

City Council
Board of Review Continuation
Vergas Event Center and Zoom Id number 267-094-2170 (password 56587)
3:00 PM on Monday, April 24, 2023

1. Call to order
2. Board of Review
3. Adjournment

Table of Contents

2. Board of Review.....	3
-------------------------	---

City Council
Board of Review Continuation
Vergas Event Center and Zoom Id number 267-094-2170 (password 56587)
3:00 PM on Monday, April 24, 2023

2. Board of Review

Files Attached

- Local Board of Review Informatin 2023.pdf
- Vergas Sales.pdf
- 2023 Lake Amounts.pdf
- Bueide Information.pdf



**OTTER TAIL COUNTY
ASSESSOR**
LAND/PROPERTY SERVICES DIVISION
WWW.CO.OTTER-TAIL.MN.US

GOVERNMENT SERVICES CENTER
15 WEST FIR AVENUE
FERGUS FALLS, MN 56537

218-998-8010

Local Board of Review Information 2023:

Pre meeting responsibilities:

1. Certification form must be completed and is placed in the **2023 Board of Review** folder in the assessors shared drive under **2023 Certification Forms**. When all appeals have been completed, return the appeal listing and certification form to Heather.
2. A licensed assessor must fill out the Assessment Personnel section of certification form.
 - If there are two licensed assessor's at the LBAE, the assessor assigned to the jurisdiction will fill the certification form out.
3. Taxpayer "**Sign In**" sheet must be placed on table which will require the following information once LBAE begins:
 - Signature of taxpayer
 - All parcel numbers appealed by taxpayer
4. **LBAE Trained Member List** will be verified with the Town Board/City prior to start of meeting informing them of who is trained and when the training expires. The training roster is placed in the **2023 Board of Review** folder in the assessors shared drive.

General Assessment Information:

1. 2023 market values are based upon sales activity from 10-1-21 to 9-30-22.
2. The Minnesota Department of Revenue requires a median sales ratio of 90% to 105%.
3. Vanguard manual level increased **15%** countywide.
4. Lake rate changes (see 2023 Lake Rates).
5. Land value changes (2023 County-wide Land Changes)
6. Green Acres/Rural Preserve applied to land that exceeded **\$2000** per acre
7. For taxes payable in 2024, the first tier-value limit for ag went from \$1,890,000 to \$2,150,000.
8. Township/City changes (see 2023 Ratio Change)

Parcel_Number	House_Number	Address	Seller	Buyer	Sale_Date	M Adj_Sales_Amount	VCS_Value	Tax
82-000-99-0214-00	102	ALTONA AVE	DENNIS A MARTINSON ET AL	JESSE R & SAPPHIRE WATCHHORN	6/10/2022	0 242090.0	170600.0	0.5
82-000-99-0230-000	280	BENNETT RD	BRADLEY L & REBECCA R KING	JOHN & JULIE SIELING	3/31/2022	0 75000.0	62400.0	83.2
82-000-99-0149-000	220	BENNETT RD	JARON LAMMLE & ANTHONY HERSCH	ZACHARY FUGERE	4/27/2022	0 28024.0	24900.0	88.9
82-000-99-0132-000	281	HILL ST	MATTHEW W NELSON	LOGAN HARLUK	11/29/2021	0 153900.0	135300.0	87.9
82-000-99-0132-001	220	HILL ST W	JACQUELINE L BUERMANN ET AL	JORDAN & SETH GROSSMAN	5/20/2022	0 255000.0	204100.0	80.0
82-000-99-0114-000	210	HILL ST W	JORDAN T & JESSICA A PRIEM	JACQUELINE BUERMANN & JEROME AXTON	5/20/2022	0 315000.0	246100.0	78.1
82-000-99-0114-000	260	LINDEN ST E	LOGAN M DAHLGREN	DILLON OEN & JENNY COLLINS	9/23/2022	0 184000.0	148200.0	80.5
82-000-99-0063-000	137	MAIN ST E	PAUL A & CORAL L PINKE	HUDDLESTON HARDWARE INC	10/4/2021	0 125000.0	169500.0	135.6
82-000-99-0058-000	130	MAIN ST E	JACK CHIVERS REALTY	THOMAS & SARAH WACKER	3/22/2022	0 75500.0	63500.0	84.1
82-000-99-0157-000	224	MAIN ST W	MARK K ENGEL	KEY STONE STORAGE & RENTALS LLC	12/31/2021	0 69000.0	97800.0	141.7
82-000-99-0219-001	311	PARK VIEW DR	CECIL PRSS DISCLAIMER TST	ARLEN & SANDRA FRANCHUK	2/25/2022	0 310500.0	294800.0	94.9
82-000-50-0012-005	110	RAILWAY AVE N	TEIGEN BROTHERS HOLDINGS LLC	RAILWAY PROPERTY HOLDINGS LLC	3/1/2022	2 52000.0	127300.0	244.8
82-000-50-0012-006	110	S RAILWAY AVE	CHERYL L INGBERG	SUMMER HOLDINGS LLC	2/1/2022	0 165000.0	88700.0	53.8
82-000-99-0193-000	819	SCHARF AVE E	JOSEPH & SUZANNE OTTEN	HELEN THOMAS	12/2/2021	0 34000.0	20400.0	60.0
82-000-99-0195-000	845	SCHARF AVE E	DOUGLAS J & VICKI E MCINTYRE	CATTAIL COVEY LLP	5/20/2022	2 77000.0	45600.0	59.2
82-000-99-0228-000	LO 96	PARK VIEW DR	MAGNOLIA DEVELOPMENT LLC	MICHAEL & MANDY ROSENDAHL	7/18/2022	0 164000.0	158300.0	96.5

Veritas Sales

Commercial sale

Buyer	Sale_Date	M_Adj_Sales_Amount	VCS_Value	Ratio
JESSE MEYER & SAPPHIRE WATCHHORN	6/10/2022	0 242090.0	170600.0	70.5
JOHN & JULIE SIELING	3/31/2022	0 75000.0	62400.0	83.2
ZACHARY FUGERE	4/27/2022	0 28024.0	24900.0	88.9
LOGAN HARILUK	11/29/2021	0 153900.0	135300.0	87.9
JORDAN & SETH GROSSMAN	5/20/2022	0 255000.0	204100.0	80.0
JACQUELINE BUERMANN & JEROME AXTON	5/20/2022	0 315000.0	246100.0	78.1
DILTON OEIN & JENNY COLLINS	9/23/2022	0 184000.0	148200.0	80.5
HUDDLESTON HARDWARE INC	10/4/2021	0 125000.0	169500.0	135.6
THOMAS & SARAH WACKER	3/22/2022	0 75500.0	63500.0	84.1
KEY STONE STORAGE & RENTALS LLC	12/31/2021	0 69000.0	97800.0	141.7
ARLEN & SANDRA FRANCHUK	2/25/2022	0 310500.0	294800.0	94.9
RAILWAY PROPERTY HOLDINGS LLC	3/1/2022	2 52000.0	127300.0	244.8
SUMMER HOLDINGS LLC	2/1/2022	0 165000.0	88700.0	53.8
HELEN THOMAS	12/2/2021	0 34000.0	20400.0	60.0
CATTAIL COVEY LLP	5/20/2022	2 77000.0	45600.0	59.2
MICHAEL & MANDY ROSENDAHL	7/18/2022	0 164000.0	158300.0	96.5

Use	Description	2023 Rate		2022 Rate
560768	FISH DUNN	5900		5900
560430	FISKE	390		390
560357	FIVE (HOBART)	650		650
560571	FOGARD	240		240
560656	FOSSAN (DANE PR)	240		240
560759	FRANKLIN	3300		3300
561030	GAARDS	240		240
560423	GERMAN (TORD)	300		300
560368	GRAHAM	390		390
560952	GROVE	440		440
560330	GRUNARD (EDNA)	240		240
560255	HANCOCK	480		480
560197	HANSON	390		390
560213	HEAD	350		350
560695	HEILBERGER	750		750
560697	HIGH ISLAND (FRIBERG	240		240
561627	HOFFMAN (DORA)	900		900
560578	HOLBROOK	240		240
560547	HOOK (CANDOR)	350		350
560782	HOOT	1700		1700
560022	HORSEHEAD (PARKERS)	240		240
561014	HOVLAND (TRONDHJEM)	240		240
560534	IDA (CANDOR)	390		390
030582	IDA (SCAMBLER)	1050		1050
560639	INDIAN (DANE PR)	440		440
560327	INDIAN (DEAD LAKE)	240		240
561039	JACOBS	240		240
560877	JEWETT	2800		2800
560364	JIM (HOBART)	240		240
560699	JOHNSON (FRIBERG)*	240		240
560393	JOHNSON (ST OLAF)	390		390
560370	JOLLYANN	750		750
560691	KEMPER (FRIBERG)	240		240
561636	KERBS	750		750
560450	L ANNA (SVERDRUP)	240		240
004521	L DEVILS	240		240
561062	L DEVILS	240		240
560696	L HEILBERGER (UNNAMED)	240		240
560761	L PELICAN	3500		3500
560142	L PINE	3900		2650
561127	L PLEASANT (SVER)	300		300
560555	LAWRENCE (CANDOR)	300		300
560532	LEEK	2000		2000
560480	LEON	390		390
560747	LIDA	3800		3650
560328	LITTLE MCDONALD	2700		2700
560760	LIZZIE	3900		3900
561760	LIZZIE RUSH	480		480
560322	LONE PINE (DEAD LAKE)	240		240
560784	LONG (ELIZ)	1200		1200
560575	LONG (FRI & ST LK)	240		240
560574	LONG (FRIBERG)	280		280
560388	LONG (HOBART)	3000		1900
560210	LONG (OT & RUSH)	1000		1000

Use	Description	2023 Rate		2022 Rate
560031	ADLEY	350		350
560118	ALBERT (OTTO)	480		480
560244	ALICE (DEAD LAKE)	390		390
560049	ALMORA (ELMO)	240		240
560716	ANDERSON (MPLWD-FRI)	240		240
560448	ANNA	480		480
560241	ANNIE BATTLE	480		480
004030	BABYSTUART(Nid)	800		800
560770	BASS (DUNN)	2400		2400
560570	BASS (UNDERWOOD)	390		390
560069	BEAR (BUTLER)	240		240
560416	BEEBE (ST. OLAF)	240		240
560724	BEERS(MAPLEWOOD)	390		390
560237	BELMONT	750		750
561149	BERGER (EDNA)	600		600
560386	BIG MCDONALD	1900		1900
560701	BIG STONE (FRIBERG)	240		240
560130	BIGPINE	2900		2900
560240	BLANCHE	2900		2900
004091	BLANCHE CREEK	75		75
560079	BLOCK	390		390
560212	BOEDIGHEIMER	480		480
560738	BRACKET(MPLWD)	240		240
560548	BRADBURY (CANDOR)	240		240
560472	BRAY (MAINE)	240		240
560209	BUCHANAN	1800		1600
560029	CLARNO (PARKERS)	240		240
560559	CLEAR	440		440
560238	CLITHERALL	3300		3300
560293	CRANE	1200		1200
560749	CRYSTAL	3300		3000
560824	DAYTONHOLLOW	390		390
560383	DEAD	1800		1800
030160	DEAD (GORMAN)	240		240
004182	DEAD RIVER	100		100
560298	DEER	1500		1500
560245	DEVILS	1300		1300
560200	DONALD (OT CITY)	900		800
560138	E BATTLE	2100		2100
560116	E LEAF	1100		1500
560378	E LOST	1500		900
560517	E SILENT	1950		1600
560253	EAGLE	3200		3200
560501	EAST SPIRIT	2450		2050
560737	EDDY (MAPLEWOOD)	240		240
560070	EDNA (BUTLER)	240		240
560306	ELBOW (EVERTS)	800		800
560514	ELBOW(DORA)	480		480
560774	ELBOW(DUNN)	300		300
560178	ELLINGSON	300		300
560193	ETHEL	1200		1200
560247	FISCHER (HOBART)	240		240
560684	FISH (AURDAL)	600		600
560066	FISH (PP & EFF)	240		240

Use	Description	2023 Rate		2022 Rate
560201	LONG (OT CITY & TWP)	900		700
560390	LONG (ST OLAF)	1000		1000
560428	LONG (TORDENSKJOLD)	390		390
560523	LOON	2100		1950
560243	MARION	2300		2300
560196	MASON (GIRARD)	270		270
004640	MCDONALD	1300		1300
560215	MCGOWAN (RUSH)	480		480
560252	MIDDLE	480		480
560589	MINERAL (TUMULI)	240		240
560336	MOENKEDICK (EDNA)	240		240
560303	MOLLY STARK	480		480
561148	MUD (EDNA)	240		240
560484	MUD (MAINE & STAR)	240		240
560229	MURPHY (GORMAN)	240		240
560349	N RICE (EDNA)	300		300
560604	N TENMILE	480		480
560379	N TURTLE	450		450
560569	NORWAY (SVERDRUP)	480		480
560950	OLAF	300		300
560865	OPPERMAN	350		350
560577	OTTER (CANDOR)	240		240
560242	OTTER TAIL	4500		4900
004710	OTTER TAIL RIVER	750		750
004711	OTTER TAIL RIVER (FRI)	450		450
004712	OTTER TAIL RIVER (OT)	650		650
560335	PAUL	1600		1600
560829	PEBBLE	1700		1700
560786	PELICAN	8800		8000
560202	PELICAN BAY (OT CITY)	400		300
004742	PELICAN RIVER	300		500
560095	PERCH (EFFINGTON)	240		240
560941	PETE (SCAMBLER)	600		600
560475	PICKEREL	3200		3200
560351	PICKEREL (EDNA)	240		240
560204	PICKEREL (OT)	240		240
560350	PINE (EDNA)	240		240
560384	PINE (EDNA)	240		240
560449	PLEASANT	600		600
560140	PORTAGE	1250		1000
560915	PRAIRIE	1600		1600
561318	RAINBOW (OT) UNNAMED	240		240
560711	RED RIVER LAKE	480		480
560363	RICE (HOBART)	240		240
560360	ROSE (HOBART)	3600		2900
560620	ROSE (TUMULI)	240		240
560522	ROUND (DORA)	350		350
560297	ROUND (EVERTS)	1400		1400
560476	ROUND (MAINE)	240		240
560206	ROUND (OT)	390		390
560214	ROUND (RUSH)	650		650
561641	RUSCH (EDNA)	240		240
560141	RUSH	2600		3200
004900	S LIDA	2200		2200

Use	Description	2023 Rate		2022 Rate
560377	S TURTLE	1500		1000
560942	SAND(SCAMBLER)	600		600
030355	SAUER (CANDOR)	480		480
560358	SCALP(HOBART)	2700		2700
560221	SCHUSTER (PERHAM)	240		240
560408	SEWELL	700		700
560515	SHALLOW (DORA)	350		350
560207	SHERMAN (OT)	240		240
560302	SILVER (EVERTS)	2350		2350
560224	SILVER (GORMAN)	350		350
004861	SILVER 2ND	240		240
004862	SILVER 3RD	390		390
560180	SIVERSON	300		300
560369	SIX	1900		1700
560160	SPITZER	500		500
560437	STALKER	1300		1300
560385	STAR	2000		1800
560068	STONY (FOLDEN)	240		240
560191	STUART	1300		1300
560781	SWAN	3100		3100
560387	SYBIL	1900		1600
560931	TAMARAC	2300		2300
560321	TEE (DEAD LAKE)	240		240
560613	TEN MILE	1300		1300
560348	TENTER (EDNA)	350		350
005008	TOAD RIVER	100		100
560690	TONSETH (FRIBERG)	480		480
560251	TORGERSON (EAGLE LK)	300		300
560187	TRULSE (NIDAROS)	300		300
560728	TWENTY ONE (MPLWD)	240		240
560382	TWIN	850		650
560957	UPPER LIGHTNING	240		240
560719	VENSTROM (MPLWD)	240		240
560402	VINGE (ST OLAF)	240		240
560239	W BATTLE	4200		4400
560114	W LEAF	1100		1500
005090	W MCDONALD	3800		3400
560310	WALKER	1000		750
560658	WALL	1800		1800
560481	WEST LOST	480		480
560519	WEST SILENT	1850		1600
560502	WEST SPIRIT	240		240
560355	WIMER	2100		1800
560345	WOLF LAKES (EDNA)	240		240
560783	WRIGHT	1900		1900

Hi Julie,

Please thank the City Council for considering our appeal and agreeing to continue the hearing for further consideration to a later date. Please let us know as soon as possible the date and time chosen for the continued hearing.

As requested by the Council, the following is the data behind our appeal. Since the hearing, we've looked for and incorporated other comparable sales involving City of Vergas Long Lake lakeshore properties into our analysis (Katzke Acres properties). We still don't understand the "site adjustment" Tony mentioned, apparently having something to do with streets, sewer and water installed, but we have included it in the summaries for now. We'd like to discuss that further since some of the other recent sales found also had streets, water and sewer installed at the time of sale and that did not seem to have an upward affect on sales prices.

First, here is the summary of the 2023 proposed assessment that we are appealing:

2023 Bueide Proposed Assesment		
Part of Lot 2, and Lot 3, Block 1, Keilley Shores First Additior		
1020 Scharf Ave E		
Total Assessment		\$777,000
Less Improvements:		
Cabin	\$214,900	
Boathouse	\$13,200	
Total Improvements		\$228,100
Land		\$548,900
Front Feet		186
Land Valuation Per Front Foot		\$2,951

Here are the City of Vergas Long Lake lakeshore sales since 2020 and an analysis of our fair valuation based on those:

	City of Vergas Long Lake Shoreline Sales Since 2020					
Lot and Address	Property Owner	Sale Date	Approximate Front Footage	Sale Price	Sale Price/FF	
L1 B3 Katzke Acres 1st Addition; 88 Park View Drive	Adam and Tara Dresen	6/30/2020	92	\$66,000	\$717	*
L1 B1 Keilley Shores 2nd Addition; and 1110 Scharf Ave E	Brian A and Brenda K Tangen	12/2/2020	111	\$152,000	\$1,369	
L1 B1 Katzke Acres; 116 Park Avenue Dr	Charles and Vanessa Boehm	12/31/2020	100	\$129,000	\$1,290	*
L6 B1 Katzke Acres; 106 Park View Drive	Mehrer Family Rev Living Trust	1/4/2021	100	\$150,000	\$1,500	*
L2 B1 Keilley Shores 2nd Addn; and 1120 Scharf Ave E	Kirk E and Danielle M. Johnson	2/5/2021	117	\$154,000	\$1,316	
L3 B3 Katzke Acres 1st Addition; 92 Park View Dr	Jeffrey L and Sheila R. Laney	2/19/2021	100	\$129,500	\$1,295	*
L7 B1 Katzke Acres; address is not listed	Randall Scott and Beth R. Mcnea	6/18/2021	100	\$140,000	\$1,400	*
L1 B1 Keilley Shores Third Addition; and 1130 Scharf Ave E	Craig L and Michelle T Larson	7/8/2022	108	\$208,000	\$1,926	
L5 B3 Katzke Acres 1st Addition; 96 Park View Drive	Michael and Mandy Rosendahl	7/18/2022	100	\$164,000	\$1,640	*
L3 B1 Keilley Shores Third Addition; 1150 Scharf Ave E	Robert J. and Jeanine Tuttle	8/18/2022	122	\$208,000	\$1,705	
Totals/Ave			1050	\$1,500,500	\$1,429	
*Streets, Sewer and Water Installed						
Applied to Bueide Property						
Land:						
Buildable/Base (100')	\$142,905					
Excess (86'@65%)	\$79,884					
Total Land		\$222,789				
Improvements:						
Cabin	\$214,900					
Boathouse	\$13,200					
Total Improvements		\$228,100				
Site Adjustment?		\$36,000				
Total Bueide Fair Value		\$486,889				

Of the group above, here are the City of Vergas Long Lake lakeshore sales since 2022 (only) and an analysis of our fair valuation based on those:

	City of Vergas Long Lake Shoreline Sales Since 2022					
Lot and Address	Property Owner	Sale Date	Approximate Front Footage	Sale Price	Sale Price/FF	
L1 B1 Keilley Shores Third Addition; and 1130 Scharf Ave E	Craig L and Michelle T Larson	7/8/2022	108	\$208,000	\$1,926	
L5 B3 Katzke Acres 1st Addition; 96 Park View Drive	Michael and Mandy Rosendahl	7/18/2022	100	\$164,000	\$1,640	*
L3 B1 Keilley Shores Third Addition; 1150 Scharf Ave E	Robert J. and Jeanine Tuttle	8/18/2022	122	\$208,000	\$1,705	
Totals/Ave			330	\$580,000	\$1,758	
*Streets, Sewer and Water Installed						
Applied to Bueide Property						
Land:						
Buildable/Base (100')	\$175,758					
Excess (86'@65%)	\$98,248					
Total Land		\$274,006				
Improvements:						
Cabin	\$214,900					
Boathouse	\$13,200					
Total Improvements		\$228,100				
Site Adjustment?		\$36,000				
Total Bueide Fair Value		\$538,106				

For comparison, the images below show the four Freedom Flyer properties used by the assessor to form the basis of the front foot land value for the City properties. I note how dissimilar those parcels are from the City parcels and how difficult it would be to accurately use those sales and make adjustments for substantial homes, outbuildings, tennis courts and other improvements, parcel depth, large acreage, and other features to back into an estimated front foot value of land for those parcels. The assessor then applied that highly subjective, estimated front foot value to the City







Thanks much and please let us know if the Council would like any further information prior to the next hearing date.

Regards,

Dan