

City of Harrisburg Local Board of Equalization
Meeting Minutes
March 20, 2017

The Harrisburg City Council acting as a Local Board of Equalization, met in session Monday, March 20th, 2017, at 6:00 p.m. at the Liberty School Board Room, 200 E Willow Street, Harrisburg, South Dakota. Present were Mayor Julie Burke-Van Luvanee, Ryan Olson, Ryan Berg, Allison Sanderson and Ryan Wolbrink. Also present was Michael Christopherson representing the Harrisburg School Board on the Local Board of Equalization. Others in attendance were Andrew Pietrus, Harrisburg City Administrator and Mary McClung, Clerk. All motions were by roll call vote and approved unanimously by those members present unless otherwise indicated.

- #1) **Parcel #270.16.09.012:** Lot 12, Block 9, Harvest Acres Addition
Owner Not Present: Todd and Holly Jacobson
202 W Maple Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$27,770 Buildings (NA-D1-O): \$299,540

Administrative Error Correction – Motion Wolbrink on Parcel 270.16.09.012 for Todd and Holly Jacobson at 202 W Maple Street to leave the assessed value for land at \$27,770 and to change the building value to \$269,960 for a total assessed value of \$297,730, seconded Olson.

- #2) **Parcel #270.20.05.006:** Thorsons Add Lot 6 & N1/2 Vac Alley Blk 5
Owner Not Present: Vernon Lohrman
201 Main Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$15,840 Buildings (NA-D1-O): \$58,880

Administrative Error (previous 1.5 story changed to 1 story with Attic) Motion Burke – Van Luvanee on Parcel 270.20.05.006 for Vernon and Marlyce Lohrman at 201 Main Street to leave the assessed value for land at \$15,840 and to change the building value to \$46,950 for a total assessed value of \$62,790, seconded Berg.

- #3) **Parcel #270.70.01.009A:** Lot 9A, Block 1, Green Meadows Addition
Owner Present: Daniel J. Brake
406 S Shebal Avenue
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$35,580 Buildings (NA-D1-O): \$255,870

Mr. Brake is appealing the Total Assessment valuation of said property versus comparable and surrounding property values. He provided documentation for his appeal of lowering the building valuation to \$236,702. Motion Burke – Van Luvanee on Parcel 270.70.01.009A for Daniel J Brake at 406 S Shebal Avenue to leave the assessed value for land at \$35,580 and to leave the building value at \$255,870 for a total assessed value of \$291,450, seconded Wolbrink.

- #4) **Parcel #270.58.05.004:** Lot 4 & N 10' Lot 5, Block 5 Harrisburg Homesites Addition
Owner Present: James Coburn
400 Troy Avenue
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$32,850 Buildings (NA-D1-O): \$298,910

Mr. and Mrs. Coburn confirmed that their home is 2 bedroom 2 bath with an unfinished lower level and had their home appraised by an independent appraiser in order to get a second mortgage, that valuation was \$257,000 and is what they are asking it be changed to. Motion Burke – Van Luvanee on Parcel 270.58.05.004 for James Coburn at 400 Troy Avenue to leave the assessed value for land at \$32,850 and to change the building value to \$242,150 for a total assessed value of \$275,000, seconded Christopherson.

#5) **Parcel #270.56.00.2100:** Tract 21 Industrial Park Add
Owner Present: Gary Sperber – Sperber Holdings LLC
300 Industrial Drive
Harrisburg, SD 57032

Current Valuation: Land (NA-DC): \$179,690 Buildings (NA-DC2): \$4,294,530

Mr. Sperber stated that the county board had lowered the assessed value in 2016 to \$2,490,000 and this current reassessment is unreasonable. Assessor's reassessment for 2017 is for a total of \$4,474,220. Motion Wolbrink on Parcel 270.56.00.2100 for Sperber Holdings LLC at 300 Industrial Drive to leave the assessed value for land at \$179,690 and to change the building value to \$2,490,000 for a total assessed value of \$2,669,690, seconded Sanderson.

#6) **Parcel #270.45.04.006:** Lot 6, Block 4 Scenic Meadows
New Owner Present: Kevin Larson (New Owner) Mark Randall (Previous Owner)
902 E Maple Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$24,010 Buildings (NA-D1-O): \$126,350

Mr. Larson provided paperwork for his purchase price of this property on March 2, 2017 at \$130,000. Motion Burke – Van Luvanee on Parcel 270.45.04.006 for Kevin Larson at 902 E Maple Street to leave the assessed value for land at \$24,010 and to change the building value to \$119,990 for a total assessed value of \$144,000, seconded Olson.

#7) **Parcel #270.16.07.005:** Lot 5, Block 7 Harvest Acres Addition
Owner Present: Jeffery Petersen
203 W Maple Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$29,170 Buildings (NA-D1-O): \$230,780

Mr. Peterson is appealing his assessment and is asking it to be lowered as it seems properties adjacent and nearby are disproportionate considering that the properties are quite similar in size and structure. Motion Wolbrink on Parcel 270.16.07.005 for Jeffery Petersen at 203 W Maple Street to leave the assessed value for land at \$29,170 and to change the building value to \$216,507 for a total assessed value of \$245,677, seconded Olson.

#8) **Parcel #270.70.14.003A:** Lot 3, Block 14 Green Meadows Addition
Owner Present: Yuliya Silchuk
408 Cypress Circle
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$17,800 Buildings (NA-D1-O): \$112,550

Silchuk is requesting that her land and structure valuation assessment be lowered as this property was purchased as affordable housing through Habitat for Humanity. Motion Berg on Parcel 270.70.14.003A for Yuliya Silchuk at 408 Cypress Circle to change the assessed value for land to \$15,300 and to leave the building value at \$112,550 for a total assessed value of \$127,850, seconded Olson.

#9) **Parcel #270.58.18.005:** Lot 5, Block 18 Harrisburg Homesites 6th Addition
Owner Not Present: TJ and Chelsie Miller
706 St Gregory Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$25,940 Buildings (NA-D1-O): \$129,880

Received a written request on March 17, 2017 from Mr. Miller that he was withdrawing their appeal. Motion Christopherson on Parcel 270.58.18.005 for TJ and Chelsie Miller at 706 St. Gregory Street to leave the assessed value for land at \$25,940 and to leave the building value at \$129,880 for a total assessed value of \$155,820, seconded Olson.

#10) **Parcel #270.70.01.013:** Lot 13, Block 1 Green Meadows Addition
Owner Present: Patrick and Jami Robbins
306 S. Shebal Avenue
Harrisburg, SD 57032

Current Valuation: Land (NA-D): \$35,220 Buildings (NA-D1): \$235,200

Mr. Robbins requested the valuation be lowered to a total of \$230,000 equivalent to the appraisal completed in December 2016 when they purchased the home. Assessor's recommendation due to a changed grade on structure is for a total of \$251,210. Motion Wolbrink on Parcel 270.70.01.013 for Patrick and Jami Robbins at 306 S Shebal Avenue to leave the assessed value for land at \$35,220 and to change the building value to \$215,990 for a total assessed value of \$251,210, seconded Burke – Van Luvanee.

#11) **Parcel #270.76.01.003:** Lot 3, Block 1 Harrisburg Furniture Barn Addition
Owner Representative Mitch Quien – Quien Rental Properties
(Darin Corcoran) Present 106 W. Willow Street
left prior to being heard: Harrisburg, SD 57032

Current Valuation: Land (NA-DC): \$110,130 Buildings (NA-DC2): \$537,170

Property requesting the valuations be lowered, as they paid \$215,000 for property in 2011. Motion Wolbrink on Parcel 270.76.01.003 for Quien Rental Properties at 106 W Willow Street to leave the assessed value for land at \$110,130 and to change the building value to \$301,725 for a total assessed value of \$411,855, seconded Berg.

#12) **Parcel #270.40.00.047:** Lot 47 & W 25' of Lot 48 Sunrise Addition
Owner Not Present: Randy & Cresa Voss
707 E. Elm Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$27,900 Buildings (NA-D1-O): \$148,100

Property owner requested valuation be lowered as home was assessed by view of the exterior only and compared to another home that is 15 years newer. They do not believe that if they were to sell their house today that they would receive the new assessed value of \$176,000. Motion Wolbrink on Parcel 270.40.00.047 for Randy and Cresa Voss at 707 E Elm Street to leave the assessed value for land at \$27,900 and to leave the building value at \$148,100 for a total assessed value of \$176,000, seconded Sanderson.

#13) **Parcel #270.70.00.T13A:** Tract 13A – NE ¼ Green Meadows Addition
Owner Present: Rosco's Ranch Properties LLC
1105 Honeysuckle Drive
Harrisburg, SD 57032

Current Valuation: Land (NA-DC): \$138,720 Buildings (NA-DC2): \$1,675,520

John Everist provided background and comparable property assessments for review, feels that the new valuation is disproportionate with use and location. Motion Wolbrink on Parcel 270.70.00.T13A for Rosco's Ranch Properties LLC at 1105 Honeysuckle Drive to leave the assessed value for land at \$138,720 and to change the building value to \$1,182,000 for a total assessed value of \$1,320,720, seconded Burke – Van Luvanee.

#14) **Parcel #270.70.00.T13D:** Tract 13D Green Meadows Addition
Owner Present: JHT II LLC %John Everist
1107 Honeysuckle Drive
Harrisburg, SD 57032

Current Valuation: Land (NA-DC): \$189,410 Buildings (NA-DC2): \$3,125,240

John Everist provided background and comparable property assessments for review, fees that the new assessment valuation is disproportionate with use and location. Motion Wolbrink on Parcel 270.70.00.T13D for JHT II LLC at 1107 Honeysuckle Drive to leave the assessed value for land at \$189,410 and to change the building value to \$2,088,590 for a total assessed value of \$2,278,000, seconded Burke – Van Luvanee.

#15) **Parcel #270.56.00.1900:** NW ¼ - Tract 19 *Except Harrisburg Storage Condominiums Hsbg
Owner Not Present: Industrial Park (226 Prospect Street)
New Century Land LLC
1 Enterprise Street
Harrisburg, SD 57032

Current Valuation: Land (NA-DC): \$47,830 Buildings (NA-DC2): \$196,020

Appeal states that this parcel was originally shared by the adjoining condo owners and taxed as a portion of their ownership of condo(not as an individual parcel) Assessor changed it to a separate, taxed parcel, now parcel is taxed in name of non-condo owner but taxes are due from condo owners.
Motion Burke – Van Luvanee on Parcel 270.56.00.1900 for New Century Land LLC at 1 Enterprise Street to change the assessed value for land to \$0 and to change the building value to \$0 for a total assessed value of \$0, seconded Christopherson.

#16) **Parcel #270.45.05.002:** Lot 2, Block 5 Scenic Meadows Addition
Owner Not Present: Scottsdale Holding Unic (Diane Grave)
803 E Maple Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$24,000 Buildings (NA-D1-O): \$111,080

No appeal form received. No action taken

#17) **Parcel #270.55.02.002:** Lots 1 & 2 NW ¼-2 99 50 *Ex Parts Sold in the Green Meadows Addition
Representative (Joan Franken) Costello Investments LLC
Present: PO Box 2238
Sioux Falls, SD 57101

Current Valuation: Land (NA-DC): \$498,750

Reason for appeal, the total acres that the county has on file and the total acres that Costello has for parcel do not match and the value is excessive. Motion Burke – Van Luvanee on Parcel 270.55.02.002 for Costello Investments LLC for lots 1 & 2 NE ¼ - 2 99 50 *Ex parts sold in Green Meadows Addition to change the assessed value for land to \$430,927 for a total assessed value of \$430,927, seconded Berg.

#18) **Parcel #270.70.16.001:** Lot 1 Block 16 Green Meadows Addition
Representative (Joan Franken) Drexel Place Limited Partnership
Present: PO Box 2238
Sioux Falls, SD 57101

Current Valuation: Land (NA-DC): \$227,880 Buildings (NA-DC2): \$2,175,200

Franken and Lincoln County Assessors recommend using the income approach to value based on the fact that this property is an affordable housing unit with restricted rents. Motion Burke – Van Luvanee on Parcel 270.70.16.001 for Drexel Place Limited Partnership, lot 1 block 16 Green Meadows Addition to leave the assessed value for land at \$227,880 and to change the building value to \$2,058,511 for a total assessed value of \$2,286,391, seconded Berg.

#19) **Parcel #270.70.00.200B:** Tract 2B Green Meadows Addition
Representative (Joan Franken) Hunters Gate Ltd Partnership
Present: PO Box 2238
Sioux Falls, SD 57101

Current Valuation: Land (NA-DC): \$177,070 Buildings (NA-DC2): \$1,860,660

Franken and Lincoln County Assessors recommend using the income approach to value based on the fact that this property is an affordable housing unit with restricted rents. Motion Olson on Parcel 270.70.00.200B for Hunters Gate Ltd Partnership, Tract 2B Green Meadows Addition to leave the assessed value for land at \$177,070 and to change the building value to \$726,366 for a total assessed value of \$903,436, seconded Sanderson.

#20) **Parcel #270.70.00.200A:** Tract 2A Green Meadows Addition
Representative (Joan Franken) Hunters Gate Ltd Partnership
Present: PO Box 2238
Sioux Falls, SD 57101

Current Valuation: Land (NA-DC): \$176,800 Buildings (NA-DC2): \$1,656,030

Franken and Lincoln County Assessors recommend using the income approach to value based on the fact that this property is an affordable housing unit with restricted rents. Motion Olson Parcel 270.70.00.200A for Hunters Gate Ltd Partnership, Tract 2A Green Meadows Addition to leave the assessed value for land at \$176,800 and to change the building value to \$726,636 for a total assessed value of \$903,436, seconded Sanderson.

#21) **Parcel #270.58.05.018:** Lot 18 Block 5 Harrisburg Homesites Addition
Owners Present: Christopher & Heather Mathis
507 Coyote Street
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$31,470 Buildings (NA-D1-O): \$167,620

Christopher and Heather Mathis were present and requested that their appeal be withdrawn. Motion Wolbrink on Parcel 270.58.05.018 for Christopher and Heather Mathis at 507 Coyote Street to leave the assessed value for land at \$31,470 and to leave the building value at \$167,620 for a total assessed value of \$199,090, seconded Berg.

#22) **Parcel #270.70.14.005B:** Lot 5 Block 14 Green Meadows Addition
Owner Present: Judy M. Eisenlohr
413 Cypress Circle
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$28,010.00 Buildings (NA-D1-O): \$109,350.00

Judy Eisenlohr was present to appeal her total assessment, feels lot is valued too high and that lot next to her home was purchased by Habitat for Humanity for \$13,330 and this location is low income geared. Motion Wolbrink on Parcel 270.70.14.005B for Judy M. Eisenlohr at 413 Cypress Circle to change the assessed value for land to \$18,150 and to leave the building value at \$109,350 for a total assessed value of \$127,500, seconded Olson.

#23) **Parcel #270.70.14.007A:** Lot 7A Block 14 Green Meadows Addition
Owner Present: Rebecca Hurley
407 Cypress Circle
Harrisburg, SD 57032

Current Valuation: Land (NA-D-O): \$17,600 Buildings (NA-D1-O): \$97,290

Rebecca Hurley was present to appeal that her lot was assessed to high as the lot next to hers was purchased by Habitat for Humanity for \$13,000 and her lot is one half the size. Motion Berg on Parcel 270.70.14.007A for Rebecca Hurley at 407 Cypress Circle to change the assessed value for land to \$15,130 and to leave the building value at \$97,290 for a total assessed value of \$112,420, seconded Sanderson.

Motion Olson to accept the assessment roll with the amended amounts listed above, seconded Christopherson.

Motion Olson to adjourn at 9:15 pm, seconded Berg.

Mary McClung, Clerk of Harrisburg Local Equalization Board