

Gregory County Board of Equalization Proceedings

The Gregory County Commissioners met Tuesday, April 19, 2022 at 11:00 a.m. as a County Board of Equalization. Members present were: Jessy Biggins, Myron Johnson, Jeff Johnson (via telephone), Lance Matucha and Bob Hausmann. Also present: Julie Bartling, Auditor and Nichole Matucha, Deputy Director of Equalization. The Oaths of Office for County Board of Equalization and for Consolidated Board of Equalization were signed by the board members.

Local Board Changes: The Board reviewed the following local boards' changes in valuations:

Appeal #2022-01: Lot 1 and Lot 2, Lillibridge Addition to the City of Burke (Cory & Megan Smith - #7438)

The appellant states that the property is valued higher than adjacent properties with similar build qualities and square footage.

Assessor's Original Value:	\$ 379,477 (NA-D1-S)
Appellant's Value:	\$ 300,000
Local Board's Value:	\$ 325,000
Assessor's Recommended Value:	\$ 325,000

Assessor's Original Value:	\$ 43,505 (NA-D-S)
Appellant's Value:	\$ 25,250
Local Board's Value:	\$ 27,000

Motion by Bob Hausmann, second by Jeff Johnson to set the value at the Assessor's Recommended Value of \$325,000 for the home structure and to take up the appeal on the lots/acreage at the next meeting. All members present voted aye. Motion carried.

Appeal #2022-02: Lots 15 & 16, Block 75, Original Town of Gregory (R. Curtis & Joyce Vakiner - #6171)

The appeal states that the property is assessed too high for market value, and presented comparable properties and their values as justification for appealing.

Assessor's Original Value:	\$ 93,732 (NA-D1-S)
Appellant's Value:	\$ 79,920
Local Board's Value:	\$ 79,920
Assessor's Recommended Value:	\$ 79,920

Motion by Myron Johnson, second by Lance Matucha to set the value at the Assessor's Recommended Value of \$79,920. All members present voted aye. Motion carried.

Appeal #2022-03: E. 55' of Lot 77, Block 68, Original Town of Gregory (R. Curtis & Joyce Vakiner - #7485)

Appellant states that the building (garage) is valued too high in comparison to the current market.

Assessor's Original Value:	\$ 7,000 (NA-D1)
Appellant's Value:	\$ 4,900
Local Board's Value:	\$ 4,900
Assessor's Recommended Value:	\$ 4,900

Motion by Lance Matucha, second by Bob Hausmann to set the value at the Assessor's Recommended Value of \$4,900. All members present voted aye. Motion carried.

Appeal #2022-04: Lots 1-3, Block 5, Original Town of Bonesteel (J & M Jons, LLC - #7379)

The appeal states that assessment should not increase in excess of 100% in one year's time. Due to the COVID-19 pandemic, occupancy and income have been significantly decreased, and the appellants would expect a more reasonable increase of 10% annually.

Assessor's Original Value:	\$ 370,732 (NA-DC2)
Appellant's Value:	\$ 248,985
Local Board's Value:	\$ 248,985
Assessor's Recommended Value:	\$ 248,985

Motion by Myron Johnson, second by Jeff Johnson to set the value at the Assessor's Recommended Value of \$248,985. Upon roll call: Myron Johnson-aye; Jeff Johnson-aye; Lance Matucha-aye; Bob Hausmann-abstain; Jessy Biggins-aye. Motion carried.

Local Board Action: The County Board reviewed a change made by the Fairfax Civil Township Board to correct an error of assessing the following tax-exempt property:

Addition #1, Fairfax Lake Tract in N1/2NW1/4 (5.24 acres), Section 15-95-68 (State Game, Fish & Parks Department - #1161)

Motion by Bob Hausmann, second by Lance Matucha to set the value of the property at \$0, as it has never been assessed or taxed since ownership by GF&P. All members present voted aye. Motion carried.

Clerical Errors: Motion by Myron Johnson, second by Bob Hausmann to approve the following changes made to assessment records due to clerical errors, as presented by the Deputy DOE:

#4369: Ownership change was missed at time of transfer; new assessment notice sent to owner/previous owner with correct parcel information.

#6919: Owner names changed at transfer instead of removing deed holder; names corrected.

#7320: Record #927 was combined into this record; values were transferred incorrectly; values corrected.

#1576: Deed holder should have been removed in June 2015; deed holder removed.

#3207: Corrected other owners' information.

All members presented voted aye. Motion carried.

Adjourn: Motion by Bob Hausmann, second by Jeff Johnson to adjourn and to reconvene on May 3, 2022 at 10:00 a.m. to complete the equalization process. All members Voted aye. Motion carried.

ATTEST: _____
Julie Bartling, Gregory Co. Auditor

Jessy Biggins, Chair