

April 25, 2023
Consolidated Board of Equalization

CALL TO ORDER

Chairperson Claggett called the Consolidated Board of Equalization to order at 5:00 p.m. Members of the Board present were Commissioners Claggett, Bhaalid 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 and Crystal Longhenry.

ADMINISTER OATH

Auditor Kiepke administered the oath of office to Davison County Consolidated Board member Bhaalid.

APPROVE MINUTES

Motion by Reider, second by Bhaalid to approve the minutes from the April 20, 2023, Consolidated Board of Equalization meeting. 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 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.

PROPERTY OWNER	PARCEL NUMBER	LEGAL DESCRIPTION	ORIGINAL ABSTRACT TYPE	ORIGINAL VALUE	RECOMMENDED ABSTRACT TYPE	RECOMMENDED VALUE
ADDITIONAL INFORMATION WAS OBTAINED AFTER INTERIOR REVIEW						
HHB LLC	15895-00400-002-10	LOT B BLK 4 WESTWOOD 1ST ADDN	NA-DC	\$96,525	NA-DC	\$96,525
			NA-DC2	\$1,895,591	NA-DC2	\$1,337,767

CODY & JILLIAN LARSON	15280-00300-001-00	LOT 1 BLOCK 3 GREENRIDGE ADDN NW(15)	NA-D-S	\$29,700	NA-D-S	\$29,700
			NA-D1-S	\$466,150	NA-D1-S	\$363,125
JOEL & KITTY ALLEN	15460-10000-003-00	LOT 3 BLOCK 100 LAWLERS 2ND ADDN NE(21)	NA-D-S	\$9,372	NA-D-S	\$9,372
			NA-D1-S	\$272,081	NA-D1-S	\$229,863
WAMART REAL ESTATE BUSINESS T CORPORATE OFFICE % PROPERTY TAX	15855-00000-000-00	LOT 1 WALMART STORES 1ST ADDN-NE(34)	NA-DC	\$2,478,030	NA-DC	\$1,575,347
			NA-DC	\$8,225,944	NA-DC2	\$8,649,176
GRAPHIC PACKAGING INTERNATIONAL INC	15890-00100-000-00	LOT 1 BLK A WESTVIEW ADDN SE(20)	NA-DC	\$377,352	NA-DC	\$377,352
			NA-DC2	\$7,832,610	NA-DC2	\$7,053,161
SHREE RADHE HOSPITALITY LLC	15665-00000-003-00	LOT S-3 A SUBDIV OF LOT S EX W258' & INCL LOT AB8	NA-DC	\$329,972	NA-DC	\$329,970
			NA-DC2	\$1,320,091	NA-DC2	\$1,201,693
					NA-D1-S	\$104,495
VALUED FROM INCOME APPROACH						
MITCHELL RETIREMENT LLC	15800-01600-105-20	LT F OF LT 101 LOC IN NE1/4 OF 16-103-60 EX N237.8' OF THE E139.83' EX LT H-1 & EX LT A PLATTED VARIOUS	NA-DC	\$146,844	NA-DC	\$439,863
			NA-DC2	\$7,554,001	NA-DC2	\$5,980,596
ADDITIONAL INFORMATION WAS OBTAINED AFTER INTERIOR REVIEW						
ADAM & SHAUNA M CHAPMAN	15950-00400-003-00	LOT 3 BLK 4 WOODS 1ST ADDN-SW(23)	NA-D-S	\$34,232	NA-D-S	\$34,180
			NA-D1-S	\$317,100	NA-D1-S	\$290,820

HOLIDAY STATIONSTORES LLC	15800- 02700- 401-00	LOT 4 N OF 1-90 & W OF HWY 37 EX LOT CH IN SE1/4 OF 27 & LOT AB8 PLATTED VARIOUS	NA- DC	\$553, 896	NA-DC	\$553,89 6
			NA- DC2	\$1,53 9,712	NA-DC2	\$1,528,5 48
DAVID & DEBRA GARTON	15090- 03300- 009-00	LOT 9 BLK 33 CAPTIAL ADDN SE(16)	NA- D-S	\$9,37 2	NA-D-S	\$9,372
			NA- D1-S	\$260, 600	NA-D1- S	\$237,96 9
JOSHUA & STEPHANIE HARVEY	15270- 00500- 014-00	E40' OF LOT 13 & W40' LOT 14 BLK 5 GREEN ACRES SUBD NW(15)	NA- D-S	\$41,0 91	NA-D-S	\$41,088
			NA- D1-S	\$197, 131	NA-D1- S	\$164,91 2
Property information was corrected due to error during software conversion						
BENJAMIN ANDERSON	15407- 00000- 001-00	LOT 1 KEITH'S 1ST ADDN-SW(27)	NA- D-S	\$53,4 16	NA-D-S	\$53,416
			NA- D1-S	\$77,2 63	NA-D1- S	\$61,810
			NA- DC2	\$217, 505	NA-DC2	\$189,13 5
Property was valued over market based on sale comps						
MARY E & RUSSEL W OVERBAY	15090- 05500- 004-00	LOT 4 BLK 55 CAPTIAL ADDN- SE(16)	NA-D	\$9,37 2	NA-D	\$9,372
			NA- D1	\$76,9 25	NA-D1	\$74,336
ADDITIONAL INFORMATION WAS OBTAINED AFTER INTERIOR REVIEW						
MARY & RUSSELL OVERBAY REVOC LIVING TRUST	15170- 00300- 000-09	N1/2 E1/2 EX E50' & EX W50' BLK 3 LESS S8' FAIRVIEW ADDN- SW(15)	NA-D	\$9,37 2	NA-D	\$9,372
			NA- D1	\$157, 538	NA-D1	\$102,15 4
MARY & RUSSELL OVERBAY REVOC LIVING TRUST	15400- 00800- 001-00	LOT 1 BLK 8 JUSTS ADDN- NW(21)	NA-D	\$9,90 0	NA-D	\$9,900
			NA- D1	\$55,8 19	NA-D1	\$45,919

MARY & RUSSELL OVERBAY REVOC LIVING TRUST	15400- 00200- 008-00	LOT 8 BLK 2 JUSTS ADDN- NW(21)	NA-D	\$9,37 2	NA-D	\$9,372
			NA- D1	\$65,1 19	NA-D1	\$57,702
MARY & RUSSELL OVERBAY	15610- 00700- 011-00	LOT 11 BLK 7 D A SCOTTS 1ST ADDN-SW(15)	NA-D	\$9,37 2	NA-D	\$9,372
			NA- D1	\$79,9 81	NA-D1	\$60,372
MARY & RUSSELL OVERBAY REVOC LIVING TRUST	06140- 10360- 004-00	LOT 4 COUNTRY EST-NE(14) IN 103- 60	NA- C-S	\$23,2 10	NA-C-S	\$23,210
			NA- C1-S	\$235, 940	NA-C1- S	\$221,92 7
			NA- C1	\$116, 846	NA-C1	\$97,886
MARCIA L SPRINKEL	15090- 01900- 008-00	LOT 8 BLK 19 CAPTIAL ADDN- SE(16)	NA- D-S	\$9,37 2	NA-D-S	\$9,372
			NA- D1-S	\$206, 375	NA-D1- S	\$195,80 2
MITCHELL STORAGE LLC	15800- 01600- 103-60	SC-1, SC-2, SC-3, SC-4 & SC-5 EX SC-4A, SC-4-1, SC- 4-2, SC-4-3 PARTLY IN NW1/4 15 & NE1/4 16 PLATTED VARIOUS	NA- DC	\$465, 024	NA-DC	\$465,02 4
			NA- DC2	\$2,42 0,038	NA-DC2	\$1,065,6 38
VALUED FROM INCOME APPROACH						
MEADOWLAWN PLAZA LLC	15800- 01500- 204-00	PARCEL 2 OF LT G-2A LOCATED IN NW1/4 15-103-60 PLATTED VARIOUS	NA- DC	\$311, 406	NA-DC	\$311,40 6
			NA- DC2	\$2,52 8,626	NA-DC2	\$1,981,3 13
VALUED FROM COST APPROACH						
TDR PASSTHRU LLC & RB48 PASSTHRU LLC	15082- 00000- 004-10	LOT 4 LESS LOTS 4A, 4B, 4C, 4D CABELAS 1ST ADDN	NA- DC	\$3,28 0,068	NA-DC	\$2,319,5 70

			NA-DC2	\$4,527,395	NA-DC2	\$4,997,423
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DIRECT APPEALS MITCHELL CITY AND MITCHELL TOWNSHIP CONSOLIDATED BOARD

Motion by Reider, second by Doescher for Marvin Hanson, parcel number 06202-03000-00100, described as Lot 1 Less Lot H1 and all of Lots 2, 3, 13 & 14, Blk 30, Home Park Original Addn, Mitchell Township, Davison County, to accept the recommendation of the Director of Equalization for Abstract Type NA-C-S to remain at \$16,200, for Abstract Type NA-C1 to remain at \$36,271, and for Abstract Type NA-C1-S to remain at \$104,575. All members voted aye. Motion carried.

Motion by Aslesen, second by Blaalid for Marvin Hanson, parcel number 06202-01800-00300, described as Lots 3 thru 9, Blk 18, Home Park Original Addn, Mitchell Township, Davison County, to accept the recommendation of the Director of Equalization for Abstract Type NA-C to remain at \$20,420 and to reduce Abstract Type NA-C1 from \$78,016 to \$73,143. All members voted aye. Motion carried.

Motion by Aslesen, second by Reider for Rodney and Mary Titze, parcel number 15610-00400-01400, described as Lots 14 & 13, Blk 4, DA Scotts 1st Addn, City of Mitchell, Davison County, to accept the recommendation of the Board for Abstract Type NA-D-S to remain at \$18,744 and to reduce Abstract Type NA-D1-S from \$162,563 to \$149,557. All members voted aye. Motion carried.

Motion by Aslesen, second by Reider for Coachlight Motel, parcel number 15050-00200-01000, described as Lot 10, Blk 2, Blooms Addn, 8B SW ¼ of 21-103-60, City of Mitchell, Davison County, to accept the recommendation of the Board for Abstract Type NA-DC to remain at \$118,548, to reduce Abstract Type NA-DC2 from \$167,445 to \$140,126 and to reduce Abstract Type NA-D1-S from \$71,933 to \$67,614. All members voted aye. Motion carried.

Motion by Reider, second by Doescher for Dwight Stadler Living Trust, parcel number 15590-02400-00500, described as Lots 5 thru 8, Blk 24 & E2 Vac Alley abutting Rowley’s 2nd Addn, City of Mitchell, Davison County, to accept the recommendation of the Board for Abstract Type NA-D-S to remain at \$37,901 and to reduce Abstract Type NA-D1-S from \$292,056 to \$262,856. All members voted aye. Motion carried.

Motion by Aslesen, second by Blaalid for Rick and Paula Brandner, parcel number 15440-00200-00600, described as E 35’ of Lot 6 & W 65’ of Lot 7, Blk 2, Lakeview 1st Addn, City of Mitchell, Davison County, to accept the recommendation of the Board for Abstract Type NA-D-S to remain at \$24,640 and to reduce Abstract Type NA-D1-S from \$316,000 to \$300,200. All members voted aye. Motion carried.

ADJOURN 2023 CONSOLIDATED BOARD OF EQUALIZATION

At 6:43 p.m., Chairperson Claggett adjourned the 2023 Consolidated Board of Equalization.

ATTEST

Susan Kiepke, Auditor

John Claggett, Chairperson

Publish Once
Approximate Cost