

April 19, 2005

The Lincoln County Board of Commissioners convened on April 19, 2005 as the Lincoln County Board of Equalization with members Michael Poppens, Otto Hagedorn, Dennis Weeldreyer and Jim Schmidt present. Burdell Coplan was absent. Mayor Pete VanWyhe was present for Canton City appeals. Sam Amato representing Sioux Falls School Board and Don Hoffman representing Harrisburg School Board were also in attendance for appeals for the Sioux Falls School District and Harrisburg School District respectively. The County Auditor was clerk of the Board.

The following appeals were considered:

- 2005-01 Jeremy and Brenda Ask – Parcel 200.29.00.009C, Feucht Tract C of OL 9, Fit, Fitzgerald & Benedicts Addition to the City of Canton. Appellant’s reason for appealing – assessed value exceeds fair market value. A motion by Poppens and seconded by Weeldreyer that the assessed value on the house be lowered from \$190,000 to \$141,750. Motion carried.
- 2005-02 Jonathan M. and Mona J. Thorburn – Parcel 200.45.06.014, Lot 14 & E 8’ of Lot 13 & S1/2 Val Alley – Block 6, College Addition to City of Canton. Appellants reason for appealing – valuation increased too much in one-year. Motion by Weeldreyer and seconded by Poppens that the appeal be denied. Motion carried.
- 2005-03 Terry B. and Shari Jacobs – Parcel 200.50.13.426, Lands in Canton – S 220’ of N 672’ of E 270’ of SE1/4SE1/4 13-98-49. Appellant’s reason for appealing - assessed valuation is too high. Motion by Poppens and seconded by Weeldreyer that the assessed valuation on the house be lowered from \$105,000 to \$93,312. Motion carried.
- 2005-04 Brad J. Solem – Parcel 200.20.04.006, Lots 6, 7 & 10, Blk 4, Pattees Addition to the City of Canton. Appellant’s reason for appealing – assessed value is too high. Motion by Poppens and seconded by Hagedorn that the appeal be denied. Motion carried.
- 2005-05 Donald & Donna Gries – Parcel 200.23.03.007, Beginning 100’ E of SW corner E 50’ N 150’ W 150’ S 150’ Blk 3, Fitzgerald’s Addition to the City of Canton. Appellant’s reason for appealing – house is vacant and not livable – assessed valuation is too high. Motion by Hagedorn and seconded by Poppens to lower the assessed valuation on the house from \$33,109 to \$5,000. Commissioners Hagedorn, Poppens, Schmidt and Mayor VanWyhe voted “Aye”. Commissioner Weeldreyer voted “Nay”. Motion carried.
- 2005-06 Fifty-Seven Oxbow Association – Parcel 280.40.01.003, Lots 3 & 4 Blk 1, Southern Hills Addition to Sioux Falls. Appellant’s reason for appealing – Assessed valuation is too high. Motion by Poppens and seconded by Hagedorn that the appeal be denied. Motion carried.
- 2005-07 Jeanne S. Wold – Parcel 280.91.00.011A, Lot 11A, Willow Brook Add, City of Sioux Falls. Appellant’s reason for appealing – Assessed valuation is too high. Motion by Poppens and seconded by Amato that the appeal be denied. Motion carried.
- 2005-08 Fifty-Seventh Street Properties, LLP – Parcel 280.51.00.100, Rolling Hills Subdivision in the East One-Half of Section 8, Township 100, Range 50, in the

City of Sioux Falls, Lincoln County, South Dakota, excepting parcels previously transferred or conveyed. Appellants reason for appealing – The property was placed in a rural service district by the City of Sioux Falls. The mill levy and assessed value of the property should not exceed the average mill levy assessed value of unannexed agricultural land in adjoining Lincoln County Townships. Motion by Poppens and seconded by Amato that the appeal be denied. Motion carried.

2005-09 Nash-Finch Company – Parcel 280.19.00.001, Lot 1, Sunshine South Addition, Sioux Falls. Appellants reason for appealing – The assessed property value does not reflect the “true and full value”. Motion by Poppens and seconded by Amato that the appeal be denied. Motion carried.

Commissioner Coplan joined the Board.

2005-10 HighPointe Ltd. Partnership, Parcel 240.46.00.A100, Tract 1 HighPointe Estates, Tea. Appellants reason for appealing – Project is over-assessed. Other like properties are being assessed for \$32,300 per unit. Motion by Poppens and seconded by Hagedorn that the assessed value be lowered from \$1,359,035 to \$1,176,915 using an average assessed rate of \$39,230.50 per unit. Commissioners Weeldreyer, Hagedorn and Poppens voted “Aye”, Commissioners Coplan and Schmidt voted “Nay”. Motion carried.

2005-10 John B. and Monia D. Weber, Parcel 100.49.07.C300, Govt. Lot 4 Tract 3 of Shields 1<sup>st</sup> Addition 7-100-49. Appellant’s reason for appealing – Assessed value increased too much from last year. Motion by Poppens and seconded by Weeldreyer to lower the assessed valuation of the buildings from \$20,475 to \$13,000. Motion carried.

2005-11 Robert Tabbert, Parcel 100.49.65.F00A, Lot A Tschetter’s Subdivision Trs 1 & 2 NE1/4 3.52 Ac. Appellants reason for appealing – Land assessment too high due to location and comparable properties – structure values too high according to adjoining properties. Motion by Coplan and seconded by Weeldreyer that the assessed valuation on the land be lowered from \$46,700 to \$40,592 and the assessed valuation on the buildings be lowered from \$132,510 to \$124,000. Motion carried.

2005-12 Peska Properties, Parcel 100.49.74.F100, Fountain Estates W1/2 NE1/4 – Lot 1 – N 263.61 of Tract 5, Springdale Township, 34-100-50. Appellant’s reason for appealing – Assessed valuation is too high. Motion by Poppens and seconded by Hagedorn that the appeal be denied. Motion carried.

2005-13 Bennett and Luella DeJong, Parcel 100.50.32.3030, SW1/4SW1/4 and S 4 rds of NW1/4 SW1/4 ex E 185’ of S 285.5’ 32-100-50. Appellants reason for appealing – Pastureland is poor – creek runs through it. Nobody wants it as it takes too much fill. Cannot be used as farmland. Motion by Poppens and seconded by Coplan to lower the land value from \$35,360 to \$30,000. Motion carried.

2005-14 Alvin Nelson, Parcels 100.49.14.G005, 100.49.14.G006, 100.49.14.G020, 100.49.14.G021, 100.49.14.G024, 100.49.14.G025, 100.49.14.G026, 100.49.14.G027. Indian Hills Addition, Tr 5, 6, 20, 21, 24, 25, 26, 27, NW1/4 14-100-49. Appellant’s reason for appealing – These lots are still classified as Ag but

were valued as RR for 2005. No housing eligibility for these lots except Tr 6. Motion by Poppens and seconded by Hagedorn that the assessed valuation on parcels 100.49.14.G005 be lowered from \$63,000 to \$7578; 100.49.14.G006 be lowered from \$63,000 to \$10,100; 100.49.14.G020 be lowered from \$90,000 to \$7431; 100.49.14.G021 be lowered from \$72,000 to \$5409; 100.49.14.G024 be lowered from \$125,000 to \$12,681; 100.49.14.G025 be lowered from \$125,000 to \$13,458; 100.49.14.G026 be lowered from \$125,000 to \$13,458; 100.49.14.G027 be lowered from \$110,000 to \$15,132. Motion carried.

The Board adjourned.

Lincoln County Board of Equalization

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Jim Schmidt, Chairman

Attest: \_\_\_\_\_  
Paula Feucht, Auditor  
Approved: \_\_\_\_\_