


Mark and Gale Smithson
324 East Prescott Street
Duluth, MN 55808

Duluth City Clerk
Property Tax Valuation Appeal
411 West 1st Street #318
Duluth, MN 55802

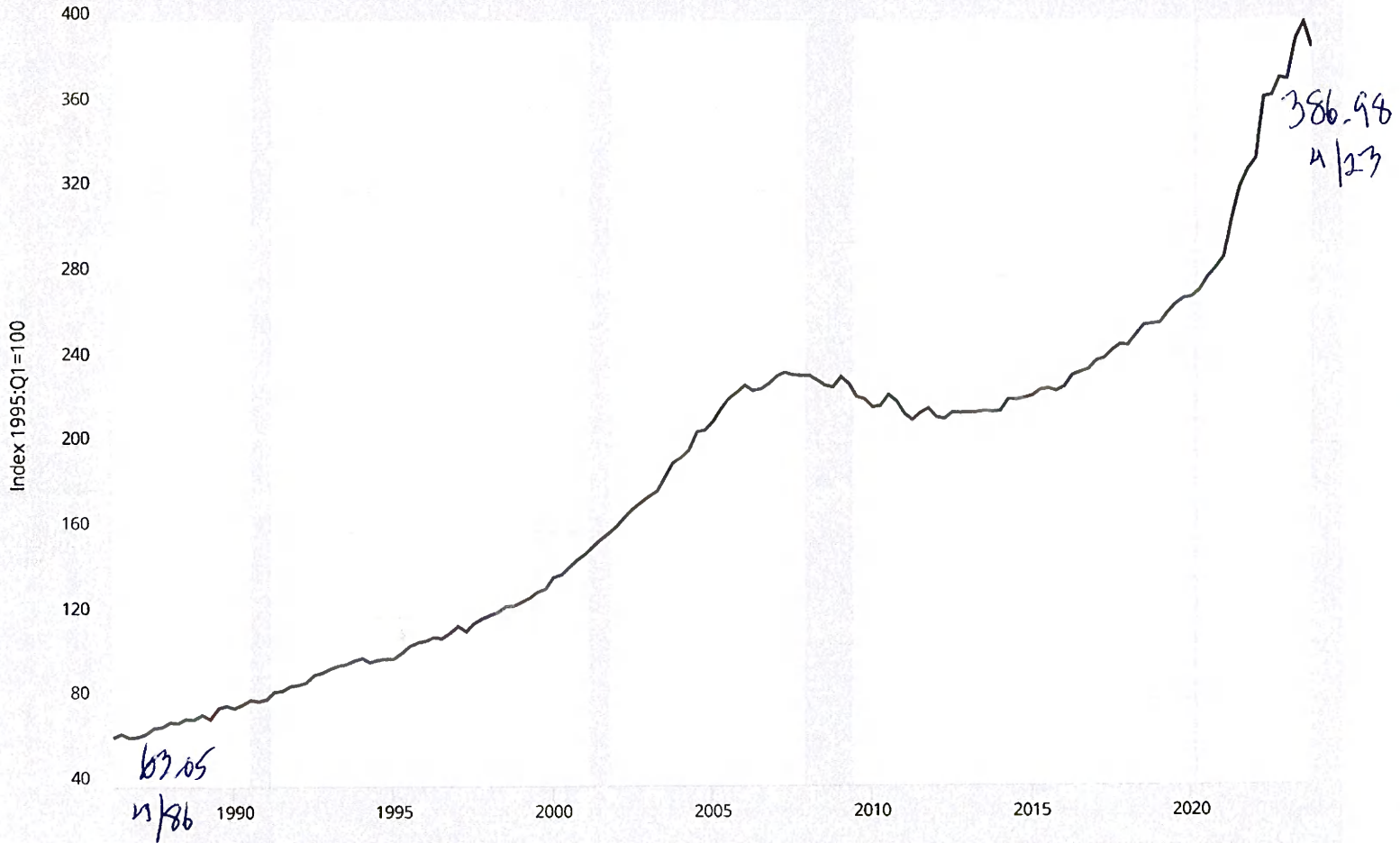
We are writing to appeal the valuation for real estate taxes of our homestead which is located at the address shown above in New Duluth. We believe that the tax valuation increases in the most recent four-year period are excessive and should be redone. We have attached a copy of this year's tax statement showing the valuations for this four-year period. We have also attached a copy of the Federal Reserve's home sale price index for Duluth. We have included a hand-written listing of the valuations of our homestead as well as a listing of the index at the beginning and end of this same period. We did this to show how the increase in the valuation of our home exceeds the increase in the index by a sizeable amount which would seem to indicate that our home valuation increases exceed what the overall market has experienced. Our homestead is a 3-bedroom ranch style home with a single story and a mostly finished basement. It is located in a working-class neighborhood which imposes some limitation on its salability. It is a simple design of house and does not have expensive features. It is hard for us to account for the valuation increases which have been applied to this property. We are asking that the most recent value as shown on the 2024 tax statement (\$420,300) be adjusted downward using the Federal Reserve Home Price Index for Duluth for the years 2020 through 2024. This adjustment in the current valuation would result in a valuation of \$398,087 which would seem a more reasonable amount for this property. Please forward this correspondence to the appropriate party for handling our appeal. Thank you.


Mark Smithson


Date


Gale Smithson


Date



Source: U.S. Federal Housing Finance Agency

fred.stlouisfed.org

Assessed Values

	Assessed Values	
2024	\$ 428,300	↑
2023	411,300	↑
2022	368,100	51.3%
2021	313,600	↓
2020	277,800	↓

	Index	
2024	386.98	↑
2023		43.3%
2020	270.03	↓



PROPERTY DETAILS REPORT

St. Louis County, Minnesota



Date of Report: 4/24/2024 3:08:48 PM

General Details

Parcel ID: 010-3160-00365
Document Department: -
Document Number: 86248F
Document Date: -
Plat Name: MANUFACTURERS DIVISION OF NEW DULUTH

Legal Description Details

Plat Name: MANUFACTURERS DIVISION OF NEW DULUTH

Section	Township	Range	Lot	Block
-	-	-	-	-

Description: THAT PART OF LOT G LYING BETWEEN THE EXTENDED E LINE OF 96TH AVE W AND EXTENDED E LINE OF ALLEY BETWEEN 96TH AND 97TH AVE W

Taxpayer Details

Taxpayer Name: SMITHSON MARK C
and Address: 324 E PRESCOTT ST
DULUTH MN 55808

Owner Details

Owner Name: SMITHSON MARK C ETAL
and Address:

Payable 2024 Tax Summary

2024 - Net Tax	\$5,789.00
2024 - Special Assessments	\$25.00
2024 - Total Tax & Special Assessments	\$5,814.00

Current Tax Due (as of 4/23/2024)

Due May 15		Due October 15		Total Due	
2024 - 1st Half Tax	\$2,907.00	2024 - 2nd Half Tax	\$2,907.00	2024 - 1st Half Tax Due	\$2,907.00
2024 - 1st Half Tax Paid	\$0.00	2024 - 2nd Half Tax Paid	\$0.00	2024 - 2nd Half Tax Due	\$2,907.00
2024 - 1st Half Due	\$2,907.00	2024 - 2nd Half Due	\$2,907.00	2024 - Total Due	\$5,814.00

Parcel Details

Property Address: 324 E PRESCOTT ST, DULUTH MN
School District: 709
Tax Increment District: -
Property/Homesteader: SMITHSON MARK C & GALE O

Assessment Details (2024 Payable 2025)

Class Code (Legend)	Homestead Status	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
201	1 - Owner Homestead (100.00% total)	\$33,000	\$387,300	\$420,300	\$0	\$0	-
Total:		\$33,000	\$387,300	\$420,300	\$0	\$0	4116



PROPERTY DETAILS REPORT

St. Louis County, Minnesota



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Land Details

Deeded Acres: 0.00
Waterfront: -
Water Front Feet: 0.00
Water Code & Desc: P - PUBLIC
Gas Code & Desc: P - PUBLIC
Sewer Code & Desc: P - PUBLIC
Lot Width: 210.00
Lot Depth: 303.00

The dimensions shown are not guaranteed to be survey quality. Additional lot information can be found at <https://apps.stlouiscountymn.gov/webPlatsIframe/frmPlatStatPopUp.aspx>. If there are any questions, please email PropertyTax@stlouiscountymn.gov.

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Improvement 1 Details (HOUSE)

Improvement Type	Year Built	Main Floor Ft ²	Gross Area Ft ²	Basement Finish	Style Code & Desc.
HOUSE	1986	1,590	1,590	SUP Quality / 1272 Ft ²	3SS - SNGL STRY
Segment	Story	Width	Length	Area	Foundation
BAS	1	5	30	150	BASEMENT
BAS	1	24	30	720	BASEMENT
DK	1	12	18	216	PIERS AND FOOTINGS
LT	1	8	12	96	POST ON GROUND
Bath Count	Bedroom Count	Room Count		Fireplace Count	HVAC
2.25 BATHS	3 BEDROOMS	12 ROOMS		1	C&AIR_COND, GAS

Improvement 2 Details (Garage)

Improvement Type	Year Built	Main Floor Ft ²	Gross Area Ft ²	Basement Finish	Style Code & Desc.
GARAGE	1986	528	528	-	ATTACHED
Segment	Story	Width	Length	Area	Foundation
BAS	1	22	24	528	FOUNDATION

Sales Reported to the St. Louis County Auditor

No Sales information reported.



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St. Louis County, Minnesota



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Assessment History							
Year	Class Code (Legend)	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
2023 Payable 2024	201	\$32,400	\$378,900	\$411,300	\$0	\$0	-
	Total	\$32,400	\$378,900	\$411,300	\$0	\$0	4,111.00
2022 Payable 2023	201	\$52,300	\$313,800	\$366,100	\$0	\$0	-
	Total	\$52,300	\$313,800	\$366,100	\$0	\$0	3,618.00
2021 Payable 2022	201	\$44,600	\$269,000	\$313,600	\$0	\$0	-
	Total	\$44,600	\$269,000	\$313,600	\$0	\$0	3,046.00
2020 Payable 2021	201	\$39,500	\$238,300	\$277,800	\$0	\$0	-
	Total	\$39,500	\$238,300	\$277,800	\$0	\$0	2,656.00
Tax Detail History							
Tax Year	Tax	Special Assessments	Total Tax & Special Assessments	Taxable Land MV	Taxable Building MV	Total Taxable MV	
2023	\$5,411.00	\$25.00	\$5,436.00	\$51,687	\$310,122	\$361,809	
2022	\$5,017.00	\$25.00	\$5,042.00	\$43,318	\$261,266	\$304,584	
2021	\$4,293.00	\$25.00	\$4,318.00	\$37,760	\$227,802	\$265,562	

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