

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 10, 2024**.

Parcel Code(s): \_\_\_\_\_

Property Address (if applicable): \_\_\_\_\_

Name: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

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.**

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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 10, 2024.**

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 10, 2024.**

The Board will meet on **Wednesday, May 15, 2024 at 10:00 AM in the County Board Room, 2nd Floor of the St. Louis County Courthouse.** This meeting is open to the public.

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

## Estimated Market Value Appeal Letter

Parcel Code: 010-2770-00110 | Property Address: 8 Lakeside Court, Duluth, MN 55804-2510

We are respectfully appealing the 700% land valuation increase. The land assessment went from \$65,600 to \$459,600 in 2023 to 2024, respectively, showing new details of 125 feet of Lake Superior Waterfront property which is in fact, not true. We do not own the waterfront. It is public property and therefore, should not be in our land valuation calculation.

It is the opinion of Frank Carver, Residential Appraiser II, that the new frontage stated on our record is correct as there is no possibility of anything being built between our property and the lake. The inability of something to be built on public park land is not nor should it be a private citizen's concern and does not indicate it is our responsibility to pay for it. If the city wanted the ability to build something on the public park land, the plot lines should have been drawn differently when they were made. Per the attached documents, it clearly shows that we do not own the lakefront and that there is a public park there. We also can't build on it because again, it's not our land. We cannot charge anyone for trespassing on the public park and we have no riparian rights. In addition, city employees routinely inspect this land—because it is public land owned by the city. We would like to refer to MN Statutes 272.01 Subdivision 2 (b) (1) and 272.02 Subdivision 8. We are exempt from paying property taxes for public park land. There is no caveat on the size of or the ability to build on that public park land.

Frank also stated that the frontage rates for the south side of London Road are consistent, and he used the same rates along the entire shoreline to maintain equalization. Unfortunately, it is not appropriate to use the same rate or comparable sales of site that have riparian rights and/or adjacent access to the waterfront as there is not a public park along the entirety of the Lake Superior Shoreline. While our lot has a view of Lake Superior, it does not have ownership of the Lake Superior Shoreline or riparian rights to the Shoreline and therefore must be treated differently as it is different than the other homes on the south side of London Road: They truly own the Lakeshore and we do not. The city does.

We were encouraged to get a third-party opinion of value. Our third-party opinion of value concluded the following: The non-shoreline comparable sales presented in the report support a market value of \$120,000; The square foot assessed value figures (equalization basis) from nearby properties support a value of \$125,475; The waterfront sale supports a value of \$121,250; Based on this data, a stabilized value estimate for the subject, land only, approximating \$125,000 is reasonable and supportable and that the subject does not have shoreline frontage so valuing the subject based on a front foot price does not produce credible appraisal results as required by USPAP.

You will find attached the following supporting documentation:

- MN Statutes 272.01 Subdivision 2 (b) (1) and 272.02 Subdivision 8
- City plot lines
- City plat documents
- Property details
- Third Party Land Valuation