

Appeal Number: _____

ID: _____

Received by: _____

(above is for City staff use only)

RECORD OF APPEAL TO CITY OF DULUTH LOCAL BOARD OF APPEAL & EQUALIZATION

This form will be accepted as a written appeal by City Staff, and you will be given equal consideration by the Board. This form must be received by the City of Duluth Clerk's Office by **4:00 PM on Friday, May 2, 2025.**

Parcel Code(s): 010-1460-00740

Property Address (if applicable): 1901 South Street

Name: Joseph H Kleiman Daytime Phone: 218-722-9900

E-mail Address: kleimanrealty@msn.com

The purpose of this meeting is to review your appeal of one or both of the following:

1. The **ESTIMATED MARKET VALUE** (what your property would sell for if offered for sale on the open market).
2. The **PROPERTY CLASSIFICATION** (residential, rural vacant land, seasonal, commercial, etc.).

If you refuse to allow an assessor to inspect your property, the Board cannot adjust the market value or classification in a way that would benefit the property owner.

This Board of appeal and equalization is to hear your appeal regarding the above issues ONLY, and cannot make any changes for previous years.

Please give a brief explanation of what you are appealing; please support your appeal with facts to demonstrate property value. Include any supporting documentation, such as a recent appraisal prepared by a licensed real estate appraiser. You may attach additional documentation or typed appeal.

I am appealing the increase in the Estimated Market Value. The increase in question is \$5,800.00. The amount seems trivial but last year included an increase in the EMV of \$541,400.00 which is a significant amount that greatly affects the tax due as well as the bottom line of the operating statement. Very surprised to see another increase and asked the question. Mike Busick from the St. Louis County Assessor's office stated that the increase was from the Outdoor Sign on the property. I was told County wide all Outdoor Signs received an increase in EMV. I was told my sign was an asset to the property and due to that fact, an increase in value was warranted. I purchased the property and building from the Outdoor Sign Company several decades ago and as part of the purchase the sign had to remain into perpetuity without any additional financial consideration. I stated to Mr. Busick that without income the sign was not an asset to me and therefore an increase in value made no sense. I sent Mr. Busick a copy of an email from Lamar Outdoor (Brian Swanson, Real Estate Manager) that confirms there is no rent payments made for that location by Lamar Outdoor. Copy of email attached.

-over-

RECEIVED

APR 29 2025

CITY OF DULUTH
CITY CLERK'S OFFICE

Mr. Busick stated he would insert the information regarding no annual income from the sign in the file, but he will not be removing any value for the billboard. I can assume that on a recurring timeframe the EMV for all signs will again increase, that is why I am arguing the increase. Not only increasing valuation for 2026 but will anticipate additional increases over time. Without income from the sign my property is better off without the sign, in fact my value would increase with the sign gone. Parking and snow removal would improve dramatically, bird droppings on my roof would disappear as the pigeons sit on the sign constantly and make a mess on my rubber roof. More importantly if the sign were gone, I could add a second floor onto the existing building which would increase the Estimated Market Value significantly. The argument with Mr. Busick is defining an asset, I see the definition as follows: An asset is anything a person or business owns that has monetary value. It's a resource that can be used to generate income or increase the value of the owner. While the sign is definitely an asset to Lamar Outdoor (who is taxed on their sign income) without the monetary value the existing sign is not an asset for me. Thank you for your consideration on this matter.



Joe Kleiman

NOTE: You are not required to make your appeal to the Board in person. This form will be accepted as a written appeal by City Staff, and you will be given equal consideration by the Board. **Written appeals must be received by 4:00 PM on Friday, May 2, 2025.**

Appointments to speak before the Board may be made by contacting the City of Duluth City Clerk: 218-730-5500. **Appointments must be scheduled by 4:00 PM on Friday, May 2, 2025.**

The Board will meet on **Wednesday, May 7, 2025 at 10:00 AM in the Council Chambers, 3rd Floor of City Hall.** This meeting is open to the public.

You will be informed in writing of the Board's decision.

ST LOUIS COUNTY
COUNTY ASSESSOR
100 N 5TH AVE W - #212
DULUTH MN 55802-1291
218-726-2304 - www.stlouiscountymn.gov

Date Printed: 04/07/2025

Property ID Number: 010-1460-00740

Property Address: 1901 SOUTH ST/DULUTH MN

Property Description:

010 CITY OF DULUTH ENDION DIVISION OF DULUTH
Sec Twp .0 Rg Lot0000 Bk023 Acres .00 SLY 58 FT OF
LOTS 15 AND 16 AND ALL OF LOT

KLEIMAN JOSEPH H & ROSE A
1934 LONDON RD
DULUTH MN 55812

50621/170/

VALUATION NOTICE

2026

2025 Values for Taxes Payable In

Property tax notices are delivered on the following schedule:

Step Valuation and Classification Notice

1

Class:	COMM	
Estimated Market Value:	1,603,300	See Details
Homestead Exclusion:	0	Below
Taxable Market Value:	1,603,300	

Step Proposed Taxes Notice

2

2026 Proposed Tax	Coming November 2025
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Step Property Tax Statement

3

1st Half Taxes:	
2nd Half Taxes:	Coming March 2026
Total Taxes Due in 2026:	

The time to appeal or question your
CLASSIFICATION or VALUATION is NOW!

It will be too late when proposed taxes are sent.

Your Property's Classification(s) and Values

Taxes payable in 2025
(from the 2024 Assessment)

Taxes payable in 2026
(from the 2025 Assessment)

The assessor has determined your property's classification(s) to be:

COMM

COMM

☐ If this box is checked, your classification has changed from last year's assessment.

The assessor has determined your property's market value to be:

Estimated Market Value (EMV)	1,597,500
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1,603,300

Several factors can reduce the amount that is subject to tax:

Green Acres Value Deferral	0	0
Rural Preserve Value Deferral	0	0
Open Space Deferral		
Platted Vacant Land Deferral	0	0
Disabled Veterans Exclusion	0	0
Mold Damage Exclusion	0	0
Homestead Market Value Exclusion	0	0

Taxable Market Value (TMV)	1,597,500	1,603,300
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The following values (if any) are reflected in your estimated and taxable market values:

New Improvement Value	0
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The classification(s) of your property affect the rate at which your value is taxed.

How to Respond

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, **please contact your assessor.** If your questions or concerns are not resolved, more formal appeal options are available.

Please read the back of this notice for important information about the formal appeal process.

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book

County Board of Appeal and Equalization Meeting

MAY 7, 2025, 10 AM-5 PM CITY HALL-3RD FLOOR
MAKE APPOINTMENT IN ADVANCE. APPEAL INSTRUCTIONS:
[HTTPS://WWW.DULUTHMN.GOV/LBAE/](https://www.duluthmn.gov/lbae/) OR CALL 218-730-5500.
APPEAL BY EMAIL: CLERKS@DULUTHMN.GOV OR MAIL:
CITY CLERK, 411 W 1ST ST #318, DULUTH MN 55802.

****LOCAL APPEAL REQUIRED PRIOR TO COUNTY APPEAL****
2025 COUNTY BOARD OF APPEAL & EQUALIZATION DATES:
6/16/25: 10am-5pm Vignia & 6/18/25: 10am-7pm Duluth
~CALL 218-726-2385 FOR INFO/APPT~ WRITTEN APPEALS TO:
Clerk of CBAE @ 100 N 5th Ave W-#214, Duluth MN 55802

QUESTIONS? For property in the City of Duluth,
your contact is the County Assessor's Office
Duluth Courthouse, Room 212; call (218) 726-2304, then dial 0

RE: South Street (010-1460-00740)

From Mike Busick <BusickM@StLouisCountyMN.gov>
Date Tue 4/29/2025 10:48 AM
To JOSEPH KLEIMAN <kleimanrealty@msn.com>
Cc Cory Leinwander <LeinwanderC1@StLouisCountyMN.gov>

We will not be removing any value for the billboard.

From: JOSEPH KLEIMAN <kleimanrealty@msn.com>
Sent: Tuesday, April 29, 2025 8:49 AM
To: Mike Busick <BusickM@StLouisCountyMN.gov>
Subject: Fw: South Street (010-1460-00740)

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

Mike,

As per the email below, Lamar Outdoor is confirming that there are no rent payments being made on the outdoor sign located at 1915 South Street. Without rent income the sign is not an asset and not appreciating in value. Aside from putting this information in the file please remove the proposed increase in value (\$5,800). Please advise, if you do not agree to remove the increase I will need to go through the appeal process. Thank you.

Joe Kleiman

From: Brian Swanson <bswanson@lamar.com>
Sent: Monday, April 28, 2025 4:13 PM
To: JOSEPH KLEIMAN <kleimanrealty@msn.com>
Subject: Fwd: South Street

Hi Joe, pursuant to your email, for clarification that is correct. There is no rent payment made for that location.

----- Forwarded message -----
From: JOSEPH KLEIMAN <kleimanrealty@msn.com>
Date: Fri, Apr 25, 2025 at 12:35 PM
Subject: South Street
To: matt harrold <mharrold@lamar.com>

Tax ID Number 010-1460-00740

They identify the sign to be with the building located at 1901 South Street.

Tax ID Number for the small building 1911 South Street is 010-1460-00680.

The annual tax on that building is \$9,926.00.

The total for the two parcels is \$58,000 annual tax.

A simple email stating that there is no rent payment should be sufficient.

Thank you.

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[Redacted]

[Redacted]

Matt Harrold / Territory Manager

mharrold@lamar.com / Cell: 218.348.0230

[Redacted]

Lamar of Duluth - Superior

Phone 218.628.2301 / Fax 218.628.0364

9331 Westgate Blvd. Proctor, MN 55810

lamar.com/duluth

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[Redacted]

BRIAN SWANSON / REAL ESTATE MANAGER

M: 715.790.9310

Lamar Advertising, Duluth MN/Escanaba MI

O: 218.628.2301

9331 Westgate Blvd, Duluth, MN 55810

lamar.com/officesite

[Redacted]

[Redacted]

[Redacted]

[Redacted]

ST LOUIS COUNTY
Auditor-Treasurer
Nancy Nilsen
100 N 5th Ave W Room 214
Duluth MN 55802
www.stlouiscountymn.gov

Print Date: 11/12/2024

Taxpayer # 47249

KLEIMAN JOSEPH H
1934 LONDON RD
DULUTH MN 55812

Property Information

Parcel ID #: 010-1460-00740

Property Description:

ENDION DIVISION OF DULUTH
Lot:0000 Blk:023 Acres .00
SLY 58 FT OF LOTS 15 AND 16 AND ALL OF LOT
14

Property: 1901 SOUTH ST\DULUTH MN

PROPOSED TAXES 2025

THIS IS NOT A BILL. DO NOT PAY.

VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2024	2025
1	Estimated Market Value	1,056,100	1,597,500
	Homestead Exclusion	0	0
	Other Exclusions	0	0
	Taxable Market Value	1,056,100	1,597,500
	Class:	COMM	COMM
2	PROPOSED TAX		
	Property Taxes before credits		48,768.00
	School building bond credit		.00
	Agriculture market value credit		.00
	Other credits (ex. taconite, disaster)		.00
	Property Taxes after credits		48,768.00
3	PROPERTY TAX STATEMENT		
	Coming in 2025		
<p>The time to provide feedback on PROPOSED LEVIES is NOW</p> <p>It is too late to appeal your value without going to Tax Court.</p>			

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2024	Proposed 2025
State General Tax	No public meeting	5,308.61	8,395.53
ST LOUIS COUNTY			
St. Louis County Admin 100 N 5th Ave W, Room 202 Duluth, MN 55802 218-726-2383 www.stlouiscountymn.gov	11/18/2024 7:00 PM City of Virginia Courthouse 11/25/2024 7:00 PM St. Louis County Courthouse - Duluth	11,534.92	17,718.54
CITY OF DULUTH			
Duluth Budget Office 411 W 1st ST RM 120 Duluth, MN 55802 (218)730-5195 https://duluthmn.gov/live-meeting	12/09/2024 7:00 PM City Hall 411 W 1st St Duluth, MN 55802	8,105.70	11,858.72
SCHOOL DISTRICT: 709			
Voter Approved Levies		896.44	807.06
Other Levies		5,499.15	8,054.99
Duluth Public Schools 709 Portia Johnson Drive Duluth, MN 55811 (218)336-8704 www.isd709.org	12/17/2024 6:00 PM District Service Ctr 709 Portia-Johnson Duluth, MN 55804		
Special Taxing District(s) Total:		1,193.18	1,933.16
Tax Increment Tax		.00	.00
Fiscal Disparity Tax		.00	.00

\$548,400 Increase in CMV

Total excluding any special assessments

32,538.00

48,768.00