

**DAVISON COUNTY CONSOLIDATED BOARD OF EQUALIZATION
APRIL 21, 2026**

CALL TO ORDER

Consolidated Board Chairman Balaalid called the meeting to order. Present at the meeting were Commissioners Balaalid, Reider, and Claggett, as well as Ethan School Superintendent Hawkins, Mitchell City Councilman Smith, Mitchell School Board Member Aslesen, Mt. Vernon School Board Member Nebelsick, and Mt. Vernon City Councilman Dekok. Also present were Director of Equalization Vissia and DOE Assessors Olsen, Fahey, Dammann, Goldammer, Nightpipe and Wittstruck. Auditor Wingert and Deputy Auditor Gukeisen were present as well.

ADMINISTER OATHS

Auditor Wingert administered the oaths of office to the new Davison County Consolidated Board of Equalization members.

APPROVE MT. VERNON CITY STIPULATIONS

Motion by Dekok, second by Claggett to approve the Mt. Vernon stipulations. All in favor - aye. Roll call vote was held: Claggett - aye, Dekok - aye, B. Nebelsick - aye, Balaalid - aye, and Reider - aye. Motion carried 5-0.

Property Owner	Parcel Number	Rec. Land Abstract	Recommended Land	Rec. Building Abstract	Recommended Bldgs	Final Value
Keith Carlson	14160-00100-007-00	NA-D-S	\$18,730.00	NA-D1-S	\$75,536.00	\$94,266.00
Ernest Bork	14160-00100-005-00	NA-D-S	\$17,289.00	NA-D1-S	\$18,546.00	\$35,835.00
TMT Rentals	14620-00100-002-00	NA-D	\$15,916.00	NA-D1	\$26,450.00	\$42,366.00
TMT Rentals	14480-00800-006-20	NA-D	\$13,313.00	NA-D1	\$281,743.00	\$295,056.00
TMT Rentals	14480-00800-006-10	NA-D	\$13,313.00	NA-D1	\$377,645.00	\$390,958.00

APPROVE ETHAN TOWN STIPULATIONS

Motion by Hawkins, second by Claggett to approve the stipulations for Ethan. All in favor - aye. Roll call vote was taken: Claggett - aye, Balaalid - aye, Reider - aye, and Hawkins - aye. Motion carried 4-0.

Property Owner	Parcel Number	Rec. Land Abstract	Recommended Land	Rec. Building Abstract	Recommended Bldgs	Final Value
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Charles Oster	13200-00800-007-00	NA-D	\$21,300.00	NA-D	\$11,371.00	\$32,671.00
Bernadette /Dennis Nesheim	13200-00200-007-00	NA-D	\$17,750.00	NA-D1	\$160,266.00	\$178,016.00
Raymond Wermers	13500-00900-002-00	NA-D-S	\$8,644.00	NA-D1-S	\$23,623.00	\$32,267.00
William Kretschmer	13200-00700-005-00	NA-D-S	\$19,017.00	NA-D1-S	\$48,906.00	\$67,923.00
William Kretschmer	13200-00700-001-00	NA-D	\$21,300.00	NA-D1	\$13,454.00	\$34,754.00
William Kretschmer	13200-00600-007-00	NA-D	\$17,750.00	NA-D1	\$67,733.00	\$85,483.00

DARRELL DOCKEN

Motion by Claggett, second by Aslesen to leave numbers at DOE recommended numbers as follows: NA-DM1-S \$73,221 and NA-D1-S at \$27,377. Roll call vote taken: Claggett - aye, Aslesen - aye, Blaaid - aye, Reider - aye, Smith - aye. Motion carried 5-0.

ORAN AND AMY SWEET

Motion by Reider, second by Claggett to reduce NA-D1 to \$61,125 and leave NA-D as is at \$8,875. Roll call vote taken: Claggett - aye, Dekok - aye, Blaaid – aye, Reider - aye, B. Nebelsick - aye. Motion carried 5-0.

MARTIN & ASSOCIATES

Pam Bathke spoke on behalf of the entity. Motion by Aslesen, second by Reider to reduce value to a total of \$2,600,000 leaving land as is. Values equate to NA-DC at \$362,450 and NA-DC2 at \$2,237,550. Roll call vote was held: Claggett - aye, Aslesen - aye, Blaaid - aye, Reider - aye, Smith - aye. Motion carried 5-0.

APPROVE MITCHELL CITY STIPULATIONS

Motion by Aslesen, second by Smith to approve the Mitchell stipulations. All in favor – aye. Roll call vote was held: Claggett - aye, Aslesen - aye, Blaaid - aye, Reider - aye, and Smith - aye. Motion carried 5-0.

Property Owner	Parcel Number	Recommended Land Abstract	Recommended Land	Recommended Building Abstract	Recommended Bldgs	Final Value
Right Rudder	15072-00000-001-10	NA-DC	\$163,750.00	NA-DC2	\$713,000.00	\$876,750.00
Kenneth Setness	15520-02000-016-00	NA-D-S	\$14,073.00	NA-D1-S	\$144,613.00	\$158,686.00
Alexander Young	15700-00800-003-00	NA-D-S	\$27,634.00	NA-DC2, NAD1-S	\$388,444.00	\$423,659.00

Jeffrey Loecker	15897-00900-004-00	NA-D-S	\$58,161.00	NA-D1-S	\$674,357.00	\$732,518.00
Nick Baus	15700-01000-027-00	NA-D-S	\$15,817.00	NA-D1-S	\$282,447.00	\$298,264.00
Moody Properties	15800-02300-301-00	NA-DC	\$46,898.00	NA-DC2	\$452,363.76	\$499,261.76
Bridgman Properties SD LLC	15431-00000-002-00	NA-DC	\$306,600.00	NA-D1, NA-DC2	\$169,196.00	\$475,796.00
Scott Phillips	15670-00200-016-00	NA-D-S	\$12,794.00	NA-D1-S	\$125,731.00	\$138,525.00
Donald Young	15520-02000-008-00	NA-DC	\$13,135.00	NA-D1	\$101,141.00	\$114,276.00
Gary Hendrix	15897-00400-004-00	NA-D-S	\$33,901.00	NA-D1-S	\$511,135.00	\$545,036.00
Soesock properties	15110-03300-006-00	NA-D	\$15,762.00	NA-D1	\$244,981.00	\$260,748.00
Larry & Karla Phillips	15840-01000-011-00	NA-DC	\$26,270.00	NA-DC2	\$461,600.00	\$487,870.00
Brian Hunt	15700-01600-003-14	NA-D-S	\$6,006.00	NA-D1-S	\$174,018.00	\$180,024.00
Ryan Endres	15950-00300-011-00	NA-D-S	\$20,678.00	NA-D1-S	\$355,908.00	\$376,586.00
James Schnabel	15490-01500-002-00	NA-D	\$31,425.00	NA-D1	\$142,185.00	\$173,610.00
Ben & Nikki Letcher	15990-15430-005-00		\$0.00	NA-DC2	\$118,180.00	\$118,180.00
Delana Schelske & Nikki Letcher	15990-15430-006-00		\$0.00	NA-DC2	\$321,478.00	\$321,478.00
William Hinks-Unclaimed Freight	15800-01500-202-80	NA-DC	\$200,800.00	NA-DC2	\$949,219.00	\$1,150,019.00

Spensley Gard	15590-01400-012-00	NA-D	\$12,580.00	NA-D1	\$157,937.00	\$170,517.00
Nicole Cooper	15680-00000-048-00	NA-D-S	\$14,390.00	NA-D1-S	\$161,653.00	\$176,043.00
DPT Enterprises LLC	15700-00200-003-00	NA-DC	\$269,500.00	NA-DC2	\$1,873,515.00	\$2,143,015.00
Lyle Harring	15103-00100-005-10	NA-D-S	\$12,393.00		\$0.00	\$12,393.00
Lyle Harring	15102-00000-002-12	NA-D-S	\$66,823.00	NA-D1-S	\$521,236.00	\$588,059.00
Lyle Harring	15103-00100-005-00	NA-D-S	\$18,055.00	NA-D1	\$32,206.00	\$50,261.00
Derald Pahl	15290-00800-011-00	NA-D-S	\$12,794.00	NA-D1, NA-D1-S	\$207,206.00	\$220,000.00
Edgerton Place	15700-00600-004-10	NA-DC	\$280,250.00	NA-DC2	\$4,814,798.00	\$5,095,048.00
Edgerton Place	15700-00600-005-10	NA-DC	\$286,550.00	NA-DC2	\$6,257,912.00	\$6,544,462.00
Davison Court	15800-01600-102-40	NA-DC	\$210,200.00	NA-DC2	\$1,238,915.00	\$1,449,115.00
Mitchell Town Homes	15590-02500-010-00	NA-DC	\$159,275.00	NA-DC2	\$2,198,018.00	\$2,357,293.00
Meadow Lawn Plaza	15800-01500-204-00	NA-DC	\$437,850.00	NA-DC2	\$2,722,903.00	\$3,160,753.00
Double Down	15472-00000-001-00	NA-DC	\$425,928.00	NA-DC2	\$1,231,395.00	\$1,657,323.00
Double Down	15472-00000-002-00	NA-DC	\$329,838.00	NA-DC2	\$907,441.00	\$1,237,279.00
Myron VanBuskirk	15700-01600-000-15	NA-DC	\$274,850.00	NA-DC2	\$33,022.00	\$307,872.00

First National Bank	15520-01000-002-00	NA-DC	\$106,500.00	NA-DC2	\$2,840,533.00	\$2,947,033.00
P & H Commercial	15535-00000-001-00	NA-DC	\$67,420.00	NA-DC2	\$396,326.00	\$463,746.00
P & H Commercial	15535-00000-002-00	NA-DC	\$64,629.00	NA-DC2	\$399,117.00	\$463,746.00
P & H Commercial	15535-00000-003-00	NA-DC	\$65,340.00	NA-DC2	\$398,406.00	\$463,746.00
P & H Commercial	15535-00000-004-00	NA-DC	\$87,555.00	NA-DC2	\$376,191.00	\$463,746.00
Scott Houwman	15353-00000-001-20	NA-D-S	\$129,894.00	NA-D1-S	\$832,038.00	\$961,932.00
Carol Ragle	15760-01200-013-00	NA-D	\$12,943.00	NA-D1	\$195,794.00	\$208,737.00
Kelly Gross	15350-01500-001-10	NA-D-S	\$29,898.00		\$0.00	\$29,898.00
Cory Hauser	15170-00600-012-10	NAD-S	\$24,906.00	NA-D1, NA-D1-S	\$232,855.00	\$257,761.00
Big Red LLC	15800-01000-404-00	NA-DC	\$235,950.00	NA-DC2	\$366,985.00	\$602,935.00
Big Red LLC	15800-01000-404-80	NA-DC	\$165,310.00	NA-DC2	\$268,924.00	\$434,234.00
Mid Continent	15660-00100-010-00	NA-DC	\$213,700.00	NA-DC2	\$457,945.00	\$671,645.00
Sherry Stilley	15710-00000-020-00	NA-D-S	\$188,948.00	NA-D1-S	\$143,206.00	\$332,154.00
D T Housing	15590-02600-011-10	NA-D	\$13,135.00	NA-D1	\$133,945.00	\$147,585.00
Corn Palace Stampede	15990-03300-201-00		\$0.00	NA-DC2	\$0.00	\$0.00

FireSteel Links	15897-01000-000-00	AG-D	\$5,636.00		\$0.00	\$5,636.00
FireSteel Links	15897-00100-000-00	AG-D	\$4,924.00		\$0.00	\$4,924.00
Commerce Marketing	15895-00400-010-00	AG-D	\$4,777.00		\$0.00	\$4,777.00
TSM Partnership	15800-02900-401-60	AG-DC	\$39,235.00		\$0.00	\$39,235.00
TSM Partnership	15800-02900-401-40	AG-DC	\$15,555.00		\$0.00	\$15,555.00
TSM Partnership	15800-02900-103-00	AG-DC	\$3,640.00		\$0.00	\$3,640.00

APPROVE MITCHELL TOWNSHIP STIPULATIONS EXCLUDING ONE PARCEL

Motion by Claggett, second by Reider to approve all Mitchell Township stipulations with the exception of Terry Aslesen due to conflict of interest. Roll call vote was taken: Claggett - aye, Aslesen - aye, Blaalid - aye, Reider - aye, and Smith - aye. Motion carried 5-0.

Property Owner	Parcel Number	Rec. Land Abstract	Recommended Land	Rec. Building Abstract	Recommended Bldgs	Final Value
Kenneth Schoenfelder	06000-10360-292-30	NA-C-S	\$19,918.00	NA-C1,NA-C1-S	\$262,948.00	\$282,866.00
Nathan Hess	06202-03100-001-00	NA-C-S	\$9,545.00	NA-C1-S	\$188,946.00	\$198,491.00
Brandon Kirchhevel	06000-10360-302-11	NA-C-S	\$8,961.00	NA-C1-S	\$185,666.00	\$194,627.00
Brenda Bohn	06000-10360-323-10	AG-A	\$84,698.00	AG-A1,NA-AM1-S	\$127,795.00	\$212,493.00

Darren Reasy	06066-10360-002-20	NA-C	\$25,535.00	NA-C1, NA-C1-S	\$704,307.00	\$729,842.00
Susan Klingaman	06066-10360-002-00	AG-C	\$49,136.00		\$0.00	\$49,136.00
GL Wild Oak	06243-00300-000-00	AG-C	\$77,339.00	NA-CC2	\$0.00	\$77,339.00
GL Wild Oak	06240-01500-000-00	AG-C	\$6,924.00		\$0.00	\$6,924.00
Bret Jones	06121-10360-013-00	NA-C-S	\$21,866.00	NA-C1-S	\$417,896.00	\$439,762.00

APPROVE TERRY ASLESEN STIPULATION

Motion by Reider, second by Claggett to approve the stipulation for Aslesen. Roll call vote was held: Claggett - aye, Blaalid - aye, Reider - aye, and Smith - aye. Motion carried 4-0 with one abstaining.

Property Owner	Parcel Number	Rec. Land Abstract	Recommended Land	Rec. Building Abstract	Recommended Bldgs	Final Value
Terry Aslesen	06141-00100-006-00	NA-C-S	\$19,529.00	NA-C1, NA-C1-S	\$441,542.00	\$461,071.00

KYLE AND MELISSA CRAGO

Motion by Reider, second by Claggett to reduce NA-C1-S to \$389,614, NA-C1 to \$40,857, and NA-C-S \$21,915. Roll call vote was held: Claggett - aye, Aslesen - aye, Blaalid - aye, Reider - aye, and Smith - aye. Motion carried 5-0.

ADJOURN SINE DIE

Chairman Blaalid adjourned the Consolidated Board of Equalization sine die.

Chairman: Mike Blaalid

Davison County Auditor: Kathy Wingert