

April 11, 2023
Consolidated Board of Equalization

CALL TO ORDER

Auditor Kiepke called the Consolidated Board of Equalization to order at 6:00 p.m. Members of the Board present were Commissioners Claggett, Nebelsick and Reider, Mitchell School Board member Terry Aslesen and Mitchell City Council member John Doescher, Auditor Kiepke, Director of Equalization Love, and DOE staff Carla Wittstruck, Jared Olson, April Vennard, Crystal Longhenry and Robin Dutt.

ADMINISTER OATH

Auditor Kiepke administered the oath of office to Davison County Consolidated Board of Equalization members.

ELECT CHAIRPERSON

Auditor Kiepke called for nominations for the 2023 Chairperson of the Consolidated Board of Equalization. Motion by Reider, second by Nebelsick to nominate Commissioner Claggett.

Auditor Kiepke called for additional nominations. There being no further nominations, motion by Nebelsick, second by Reider for nominations to cease and a unanimous ballot be cast for Commissioner Claggett as 2023 Chairperson of the Consolidated Board of Equalization. All members voted aye. Motion carried.

ELECT VICE-CHAIRPERSON

Auditor Kiepke called for nominations for the 2023 Vice-Chairperson for the Consolidated Board of Equalization. Motion by Nebelsick, second by Claggett to nominate Aslesen.

Auditor Kiepke called for any additional nominations. There being no further nominations, motion by Reider, second by Claggett for nominations to cease and a unanimous ballot be cast for Aslesen as 2023 Vice-Chairperson of the Consolidated Board of Equalization. All members voted aye. Motion carried.

CHAIRPERSON TAKES OVER MEETING

Commissioner Claggett took over the Board of Equalization meeting as Chairperson and continued on with the evening's business.

CORRECT ERRORS/NECESSARY CHANGES

Motion by Aslesen, second by Nebelsick to authorize Director of Equalization Love to correct errors and make the necessary changes as needed. All members voted aye. Motion carried.

ACCEPT 2023 ASSESSMENT ROLL FOR ETHAN, MT. VERNON, MITCHELL TOWNSHIP AND MITCHELL CITY

Motion by Reider, second by Aslesen to accept the 2023 Assessment Rolls for the City of Ethan, the City of Mt. Vernon, Mitchell Township and the City of Mitchell. All members voted aye. Motion carried.

APPROVE RECOMMENDATION FROM DOE FOR MITCHELL TOWNSHIP AND MITCHELL CITY

Motion by Aslesen, second by Reider to approve the recommendations made by the Director of Equalization to the Town of Ethan, Mitchell Township and Mitchell City Consolidated Boards and agreed upon by the appellant as follows, with all properties being located within Davison County, South Dakota. Original values are found in the left column with the agreed upon recommendations found in the right column. All members voted aye. Motion carried.

Additional information was obtained after in interior review						
KEITH A. & DONETTA R. DAVIDSON	15290-01500-010-00	LOT 10 & W 1/2 OF LT 11 BLK 15 F. M. GREENE ADDN.	NA-D-S	\$ 14,058	NA-D-S	\$ 14,058
			NA-D1-S	\$ 228,225	NA-D1-S	\$ 159,560
TANNER & ROBIN STUNES	15690-00400-009-00	LOT 9 BLK 4 SUNNYBROOK ESTATES	NA-D-S	\$ 14,751	NA-D-S	\$ 14,751
			NA-D1-S	\$ 143,988	NA-D1-S	\$ 140,249
GREGORY J & CARYN R ROWE	15080-00500-011-00	LOT 12 & E45' LOT 11 BLK 5 BURRS ADDN	NA-D-S	\$ 17,807	NA-D-S	\$ 17,807
			NA-D1-S	\$ 448,625	NA-D1-S	\$ 389,621
ALFRED & CELESTA E HOHN	15100-00200-017-00	W70' LOT 17 BLK 2 CEDAR HEIGHTS SUBD	NA-D-S	\$ 12,568	NA-D-S	\$ 12,566
			NA-D1-S	\$ 244,894	NA-D1-S	\$ 201,018
JAMES SCHNABEL	15490-01500-002-00	S1/2 W1/2 OF BLK 15 MORNINGVIEW ADDN	NA-D	\$ 30,003	NA-D	\$ 30,003
			NA-D1	\$ 138,356	NA-D1	\$ 120,250
RYAN M & ASHLEY M ENDRES	15950-00300-011-00	LOT 11 IN BLK 3 WOODS FIRST ADDN	NA-D-S	\$ 29,656	NA-D-S	\$ 29,616

			NA-D1-S	\$ 406,269	NA-D1-S	\$ 354,848
BENJAMIN SEVIGNY	15550-00800-001-00	LOTS 1 AND 2 BLK 8 POTTERS ADDN	NA-D-S	\$ 18,216	NA-D-S	\$ 18,216
			NA-D1-S	\$ 283,838	NA-D1-S	\$ 231,831
					NA-D1	\$ 5,621
DANIEL B & MARY A PRANGER	15190-00200-007-00	LOT 7 BLK 2 FIRESTEEL HEIGHTS SUBD	NA-D-S	\$ 35,008	NA-D-S	\$ 35,008
			NA-D1-S	\$ 439,900	NA-D1-S	\$ 373,992
VICKIE L SIGMUND	15242-00100-011-00	LOT 11 BLOCK 1 FULLERTON PROP 2ND ADDN	NA-D-S	\$ 27,396	NA-D-S	\$ 27,469
			NA-D1-S	\$ 406,113	NA-D1-S	\$ 361,466
DT HOUSING	15450-10800-005-00	S142' OF LOT 5 BLK 108 LAWLER'S 1ST ADDN	NA-D	\$ 9,372	NA-D	\$ 9,372
			NA-D1	\$ 150,381	NA-D1	\$ 111,933
DT HOUSING	15590-02600-011-10	N1/2 OF LOTS 11 & 12 BLK 26 ROWLEY'S 2ND ADDN	NA-D	\$ 9,372	NA-D	\$ 9,372
			NA-D1	\$ 225,013	NA-D1	\$ 143,123
BRADLEY A CIAVERLLA	15110-03100-006-00	LT 7 & W1/2 OF LOT 6 BLK 31 COOLEY & GUERNSEY	NA-D-S	\$ 14,058	NA-D-S	\$ 14,058
			NA-D1-S	\$ 286,150	NA-D1-S	\$ 256,793
BRENDA J MCPEEK	15260-00300-013-00	LOT 13 BLOCK 3 GLEESONS ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 77,575	NA-D1-S	\$ 62,163
JEFFREY L. STONE	15620-00200-011-00	LOT 12 & E40' LOT 11 BLK 2 D A SCOTTS 2ND ADDN	NA-D-S	\$ 16,896	NA-D-S	\$ 16,870
			NA-D1-S	\$ 192,475	NA-D1-S	\$ 152,839
KENNETH D. SETNESS	15520-02000-009-00	LOT 9 BLK 20 ORIGINAL MITCHELL	NA-D-S	\$ 5,099	NA-D-S	\$ 10,309

			NA-D1-S	\$ 191,888	NA-D1-S	\$ 154,668
MISTY ZILLA	15440-00100-013-00	E31.68' LOT 12 & ALL L-13 BLK 1 LAKEVIEW 1ST ADDN	NA-D-S	\$ 44,385	NA-D-S	\$ 44,385
			NA-D1-S	\$ 324,375	NA-D1-S	\$ 283,144
			NA-D1	\$ 20,513	NA-D1	\$ 23,496
OWEN R. ANDERSON & KATHLEEN L. YOUNG	15760-01200-019-00	LOT 19 & W1/2 20 BLK 12 UNIVERSITY ADDN	NA-D-S	\$ 17,452	NA-D-S	\$ 17,449
			NA-D1-S	\$ 291,344	NA-D1-S	\$ 214,192
			NA-D1	\$ 28,094	NA-D1	\$ 32,291
MARK & JODI WILSON	15242-00100-002-00	LOT 2 BLK 1 FULLERTON PROP 2ND ADDN	NA-D-S	\$ 38,038	NA-D-S	\$ 38,145
			NA-D1-S	\$ 362,219	NA-D1-S	\$ 295,471
THOMAS & CYNTHIA RIDDLE	15240-00200-006-00	LOT 6 BLK 2 FULLERTONS TERRACE 3RD ADDN	NA-D-S	\$ 11,759	NA-D-S	\$ 11,761
			NA-D1-S	\$ 261,031	NA-D1-S	\$ 249,943
					NA-D1	\$ 1,449
COLLEEN & WILLIAM MORRISON	15760-02500-009-00	LOT 9 BLK 25 UNIVERSITY ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 164,138	NA-D1-S	\$ 132,328
MICHELE L. PEITZ	15778-00000-001-04	LOT 4 BLK 1 A SUBD OF IRR TRACTS 3A & 4 ROSELANDER RIDGE ADDN	NA-D-S	\$ 41,685	NA-D-S	\$ 41,685
			NA-D1-S	\$ 406,619	NA-D1-S	\$ 325,315
JAMES E. & OLEDSANDRA MONFORE	15840-01400-003-00	LOT 3 BLK 14 VAN EPS 1ST ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 125,956	NA-D1-S	\$ 106,510

ROXANNE LARSON	15070-00300-017-00	E6' LOT 16 & ALL LOT 17 BLK 3 BRIDLE ACRES	NA-D-S	\$ 9,757	NA-D-S	\$ 9,757
			NA-D1-S	\$ 142,588	NA-D1-S	\$ 130,637
R. BRUCE & ELNA M. EVERSON	15330-00000-016-00	LOTS 16, 17 & 18 INDIANHEAD ADDN	NA-D-S	\$ 196,944	NA-D-S	\$ 196,944
			NA-D1-S	\$ 603,125	NA-D1-S	\$ 516,697
CRAIG TRAUT	15530-00000-107-00	LOT 107 OVERLOOK ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 118,956	NA-D1-S	\$ 95,223
JEFFREY M. SCHAFFER & BETHANY A. ZENS-SCHAFFER	06000-10390-201-35	LOT A OF IT 9 IN NE1/4 20-103-60	NA-C-S	\$ 21,200	NA-C-S	\$ 21,200
			NA-C1-S	\$ 202,636	NA-C1-S	\$ 157,101
GERALD M. & MARIALYCE LENOCKER	15090-02600-003-00	LOT 3 BLK 26 CAPITAL ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 186,444	NA-D1-S	\$ 151,532
STEPHANIE L. MOEN	15700-01600-001-14	LOT 16E BLK 16 (UNIT 201) SUNNYSIDE ADDN	NA-D-S	\$ 4,400	NA-D-S	\$ 4,400
			NA-D1-S	\$ 195,350	NA-D1-S	\$ 165,100
DANIEL & HILLARY ORBAN	13400-00100-001-00	LOTS 1 & 2 BLK 1 JONES	NA-D-S	\$ 14,200	NA-D-S	\$ 14,200
			NA-D1-S	\$ 208,335	NA-D1-S	\$ 191,972
RANDY SPRUNG	15760-01700-001-00	E100' LOT 1 & LOT 2 BLK 17 UNIVERSITY ADDN	NA-D-S	\$ 13,464	NA-D-S	\$ 13,464
			NA-D1-S	\$ 516,806	NA-D1-S	\$ 450,075
ALICE HARRINGTON	15090-01500-002-00	S1/2 LOT 1 & S1/2 LOT 2 BLK 15 CAPITAL ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 81,294	NA-D1-S	\$ 66,413

STEVE & KATHY SIBSON	15450-09700-002-00	LOT 3 & W1/2 LOT 2 BLK 97 LAWLER'S 1ST	NA-D-S	\$ 14,058	NA-D-S	\$ 14,058
			NA-D1-S	\$ 246,244	NA-D1-S	\$ 191,504
			NA-D1	\$ 8,819	NA-D1	\$ 8,194
TIMOTHY M. & JILL C. PULKRABEK	15280-00600-007-00	LOT 7 BLK 6 & N1/2 VAC ALLEY GREENRIDGE ADDN	NA-D-S	\$ 23,100	NA-D-S	\$ 23,100
			NA-D1-S	\$ 287,669	NA-D1-S	\$ 239,870
WM E. & KATHLEEN R. WHITESIDE	15760-04400-001-20	W1/2 VACATED POST ST E 42' LOT 1 BLK 44 UNIVERSITY ADDN	NA-D-S	\$ 15,741	NA-D-S	\$ 15,741
			NA-D1-S	\$ 344,256	NA-D1-S	\$ 301,581
JOHN & NICOLE JARDING	15500-00400-001-00	LOT 1 & W10' LOT 2 BLK 4 NORTHRIDGE SUBD	NA-D-S	\$ 14,658	NA-D-S	\$ 14,660
			NA-D1-S	\$ 285,606	NA-D1-S	\$ 267,340
DENNIS BURNHAM	15070-00200-024-00	LOTS 24 & 25 BLK 2 BRIDLE ACRES	NA-D-S	\$ 20,576	NA-D-S	\$ 20,576
			NA-D1-S	\$ 301,763	NA-D1-S	\$ 289,037
JEFF & MARIE HALAPIN	15975-00200-001-00	LOT 1 BLK 2 WOODLAND HEIGHTS 1ST ADDN	NA-D-S	\$ 30,916	NA-D-S	\$ 30,918
			NA-D1-S	\$ 372,244	NA-D1-S	\$ 319,776
			NA-D1	\$ 9,288	NA-D1	\$ 7,061
BRYAN VENNARD	15090-05200-002-00	LOT 2 BLK 52 CAPITAL ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 90,894	NA-D1-S	\$ 75,220
STEPHEN SWEIGART	15995-00090-032-00	LOT 32 1901 LOMA LINDA	NA-DM1-S	\$ 24,605	NA-DM1-S	\$ 19,156
CHARLES & LINDA E OSTER	15270-00500-015-10	E79.98' LOT 15 BLK 5 GREEN ACRES SUBD	NA-D-S	\$ 38,852	NA-D-S	\$ 38,352
			NA-D1-S	\$ 332,263	NA-D1-S	\$ 261,648

TOMMY & JENNIFER COOPER	15241-00500-004-00	LOT 4 BLK 5 FULLERTON PROPERTIES 1ST ADDN	NA-D-S	\$ 20,422	NA-D-S	\$ 20,475
			NA-D1-S	\$ 320,231	NA-D1-S	\$ 277,686
DARCY & DIANE LYNN VAN GORP	15360-00000-010-00	LOTS 10 & 11 JENSENS ADDN	NA-D-S	\$ 138,177	NA-D-S	\$ 138,177
			NA-D1-S	\$ 309,450	NA-D1-S	\$ 271,380
EDITH I GOLDHAMMER	15310-00200-006-10	N1/2 OF W1/2 OF LOT 6 BLK 2 HAMMERS ADDN	NA-D-S	\$ 14,377	NA-D-S	\$ 14,375
			NA-D1-S	\$ 147,213	NA-D1-S	\$ 138,161
MARK J & MARY A GUKSEIN	15850-00300-006-00	LOT 6 BLK 3 VAN EPS 2ND ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 206,381	NA-D1-S	\$ 175,628
JOSEPH BUNKER & SIERRA REINARTZ	15610-00400-003-20	S75' EX E95'9 OF LOT 3 BLK 4 D A SCOTTS 1ST ADDN	NA-D-S	\$ 4,582	NA-D-S	\$ 4,584
			NA-D1-S	\$ 83,956	NA-D1-S	\$ 68,129
RICHARD R KENTMEISTER & M LELIA KENTMEISTER	15110-03600-003-00	LOTS 3 & 4 & W 10FT OF LOT 2 IN BLK 36 COOLEY & GUERNSEY	NA-D-S	\$ 20,620	NA-D-S	\$ 20,618
			NA-D1-S	\$ 310,525	NA-D1-S	\$ 233,529
RYAN & KELLI MUELLER	06000-10360-331-15	LOT 4B EX E45' THEREOF & LOT 4C SUB LOT OF LOT 4 IN NE4 MITCHELL TWP	NA-D-S	\$ 21,050	NA-D-S	\$ 21,050
			NA-D1-S	\$ 366,781	NA-D1-S	\$ 340,585
			NA-D1	\$ 118,715	NA-D1	\$ 118,316
JANELL HEALY	15500-00200-006-00	LOT 6 BLK 2 NORTHRIDGE SUBD	NA-D-S	\$ 13,860	NA-D-S	\$ 13,860
			NA-D1-S	\$ 216,800	NA-D1-S	\$ 196,140
JEFF & MICHELLE BATHKE	15355-00000-031-00	LOT 31 THE ISLAND 1ST ADDN	NA-D-S	\$ 45,394	NA-D-S	\$ 41,267

			NA-D1-S	\$ 586,419	NA-D1-S	\$ 490,101
ROBIN & MELVIN DUTT	15300-00300-006-00	LOT 6 BLK 3 S T GREENE ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 223,681	NA-D1-S	\$ 178,617
ASHLEY & RYAN A GARAETS	15510-00400-014-00	LOT 14 BLK 4 NORTHRIDGE PARK SUBD	NA-D-S	\$ 32,659	NA-D-S	\$ 32,657
			NA-D1-S	\$ 397,025	NA-D1-S	\$ 329,217
DENNIS LEE & DORIS ANN SCHRANK	15280-00600-005-00	LOT 5 BLK 6 & N1/2 VACATED ALLEY ABUTTING GREENRIDGE ADDN	NA-D-S	\$ 23,100	NA-D-S	\$ 23,100
			NA-D1-S	\$ 428,906	NA-D1-S	\$ 378,854
BARRY SIMKINS	15620-00400-006-20	E100' OF LOT 5 & 6 BLK 4 D A SCOTTS 2ND ADDN	NA-D-S	\$ 19,630	NA-D-S	\$ 19,628
			NA-D1-S	\$ 321,719	NA-D1-S	\$ 248,821
MICHAEL JOHN STARK & SHIRLEY EILEEN STARK	15560-00900-001-00	LOT 1 & N1/2 OF LOT 2 BLK 9 RAILROAD ADDN	NA-D-S	\$ 14,058	NA-D-S	\$ 14,058
			NA-D1-S	\$ 238,575	NA-D1-S	\$ 195,141
					NA-D1	\$ 8,384
JEFF E GEORGE	15450-08900-007-20	N1/2 LOT 7 BLK 89 LAWLERS 1ST ADDN	NA-D	\$ 4,686	NA-D	\$ 4,686
			NA-D1	\$ 125,538	NA-D1	\$ 98,858
SCOTT & JILL MUNGER	15090-02400-003-00	LOT 3 BLK 24 CAPITAL ADDN	NA-D-S	\$ 9,372	NA-D-S	\$ 9,372
			NA-D1-S	\$ 340,706	NA-D1-S	\$ 304,218
RYAN & SARAH KROETCH	15250-00400-003-00	LOT 3 BLK 4 GARDENVIEW ADDN	NA-D-S	\$ 10,461	NA-D-S	\$ 10,464
			NA-D1-S	\$ 214,775	NA-D1-S	\$ 170,061
VAN M & KATHERINE E WIRE	15190-00400-009-00	LOT 9 BLK 4 FIRESTEEL HEIGHTS SUBD	NA-D-S	\$ 21,214	NA-D-S	\$ 21,280

			NA-D1-S	\$ 323,919	NA-D1-S	\$ 267,589
Recommendation based on sales approach of unimproved lots						
CJM CONSULTING, INC.	15666-00100-001-00	LOT 1 BLK 1 SOUTH LAKE ESTATES SUB	NA-D	\$ 23,000	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00100-002-00	LOT 2 BLK 1 SOUTH LAKE ESTATES SUB	NA-D	\$ 16,100	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00100-003-00	LOT 3 BLK 1 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,269	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00100-004-00	LOT 4 BLK 1 SOUTH LAKE ESTATES SUB	NA-D	\$ 16,100	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-001-00	LOT 1 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-002-00	LOT 2 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,939	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-003-00	LOT 3 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,939	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-004-00	LOT 4 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,939	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-005-00	LOT 5 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 21,274	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-006-00	LOT 6 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 20,125	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-007-00	LOT 7 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-008-00	LOT 8 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-009-00	LOT 9 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-010-00	LOT 10 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000

CJM CONSULTING, INC.	15666-00200-011-00	LOT 11 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00200-012-00	LOT 12 BLK 2 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-001-00	LOT 1 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-002-00	LOT 2 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-003-00	LOT 3 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-004-00	LOT 4 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-005-00	LOT 5 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-006-00	LOT 6 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-007-00	LOT 7 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-008-00	LOT 8 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 23,000	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-009-00	LOT 9 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 16,674	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-010-00	LOT 10 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-011-00	LOT 11 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-012-00	LOT 12 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-013-00	LOT 13 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 20,700	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-014-00	LOT 14 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000

CJM CONSULTING, INC.	15666-00300-015-00	LOT 15 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-016-00	LOT 16 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-017-00	LOT 17 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-018-00	LOT 18 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-019-00	LOT 19 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-020-00	LOT 20 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-021-00	LOT 21 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00300-022-00	LOT 22 BLK 3 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-001-00	LOT 1 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-002-00	LOT 2 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-003-00	LOT 3 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-004-00	LOT 4 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-005-00	LOT 5 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-006-00	LOT 6 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-007-00	LOT 7 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-008-00	LOT 8 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000

CJM CONSULTING, INC.	15666-00400-009-00	LOT 9 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-010-00	LOT 10 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-011-00	LOT 11 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-012-00	LOT 12 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-013-00	LOT 13 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,464	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-014-00	LOT 14 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-015-00	LOT 15 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 22,424	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-016-00	LOT 16 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 16,674	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-017-00	LOT 17 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,375	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-018-00	LOT 18 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-019-00	LOT 19 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-020-00	LOT 20 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-021-00	LOT 21 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-022-00	LOT 22 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-023-00	LOT 23 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-024-00	LOT 24 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000

CJM CONSULTING, INC.	15666-00400-025-00	LOT 25 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-026-00	LOT 26 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-027-00	LOT 27 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-028-00	LOT 28 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-029-00	LOT 29 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,860	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00400-030-00	LOT 30 BLK 4 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-001-00	LOT 1 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-002-00	LOT 2 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-003-00	LOT 3 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-004-00	LOT 4 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-005-00	LOT 5 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-006-00	LOT 6 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-007-00	LOT 7 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-008-00	LOT 8 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-009-00	LOT 9 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-010-00	LOT 10 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000

CJM CONSULTING, INC.	15666-00500-011-00	LOT 11 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-012-00	LOT 12 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-013-00	LOT 13 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-014-00	LOT 14 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,533	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-015-00	LOT 15 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,375	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-016-00	LOT 16 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,375	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-017-00	LOT 17 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,375	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-018-00	LOT 18 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,375	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-019-00	LOT 19 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,375	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-020-00	LOT 20 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 15,525	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-021-00	LOT 21 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 17,825	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-022-00	LOT 22 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 17,250	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-023-00	LOT 23 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,634	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-024-00	LOT 24 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,602	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-025-00	LOT 25 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 17,825	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-026-00	LOT 26 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 15,525	NA-D	\$ 5,000

CJM CONSULTING, INC.	15666-00500-027-00	LOT 27 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,158	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-028-00	LOT 28 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,776	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-029-00	LOT 29 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,392	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-030-00	LOT 30 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,392	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-031-00	LOT 31 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 14,401	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-032-00	LOT 32 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,820	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-033-00	LOT 33 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-034-00	LOT 34 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-035-00	LOT 35 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-036-00	LOT 36 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-037-00	LOT 37 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-038-00	LOT 38 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-039-00	LOT 39 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-040-00	LOT 40 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,000
CJM CONSULTING, INC.	15666-00500-041-00	LOT 41 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,001
CJM CONSULTING, INC.	15666-00500-042-00	LOT 42 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,002

CJM CONSULTING, INC.	15666-00500-043-00	LOT 43 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,530	NA-D	\$ 5,003
CJM CONSULTING, INC.	15666-00500-044-00	LOT 44 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,004
CJM CONSULTING, INC.	15666-00500-045-00	LOT 45 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,535	NA-D	\$ 5,005
CJM CONSULTING, INC.	15666-00500-046-00	LOT 46 BLK 5 SOUTH LAKE ESTATES SUB	NA-D	\$ 18,975	NA-D	\$ 5,006
CJM CONSULTING, INC.	15666-00600-001-00	LOT 1 BLK 6 SOUTH LAKE ESTATES SUB	NA-D	\$ 19,549	NA-D	\$ 5,007
CJM CONSULTING, INC.	15666-00600-002-00	LOT 2 BLK 6 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,306	NA-D	\$ 5,008
CJM CONSULTING, INC.	15666-00600-003-00	LOT 3 BLK 6 SOUTH LAKE ESTATES SUB	NA-D	\$ 13,306	NA-D	\$ 5,009
CJM CONSULTING, INC.	15666-00600-004-00	LOT 4 BLK 6 SOUTH LAKE ESTATES SUB	NA-D	\$ 17,250	NA-D	\$ 5,010
CJM CONSULTING, INC.	15666-00600-005-00	LOT 5 BLK 6 SOUTH LAKE ESTATES SUB	NA-D	\$ 21,274	NA-D	\$ 5,011
CJM CONSULTING, INC.	15350-01500-009-00	LOTS 9 & 10 BLK 15 INDIANHEAD 3RD ADDN	NA-D	\$ 24,300	NA-D	\$ 10,000
CJM CONSULTING, INC.	15350-01800-010-00	LOT 10 BLK 18 INDIANHEAD 3RD ADDN	NA-D	\$ 15,703	NA-D	\$ 5,000
Recommendation based on income approach						
CIAVARELLA CONSTRUCTION LLC	15520-02500-012-00	LOT 12 BLK 25 ORIGINAL MITCHELL	NA-D	\$ 9,372	NA-D	\$ 9,372
			NA-D1	\$ 153,469	NA-D1	\$ 100,981
Recommendation based on sales approach						
CIAVARELLA PROPERTIES LLC	15090-03000-010-00	LOT 10 BLK 30 CAPITAL ADDN	NA-DC	\$ 8,520	NA-DC	\$ 8,520
			NA-DC2	\$ 171,132	NA-DC2	\$ 131,373

Parcels were combined and revalued						
ETHAN CO-OP LUMBER ASSOC.	15439- 00100- 000-00	UNPLATTED PORTIONS OF BLKS 1, 2, & 3 LAKERIDGE ADDN & UNPLATTED PORTION OF NW4 10- 103-60 LYING EAST OF CREEK WITHIN MITCHELL CITY LIMITS	NA- DC	\$ 187,369	AG- DC	\$ 26,785
CALVIN J. & JUDY VOGEL JOINT REVOCABLE TRUST	06000- 10360- 201-60	IT 16 NE1/4 20-103-60 & LOTS 1-6 BLK 39, LOTS 1-6 BLK 40, LOTS 1-3 & 6-7 BLK 41 HOME PARK ORIGINAL ADDN	NA-C	\$ 85,595	NA-C	\$ 62,780
Property information was corrected due to error during software conversion						
FIRESTEEL LINKS LLC	06000- 10360- 241-31	RAILROAD PARCEL 10 IN NW1/4 OF SE1/4 24-103-60	NA- CC	\$ 20,075	NA-C	\$ 2,000
CJG PROPERTIES LLC	15300- 01000- 010-20	LOT A & B BLK 10 S T GREENE ADDN	NA- DC	\$ 27,618	NA- DC	\$ 27,618
			NA- DC2	\$ 399,368	NA- DC2	\$ 119,575
					NA- D1	\$ 124,660
ANGEL MARIE HIGH	15150- 00300- 015-00	LOT 15 BLK 3 DRIVING PARK ADDN	NA- D	\$ 9,372	NA- D	\$ -
RUNE & NANCY S. TORGERSEN	15760- 04400- 009-00	LOT 9 & 10 BLK 44 UNIVERSITY ADDN	NA- D-S	\$ 23,925	NA- D-S	\$ 23,926
			NA- D1-S	\$ 306,313	NA- D1-S	\$ 262,316
			NA- D1	\$ 25,306	NA- D1	\$ 21,818
Parcel was not deleted when land was replatted to South Lake Estates Sub.						
CJM CONSULTING, INC.	15350- 01600- 001-00	LOTS 1-6 BLK 16 INDIANHEAD 3RD ADDN	NA- D	\$ 16,108	NA- D	\$ -

DIRECT APPEALS MITCHELL CITY CONSOLIDATED BOARD

Motion by Reider, second by Nebelsick for Maui Farms Inc, parcel number 15800-03100-04000, described as the unplatted portion of the SW ¼ of 31-104-60 lying between Maui Farms 2nd Addn & the Island 1st Addn, City of Mitchell, Davison County, for Abstract Type NA-D to remain at \$28,820. All members voted aye. Motion carried.

Motion by Nebelsick, second by Aslesen for Donald P & Lori L Everson, parcel number 15465-00000-02500, described as Lot 5, Maui Farms 2nd Addn, City of Mitchell, Davison County, to accept the recommendation of the Director of Equalization for Abstract Type NA-D-S to remain at \$20,053 and to reduce Abstract Type NA-D1-S from \$316,000 to \$311,499. All members voted aye. Motion carried.

Motion by Reider, second by Aslesen for M. Antonia Korzan, parcel number 15975-00200-01100, described as Lot 11, Blk 2, Woodland Heights 1st Addn, City of Mitchell, Davison County, to accept the recommendation of the Board for Abstract Type NA-D-S to remain at \$30,906 and to reduce Abstract Type NA-D1-S from \$662,763 to \$594,059. All members voted aye. Motion carried.

Motion by Reider, second by Doescher for Scott & Carla Houwman, parcel number 15352-00000-00120, described as Tract 1B, Indian Village Rd 1st Addn, City of Mitchell, Davison County, to accept the recommendation of the Director of Equalization to reduce Abstract Type NA-D-S from \$140,817 to \$82,293 and to reduce Abstract Type NA-D1-S from \$806,425 to \$760,138. Members voting aye Reider, Doescher, Nebelsick, Claggett. Voting nay Aslesen. Motion carried.

RECESS CONSOLIDATED BOARD OF EQUALIZATION SINE DIE

At 8:45 p.m., Chairperson Claggett recessed the 2023 Consolidated Board of Equalization sine die and set April 20th at 4:30 p.m. for the next meeting.

ATTEST

Susan Kiepke, Auditor

John Claggett, Chairperson

Publish Once
Approximate Cost