

April 20, 2021
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 1:00 p.m. on April 20, 2021. The meeting was brought to order by Chair Tiffani Landeen with Commissioners Joel Arends and Jim C. Jibben present. Auditor Sheri Lund was Clerk of the Board.

MOTION by Jibben and seconded by Arends to convene as the County Board of Equalization. Arends: “Aye” Jibben: “Aye” Landeen: “Aye”. Motion carried.

MOTION by Jibben and seconded by Arends to approve the following administrative changes pursuant to SDCL 10-11-26: Changed classification to AGC and set the AGC at \$97,471 for parcel 096.50.20.4040; set the AGA to \$30,830 for parcel 098.50.31.1020; set the NADO at \$12,863 and the NAD10 at \$138,040 for parcel 250.14.03.001A; set the NADO at \$8,478 and the NAD10 at \$57,574 for parcel 250.20.04.007A; set the NADO at \$15,062 and the NAD10 at \$118,956 for parcel 250.33.00.047N; change classification to AGD and set its value at \$69,613 for parcel 280.50.14.3000; set the NADC at \$1,036,193 and the NADC2 at \$3,312,013 for parcel 280.87.01.A100; set the NADO at \$43,296 and the NAD10 at \$297,284 for parcel 281.70.03.028; set the NAD at \$20,642 and the NAD1 at \$222,196 for parcel 250.60.02.001; set the NAD at \$52,956 and the NAD1 at \$285,980 for parcel 281.70.01.007; set the NAD at \$57,983 and the NAD1 at \$280,953 for parcel 281.70.01.008; set the NAD at \$57,416 and the NAD1 at \$281,520 for parcel 281.70.01.009; set the NAD at \$56,215 and the NAD1 at \$282,721 for parcel 281.70.01.010; set the NAD at \$61,549 and the NAD1 at \$277,387 for parcel 281.70.01.011; set the NAD at \$44,693 and the NAD1 at \$294,243 for parcel 281.70.01.012; set the NAD at \$45,092 and the NAD1 at \$293,844 for parcel 281.70.01.013; set the NAD at \$48,108 and the NAD1 at \$290,828 for parcel 281.70.01.014; set the NAD at \$42,793 and the NAD1 at \$296,143 for parcel 281.70.01.015; set the NAD at \$52,943 and the NAD1 at \$285,993 for parcel 281.70.01.016; set the NAD at \$59,274 and the NAD1 at \$279,662 for parcel 281.70.04.009; set the NAD at \$45,781 and the NAD1 at \$293,155 for parcel 281.70.04.010; set the NAD at \$49,959 and the NAD1 at \$288,977 for parcel 281.70.04.011; set the NAD at \$45,781 and the NAD1 at \$293,155 for parcel 281.70.04.012; set the NAD at \$49,959 and the NAD1 at \$288,977 for parcel 281.70.04.013; set the NAD at \$51,899 and the NAD1 at \$287,037 for parcel 281.70.04.018. Arends: “Aye” Jibben: “Aye” Landeen: “Aye”. Motion carried.

Karla Goossen, Director of Equalization, presented on the appeals to the County Board of Equalization.

Objection to Real Property Assessment was presented for parcel number 270.71.00.001 submitted by Southcliff Falls Limited Partnership for a property located in Harrisburg. Appellant was not present. MOTION by Arends and seconded by Jibben that the NADC be set at \$247,440 and that the NADC2 be set at \$1,023,347 for a total valuation of \$1,270,787. Arends: “Aye” Jibben: “Aye” Landeen: “Aye”. Motion carried.

Commissioner Schmidt arrived at 1:12 p.m.

Objection to Real Property Assessment was presented for parcel number 280.24.13.001 submitted by South Pointe LTD Partnership for a property located in Sioux Falls. Appellant was not present. MOTION by Schmidt and seconded by Arends that the NADC be set at \$1,262,440 and the NADC2 be set at \$7,302,855 for a total valuation of \$8,565,295. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.82.00.100 submitted by Lexington Estates LTD Partnership for a property located in Sioux Falls. Appellant was not present. MOTION by Arends and seconded by Jibben that the NADC be set at \$1,104,360 and the NADC2 be set at \$8,227,030 for a total valuation of \$9,331,390. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel numbers 280.36.00.A101-F306 submitted by Heartland Fields Investments LLC for properties located in Sioux Falls. Appellant was present. MOTION by Arends

and seconded by Schmidt to table this appeal until 3:10 p.m. on Thursday, April 22, 2021. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.74.02.004 submitted by Barr Gang LLC for a property located in Sioux Falls. Appellant was present. MOTION by Schmidt and seconded by Arends that the NADC be set at \$850,000 for a total valuation of \$850,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Nay”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.28.C100 submitted by Gerald Barr for a property located in Perry Township. Appellant was present. MOTION by Arends and seconded by Jibben that the property be valued at \$95,000. Motion rescinded by Arends and Jibben. MOTION by Arends and seconded by Jibben that the NACC be set at \$30,125 and the NACC2 be set at \$19,875 for a total valuation of \$50,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 098.50.07.C600 submitted by I-29 Storage LLC for a property located in Lynn Township. Appellant was present. Landeen stepped out of the meeting and passed the Chair to Arends. Landeen did not immediately resume as Chair upon her return. MOTION by Schmidt and seconded by Landeen that the NACC be set at \$75,000 for a total valuation of \$75,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Commissioner Landeen resumed as Chair.

Objection to Real Property Assessment was presented for parcel number 099.50.05.E303 submitted by Walling Property Holdings LLC for a property located in LaValley Township. Appellant was present. MOTION by Jibben and seconded by Arends that the NACC be set at \$145,678 and the NACC2 be set at \$354,322 for a total valuation of \$500,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.18.07.009 submitted by Christopher & Angela Strum for a property located in Lennox. Appellant was not present. MOTION by Arends and seconded by Jibben that the NADO be set at \$29,805 and the NAD10 be set at \$233,573 for a total valuation of \$263,378. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.54.00.004R submitted by Michael Fett for a property located in Lennox. Appellant was present. MOTION by Arends and seconded by Jibben that the NADC be set at \$40,000 and the NADC2 be set at 30,000 for a total valuation of \$70,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Nay” Landeen: “Abstain”. Motion failed. MOTION by Arends and seconded by Schmidt that the NADC be set at \$30,000 and the NADC2 be set at \$30,000 for a total valuation of \$60,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Abstain” Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.11.02.029 submitted by Julie Baatz for a property located in Tea. Appellant was not present. MOTION by Jibben and seconded by Arends that the NADO be set at \$36,957 and the NAD10 be set at \$294,136 for a total valuation of \$331,093. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 240.47.11.003 submitted by Teng Liang for a property located in Tea. Appellant was not present. MOTION by Arends and seconded by Schmidt that the NADO be set at \$43,537 and the NAD10 be set at \$493,000 for a total valuation of \$536,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.33.00.052F submitted by Allen Fincher for a property located in Lennox. Appellant was present. MOTION by Schmidt and seconded by Jibben that the

NAD be set at \$5,227 for a total valuation of \$5,227. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.20.10.005 submitted by Ryan & Joan Renz for a property located in Lennox. Appellant was present via telephone. MOTION by Jibben and seconded by Arends that the NADO be set at \$27,007 and the NAD10 be set at \$162,993 for a total valuation of \$190,000. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.28.00.008C submitted by Randall & Eldonna Hanisch for a property located in Lennox. Appellant was not present. MOTION by Schmidt and seconded by Arends that the NADO be set at \$15,619 and the NAD10 be set at \$122,484 for a total valuation of \$138,103. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.37.01.002 submitted by Richard & Janice Lund for a property located in Lennox. Appellant was present. MOTION by Jibben and seconded by Arends that the NADO be set at \$23,205 and the NAD10 be set at \$83,996 for a total valuation of \$107,201. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.37.01.003 submitted by Richard & Janice Lund for a property located in Lennox. Appellant was present. MOTION by Schmidt and seconded by Arends that the NADO be set at \$12,936 for a total valuation of \$12,936. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.37.01.004 submitted by Richard & Janice Lund for a property located in Lennox. Appellant was present. MOTION by Jibben and seconded by Schmidt that the NAD be set at \$23,205 and the NAD1 be set at \$34,153 for a total valuation of \$57,358. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

The Board recessed until 6:00 p.m. Commissioner Poppens was present when the Board reconvened.

Objection to Real Property Assessment was presented for parcel number 250.38.48.001 submitted by Beverly Plucker for a property located in Lennox. Appellant was present via telephone. MOTION by Arends and seconded by Jibben that the NADO be set at \$14,875 and the NAD10 be set at \$137,000 for a total valuation of \$151,875. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.20.12.013 submitted by Dwaine Schipper for a property in Sioux Falls. Appellant was present via telephone. MOTION by Schmidt and seconded by Arends that the NADO be set at \$30,336 and the NAD10 be set at \$178,564. Motion withdrawn by both Commissioners. MOTION by Schmidt and seconded by Arends that the NADO be set at \$30,336 and the NAD10 be set at \$183,174 for a total valuation of \$213,510. Arends: “Aye” Jibben: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.23.10.031 submitted by Phillip Edward Little & Claudia James-Little for a property in Sioux Falls. Appellant was not present. MOTION by Poppens and seconded by Arends that the NADO be set at \$80,991 and the NAD10 be set at \$503,877 for a total valuation of \$584,868. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.23.11.014 submitted by John Higgins for a property located in Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NADO be set at \$76,050 and the NAD10 be set at \$448,950 for a total valuation of \$525,000. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.26.06.014 submitted by Jack Hopkins for a property located in Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NADO be set at \$200,000 and the NAD10 be set at \$533,005 for a total valuation of \$733,005. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Nay". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.28.00.014B submitted by Ronald & Linda Dahl for a property located in Sioux Falls. The Appellant was not present. MOTION by Poppens and seconded by Jibben that the NADO be set at \$162,638 and the NAD10 be set at \$341,190 for a total valuation of \$503,828. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.33.02.A302 submitted by Gerald Kost for a property located in Sioux Falls. Appellant was present via telephone. MOTION by Arends and seconded by Jibben that the NADO be set at \$17,935 and the NAD10 be set at \$206,000 for a total valuation of \$223,935. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Nay". Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.76.11.002 submitted by Kim R. Morstad for a property located in Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NAD be set at \$36,105 and the NAD10 be set at \$176,200 for a total valuation of \$212,305. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.17.05.019 submitted by Gregg Ruff for a property located in Sioux Falls. Appellant was present. MOTION by Arends and seconded by Jibben that the NADO be set at \$114,300 and the NAD10 be set at \$625,000 for a total valuation of \$739,000. Arends: "Aye" Jibben: "Aye" Poppens: "Nay" Schmidt: "Nay" Landeen: "Nay". Motion failed. MOTION by Arends and seconded by Schmidt that the NADO be set at \$114,000 and the NAD10 be set at \$640,000 for a total valuation of \$754,000. Arends: "Aye" Jibben: "Aye" Poppens: "Nay" Schmidt: "Aye" Landeen: "Nay". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.31.14.019 submitted by Kameron & Nancy Carlson for a property located in Sioux Falls. Appellant was present. MOTION by Arends and seconded Poppens to table this appeal until 3:30 p.m. on Thursday, April 22, 2021. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Nay". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.31.14.028 submitted by Kameron & Nancy Carlson for a property located in Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Jibben that the NADO be set at \$140,670 for a total valuation of \$140,670. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel 281.77.01.006A submitted by Tamara Vik for a property located in Sioux Falls. Appellant was present. MOTION by Poppens and seconded by Arends that the NADO be set at \$328,395 and the NAD10 be set at \$1,701,977. Motion was rescinded by Poppens and Arends. MOTION by Poppens and seconded by Arends that the NADO be set at \$328,395 and the NAD10 be set at \$1,692,156 for a total valuation of \$2,020,551. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Nay" Landeen: "Nay". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.77.01.007 submitted by Tamara Vik for a property in Sioux Falls. Appellant was present. MOTION by Schmidt and seconded by Jibben that the NAD be set at \$120,215 for a total valuation of \$120,215. Arends: "Aye" Jibben: "Aye" Poppens: "Aye" Schmidt: "Aye" Landeen: "Aye". Motion carried.

Objection to Real Property Valuation was presented for parcel number 280.10.07.009 submitted by Clifton Willms for a property located in Sioux Falls. Appellant was present. MOTION by Arends and seconded by Poppens that the

NADO be set at \$59,256 and the NAD10 be set at \$260,000 for a total valuation of \$319,256. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Nay” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 280.92.07.024 submitted by Larry & Susan Hamre for a property located in Sioux Falls. Appellant was present via telephone. MOTION by Arends and seconded by Poppens that the NADO be set at \$93,220 and the NAD10 be set at \$511,780 for a total valuation of \$605,000. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.51.03.A004 submitted by Ernie & Betty Otten for a property located in Perry Township. MOTION by Arends and seconded by Schmidt that the NACO be set at \$4,200, that the NAC10 be set at \$214,786, and the NAC1 be set at \$9,398 for a total valuation of \$266,184. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Abstain”. Motion carried.

MOTION by Arends and seconded by Jibben to recess County Board of Equalization at 9:16 p.m. Arends: “Aye” Jibben: “Aye” Poppens: “Aye” Schmidt: “Aye” Landeen: “Aye”. Motion carried.

Tiffani Landeen, Chair

Joel Arends, Vice-Chair

Attest: _____
Sheri Lund, Auditor

Approved: _____