

From: [Martin](#) [REDACTED]
To: [Treasury](#)
Subject: Dispute of 2022 Property Valuation for 921 Timberline Lane; Duluth MN 55811: Parcel ID 010-3812-00700
Date: Monday, May 17, 2021 12:32:09 PM
Attachments: [May 6 2021 to Assessor.pages.pdf](#)

To Members of the Local Board of Appeal and Equalization

We have been communicating with Steve Birman, our assessor, regarding the proposed EMV increase in our valuation from 2021 to 2022. He has concluded that his adjusted figure of \$422,400 is reasonable. Although this means we will realize an increase of 14.78% from our EMV 2021 valuation of \$368,000, we believe a 10% to 12% increase from the \$368,000 is more reasonable and in line with what our real estate research indicates. We would like the Board to review these amounts.

In addition, the reason we are writing is that we are extremely dissatisfied with our experience with him. We appeal to the Board to consider the following practices we experienced and review the practices of the Assessment Office as they relate to transparency and disclosure to tax payers.

1. Steve Birman refused to answer our questions and be transparent about how our valuation was determined and what was factored into his determination of the final \$422,400 valuation.
2. He refused to disclose to us the boundaries of our assessment neighborhood.
3. He refused to demonstrate how our valuation could increase so substantially when we provided information from County documents and Real Estate professionals that supported a lower percentage of increase for the Duluth area.
4. He refused to call or make an onsite visit. Note that in 2019, Vince Seaman of the Assessor's office DID visit our property and lowered the valuation based on errors in square footage. The valuation was reduced to \$368,000 which became the EMV for taxes payable in 2020 and 2021, and should be the latest value on which the 2022 proposed assessment is based.
5. He ignored our questions for why properties within 1-2 miles of us are not valued equitably. (Note the information in our emails relating to 2139 Ponderosa Circle and 719 Crystal Drive sales and valuations, both homes that are newer than ours and in higher priced neighborhoods in close proximity to ours.)

As part of this email, we are forwarding our communications with Steve Birman. These emails contain the details of our reviews and our request for information, so we will not repeat the content. We initiated contact with a May 6 email with a separate May 6 email providing the 2021 Assessment Report to which our first email referenced. We will not resend the Assessment Report due to size limitations of this email and because the Board likely has a copy for their reference. Subsequent emails were dated May 10, 11, 12, and May 13. For some reason, emails repeated his May 12 concluding email. We apologize for this repetition but want to include all of our correspondence with him. His latest email to us was May 12; to date he has not responded to our May 13 email back to him.

It appears the burden of proof for valuing a property is on the homeowner and not the County even though the County knows how it arrives at its figures. We spent hours digging for and researching information that was factual in nature (including the County's site which included disclaimers regarding content accuracy) so as not to base our disagreement on emotions or hearsay.

As a taxpayer, we believe that we have a right to receive information from the Assessor which answers our questions. Because we have not had our questions answered, the EMV determination and entire process appears to be arbitrary. That process, as we have experienced it (both in our contact with Steve Birman and in the gross disparities in valuations for higher priced nearby homes) is in need of review by the Board who

we understand oversees the Assessment process in accordance with Minnesota laws.

We appeal to the Board to review the Assessor's latest determination and the practices of the Assessor's Office. We also ask that we be provided with the information that we have requested.

Thank you for your serious consideration.

Martin (aka John) and Dorothy Huotari
Begin forwarded message:

From: Steve Birman [REDACTED]
Subject: RE: 010-3812-00700 921 Timberline Ln
Date: May 12, 2021 at 2:24:40 PM CDT
To: Martin Huotari [REDACTED]

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Hi Martin,

I appreciate your effort and communication on this. After further consideration, I do believe the new value of 422,400 is fair. I am unable to justify making any further changes. I will finalize the value at 422,400. You of course have the right to appeal this value with the Local Board of Appeals and Equalization. To do so, you can follow the appeal instructions and contact information for the city on your valuation notice. Best regards,

Steve Birman | Residential Appraiser
St. Louis County – Assessors Department
100 N. 5th Ave. W. Suite 212
Duluth, MN 55802
[REDACTED]

From: Martin Huotari [REDACTED]
Sent: Tuesday, May 11, 2021 4:40 PM
To: Steve Birman [REDACTED]
Cc: Dorothy Huotari [REDACTED]
Subject: Fwd: 010-3812-00700 921 Timberline Ln

WARNING: External email. Please verify sender before opening attachments or clicking on links.

Hi Steve,

Thank you for getting back to us so quickly.

We reviewed your proposal and did some further research. Using the Lake Superior Area Realtors (LSAR) statistical reports which reflect one year changes in median sales prices, they report a 10.3% increase in appreciation for the one year ending in April 2021. This is the most recent report because the May report does not come out until May 15. Realtors have informed us homes in Duluth have increased from 10-12%. The 2021 Assessor Summary Report on page 9 states that the city of Duluth residential property had a total change of 11%. On Page 5 of that same report, Total growth in the 2021 Residential property assessed estimated market value for both residential and recreational was 5.26% above the 2020 assessed estimated market valuation.

Therefore, we think it is not unreasonable that our estimated market value should increase by between 5.26% and 11%, BUT it should be based on last year's estimated market value of \$368,000 as determined by the St. Louis County Assessor Vince Seaman in 2019 (not the sale price that occurred in late 2017, several years ago, as you proposed). The Summary Report also relates increases in market value to the most recent (i.e., 2020) assessed estimated market valuation.

In addition, we have reviewed the estimated figures for other homes in our neighborhood and note that their increases were not based on their sales prices even though the sales were more current than ours. (2139 Ponderosa Circle sold for \$425,000 in September 2018 and their total estimated market value of their property for 2022 is \$361,500 which is less than the sales price. 719 Crystal Drive sold for \$505,000 on April 28, 2021 and their total estimated market value of their property for 2022 is \$416,600 which is also less than the sales price.) This tells us that any percentage change should be applied to last year's valuation numbers.

Thank you for your serious consideration of what we have presented. We have tried to be factual.

We look forward to hearing from you and are willing to discuss this further if needed.

Again, our numbers are: John [REDACTED] or Dorothy [REDACTED].

John and Dorothy

Begin forwarded message:

From: Steve Birman [REDACTED]
Subject: 010-3812-00700 921 Timberline Ln
Date: May 10, 2021 at 2:36:45 PM CDT
To: [REDACTED]

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Hi Martin,

After taking a closer look at the photos and taking the market into consideration, I was able to make a couple adjustments. With these changes, the new value I came to is 422,400. This is a 7% increase from the purchase price back in 2017. This would put the average value per square foot at \$189 which is lower than the average price per square foot of recent sales of split entry and split level

homes in the area over last three years. If we can agree on the new value of 422,400 then I will put those changes through and finalize this new value. Let me know what you think. Thanks,

Steve Birman | Residential Appraiser
St. Louis County – Assessors Department
100 N. 5th Ave. W. Suite 212
Duluth, MN 55802



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