

City of Crooks
Crooks City Council/Local Board of Equalization
Special meeting / Board of Equalization meeting
Agenda

Date: 03/20/2023

Time: 6:00 pm

Location: Crooks Community Center (701 S West Ave, Crooks, SD, 57020)

- 1) Call to Order/Roll Call
- 2) Approve agenda
- 3) Call to order Local Board of Equalization
- 4) Review of Assessment Book
- 5) Property Assessment Objections:

Appeal #	Name	Legal	Parcel
1	Brenda & Soren Leiseth	lot 38, block 6, Sunset Addn.	89529
2	Melissa & Brad Effling	lot 42, block 6, Sunset Addn.	89533
3	Shane & Dawn Christensen	lot 51, block 6, Sunset Addn.	89542
4	Julia & Jeffrey Althoff	lot 21, block 10, Sunset Addn.	78588
5	Todd Myhre	Lot 2, block 5, Gloe Addn.	69739
6	Ron & Paula Schauer	lot 5, block 10, Sunset Addn.	82949
7	Donald & Glenna Swier	lot 24, block 2, Sunset Addn.	77285
8	Chad & Melinda Kissell	lot 43, block 6, Sunset Addn.	89534
9	Andrew & Tara Henning	lot 14, block 6, Sunset Addn.	77299
10	Robert Schuette	Tract 1 Schuette's Addn.	74883
11	Scott & Jana Richardson	lot 3, block 11, Sunset Addn.	82955
12	Phillips Family Trust	lot 14, block 10, Sunset Addn.	78581
13	Ronald & Judy Bernards	lot 14, block 5, Johnsons 1 st Addn.	19936
14	Sandra C. Dumke Living Trust	lot 9, block 2, Palmira Park Addn.	19972
15	John & Jessie Graney	lot 18, block 10, Sunset Addn.	78585
16	Lane & Stephanie Sanderson	lot 39, block 6, Sunset Addn.	89530

- 6) Omissions or corrections of assessments
- 7) Close assessment book
- 8) Close Equalization Process & adjourn as Local Board of Equalization
- 9) Adjourn

Comments on packet format
The format of the meeting packet is as follows: The PT17 form, the official objection to property assessment provided first. Then the County's comments and recommendations are inserted afterwards.



OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Soren and Brenda Leiseth	EMAIL sleiseth@gmail.com	PHONE NUMBER 605-201-6346	COUNTY MINNEHAHA
MAILING ADDRESS 121 Winterberry Circle	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 089529	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range Lot 38, Block 6, Sunset Addition of City of Crooks			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒
 STATUS

REASON(S) FOR APPEALING

The assessed value of \$711,800 is too high. The land value went up 75% from 2022 and the previous year the building value went up 31%.

We had an appraisal done 3/6/23 by Ace Appraisal. The appraiser indicated that our tax assessed value should be at 10% below the independent assessment value which equals \$601,200.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 601,200 TOTAL VALUE \$ _____ LAND VALUE \$ _____ BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

Soren Leiseth
 TAXPAYER / TAXPAYER ATTORNEY

DATE

March 15th 2023

Date: 3/17/2023

1. Owner:
Soren & Brenda Leiseth

2. Address:
121 Winterberry Cir

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	89529	82957	87873	87873
Address:	121 Winterberry Cir	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2017	2008	2014	2014
Quality	Gd+10	Avg+10	Good+10	Gd+10
Main square footage	2181	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1831	998	1909	1775
Total Sq Ft	4012	2526	4019	3812
plumbing fixtures	19	14	14	15
garage capacity	3	3	3+	4
fireplaces	1	1	2	2
Land value	68200	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Sold Price (Market Value)	\$ 711,800	\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 177	\$ 196	\$ 177	\$ 177

5. Narrative:

Subject has 2181/sq ft on main level and 1831/sq ft basement finish. Assessed value for Subject results in a \$177 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a equal quality home that sold with a \$177 sq ft value and comparable 3 is an equal quality home with a \$177/sq ft value.

6. Recommendation:

Based on comparable sales and neighboring preoprties this property is assessed fairly. No change is recommended. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

**OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42**

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY	
APPEAL NUMBERS	
Local Board:	
County Board:	
Office of Hearing Examiners:	

APPLICANT INFORMATION

ASSESSED IN NAME OF Brad & Melissa Effling	EMAIL mapol78@icloud.com	PHONE NUMBER 6055435293	COUNTY MINNEHAHA
MAILING ADDRESS 120 Winterberry Circle	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 089533	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Crooks Sunset Addition Lot 42 Block 6			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE STATUS ☒

REASON(S) FOR APPEALING

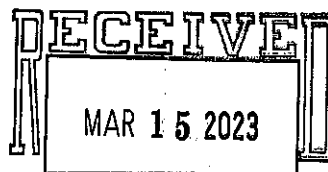
The assessed value of my structure increased by 44%. The average increase last year ranged from 12% to 18.8%. My total assessed value increased by 32.8%. There were zero improvements to my property, and we actually have damage to our concrete patio and deck, damage to our limited landscaping, and our yard has never fully come in. Similar properties as far as square footage of property and living space do not have these issues and are being assessed at a lower rate. These similar properties also have high end finishes such as granite counter tops, hardwood or laminate flooring, and fully landscaped established yards with sprinkler systems. Simply assessing a property in size and square footage is not indicative of a total value for the property. There are multiple factors that need to be considered in this valuation to correctly assign a value in addition to that. I chose a simple build years ago due to these same factors.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 413174 TOTAL VALUE \$ 30400 LAND VALUE \$ 382774 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE Melissa Effling DATE 3/15/2023
TAXPAYER / TAXPAYER ATTORNEY
Brad 3-15-2023



TURN OVER

CITY OF CROOKS SS

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐CHANGED CLASSIFICATION ☐CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date:

3/16/2023

1. **Owner:**
Brad & Melissa Effling

2. **Address:**
120 Winterberry Cir

3. **Problem Description:**
Value too high

4. **Market Value Comparison:**

RDID:	89533	89530	89204	89531
Address:	120 Winterberry Cir	125 Winterberry Cir	100 Oak Ave	129 Winterberry Cir
	Subject	Comparable	Comparable	Comparable
Age	2018	2017	2021	2018
Quality	Good	Good	Good	Very Good-10
Main square footage	1136	1078	1032	1660
Upper Level Sq ft.	1288	1331	1162	568
Basement finish	0	761	928	1411
Total Sq Ft	2424	3170	3122	3639
plumbing fixtures	14	14	13	16
garage capacity	3	3	3	4
fireplaces	0	2	0	1
Land value	53200	60800	58100	67800
Basement finish value	0	36730	43460	69110
Sold Date				
Sold Price (Market Value)	\$ 517,000	\$ 569,500	\$ 521,700	\$ 729,300
Price per sq ft.	\$ -			
Main sq ft / Adj sales price	\$ 213	\$ 221	\$ 217	\$ 296

5. **Narrative:**

Subject has 1136/sq ft on main level, 1288/sq ft on upper level and no basement finish. Assessed value for Subject results in a \$213 sq ft value. Comparable one is an equal quality home with LL finish, adjusted to remove LL finish the sq ft price is \$221. Comparable 2 is an equal quality home with basement finish, adjusted to remove basement finish this comparable is \$217 sq ft and comparable 3 is a greater quality home with basement finish, adjusted to remove LL finish this property comes in at \$296 sq ft.

Recommendation:

We do not have a two story sale for the city of Crooks in 2022, so I have used comparable assessed values of like properties. This property is fairly assessed with neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Shane & Dawn Christensen	EMAIL shane.d.christensen	PHONE NUMBER 6053662123	COUNTY MINNEHAHA
MAILING ADDRESS 424 West 6th Street	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 089542	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range Lot 51 Block 6 Sunset Addn to City of Crooks			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒
 STATUS

REASON(S) FOR APPEALING

The 2022 Structure assessment increased by 31%. I calculate a 12% structure increase from 2021. (2021 Structure \$429,100 + 12% = \$480,592.) Due to the large increase in 2022, I am calculating a 3% increase for the 2023 Structure. (\$480,592 + 3% = \$495,010)

The 2023 land assessment increased by 75%. The 2021 Land Assessment was \$46,100. This should remain as assessed in 2021 at \$46,100.

There have been no improvements made to the structure or land since construction of the house.

The total 2023 assessed value of the property has increased by over 30% since the 2021 assessment.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 541,110 TOTAL VALUE \$ 46,100 LAND VALUE \$ 495,010 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE Shane Christensen DATE Feb 25, 2023
 TAXPAYER / TAXPAYER ATTORNEY

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐CHANGED CLASSIFICATION ☐CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date: 3/10/2023

1. Owner:
Shane & Dawn Christensen

2. Address:
424 W 6th St

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	89542	82957	87873	87873
Address:	424 W 6th St	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2017	2008	2014	2014
Quality	Gd+10	Avg+10	Good+10	Gd+10
Main square footage	1916	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1577	998	1909	1775
Total Sq Ft	3493	2526	4019	3812
plumbing fixtures	15	14	14	15
garage capacity	3	3	3+	4
fireplaces	1	1	2	2
Land value	56500	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Sold Price (Market Value)		\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 177	\$ 196	\$ 177	\$ 177
2022 Assessed Value	\$ 618,600	\$ 446,800	\$ 712,200	\$ 648,400
Assessed to sale		90%	99%	96%

5. Narrative:
Subject has 1916/sq ft on main level and 1577/sq ft basement finish. Assessed value for Subject results in a \$177 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a equal quality home that sold with a \$177 sq ft value and comparable 3 is an equal quality home with a \$177/sq ft value.

6. Recommendation: This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF <i>Althoff, Julia and Jeffrey</i>	EMAIL <i>julia45althoff@gmail.com</i>	PHONE NUMBER <i>605-380-3425</i>	COUNTY <i>Minnehaha</i>
MAILING ADDRESS <i>601 Hanna Tr</i>	CITY <i>Crooks</i>	STATE <i>SD</i>	ZIP CODE <i>57020</i>
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER <i>078588</i>	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range <i>Lot 21 Block 10 Sunset Addn to City of Crooks</i>			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒ STATUS

REASON(S) FOR APPEALING

*Our home's appraised value on 10/11/21 was \$494,000.
 This was < 16 months ago.
 We will accept the increase on the land but house has not been updated*

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 419,900 TOTAL VALUE \$ 69,600 LAND VALUE \$ 489,500 BUILDING VALUE ^{*\$30K*}

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

Julia Althoff
 TAXPAYER / TAXPAYER ATTORNEY

DATE

3/2/23

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐CHANGED CLASSIFICATION ☐CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date: 3/17/2023

1. Owner:
Jeffrey & Julia Althoff

2. Address:
601 Hanna Trail

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	78588	82957	87873	87873
Address:	601 Hanna Trail	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2008	2008	2014	2014
Quality	Good	Avg+10	Good+10	Gd+10
Main square footage	1842	1628	2110	2037
Upper Level Sq ft.	335	0	0	0
Basement finish	1267	998	1909	1775
Total Sq Ft	3444	2526	4019	3812
plumbing fixtures	11	14	14	15
garage capacity	3	3	3+	4
fireplaces	0	1	2	2
Land value	69600	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Sold Price (Market Value)		\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 156	\$ 196	\$ 177	\$ 177
2022 Assessed Value	\$ 539,700	\$ 446,800	\$ 712,200	\$ 648,400
Assessed to sale		90%	99%	96%

5. Narrative:

Subject has 1842/sq ft on main level, 335/sq ft of attic finish and 11267/sq ft basement finish. Assessed value for Subject results in a \$156 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a greater quality home that sold with a \$177 sq ft value and comparable 3 is a greater quality home with a \$177/sq ft value.

Recommendation: Property was placed in a Crooks local board change last year from \$509,800 to \$419,900. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. No change is recommended. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Todd Myhre	EMAIL todd.myhre@dgr.co	PHONE NUMBER 605-359-3318	COUNTY MINNEHAHA
MAILING ADDRESS 508 Park Circle	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 069739	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range Lot 2 Block 5 GLOE ADDN TO CITY OF CROOKS			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒ STATUS

REASON(S) FOR APPEALING

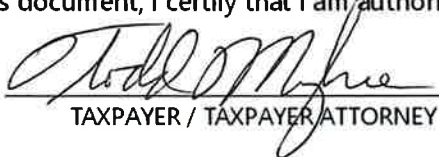
I feel the 2023 assessment of the property list above is very inaccurate. In 2022 I did make some general improvement to the home but I feel that was more a maintenance project to keep the house from falling into disrepair. I did add a storage shed to the property which was about \$10,000 but in no way does this work reflect the nearly 35% increase that the assessment shows. To think the home I built over 20 years ago is now worth \$411,000 is absurd. While I am not on a fixed income many of my neighbors are and to see how these very high assessment increases affect them is not fair. So by not appealing is acceptance and will make similar increases the norm that is why I am objecting to reach a increase that is more digestible to me and acceptable to the county. Thanks for considering my appeal.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 323,106 TOTAL VALUE \$ 30,300 LAND VALUE \$ 292,806 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE


 TAXPAYER / TAXPAYER ATTORNEY

DATE

3/14/23

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐CHANGED CLASSIFICATION ☐CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date: 3/15/2023

1. Owner:
Todd Myhre

2. Address:
508 Park Circle

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	69739	62042	63701	60586
Address:	508 Park Circle	501 Willie Dr	309 E 8th St	204 E 8th St
	Subject	Comparable	Comparable	Comparable
Age	2000	1994	1997	1993
Quality	Avg	Avg	Avg	Avg
Main square footage	1502	1256	1184	1312
Upper Level Sq ft.	0	0	0	0
Basement finish	1113	984	947	918
Total Sq Ft	2615	2240	2131	2230
plumbing fixtures	12	10	8	8
garage capacity	3	3	2	3
fireplaces	1	0	0	1
Land value	30300	352400	25400	23800
Sold Date		9/28/2022	8/5/2022	6/10/2022
Sold Price (Market Value)	\$ 411,400	\$ 404,000	\$ 345,000	\$ 425,000
Price per sq ft.	\$ 157	\$ 180	\$ 161	\$ 191

5. Narrative:

Subject has 1502/sq ft on main level and 1113/sq ft basement finish. Assessed value for Subject results in a \$157 sq ft value. Comparable one is an equal quality home with a sold square foot price of \$180. Comparable 2 is a equal quality home that sold with a \$161 sq ft value and comparable 3 is an equal quality home with a \$191/sq ft value.

6. Recommendation:

Property was placed in a Crooks local board change last year from \$368,000 to \$304,800. The year before the local board lowered from \$290,600 to \$276,200. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF <i>Ron & Paula Schauer</i>	EMAIL <i>rs999999@aol.com</i>	PHONE NUMBER <i>605 212-0548</i>	COUNTY <i>Minnehaha</i>
MAILING ADDRESS <i>508 Ashgrove Lane</i>	CITY <i>Crooks</i>	STATE <i>SD</i>	ZIP CODE <i>57020</i>
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER <i>082949</i>	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range <i>Lot 5, Block 10, Sunset Addition</i>			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒
 STATUS

REASON(S) FOR APPEALING

Value way too high!

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

406,250⁰⁰ *RS*
 \$ *446,534⁰⁰* TOTAL VALUE \$ *40,284⁰⁰* LAND VALUE \$ *406,250⁰⁰* BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

Ron Schauer

DATE

3/8/2023

TAXPAYER / TAXPAYER ATTORNEY

rc 03/08/2023

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐ CHANGED CLASSIFICATION ☐ CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date: 3/10/2023

1. Owner:
Ron & Paula Schauer

2. Address:
508 Ashgrove Lane

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	82949	82957	87873	87873
Address:	508 Ashgrove Ln	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2013	2008	2014	2014
Quality	Gd-10	Avg+10	Good+10	Gd+10
Main square footage	2292	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1215	998	1909	1775
Total Sq Ft	3507	2526	4019	3812
plumbing fixtures	16	14	14	15
garage capacity	3	3	3+	4
fireplaces	1	1	2	2
Land value	65400	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Market Value	\$ 545,900	\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 155	\$ 196	\$ 177	\$ 177

5. Narrative:
Owner would not allow appraisers to review this property. Subject has 2292/sq ft on main level and 1215/sq ft basement finish. Assessed value for Subject results in a \$155 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a greater quality home that sold with a \$177 sq ft value and comparable 3 is a greater quality home with a \$177/sq ft value.

6. Recommendation: Property was placed in a Crooks local board change last year from \$517,800 to \$413,500. The prior year it was lowered from \$429,500 to \$394,000. The year before that was \$425,800 to \$385,000. House was assessed in 2013 for \$336,416 and owner has appealed almost every year since that date. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

OBJECTION TO REAL PROPERTY ASSESSMENT

SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
AGRICULTURAL LAND, USE PT 17A

COURTHOUSE USE ONLY

APPEAL NUMBERS

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Donald and Glenna Swier	EMAIL glennaswier@alliancecom.net	PHONE NUMBER 605-543-5266	COUNTY Minnehaha
MAILING ADDRESS 101 Eric Avenue	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 077285	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Lot 24, Block 2, Sunset Addn. to City of Crooks			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒ STATUS

REASON(S) FOR APPEALING

We purchased the house five years ago for \$206,000.; therefore, we think the assessed value is too high. At our age--80 years--freezing the assessed value would be appreciated; thank you.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$260,000. TOTAL VALUE \$40,000. LAND VALUE \$220,000. BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

Donald Swier / Glenna Swier
TAXPAYER / TAXPAYER ATTORNEY

DATE

3-6-2023

rec 03/08/2023

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐CHANGED CLASSIFICATION ☐CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date: 3/10/2023

1. **Owner:**
Donald & Glenna Swier

2. **Address:**
101 S Eric Ave

3. **Problem Description:**
Value too high

4. **Market Value Comparison:**

RDID:	77285	82957	77309	74507
Address:	101 S Eric Ave	504 Wildtree Cir	400 Kelsey Cir	600 S Susan Ave
	Subject	Comparable	Comparable	Comparable
Age	2005	2008	2006	2003
Quality	Avg	Avg+10	Avg	Avg-10
Main square footage	1584	1628	1167	1040
Upper Level Sq ft.	0	0	0	0
Basement finish	0	998	940	850
Total Sq Ft	1584	2526	2107	1890
plumbing fixtures	8	14	13	8
garage capacity	3	3	3	2
fireplaces	0	1	1	0
Land value	46400	77300	62800	40400
Basement finish value	0	32570	30180	27620
Sold Date		8/16/2022	5/27/2022	1/28/2022
Sold Price (Market Value)	\$ 298,000	\$ 496,500	\$ 370,000	\$ 320,000
Price per sq ft.	\$ 188	\$ 196	\$ 175	\$ 169
Main sq ft / Adj sales price		\$ 284	\$ 291	\$ 281

5. **Narrative:**

Subject has 1584/sq ft on main level and no basement finish. Assessed value for Subject results in a \$188 sq ft value. Comparable one is a greater quality home with a sold square foot price of \$196 with LL finish, adjusted to remove LL finish the sq ft price is \$284. Comparable 2 is an equal quality home that sold with LL finish for \$175 sq ft value, adjusted for LL vale this comparable is \$291 sq ft and comparable 3 is a lesser quality home with a \$169/sq ft value, adjusted for LL finish this property comes in at \$281 sq ft.

Recommendation: This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Kissell, Chad & Melinda	EMAIL chad.kissell@yahoo.	PHONE NUMBER 605-496-3418	COUNTY MINNEHAHA
MAILING ADDRESS 116 Winterberry Cir	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 089534	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Lot 43 Block 6 Sunset Addn to City of Crooks			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒
 STATUS

REASON(S) FOR APPEALING

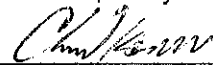
Believe assessed value is too high. Believe FMV to be \$520,000, assessed value of \$442,000.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 442,000 TOTAL VALUE \$ 57,000 LAND VALUE \$ 385,000 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE



TAXPAYER / TAXPAYER ATTORNEY

DATE

3/13/23

Date: 3/14/2023

1. **Owner:**
Chad & Melinda Kissell

2. **Address:**
116 Winterberry Circle

3. **Problem Description:**
Value too high

4. **Market Value Comparison:**

RDID:	89534	82957	87873	87873
Address:	116 Winterberry Cir	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2018	2008	2014	2014
Quality	Gd-10	Avg+10	Good+10	Gd+10
Main square footage	1510	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1339	998	1909	1775
Total Sq Ft	2849	2526	4019	3812
plumbing fixtures	15	14	14	15
garage capacity	3	3	3+	4
fireplaces	0	1	2	2
Land value	53700	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Sold Price (Market Value)	\$ 480,300	\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 168	\$ 196	\$ 177	\$ 177

5. **Narrative:**

Subject has 1510/sq ft on main level and 1339/sq ft basement finish. Assessed value for Subject results in a \$168 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a greater quality home that sold with a \$177 sq ft value and comparable 3 is an greater quality home with a \$177/sq ft value.

Recommendation: Property was placed in a Crooks local board change last year from \$457,200 to \$394,000. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. **Chad has written on his appeal that the Fair Market Value of the home is \$520,000. Assessments are valued at full market value not a % of market value. No change is recommended.** Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF <i>Andrew Rand Tara A. Henning</i>	EMAIL <i>a_henning72@yahoo.com</i>	PHONE NUMBER <i>605-681-4125</i>	COUNTY <i>Minnehaha</i>
MAILING ADDRESS <i>404 Andrew</i>	CITY <i>Crook</i>	STATE <i>SD</i>	ZIP CODE <i>57020</i>
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER <i>077299</i>	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range <i>Lot 14 Block 6 Sunset addition Crook</i>			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒
 STATUS

REASON(S) FOR APPEALING

No improvements done except for staining my fence in the last year.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 265,000 TOTAL VALUE \$ 40,000 LAND VALUE \$ 225,000 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

DATE

3-10-23

TAXPAYER / TAXPAYER ATTORNEY

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATIONNO CHANGE TO ASSESSOR'S VALUE ☐ CHANGED CLASSIFICATION ☐ CHANGED VALUATION ☐

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
- Second copy: to assessor (if appealed to county board)
- Third copy: to objector (after action by local board)

Date:

3/10/2023

1. **Owner:**
Andrew Henning & Tara Tate

2. **Address:**
404 Andrew Dr

3. **Problem Description:**
Value too high

4. **Market Value Comparison:**

RDID:	77299	82957	77309	74507
Address:	404 Andrew Dr	504 Wildtree Cir	400 Kelsey Cir	600 S Susan Ave
	Subject	Comparable	Comparable	Comparable
Age	2005	2008	2006	2003
Quality	Avg	Avg+10	Avg	Avg-10
Main square footage	1322	1628	1167	1040
Upper Level Sq ft.	0	0	0	0
Basement finish	1025	998	940	850
Total Sq Ft	2347	2526	2107	1890
plumbing fixtures	11	14	13	8
garage capacity	3	3	3	2
fireplaces	1	1	1	0
Land value	49900	77300	62800	40400
Sold Date		8/16/2022	5/27/2022	1/28/2022
Sold Price (Market Value)	\$ 315,800	\$ 496,500	\$ 370,000	\$ 320,000
Price per sq ft.	\$ 135	\$ 196	\$ 175	\$ 169

5. **Narrative:**

Subject has 1322/sq ft on main level and basement finish of 1025/sq ft. Assessed value for Subject results in a \$135 sq ft value. Comparable one is a greater quality home with a sold square foot price of \$196. Comparable 2 is an equal quality home that sold for \$175 sq ft value and comparable 3 is a lesser quality home with a \$169/sq ft value.

Recommendation:

Property was placed in a Crooks local board change last year from \$294,300 to \$268,800. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. **We recommend no change and a local board recommendation to review this property which owner has refused.** Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.

Parcel	PropertyStreet	PropertyCity	Nbrd_name	year built	Building Sq Ft	Value/Sq Ft	PropertyClassDesc	legal_acreage	LandValue 2023	BuildingValue 2023	TotalValue 2023
60157	25788 COTTONWOOD AVE	BENTON TWP	Benton Twp Commercial	2009	13,630	\$ 32.32	Mini Warehouse	1	\$40,000	\$400,500	\$440,500
81348	46328 JEFFREY ST	HARTFORD TWP	Hartford Twp Commercial	2020	15,865	\$ 27.59	Mini Warehouse	1	\$37,500	\$400,200	\$437,700
90583			Lyons Twp Commercial	2019	26,850	\$ 24.10	Mini Warehouse	2.36	\$31,900	\$615,100	\$647,000
89584	25771 472ND AVE	BENTON TWP	Benton Twp Commercial	1981	35,150	\$ 23.76	Mini Warehouse	3	\$120,000	\$715,100	\$835,100
81999	46619 ARABIAN PL	WAYNE TWP	Wayne Twp Commercial	2007	28,000	\$ 22.11	Mini Warehouse	2.69	\$106,900	\$512,300	\$619,200
82904	26070 JESSE ST	HARTFORD TWP	Hartford Twp Commercial	2008	21,402	\$ 22.06	Mini Warehouse	1.22	\$45,800	\$426,400	\$472,200
82905	26066 JESSE ST	HARTFORD TWP	Hartford Twp Commercial	2011	19,600	\$ 21.88	Mini Warehouse	1.22	\$45,800	\$383,100	\$428,900
84540	602 LOVELY AVE	BALTIC CITY	Baltic Commercial	2009	10,700	\$ 21.21	Mini Warehouse	1	\$35,000	\$191,900	\$226,900
65057	46315 JEFFREY ST	HARTFORD TWP	Hartford Twp Commercial	1997	22,230	\$ 20.72	Mini Warehouse	2.26	\$84,700	\$375,800	\$460,500
75677	25754 COTTONWOOD AVE	BENTON TWP	Benton Twp Commercial	2003	34,440	\$ 20.66	Mini Warehouse	2.64	\$105,600	\$605,800	\$711,400
61384	135 OLSON ST	VALLEY SPR CITY	Valley Springs Commercial City	2003	16,608	\$ 20.64	Mini Warehouse	0.97	\$34,400	\$308,400	\$342,800
60156	25789 COTTONWOOD AVE	BENTON TWP	Benton Twp Commercial	1995	27,600	\$ 20.32	Mini Warehouse	1.56	\$62,400	\$498,500	\$560,900
62021	209 DOWS ST	GARRETSON CITY	Garretson commercial	2003	38,700	\$ 19.45	Mini Warehouse	3.02	\$82,900	\$670,000	\$752,900
74883	813 N WEST AVE	CROOKS CITY	Crooks Commercial	2003	24,200	\$ 17.78	Mini Warehouse	3	\$116,300	\$314,000	\$430,300

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

**USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE
 AGRICULTURAL LAND, USE PT 17A**

COURTHOUSE USE ONLY**APPEAL NUMBERS**

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Scott and Jana Richardson	EMAIL scottless75@hotmail	PHONE NUMBER 605-670-9979	COUNTY MINNEHAHA
MAILING ADDRESS 501 Wild Tree Circle	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 82955	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Lot 3 Block 11 Sunset Addition to City of Crooks			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒
 STATUS

REASON(S) FOR APPEALING

Assessed value does not reflect current market value based on 3 historical appraisals and one recent market analysis within last two years. County assessment is currently \$125,000 over professional appraisal conducted just over 2 years ago.

2008 Appraisal - \$260,000 Unfinished Basement
 2012 Appraisal - \$260,000 Unfinished Basement
 2020 Appraisal - \$379,000 Partial Basement Finish included
 2021 Market Analysis (Hegg Reality) 4 Crooks Comps. - Suggested listing price \$385,000 - \$395,000

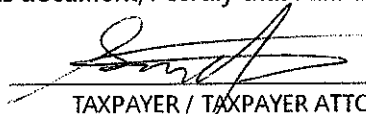
No additional improvements to land or home since 2015 partial basement finish.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ \$390,000 TOTAL VALUE \$ 55,200 LAND VALUE \$ 334,800 BUILDING VALUE

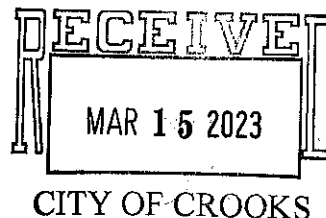
By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE



TAXPAYER / TAXPAYER ATTORNEY

DATE

march 15, 2023

SS

CITY OF CROOKS

TURN OVER

Date:

3/15/2023

1. **Owner:**
Scott & Jana Richardson

2. **Address:**
501 Wild Tree Circle

3. **Problem Description:**
Value too high

4. **Market Value Comparison:**

RDID:	82955	82957	87873	87873
Address:	501 Wildtree Cir	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2008	2008	2014	2014
Quality	Gd-10	Avg+10	Good+10	Gd+10
Main square footage	1898	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1149	998	1909	1775
Total Sq Ft	3047	2526	4019	3812
plumbing fixtures	13	14	14	15
garage capacity	3	3	3+	4
fireplaces	2	1	2	2
Land value	72300	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Market Value	\$ 500,400	\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 164	\$ 196	\$ 177	\$ 177

5. **Narrative:**

Subject has 1898/sq ft on main level and 1149/sq ft basement finish. Assessed value for Subject results in a \$164 sq ft value. Comparable one which is located on the same circle is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a greater quality home that sold with a \$177 sq ft value and comparable 3 is a greater quality home with a \$177/sq ft value.

Recommendation:

Property was placed in a Crooks local board change last year from \$469,300 to \$364,900. The prior year it was lowered from \$390,100 to \$349,500. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.

OBJECTION TO REAL PROPERTY ASSESSMENT

SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

COURTHOUSE USE ONLY

APPEAL NUMBERS

Local Board:

County Board:

Office of Hearing Examiners:

APPLICANT INFORMATION

ASSESSED IN NAME OF Phillips Family Trust	EMAIL rphillips@allianceom.net	PHONE NUMBER 605-360-4607	COUNTY Minnehaha
MAILING ADDRESS 509 Hanna Tr.	CITY Crooks	STATE SD	ZIP CODE 57020
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER 078581	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Lot 14 Block 10 Sunset Addn. to City of Crooks			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒ STATUS

REASON(S) FOR APPEALING

The proposed assessment would have been a 30% increase over the assessment that was approved in 2022. I believe the total assessment should be \$599,000 which is 17% more than 2022.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 599,000 TOTAL VALUE \$ 49,000 LAND VALUE \$ 550,000 BUILDING VALUE

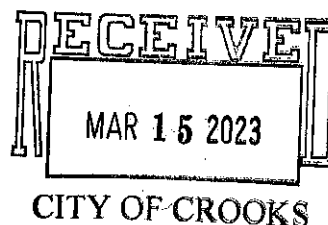
By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

Reuben Phillips
TAXPAYER / TAXPAYER ATTORNEY

DATE

March 14, 2023



TURN OVER

Date: 3/15/2023

1. Owner:
Phillips Family Trust

2. Address:
509 Hanna Trail

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	78581	82957	87873	87873
Address:	509 Hanna Trail	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2007	2008	2014	2014
Quality	Gd+10	Avg+10	Good+10	Gd+10
Main square footage	2319	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1855	998	1909	1775
Total Sq Ft	4174	2526	4019	3812
plumbing fixtures	12	14	14	15
garage capacity	3	3	3+	4
fireplaces	2	1	2	2
Land value	54400	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Sold Price (Market Value)	\$ 664,100	\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 159	\$ 196	\$ 177	\$ 177

5. Narrative:
Subject has 2319/sq ft on main level and 1855/sq ft basement finish. Assessed value for Subject results in a \$159 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a equal quality home that sold with a \$177 sq ft value and comparable 3 is an equal quality home with a \$177/sq ft value.

6. Recommendation: Property was placed in a Crooks local board change last year from \$640,800 to \$510,800. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

OBJECTION TO REAL PROPERTY ASSESSMENT

SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

COURTHOUSE USE ONLY	
APPEAL NUMBERS	
Local Board:	
County Board:	
Office of Hearing Examiners:	

APPLICANT INFORMATION

ASSESSED IN NAME OF <i>Ronald R & Judy R Bernards</i>	EMAIL <i>jrbernards@msn.com</i>	PHONE NUMBER <i>605 310 9569</i>	COUNTY <i>Minnehaha</i>
MAILING ADDRESS <i>208 E 7th St</i>	CITY <i>Crooks</i>	STATE <i>SD</i>	ZIP CODE <i>57020</i>
PROPERTY ADDRESS - if different than mailing address		PARCEL NUMBER <i>019936</i>	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range <i>Lot 14 Block 5 Johnsons 1st Addn. to City or Crooks</i>			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒ STATUS

REASON(S) FOR APPEALING <i>23.73% is way too much. My house is older and not had much for improvements. With the cost of utilities and upkeep and everything else going up, I don't think as a retired widow taxes should be going up so much.</i>

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 300,000 TOTAL VALUE \$ 20,000 LAND VALUE \$ 280.00 BUILDING VALUE

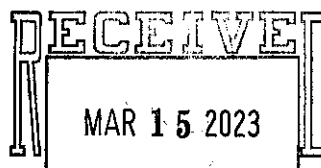
By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE

Judy R. Bernards
TAXPAYER / TAXPAYER ATTORNEY

DATE

Mar. 15, 2023



Date: 3/16/2023

1. Owner:
Ronald & Judy Bernards

2. Address:
208 E 7th St

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	19936	19908	60582	20008
Address:	208 E 7th St	301 E 5th St	100 E 8th St	504 Superior Ave
	Subject	Comparable	Comparable	Comparable
Age	1978	1974	1992	1977
Quality	Avg	Avg	Avg	Fair
Main square footage	1748	1568	1176	1040
Above Garage	0	0	0	0
Basement finish	642	940	1004	157
Total Sq Ft	2390	2508	2180	1197
plumbing fixtures	11	13	10	5
garage capacity	2	2	2	2
fireplaces	0	1	0	0
Land value	22200	24600	28900	20900
Sold Date		5/27/2022	12/20/2021	8/23/2022
Sold Price (Market Value)	\$ 333,000	\$ 381,000	\$ 316,500	\$ 245,000
Price per sq ft.	\$ 139	\$ 152	\$ 145	\$ 205

5. Narrative:
Subject has 1748/sq ft on main level and 642/sq ft of basement finish. Assessed value for Subject results in a \$139 sq ft value. Comparable one is an equal quality home with a sold square foot price of \$152. Comparable 2 is an equal quality home that sold with a \$145 sq ft value and comparable 3 is a lesser quality home with a \$205/sq ft value.

6. Recommendation: This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. We recommend a no change. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

OBJECTION TO REAL PROPERTY ASSESSMENT

SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

APPLICANT INFORMATION

ASSESSED IN NAME OF <i>Sandra C. Dumke Living Trust</i>		EMAIL <i>sedumke735@gmail.com</i>	
MAILING ADDRESS <i>801 Executive Circle</i>	CITY <i>Crooks</i>	STATE <i>SD</i>	ZIP CODE <i>57020</i>
PROPERTY ADDRESS (IF DIFFERENT THAN MAILING ADDRESS) <i>Same</i>		PHONE NUMBER <i>543-5719</i>	
COUNTY <i>Minnehaha</i>	PARCEL NUMBER(S) <i>019972</i>		
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - INCLUDE LOT, BLOCK, ADDITION, CITY OR SECTION, TOWNSHIP, AND RANGE <i>Lot 9 Block 2 Palmira Park Addn to City of Crooks</i>			

I AM APPEALING THE: ABSTRACT CLASS ☐ EXEMPT STATUS ☐ OWNER-OCCUPIED ☐ PROPERTY VALUE ☒ STATUS

REASON(S) FOR APPEALING

In 9 months my property has been assessed at \$73,000 more than previously - too high.

I BELIEVE THE CORRECT FULL AND TRUE VALUE OF SAID PROPERTY ON LEGAL ASSESSMENT DATE WAS:

\$ 134,000 TOTAL VALUE \$ 15,100 LAND VALUE \$ 169,100 BUILDING VALUE

BY SIGNING THIS DOCUMENT, I CERTIFY THAT I AM AUTHORIZED TO SIGN AND THAT THE ABOVE INFORMATION IS TRUE AND CORRECT.

SIGNATURE *Sandra C. Dumke* DATE *3-14-23*
TAXPAYER / TAXPAYER ATTORNEY

COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION

APPEAL NUMBER(S) _____

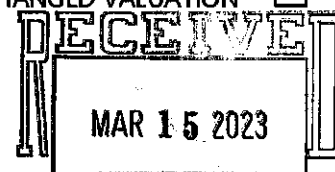
COUNTY NAME _____ OFFICE OF HEARING EXAMINER _____

COUNTY BOARD OF EQUALIZATION _____ LOCAL BOARD OF EQUALIZATION _____

NO CHANGE TO ASSESSOR'S VALUE ☐

CHANGED CLASSIFICATION ☐

CHANGED VALUATION ☐



CITY OF CROOKS *SS*

Date: 3/15/2023

1. Owner:
Sandra Dumke

2. Address:
807 Executive Cir

3. Problem Description:
Value too high

4. Market Value Comparison:

RDID:	19972	19977	20021	19870
Address:	807 Executive Cir	800 Executive Ave	517 Superior Ave	600 E 4th St
	Subject	Comparable	Comparable	Comparable
Age	1978	1978	1977	1974
Quality	Fair+10	Fair+10	Fair	Fair
Main square footage	924	1040	820	884
Above Garage	522	624	0	0
Basement finish	0	156	708	765
Total Sq Ft	1446	1820	1528	1649
plumbing fixtures	5	10	8	8
garage capacity	2	2	2	3
fireplaces	0	0	1	0
Land value	15100	17800	14500	22700
Sold Date		8/12/2022	7/29/2022	11/1/2022
Sold Price (Market Value)	\$ 212,400	\$ 285,000	\$ 240,000	\$ 274,900
Price per sq ft.	\$ 146	\$ 156	\$ 157	\$ 166

5. Narrative:

Subject has 924/sq ft on main level, 522/sq ft above garage and no basement finish. Assessed value for Subject results in a \$146 sq ft value. Comparable one is an equal quality home with a sold square foot price of \$156. Comparable 2 is a lesser quality home that sold with a \$157 sq ft value and comparable 3 is a lesser quality home with a \$166/sq ft value.

6. Recommendation:

This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. No change is recommended. Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

OBJECTION TO REAL PROPERTY ASSESSMENT (SDCL 10-11-13 thru SDCL 10-11-42)

COUNTY OF MINNEHAHA ☒

TO BE COMPLETED BY PROPERTY OWNER:

Assessed in name of: JOHN & JESSIE GRANEYMailing address: 604 HANNA CIRCLE
CROOKS ☒ SD ☒ 57020Phone No. (605) 940-6177

APPEAL NUMBERS:

Off. of Hearing Exam. _____

County Brd of Equal _____

Local Brd of Equal _____

Legal description of property being appealed (Include lot, block, addition and city or section, township and range): LOT 18 BLOCK 10 SUNSET ADDN TO CITY OF CROOKS, CROOKS

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 078585I am appealing the ☒ property value ☐ abstract class
☐ exempt status ☐ owner-occupied status

Reason(s) for appealing:

Proposed assessment is \$163/sqft. Assessor's office says valued similarly to neighborhood homes, but a block away. Comps on Hanna Trl and Ash Grove Ave are proposed \$146-\$156/sqft - same age/newer homes, similar lot size and >3000sqft. Calculated equitable value \$153/sqft (16% increase for 2023, west side of Crooks avg was 6% for 2023)

I believe the correct full and true value of said property on legal assessment date was:

\$575,433.00 (total value) \$74,800.00 land value \$500,633.00 building value

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3/15/23Signature *John Graney*
(Taxpayer/Taxpayer Attorney)**TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:**

No Change to Assessor's Value _____ Changed Classification _____ Changed Valuation _____

	Assessors Value From	Local Board To	Classification From	To
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____
	Signature _____	Jurisdiction _____		

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

	Assessors Value From	Local Board To	Classif. From To	Assessor's Recommend. Value	Classif
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____
Abstract Type _____	\$ _____	\$ _____	_____	_____	_____
		Signature _____			

**TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION
FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:**

	To	Classification From To
Abstract Type _____	\$ _____	_____
Abstract Type _____	\$ _____	_____
Abstract Type _____	\$ _____	_____
Abstract Type _____	\$ _____	_____
Abstract Type _____	\$ _____	_____

Signature _____
County Auditor

PT 17 (5/98)

Original: OHE (if appealed to that body)

First copy: retained by county (if appealed to county board)

Second copy: to assessor (if appealed to county board)

Third copy: to objector (after action by local board)

Date:

3/17/2023

1. **Owner:**
John & Jessie Graney

2. **Address:**
604 Hanna Circle

3. **Problem Description:**
Value too high

4. **Market Value Comparison:**

RDID:	78585	82957	87873	87873
Address:	604 Hanna Cir	504 Wildtree Cir	1005 Andrew DR	1016 Andrew DR
	Subject	Comparable	Comparable	Comparable
Age	2005	2008	2014	2014
Quality	Good	Avg+10	Good+10	Gd+10
Main square footage	2105	1628	2110	2037
Upper Level Sq ft.	0	0	0	0
Basement finish	1656	998	1909	1775
Total Sq Ft	3761	2526	4019	3812
plumbing fixtures	15	14	14	15
garage capacity	3+	3	3+	4
fireplaces	0	1	2	2
Land value	74800	77300	89800	49600
Sold Date		8/16/2022	11/9/2021	9/15/2022
Sold Price (Market Value)	\$ 614,900	\$ 496,500	\$ 715,000	\$ 675,000
Price per sq ft.	\$ 163	\$ 196	\$ 177	\$ 177

5. **Narrative:**

Subject has 2105/sq ft on main level and 1656/sq ft basement finish. Assessed value for Subject results in a \$163 sq ft value. Comparable one is a lesser quality home with a sold square foot price of \$196. Comparable 2 is a greater quality home that sold with a \$177 sq ft value and comparable 3 is an greater quality home with a \$177/sq ft value.

Recommendation:

Property was placed in a Crooks local board change last year from \$579,900 to \$496,100. This property is fairly assessed with the sales comparables and neighboring properties surrounding the home. **Property was reviewed on 3/7/2023 and discovered more basement finish than was previously known, this addition to value will be added on for next years assessment. No change is recommended.** Local board should inform property owner that any change in assessed value by local board can be appealed back by County Equalization Director to County Board of Commissioners.

6.