

Canosia Township

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Duluth, Minnesota 55811
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Town Board: Chair Kevin L. Comnick, Supervisor Kurt Brooks, Supervisor Daniel J. Golen
Clerk Susan Krasaway, Treasurer Cheryl Borndal

Local Board of Appeal & Equalization (LBAE) Minutes

April 25, 2019

The Board of Appeal & Equalization met on Thursday, April 25, 2019, in the Canosia Town Hall. Chair Comnick called the meeting to order at 10 a.m. and reviewed the purpose of the meeting: to hear resident concerns regarding their 2020 market valuations and property classifications.

ATTENDING: Chair Kevin Comnick, Supervisor Kurt Brooks, Supervisor Dan Golen, Clerk Susan Krasaway, and appraisers Mason Couvier and Ryan Suave from the County Assessor's office.

Agenda: Motion by Brooks, seconded by Golen, to approve the agenda as written. Motion carried unanimously.

Introductory Remarks: The county explained that as part of the 2019 assessment (for taxes payable in 2020) all township properties were subjected to an upward adjustment to ensure Canosia fell within the 90-105% median sales ratio required by the Minnesota Department of Revenue. Across the board, building values were increased 8% for properties on Pike Lake and 9% for those off-lake.

Seven people appeared in person to appeal their market valuation or property classification; several others contacted the county or township ahead of time. The action taken on individual parcels is detailed in the SLC spreadsheet attached to the official meeting minutes and summarized below:

Gloria Wilt (5017 Schultz Rd.): Motion by Comnick, seconded by Golen, to have county appraiser Ryan Sauve revisit the property on Monday to determine whether the valuation is correct. *Discussion:* Wilt's building value went up by the 9% discussed above; she does not believe it is worth that much. The property was appraised two years ago, so Sauve felt the information on record is likely still valid. Motion carried unanimously, 3 - 0.

David Kehtel (280-0011-00700): Motion by Brooks, seconded by Golen, to reduce the building value by \$4,500 on Kehtel's 40-acre hunting parcel to reflect that Kehtel used salvaged materials instead of new materials to construct portions of the cabin. Motion carried unanimously, 3 - 0. For future assessment consideration, Sauve will visit the 40-acre property at some point this spring/summer to confirm the quality of the land.

Amanda Bowman (5758 Old Miller Trunk Hwy): Motion by Brooks, seconded by Comnick, to reduce the total valuation by \$44,200. *Discussion:* Bowman purchased the foreclosure property two months ago for \$247,000; Sauve explained that foreclosures are not considered "good sales" for valuation purposes. However, he revisited the property yesterday and felt the correct valuation should be the \$300,800 instead of the original estimated market value (EMV) of \$345,500. Motion carried unanimously, 3-0.

Landon Carlberg Property (280-0050-00480, former trailer court): Motion by Brooks, seconded by Golen, to make no change to the property valuation. *Discussion:* the board was able to clarify that although the sewer

service has been shut off for this property, the property is still appraised based on the presence and availability of a sewer services at the location; that is why there is a sewer notation on the valuation notice. Motion carried unanimously, 3 – 0.

Duane Kyrola (various parcels): Motion by Connick, seconded by Brooks, to reduce the value of Kyrola's multiple properties as indicated on the county spreadsheet by a total of \$29,300. *Discussion:* many of Kyrola's parcels once previously had no road access which had allowed for a 20% reduction on their valuation. However, Kyrola recently purchased a contiguous parcel with road access on Industrial Rd. Therefore, the road access factor tag was removed from all properties and the values correctly re-increased by 20%. However, some of the properties went up even a larger percentage, which the board did not feel was reasonable. For all but one of the properties, the board reduced the increase to 20%. The remaining property had a justifiable increase of 30% (reduced from the original EMV increase of 39%). Motion carried unanimously, 3 – 0.

Dan Gunderson (5607 Castle Rd): Motion by Connick, seconded by Brooks, to make no change to Gunderson's property valuation. *Discussion:* In response to Gunderson's questions, the board explained about the frequency of assessments and the blanket assessments made this year to meet the median home sale ratio dictated by the state. Motion carried unanimously, 3 – 0.

Roger Anderson (6000 S. Pike Lake Rd): Motion by Connick, seconded by Brooks, to reduce Anderson's building value by \$46,100 to reflect that the new home construction is only 15% complete rather than the originally determined 25% complete. Motion carried unanimously, 3 – 0.

Linda Farrell, written appeal (5887 S. Pike Lake Rd): Motion by Connick, seconded by Golen, to have county appraiser Ryan Sauve revisit the property on Monday to determine whether the valuation is correct. Motion carried unanimously, 3 – 0.

Troy & Heather Tyrell, written appeal (5388 Martin Rd): Motion by Brooks, seconded by Connick, to make no change to the property valuation for 5388 Martin Rd. *Discussion:* the current EMV is well below what the Tyrell's paid for the house in 2018. Motion carried unanimously, 3 – 0.

The County also met with three residents prior to the meeting and the board took the following actions based on the appraiser's recommendations:

Ricky Olson (280-0012-00895): Motion by Brooks, seconded by Connick, to remove the Rural Vacant tag from the property and change the classification to Managed Forest. Motion carried unanimously, 3 – 0.

David Hedin (5813 S. Pike Lake Rd): Motion by Connick, seconded by Brooks, to lower the valuation by \$26,900 to correct inaccuracies confirmed during a re-inspection yesterday. Motion carried unanimously, 3 – 0.

Bruce Iverson (5610 Industrial Rd): Motion by Connick, seconded by Brooks, to lower the valuation by \$5,700 as recommended after the county's recent re-inspection. Motion carried unanimously, 3 – 0.

Meeting Recessed: Motion by Brooks, seconded by Connick, to recess the meeting at 12:13 p.m. with plans to reconvene Monday, April 29, at 6 p.m. to discuss and vote on Sauve's findings from the Monday re-inspections. Motion carried unanimously, 3 – 0.

Reconvened LBAE
April 29, 2019

Attending: Supervisors Golen, Brooks and Connick, Clerk Susan Krasaway, and County Appraiser Ryan Sauve

Gloria Wilt (5017 Schultz Rd): Motion by Connick, seconded by Brooks, to make no change to the Wilt valuation. *Discussion:* Sauve reexamined the property today and found that all structures were sound and the land was correctly valued as well. Motion carried unanimously, 3-0.

Linda Farrell, written appeal (5887 S. Pike Lake Rd): Motion by Golen, seconded by Brooks, to lower the building valuation on the Farrell property by \$28,800. *Discussion:* Sauve visited the property today and confirmed that the MLS had incorrect information about the property (e.g. too many bathrooms, a non-existent second kitchen) that had led to a higher valuation. Motion carried unanimously, 3 – 0.

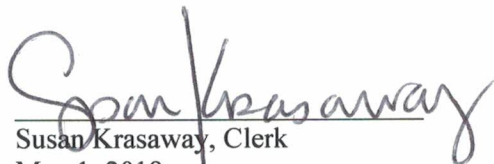
In total, the Board of Appeal & Equalization made adjustments totaling -\$185,500. The total EMV for Canosia is \$265,077,300.


The clerk will send letters to all property owners affected once she receives the County spreadsheet from Sauve.

Motion by Connick, seconded by Brooks, to adjourn the meeting at 6:06 p.m.

Respectfully submitted,

APPROVED:


Susan Krasaway, Clerk
May 1, 2019


Kevin L. Connick, Chair
May 1, 2019



Record of Appeals to 2019 Local Board of Appeal and Equalization

City/Town: TOWN OF CANOSIA

Total EMV:	265,077,300
Total Value Change	-185,500
Percentage Change:	-0.07%

Opening Date:	04/24/19
Reconvene Date:	
2nd Reconvene:	
Appeals:	16
Bd Changes:	10

Clerk email:	canosiatownship@yahoo.com	
Form entry done by:	RJS	
Meeting is open book?	N	

Appeal Number	Parcel Number xxx-xxxx-xxxx	Property Owner Name Taxpayer Appeal Code AR-Assessor Recommendation	Present Assessment				Board Action				Explanation for Change	EMV change						
			Rec	Class	HS	Total	Rec	Class	HS	Total								
1	280-0090-00020	Name: HEDIN DAVID E	1	203	1	139,600	351,200	490,800	0	1	203	1	139,600	324,400	464,000	Reduce value from \$535,100 to \$508200 after reinspection	-26,900	
		Taxpayer: HEDIN DAVID & KATHY	2	151	0	400	43,900	44,300	0	2	151	0	400	43,800	44,200		Apr Init	
		Appeal Code: 5813 S PIKE LAKE RD DULUTH MN 55811															RJS	
		AR-Assessor Recommendation															Clerical change?	
Total:						140,000	395,100	535,100	0	NC?		Total:	140,000	368,200	508,200	0	Disposition Code	1-Board Action
2	280-0057-00290	Name: WOLLUM JOSHUA	1	201	1	44,400	300,600	345,000	0	1	201	1	44,400	256,400	300,800	Reduce value from \$345000 to \$300800	-44,200	
		Taxpayer: WOLLUM JOSHUA & BOWMAN AMANDA															Apr Init	
		Appeal Code: 5758 OLD MILLER TRUNK HWY DULUTH MN 55811															RJS	
		AR-Assessor															Clerical change?	
Total:						44,400	300,600	345,000	0	NC?		Total:	44,400	256,400	300,800	0	Disposition Code	1-Board Action
3	280-0013-00781	Name: IVERSON BRUCE A ETAL	1	201	1	61,600	319,500	381,100	0	1	201	1	61,600	313,800	375,400	Reduce value from \$381100 to \$375400	-5,700	
		Taxpayer: IVERSON BRUCE A & PERIANN R															Apr Init	
		Appeal Code: 5610 INDUSTRIAL RD DULUTH MN 55811															RJS	
		AR-Assessor															Clerical change?	
Total:						61,600	319,500	381,100	0	NC?		Total:	61,600	313,800	375,400	0	Disposition Code	1-Board Action
4	280-0110-00050	Name: FARRELL LINDA	1	201	1	105,100	315,800	420,900	0	1	201	1	105,100	287,000	392,100	Reduce value from \$420,900 to \$392,100	-28,800	
		Taxpayer: FARRELL LINDA															Apr Init	
		Appeal Code: 5887 S PIKE LAKE RD DULUTH MN 55811															RJS	
		W-In Writing															Clerical change?	
Total:						105,100	315,800	420,900	0	NC?		Total:	105,100	287,000	392,100	0	Disposition Code	1-Board Action
5	280-0012-00895	Name: OLSON RICKY J	1	207	0	43,300	400	43,700	0	1	112	0	84,900	400	85,300	changed class code. All value should go to 112	0	
		Taxpayer: OLSON JOHN H & KAY	2	112	0	41,600	0	41,600	0								Apr Init	
		Appeal Code: 4900 LOCKWOOD LN DULUTH MN 55803															RJS	
		AR-Assessor															Clerical change?	
Total:						84,900	400	85,300	0	NC?		Total:	84,900	400	85,300	0	Disposition Code	1-Board Action
6	280-0010-00420	Name: WILT GLORIA J	1	201	1	58,300	174,700	233,000	0	1	201	1	58,300	174,700	233,000	Recommending no change after reinspection	0	
		Taxpayer: WILT GLORIA J	2	111	0	62,100	0	62,100	0	2	111	0	62,100	0	62,100		Apr Init	
		Appeal Code: 5017 SCHULTZ RD DULUTH MN 55803															MJC	
		P-Proper															Clerical change?	
Total:						120,400	174,700	295,100	0	NC?	Y	Total:	120,400	174,700	295,100	0	Disposition Code	3-County Inspect
7	280-0011-00700	Name: KEHTEL CHESTER ETAL	1	151	0	21,600	30,400	52,000	0	1	151	0	21,600	25,900	47,500	lowered era due to the use of repurposed materials on the shack. Owner requests physical land inspection	-4,500	
		Taxpayer: KEHTEL DAVID W	2	111	0	25,800	0	25,800	0	2	111	0	25,800	0	25,800		Apr Init	
		Appeal Code: 5882 KEHTEL RD DULUTH MN 55811															MJC	
		P-Proper															Clerical change?	
Total:						47,400	30,400	77,800	0	NC?		Total:	47,400	25,900	73,300	0	Disposition Code	1-Board Action

Appeal Number	Parcel Number xxx-xxxx-xxxx	Property Owner	Present Assessment							Board Action							Explanation for Change	EMV change			
			Rec	Class	HS	Land	Bldg	Total	New Imp	Rec	Class	HS	Land	Bldg	Total	New Imp					
8	280-0050-00480	Name	CARLBERG LONDON DEAN	1	201	1	9,200	700	9,900	0	1	201	1	9,200	700	9,900	0	No Change	0		
		Taxpayer	D & R PROPERTIES																	Apr Init	
		Appeal Code	ATTN: LONDON CARLBERG 5841 SPRUCE LANE DULUTH MN 55811																		MJC
		P-Proner																		Clerical change?	
		Total:				9,200	700	9,900	0	NC?	Y	Total:	9,200	700	9,900	0	Disposition Code	1-Board Action			
9	280-0013-00570	Name	KYROLA DUANE A	1	112	0	48,500	0	48,500	0	1	112	0	46,100	0	46,100	0	board reduced by 5%	-2,400		
		Taxpayer	KYROLA DUANE A & BARBARA J																	Apr Init	
		Appeal Code	5942 LAVAQUE RD DULUTH MN 55803																		MJC
		P-Proner																		Clerical change?	
		Total:				48,500	0	48,500	0	NC?		Total:	46,100	0	46,100	0	Disposition Code	1-Board Action			
10	280-0013-00630	Name	KYROLA DUANE A	1	112	0	254,400	0	254,400	0	1	112	0	232,800	0	232,800	0	board reduced by 9%	-21,600		
		Taxpayer	KYROLA DUANE A & BARBARA J																	Apr Init	
		Appeal Code	5942 LAVAQUE RD DULUTH MN 55803																		MJC
		P-Proner																		Clerical change?	
		Total:				254,400	0	254,400	0	NC?		Total:	232,800	0	232,800	0	Disposition Code	1-Board Action			
11	280-0013-00680	Name	KYROLA DUANE A	1	112	0	55,100	0	55,100	0	1	112	0	52,400	0	52,400	0	board reduced by 5%	-2,700		
		Taxpayer	KYROLA DUANE A & BARBARA J																	Apr Init	
		Appeal Code	5942 LAVAQUE RD DULUTH MN 55803																		MJC
		P-Proner																		Clerical change?	
		Total:				55,100	0	55,100	0	NC?		Total:	52,400	0	52,400	0	Disposition Code	1-Board Action			
12	280-0015-00700	Name	KYROLA DUANE A	1	112	0	17,700	0	17,700	0	1	112	0	17,700	0	17,700	0	No Change	0		
		Taxpayer	KYROLA DUANE A & BARBARA J																	Apr Init	
		Appeal Code	5942 LAVAQUE RD DULUTH MN 55803																		MJC
		P-Proner																		Clerical change?	
		Total:				17,700	0	17,700	0	NC?	Y	Total:	17,700	0	17,700	0	Disposition Code	1-Board Action			
13	280-0015-00710	Name	KYROLA DUANE A	1	112	0	53,200	0	53,200	0	1	112	0	50,600	0	50,600	0	board reduced by 5%	-2,600		
		Taxpayer	KYROLA DUANE A & BARBARA J																	Apr Init	
		Appeal Code	5942 LAVAQUE RD DULUTH MN 55803																		MJC
		P-Proner																		Clerical change?	
		Total:				53,200	0	53,200	0	NC?		Total:	50,600	0	50,600	0	Disposition Code	1-Board Action			
14	280-0012-00250	Name	GUNDERSON DANIEL	1	201	1	36,500	304,100	340,600	0	1	201	1	36,500	304,100	340,600	0	No Change	0		
		Taxpayer	GUNDERSON DANIEL & MELANIE	2	111	0	30,900	0	30,900	0	2	111	0	30,900	0	30,900	0			Apr Init	
		Appeal Code	5607 CASTLE RD DULUTH MN 55803-8437																		MJC
		P-Proner																		Clerical change?	
		Total:				67,400	304,100	371,500	0	NC?	Y	Total:	67,400	304,100	371,500	0	Disposition Code	1-Board Action			
15	280-0020-00030	Name	ANDERSON ROGER	1	201	3	193,400	310,600	504,000	123,000	1	201	3	193,400	264,500	457,900	76,900	completion is 15% not 25%. New construction is \$76,900	-46,100		
		Taxpayer	ANDERSON ROGER & DIANNE																	Apr Init	
		Appeal Code	6000 S PIKE LAKE RD DULUTH MN 55811																		MJC
		P-Proner																		Clerical change?	
		Total:				193,400	310,600	504,000	123,000	NC?		Total:	193,400	264,500	457,900	76,900	Disposition Code	1-Board Action			

Appeal Number	Parcel Number xxx-xxxx-xxxxx	Property Owner	Present Assessment							Board Action							Explanation for Change	EMV change	
			Rec	Class	HS	Land	Bldg	Total	New Imp	Rec	Class	HS	Land	Bldg	Total	New Imp			
16	280-0030-00982	Name	TYRRELL TROY R	1	201	1	53,400	225,300	278,700	0	1	201	1	53,400	225,300	278,700	0	No Change	0
		Taxpayer	TYRRELL TROY R & HEATHER R																Apr Init
		Appeal Code	5388 MARTIN RD																MIC
		W-In Writing	DULUTH MN 55811																Clerical change?
		Total:					53,400	225,300	278,700	0	NC?	Y	Total:	53,400	225,300	278,700	0		Disposition Code
		Name																Apr Init	
		Taxpayer																Clerical change?	
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