**Local Board of Appeal & Equalization (LBAE) Minutes**

April 22, 2020

The Canosia Township Local Board of Appeal & Equalization met on Thursday, April 22, 2020. Due to the Covid-19 pandemic, the meeting was held virtually and only written appeals were accepted. **Attending**: Chair Kurt Brooks, Supervisor Kevin Comnick, Supervisor Dan Golen, Clerk Susan Krasaway and appraisers Ryan Suave and Sean Worthington from the County Assessor’s office.

Chair Brooks called the meeting to order at 10 a.m. and reviewed the purpose of the meeting: to review resident concerns regarding their 2021 market valuations and property classifications.

Agenda: Motion by Comnick, seconded by Brooks, to approve the agenda as written. Motion carried unanimously 3-0 via roll call vote (Brooks: aye, Comnick: aye, Golen: aye).

County Remarks: Sauve completed the LBAE certification form on behalf of the township. He also provided some background information on the changes that occurred in Canosia for assessment year 2020: Based on the 22 arm’s length sales that occurred in the 2019 sales study we had a median sales ratio of 89.2%. The Department of Revenue requires a median ratio between 90-105%. In order to bring the median ratio into compliance all properties on Pike Lake saw a 5% decrease in land value and a 5% decrease in building value; all properties not on Pike Lake saw a 3-5% increase on building value and 0-3% increase in land value depending on location.

In total, the board reviewed seven appeals, five of which were sent to the township and two that were sent to the county. The action taken on individual parcels is detailed in the SLC spreadsheet attached to the official meeting minutes and summarized below:

***Appeals Received by the Township***

**Rick Giswold (5821 Old Miller Trunk Hwy.):** Motion by Comnick, seconded by Brooks, to make no change to the property valuation. *Discussion:* Sauve contacted Giswold and explained the standard valuation increases; Sauve felt that Giswold’s main concerns were with increasing taxes, rather than the valuation of his property. He was encouraged to contact the County Auditor to express his concerns about taxes. Motion carried unanimously 3 – 0 via roll call vote (Brooks: aye, Comnick: aye, Golen: aye).

**Nancy Verhel (5089 Lockwood Ln):** Verhel’s classification was incorrectly changed from homestead to non-homestead in 2016. Sauve said there was no clear documentation on why this change was made. Before the meeting, he talked with Verhel and helped her begin the mandated application process to re-establish homestead classification. At this stage, the process is not within the Township’s control.

Motion by Brooks, seconded by Golen, to make no change to Verhel’s classification, with the caveat that the board believes it *should* be changed and they would rule in favor of doing so if the process were within their authority to do so. *Discussion*: the clerk will note this distinction on the LBAE resident letter. Sauve also informed Verhel how to apply for property tax abatement which can be retroactive for one year. Motion carried unanimously 3-0, via roll call vote (Brooks: aye, Comnick: aye, Golen: aye).

**Doreen & Jim Perrault (4846 Midway Rd):** Motion by Golen, seconded by Comnick, to lower the Perrault’s valuation by $30,200. *Discussion*: Prior to the meeting, Suave discussed the property and reviewed photos with Mrs. Perrault; based on that discussion he made found a handful of assumptions that needed to be updated or corrected. The Perraults also provided documentation from when their home was on the market for far less than their valuation and it did not sell. Motion carried unanimously 3-0, via roll call vote (Brooks: aye, Comnick: aye, Golen: aye).

**Richard & Gayle Ecklund (4886 McComber Rd.):** Motion by Comnick, seconded by Golen, to reduce the Ecklund’s valuation by $22,000. *Discussion*: Worthington was able to get a hold of the Ecklunds via phone during the meeting and discussed their property in detail. Based on this discussion, he learned they have a circular staircase, which typically results in a 5% reduction in improvement value due the inability to move furniture to/from the upper floor; he also corrected an assumption about the fireplace (gas). Motion carried unanimously 3 – 0 via roll call vote (Brooks: aye, Comnick: aye, Golen: aye).

**David Kehtel (5882 Kehtel Rd.):** Motion by Golen, seconded by Brooks, to make no change to the valuation. *Discussion:* Prior to the meeting, Sauve contacted Kehtel who was concerned about the lack of a “This Old House” exclsuion for his property. However, Sauve was able to explain that this exclusion has expired. He also discussed who to contact regarding questions about the disabled veteran benefits. Motion carried unanimously 3 – 0 via roll call vote (Brooks: aye, Comnick: aye, Golen: aye).

*Note:* Jim Kehtel (5396 Shady Ln) submitted a written appeal and then retracted it after talking with Sauve; Based on that discussion, Sauve was able to make some corrections and then send a new valuation notice within the necessary timeframe ahead of the meeting. Therefore, the appeal to the LBAE was no longer necessary.

***Appeals received by the County***

**Mike Dodge (5442 Midway Rd.):** Motion by Comnick, seconded by Brooks, to lower Dodge’s valuation by $16,100. *Discussion*: Prior to the meeting, Sauve discussed the property with Dodge and reviewed photos. Based on that discussion, Sauve found a few assumptions that needed correcting. Motion carried unanimously 3 – 0 via roll call vote (Brooks: aye, Comnick: aye, Golen: aye)

**Roger Anderson (6000 S. Pike Lake Rd)**: Motion by Comnick, seconded by Brooks, to reduce Anderson’s valuation by $174,300. *Discussion*: Prior to the meeting, Sauve talked with Anderson and learned about necessary corrections to the updated square footage, frontage and completion percentage. Motion carried unanimously 3 – 0 via roll call vote (Brooks: aye, Comnick: aye, Golen: aye) In total, the Board of Appeal & Equalization made four adjustments totaling -$242,600. The total Estimated Market Value for Canosia is $275,391,800.

The clerk will send results letters to all property owners who submitted appeals once she receives the County spreadsheet from Sauve. The board thanked Sauve and Worthington for all their upfront work and assistance.

Sauve also explained that the board has the option of only accepting written appeals next year as well, which is they will discuss next year.

Motion by Comnick, seconded by Brooks, to adjourn the meeting at 12:02 p.m.

Respectfully submitted, APPROVED:

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Susan Krasaway, Clerk Kurt Brooks, Chair
May 6, 2020 May 6, 2020