

April 15, 2024
County Board of Equalization

The County Board of Commissioners convened as a County Board of Equalization at 1:00 p.m. on April 15, 2024. The meeting was brought to order by the Vice-Chair, Jim Schmidt, with Commissioners Michael Poppens, and Tiffani Landeen present. Auditor Cristen Standley was Clerk of the Board.

Karla Goossen, Director of Equalization, was present to present appeals and requested actions to the Board.

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

OPPORTUNITY FOR PUBLIC COMMENT:

No one chose to give comment to the Board at this time.

Objection to Owner-Occupied Status was presented for parcel number 280.28.00.011 submitted by Todd Meierhenry for a property located in the City of Sioux Falls. Appellant was present. MOTION by Landeen and seconded by Poppens to grant owner occupied status on the land and not on the structure on parcel 280.28.00.011. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Owner-Occupied Status was presented for parcel number 241.11.04.006A submitted by Justin Baker and Kasey Aanenson for a property located in the City of Tea. Appellant was present via phone. MOTION by Landeen and seconded by Poppens to deny owner occupied status on parcel 241.11.04.006A. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Owner-Occupied Status was presented for parcel number 241.81.05.010 submitted by Jim Berreth for a property located in the City of Tea. Appellant was present via phone. MOTION by Poppens and seconded by Landeen to deny owner occupied status on parcel 241.81.05.010. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Motion by Poppens and seconded by Landeen to go into recess at 1:30 p.m. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Motion by Landeen and seconded by Poppens to come out of recess at 1:41 p.m. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.56.00.2800 submitted by Harrisburg Storage Company LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADC be set at \$396,396 and the NADC2 be set at \$943,604 for a total valuation of \$1,303,604. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.401 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADC be set at \$11,513 and the NADC2 be set at \$172,655 for a total valuation of \$184,168. Poppens: “Nay” Landeen: “Nay” Schmidt; “Nay”. Motion failed.

Objection to Real Property Assessment was presented for parcel number 270.70.00.401 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,513 and the NADC2 be set at \$175,000 for a total valuation of \$186,511. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.402 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,387 and the NADC2 be set at \$175,000 for a total valuation of \$186,307. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.403 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,456 and the NADC2 be set at \$175,000 for a total valuation of \$186,456. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.404 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,483 and the NADC2 be set at \$175,000 for a total valuation of \$186,483. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.405 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,466 and the NADC2 be set at \$175,000 for a total valuation of \$186,466. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.406 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,555 and the NADC2 be set at \$175,000 for a total valuation of \$186,555. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.407 submitted by CJB Townhomes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,507 and the NADC2 be set at \$175,000 for a total valuation of \$186,507. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.77.00.408 submitted by CJB Townhomes for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,460 and the NADC2 be set at \$175,000 for a total valuation of \$186,460. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.77.00.409 submitted by CJB Townhomes for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$11,472 and the NADC2 be set at \$175,000 for a total valuation of \$186,472. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.70.00.412 submitted by CJB townhomes for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$210,876 for a total valuation of \$210,876. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.86.08.001 submitted by Creekside Commons for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADC be set at \$1,334,460 and the NADC2 be set at \$18,128,229 for a total valuation of \$19,462,689. Poppens: "Aye" Landeen: "Aye" Schmidt; "Nay". Motion failed.

Objection to Real Property Assessment was presented for parcel number 270.86.08.001 submitted by Creekside Commons for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$1,334,460 and the NADC2 be set at \$16,915,540 for a total valuation of \$18,249,866. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.16.10.003A submitted by HV SD DST for a property located in the City of Harrisburg. Appellant was present. MOTION by Poppens and seconded by Landeen that the NADC be set at \$491,704 and the NADC2 be set at \$2,321,304 for a total valuation of \$2,813,008. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.05.005A submitted by RS Capital LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$50,370 and the NAD1 be set at \$246,630 for a total valuation of \$297,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.05.005B submitted by RS Capital LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$63,174 and the NAD1 be set at \$246,630 for a total valuation of \$309,804. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.022A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$43,065 and the NAD1 be set at \$242,000 for a total valuation of \$285,065. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.022B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.023A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.023B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$30,000 and the NAD1 be set at \$255,000 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.024A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.024B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$30,000 and the NAD1 be set at \$255,000 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.025A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.025B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.026A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.026B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$31,935 and the NAD1 be set at \$253,065 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.001A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$46,890 and the NAD1 be set at \$238,110 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.001B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION

by Landeen and seconded by Poppens that the NAD be set at \$35,295 and the NAD1 be set at \$249,705 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.002A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$34,058 and the NAD1 be set at \$250,942 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.002B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$33,705 and the NAD1 be set at \$251,295 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.003A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$35,820 and the NAD1 be set at \$249,180 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.003B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.004A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,595 and the NAD1 be set at \$252,405 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.004B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.005A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.005B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.006A submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$33,008 and the NAD1 be set at \$251,992 for a total valuation of \$285,000. Poppens: “Aye” Landeen: “Aye” Schmidt; “Aye”. Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.006B submitted by BAH Properties LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$32,340 and the NAD1 be set at \$252,660 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.010B submitted by Smart Homes for a property located in the City of Sioux Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$39,150 and the NAD1 be set at \$245,850 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.06.012B submitted by Smart Homes LLC for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NAD be set at \$50,325 and the NAD1 be set at \$234,675 for a total valuation of \$285,000. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.94.03.010 submitted by Mydland Estates LLC for a property located in the City of Harrisburg. Appellant was not present. MOTION by Poppens and seconded by Landeen that the NAD be set at \$60,168 and the NAD1 be set at \$63,150 for a total valuation of \$123,318. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 271.14.01.008 submitted by Daniel and Jessica Walter for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$142,497 and the NAD1O be set at \$2,171,594 for a total valuation of \$2,314,091. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 271.14.01.010 submitted by Chad and Nicole Schilmoeller for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$145,272 and the NAD1O be set at \$700,565 for a total valuation of \$845,837. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.74.15.011 submitted by Jodi Hilderbrand for a property located in the City of Harrisburg. Appellant was present via phone. MOTION by Landeen and seconded by Poppens that the NADO be set at \$32,561 and the NAD1O be set at \$225,073 for a total valuation of \$257,724. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.81.09.008 submitted by Vitaliy and Oksana Poberezhink for a property located in the City of Harrisburg. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$70,318 and the NAD1O be set at \$414,856 for a total valuation of \$485,174. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

MOTION by Landeen and seconded Poppens to rescind motion. Motion by Landeen and seconded by Poppens that the NADO be set at \$70,318 and the NAD1O be set at \$414,856 for a total valuation of \$485,174. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.81.09.008 submitted by Vitaliy and Oksana Poberezhink for a property located in the City of Harrisburg. Appellant was present via phone. MOTION by Landeen and seconded by Poppens that the NADO be set at \$70,318 and the NAD10 be set at \$396,428 for a total valuation of \$466,746. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.014 submitted by John and Brianna Stearns for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$79,088 and the NAD10 be set at \$536,325 for a total valuation of \$615,413. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 270.82.03.015 submitted by Eric and Amy Weiler for a property located in the City of Harrisburg. Appellant was present. MOTION by Landeen and seconded by Poppens that the NADO be set at \$79,186 and the NAD10 be set at \$517,537 for a total valuation of \$596,723. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 097.51.20.4010 submitted by Beth Hofer for a property located in Delaware Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NAC classification be changed to AGC to be set at \$107,862 for a total valuation of \$107,862. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.50.27.D100 submitted by Lynott Hogg Company LLC for a property located in Pleasant Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the AGA to be set at \$9,263 and the AGA1 be set at \$623,090 for a total valuation of \$632,353. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 099.50.26.D100 submitted by Renee Olson for a property located in the Pleasant Township. Appellant was present. MOTION by Landeen and seconded by Poppens that the NACO be set at \$194,050 and the NAC1 be set at \$3,084 and the NAC10 be set at \$31,995 for a total valuation of \$229,129. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 250.40.32.005A submitted by Lennox Properties LLC for a property located in the in the City of Lennox. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NAD classification be changed to NADO to be set at \$24,320 for a total valuation of \$24,320. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 096.51.27.A200 submitted by Benjamin and Talisha Fahlberg for a property located in Brooklyn Township. Appellant was not present. MOTION by Landeen and seconded by Poppens that the AGC be set at \$31,880 and the AGC1 be set at \$471,220 for a total valuation of \$503,100. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

Objection to Real Property Assessment was presented for parcel number 281.93.01.001 submitted by HK Restaurant Properties LLC for a property located in the City of Sioux Falls. Appellant was not present. MOTION by Landeen and seconded by Poppens that the NADC be set at \$736,041 and the NADC2 be set at \$4,979,115 for a total valuation of \$5,715,156. Poppens: "Aye" Landeen: "Aye" Schmidt; "Aye". Motion carried.

MOTION by Poppens and seconded by Landeen to recess County Board of Equalization until 9:00 a.m. April 16, 2024 at 5:00 p.m. Landeen: "Aye" Poppens: "Aye" Schmidt: "Aye". Motion carried.

Lincoln County Board of Equalization

Jim Schmidt, Lincoln County Vice-Chair

Attest: _____
Cristen Standley, Deputy Auditor

Approved: April 30, 2024
Please publish the week of May 6, 2024.