

Board of Review minutes for March 31, 2011

Minutes are subject to review and approval by the Board of Review

The meeting was called out of recess by the Chair, Carol Kellow, at 5 P.M.

The record will show that Chairperson Carol Kellow, members Vickie Radcliffe and Carol Nicholas, and secretary, Gary Johnson, were in attendance. Assistant assessor Sid Bray arrived a couple minutes after the meeting was called to order.

The expressed purpose of the meeting was to render final decision on the remaining Board of Review appeals.

M 2011-40, 52-12-121-003-20, Charles Cox, assessor requests lowering Assessed value from \$202,600 to \$122,900. Mr. Cox provided a survey map, showing the County's tax map to be in error. The front footage was much less than Mr. Cox was being assessed for. Motion by Carol N., supported by Vickie R. to approve the assessor's request to lower the assessed value as requested. Carried

M 2011-70, 52-12-124-019-00, Lee Lofstrom, appealed increase in taxable value. Assistant assessor appraised a new pole barn unit on a piece of land adjacent to the Northeast corner of Witch Lake. From review of the tax maps, overlaid on a digital photo map of the area, it appeared that the building was on this parcel. It was very close to the line with the next northerly parcel, and it was difficult to determine actual placement. Until surveys lines can demonstrate a different parcel, the assessing department is requesting that this appeal be denied. Motion by Vickie R., supported by Carol N, to deny the taxable value appeal, based on evidence provided by the assessing department. Carried.

M 2011-72, 52-12-108-007-00, Wells Fargo Bank. Letter appeal of SEV. Motion by Carol N., supported by Vickie R., to deny the SEV appeal of increase, because the increase was caused by the County Sales study, which increased the SEV by 10%. Carried.

The Supervisor recused himself from the next four discussions and determinations. Assistant Assessor Sid Bray took over for the Supervisor.

At issue, Republic Mountain Lake, LLC, has appealed the value of 4 parcels of land, all part of the inactive mine, stating that the Township's present land values are not properly reflecting the value of barren mine property. Republic Mountain Lake, LLC, presented an appraisal done by Swanson and Associates, as their documentation of true cash value. Sid, who is also a licensed appraiser in the States of Michigan and Wisconsin, reviewed the pertinent data with the Board of Review. The assessing department does not have a sales study value set up specifically for the barren mine parcels, because there are no mine parcels being sold as separate units, anywhere in our area. Normal Vacant land values have been used. Sid reviewed the Swanson proposal, and comparables he had pulled from his own appraisal research in anticipation of this review. Using the two best comparables from the Swanson Study, and his two best comparables, Sid recommended a value of \$575 per acre as a value he could defend. Based on that recommendation, the Board of Review made the following four decisions:

M 2011-52, 52-12-017-002-00, Motion by Carol N, supported by Vickie R. to adjust the SEV from \$221,850 to \$114,816, with the assistant assessor's appraisal values being deemed accurate. Carried.

M 2011-53, 52-12-007-001-50, Motion by Carol K., supported by Vickie R., to adjust the SEV from \$108,050 to \$120,750, with the assistant assessor's appraisal values being deemed accurate. Carried.

M 2011-54, 52-12-018-002-10, Motion by Vickie R., supported by Carol N, to adjust the SEV from \$29,300 to \$13,700, with the assistant assessor's appraisal values being deemed accurate. Carried.

M 2011-55, 52-12-018-002-00, Motion by Carol K, supported by Carol N., to adjust the SEV from \$77,950, to \$40,800, with the assistant assessor's appraisal values being deemed accurate. Carried.

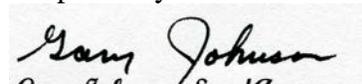
The Supervisor/secretary returned to the meeting to record the proceedings.

M 2011-15, 52-12-304-001-70, Mark Swendsons' original appeal was reviewed with Sid. While the value had been inadvertently released to the true values as calculated by the State Assessor's Manual and the Land Sales studies without a corresponding visit to the property, the assessing department believed the data was factual. If the SEV was lowered for this year, it would be released next year after the visits were made to the west shore of Lake Michigamme. Motion by Carol K., supported by Carol N., to adjust the SEV value from \$460,550 to \$431,800. Carried.

M 2011-67, 52-12-109-005-20, William Carne, Appealing Taxable Value. Mr. Carne had presented information from the assessment roll property cards showing his taxable value was much higher than the majority of the houses on his lake. He requested equitable treatment of taxable value, based on the value of comparable houses in his assessing neighborhood. The Board of Review members agreed that his Taxable Value study appeared to be accurate, but have no authority to adjust the Taxable Value, without lowering the SEV to a value that would adjust the Taxable. The Board recommended that Mr. Carne appeal to the Tribunal who would have more authority in this matter. Motion by Vickie R, supported by Carol K, with Carol N voting no, to approve the adjustment of the assessed value from \$152,450 to \$132,600. Carried.

At 10:00 P.M, Motion by Carol K, supported by Vickie R. to recess the Board of Review until July 19th,

Respectfully submitted



Gary Johnson, Sup/Assess
Republic Township
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