherson moved and Malterer seconded to make no change to the property owned by Betty & Joel Weber. Motion carried unanimously. The basis for no change being that there were omitted values and this home is right in the range where houses are selling quickly at comparable prices.

Malterer moved and Christopherson seconded to reduce the value of Perry & Renata Berg's home from \$560,000.00 down to \$558,500.00, due to the recent reappraisal. Motion carried 5-1 by the following roll call. Christopherson-yes; Harguth-yes; Nelson-no; Malterer-yes; Spooner-

yes; and Krause-yes.

Christopherson moved and Malterer seconded to increase the value of Nathan Borneke's parcel 01.030.0950, due to the added garage, from \$418,100.00 to \$422,700.00. Motion carried unanimously.

Christopherson moved and Harguth seconded to add the \$40,000.00 value of the new shed to Mike Jewison's parcel 01.014.0410 for a taxable market value of \$475,300.00. Motion carried unanimously.

Harguth moved and Christopherson seconded to add the \$93,300.00 value of the new pole shed to Todd Traynor's parcel 14.203.3030 for a final EMV of \$422,700.00 for tax year payable 2023. Motion carried unanimously.

Malterer moved and Harguth seconded to reduce the value of Patrick Kritzer's Parcel 17.151.1350 to \$21,400.00, removing the value of the building that is no longer part of that parcel after the split. Motion carried unanimously.

Christopherson moved and Harguth seconded to reduce the value of Parcel 17.150.0010, Family Video to \$363,200.00 for tax year payable 2023. Motion carried unanimously.

Malterer moved and Harguth seconded to reduce the value of Jacqueline Dickie's home, Parcel 17.113.7910, from \$156,900.00 to \$145,300.00 for tax year payable 2023. Motion carried unanimously.

Harguth moved and Nelson seconded to reduce the value of the ML Wingate LLC & RB Wingate LLC Parcel 17.018.2200 from \$2,610,400.00 down to \$2,089,700.00 due to the recent reappraisal. Motion carried unanimously.

Spooner moved and Malterer seconded to reduce the value of the Jon & Darcy Roemhildt parcel 01.005.0950 from \$268,000.00 to \$243,100.00, based on the error in calculating the value. Motion carried unanimously.

Nelson moved and Harguth seconded to reduce the value of the Johannsen parcel 07.031.0200 from \$1,207,500.00 to \$1,181,000.00 to correct the conversion issue. Motion carried unanimously.

Malterer moved and Harguth seconded to reduce the grade and add the depreciation to the Delarosa property, changing the value from \$217,200.00 to \$195,700.00 for tax year payable 2023 due to a recent reappraisal. Motion carried unanimously.

Christopherson moved and Krause seconded to reduce the value of the Elizabeth Williams Estate Parcel 06.004.0500 from \$881,000.00 to \$877,600.00 to correct the valuation of the tower property. Motion carried unanimously.

Christopherson moved and Malterer seconded to increase the value of the Elizabeth Williams Estate Parcel 06.005.0700 from \$349,800.00 to \$477,700.00 to correct the CPI calculation. Motion carried unanimously.

Harguth moved and Spooner seconded to approve as a slate, the list of clerical errors on 144 parcel errors with a net change of \$810,100.00 increase to value. Motion carried unanimously. A list of all parcels is attached hereto as "Exhibit A".

All landowners will be notified and new valuation statements will be sent.

4. Adjourn

Having no further business, Christopherson moved and Commissioner Nelson seconded the motion to adjourn the meeting. The motion was carried unanimously and the meeting adjourned at 9:36 p.m.

Brad Krause, Chairperson
Waseca County Board of Commissioners

ATTEST:

Tammy Spooner, Director of
Property and Election Services