



Board of Appeal and Equalization Meeting
Wednesday April 6, 2022 4:00 PM

The Orrock Township Board of Appeal and Equalization met on Wednesday April 6, 2022 at 4:00pm, at the Orrock Town Hall, 26401 -180thSt. NW, Big Lake, Minnesota with Chair Bryan Adams, Supervisors Janine Arnold, Gregg Felber and Clerk Chris Weber present. Attending from Sherburne County Assessor's Office were Assessor Michelle Moen, Appraiser Russ Moen, Assistant Laura Kriesel and Deputy Assessor Dave Selbitshka. There were ten audience members present. Bryan Adams and Janine Arnold held current Board of Appeal and Equalization Certificates.

A quorum was present and the meeting was called to order by Chair Adams, at 4:00PM with the reciting of the Pledge of Allegiance.

A brief description of the market valuation changes and information about the valuations of township properties was given by Michelle Moen. The Minnesota Department of Revenue requires the Assessor to maintain a median ratio between 90-105% of estimated market value (EMV) to the sale price of property. Sales from 10/01/2020-09/30/2021 were used to determine the EMV for the 2022 assessment. State statute states that values after final adjustments need to be within 90% and 100% of what was sold in the year.

Residential and Seasonal Values: The sales ratio study of residential and seasonal off-water improved properties in Orrock Township indicated a median sales ratio of 76.3% with an adjusted ratio of 92.5%, using 51 arms-length township sales with a median sales price of \$427,700. Residential and Seasonal values increased in overall market value by approximately 16.18%. On-water value was increased 30%-50% to bring the adjusted ratio to 91.8%.

Commercial and Industrial Values: County-wide there were 17 sales – 12 commercial and 5 industrial. The combined median ratio started as 81.9% and the final adjusted ratio is 91.1%

Agricultural Estimated Market Value: There were 16 good sales of parcels over 34.5 acres used in the study with a median sales ratio of 69.91%. Tillable and Pasture rates were increased by 50%. There was no change to waste rates. The ending ratio after these changes is 92.9%.

Orrock Township 2022 Taxable New Construction: \$12,719,800

Orrock Township 2022 Total Township Estimated Market Value: \$654,676,700

Orrock Township Permits: In 2021, there were 32 permits for single-family homes and 124 permits for other improvements for residential, commercial and industrial properties, for a total of 156 permits. This is compared to 2020 where there were 22 permits for new homes and 144 additional permits.

2022 Re-Assessment: A total of 422 residential properties, 46 commercial/industrial/exempt properties and 4 agricultural properties were appraised for the 2022 Assessment Adjustments.

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The following changes were made for Assessment Year 2022.

Vacant Land Adjustments +20%

Residential Home Adjustments +15%

Lakeshore Adjustments +30%-50%

After all changes were made the **adjusted sales ratio (market value/sales price)** is 92.5%.

The full report will be retained as a part of the Official Minutes, which are available in the Clerk's Office.

The following residents had questions at the meeting:

Ken Page, PID# 35-031-3345 23086 190th Street NW

Ken Page told the board that his 2022 assessed value increased \$74,000. He asked if his property has been valued as lakeshore. Michelle Moen confirmed that the property is not classified as lakeshore and the property has lowland and wetland on the valuation. His 2022 assessment increase was 24%. The county assessor offered to visit the property to see if there are any adjustments that can be made and recommended that Mr. Page get a full market appraisal.

Motion/Second to make no adjustments in value by: Adams/Felber. In Favor: Adams, Arnold and Felber.
Opposed: None. Abstained: None. **Motion Carried.**

Kevin and Sandy McClurg PID #35-401-1115 and #35-401-1440, 18815 232nd Ave NW

Kevin McClurg asked why value on their lot went from \$11,300 to \$24,900 and asked for the information that was used to make the assessment. The county assessor offered to visit the property to see if there are any adjustments that can be made to the assessment. The assessor will also research any affect that would be made by combining their properties.

Motion/Second to make no adjustments in value by: Arnold/Felber. In Favor: Adams, Arnold and Felber.
Opposed: None. Abstained: None. **Motion Carried.**

David Talbot, PID #35-404-0001, Beaches

Mr. Talbot told the board that the lots are used as deeded shared lake access. The classification of the property was corrected from other property to unimproved residential land for the 2022 assessment. The 2021 assessed value was \$100 and the 2022 assessed value is \$237,200. The property is in the original developer's name. The assessor recommended that they hire a property attorney. The property is an entity-owned common element.

Motion/Second to make no adjustments in value by: Arnold/Felber. In Favor: Adams, Arnold and Felber.
Opposed: None. Abstained: None. **Motion Carried.**

Scott Brake, PID #35-401-1410 and #35-401-1405, 18807 232nd Ave NW

Mr. Brake asked why the value increased on one of the properties and decreased on the other property. The assessor replied that, because the house is one both parcels, they are now treating both lots as one buildable lot and adjusted the values on each lot accordingly. Mr. Brake understood the reason for the change and needed no further action.

Assessor Recommended Valuation Changes:

James Gerard, PID 35-408-0154 and 35-48-0148 25368 164 ½ St NW , Big Lake, MN 55309.

The subject property was re-appraised on 4/5/22 at the request of the homeowners. A portion of the garage had been estimated as a cabin. After inspection, it was determined to be a workshop thus decreasing the value. The site value was decreased 5% for low water level to be consistent with surrounding lakeshore properties. Suggested adjustments:

PID: 35-408-0154

	2022 Original	2022 Suggested Change
Land	\$122,900	\$119,100
Building	<u>\$263,100</u>	<u>\$216,100</u>
Total	\$386,000	\$335,200

Decrease of \$50,800

PID: 35-408-0148

	2022 Original	2022 Suggested Change
Land	\$124,800	\$120,900
Building	<u>\$152,200</u>	<u>\$152,200</u>
Total	\$277,000	\$273,100

Decrease of \$3,900

Motion/Second to accept the recommended adjustments made by appraiser Dave Selbitshka for PID# 35-408-0154 and #35-408-0148 reducing the total value by \$54,700 by: Adams/Felber. In Favor: Adams, Arnold and Felber. Opposed: None. Abstained: None. **Motion Carried.**

Paul Kulus PID# 35-015-3340, Patrick Flanagan PID# 35-015-3345, Troy Kiecker PID #35-408-1045, Louis Weber PID# 35-408-1040

To maintain consistency in the lake lot values on Ann Lake, it was necessary to adjust the following lots as well.

PID	2022 Original	2022 Suggested Change	Difference
35-015-3340	\$148,400	\$143,900	-\$4,500
35-015-3345	\$182,500	\$176,800	-\$5,700
35-408-1045	\$101,500	\$ 97,700	-\$3,800
35-408-1040	\$158,800	\$154,300	-\$4,500

Motion/Second to accept the recommended adjustments made by appraiser Dave Selbitshka for the above PID's by: Arnold/Felber. In Favor: Adams, Arnold and Felber. Opposed: None. Abstained: None. **Motion Carried.**

David and Heidi Olson, PID# 35-452-0110, 15882 255th Ave NW, Big Lake, MN 55309.

The subject property was re-appraised on 3/30/22 at the request of the homeowner. Corrections were made to the square footage of the home and storage spaces in the pole building. Amount of new construction was adjusted.

	2022 Original	2022 Suggested Change
Land	\$137,400	\$137,400
Building	<u>\$465,400</u>	<u>\$430,500</u>
Total	\$602,800	\$567,900

Decrease of \$34,900

Motion/Second to accept the recommended adjustment made by appraiser Dave Selbitshka for PID# 35-033-4302 reducing total value by \$34,900 by: Adams/Arnold. In Favor: Adams, Arnold and Felber. Opposed: None. Abstained: None. **Motion Carried.**

Bradley Martin, PID #35-033-4302, 17028 229th Ave NW, Big Lake, MN 55309

The subject property was re-appraised on 3/30/22 at the request of the homeowner. Due to the upstairs being open to the main floor below, it was corrected from a two-story portion to a loft space.

	2022 Original	2022 Suggested Change
Land	\$126,300	\$126,300
Building	<u>\$374,700</u>	<u>\$359,600</u>
Total	\$501,000	\$485,900
Decrease of \$15,100		

Motion/Second to accept the recommended adjustment made by appraiser Dave Selbitshka for PID# 35-033-4302 reducing total value by \$15,100 by: Felber/Arnold. In Favor: Adams, Arnold and Felber. Opposed: None. Abstained: None. **Motion Carried.**

Lydia Max and Ramyz Tadros, PID #35-480-0105, 14524 249th Ave NW

The subject property was re-appraised on 3/31/22 at the request of the homeowner. Corrections were made to the value of the second-floor bonus room.

	2022 Original	2022 Suggested Change
Land	\$136,900	\$136,900
Building	<u>\$504,900</u>	<u>\$482,000</u>
Total	\$641,800	\$618,900
Decrease of \$22,900		

Motion/Second to accept the recommended adjustment made by appraiser Dave Selbitshka for PID# 35-480-0105 reducing total value by \$22,900 by: Adams/Felber. In Favor: Adams, Arnold and Felber. Opposed: None. Abstained: None. **Motion Carried.**

Adjournment:

Motion/Second to adjourn the Board of Appeal and Equalization meeting by: Adams/Felber. In Favor: Adams, Arnold and Felber. Opposed: None. Abstained: None. Motion passed, adjourning the Annual Board of Appeal and Equalization Meeting, on Wednesday, April 6, 2022 at 5:45PM.

Respectfully Submitted,
Chris Weber
Orrock Township Clerk

Accepted this **27th day of April, 2022**, by the Orrock Township Board of Supervisors.

Chairperson

Attest: _____
Town Clerk