City of Harrisburg Local Board of Equalization Meeting Minutes March 21, 2022

The City of Harrisburg Local Board of Equalization, met in session Monday, March 21st, 2022, at 6:00 p.m. at the Liberty School Board Room, 200 E Willow Street, Harrisburg, South Dakota. Present were Derick Wenck, Kevin Maxwell, Tom Anez, Danny Tank, Kevin Maxwell and Linda Heerde representing the Harrisburg School Board. All motions were by majority vote and approved unanimously by those members present unless otherwise indicated.

#2022.1 **Parcel #270.45.05.006:** Lot 6 of Block 5 Hsbg – Scenic Meadows Addition

Owner Not Present: Christopher Binger

903 E Maple Street Harrisburg, SD 57032

No Change - Current Valuation: Land (NA-D-O) \$31,800 Building (NA-D1-O): \$173,190

Appeal from Christopher Binger was to request that the land value be lowered to \$30,000 and the building structure assessment value be lowered to \$157,177 as the assessment increased last year and no improvements were made to his property. He also stated on the appeal that this in old Harrisburg and there are no sidewalks or streetlights or anything to warrant the increase. Motion Tank, seconded Wenck on Parcel 270.45.05.006 Lot 6 Block 5 Scenic Meadows Addition for Christopher Binger to leave the assessed value for land at \$31,800 and to leave the building structure value to \$173,190 for a total assessed value of \$204,990. Upon roll call vote, all in favor. No change made.

#2022.2 Parcel #270.70.14.005B: Lot 5B Blk 14 Green Meadows Addition Harrisburg

Owner Not Present: Judy Eisenlohr

413 Cypress Circle Harrisburg, SD 57032

No Change Valuation: Land (NA-D-O): \$40,937 Buildings (NA-D1-O): \$143,525

Anez abstains from business item 2022.2.

Appeal from Judy Eisenlohr was to request that the land value be lowered to \$19,610 and building structure assessment value be lowered to \$109,200. Ms. Eisenlohr provided documentation showing comparable properties and her reasoning on why it should be lowered. Motion Tank, seconded Kindt on Parcel 270.70.14.005B for Judy Eisenlohr, 413 Cypress Circle to leave the assessed value for land at \$40,937 and to leave the building structure value at \$143,525 for a total assessed value of \$184,462. Roll Call – Kindt-aye, Tank – aye, Wenck – aye Heerde – aye, Maxwell – aye, Anez abstains. No change made.

#2022.3 Parcel #270.16.09.001B: Lot 1B, Block 9 Harvest Acres Addition Harrisburg

Owner Present: Darrell DeHeer

208 W Maple Street Harrisburg, SD 57032

Current Valuation: Land (NADO): \$11,622 Buildings (NAD1O): \$158,992 Changed Valuation: Land (NADO) \$11,622 Buildings (NAD1O): \$150,000

Darrell DeHeer was present for the appeal of the land and building structure assessment for Lot 1B Block 9 Harvest Acres Addition. Mr. DeHeer appeal requests that the building structure assessment value be lowered to \$150,000 due to water that continues to come in basement

when wet and the estimate for repairs is between \$5,000-\$7,000. Motion Maxwell, seconded Tank on Parcel 270.16.09.001B for Darrell DeHeer for 208 W Maple Street to leave the assessed value for land at \$11,622 and to change the building structure value to \$150,000 for a total assessed value of \$161,622. Upon roll call vote, all in favor. Building value changed.

#2022.4 **Parcel #270.81.05.004:** Lot 4 Blk 5 Hsbg Devitt Farm Addition

Owner Not Present: VanBuskirk Companies
115 Bedrock Circle
Harrisburg, SD 57032

Current Valuation: Land (NA-D): \$78,274 <u>Changed Valuation:</u> Land (NA-D): \$65,000

Appeal from VanBuskirk Companies was to request that the land value be lowered to \$65,000 due to the assessed value being more than the actual listing price. Motion Wenck, seconded Maxwell on Parcel 270.81.05.004 to change the assessed value for land to \$65,000 for a total value of \$65,000 due to listing/selling price of \$65,000. Upon roll call vote; all in favor. Land value changed.

#2022.5 Parcel #270.94.06.023: Lot 23 Blk 6 Hsbg Mydland Estates Addiction

Owner Not Present VanBuskirk Companies

806 Estate St

Harrisburg, SD 57032

Current Valuation: Land (NA-D): \$76,755 <u>Changed Valuation:</u> Land (NA-D): \$52,769

Appeal from VanBuskirk Companies to request that the land be lowered due to assessed value more than the actual sale or listing price. Motion Anez, seconded Maxwell on Parcel 270.94.06.023 to change the assessed value for land to \$52,769 for a total assessed value of \$52,769 due to change of land rate correction from lake view to standard. Upon roll call vote; all in favor. Land value changed.

#2022.6 Parcel #270.94.00.A100 Tract 1 - Hsbg Mydland Estates Addition

Owner not Present VanBuskirk Companies

27295 475th Ave Harrisburg SD 57032

Current Valuation: Land (NA-D): \$304,707

Changed Valuation: Land (NA-D): \$12,200

Appeal from VanBuskirk Companies to request that the land be lowered due to temporary ponds or drainage areas which have minimal value. Motion Heerde, seconded Maxwell on Parcel 270.94.00.A100 to change the assessed value for land to \$12,200 for a total assessed value of \$12,200 per Lincoln County recommendation \$1000 per acre., 12.2 acres. Upon roll call vote; all in favor. Land value changed.

#2022.7 Parcel #270.51.08.022 Lot 22 Blk 8 - HSBG Lincoln Meadows Sub Div

Owner not present Kent & Bernice Walz 601 Quail Circle Harrisburg SD 57032

No Change Valuation: Land (NA-D-O): \$36,917 Building (NA-D1-O) \$163,405

Appeal from Kent & Bernice Walz to request land be raised to \$41,000 and the building be lowered to \$146,000. The reason for appealing is they do not believe it is correct and would like to see how it was arrived at this assessment including sales and comparable properties. Motion Kindt, seconded Wenck on Parcel 270.51.08.022 to leave the assessed value for land at \$36,917 and to leave the building value at \$163,405 for a total assessed value of \$200,322. Upon roll call vote; all in favor. No change made.

#2022.8 **Parcel # 270.70.16.001** Lot 1 Blk 16 - Hsbg-Green Meadows Addition

Owner not present Drexel Place

500 Spruce Street Harrisburg SD 57032

Current Valuation: Land (NA-DC): \$227,876 Building (NA-DC2) \$4,977,714 Changed Valuation: Building (NA-DC2) \$1,863,190

Appeal from Drexel Place LP by Joan Franken due to the apartment complex being rent restricted for 40 years by the low income housing tax credit program and HOME (HUD administered) program and based on the income capitalization approach of valuing these properties, the assessed value is overstated. Motion Wenck, seconded Maxwell on Parcel 270.70.16.001 to leave the assessed land value at \$227,876 and to change the building value to \$1,863,190 for a total assessed value of \$2,091.066 using income based approach. Upon roll call vote; all in favor. Building value changed.

#2022.9 Parcel #270.70.00.200A Tr 2A Replat of Tr 2 - Hsbg Green Meadows Addition

Owner not present Hunters Gate 213 S Cliff Ave

Harrisburg SD 57032

Current Valuation: Land (NA-DC): \$176,804 Building (NA-DC2): \$1,556,436

<u>Changed</u> Valuation: Building (NA-DC2): \$972,367

Appeal from Hunters Gate LP by Joan Franken due to the apartment complex being rent restricted for 40 years by the low income housing trax credit program and HOME (HUD administered) program and based on the income capitalization approach of valuing these properties, the assessed value is overstated. Motion Maxwell, seconded Wenck on Parcel 270.70.00.200A to leave the assessed land value at \$176,804 and to change the building value to \$972,367 for a total assessed value of \$1,149,171 using income based approach. Upon roll call vote; all in favor. Building value changed.

#2022.10 Parcel #270.70.00.200B Tr 2B Replat of Tr 2 - Green Meadows Addition

Owner not present 115 S Cliff Ave
Harrisburg SD 57032

Current Valuation: Land (NA-DC): \$177,071 Building (NA-DC2): \$1,556,436

Changed Valuation: Building (NA-DC2): \$972,367

Appeal from Hunters Gate LP by Joan Franken due to the apartment complex being rent restricted for 40 years by the low-income housing tax credit program and HOME (HUD administered) program and based on the income capitalization approach of valuing these properties, the assessed value is overstated. Motion Heerde, seconded Maxwell on Parcel 270.70.00.200B to leave the assessed land value at \$177,071 and to change the building value

to \$972,367 for a total assessed value of \$1,149,438 using income-based approach. Upon roll call vote; all in favor. Building value changed.

#2022.11 Parcel #270.25.07.009

Owner not present

Hsbg – Thorsons 2nd Add N1/2 lots 8 & 9 - Blk 7

Joe Schuch 404 Prairie Street Harrisburg SD 57032

No Change - Current Valuation Land (NA-D-O) \$19,840 Building (NA-D1-O) \$151,165

Appeal from Joe Schuch was to request the land value to be lowered to \$16,480 and the building value to be lowered to \$144,172. His reasons for appealing were that he has not made any renovations to his home since he bought it in 2020, the last couple years we have seen a giant bubble of real estate expand and it appears this bubble of inflated real estate will pop soon. And he does not believe he could sell his home for the new assessed value of \$171,005 due to the fact that he is having major structural issues. Motion Wenck, seconded Maxwell on parcel 270.25.09.009 to leave the assessed value for the land at \$19,840 and the building value at \$151,165 for a total assessed value of \$171,005. Upon roll call vote; all in favor. No change made.

#2022.12 Parcel #270.70.00.401

Owner not present

Lot 1 in Tr 4 Hsbg – Green Meadows Addition CJB Townhomes LLC / Charles Benson

321 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC): \$6,579 Building (NA-DC2): \$134,933

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.47% increase in property value. Motion Anez, seconded Wenck on parcel 270.70.00.401 to leave the assessed value for land at \$6,579 and to leave the building value at \$134,933 for a total assessed value at \$141,512. Upon roll call vote; all in favor. No change made.

#2022.13 Parcel #270.70.00.402

Owner not present

Lot 2 in Tr 4 - Hsbg – Green Meadows Addition

CJB Townhomes LLC / Charles Benson

317 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,507

Building (NA-DC2) \$134,568

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.93% increase in property value. Motion Kindt, seconded Maxwell on parcel 270.70.00.402 to leave the assessed value for land at \$6,507 and to leave the building value at \$134,568 for a total assessed value at \$141,075. Upon roll call vote; all in favor. No change made.

#2022.14 Parcel #27

Parcel #270.70.00.403

Owner not present

Lot 3 in Tr 4 - Hsbg – Green Meadows Addition

CJB Townhomes LLC / Charles Benson

313 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,546

Building (NA-DC2) \$134,933

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.89% increase in property value. Motion Heerde, seconded Maxwell on parcel 270.70.00.403 to

leave the assessed value for land at \$6,546 and to leave the building value at \$134,933 for a total assessed value at \$141,479. Upon roll call vote; all in favor. No change made.

#2022.15 **Parcel #270.70.00.404**

Owner not present

Lot 4 in Tr 4 - Hsbg – Green Meadows Addition

CJB Townhomes LLC / Charles Benson

307 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,562

Building (NA-DC2) \$134,933

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.91% increase in property value. Motion Wenck, seconded Maxwell on parcel 270.70.00.404 to leave the assessed value for land at \$6,562 and to leave the building value at \$134,933 for a total assessed value at \$141,495. Upon roll call vote; all in favor. No change made.

#2022.16

Parcel 270.70.00.405 Owner not present Lot 5 in Tr 4 - Hsbg – Green Meadows Addition

CJB Townhomes LLC / Charles Benson

303 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,552

Building (NA-DC2) \$134,369

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.95% increase in property value. Motion Maxwell, seconded Heerde on parcel 270.70.00.405 to leave the assessed value for land at \$6,552 and to leave the building value at \$134,369 for a total assessed value at \$140,921. Upon roll call vote; all in favor. No change made.

#2022.17

Parcel 270.70.00.406

Owner not present

Lot 6 in Tr 4 - Hsbg - Green Meadows Addition

CJB Townhomes LLC / Charles Benson

319 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,603

Building (NA-DC2) \$134,933

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.95% increase in property value. Motion Tank, seconded Maxwell on parcel 270.70.00.406 to leave the assessed value for land at \$6,603 and to leave the building value at \$134,933 for a total assessed value at \$141,536. Upon roll call vote; all in favor. No change made.

#2022.18

Parcel 270.70.00.407

Owner not present

Lot 7 in Tr 4 - Hsbg – Green Meadows Addition

CJB Townhomes LLC / Charles Benson

315 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,575

Building (NA-DC2) \$134,933

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.92% increase in property value. Motion Wenck, seconded Maxwell on parcel 270.70.00.407 to leave the assessed value for land at \$6,575 and to leave the building value at \$134,933 for a total assessed value at \$141,508. Upon roll call vote; all in favor. No change made.

#2022.19 Parcel 270.70.408

Owner not present

Lot 9 in Tr 4 - Hsbg – Green Meadows Addition CJB Townhomes LLC / Charles Benson 311 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,549

Building (NA-DC2) \$134,369

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.30% increase in property value. Motion Anez, seconded Wenck on parcel 270.70.00.408 to leave the assessed value for land at \$6549 and to leave the building value at \$134,369 for a total assessed value at \$140,918. Upon roll call vote; all in favor. No change made.

#2022.20

Parcel 270.70.00.409

Owner not present

Lot 9 in Tr 4 - Hsbg – Green Meadows Addition

CJB Townhomes LLC / Charles Benson

305 Honeysuckle Drive Harrisburg SD 57032

No Change - Current Valuation Land (NA-DC) \$6,555

Building (NA-DC2) \$134,369

Appeal from CJB Townhomes requesting the building value to be lowered to \$104,500 due to 48.31% increase in property value. Motion Maxwell, seconded Heerde on parcel 270.70.00.409 to leave the assessed value for land at \$6555 and to leave the building value at \$134,369 for a total assessed value at \$140,924. Upon roll call vote; all in favor. No change made.

Motion Wenck, seconded Maxwell to accept the assessment roll with the amended valuations listed above.

Motion Tank, seconded Maxwell to adjourn at 6:54 pm.

Mary McClung, Clerk of City of Harrisburg Local Equalization Board