

**OFFICIAL PROCEEDINGS OF THE BOARD OF
APPEAL AND EQUALIZATION
WASHINGTON COUNTY, MINNESOTA
JUNE 17, 2008**

Kevin Corbid, Property Records and Taxpayer Services Director, addressed the County Board Members at 10:45 a.m. stating that the Assessment Division Staff was ready for the start of the County Board of Appeal and Equalization Meeting.

Commissioner Dennis Hegberg called the 2008 Washington County Board of Appeal and Equalization to order at 10:45 a.m. with the following members present: Commissioner/Chair Dennis Hegberg, and Commissioners Myra Peterson, Bill Pulkrabek, Richard Stafford, Gary Kriesel, and Deputy Administrator/Auditor Treasurer Molly O'Rourke.

Chairperson Hegberg welcomed all attendees, and explained the power of the Board. The Board is not empowered to adjust taxes or unrelated issues - they will only deal with valuation and classification issues for the 2008 Assessment Year.

Property owners wishing to appeal were asked to make an appointment to appear by contacting the Assessor's Office prior to the appointment deadline. Five minute timeframes have been scheduled in which any relevant information pertaining to their appeal can be presented. The first appointment is scheduled for 10:45 a.m. The morning appointments will run through 12:05 p.m. At that time the Board will break until 1:00 p.m. The last appointment on the agenda is scheduled for 1:10 p.m.

Any property owner(s) in attendance who are not scheduled to appear on today's agenda will be heard at the conclusion of the scheduled appointments.

The County Board of Appeal and Equalization will consider any pertinent information submitted by a property owner along with the information provided by the Assessor's Office.

There will be a second meeting of the Washington County Board of Appeal and Equalization to be held on June 24th, 2008 at 10:45 a.m. At that meeting, the Board of Appeal and Equalization will review the recommendations from the County Assessor and make a final decision on each appeal. If the property owner is not satisfied with final decisions of the Board, they may appeal to the Minnesota Tax Court.

County Assessor, Bruce Munneke, introduced the assessment staff in attendance: Sylvia Schreifels (Assessment Technical Support Supervisor and Recording Secretary for today's meeting); Rollie Huber (Deputy County Assessor); Al LaBine (Residential Supervisor); Don Lovstad (Residential Supervisor); Ann Miller (Commercial Appraiser), and Residential Appraisers Amanda Cundy, Mike Bjork, Sam Scott, Jason Langer, Tim Berggren, Sally Zoller, Lisa Janssen, Christy Hanger, and Senior Real Estate Technician Lynne Freezy

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Kevin Corbid, Director of the Property Records and Taxpayer Services Department, and Larry Austin, Department of Revenue Representative, were also in attendance.

County Assessor Bruce Munneke welcomed everyone to the 2008 Washington County Board of Appeal and Equalization. He stated that these proceedings bring to an end the 2008 Assessment. Payable 2009 Assessment Notices were mailed out in March. During this appeals period the appraisal staff received 1800 phone calls regarding value and classification. There were 19 Local Boards and four Open Book Meetings, starting on April 7th and ending on May 6th. Originally 62 persons requested appointments to appear today. Letters were sent to those applicants requesting pertinent information relevant to their appeal. The Minnesota Department of Revenue Property Tax Fact Sheet was also sent out to help applicants prepare their appeal.

County Assessor Munneke further stated to the Board that today there are 22 applicants on the agenda. This is their final step at the County level – Tax Court would be their next step. Notebook binders have been provided to the Board containing relevant information for each appeal.

Deputy Administrator/Auditor Treasurer Molly O'Rourke administered the oath to the Washington County Board of Appeal and Equalization Members, and the required certification forms were signed.

CASE #1 – Denmark Township – (Parcel 31.027.20.33.0004 - Estimated Market Value \$420,300 for Assessment Year 2008) Appearance by James Eilers. Mr. Eilers is appealing the value of his property, and he provided handouts to the Board and Assessor that listed MLS sales of houses in Afton and Denmark. He indicated the percent of change between list and sales prices. He also commented that an appraiser had been out to his house and there had been discussion related to a reduction due to removing a lookout basement factor. Commissioner Kriesel asked him how current his sales information was, and Kevin Corbid commented that they should fall within the sales period at the end of 2006 through 2007. Deputy Administrator/Auditor Treasurer Molly O'Rourke asked if Mr. Eilers had copies of sales information. He indicated that with the information he used, he tossed out high and low sales and averaged the remainders. Commissioners Hegberg and Peterson suggested that he sit down with an assessor staff member today, and he also provide the appraiser with a copy of his research. Commissioner Pulkrabek commented that the Minnesota Revenue fact sheet for "Preparing an Appeal" is very helpful, and that owners can't just pull numbers from the internet.

CASE #2 – City of Grant – (Parcel 33.030.21.34.0003 - Estimated Market Value \$825,400 for Assessment Year 2008) Appearance by Christine Flug at 11:05 a.m. Ms. Flug is appealing the classification of her property. She handed out maps to the Board and pointed out the areas in agricultural production claiming she measured those areas herself. She also stated she boarded horses, and had cows and chickens. Commissioners Hegberg and Pulkrabek commented on the State guidelines related to acreage in agricultural production, and income requirements. Ms. Flug stated the assessor only looked at old aerial

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photos, and determined she was farming seven acres. She stated the amount of area being farmed since the aeriels were taken has changed.

CASE #3 – City of Oakdale – (31.029.21.14.0050 – Estimated Market Value \$216,200 for Assessment Year 2008) Appearance by John Spadino at 11:10 a.m. Mr. Spadino is appealing the value of his property. He provided the Board and Assessor with handouts of comparable properties, and stated he went through the whole city of Oakdale. He referred to a substandard housing development in the vicinity of his house, and also spring water problems that affect his yard. Commissioner Pulkrabek commented that all his information will be looked at. Commissioner Stafford commented on the fact that his value was lowered \$8500 since last year. Mr. Spadino stated that others were lowered more. Deputy Administrator/Auditor Treasurer Molly O’Rourke asked him what he would want his value lowered to, and he stated at or below \$211,600.

CASE #4 – City of Forest Lake - (Parcel 12.032.21.32.0001 - Estimated Market \$516,200 for Assessment Year 2008) Appearance by William House at 11:15 a.m. Mr. House was accompanied by his son, and he is appealing the removal of agricultural classification from his property. Mr. House stated that it is a hardship to lose his agricultural rating. The property consists of 38.7 acres on which water plants are harvested, left to compost for one year, and then fed to worms to create nutrient-rich soil. He also harvests seeds from wild and native plants, and sells those seeds to nurseries and the State. Commissioner Peterson commented that it appears you are dealing with specialized plants. Commissioner Hegberg questioned the income derived, and Commissioner Kriesel asked if there were 10 acres in production. Commissioner Peterson stated that it is not the density, but what is generated, and that the assessor staff needs to go out and look again. The Houses commented that the assessors do not know what they are looking at, that they don’t see animals, crops, silo, etc. Commissioner Stafford commented that this is a unique situation. Department of Revenue Representative Larry Austin commented that harvesting wildflower seeds may qualify for agricultural classification and they should contact the DOR. He also questioned if the wetlands/lake was meandered and how that would affect boundaries.

CASE #5 - City of Cottage Grove – (Parcel 05.027.21.33.0064 - Estimated Market Value \$376,800 for Assessment Year 2008) Appearance by Tanweer Janjua at 11:25 a.m. Mr. Janjua is appealing the value of his property. He had one copy of an appraisal from a real estate agent, and the Board asked for copies of that appraisal. The house was built in 2006, and Mr. Janjua paid \$417,500 for it. It is currently being assessed at \$376,800 which is \$40,700 less than he paid for the property. Commissioner Hegberg asked Mr. Janjua what he thought the property was worth – he stated \$300,000. Commissioner Stafford commented that would be about a 25% drop in value in two years. Commissioner Hegberg said they would look at his information and get back to him.

CASE #6 – City of Forest Lake - (Parcel 08.032.21.44.0075 - Estimated Market Value \$20,300 for Assessment Year 2008) (Parcel 08.032.21.44.0076 - Estimated Market Value \$21,100 for Assessment

Year 2008) (Parcel 08.032.21.44.0077 - Estimated Market Value \$163,600 for Assessment Year 2008)
11:30 a.m. Washington County Residential Property Appraisal Supervisor Don Lovstad read a letter from Leone Fulks at her request. The owner did not provide any information about area land values, or raise questions about tax rates. A specific concern was parcel .0075 which had an increase in taxes despite a decrease in taxable market value, but this was due to the fact it qualified for limited market value in payable 2007. Commissioner Hegberg questioned if the contiguous parcels were buildable.

CASE #7 – City of Forest Lake – (Parcel 15.032.21.22.0002 - Estimated Market Value \$1,299, 400 for Assessment Year 2008) Appearance by Richard Tschida at 11:35 a.m. Mr. Tschida is appealing the value of his property. He owns 1.55 acres on Forest Lake with 213 feet of frontage. An inspection of the property this year resulted in several changes because records lacked a whirlpool tub and half bath, but an adjustment had to be made for usable square footage which in fact was vaulted space. Mr. Tschida presented photos to the Board that showed the drainage easement on his property. He also pointed out the issues caused by rain water being diverted, and sewage in his front yard due to a power outage. He gave the assessor information on comparables sold in the last 12 months. He claimed that his neighbors are not all being valued the same. He went on to say he has experienced a 400% increase in value in eight years and he is not convinced his 35 year old house is worth that value - he has structural damage, mold in the basement, etc. He presented more photos of his problems, and said his house could not be sold for the assessor's value. His neighbor's house has been on the market for a year and he has had no offers. Commissioner Pulkrabek asked if the information on the comparables was given to the assessor. Commissioner Stafford asked if he had two sewer systems on his property.

CASE #8 – City of Lakeland Shores - (Parcel 02.028.20.11.0016 Estimated Market Value \$1,729,300 for Assessment Year 2008) Appearance by John Camp at 11:55 a.m. Mr. Camp stated he had difficulty connecting and talking to the assessor this past year due to the time he had been devoting to personal issues. He has an appraisal from last summer and also comps. He feels recent remodeling done on his house would not raise his value. Commissioner Hegberg recommended that he talk to the assessor and give him a copy of his appraisal

CASE #9 – City of Grant – (Parcel 21.030.21.22.0009 Estimated Market Value \$17,400 for Assessment Year 2008) Appearance by David Erickson at 12:00/noon. Mr. Erickson owns two parcels in the City of Grant. The parcel he is appealing is a vacant lot situated contiguous to his homestead. He claims this parcel is unbuildable as it does not meet minimum lot requirements. Mr. Erickson distributed handouts to the Board that tracked the historical EMV and taxable market values of the parcel along with the percentages of change. Commissioner Pulkrabek commented that the Board appreciates the thoroughness of his data, and asked if he had other values of unbuildable lots. The current value of this parcel is \$17,400, but Mr. Erickson wants it set at the 2007 value claiming it is landlocked, unbuildable, and the market is flat.

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CASE #10 - City of Woodbury – (Parcel 13.028.21.33.0022 Estimated Market Value \$590,300 for Assessment Year 2008) Charles Jents was scheduled to appear before the Board at 11:30. Mr. Jents did not appear and the case is dismissed.

CASE #11 – City of Cottage Grove – (Parcel 05.027.21.33.0042 Estimated Market Value \$430,900 for Assessment Year 2008) Appearance at 12:15 p.m. by Alex Balandin. Mr. Balandin is appealing the value of his property, and he provided the assessor with a listing of similar homes in the area, some the same model, and with lower values. Commissioner Hegberg asked if those homes had the same builder, and suggested he have appraisal staff look at his comparable parcels that have the same builder.

Case #12 – City of Woodbury – (Parcel 13.028.21.33.0043 Estimated Market Value \$386,400 for Assessment Year 2008) Srinivasa Bukkuri was scheduled to appear before the Board at 11:40. Mr. Bukkuri did not appear and the case is dismissed.

Case #13 – City of Forest Lake – (Parcel 03.032.21.24.0001 Estimated Market Value \$802,600 for Assessment Year 2008) Appearance by Madeline Frounfelter at 12:20. Ms. Frounfelter is appealing the value of her house, and the removal of agricultural classification. She stated the property has been farmed since 1981; she now leases two acres to a neighbor who raises alfalfa hay. Her income is \$500. Ms. Frounfelter also has pasture and a barn. She is adjacent to 15 acres of wetland. She made reference to a Legacy Program to which she applied, and following that her land value decreased but the value shifted to her house. Commissioner Pulkrabek asked her if she turned in an appraisal.

Case #14 – City of Forest Lake – (Parcel 09.032.21.42.0025 Estimated Market Value \$928,900 for Assessment Year 2008) Joseph Pribyl was scheduled to appear before the Board at 11:50. Mr. Pribyl did not appear and the case is dismissed.

Case #15 – City of Cottage Grove – (Parcel 20.027.21.43.0004 Estimated Market Value \$1,905,300 for Assessment Year 2008) Blue Vessel LLC was scheduled to appear before the Board at 11:55. Blue Vessel LLC did not appear and the case is dismissed.

Case #16 – City of Woodbury – (Parcel 16.028.21.43.0056 Estimated Market Value \$341,200 for Assessment Year 2008) Eugene Zakharenko was scheduled to appear before the Board at 12:00. Mr. Zakharenko did not appear and the case is dismissed.

At 12:30 p.m. the County Board Members and others in attendance adjourned for lunch. The proceedings will reconvene at 1:00.

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At 1:05 p.m., Kevin Corbid, Director of Property Records and Taxpayer Services, approached the podium and gave an update regarding proceedings for the afternoon. The Gregory Mitsch appeal is next on the agenda. The Diane Hoey appeal has been cancelled. The status of the Sunbelt Sales appeal is not known. At this point there are six “walk in” appeals.

Case #17 – City of Woodbury – (Parcel 13.028.21.22.0001 Estimated Market Value \$858,100 for Assessment Year 2008) Appearance by Gregory Mitsch at 1:05. Mr. Mitsch is appealing the value of his property. He handed out an analysis done by a certified residential property appraiser. The area where his property is located now has sewer and water, and is rezoned for multiple residences. He referred to other similar sized parcels that are being valued less than him. His neighbor’s acreage is valued at \$76,000/acre, and the Mitsch parcel is valued at \$103,000/acre. Commissioner Kriesel asked Mr. Mitsch what he thinks his property should be valued at, and he replied \$500,000 to \$600,000 total value. Commissioner Hegberg inquired about his access to his house – 200 feet off street. Two other five acre parcels near the Mitsch property are now being considered for redevelopment and splitting.

Case #18 – City of Forest Lake – (Parcel 07.032.21.42.0012 Estimated Market Value \$200,000 for Assessment Year 2008) Diane Hoey cancelled her appearance.

Case #19 – City of Forest Lake – (Parcel 07.032.21.42.0013 Estimated Market Value \$941,800 for Assessment Year 2008) Diane Hoey cancelled her appearance.

Case #20 – City of Birchwood – (Parcel 30.030.21.24.0015 Estimated Market Value \$313,000 for Assessment Year 2008) Appearance by Brian Hunder at 1:15 p.m. Mr. Hunder is appealing the value of his property. He looked at other properties in the area, and also talked to his assessor. Many of the comparable parcels that sold were distressed sales according to the assessor. Sales such as such as foreclosures or relocations are not looked at as comparables because they are not considered an “arms length transaction”. Commissioner Hegberg asked for copies of the information that Mr. Hunder brought in for the Board Meeting.

Case #21 – City of Cottage Grove – (Parcel 17.027.21.13.0093 Estimated Market Value \$234,100 for Assessment Year 2008) Sunbelt Sales was scheduled to appear before the Board at 1:10 p.m. Sunbelt Sales did not appear and the case is dismissed.

Case #22 – City of Cottage Grove – (Parcel 17.027.21.13.0102 Estimated Market Value \$426,500 for Assessment Year 2008) Sunbelt Sales was scheduled to appear before the Board at 1:10 p.m. Sunbelt Sales did not appear and the case is dismissed.

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Walk In # 1- City of Forest Lake – (Parcel 21.032.21.24.0016 Estimated Market Value \$383,500 for Assessment Year 2008) Appearance by Kyle Severson at 1:20. Mr. Severson is appealing his value. He gave handouts to the Board containing information on ten comparable parcels. Mr. Severson did not attend the Forest Lake Local Board of Appeal and by Statute cannot appeal at the County Board level. Deputy Administrator/ Auditor Treasurer Molly O'Rourke asked Mr. Severson if he would allow an appraiser out to his house. The 2009 value for payable 2010 will be looked at.

Walk In #2 – City of Woodbury – (Parcel 05.028.21.42.0038 Estimated Market Value \$327,600 for Assessment Year 2008) Appearance at 1:25 by Darren Castro. Mr. Castro is appealing the value of his property. He handed out information to the Board and appraisal staff. An adjustment had previously been made to his property lowering it from \$369,000 to \$327,600. Mr. Castro stated the area where his property is located is basically entry level owners. His handouts included information on market trends, foreclosures and how home values were being affected. He stated that some of his comparables sold less than the assessor's value so he assumes his value is also off. Commissioner Hegberg thanked Mr. Castro for the information provided to the Board.

Walk In #3 - City of Newport – (Parcel 36.028.22.31.0017 Estimated Market Value \$280,800 for Assessment Year 2008) Appearance by Christine Heuer at 1:35 p.m. Ms. Heuer is appealing the value of her property. She recently purchased the property in June of 2008, and it was a foreclosure sale. She brought a copy of her appraisal and Commissioner Hegberg requested a copy for the Board.

Walk In #4 – City of Forest Lake – (Parcel 20.032.21.31.0003 Estimated Market Value \$1,051,300 for Assessment Year 2008) Appearance by Ben Shardlow for Headwaters Industrial at 1:40 p.m. The value of this property is being appealed. A representative of Headwaters attended the Local Board in Forest Lake, and has been in communication with the assessor. Additional consideration is being requested for the wetlands, the parcel is landlocked, and there is a City assessment of \$124,000 for streets, utilities and improvements.

Walk In #5 – City of Oakdale – (Parcel 32.029.21.11.0059 Estimated Market Value \$390,000 for Assessment Year 2008) Appearance by Karl Evert at 1:45 p.m. Mr. Evert is appealing the value of his property. This property was previously reduced from \$429,600 to \$390,000. Mr. Evert feels that assessing practices aren't taking into account the current market. He purchased this property last summer and had an assessor out in the fall. Mr. Evert also attended an Open Book Meeting for Oakdale, and stated that the assessor told him there was no decline in Oakdale values. Commissioner Pulkrabek commented that he lives in a nice neighborhood. Mr. Evert gave handouts to the Board with information on six sales, and additional information on market trends from the Minneapolis Area Association of Realtors. Since the market has declined, he questioned his value now versus what he paid one year ago.

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Walk In #6 – City of Forest Lake – (Parcel 01.032.21.32.0002 Estimated Market Value \$328,800 for Assessment Year 2008) Appearance by Mike Riley at 1:55 p.m. Mr. Riley is appealing the change in classification of his property from agricultural to residential. He asked why his agricultural classification was not an issue for 23 years. He confirmed that only seven to eight acres are tillable. He is not disputing that he does not have 10 acres in production, but his change in classification happened so fast that he needs time for a fix to meet requirements. Commissioner Hegberg asked Mr. Riley about his agricultural income, but Kevin Corbid, Director of Property Records and Taxpayer Services, clarified the income requirement pertains to property in the green acres program.

Walk In #7 – City of Forest Lake – (Parcel 01.032.21.24.0004 Estimated Market Value \$384,000 for Assessment Year 2008) (Parcel 01.032.21.24.0005 Estimated Market Value \$51,500 for Assessment Year 2008) (Parcel 01.032.21.24.0006 Estimated Market Value \$157,400 for Assessment Year 2008) Appearance by Kirk Almendinger at 2:05 p.m. Mr. Almendinger is appealing the change in classification on his parcels from agricultural to residential. He stated that he has talked to his attorney. He feels he qualifies for the agricultural class due to acres and income, but may not qualify for green acres. The assessor determined that there are approximately six acres in production, thus per Minnesota Statute – the parcels fail to qualify for the agricultural classification.

At 2:10 Kevin Corbid, Director of Property Records and Taxpayer Services stepped up to the podium to address a few housekeeping issues. He asked that the Commissioners leave their notebook binders and that updates will be added for next week's meeting. All walk in appearances will be checked to verify if they appeared at their Local Board.

Commissioner Stafford questioned County Assessor Munneke on the rise and decline in the market. He also asked the Assessor if distressed sales are used.

Commissioner Pulkrabek complimented the assessors on their job and dealing with the public.

Deputy Administrator/Auditor Treasurer Molly O'Rourke asked the Commissioners what they want to see next week, i.e. sales/comparables, attorney opinions, etc. She also commented that Commissioner Stafford would not be attending the Board next week, but he has taken notes and made comments.

Commissioner Kriesel asked that the assessor provide sales comparables as offsets for the distressed sales.

Commissioner Peterson commented that there are people whose property is mortgaged more than their current worth, they made poor decisions, and now there are bank sales. She also asked that the assessor pay attention to the agricultural special use appeal.

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At 2:20 Commissioner Hegberg asked if there were any more cases to be heard. Kevin Corbid, Director of Property Records and Taxpayer Services, asked for a motion to recess. Commissioner Myra Peterson made the motion to recess. Molly O'Rourke, Deputy Administrator/Auditor Treasurer, seconded the motion. All Board Members were in favor, and the motion carried.

WASHINGTON COUNTY
2008 COUNTY BOARD OF APPEAL AND EQUALIZATION
2ND MEETING JUNE 24, 2008

Commissioner Hegberg called the 2nd meeting of the Washington County Board of Appeal and Equalization to order at 11:05 a.m. The following members were present: Commissioner/Chairperson Dennis Hegberg; Commissioners Gary Kriesel, Myra Peterson, Bill Pulkrabek, and Molly O'Rourke, Deputy Administrator/Auditor Treasurer.

The assessment staff in attendance today are: County Assessor Bruce Munneke, Assessment Technical Support Supervisor/Recording Secretary for today's meeting Sylvia Schreifels, Deputy County Assessor Rollie Huber, Residential Supervisors Al LaBine and Don Lovstad. Also in attendance are County Administrator James Schug, and Property Records/Taxpayer Services Director Kevin Corbid.

Kevin Corbid, Director of Property Records and Tax Payer Services stepped up to the podium to give a brief summary of last week's meeting. 22 appointments were scheduled and there were nine "no shows" of the 22. There were seven "walk in" appeals. Property owners who cancelled their appeal or did not appear for their appointment at last week's County Board of Equalization Meeting - their case is considered closed. Regarding active appeals, all additional information presented to the assessor since the last meeting was reviewed by the assessor before he made his recommendations, and updated notebook binders that contain information and recommendations have been delivered to the Board.

County Assessor Bruce Munneke will summarize each appeal including the seven "walk ins", and we will need motions from the Board.

The Board has also been given copies of the spreadsheets required by the Department of Revenue that contain information on all of the County Board Maintenance Changes and Open Book Meeting Changes. The County Board Changes are changes made in Local Board areas, but the property owners did not receive Amended Notices ten days prior to their meeting. Also some changes are due to a change in a neighborhood that carried over to other properties in the neighborhood. Approval of these changes can be handled as a group or the Board may choose to handle some individually.

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Appeal #5 has an updated Narrative. Additional handouts for the Board include a copy of an e-mail from County Attorney George Kuprian in response to a request from Commissioner Dennis Hegberg who asked Attorney Kuprian to analyze the issue of what constitutes agricultural land for purposes of the 2a property tax classification. Also a copy of Minnesota Statute 274.01 is being handed out for the Board's reference.

The Resolution Form and County Board Certification Forms will need to be signed by the Board Members before the Board adjourns at the conclusion of today's meeting.

CASE #1 – Denmark Township – (Parcel 31.027.20.33.0004 - Estimated Market Value \$420,300 for Assessment Year 2008) The subject property is a two story single family residential house. The owners, James and Deborah Eilers, are requesting a reduction in value. The assessor has recommended that the value be reduced from \$420,300 to \$417,800 due to removing a lookout basement factor. Commissioner Pulkrabek made a motion to approve the assessor's recommendation. Commissioner Peterson seconded the motion and it carried.

CASE #2 – City of Grant – (Parcel 33.030.21.34.0003 - Estimated Market Value \$825,400 for Assessment Year 2008) The owner of this property, Christine Flug, is appealing the change in classification from agricultural to residential. It is the assessor's recommendation that the property receive a split classification, carving out a portion to be commercial due to her horse boarding operation. Since the remaining land does not total the 10 or more acres in agricultural production which is required for an agricultural classification, it will be classified as residential. A homestead update was sent out to the property and returned to the assessor as undeliverable. Deputy Administrator/Auditor Treasurer Molly O'Rourke questioned the change in homestead status, but since the owner does not occupy the property, the residential portion will not receive homestead status. Commissioner Pulkrabek made a motion to accept the assessor's recommendations. Commissioner Peterson seconded the motion, and the motion carried.

CASE #3 – City of Oakdale – (31.029.21.14.0050 – Estimated Market Value \$216,200 for Assessment Year 2008) The subject property is a single family split level house owned by John and Cyndra Spadino. Commissioner Pulkrabek questioned why one of the owner's comparables was not used, but it was not a sale. The owner has not presented any supporting documentation for his appeal, so the assessor has recommended that there be no change to the current value of \$216,200. Commissioner Peterson made the motion to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Commissioner Pulkrabek asked if all the people appealing are sent letters informing them of the decisions being made at this final meeting. County Assessor Munneke said they are sent letters, a number to call with questions, and information on appealing to Tax Court.

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CASE #4 – City of Forest Lake - (Parcel 12.032.21.32.0001 - Estimated Market Value \$516,200 for Assessment Year 2008) The subject property is owned by Mr. William House, who is appealing the change in classification of his 38.7 acres from agricultural to residential. The assessor has now recommended a change from residential to agricultural classification. Commissioner Peterson made a motion to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

CASE #5 - City of Cottage Grove – (Parcel 05.027.21.33.0064 - Estimated Market Value \$376,800 for Assessment Year 2008) The subject property is a two story single family residential home owned by Tanweer Janjua. The owner had presented comparables, but made no adjustments to account for differences in characteristics. After reviewing the subject property and performing a sales comparable analysis, the assessor recommends no change to the 2008 estimated market value. Commissioner Hegberg made a motion to accept the assessor's recommendation of no change, and the motion was seconded by Commissioner Pulkrabek. The motion carried.

CASE #6 – City of Forest Lake - (Parcel 08.032.21.44.0075 - Estimated Market Value \$20,300 for Assessment Year 2008) (Parcel 08.032.21.44.0076 - Estimated Market Value \$21,100 for Assessment Year 2008) (Parcel 08.032.21.44.0077 - Estimated Market Value \$163,600 for Assessment Year 2008) The subject property is a single family residential rambler situated on 0.62 acres over three parcels. The owner, Leone Fulks, is questioning her tax amount, and did not provide any information about area land values. The assessor has recommended no change to the 2008 market value. Commissioner Peterson made a motion to accept the assessor's recommendation and Commissioner Pulkrabek seconded the motion, and the motion carried.

CASE #7 – City of Forest Lake – (Parcel 15.032.21.22.0002 - Estimated Market Value \$1,299,400 for Assessment Year 2008) The subject property is a modified two story single family residential parcel located on Forest Lake. The owner, Richard Tschida, disputes his value due to the drainage easement located on his land, and he presented a list of sales of improved properties on water which the assessor did not consider as comparables. The assessor recommends the value be adjusted from \$1,299,400 to \$1,274,900 due to a correction to records involving a whirlpool tub, half bath, and vaulted space. Commissioner Peterson made the motion to accept the assessor's recommendation. Commissioner Kriesel seconded the motion and it carried.

CASE #8 – City of Lakeland Shores - (Parcel 02.028.20.11.0016 Estimated Market Value \$1,729,300 for Assessment Year 2008) The subject property is a two story single family residential parcel, owned by John Camp. The assessor made an interior inspection of the house on June 18th and reviewed a fee appraisal submitted by Mr. Camp. The assessor is recommending a reduction in the current 2008 market value of \$1,729,300 to \$1,607,400. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried. Commissioner Peterson asked for

clarification regarding when a building permit is filed – what is the difference between improvement versus replacement, and how does it affect value?

CASE #9 – City of Grant – (Parcel 21.030.21.22.0009 Estimated Market Value \$17,400 for Assessment Year 2008) The subject property is a piece of vacant land contiguous to David Erickson's home site. The assessor reviewed the property and valued it along with the property owner's contiguous improved parcel taking into consideration that it will be treated as one building site. This parcel located in Grant – the first acre has a site value and all excess that is not waste or water, is valued at \$15,000 per acre. Mr. Erickson's payable 2008 value is being abated on this parcel due to information received about it being unbuildable. The 2008 estimated market value will remain at \$17,400. Commissioner Peterson made a motion to accept the assessor's recommendation, and Commissioner Kriesel seconded the motion. The motion carried.

CASE #10 - City of Woodbury – (Parcel 13.028.21.33.0022 Estimated Market Value \$590,300 for Assessment Year 2008) Charles Jents was scheduled to appear before the Board at 11:30 on June 17th. Mr. Jents did not appear, and the assessor recommends no change. Commissioner Peterson made a motion to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

CASE #11 – City of Cottage Grove – (Parcel 05.027.21.33.0042 Estimated Market Value \$430,900 for Assessment Year 2008) The subject property is a two story residential parcel, owned by Alex Balandin. The assessor recommends that the value remain at \$430,900 due to sales of similar homes in the area. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Case #12 – City of Woodbury – (Parcel 13.028.21.33.0043 Estimated Market Value \$386,400 for Assessment Year 2008) Srinivasa Bukkuri was scheduled to appear before the Board at 11:40 on June 17th, but Mr. Bukkuri did not appear. The assessor is recommending no change. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Case #13 – City of Forest Lake – (Parcel 03.032.21.24.0001 Estimated Market Value \$802,600 for Assessment Year 2008) The subject property is a modified two story house located on 28 acres. The owner, Madeline Frounfelter, has appealed both valuation and classification. The assessor has adjusted values to reflect the area of sub-marginal land, and is recommending a reduction of the 2008 market value of \$802,600 to \$682,300. Commissioner Kriesel moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Case #14 – City of Forest Lake – (Parcel 09.032.21.42.0025 Estimated Market Value \$928,900 for Assessment Year 2008) Joseph Pribyl was scheduled to appear before the Board at 11:50 on June 17th. Mr.

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Pribyl did not appear. The assessor recommends no change. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Case #15 – City of Cottage Grove – (Parcel 20.027.21.43.0004 Estimated Market Value \$1,905,300 for Assessment Year 2008) Blue Vessel LLC was scheduled to appear before the Board at 11:55 on June 17th. Blue Vessel LLC did not appear and the assessor recommends no change due to the fact a minimum assessment agreement was signed on this property August 8, 2006. This case was dismissed.

Case #16 – City of Woodbury – (Parcel 16.028.21.43.0056 Estimated Market Value \$341,200 for Assessment Year 2008) Eugene Zakharenko was scheduled to appear before the Board at 12:00 on June 17th. Mr. Zakharenko did not appear, and the assessor is recommending no change. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Case #17 – City of Woodbury – (Parcel 13.028.21.22.0001 Estimated Market Value \$858,100 for Assessment Year 2008) The subject property is a two story single family residential house located on a land area of 219,107 square feet. The owner, Gregory Mitsch, is appealing the value of his property. The assessor feels the parcel is equitable with other five acre parcels within the City of Woodbury that are able to be developed, and therefore is recommending no change. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Kriesel seconded the motion. The motion carried.

Case #18 – City of Forest Lake – (Parcel 07.032.21.42.0012 Estimated Market Value \$200,000 for Assessment Year 2008) Diane Hoey cancelled her appearance on June 17th, therefore the assessor is recommending no change. Commissioner Peterson moved to accept the recommendation of no change, it was seconded, and the motion carried.

Case #19 – City of Forest Lake – (Parcel 07.032.21.42.0013 Estimated Market Value \$941,800 for Assessment Year 2008) Diane Hoey cancelled her appearance on June 17th, therefore the assessor is recommending no change. Commissioner Peterson moved to accept the recommendation of no change, it was seconded, and the motion carried.

Case #20 – City of Birchwood – (Parcel 30.030.21.24.0015 Estimated Market Value \$313,000 for Assessment Year 2008) The subject property is a rambler style, classified single family residential. The owner Brian Hunder, is appealing the value of his property. The assessor stated that the comparable sales provided by Mr. Hunder were either foreclosures or relocations, thus not representing "arm's length sales". The assessor is recommending no change to the 2008 value. Commissioner Peterson moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Case #21 – City of Cottage Grove – (Parcel 17.027.21.13.0093 Estimated Market Value \$234,100 for Assessment Year 2008) Sunbelt Sales was scheduled to appear before the Board at 1:10 p.m. on June 17th. Sunbelt Sales did not appear nor did they provide any supporting documentation. The assessor felt the owner was more concerned with tax consequences versus valuation. The assessor is recommending no change. Commissioner Peterson moved to accept the assessor's recommendation, and Deputy Administrator/Auditor Treasurer Molly O'Rourke seconded the motion. The motion carried and the case is dismissed.

Case #22 – City of Cottage Grove – (Parcel 17.027.21.13.0102 Estimated Market Value \$426,500 for Assessment Year 2008) Sunbelt Sales was scheduled to appear before the Board at 1:10 p.m. on June 17th. Sunbelt Sales did not appear nor did they provide any supporting documentation. The assessor felt the owner was more concerned with tax consequences versus valuation. The assessor is recommending no change. Commissioner Peterson moved to accept the assessor's recommendation, and Deputy Administrator/Auditor Treasurer Molly O'Rourke seconded the motion. The motion carried and the case is dismissed.

Walk In # 1- City of Forest Lake – (Parcel 21.032.21.24.0016 Estimated Market Value \$383,500 for Assessment Year 2008) The assessor's recommendation to the Board is for no change to the market value of Mr. Severson's property. He did not attend the Forest Lake Local Board of Appeal, and by State Statute the County Board of Appeal does not have authority to make changes to his property. Deputy Administrator/Auditor Treasurer Molly O'Rourke asked if an appraiser had looked at his house, and what value did they come up with? County Assessor Bruce Munneke responded that it has to be looked at for a 2009 payable 2010 value. Kevin Corbid, Director of Property Records and Taxpayer Services referred to Minnesota Statute, and stated the Board cannot take action on Mr. Severson's appeal, and that a Department of Revenue Representative who attended last week's Board confirmed this. Mr. Severson purchased this property in April of 2008, and claims he did not receive a Valuation Notice for his property, and that is why he did not attend the Forest Lake Local Board. Additionally Mr. Severson is interpreting the Statute differently stating that since he did not receive a Valuation Notice an exception has to be made for his appeal. Commissioner Peterson also agrees that he should be allowed to appeal, and commented that she disagrees with the Statute. Commissioner Hegberg commented that Mr. Severson closed on his property 4/15/2008, but it was not recorded until 4/29/2008 which was well after the Valuation Notices were mailed out. According to who was on record as the owner, the Notice was mailed to where it should have been mailed, and that was the Bank because this was a bank foreclosure sale. Commissioner Pulkrabek asked if we could hold this appeal and look at it later. Commissioner Peterson said that since it was a bank sale, it was a distressed sale. Commissioner Hegberg stated that Mr. Severson cannot appeal to the Board. Commissioner Kriesel asked if there were comparables, and County Assessor Bruce Munneke said there was no sales analysis. Property Records Taxpayer Services Director Kevin Corbid said that the Board must complete their work today. Mr. Severson was not on the Forest Lake sign in sheet at their Local Board, and if a change was submitted to the Department of Revenue for him, it would be rejected. The Board asked for

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an explanation of the appeal processes for Local Board of Review versus Open Book. It is each municipality's decision as to what process they choose. Commissioner Pulkrabek made a motion to accept the staff's recommendation, but the motion was not moved on. Mr. Severson stated that he will be going to Tax Court and will ask for reimbursement of filing fees and for his time. Deputy Director/Auditor Treasurer Molly O'Rourke asked if there was any precedent for Tax Court waiving filing fees. Property Records Taxpayer Services Director Kevin Corbid stated that he was unaware of their ability to waive fees. Commissioner Peterson commented that Cottage Grove is an Open Book Appeal area, and questioned why Forest Lake was a Local Board of Appeal area. Director Kevin Corbid said that Forest Lake had a local assessor for a number of years and during that time could not be an Open Book Appeal area. Commissioner Hegberg asked if the County has talked to Forest Lake about becoming an Open Book Appeal area, and Commissioner Pulkrabek asked what the process is. Commissioner Pulkrabek also asked to have comparables done, and to give results to Mr. Severson. Commissioner Kriesel stated that the Board must operate within the framework of the law, and that any change today would be arbitrary. Deputy Administrator/Auditor Treasurer Molly O'Rourke asked if staff could have comparables done by June 30th. Director Kevin Corbid suggested they consider an abatement that would go before the Finance Committee, although this type of situation is not covered in policy. Commissioner Pulkrabek said Mr. Severson should just go to Tax Court. Commissioner Kriesel made a motion to accept the staff's recommendation. Commissioner Peterson again asked for comparables and seconded the motion. The motion carried.

Walk In #2 – City of Woodbury – (Parcel 05.028.21.42.0038 Estimated Market Value \$327,600 for Assessment Year 2008) The assessor is recommending no further reduction to the property of Mr. Darren Castro. After reviewing sales in the neighborhood the assessor determined that the property is within an acceptable range. Previously, staff corrected building characteristics and lowered the 2008 EMV from \$369,000 to \$327,600. Mr. Castro stated that the assessor did not use two of his comparables that were closer to his property. He also stated that the market has changed. County Assessor Bruce Munneke stated that the CAMA system being used measures and takes out subjectivity when looking at comparables. He also confirmed again that the sales period to be looked at is from October 2006 to September 2007. Commissioner Kriesel asked Mr. Castro how long he lived there – ten years. Deputy Administrator/Auditor Treasurer Molly O'Rourke asked Mr. Castro what he thinks the property is worth, and he stated \$285,000 at the upper end. Commissioner Pulkrabek said he can understand frustration when people come in with comparables, and the assessor's comparables are determined better – they should know why. Deputy Administrator/Auditor Treasurer Molly O'Rourke moved to approve the assessor's recommendation, and Commissioner Kriesel seconded the motion. The motion carried.

Walk In #3 - City of Newport – (Parcel 36.028.22.31.0017 Estimated Market Value \$280,800 for Assessment Year 2008) The subject property is a one story single family residential parcel owned by Christine Heuer. The assessor is recommending that the estimated market value for 2008 be lowered from \$280,800 to \$176,800. Commissioner Pulkrabek moved to accept the assessor's recommendation, and Deputy Administrator/Auditor Treasurer Molly O'Rourke seconded the motion. The motion carried.

Walk In #4 – City of Forest Lake – (Parcel 20.032.21.31.0003 Estimated Market Value \$1,051,300 for Assessment Year 2008) The subject property is vacant land, recently platted, and classified commercial located in Forest Lake. The assessor's staff has reviewed documentation provided by the owner on this parcel. The recommendation is for a downward adjustment of the 2008 estimated market value from \$1,051,300 to \$709,500. Commissioner Pulkrabek moved to accept the assessor's recommendation, and Deputy Administrator/Auditor Treasurer Molly O'Rourke seconded the motion. The motion carried.

Walk In #5 – City of Oakdale – (Parcel 32.029.21.11.0059 Estimated Market Value \$390,000 for Assessment Year 2008) The subject parcel is a residential parcel located in the City of Oakdale, and owned by Karl and Elizabeth Evert. The estimated market value was reduced to \$390,000 after a review of the owner's fee appraisal. Staff further reviewed the neighborhood following the June 17th Board Meeting, and determined the \$390,000 to be accurate and was supported by recent sales of similar homes in Oakdale. The assessor is recommending no further change for assessment year 2008. Commissioner Kriesel moved to accept the assessor's recommendation, and Commissioner Hegberg seconded the motion. The motion carried.

Walk In #6 – City of Forest Lake – (Parcel 01.032.21.32.0002 Estimated Market Value \$328,800 for Assessment Year 2008) The subject property is a 19.5 acre parcel located in Forest Lake and owned by Michael and Lynn Riley. The assessor has determined that there are approximately 7.5 acres in agricultural production, and with less than ten acres in production per Minnesota Statute, the parcel fails to qualify for an agricultural classification. The assessor recommends no change to the classification. Deputy Administrator/Auditor Treasurer Molly O'Rourke moved to accept the assessor's recommendation, and Commissioner Pulkrabek seconded the motion. The motion carried.

Walk In #7 – City of Forest Lake – (Parcel 01.032.21.24.0004 Estimated Market Value \$384,000 for Assessment Year 2008) (Parcel 01.032.21.24.0005 Estimated Market Value \$51,500 for Assessment Year 2008) (Parcel 01.032.21.24.0006 Estimated Market Value \$157,400 for Assessment Year 2008) The properties being appealed are three parcels in Forest Lake owned by Kirk and Chere Almendinger. Although the three parcels total approximately 14.8 acres, the assessor has determined that there are only approximately six acres in agricultural production, and per Minnesota Statute the parcels fail to qualify for an agricultural classification. The assessor recommends no change from residential to agricultural classification on all three parcels. Commissioner Pulkrabek made a motion to accept the assessor's recommendation, and Commissioner Kriesel seconded the motion. The motion carried.

County Assessor Bruce Munneke asked the Board to act on the 2008 Maintenance Changes. Commissioner Peterson made a motion to approve the changes, and Deputy Administrator/Auditor Treasurer Molly O'Rourke seconded the motion. The motion carried.

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County Assessor Bruce Munneke asked the Board to act on the 2008 County Board Changes. Commissioner Pulkrabek asked if the Board could change a Local decision. Deputy Administrator/Auditor Treasurer Molly O'Rourke asked how many changes were made. She made a motion to approve the changes, and Commissioner Peterson seconded the motion. The motion carried.

Deputy Administrator/Auditor Treasurer Molly O'Rourke passed out the Resolution and County Board of Appeal and Equalization Certification Form to be signed by Board Members.

Property Records and Taxpayer Services Director Kevin Corbid stated there was no further business. Commissioner Myra Peterson moved to adjourn, and Commissioner Pulkrabek seconded the motion. All Board Members concurred and the 2008 Washington County Board of Appeal and Equalization closed on June 24, 2008.

**WASHINGTON COUNTY BOARD OF APPEAL AND EQUALIZATION
CHANGE AUTHORIZATIONS
FOR 2008**

AFTON**See Vang – 05.028.20.23.0005**

Reduced from \$667,900 to \$624,300

Building reduced to \$338,000

Loren & Cheryl Richert – 05.028.20.43.0002

Reduced from \$250,800 to \$245,200

Building reduced to \$78,000

Thomas Brockman – 06.028.20.22.0002

Land only/land reduced from \$3,148,000 to \$2,151,200

FOC LLC & Atomic Properties LLC – 06.028.20.24.0002

Land only/land reduced from \$3,709,100 to \$2,200,400

Gregg Hipple – 16.028.20.41.0002

Reduced from \$903,600 to \$255,200

Building value removed

Ross Iverson – 16.028.20.42.0006

Increased to \$869,100

Land same/\$220,700

Building new const. added/\$648,400

Afton Market Square Inc. – 22.028.20.11.0008

Reduced from \$660,000 to \$567,400

Land reduced to \$204,200

Building increased to \$363,200

Afton Market Square Inc. – 22.028.20.11.0011

Land only/land reduced from \$58,500 to \$37,600

Thomas & Donna Dematteo – 22.028.20.11.0028

Reduced from \$432,700 to \$235,000

Land reduced to \$225,000

Building reduced to \$10,000

Afton St. Croix Co. – 22.028.20.14.0062

Commercial value reduced from \$1,894,800 to \$1,709,000

Land reduced to \$531,600

Building increased to \$1,177,400

Residential value reduced from \$241,400 to \$119,100

Land reduced to \$25,000

Building increased to \$94,100

Ann Dieperink – 22.028.20.41.0048

Land only/land reduced from \$2,000 to \$500

Ann Dieperink – 22.028.20.44.0009

Land only/land reduced from \$26,900 to \$19,200

Ann Dieperink – 27.028.20.12.0006

Land only/land reduced from \$1,300 to \$500

BAYPORT**Bayport Mainstreet Holding LLC – 10.029.20.42.0024**

Reduced from \$408,300 to \$117,400

Building value removed

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COTTAGE GROVE**Xoua & See Vang Thao, True & Lee Thao – 03.027.21.44.0001**

Residential value increased from \$512,400 to \$567,400

Land increased to \$230,000

Building decreased to \$337,400

Commercial value decreased from \$742,400 to \$468,200

Land decreased to \$130,700

Building increased to \$337,500

D & J Properties of Woodbury – 17.027.21.24.0010

Reduced from \$478,800 to \$450,000

Building reduced to \$235,100

Dean & Teresa Williams – 36.027.21.42.0008

Residential value reduced from \$299,000 to \$245,200

Building reduced to \$128,800

Commercial value reduced from \$19,100 to \$15,800

Building value reduced to \$10,000

DELLWOOD**Eleanor Johnson – 17.030.21.41.0003**

Land only/land reduced from \$180,000 to \$18,000

DENMARK**Benjamin & Denise Wisniewski – 04.027.20.34.0002**

Reduced from \$672,000 to \$617,000

Land reduced to \$200,000

Building reduced to \$417,000

Donald & Diane Davies – 14.027.20.31.0001

Reduced from \$510,800 to \$397,700

Land reduced to \$240,000

Building reduced to \$157,700

Vernal & Beth Davies – 15.027.20.42.0001

Reduced from \$484,200 EMV to \$451,500 EMV

Buildings reduced to \$184,000

FOREST LAKE**Charles & Elizabeth Sharp – 01.032.21.32.0001**

Reduced from \$300,000 to \$279,000

Building reduced to \$100,300

John Sorenson – 07.032.21.31.0165

Reduced from \$259,800 to \$227,700

Building reduced to \$175,400

David Faffler – 07.032.21.31.0170

Reduced from \$259,800 to \$227,700

Building reduced to \$175,400

Spruce Lodge Partners – 07.032.21.43.0007

Reduced from \$869,100 to \$695,100

Land reduced to \$593,500

Building reduced to \$101,600

Kenneth & Darlene Hafner – 08.032.21.13.0066

Reduced from \$421,800 to \$411,600

Building reduced to \$392,100

Tschida Investments LTD Ptshp. – 08.032.21.43.0021

Reduced from \$984,000 to \$737,500

Building reduced to \$495,300

Thomas & Judith Toth – 09.032.21.31.0067

Reduced from \$501,600 to \$485,900

Building reduced to \$112,300

Kenneth & Barbara Pitzl – 09.032.21.42.0022

Reduced from \$544,900 to \$455,000

Land reduced to \$324,000

Florence Grunwald – 15.032.21.23.0013

Reduced from \$755,800 to \$585,000

Land reduced to \$580,000

Building reduced to \$5,000

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Timothy & Patricia Johnson – 15.032.21.32.0059

Reduced from \$224,100 to \$210,600

Building reduced to \$142,900

Thomas & Dolores Palmer – 16.032.21.21.0009

Reduced from \$317,200 to \$279,400

Land reduced to \$121,900

Building reduced to \$157,500

Muske Company Inc. – 16.032.21.42.0001

Land only/reduced from \$319,200 to \$196,000

Muske Company Inc. – 16.032.21.42.0005

Land only/reduced from \$316,400 to \$193,000

Fenway Investments Inc. – 20.032.21.31.0003

Land only/reduced from \$1,051,300 to \$709,500

Brian & Kathryn Mitchell – 21.032.21.22.0087

Reduced from \$373,500 to \$354,400

Building reduced to \$273,600

Paul & Linda Hackl – 22.032.21.43.0006

Increased from \$430,300 to \$460,200

Land increased to \$237,000

Classification changed from res. hstd. to agricultural

James & Colleen Hoff – 23.032.21.43.0001

Total value reduced from \$755,600 to \$633,900

Residential land reduced to \$246,200

Residential building increased to \$288,400

Commercial building reduced to \$14,300

John & Marlys Pepera – 33.032.21.14.0003

Land only/reduced from \$32,700 to \$30,800

Classification changed from res. hstd. to agricultural

John & Marlys Pepera – 34.032.21.22.0001

Land only/reduced from \$117,000 to \$90,300

Classification changed from res. hstd. to agricultural

John & Marlys Pepera – 34.032.21.23.0001

No change to value of \$733,600

Classification changed from res. hstd. to agricultural

GRANT**Dennis & Constance Strohkirch – 02.030.21.43.0003**

Increased from \$520,300 to \$524,100

Land increased to \$310,500

Classification changed from res. hstd. to agricultural

Dennis & Constance Strohkirch – 02.030.21.44.0004

Land only/reduced from \$334,900 to \$313,400

Classification changed from res. hstd. to agricultural

Dennis & Constance Strohkirch – 02.030.21.44.0005

Value increased from \$525,200 to \$526,200

Land increased to \$374,800

Classification changed from res. hstd. to agricultural

Jerome Perron – 06.030.21.22.0003

Land only/reduced from \$18,900 to \$2,300

James & Terese Flom – 08.030.21.43.0002

Reduced from \$549,600 to \$521,900

Building reduced to \$298,900

Steven & Donna Boreen – 09.030.21.12.0001

Reduced from \$586,800 to \$581,800

Land reduced to \$420,000

Classification changed from res. hstd. to agricultural

Hershel & Elizabeth Weisberg – 11.030.21.13.0003

Reduced from \$719,200 to \$668,700

Building reduced to \$299,600

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Thomas & Barbara Schubring – 12.030.21.22.0003

Reduced from \$393,800 to \$386,800

Building reduced to \$157,400

L. Joseph Genereux – 15.030.21.11.0005

Value same/\$890,500

Classification changed from res. hstd. to agricultural

Linda Ann Marusich – 15.030.21.21.0011

Reduced from \$492,900 to \$450,700

Building reduced to \$227,900

Jana & Mark Bauer - 15.030.21.21.0014

Reduced from \$416,500 to \$411,000

Building reduced to \$188,000

Elizabeth & Charles Eumurian – 15.030.21.23.0005

Reduced from \$430,800 to \$413,200

Building reduced to \$186,300

David & Nancy Erickson – 21.030.21.22.0009

Land only/land reduced from \$182,400 to \$17,400

Ronald & Carol Winch – 21.030.21.33.0013

Land only/land reduced from \$191,400 to \$26,400

Jerome Audorff – 22.030.21.32.0004

Land only/reduced from \$262,300 to \$127,300

Eric & Kimberly Linner – 22.030.21.41.0001

Reduced from \$608,300

Land reduced to \$318,500

Building reduced to \$239,200

Robert & Mary Weber – 22.030.21.42.0001

Reduced from \$387,700 to \$243,100

Building reduced to \$5,400

Luverne Richard Schwartz – 24.030.21.41.0001

Value same/\$487,100

Classification changed from res. hmst. to agricultural

Robb & Julie Jacobs – 25.030.21.41.0006

Reduced from \$263,100 to \$16,900

Land reduced to \$16,900

Building value removed

Daniel & Lori Gunderson – 26.030.21.42.0004

Reduced from \$421,800 to \$414,600

Building reduced to \$186,900

Kerry Townsend – 36.030.21.33.0006

Value same/\$214,200

Classification changed from res. non-hstd. to commercial

HUGO**Gordon Nelson – 12.031.21.24.0001**

Value increased from \$496,300 to \$578,300

Land increased to \$347,900

Building reduced to \$230,400

Classification changed from res.hstd. to agricultural

Charles & Marykay Haas – 13.031.21.11.0002

Reduced from \$619,500 to \$542,100

Land reduced to \$214,600

J. R. Johnson Supply Inc. – 19.031.21.14.0011

Reduced from \$3,621,200 to \$974,700

Land reduced to \$748,900

Darrel Hansen – 22.031.21.41.0001

Value same/\$228,800

Classification changed from commercial to res. non-hstd.

Darrel Hansen – 22.031.21.44.0001

Value same/\$278,600

Classification changed from res. non-hstd. & comm. to all res. non-hstd.

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Darrel Hansen – 23.031.21.32.0001

Value same/\$349,400

Classification changed from commercial to res. non-hstd.

Beverly LaCasse – 30.031.21.43.0040

Reduced from \$182,700 to \$162,100

Building reduced to \$117,100

LAKE ELMO**Allen & Veronica Siedle – 05.029.21.44.0032**

Reduced from \$301,300 to \$287,700

Building reduced to \$157,700

William & Debra Roettger – 34.029.21.24.0004

Reduced from \$534,700 to \$305,500

Building reduced to \$80,500

LAKELAND**Jeffrey & Diane Perkins – 26.029.20.42.0005**

Reduced from \$870,300 to \$836,400

Building reduced to \$148,400

MAHTOMEDI**Guy & Sharon Lennartson – 20.030.21.12.0001**

Reduced from \$293,600 to \$288,600

Land reduced to \$210,000

Denis & Sharon Schoeller – 20.030.21.32.0005

Land only/land reduced from \$153,000 to \$122,400

James & Jean Stevens – 20.030.21.32.0021

Land only/land reduced from \$180,000 to \$67,500

Alvin Happke - 29.030.21.32.0018

Reduced from \$325,300 to \$289,400

Building reduced to \$129,400

Roger Lyle – 29.030.21.32.0023

Reduced from \$294,900 to \$248,400

Building reduced to \$88,400

Peter & Marilyn Santi – 29.030.21.22.0016

Reduced from \$1,706,600 to \$1,540,400

Land reduced to \$1,120,000

Building reduced to \$420,400

Sally McNamara – 29.030.21.23.0012

Reduced from \$291,400 to \$269,200

Building reduced to \$54,200

Michael & Jennifer Lyons – 31.030.21.12.0052

Reduced from \$823,800 to \$763,900

Building reduced to \$558,900

FedEx Ground Pkg. System Inc. – 31.030.21.34.0021

Reduced from \$9,064,700 to \$8,243,000

Building reduced to \$5,898,000

John & Anna Markgraf – 32.030.21.22.0023

Reduced from \$296,400 to \$272,400

Land reduced to \$96,000

Gerald & Julie Olson – 32.030.21.33.0003

Reduced from \$347,800 to \$273,400

Land reduced to \$157,500

Building reduced to \$115,900

MARINE ON ST. CROIX**Timothy Fleming – 06.031.19.21.0012**

Land only/land reduced from \$190,600 to \$94,600

Charles Arnason – 06.031.19.33.0013

Reduced from \$401,400 to \$359,300

Building reduced to \$315,400

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Dale Stull Trust – 07.031.19.22.0029

Reduced from \$344,400 to \$305,500

Land reduced to \$164,300

Robin Brooksbank – 07.031.19.23.0025

Reduced from \$368,500 to \$280,400

Land reduced to \$183,600

Building reduced to \$96,800

Robin Brooksbank – 07.031.19.23.0027

Reduced from \$931,000 to \$835,000

Land reduced to \$724,000

Dale Stull Trust – 07.031.19.34.0006

Reduced from \$749,500 to \$691,100

Land reduced to \$550,000

Building reduced to \$141,100

NEWPORT**Vishal & Sripriya Tiku – 01.027.22.22.0062**

Reduced from \$336,800 to \$139,000

Building reduced to \$111,000

Vishal & Sripriya Tiku – 01.027.22.22.0063

Reduced from \$336,800 to \$139,000

Building reduced to \$106,000

Mulugeta Baka – 36.028.22.24.0110

Reduced from \$175,200 to \$168,700

Land reduced to \$50,000

Building increased to \$118,700

OAK PARK HEIGHTS**Cheryl Lee – 04.029.20.11.0113**

Reduced from \$175,000 to \$160,600

Building reduced to \$108,700

Otto Sturzebecher – 04.029.20.11.0137

Reduced from \$237,400 to \$189,800

Building reduced to \$134,800

Steve & Lynn Thron – 04.029.20.21.0069

Reduced from \$336,800 to \$327,800

Building reduced to \$295,400

Steven & Laura Palmer – 05.029.20.14.0122

Reduced from \$278,100 to \$264,200

Building reduced to \$177,800

Brooks & Whitcomb LLC – 06.029.20.24.0033

Reduced from \$2,119,700 to \$1,992,100

Building reduced to \$1,697,700

OAKDALE**HO Properties L P – 06.029.21.33.0002**

Reduced from \$437,800 to \$304,500

Land reduced to \$162,000

Building reduced to \$142,500

Hadley 5 Partnership LLC – 18.029.21.41.0045

Reduced from \$784,500 to \$585,700

Land reduced to \$246,600

Building reduced to \$339,100

Capital Appreciation Inv. – 29.029.21.33.0007

Reduced from \$1,349,300 to \$1,172,400

Land reduced to \$296,400

Building reduced to \$876,000

PINE SPRINGS**Sid Berquam – 32.030.21.43.0011**

Reduced from \$546,000 to \$428,200

Building reduced to \$244,300

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ST. MARY'S POINT**Gary Williams – 14.028.20.43.0007**

Reduced from \$728,300 to \$718,100

Building reduced to \$175,600

SCANDIA**Gregory & Denise Zauner – 01.032.20.44.0007**

Reduced from \$229,800 to \$216,900

Building reduced to \$128,200

Thomas Stein – 14.032.20.24.0008

Reduced from \$372,100 to \$345,200

Building reduced to \$225,500

Robert & Lois Johnston – 20.032.20.42.0003

Reduced from \$607,000 to \$467,300

Land reduced to \$326,300

Suzanne & Stephen Toensing Trust – 25.032.20.13.0006

Reduced from \$419,100 to \$368,500

Land reduced to \$120,000

Building reduced to \$248,500

Robert & Debra Davies – 29.032.20.14.0009

Reduced from \$379,800 to \$335,900

Land reduced to \$298,600

Richard and Marlene Paulsen – 31.032.20.14.0019

Value same/\$93,500

Classification changed from seasonal to res. non-hstd.

Robert & Kathleen Lushanko - 33.032.20.44.0005

Reduced from \$407,500 to \$298,100

Land reduced to \$270,100

Building reduced to \$28,000

Laura Ann Henk – 34.032.20.24.0017

Reduced from \$414,600 to \$396,800

Building reduced to \$26,800

Thomas & Barbara Tomaro – 34.032.20.24.0020

Reduced from \$415,000 to \$389,800

Building reduced to \$19,800

STILLWATER CITY**Michael & Gayle Wagner – 28.030.20.14.0106**

Reduced from \$497,400 to \$450,400

Building reduced to \$250,400

Anna Franciskovich – 28.030.20.24.0072

Reduced from \$215,400 to \$184,100

Building reduced to \$105,300

Vivian Hurley – 29.030.20.11.0052

Reduced from \$503,700 to \$450,400

Building reduced to \$361,100

Tina McGurran – 29.030.20.11.0053

Reduced from \$489,700 to \$463,200

Building reduced to \$373,900

Robert & Monica Bartkey – 29.030.20.34.0019

Reduced from \$237,700 to \$224,900

Building reduced to \$125,100

Eugene & Betty Bealka – 32.030.20.11.0020

Reduced from \$403,500 to \$376,700

Building reduced to \$145,700

Louise Speers – 34.030.20.23.0073

Reduced from \$522,100 to \$504,600

Building reduced to \$137,100

WEST LAKELAND TWP.**Pamela Brown – 21.029.20.41.0008**

Reduced from \$562,800 to \$530,800

Land reduced to \$174,200

Building reduced to \$356,600

June 24, 2008

John & Cynthia Gardner – 22.029.20.31.0008

Reduced from \$645,800 to \$612,300

Building reduced to \$438,100

Loren Kalal – 22.029.20.44.0002

Reduced from \$354,700 to \$302,400

Land reduced to \$158,900

Building increased to \$143,500

Dale & Janel Busacker - 31.029.20.11.0017

Reduced from \$588,800 to \$508,600

Building reduced to \$334,400

Phillip & Colleen Danford – 31.029.20.14.0007

Reduced from \$659,700 to \$553,500

Building reduced to \$370,200

Dennis & Cherie Erickson – 34.029.20.42.0003

Land only/land reduced from \$106,900 to \$28,600

WILLERNIE**Lois & Arlyn Loftis – 29.030.21.34.0150**

Reduced from \$139,000 to \$126,000

Building reduced to \$58,000

WOODBURY**AMZI LLC – 06.028.21.31.0116**

Reduced from \$520,000 to \$489,400

Building reduced to \$382,400

Brent & Jeannie Olson – 14.028.21.23.0009

Reduced from \$484,000 to \$450,000

Building reduced to \$330,000

Todd & Michelle Wildenauer – 11.028.21.14.0035

Reduced from \$729,300 to \$700,000

Building reduced to \$495,000

Larry & Rita Wang – 14.028.21.14.0038

Reduced from \$428,100 to \$416,700

Land reduced to \$90,000

Building reduced to \$326,700

Simon & Julia Fung – 30.028.21.11.0006

Reduced from \$719,200 to \$505,000

Res. land reduced to \$150,100

Res. building reduced to \$302,300

Commercial land reduced to \$33,000

Commercial building reduced to \$19,600