

Minutes of the Duluth Local Board of Appeals & Equalization

May 18, 2022, 2:00 PM, Cisco Webex Remote Meeting
Continued May 20, 2022, 10:00 AM

Members Present:

Steve Goldschmidt

Appraiser

2nd Term: 4/1/21 – 4/1/25

Appointed by Mayor

Frank A Messina

Realtor

1st Term: 4/27/21 – 3/31/25

Danielle Erjavec

Equalization Course

1st Term: 2/4/22 – 1/1/26

Appointed by CAO

Thomas D Henderson

Realtor

1st Term: 3/23/20 – 3/31/24

Jen Carlson, Finance Director for the City of Duluth, started the Webex meeting at 2:07 PM when all board members were present. Carlson discussed the video conference meeting information and protocol for the public to join the meeting via the City of Duluth website. Recited the MN Statute 274.01 to remind participants that refusal to allow an assessor access to the property precludes the board from making any market value adjustments or classification changes, as provided in Section 273.20. Agenda items will be added to the agenda as received. The Board members then introduced themselves and provided their credentials. Erjavec/Henderson motion to elect Frank Messina as Board Chairman. (3/0) Messina accepted. Carlson turned meeting over to Messina at 2:12 PM. Messina asked the board to begin reviewing the appeals.

Appeal #22: Ronald Matson, 2420 Hanford Ave; 010-2043-00030; Appraiser-Frank Carver; Feels increase to \$433,000 is excessive. Raised almost \$124,000 over the past 2 years. And now the value is over the limit to receive a homestead exemption. Henderson looked at comps in the area and feels \$410,000 is more in line. Messina asked assessors to present. Carver explained neighborhood is in correction area for correcting values. County did not receive response from appellant when they reached out. Carver recommends no change. Erjavec questioned the land size as being smaller than most of the comps. Carver explained land does impact the value. Henderson recommends lowering value to \$410,000. Henderson/Erjavec motion to reduce value to \$410,000. (3/0) Board Chair Messina did not vote on the first appeal. Sims asked for clarification as to lowering on improvement or land. Henderson clarified lowering value on improvements.

Appeal #29: Doug Breiland/Arrowhead House Properties, 16 S 18th Ave E; 010-1480-00910; Appraiser-Scott Sutherland; Appellant explained property is a residential group home which serves mentally ill adults. He has appealed his value classification several times and was successful keeping classification at residential-non homestead, except when a family emergency prevented him from appealing in 2020. Was able to reclass last year at the LBAE board meeting. Received notice that the Assessor's office is again changing the classification to commercial from residential. Recited that his competitors are classified as residential-non homestead and wants the same treatment as other group homes. Dave Sipila explained that the group home is for short term treatment rather than long term residence. Henderson asked for clarification on short term vs long term. Sipila explained that the county reviews the classification annually and are charged to classify correctly. He also stated that Arrowhead House is not being singled out as to their classification. Sipila explained that when residents are using as their primary residence, that would be classified non-commercial. Kathy Essen from Public Health & Human Services, familiar with licensing, spoke that the properties on the Appellant provided list are different than Appellant's property. Appellant's facility is licensed as a treatment facility for mental illness/chemical dependency with a 90 limit. MN statute 245i.23 does not include group homes or long-term care. Board and Lodge licenses are required for all 5 bed and over facilities but does not mean long term residence. Appellant explained his facilities' billing practices and permanent vs temporary living situations and explained that the residents are using the facility for their permanent residence at that time. Messina asked how the Appellants' facility compared to the comps provided by the County. Sipila recommended that Appellant take his case to the Minnesota Tax Court to decide the issue as the County would be changing the classification to commercial again in the future. Appellant stated that there was not room in their budget for these types of increases and jobs were on the line. Messina motion to keep classification the same for next year as residential non-homestead and then take to the Minnesota Tax Court as board does not feel they are qualified to make these decisions. Messina/Goldschmidt motion to change classification from commercial to residential non-homestead (3/1) Erjavec voted no; feels the property should be valued commercial. Sims asked for clarification that the board was changing classification from commercial to residential non-homestead and confirmed by Messina.

Appeal #39: Shannon Stevenson, 4111 Peabody St; 010-3070-01720; Appraiser-Rachel Phelps; Appellant purchased home 12/2014 for \$360,000 and thought slightly overpriced. Submitted comps by realtor Carlson that came in between \$440,000 and \$450,000. All comps are less than the proposed value of their home. Henderson knows neighborhood very well. Feels that the valuation should not be over \$500,000. Rachel Phelps spoke and explained to the owner that she felt the value was fair at \$518,000. Board discussion regarding area values. Motion to reduce value to \$440,000. Goldschmidt /Henderson (3/0) Messina abstained. Sims asked board to clarify the reduction is from improvements.

Appeal #65: Jody Bergquist, 1724 Minnesota Ave; 010-4380-01350; 010-4390-00140; Appraiser-Rachel Phelps; Appellant feels values are not justified and not many comps are available. Only one offer was received when the property was listed on the market for \$750,000. Owner did all finish work in the home (not professional). County appraiser offered \$47,000 reduction but Appellant still feels value is too high. Asked for clarification on unimproved vs improved properties on street side lots. South Pier Condos have not increased in value. 20% increase seems too high when home was not able to be sold for asking price. Board asked assessors to explain Park Point valuations. Rachel Phelps stated that she spoke with owner and agreed to reduction to \$1.142 million value and explained the 3-tier system for valuations. Also discussed land value classification with Appellant regarding Ron Johnson's property. Appellant asked for clarification on her lot values vs Mr. Johnsons. Sims advised that owners' questions could be addressed outside of the LBAE meeting. Goldschmidt asked for additional comp sales. Sims pointed out sales in the sales book for the board. Motion to reduce value to \$1.142 million. Henderson/Erjavec (4/0)

Appeal #48: Thomas Marczak, 2833 Jean Duluth Rd; 010-2720-00370; Appraiser-Anne Sims; Appellant is appealing land value. Land was used for junk in the past and feels that value is too high. Also questioning value of land next door if he was to sell his home to his daughter. Henderson questioned how many homes are present on the property. Appellant stated that two homes are present on combined lots, but not on the parcel being appealed. Sims explained that Appellant is only trying to appeal value on his property and denied entry into the residences. \$92,300 was the value recommended by the County after removal of car port after assessors' inspection. Motion for no change in value. Goldschmidt/Henderson (4/0)

Appeal #55: Katie & Tim Carter, 6223 Petre St; 010-0850-00200; Appraiser-Rachel Phelps; Appellant explained that value increased 42%. She stated that they were not appealing their home value, just their land value. She feels that the sales do not support the increase. Henderson asked about inspection refusal. Appellant explained that they were not appealing the home value and shouldn't need to allow entry. Board asked about inspection clarification. Appellant's husband also restated the same items and questioned tax levy and how the increase would affect the tax. Leah from Finance clarified that the City attorney advised that inspections do need to be done to revalue the property. Anne Sims explained that there are multiple parcels involved and the County looks at the entire property which is 2.5 acres plus the home. All properties in the area were increased the same amount. Advised no change due to refused entry. Motion for no change in value. Henderson/Goldschmidt (4/0)

Board decided to break until 4:05 and then take up written appeals.

Meeting resumed with written appeal #105, with Appellant present to speak.

Written appeal #105: Jeremiah Rindahl, 2916 Palisade Dr; 010-3752-00570; Appraiser-Anne Sims; Appellant purchased home in Oct 2018 for \$425,000. Annual taxes went from \$6,700 to \$11,000 per year. Was working with Brandon, but then found out that he was let go. His home is just 2 bedrooms and he is being quoted \$15,000 to just put in egress windows to add bedrooms. He feels that his taxes are much more than his neighbors. Appellant stated that Anne agreed to lower value to \$460,000 but he still feels that value is too high. Anne Sims stated that adjustments were made for the two bedrooms. Sims recommends change in value to \$450,200. Properties are reassessed annually regardless of physical inspection. Sims stated she would clarify assessment process outside of the LBAE meeting. Board discussed comp prices. Motion to reduce value to \$415,000. Goldschmidt/Erjavec (3/0) Messina abstained. Sims asked the board to clarify that they were reducing the value to less than purchase in 2018 and that they intended it should be from the improvements.

Written appeal #81: Jerel Fineout, 3907 N 87th Ave W; 010-2741-00310; Appraiser-Rachel Phelps; Appellant is appealing the value of his property. He has over 7 acres of property and found comps that are much less than his value. Close to the Proctor racetrack and has dust issues. No City water or sewer services. Stated that he did not refuse entry but was not able to be home from work until after 9PM. Anne Sims explained that increases are due to market values. Sims clarified with Appellant that inspection refusal would not allow board to act. Sims agreed to work with Appellant in the next couple of weeks to allow inspection. Motion for no change. Henderson/Erjavec (4/0)

Appeal #42: John Peterson, 2844 Wildberry Circle; 010-3754-00060; Appraiser-Frank Carver; Appellant stated that no improvements had been made to the property and the basement is unfinished. Assessor inspected the property the previous day and agreed to lower the value due to a square footage miscalculation. Appellant's wife was questioning if the value increase was based off the square foot error. Henderson asked for the address for the comp she discussed. Discussed kitchen condition with Henderson to compare with comp. Carver explained 14% increase in the neighborhood was on the low end of adjustments this year. Carver remeasured home during inspection and the only adjustment was total square footage and agreed to lower value to \$452,300. Carver is familiar with neighborhood and homes in the area. Erjavec questioned prior year increases. Carver explained process for physical inspection year valuations. Goldschmidt asked for more similar comps. Board discussed comps. Henderson asked what would happen if market values would drop. Sims said they do follow the market and would decrease values, but that taxes would not necessarily go down. Carver discussed additional comps with the board. Motion to reduce the value to \$440,000. Goldschmidt/Henderson (4/0) Reducing value from the improvements.

Appeal #46: Joshua Holte, 714 N 9th Ave E; 010-3850-04110; Appraiser-Al Parrent; Appellant purchased home in Aug 2018 for \$80,000. Value increase from \$78,000 to \$148,300. No

significant improvements have been made and neighborhood is primarily rental properties. Discussed improvements that need to be done to the home. Henderson clarified with Appellant that the property has one bedroom and one and ½ baths. Shed in back with alley access. Al Parrent explained improvements that were done to the home including new roof and AC. He would still be in the lower 30% of the value area and recommends no change. Parrent made adjustment to a 2 bedroom home due to a room with a sink that is approximately 90 sf and no closet. Sims clarified to the board that County assesses from livable square footage. Motion to reduce the value to \$125,000. Henderson/Erjavec (0/4) Motion did not carry. Motion to reduce the value to \$130,000. Henderson/Goldschmidt (4/0) Sims clarified with the board that the value was being reduced to \$130,000 and that it be reduced from improvements.

Appeal #61: Brad Rauzi, 1910 Valhalla Dr; 010-4405-00140; Appraiser-John Staine; Appellant stated his various values the past couple of years and that the increase this year was about 21%, a \$95,000 increase. Discussed neighbors' homes that are the most similar and that his value is higher than his neighbors, even though his home is smaller and has more bedrooms. Has done no improvements and it is decorated modestly. Does not understand why his value is significantly higher than his neighbors. Messina asked if neighbor bordered Hartley and appellant agreed. John Staine explained that the upper Kenwood increased 21% this year. Discussed average prices of sales in the neighborhood at \$576,000. Staine explained that more improvements were made to appellants' property than neighbor's property. Erjavec questioned Staine regarding comp value. Staine explained that the comp was outside of the sales included for this year. Erjavec still questioning sale of property across the street. Sims explained that the square footage was much less and will be used in the sales for next year. Board discussed value with appellant. Motion for no change in value. Henderson/Goldschmidt (4/0)

Appeal #28: Michael Bergh, 424 E 9th St; 010-1350-07430; Appraiser-Anne Sims; Appellant discussed increases of 14% and 46%. Very old home in bad condition; cannot even get homeowners insurance. County stated they wouldn't reduce the value even if they came to inspect, so cancelled the inspection. Home uses oil for heating. Also has trouble with homeless people and neighborhood has been declining. House is listed as a four-bedroom home, but only has one bedroom because none of the rooms have closets. Really needs to be demolished and something new built in its place. Anne Sims explained she would inspect the home. Also, they only have the home valued at 75% of the value of the property due to the poor condition. Henderson feels he could probably only get about \$50,000 if he was to sell. Motion to reduce value to \$50,000. Henderson/Erjavec (4/0) Sims clarified that value to be reduced on improvements.

Board took a break until 6:00 PM

Meeting was resumed. Leah stated two walk-in appeals are present.

Written appeal #73: Christian Dean, 3601 Crescent View Ave; 010-0760-00660; Appraiser-Steve Birman; Appellant discussed large increases in value, and that they lost their homestead exemption. The value is currently higher than his mortgage. No improvements have been made to the property. Steve Birman stated that the Appellant can work with the county to apply for the homestead exemption. Birman had not been able to get in contact with owner or inspected the property. Birman recommends working with owners for inspection. Sims explained that the properties are required to be valued within 95% of what the property can sell for. Messina asked about inspection process. Sims explained that Birman can work for an inspection and owner can appeal to County if necessary. Birman will contact Owners. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #96: Michelle Oliver & Town Brady, 4604 Otsego St; 010-2950-02320; Appraiser-Dave Christensen; Appellant discussed increase in valuation of her property and that their value is 74% higher than all their neighbors. Discussed comps in her area and that their property is valued higher than all the sales in their area. Dave Christensen explained that he spoke with Mr. Brady. It is the highest value home in the immediate area but also most of the other homes are smaller than the subject property. Lakeside increased 21% this year overall. Christensen discussed comps with Appellant. Henderson discussed square footage with Christensen. Board discussed comps further with Appellant and Christensen. Discussed large lot and addition added to the home. Goldschmidt asked about the addition and remodel work done on the home. Sims explained the layout of the home has a 10% current reduction of value in place. Motion to reduce the value to \$425,000 due to home obscurity in the neighborhood. Goldschmidt/Henderson (4/0) Value reduced on improvements.

Written appeal #1: Daniel Husnik, 2130 Princeton Place; 010-2610-01330; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver explained property sold for \$297,000 2021. Improvements were made plus 17% market adjustment. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #3: Heidi Kelly, 1924 W 3rd St; 010-1140-06230; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver is in discussions with owner for market value report. Motion for no change in value. Henderson/Erjavec (4/0)

Written appeal #8: Jessica Lehet; 431 N 57th Ave W; 010-4510-03330; Appraiser-Anne Sims; Board discussion on written appeal. Sims explained that she has been in discussion with the owners and recommends no change in value. Strictly market adjustment in value. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #9: Michele Fitzgerald; 5432 Glenwood St; 010-2840-01930; Appraiser-John Staine; Board discussion on written appeal. John Staine explained that he has been in discussions with the owner. Owner did not want to schedule an interior inspection and Staine recommends no change. Staine answered many questions of owner but was unsure if she wanted to appeal. Motion for no change in value. Erjavec/Goldschmidt (4/0)

Written appeal #10: Tim Topie, 411 Lakeview Ave; 010-0700-00140; Appraiser-Steve Birman; Board discussion on written appeal. Steve Birman explained 21% increase in the area and discussed value with the owner and was not sure if the owner was still appealing. Recommending no change in value. Motion for no change in value. Erjavec/Messina (3/0) Goldschmidt abstaining.

Written appeal #12: Breanna Cornell, 2626 W 5th St; 010-1180-03340; Appraiser-Steve Birman; Board discussion on written appeal. Motion for no change in value. Henderson/Goldschmidt (4/0)

Written appeal #13: Heather Buchholtz, 409 Hastings Dr; 010-2108-00072; Appraiser-Rachel Phelps; Board discussion on written appeal and values in neighborhood. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #17: Guy Partch, Park St between Livingston Ave and Spear Ave; 010-0100-00110; Appraiser-Frank Carver; Board discussion on written appeal and sales values. Frank Carver explained that he spoke with the owner and the owner was going to get information to Carver regarding building a home on the vacant land but has not received information from the owner. 69 x 151 is the size of the vacant lot. Carver explained why value was more than vacant land across the street. Valued using same base rate as other properties around the subject property. 22% was the market adjustment in the area. Motion to reduce the value to \$22,000. Goldschmidt/Erjavec (4/0)

Written appeal #60: Ren Guanshen, 5002 Peabody St; 010-3030-06890; Appraiser-Dave Christensen; Appellants were present to address the board. Appellant stated that the home was a manufactured home and was not aware of that when purchased. Appellant had discussed with Christensen regarding valuing a manufactured home lower than a conventional built home. Home also has lower ceilings than normal homes. No improvements were made to the home since purchasing. Appellant discussed comps that he located and feels his home should be valued in the \$300,000 range. Dave Christensen explained that the owner discovered a plate that shows it is manufactured, but it is not a mobile/modular home. It does have 8' ceilings which is considered standard. Christensen provided sales in the area to the owner. This home was subject to the 21% market adjustment and recommends no change in

value. Home includes a detached garage as well and sits on larger lot. Board discussed Lakeside area values of homes that are not updated. Motion for no change in value. Henderson/Goldschmidt (4/0)

Written appeal #38: Rodney & Holly Froseth, 923 E 7th St; 010-3850-04230; Appraiser-Al Parrent; Appellants were present to address the board. Appellant purchased home in 2019 for \$90,000. Property was in very rough condition; garbage and water in the house and rough neighborhood. Appellant compared his home to the neighboring homes and found that his square foot value was higher than the homes in his neighborhood. Is in the process of updating the home and property. Value has increased 66% since the previous year, and he feels that is excessive. Al Parrent worked with the owners to discuss the value. Discussed many of the improvements made to the property. The neighborhood market adjustments plus the improvements made to the property still values the property in the lower 22% of the neighborhood. Motion for no change in value. Goldschmidt/Erjavec (2/2). Since the vote was tied, Jen Carlson voted to break the tie and voted no. (3/2) Motion failed. Board continued to discuss. Motion to reduce the value to \$130,000. Messina/Goldschmidt (4/0)

Written appeal #126: Mallory Dalquist, 4030 Haines Rd; 010-2710-05145; Appraiser-Frank Carver; Appellant purchased home in 2021 for \$270,000. Has not had a chance to speak to the appraiser as she appealed late. Owners have not done any improvements and the home was built in 1948. Henderson discussed 16% market increase in the neighborhood. Board discussion on market value. Frank Carver has not had any discussions with the owner. Recommends no change in value. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #133: Jerree Small, 922 E 8th St; 010-3850-05720; Appraiser-Al Parrent; Appellant discussed the market value adjustments, and she had spoken with Al. Discussed that she thought her square footage price was higher than the comps she located. Erjavec asked appellant if she was the owner of the property. Appellant owns the building but One Roof owns land, but she pays taxes on both property and home. Messina asked Parrent how this works when there is a sale with the restrictions. Parrent explained that values are based on the true value of the property. Parrent had not inspected the property. Board cannot change the value without an inspection. Al will reach out to owner to schedule an inspection. Motion for no change in value due to no inspection. Henderson/Messina (4/0)

Written appeal #23: Joe Klander, 2901 Hutchinson Rd; 010-2225-00010; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver reached out to owner but had not heard back and owner did not leave any messages. No contact or inspection completed. Motion for no change in value. Henderson/Erjavec (4/0)

The board discussed whether they had approved the minutes of last year's meeting. Discussion determined that the minutes had not been approved. Motion to approve the minutes of the 2021 LBAE meeting. Henderson/Messina (4/0)

At 8:00 PM the board discussed pausing and resuming the meeting on Friday, May 20 at 10 AM. Motion to recess meeting until 10 AM on Friday May 20, 2022. Erjavec/Goldschmidt (4/0) Meeting is recessed until Friday, May 20 at 10 AM.

At 10:00 AM on May 20, 2022, motion to resume the 2022 LBAE meeting. Erjavec/Goldschmidt (3/0) Henderson not present and would be arriving later.

Written appeal #25: Eric & Mary Gdula, 5306 Ivanhoe St; 010-0790-15830; Appraiser-Anne Sims; Board discussion on written appeal. Anne Sims had spoken to the owners, and they had stated to her that they were planning to cancel their appeal. Motion for no change in value. Erjavec/Goldschmidt (3/0)

Written appeal #31: Lynnea Hultkrantz, 901 W 9th St; 010-1350-10940; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver stated that he had spoken with the owner and that she seemed to accept his value. No further contact with owner. Motion for no change in value. Goldschmidt/Erjavec (3/0)

Written appeal #32: Richard & Shirlee Fearnall, 1412 102nd Ave W; 010-1800-03200; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver stated that he had spoken to the owners on May 13th and 16th. No refusal of entry, but no inspection was completed, as inspection had been completed within the past 4 years and appraiser did not see any reason for an updated inspection. Increase of 23% due to market adjustment in the area. Further discussion of the board regarding needed upgrades on properties affecting value. Motion to reduce the value to \$200,000. Goldschmidt/Erjavec (3/0) Reduced from improvements and due to lack of updates to kitchen and bath.

Written appeal #34: Dale Lucas, 6030 E Superior St; 010-2861-00020; Appraiser-Al Parrent; Board discussion on written appeal. Al Parrent stated that owner was questioning his homestead exemption. Parrent was not able to contact the owner and no inspection was completed; recommends no change. Motion for no change in value. Erjavec/Goldschmidt (3/0)

Written appeal #37: Elaine Bradley, 2417 Greysolon Rd; 010-2080-04530; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver stated that he spoke with the owner, and she is making improvements on the property and that she would be obtaining an

appraiser for a refinance. Recommends no change. Motion for no change in value. Goldschmidt/Erjavec (3/0)

Written appeal #40: Doug Vance, Airport Terminal; 4701 Grinden Dr; 010-5220-00040; Appraiser-Roy Levitt; Board discussion on written appeal. Roy Levitt stated that he spoke with the owner and explained how the value was reached. Owner concerned about large one-time increase. Levitt supported his market value to owner. Owner is leasing space in the airport terminal and Levitt brought up in line with other spaces in the terminal. Levitt explained the income to value approach to justify value and discussed owner's lease payments with the Duluth Airport Authority and how leases are taxed on non-taxable properties. Value was not revalued 5 years ago when required and was now brought up to current. New lease with airport was signed after Levitt spoke with the owner. Board discussion that they needed additional information from owner. Motion for no change in value due to not enough information. Erjavec/Goldschmidt (3/0)

Written appeal #125: Paula Avery, 115 Coffee Creek Blvd; 010-0606-00580; Appraiser-Al Parrent. Owner was present at meeting and addressed the board. Owner has property in Coffee Creek and addressed the board regarding her valuation and making an adjustment in her value. She has not had a recent inspection but had spoken to Carver and Parrent when building her home. Al Parrent recommends no change due to no recent contact or inspection. Parrent explained that the entire neighborhood gets a value adjustment at the same time and would be open for an interior inspection to move forward to an appeal to county. Motion for no change in value due to no appraiser contact. Messina/Goldschmidt (3/0)

Written appeal #43: Stephanie Lyons, 9225 Vinland St; 010-3480-00370; Appraiser-Rachel Phelps; Board discussion on written appeal. Erjavec noted that owner stated appraisal was done but was not submitted. Anne Sims stated that the county saw the appraisal and the county was within 5% of the value and that is an acceptable percentage. Motion for no change in value due to not seeing the current appraisal. Erjavec/Goldschmidt (3/0)

Board took a break from 11:03 – 11:10.

Written appeal #44: Thomas Gavin, 914 S Lake Ave; 010-4045-00030; Appraiser-Rachel Phelps; PENDING TAX COURT PETITION; Board discussion on written appeal. Motion for no change in value due to property pending in tax court. Goldschmidt/Erjavec (3/0)

Written appeal #50: Lisalee & Lynn Williams, 705 Woodland Ave; 010-1380-01390; Appraiser-Anne Sims; Board discussion on written appeal. Anne Sims stated that the owner will be scheduling an interior inspection and recommends no change in value at this time. Erjavec

questioned increase and value and Sims explained the area was revalued this year. Motion for no change in value. Erjavec/Goldschmidt (3/0)

Written appeal #51: Lynn Williams, Corner of W 1st and Park Ave; 010-1130-00010; 00030; 00240; Appraiser-Frank Carver; Board discussion on written appeal. Owner appealing on unbuildable lots. Motion for no change due to no information provided to board. Erjavec/Goldschmidt (3/0)

Written appeal #52: Heidi Shaw, 2811 Palisade Dr; 010-3754-00300; Appraiser-Roy Levitt; Board discussion on written appeal. Anne Sims stated that an agreement was presented to owner to lower the market value, but owner has not responded. Motion to accept county's value offer. Erjavec/Goldschmidt (3/0)

Written appeal #54: Daniel Ahonen, 224 N 24th Ave E; 010-4740-00490; Appraiser-Ann Sims; Board discussion on written appeal, which was only an appraisal completed in January 2021. Board discussed increase in value from the time of the appraisal. Motion for no change in value. Erjavec/Goldschmidt (3/0)

Checked on another caller joining the meeting but does not wish to speak.

Written appeal #56: Kathleen Pattison, 2211 W 5th St; 010-1220-00820; Appraiser-Steve Birman; Board discussion on written appeal. Steve Birman stated that he inspected the property and lowered the value to \$146,900 and that the property is a unique home for the area. Owner decided to leave appeal in case board decided to lower further. Owner writes that many repairs need to be done to the property, but no contractor or estimates were provided. Birman stated that tuck-under garage has been converted into living space. Motion to lower value to \$140,000 to match average sales prices in the area. Erjavec/Goldschmidt (3/0) Reduction from improvements.

Written appeal #57: Dan Larson, 4845 Lackland St; 010-0000-23200; Appraiser-Bill Downs; Board discussion on written appeal. Roy Levitt stated that he inspected the property recently and reduced the value to \$232,200 due to the condition of roof and building. Did not have contact with owner after reduction, so does not know if owner agrees. There is still value in the property even though the roof needs replacing, and that demo would be less expensive than improving. Lessee is responsible for improvements and would improve if lease was longer than one year. Levitt defended the assessment and why he is recommending the reduction in value. Discussion to reduce the value due to deferred maintenance issues. Motion to reduce the value to \$200,000. Goldschmidt/Erjavec (3/0) Reduction from improvements due to condition and needed repairs.

Written appeal #66: Ronald Bergh, Vacant between N 22nd Ave W & Voss Ave above Hwy 53; 010-2110-06350; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver stated that this was a revalued area. While doing aerial surveying, structure was discovered within the property boundary. Recommended speaking with neighbor about land use for structure. Property size is approximately 1.5 acres. Motion for no change in value. Erjavec/Goldschmidt (3/0)

Written appeal #67: Dan Korach, 222 W 7th St; 010-1340-00040; Appraiser-Dave Christensen; Board discussion on written appeal. Owner is appealing the value the on property adjoining his residence, but not on his home property. Erjavec questioned Dave Christensen regarding the lot being valued along with the home property. County is required to value all of the property parcels together, so all land is valued the same, even if there are different parcel numbers. Motion for no change in value. Erjavec/Goldschmidt (3/0)

Henderson joined the meeting and abstained from the previous vote due to not being involved in the discussion.

Written appeal #68: Kathleen Busche, 812 N 1st Ave E; 010-1350-06310; Appraiser-Dave Christensen; Board discussion on written appeal. Owner did discuss value with appraiser. Dave Christensen had an inspection scheduled but owner had a COVID situation and was delayed. Recommended to move on to county after inspection if needed. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #69: Kathleen Busche, 722 E 7th St; 010-3490-00450; Appraiser-Dave Christensen; Board discussion on written appeal. Owner did discuss value with appraiser. Dave Christensen had an inspection scheduled but owner had a COVID situation and was delayed. Recommended to move on to county after inspection if needed. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #70: Kyle Ingebrightson, 915 S Lake Ave; 010-4380-02210; 010-4390-01030; Appraiser-Anne Sims; Board discussion on written appeal. Board reviewed February 2022 appraisal that was submitted. Anne Sims received a copy of the appraisal but did not have time to review and recommends no change until inspection can be completed. Motion for reduction in value to \$320,000 to be in line with the appraisal. Goldschmidt/Henderson (4/0)

Written appeal #74: David Clanaugh, 2905 W 7th St; 010-2930-01810; 01820; 01830; Appraiser-Rachel Phelps; Board discussion on written appeal. Rachel Phelps stated that she contacted the owner and provided information but has not heard back from owner. Recommends no change in value. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #75: David Hagen, 1530 Rice Lake Rd; 010-0540-01520; Appraiser-Anne Sims; Board discussion on written appeal. Owner writes that property has no city services (gas/water/sewer). Anne Sims is clarified that the property was in a market adjustment area, but not a revalued area. Discussion on city utilities vs private utilities. Property does not contain a mound system septic system and property size is approx. 1.8 acres. Discussion to reduce the value with the board. Motion to reduce the value to \$190,000, due to utility upgrades needed. Goldschmidt/Erjavec (4/0) Reduction from improvements.

Written appeal #76: Richard Gressman & Kimberly Pucuski-Gressman, 1104 W Morgan St; 010-3812-00230; Appraiser-Steve Birman; Board discussion on written appeal. Motion for no change in value. Erjavec/Goldschmidt (4/0)

At 12:30 PM board recessed until 12:45 PM

At 12:45 meeting continued.

Written appeal #77: Joseph & Miranda Moore, 2021 Gearhart St; 010-0110-00090; Appraiser-Dave Christensen; Board discussion on written appeal. Dave Christensen clarified current value for 2022. Property has not been inspected for the past 7 years and has had extensive remodeling done. 17% increase in the neighborhood overall. Henderson feels \$80,000 increase since sale is excessive. Christensen spoke with owner too late to schedule inspection prior to meeting. Discussed option to delay to county appeal process. Motion to reduce the value to \$360,000. Goldschmidt/Henderson (4/0) Reduction from improvements and due to average improvements.

Written appeal #78: Julie Mitchell, 402 S Boundary Avenue; 010-2745-00070; Appraiser-Rachel Phelps; Board discussion on written appeal. Rachel Phelps has been in contact with owner since February. Phelps did reduce her value, but owner felt it was not enough. Phelps did reduce her value again to about the same as the previous year, but owner still was not satisfied with the value. Motion to go with the County's value at \$283,200. Erjavec/Henderson (4/0)

Written appeal #79: Michael Jasper, 11711 Highway 23; 010-2730-01080; 00526; 00974; 00990; 010-4540-02160; Appraiser-Steve Birman; Board discussion on written appeal and discussed each parcel separately.

010-2730-00526: Steve Birman discussed reduction on land value due to it being land locked and, on a flood plain. Motion for no change in value on 00526. Erjavec/Henderson (4/0)

010-2730-01080: Motion for no change in value on 01080. Erjavec/Henderson (4/0)

010-2730-00974: Motion for no change in value on 00974. Erjavec/Henderson (4/0)

Written appeal #80: Yufei Ren, 443 Lakeview Ave; 010-0720-00095; Appraiser –Steve Birman; Board discussion on written appeal. Steve Birman completed an inspection of the property. Home is dated but also took square footage into account. Board discussed condition of property with board. Tuck under garage is too low to accommodate an SUV, although Birman states it is 7'. Motion for no change in value. Goldschmidt/Messina (4/0)

Written appeal #82: Kyle Batchelder, 132 W 12th St; 010-1350-15230; Appraiser-Dave Christensen; Board discussion on written appeal. Dave Christensen was asked if there is a lake view, which he confirmed is seasonal. Confirmed square footage of home. Property was revalued due to sale. Motion for no change in value. Erjavec/Goldschmidt (4/0)

Written appeal #83: Roger Hastings, 1627 E 7th St; 010-3720-00130; Appraiser-Anne Sims; Board discussed written appeal. Anne Sims spoke with the owner regarding his classification and value of his property. Motion for no change in value. Erjavec/Goldschmidt (4/0)

Written appeal #84: Matthew Evingson, 1401 South Rd; 010-3470-01250; Appraiser-John Staine; Board discussion on written appeal. John Staine has spoken with the owner but has not had a chance to complete an inspection and recommends no change. Motion for no change in value. Erjavec/Henderson (4/0)

Written appeal #85: Edwin Murray, 726 Maple Bend Dr; 010-3183-00530; Appraiser-Steve Birman; Board discussion on written appeal. Steve Birman has spoken with the owner, but late in the process and did not have time for an inspection. Recommends no change. Motion for no change in value. Henderson/Erjavec (4/0)

Written appeal #86: Julie Fairchild, 2317 Pershing St; 010-4550-00440; Appraiser-Frank Carver; Board discussion on written appeal. Board feels it is within the range of increases for the neighborhood. Mr. Funke spoke on behalf of the owner and offered comparable square footage sale prices. Frank Carver stated that the appeal came in late and he was not able to discuss anything with the owner. He recommends no change to work with the owner to schedule an inspection and to go on to the County to appeal if necessary. Motion for no change in value. Henderson/Erjavec (4/0)

Written appeal #87: Guanhua Wu, 225 N 36th Ave E; 010-0760-00200; Appraiser-Steve Birman; Board discussion on written appeal. Steve Birman spoke with the owner to explain the neighborhood adjustment and the owner tried to use a neighbor's home for a comparable, but the home he used was not comparable. Question on whether there is a garage and if it has a one stall tuck-under in the back and a shed. Board feels value is too high and discussed sizes of garages on the comps. Birman does not have garage information. Motion to reduce the value to \$525,000. Goldschmidt/Henderson (4/0)

Written appeal #88: Ronald Bergh, 715 N 20th Ave W; 010-1350-03480; Appraiser-Frank Carver; Frank Carver explained that the parcel of land is a contiguous parcel with other parcels not owned by Appellant. It is valued as excess land with no access or utility potential. Adjacent homeowners are enjoying the property and only has value as a buffer. Goldschmidt motion to reduce the value to \$20,100. Further discussion with Carver. Carver shared screen to explain property further and explained that it is valued at 25% of the properties in the area. After further discussion, new motion from Erjavec to reduce the value to \$25,000. No second. New motion for no change in value to allow appeal to go to the County level. Henderson/Goldschmidt (4/0)

Written appeal #89: Ronald Bergh, Vacant on W 9th St; 010-1350-10450; Appraiser-Frank Carver; Frank Carver explained that this parcel is a separate parcel on W 9th Street with no access to utilities. Motion to reduce the value to \$40,000. Henderson/Erjavec (4/0)

Written appeal #90: Ronald Bergh, 715 N 20th Ave W; 010-1220-05090; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver stated that he had spoken with the owner back in April but has not completed an interior inspection or discussed value with owner since appeal was filed. Motion for no change in value to allow time to work with assessor and view owner's appraisal. Henderson/Messina (4/0)

Written appeal #91: Ronald Bergh, Vacant between W 8th and W 9th St; 010-1350-04110; Appraiser-Frank Carver; Board discussion on written appeal. Property is currently valued at 25% of the value of the base rate of surrounding "buildable" parcels due to access and utility issues. Motion to reduce the value to prior value of the property. Frank Carver explained the 25% valuation to clarify the proposed value to the board. Motion to reduce the value to \$5,200. Goldschmidt/Erjavec (4/0) Reduced value due to unbuildable, land locked parcel.

Written appeal #92: Charles Cox, 1206 W 5th St; 010-1200-00460; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver explained valuation in the area. Owner is just appealing the land value, not total value of the property. Motion for no change in value. Henderson/Messina. Carver further explained valuation in the neighborhood to Erjavec. Motion revisited and passed (3/1) Erjavec voted no.

Written appeal #93: Walter Beier, 102 E Winona St; 010-4660-00260; Appraiser-Frank Carver; Board discussion on written appeal. Frank Carver stated that no inspection was completed, and value is based on the neighborhood market adjustment of approximately 21%. The additional value increase was due to a bathroom remodel. Motion for no change in value. Erjavec/Goldschmidt (4/0)

Written appeal #95: Craig & Karin Johnson, Unit 403, Corner of Lake Ave & Superior St; Weiland Block; 010-4598-00050; Appraiser-Dave Christensen; Dave Christensen pointed out that there are 2 sales for downtown condos in the sales book for comparison. Average increase of 11% in the area. Discussion on comps in the area and whether they face the lake or Superior St. After further discussion, motion for no change in value. Erjavec/Henderson (4/0)

Appeal #94: Sarah Wisdorf, 4031 Grand Ave; 010-2120-01390; Appraiser-Scott Sutherland; Messina, Henderson, and Goldschmidt recused themselves from the discussion. Discussion continued for Erjavec and Carlson to vote on; with three board members recusing themselves. Scott Sutherland verified value increases. Commercial property in the area increased 20% across the board and Sutherland discussed the submitted comparables with board with regards to square footage prices. Square footage prices are difficult to compare as some of the commercial properties are wide open buildings not like the subject property's office type setting. Recommends no change in value. Motion for no change in value. Erjavec/Carlson (2/0)

Written appeal #97: Susan Peters, 2901 Lake Ave S; 010-3100-01020; Appraiser-Rachel Phelps; Board discussion on written appeal. Anne Sims explained that the parcel 010-3110-03180 adjoins the property and the combined total value is just over \$1.55 million. Sims is familiar with the property and feels that the value is equitable as the increase is due to the neighborhood market adjustment. Board discussed comparable sales and lake frontage sizes with subject property. Motion for no change in value. Erjavec/Goldschmidt (2/2) Carlson voted to break the tie and voted for (3/2) Henderson/Messina voted no.

Written appeal #98: Todd Wentworth-GM KBJR Inc, Vacant between W 8th St and W 9th St; 010-1350-05000; Appraiser-John Staine; Frank Caver; Board discussion on written appeal. Mike Busick stated that this and the following are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's valuations. Motion for no change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Written appeal #99: Todd Wentworth-GM KBJR Inc, Vacant N 5th Ave W; 010-4250-00010; Appraiser-Anne Sims; Bill Downs; Mike Busick stated that these are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's valuations. Motion for no

change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Written appeal #100: Todd Wentworth-GM KBJR Inc, Vacant off N 5th Ave W; 010-1350-11840; 11830; Appraiser-Al Parrent; Bill Downs; Mike Busick stated that these are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's valuations. Motion for no change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Written appeal #101: Todd Wentworth-GM KBJR Inc, Vacant off W Skyline; 010-1350-05340; Appraiser-Anne Sims; Dave Christensen; Mike Busick stated that these are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's valuations. Motion for no change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Written appeal #102: Todd Wentworth-GM KBJR Inc, Vacant off N 5th Ave W; 010-1350-11820; Appraiser-John Staine; Bill Downs; Mike Busick stated that these are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's valuations. Motion for no change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Written appeal #103: Todd Wentworth-GM KBJR Inc, Vacant off W 9th Street; 010-1350-05010; Appraiser-Steve Birman; Frank Carver; Mike Busick stated that these are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's valuations. Motion for no change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Written appeal #104: Todd Wentworth-GM KBJR Inc, Vacant off W 9th Street; 010-1350-05020; 010-2480-00660; Appraiser-Dave Christensen; Mike Busick/Bill Downs; Mike Busick stated that these are all properties owned by KBJR on the antenna hill and are buffer properties for guide wires and ice safety zones around their antennas. These parcels were classified incorrectly as residential, and County is proposing to reclass as commercial properties while using last year's

valuations. Motion for no change in value to allow Mr. Wentworth to discuss with the County appraisers and move on to County for further clarification. Henderson/Erjavec (4/0)

Board took a 10-minute break and will resume at 3:25 PM

Carlson informed the board that the remainder of the appeals were received after the start of the meeting on May 18, 2022, and will be recorded in the minutes so they can continue on to the County appeal process in June. The options for the board are that they can keep working on the appeals one by one, vote on the remainder of the appeals for a no change in value due to the late appeal and continue to the County's appeal process, or recess and reconvene at a later date. Motion to work through the appeals until 4:00 PM at which time the remainder will go on to the County's appeal process. Henderson/Goldschmidt (4/0) Carlson reminded the board that they also need to approve the agreements reached between the property owners and the County at the end of the meeting as well.

Written appeal #106: Richard Ball, 3229 Minnesota Ave; 010-3110-01430; Appraiser-Rachel Phelps; Board discussion on written appeal. Rachel Phelps has spoken with the owner and received a realtor evaluation and will schedule an inspection for a later date and go on to appeal to the County if necessary. Motion for no change in value to allow more time to work with the owner. Henderson/Erjavec (4/0)

Written appeal #107: Kristine Stanny, 3337 Commonwealth Ave; 010-3310-07260; Appraiser-John Staine; Board discussion on written appeal. Appraisal done in August of 2020 was provided by owner and the board reviewed. John Staine spoke with the owner but has not been able to complete an inspection of the property due to late timing of appeal. Motion for no change in value to allow more time to work with the owner. Erjavec/Goldschmidt (4/0)

Written appeal #108: William Burns, Attorney representing James Holmgren, 401 W Skyline Parkway; 010-1350-02540; Appraiser-Dave Christensen; Board discussion on written appeal. Dave Christensen stated that he has not inspected the property due to late appeal timing, and the owner had planned to appeal to the County if necessary. He explained that a lower value was negotiated a year ago with the owner, as the neighbor's home took a long time to sell. Christensen also explained about the view from the subject property and size of the subject home. Christensen recommends no change. Board discussed square footage prices of the comps compared to the subject property. Motion for no change in value. Goldschmidt/Erjavec (4/0)

Written appeal #109: Mark Swenson, 4010 Robinson St; 010-3010-01630; Appraiser-Rachel Phelps; Board discussion on written appeal. Owner provided October 2021 refinance appraisal of \$208,750. Erjavec questioned the larger than 21% increase with appraiser. Rachel Phelps

has not had any contact with the owner or inspection of the property due to the late appeal timing. Motion to reduce the value to match the appraised value of \$208,750.

Goldschmidt/Henderson (4/0). Frank Carver explained that the increased value percentage was based on the market adjustment, but in addition, there were \$12,800 in improvements in new windows and outdoor improvements done to the property. Phelps confirmed that the appraisal was completed prior to the remodeling improvements. Board had already voted and decided to move on to the next appeal.

Board was asked by the County to address the written appeal #136:

Written appeal #136: Mike Simonson, 529 W 4th St; 010-1270-03740; Appraiser-Bill Downs; Bill Downs spoke with the owner of the property and based on information provided wishes to reduce the value to \$261,800, and the owner agreed. Motion to accept the \$261,800 value. Henderson/Erjavec (4/0)

Board was asked by the County to address written appeal #131, who had come to an agreement with the county:

Written appeal #131: Lora Mattson, 4072 Haines Rd; 010-1927-00070; Appraiser-Anne Sims; The county had come to an agreement with the owner to increase the value by \$2,700 to \$149,500. Motion to value the property at \$149,500. Henderson/Messina (4/0)

Mike Busick asked the board to approve the paper mill agreements reached with the County due to a tax court settlement and are recommending the following changes:

010-2806-00020; Current value of \$7,791,500 which was split between two classifications #234 and #236. Change the value of classification #234 to \$5,841,800 and classification #236 to \$200,000 for a total valuation of \$6,041,800.

In conjunction with the above, **010-4490-00010**; Current value of \$2,201,800 to be reduced to \$1,708,200.

Motion to coincide with the recommendations of Mike Busick with regards to tax court agreements to make the above changes to the valuation. Henderson/Erjavec (4/0)

Motion for no change in value on written appeals received after 2:00 deadline: #110-124; #127-130; #132; #134; #135; and #137-139 to allow to move on to the County Board of Appeals to be held in June 2022. Henderson/Goldschmidt (4/0)

Written appeal #110: Ray Peterson; 1027 E 7th St; 010-3850-04400; Appraiser-Al Parrent

Written appeal #111: Ray Peterson; 1111 E 9th St; 010-3850-08100; Appraiser-John Staine

Written appeal #112: Ray Peterson; 1120 E 3rd St; 010-3830-08810; Appraiser-Al Parrent

Written appeal #113: Ray Peterson; 1124 E 3rd St; 010-3830-08830; Appraiser-Al Parrent

Written appeal #114: Ray Peterson; 1212 E 5th St; 010-3830-16400; Appraiser-John Staine

Written appeal #115: Ray Peterson; 1420 Fern Ave; 010-2270-03090; Appraiser-John Staine

Written appeal #116: Ray Peterson; 3924 E Skyline Parkway; 010-2680-00362; Appraiser-Anne Sims

Written appeal #117: Ian Stachowicz, 4612 W 5th St; 010-1940-02140; Appraiser-Frank Carver

Written appeal #118: Jeff Huotari, Vacant, Corner of N 22nd Ave W and W 7th St; 010-1220-05460; Appraiser-Dave Christensen

Written appeal #119: Jeff Huotari, 702 S Lake Ave; 010-4380-01220; Appraiser-Rachel Phelps

Written appeal #120: Theresa Kiminski, 9101 Lawn St; 010-3480-00320; Appraiser-Dave Christensen

Written appeal #121: Gary Doty, 1302 Swan Lake Rd; 010-2190-00095; Appraiser-Frank Carver

Written appeal #122: Jason Ross, 135-137 & 145-147 Chester Way; 010-0520-00160; 00165; Appraiser-Dave Christensen

Written appeal #123: Edward Kennedy, 1629 S Lake Ave; 010-4380-01430; Appraiser-Anne Sims

Written appeal #124: Jingyi Lu & Wenqing Zhang, 717 Jill St; 010-3335-00360; Appraiser-Frank Carver

Written appeal #127: Michael Jones, 1909, 1917, 1921 London Rd; 010-1460-02930; 02960; 02940; Appraiser-Anne Sims

Written appeal #128: Matt Mcknight, 325 S Lake Ave; 010-4444-00270; Appraiser-Dave Christensen

Written appeal #129: Amber Green, vacant in Duluth Proper 3rd Division; 010-1250-00190; Appraiser-Dave Christensen

Written appeal #130: Douglas Blom, 2115 E Superior St; 010-1480-02420; Appraiser-John Staine

Written appeal #132: John Arotta, vacant in Duluth Proper 3rd Division; 010-1310-01770; Appraiser-Frank Carver

Written appeal #134: Ken Rikkola, 1415 104th Ave W; 010-1800-04290; Appraiser-Steve Birman

Written appeal #135: Ken Rikkola, 1080 & 1082 86th Ave W; 010-3300-03910; Appraiser-Brandon Hartung

Written appeal #137: Brittany Johnson, 141 W Palm St; 010-0880-01102; Appraiser-Al Parrent

Written appeal #138: Allen Anderson, 8503 Vinland St; 010-0240-00570; Appraiser-Rachel Phelps

Written appeal #139: Kenneth Trebesch, 6309 Lexington St; 010-2660-04120; Appraiser-Rachel Phelps

Board then moved on to the list of properties on which agreements had been reached between the owners and the County as to the current valuation agreement adjustments. That list included 176 properties and was provided by the St Louis County Assessors Office. Motion to approve the list of agreements of the 176 properties. Erjavec/Henderson (4/0)

Frank Messina moved to adjourn the 2022 Local Board of Appeals and Equalization meeting at 4:05 PM. Motion to adjourn. Messina/Goldschmidt (4/0) Meeting Adjourned.