

TOWN OF SILVER CREEK
BOARD OF EQUALIZATION
MAY 7, 2019

The Board of Equalization for the Town of Silver Creek was held on Tuesday, May 7, 2019 in the Board Meeting Room. Present were Supervisors: Greg Hull, Denny Moen and Chuck Voss; Clerk Alison Oftedahl; and from Lake County Assessors Office: Gregg Swartwoudt, Noah Mittlefehldt, and John Denney.

Chairman Hull called the meeting to order at 1:10 p.m. He explained to attendees that the Board is limited to dealing with valuations and classifications only. He also advised that decisions made today can be appealed to the Lake County Board of Appeal and Equalization scheduled for Monday, June 17th at 5:00 p.m.

Deputy Assessor Mittlefehldt explained that this year, in addition to visiting one fifth of all properties, the Assessors inspected all "specific use" commercial properties countywide including bars and restaurants, resorts, bed and breakfasts, cell towers, billboards and gravel pits to verify valuations and ensure that assessments were consistent. He explained that assessors are required to determine market value by looking at actual sales in Silver Creek in the year leading up to the assessment. After looking at 31 sales, they found that median sale price was coming in fifteen to twenty percent higher than the assessed value. The state requires the appraised value to fall within a range of 90 to 105% of actual market prices. Assessments therefore had to be raised this year, and it ranged from 5 to 25% increase.

HEARING

The following individuals appeared before the Board:

1. Jamie MacFarlane – Castle Haven Resort – MacFarlane noted that she had been working with the Assessor's Office to appeal a 40% increase in market value of their 12-cabin resort. Upon questioning by Supervisors, Assessors explained that a site visit had uncovered several structures and improvements from past years that had never been included in the valuation. Assessors also noted that a nearby resort of 5 cabins sold for 1.2 million. MacFarlane requested that the 40% increase be made in a "step-up" manner over several years in order to enable their business to better absorb it. The Assessors responded that the law does not permit a phased in increase.
 - a. Parcel 29-5409-28910, motion Hull, second Moen to change the classification to split and reduce the market value from \$1,428,000 to \$1,417,000 as recommended by the Assessor. Passed unanimously.
 - b. Parcel 29-5409-27555. Motion by Hull, second Moen to change the classification to Homestead Resort but leave the market value as is, per the Assessor's recommendation. Passed unanimously.
 - c. Parcel 29-5409-28960, motion Hull, second Moen to change classification to Homestead Resort, with no change to market value. Passed unanimously.
 - d. Parcel 29-5409-27560, motion Hull, second Moen to make no change to value or classification based upon Assessor recommendation. Carried unanimously.
2. Chuck Linden – 29-5409-32077 – Linden challenged the valuation of his parcel at \$205,000 up from \$171,800 last year based upon only having 996 square feet in the cabin and pointing to other median homes that sold for less with more amenities and square footage. Motion Hull, second Voss to make no changes in value, to therefore allow time for a site inspection prior to appeal to the County Board in June. Carried unanimously.
3. Mark Fitzgerald – 29-5410-33730 – Fitzgerald had already contacted the Assessor's Office. Motion by Moen, second Voss to lower the market value from \$1,131,100 to \$931,800 in agreement with the Assessor's recommendation based upon the house being an example of "overbuilt" for the neighborhood. Carried unanimously.

CORRESPONDENCE

No letters were received by the Town of Silver Creek for consideration.

ASSESSOR RECOMMENDATIONS

Motion Hull, second Voss to adopt all of the below listed Assessor recommended responses to property owners who appealed directly to the Assessor's office prior to the meeting. Carried Unanimously.

1. Steven Myerson – 29-5409-13375 – no change made to value or classification.
2. Daniel Snowdon – 29-5410-28740 – no change made to value or classification.
3. Nick Linsmayer – 29-5310-12320 – no change made to value or classification.
4. Robert Skow & Lavonne Gittner – 29-5367-29100 – no change made to value or classification.
5. Gary Wilson & Tara Sutton – 29-5409-12230 – decrease the value from \$763,400 to \$586,000 based upon recent sales price of the property and discovery that this is cliff not beachy shoreline.
6. Chris Mattson – 29-5310-19670 – decrease the value from \$295,200 to \$261,100 based upon re-measurement at site inspection.
7. Douglas Lee – 29-5366-29120 – decrease the value from \$658,200 to \$617,100 based upon corrected shoreline measurements. And 29-5310-29690 – decrease the value from \$288,200 to \$257,000 based upon land measurement via GIS technology. And 29-5310-29495 decrease the value from \$1,800 to \$800 again based upon measurement with GIS.
8. Theodore Vanderbeek – 29-5451-32120 – decrease the value from \$334,700 to \$256,000 based upon land being cliff not beach and recent purchase price of approximately \$225,000. And 29-5409-29920 – decrease the value on hunting cabin from \$82,000 to \$65,600 based upon inspection of structure.
9. Elizabeth Steirer – 29-5368-32090 – decrease the value from \$624,200 to \$438,600 based upon re-measurement and consideration of cliff.
10. Tim Lemke – 29-5315-06050 – decrease value from \$495,800 to \$444,700 based upon reduction in living area after site inspection.
11. Richard Mickelson – 29-5610-32320 – no change made to value or classification.
12. Robert Blettner – 29-5310-03010 – no change made to value or classification.
13. Logan Fischer – 29-5709-21430 – no change made to value or classification.
14. Northern Rail – 29-5310-20675 – decrease in value from \$608,800 to \$499,400 based upon recalculation using the income-based approach.
15. Jeffrey Oftedahl – 29-5361-15330 – decrease value from \$2,100 to \$1,000 and 29-5361-15300 decrease value from \$2,900 to \$1,400 based upon the fact that these two parcels are unbuildable slivers of cliff land with no access.
16. Byron Barkema – 29-5410-34260 – no change made to value or classification.
17. Carl Loewecke – 29-5410-30250 – decrease value from \$90,100 to \$68,200 based upon typo error in entering acreage in original assessment calculation.
18. Silver Cliff Properties LLC – 29-5310-22454 – decrease value from \$92,200 to \$0.00 based upon the fact that the parcel no longer exists. It was absorbed into another larger parcel when land was re-platted but remained in the system in error.

There being no further business, the meeting adjourned at 3:02 p.m. upon motion by Hull, second Voss. Motion carried unanimously.

Respectfully submitted,
Alison Oftedahl, Clerk