

Agenda

Yankton Consolidated Board of Equalization

10:00 AM, Friday, April 19, 2024

Commission Chamber

Yankton County Government Center

Meeting chaired by: John Marquardt, Chair

01 Call to order: 10:00 AM **PLEDGE OF ALLEGIANCE**

02 Roll Call: _____ Wanda Howey-Fox _____ Dan Klimisch _____ John Marquardt
_____ Ryan Heine _____ Don Kettering _____ Mike Villanueva
_____ Bridget Benson _____ Nathan Johnson _____ Sarah Carda

AGENDA ITEMS – TIMES ARE APPROXIMATE

*INDICATES APPELLANT AGREES WITH DOE RECOMMENDATION

No.	Time	Item Description	
03	10:00 AM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Marquardt
04	10:05 AM	Approval of Agenda Public comment is a time for persons to address this body on any subject. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Each person has up to three minutes to speak. There shall be no personal attacks against the members of this body, county staff, individual, or organizations. The Chair has the authority to enforce this policy. Failure to adhere to these rules may	Public Comment

		result in forfeiture of the remaining speaking time.
05	10:10 AM	Presentation
06	10:15 AM	Kathan, Arlene J – Parcel 78.430.032.020
07	10:25 AM	Gasteazoro, M Catherine – Parcel 78.430.032.050
08	10:35 AM	Sudbeck, Chris, – Parcel 78.465.002.200
09	10:45 AM	Needham, Kurt Rev Trust – Parcel 78.980.008.030
10	10:55 AM	Jorgensen, Gayle R – Parcel 78.430.054.130
11	11:05 AM	Berendsen Family Rev Trust – 78.895.007.050
12	11:15 AM	Board Decisions
13	11:25 AM	Buhl, Kevin J - 78.120.005.070* Rye, Wesley C – Parcel 78.128.001.020* Yankton Heights II LTD– Parcel 78.245.000.020* Yankton Heights LTD– Parcel 78.245.000.021* Blackburn, John P – Parcel 78.430.006.070* Denbesten, Sophie – Parcel 78.790.049.040* Blackburn, John P – Parcel 78.790.050.080* Casanova, Brett A – Parcel 78.817.005.005* Mueller, Gerald E – Parcel 78.895.009.110* Johnson, Kyler – Parcel 78.480.002.060 – Withdrawn
14	11:35 AM	Public Comments

YANKTON CONSOLIDATED BOARD OF EQUALIZATION



April 19, 2024 - 10:00 AM

Commission Chambers
Yankton County Government Center

Why did the assessment on my house increase?

- ▣ State law requires property to be assessed at its fair market value --- what the property could be sold for
- ▣ When the market goes up, the assessed value of a property must go up if sales of similar properties show that the assessed values are too low

Fair market value" and "full and true value" defined (10-6-104)

10-6-104.

"Fair market value" and "full and true value" defined. As used in this chapter and §§ 10-28-12, 10-28-13, 10-29-9, 10-29-9.1, 10-33-14.1, 10-35-10.1, 10-37-8, 10-37-9.1, 10-38-1, and 10-38-14, the term, fair market value, and the term, full and true value, mean the price in money that property will bring in a competitive and open market under all conditions requisite to a fair sale between a willing buyer and a willing seller, each acting prudently and with full knowledge of the relevant facts, and assuming the price is not affected by any undue stimulus.

Source: SL 1997, ch 61, § 13; SL 2000, ch 45, § 1; SL 2021, ch 44, § 44.

Yankton County Equalization

<http://www.co.yankton.sd.us/custom/equalization>

Property Tax Bill --- this is a separate document property owners receive in January

The property tax bill is driven by the budgets adopted by the county, the city, and the school district

Changes in the real estate market have no impact on the revenue needed by the county, the city, and the school district

How Levies Respond



YANKTON COUNTY CONSOLIDATED BOARD

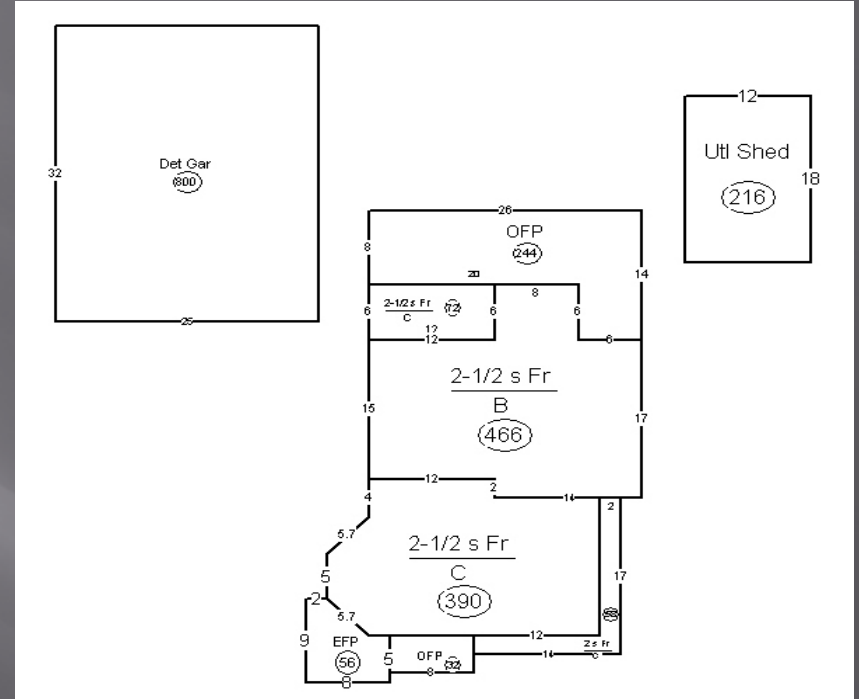


April 19, 2024 – 10:00 AM

Commission Chambers
Yankton County Government Center

Arlene J. Kathan

816 Pine
78.430.032.020



Built 1886

Land Value	\$ 24,400
Structure Value	<u>\$248,500</u>
Assessed Value	\$272,900
Per sf: (2,436sf.)	\$102.01 sf.

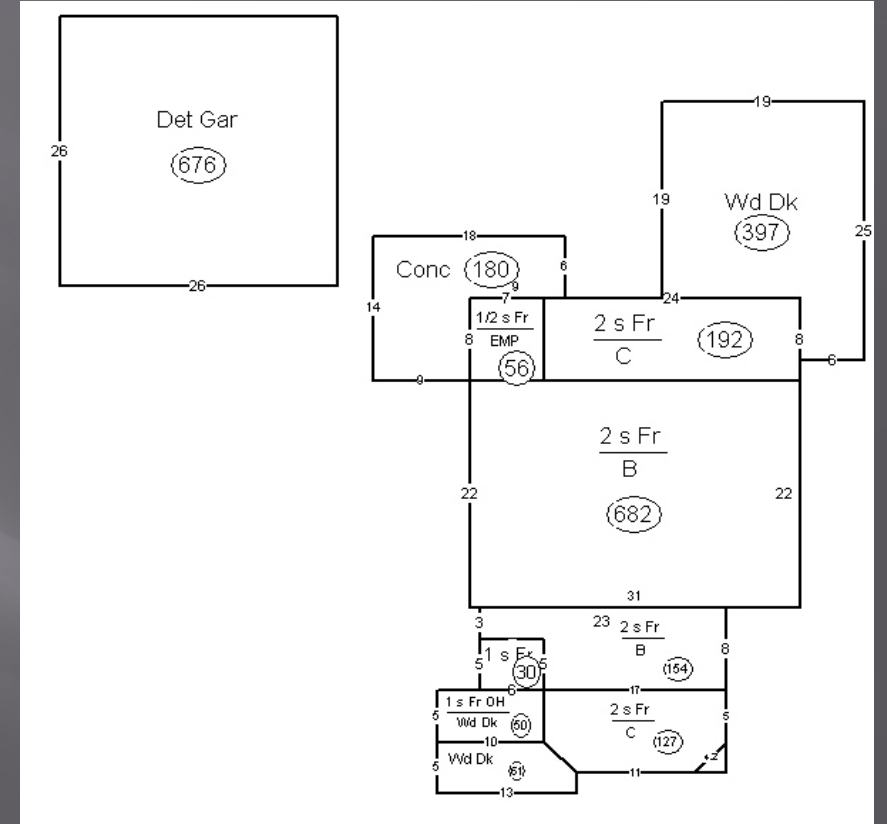
Comparable Sale 1

816 Douglas Avenue

78.430.008.020



Built 1890



Sale Price:

\$ 350,900

Sale Date:

08/18/2023

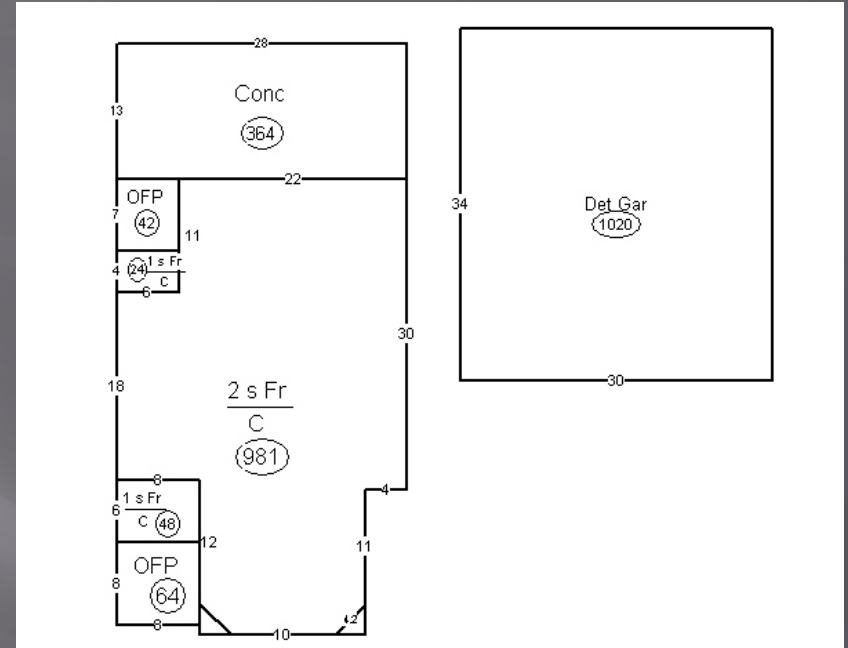
Per sf: (2,423sf.)

\$136.03 sf

Comparable Sale 2

812 Douglas Avenue

78.430.008.030



Built 1885

Sale Price:	\$ 227,500
Sale Date:	05/26/2022
Per sf: (2,035 sf.)	\$105.55 sf

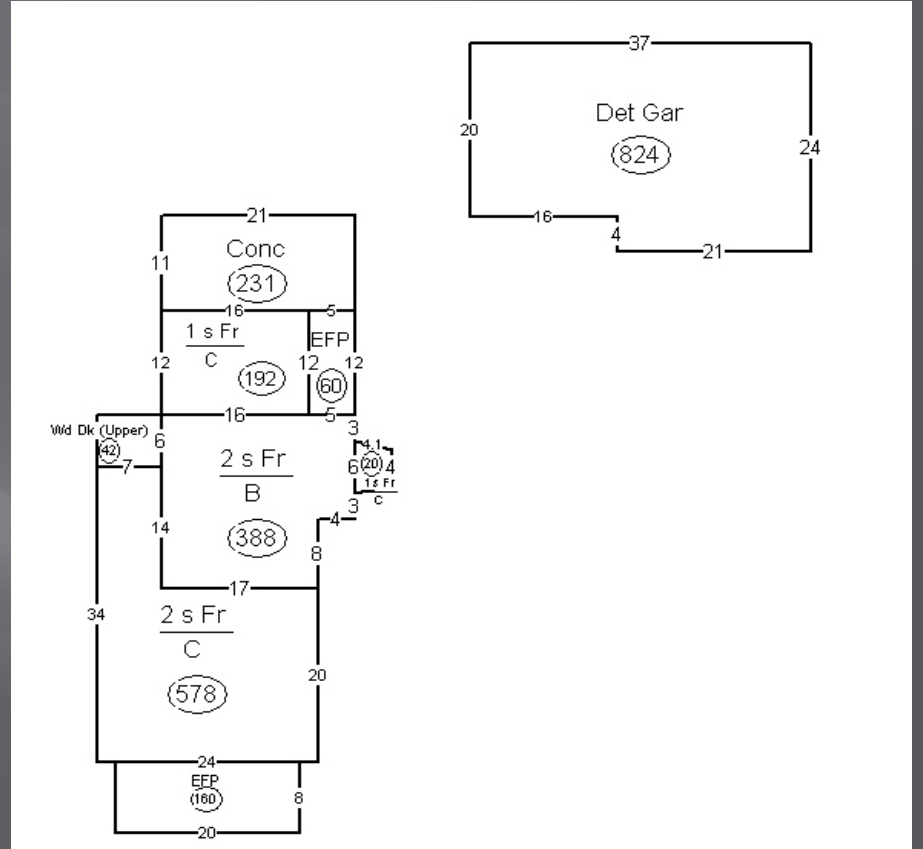
Comparable Sale 3

610 Douglas

78.430.006.040



Built 1880



Sale Price:
Sale Date:
Per sf: (2,144sf.)

\$ 320,000
07/01/2022
\$144.50 sf

Summary:

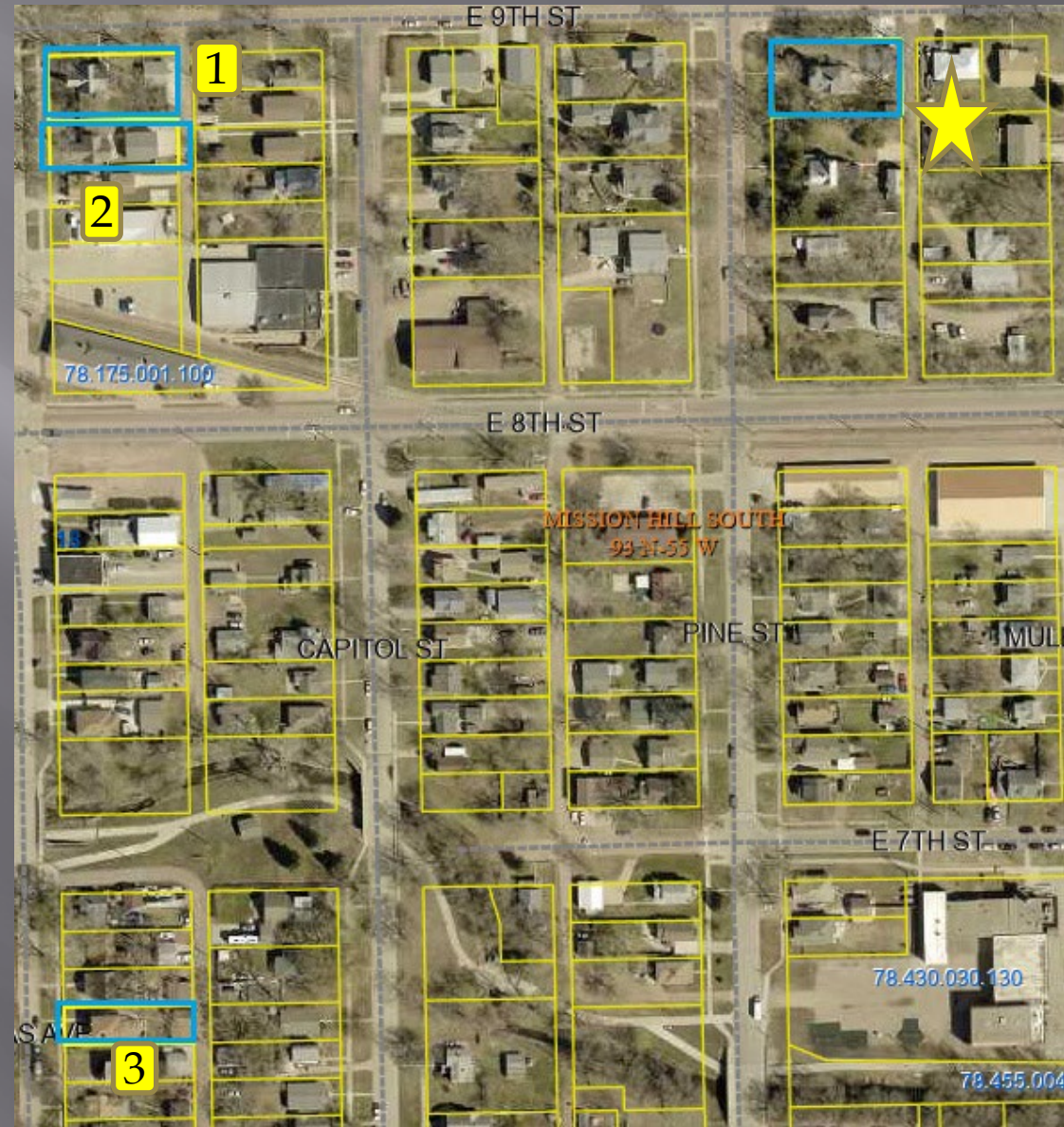
816 Pine
78.430.032.020

Subject: \$102.01 sf.

Sale 1: \$136.03 sf.

Sale 2: \$105.55 sf.

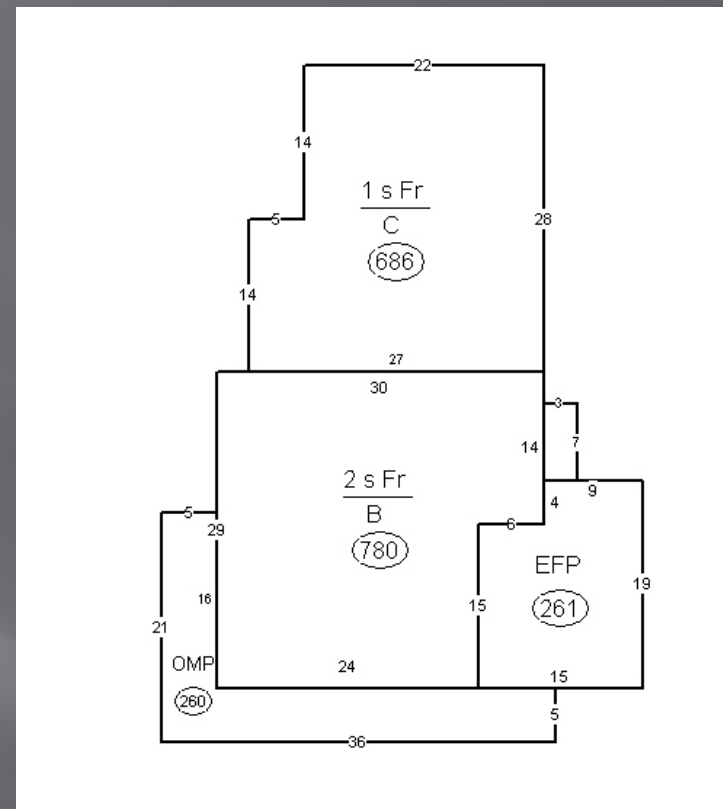
Sale 3: \$144.50 sf.



Catherine M. Gasteazoro

810 Pine Street

78.430.032.050



Total Value	\$200,800
Carriage House	\$ 1,500
Land Value	<u>\$ 36,600</u>
	\$162,700

Structure value less carriage house

Built 1885

Land Value	\$36,600
Structure Value	<u>\$162,700</u>
Assessed Value	\$200,800
Per sf: (2,267sf.)	\$71.76 sf.

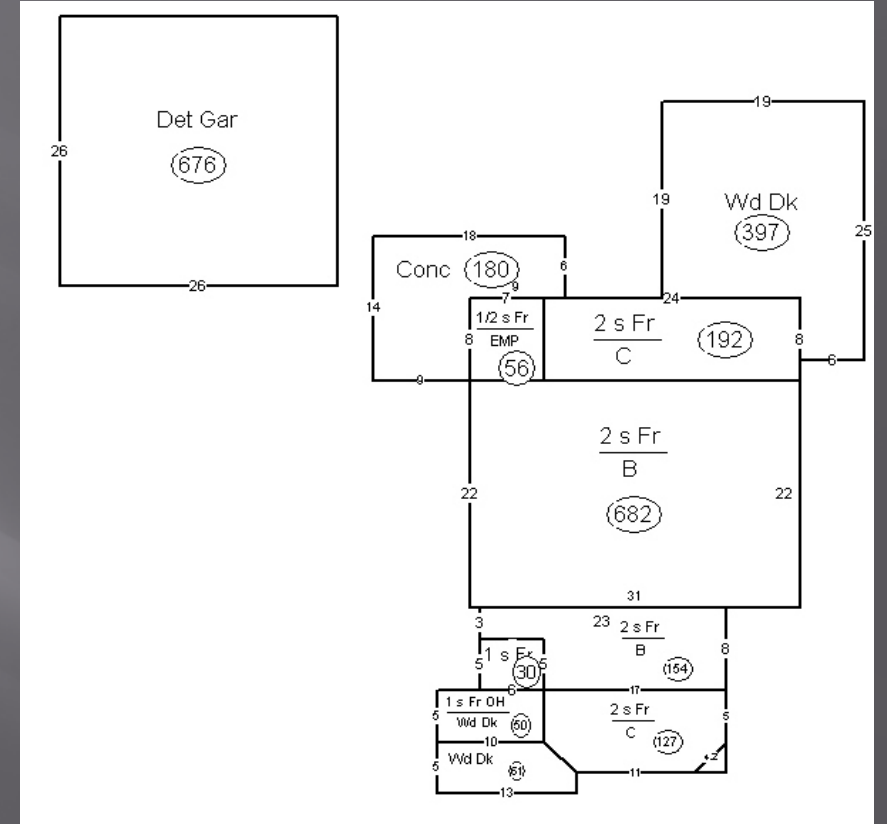
Comparable Sale 1

816 Douglas Avenue

78.430.008.020



Built 1890



Sale Price:

\$ 350,900

Sale Date:

08/18/2023

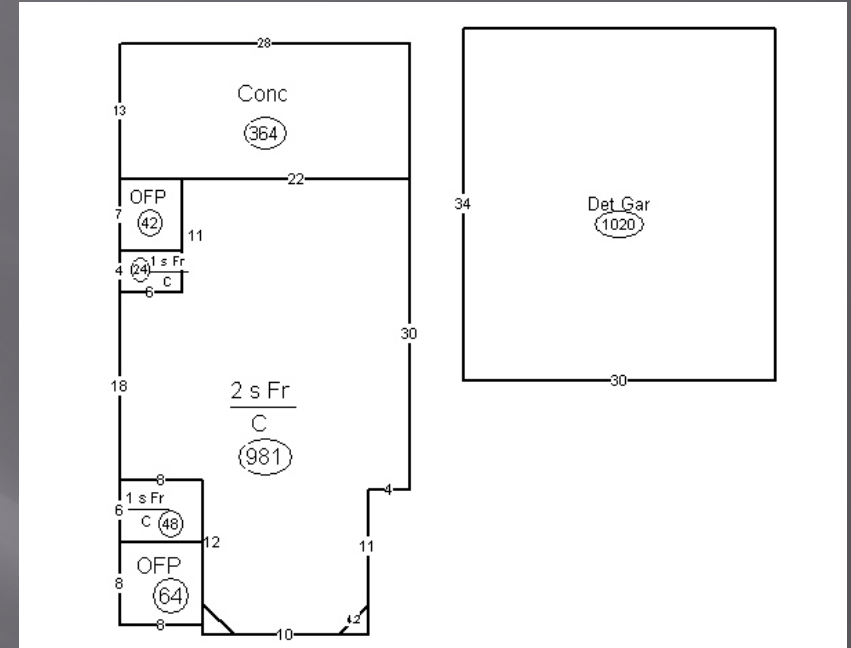
Per sf: (2,423sf.)

\$136.03 sf

Comparable Sale 2

812 Douglas Avenue

78.430.008.030



Built 1885

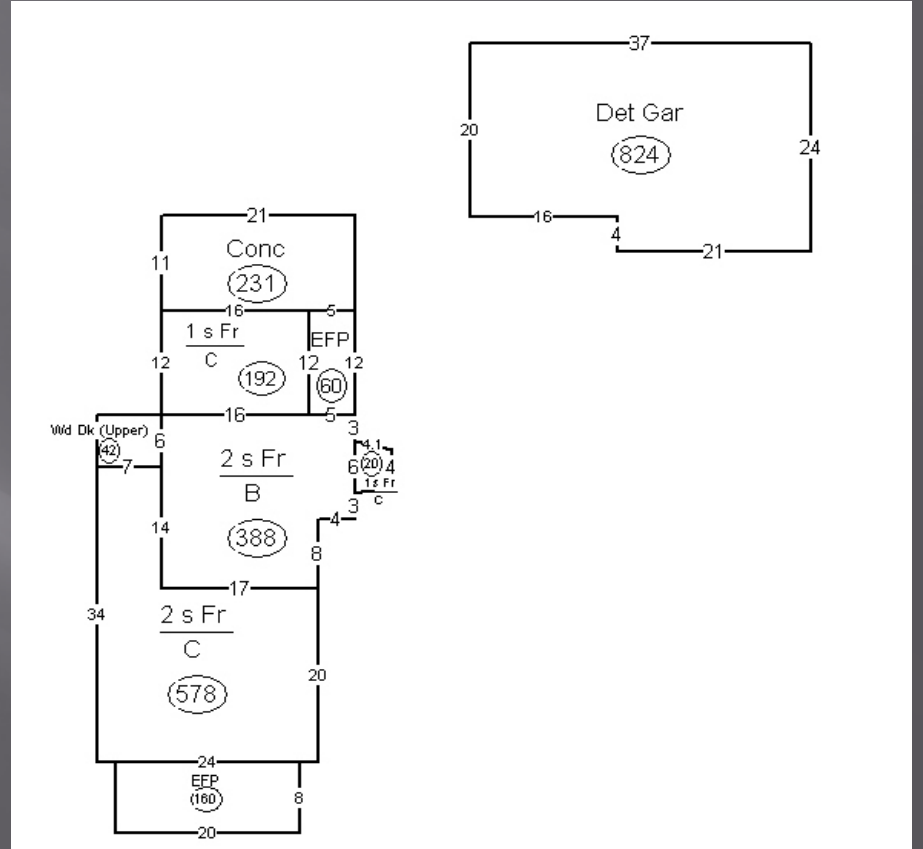
Sale Price:	\$ 227,500
Sale Date:	05/26/2022
Per sf: (2,035 sf.)	\$105.55 sf

Comparable Sale 3

610 Douglas
78.430.006.040



Built 1880



Sale Price:

\$ 320,000

Sale Date:

07/01/2022

Per sf: (2,144 sf.)

\$144.50 sf

Summary:

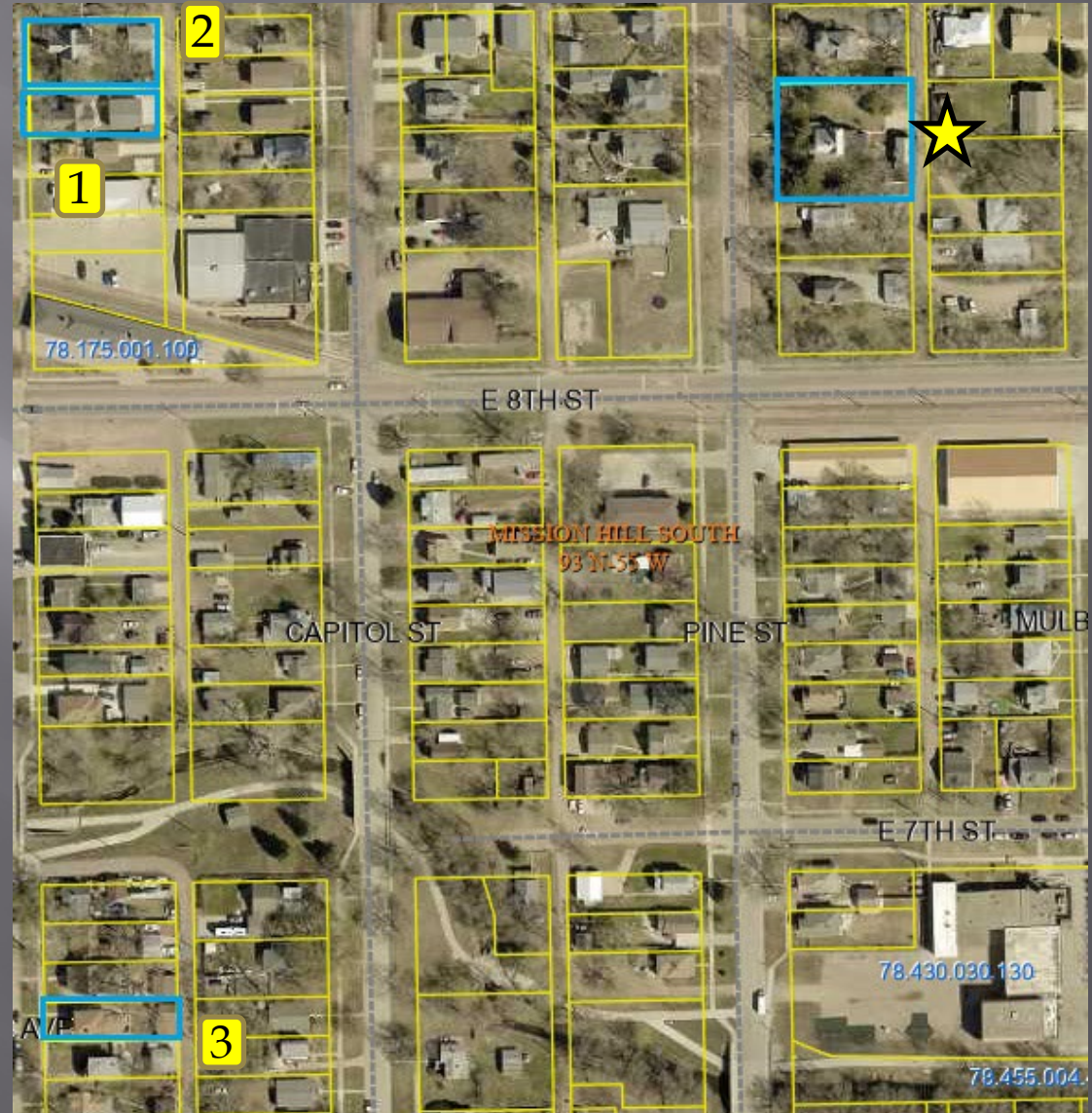
810 Pine Street
78.430.032.050

Subject: **\$72.00 sf.**

Sale 1: **\$136.03 sf.**

Sale 2: **\$105.55 sf.**

Sale 3: **\$144.50 sf.**



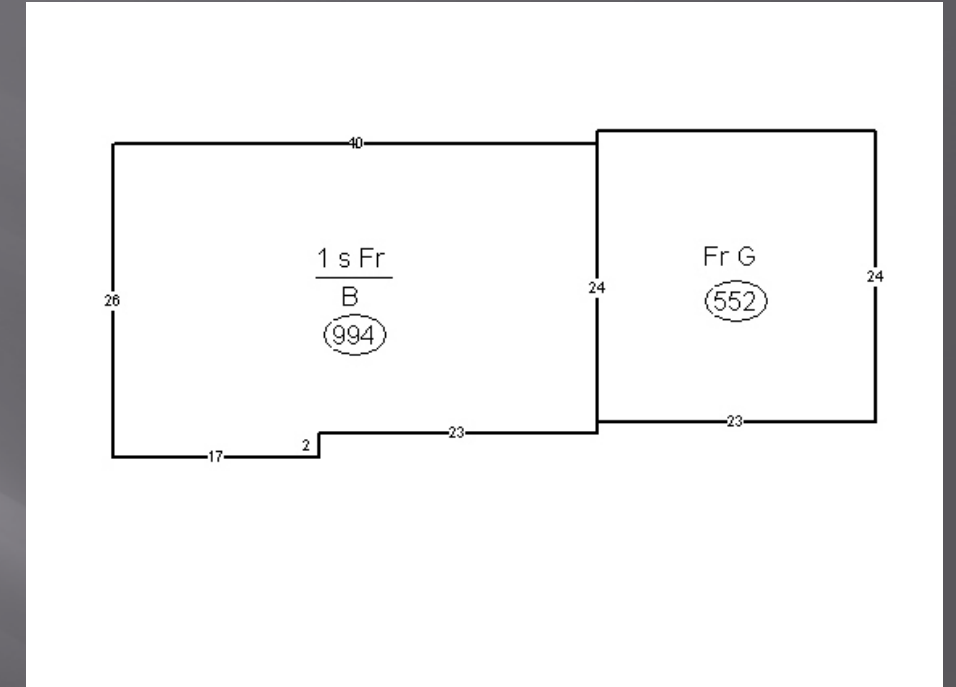
Chris Sudbeck

2402 Cedar Terrance

78.465.002.200



Built 1994



Land Value	\$ 16,800
Structure Value	<u>\$167,500</u>
Assessed Value	\$184,300
Per sf: (994 sf.)	\$168.51 sf.

Comparable Sale 1

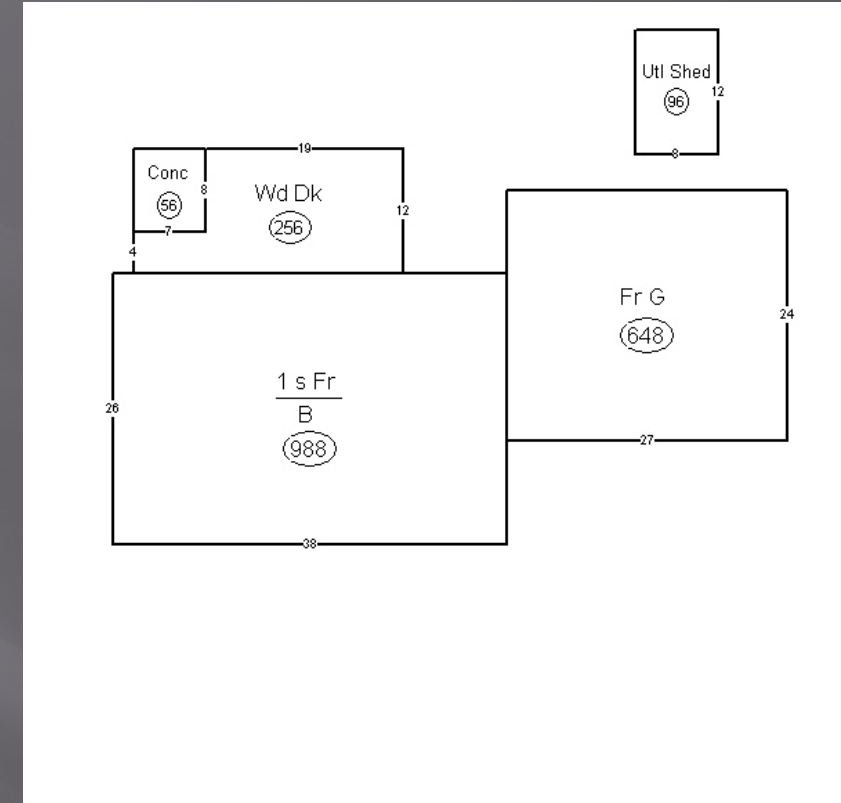
2305 Douglas Ave

78.465.001.280



Built 1988

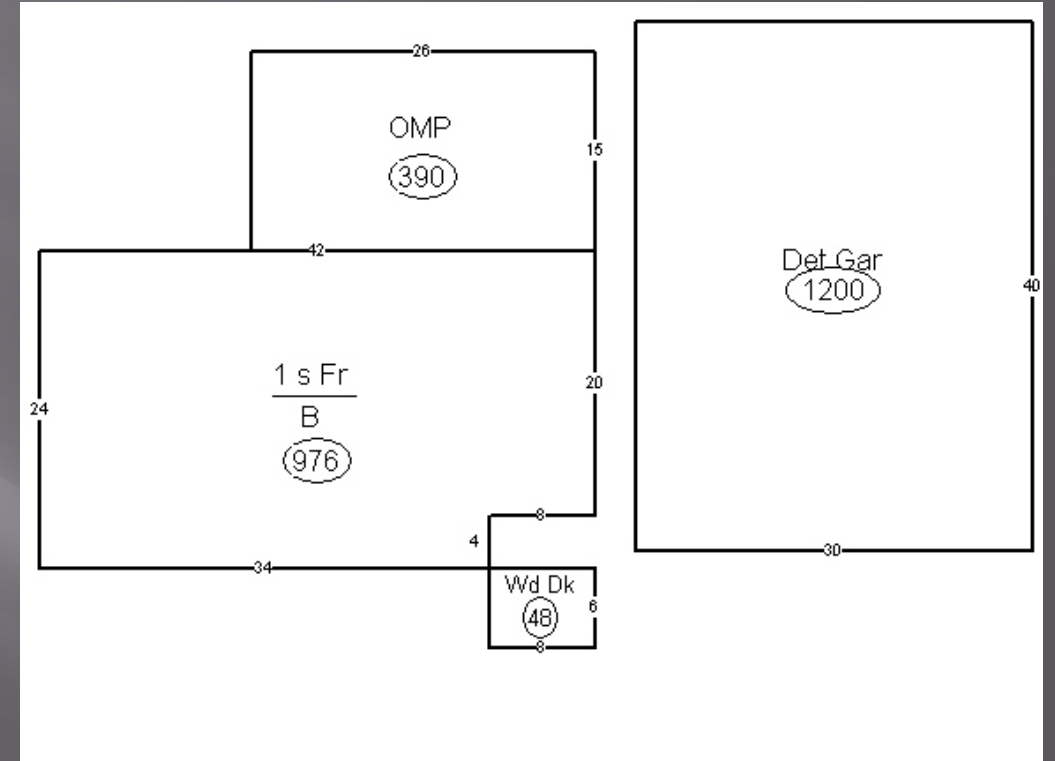
Sale Price:	\$ 229,900
Sale Date:	11/16/2022
Per sf: (988 sf.)	\$211.13 sf



Comparable Sale 2

2302 Walnut St

78.465.001.240



Built 1990

Sale Price:

\$ 269,900

Sale Date:

07/25/2023

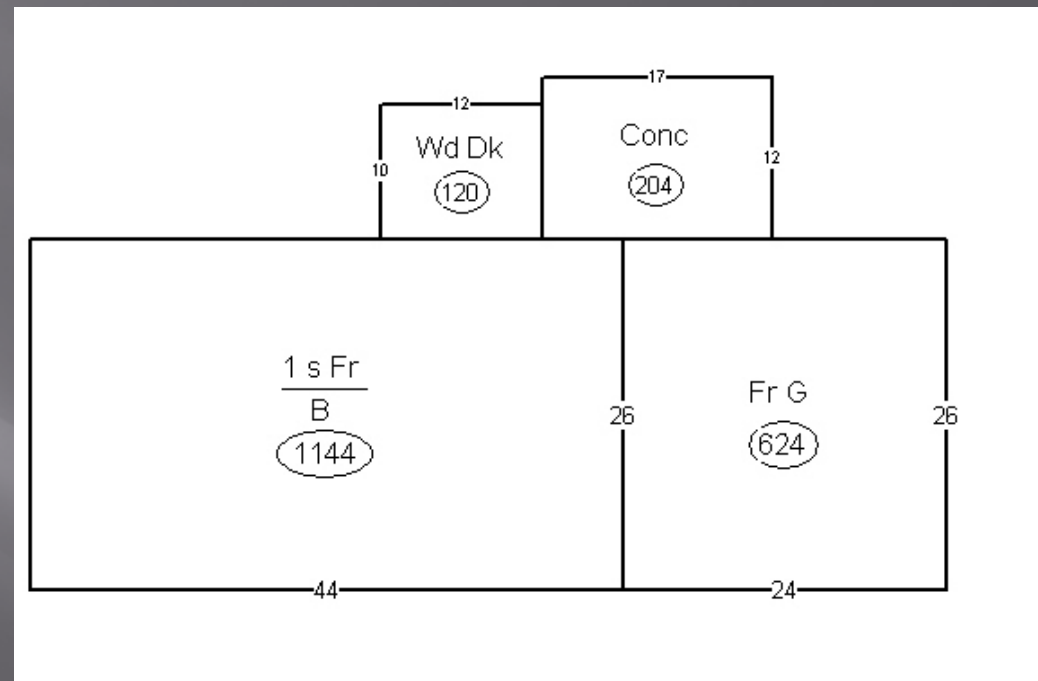
Per sf: (976 sf.)

\$229.30 sf

Comparable Sale 3

1303 West 11 St

78.890.013.015



Built 1988

Sale Price:	\$ 225,000
Sale Date:	12/27/2022
Per sf: (1,144 sf.)	\$176.57 sf

Summary:

2402 Cedar Terrace
78.465.002.200

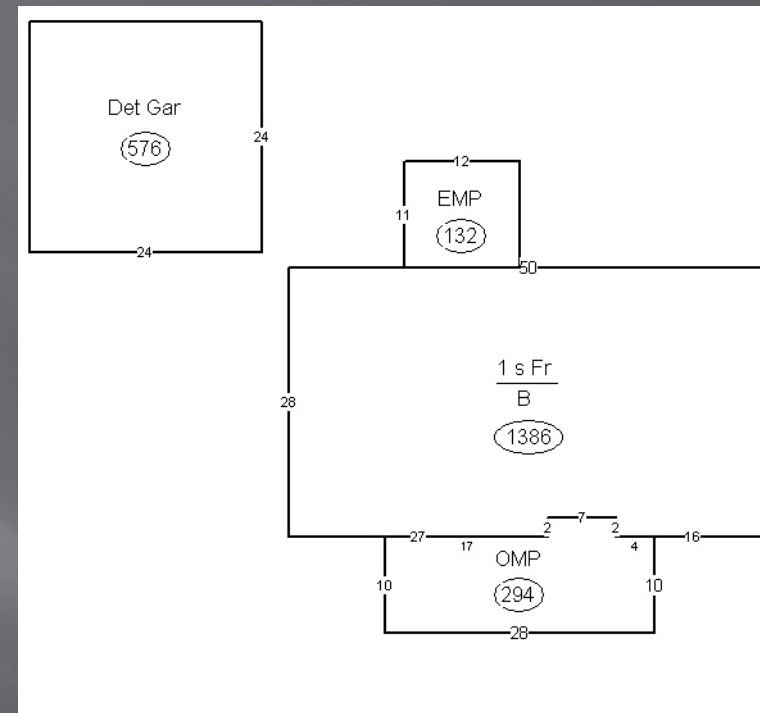
Subject:	\$168.51 sf.
Sale 1:	\$211.13 sf.
Sale 2:	\$229.30 sf.
Sale 3:	\$176.57 sf.



Kurt Needham Rev Trust

1913 Whiting Dr

78.980.008.030



Built 1960

Land Value	\$ 24,400
Structure Value	<u>\$178,300</u>
Assessed Value	\$202,700
Per sf: (1,386 sf.)	\$126.98 sf.

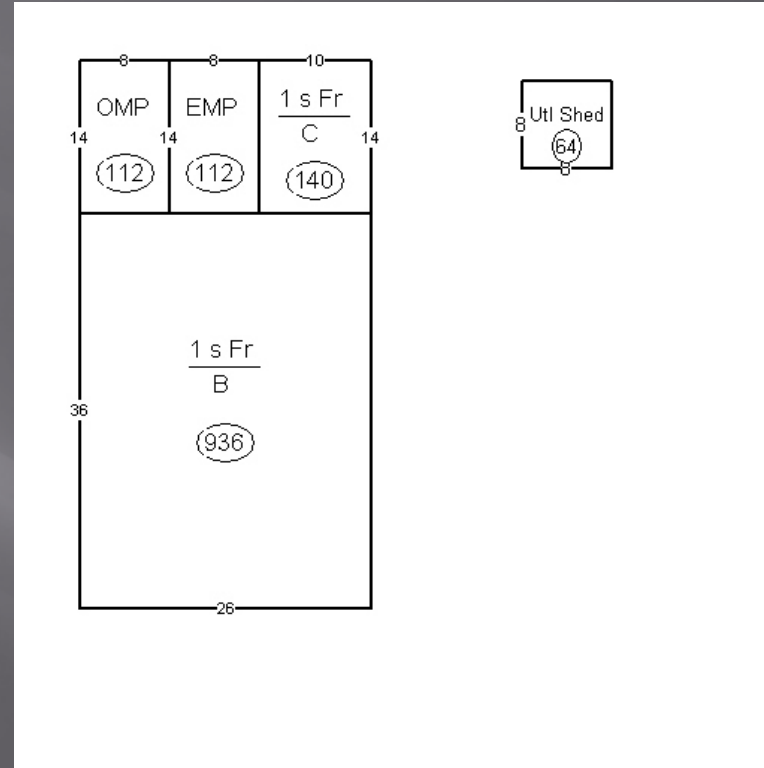
Comparable Sale 1

1410 Ash St
78.330.001.070



Built 1950

Sale Price:	\$ 154,900
Sale Date:	12/22/2022
Per sf: (1,076 sf.)	\$138.66 sf



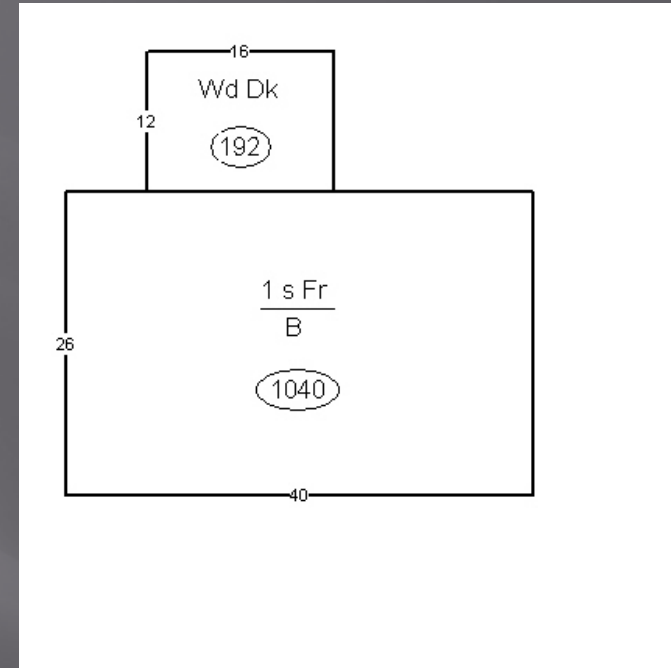
Comparable Sale 2

1005 Peninah St

78.620.001.050



Built 1962



Sale Price:

\$ 165,000

Sale Date:

12/06/2022

Per sf: (1,040 sf.)

\$154.13 sf

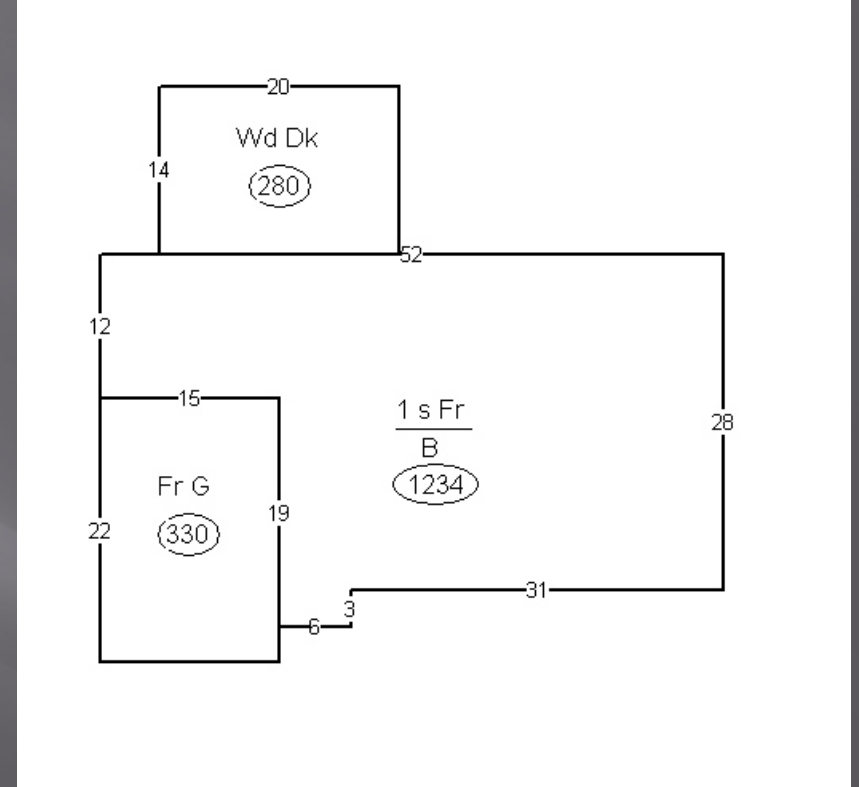
Comparable Sale 3

1204 Peninah St

78.130.001.040



Built 1962



Sale Price:	\$ 205,000
Sale Date:	05/26/2023
Per sf: (1,234 sf.)	\$152.51 sf

Summary:

1913 Whiting Dr
78.980.008.030

Subject:	\$126.98 sf.
Sale 1:	\$138.66 sf.
Sale 2:	\$154.13 sf.
Sale 3:	\$152.51 sf.



Gayle Jorgensen

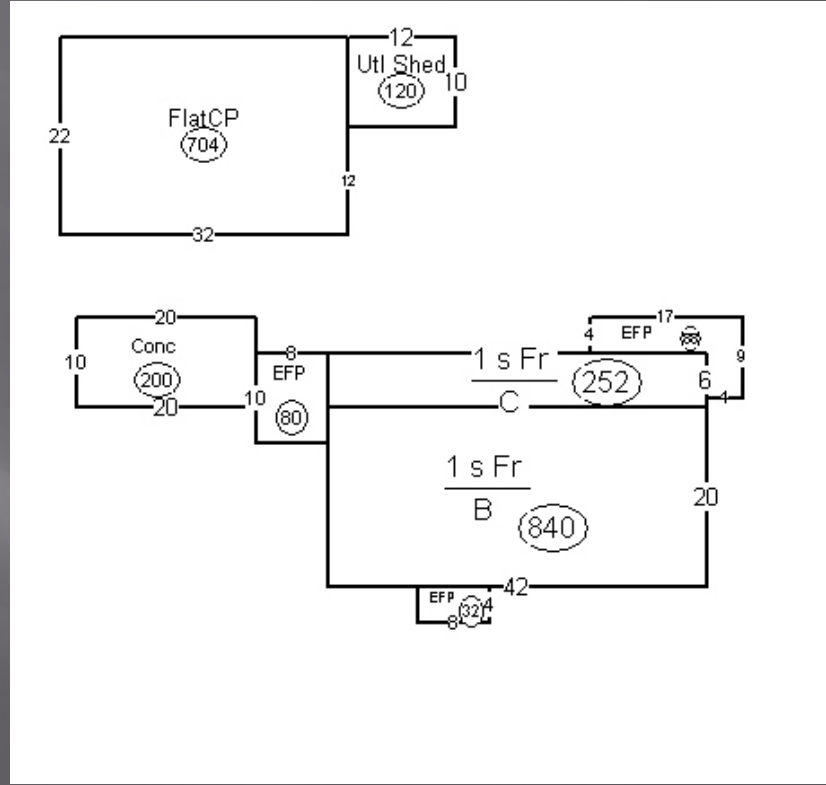
709 Picotte St

78.430.054.130



Built 1936

Land Value	\$ 8,100
Structure Value	<u>\$55,600</u>
Assessed Value	\$63,700
Per sf: (1,092 sf.)	\$50.55 sf.

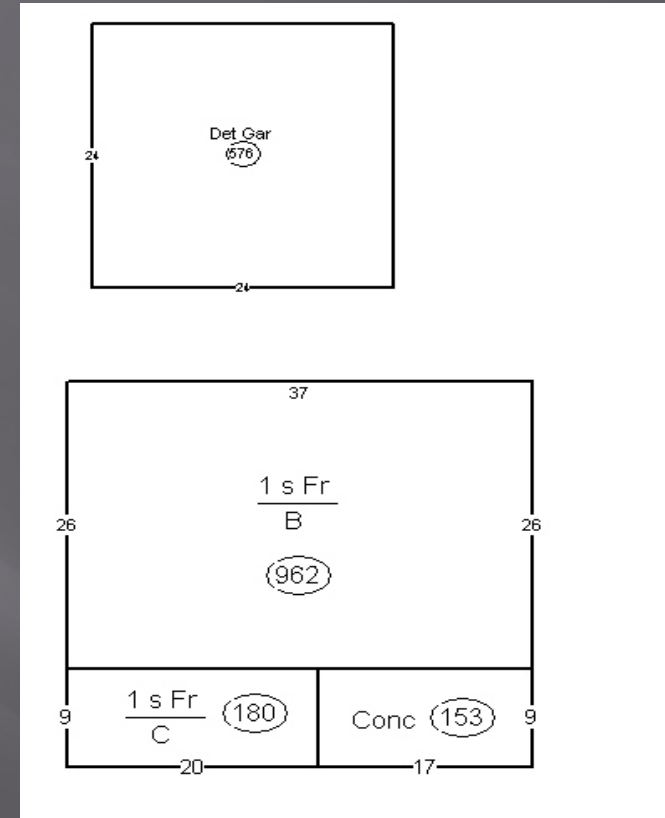


Comparable Sale 1

410 East 6 St
78.430.043.120



Built 1935



Sale Price:	\$ 160,000
Sale Date:	06/27/2022
Per sf: (1,142 sf.)	\$119.35 sf

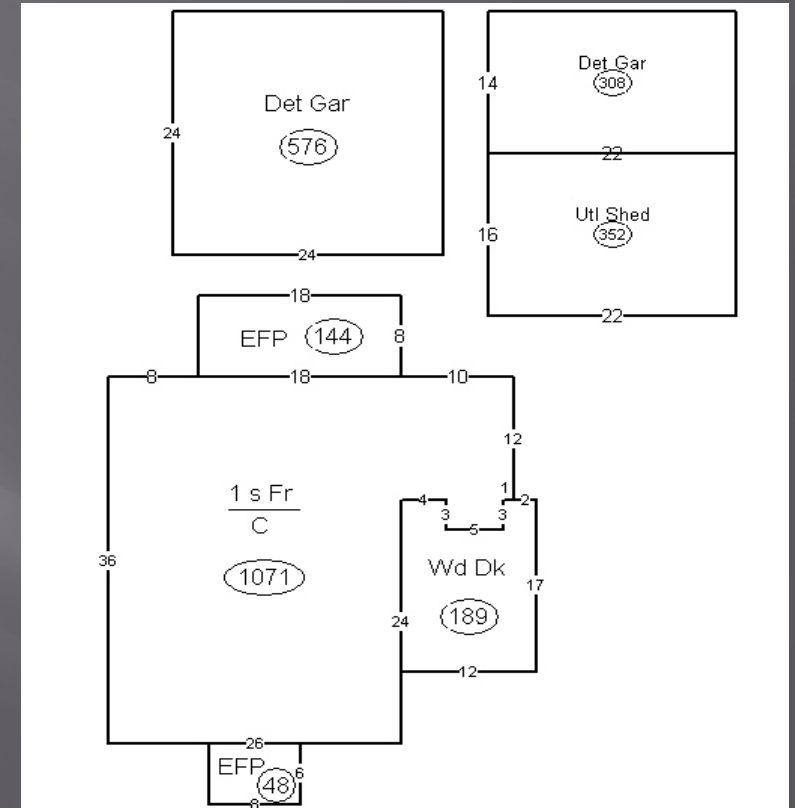
Comparable Sale 2

508 Picotte St

78.430.067.050



Built 1885



Sale Price:

\$ 82,400

Sale Date:

09/27/2023

Per sf: (1,071 sf.)

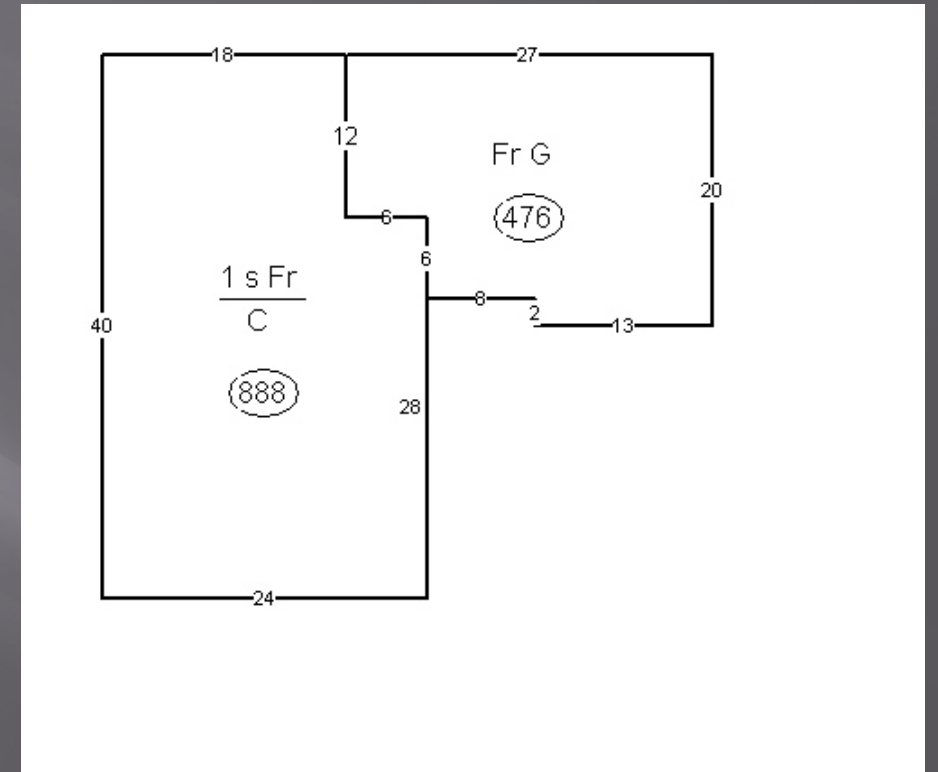
\$54.34 sf

Comparable Sale 3

407 East 6 St
78.430.044.180



Built 1905

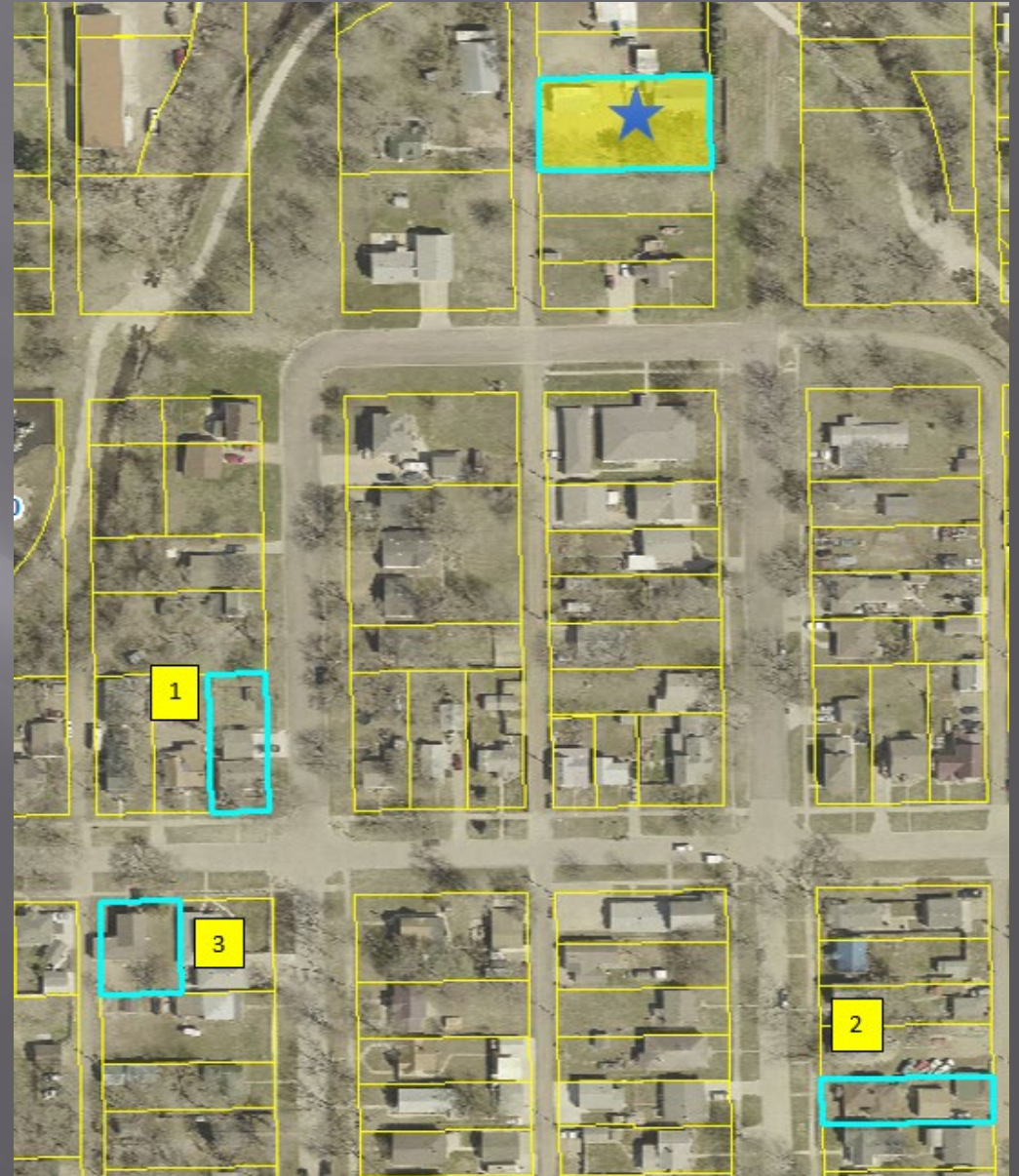


Sale Price:	\$ 140,000
Sale Date:	01/31/2023
Per sf: (888 sf.)	\$140.99 sf

Summary:

709 Picotte St
78.430.054.130

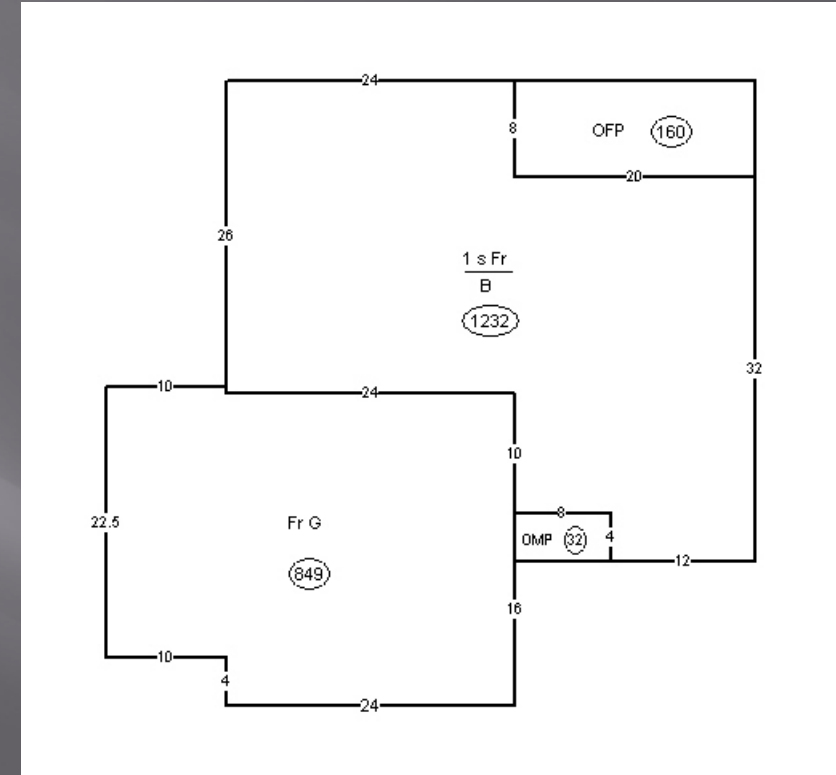
Subject:	\$50.55 sf.
Sale 1:	\$119.35 sf.
Sale 2:	\$54.34 sf.
Sale 3:	\$140.99 sf.



Berendsen Family Rev Trust

2515 Colton Ave

78.895.007.050



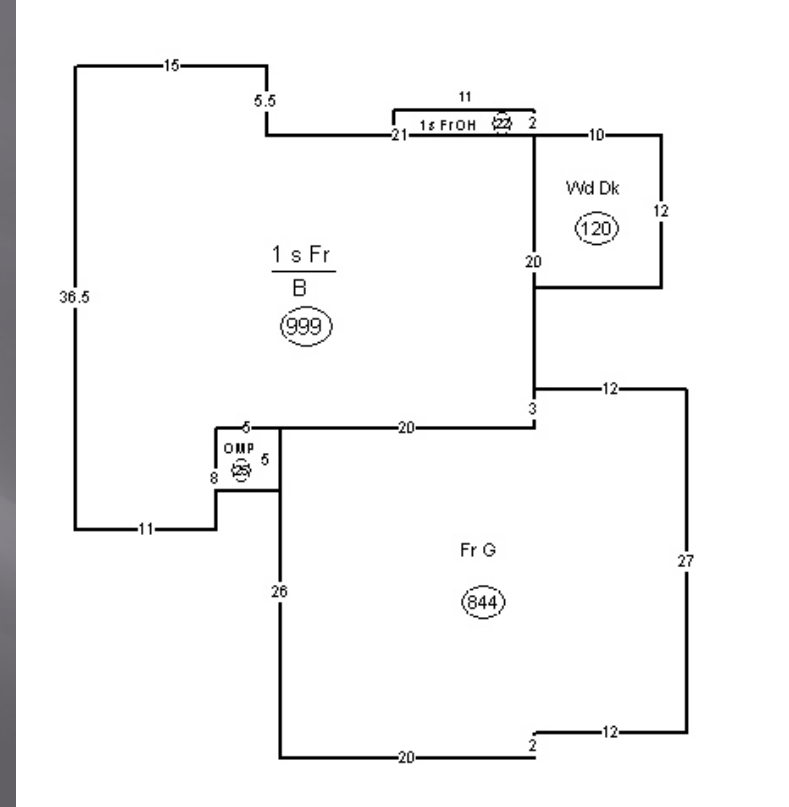
Built 2019

Land Value	\$ 22,000
Structure Value	<u>\$319,800</u>
Assessed Value	\$341,800
Per sf: (1,232 sf.)	\$259.58 sf.

Comparable Sale 1

2514 Colton Ave

78.895.004.190



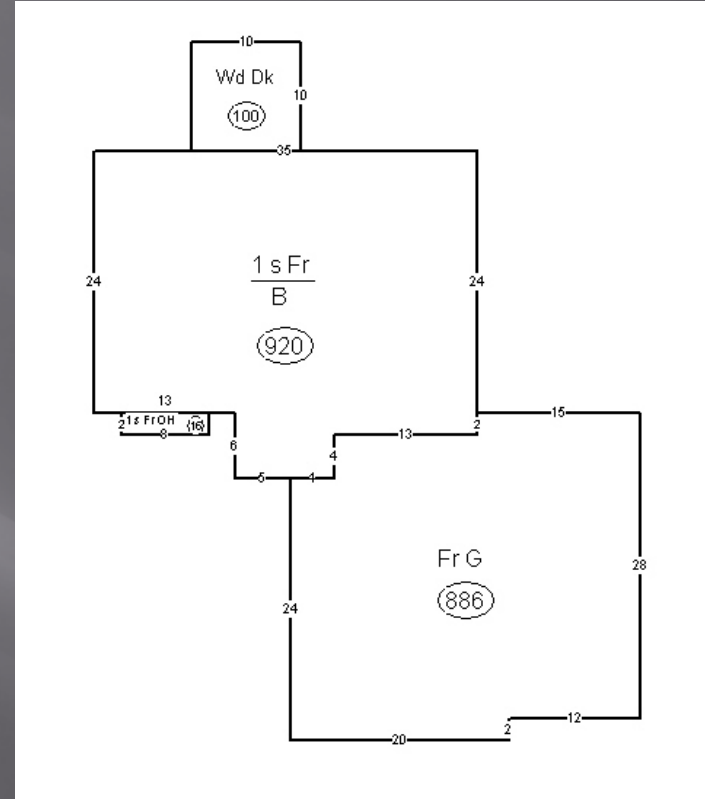
Built 2019

Sale Price:	\$ 325,000
Sale Date:	07/31/2023
Per sf: (1,021 sf.)	\$296.77 sf

Comparable Sale 2

2506 Wynn Way

78.895.003.110



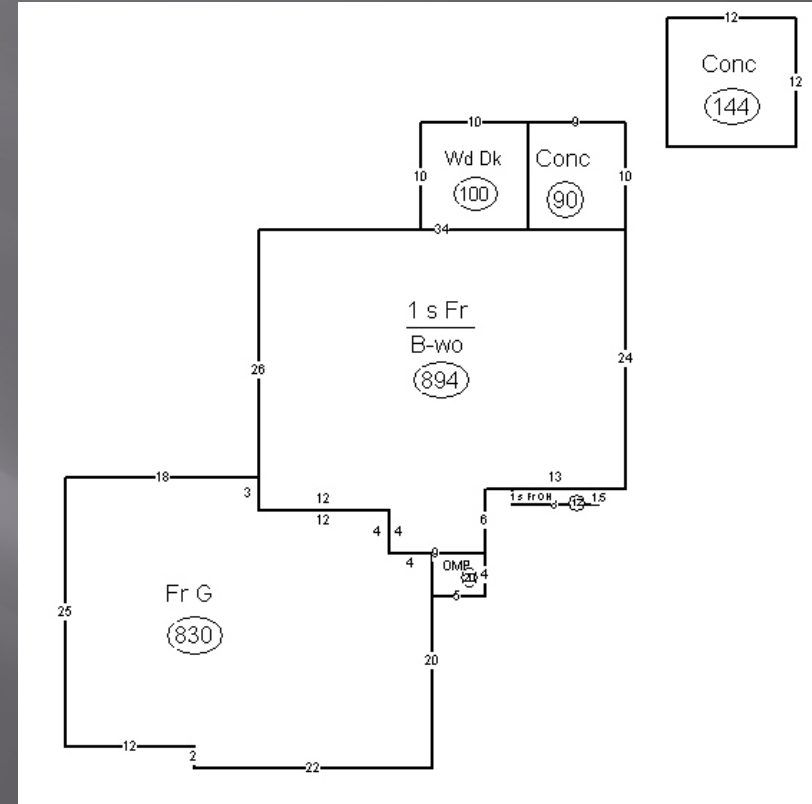
Built 2016

Sale Price:	\$ 305,000
Sale Date:	02/10/2023
Per sf: (936 sf.)	\$302.35 sf

Comparable Sale 3

2517 Colton Ave

78.895.007.040



Built 2021

Sale Price:	\$ 282,500
Sale Date:	12/22/2023
Per sf: (906 sf.)	\$287.53 sf

Summary:

2515 Colton Ave
78.895.007.050

Subject: \$259.58 sf.

Sale 1: \$296.77 sf.

Sale 2: \$302.35 sf.

Sale 3: \$287.53 sf.



Consolidated Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Reason
78.120.005.070	Buhl, Kevin & Michelle	NADO	NAD10	NADO	NAD10	
		\$17,100	\$229,600	\$17,100	\$228,800	Shed too small
78.128.001.020	Rye, Wesley	NADO	NAD10	NADO	NAD10	
		\$16,700	\$322,000	\$16,700	\$312,100	Incorrect house information
78.245.000.020	Yankton Heights II LTD Partnership	NADC	NADC2	NADC	NADC2	
		\$64,600	\$1,346,000	\$64,600	\$1,229,800	Income Approach
78.245.000.021	Yankton Heights LTD Partnership	NADC	NADC2	NADC	NADC2	
		\$59,500	\$1,129,300	\$59,500	\$1,031,400	Income Approach
78.430.006.070	Blackburn, John P	NAD	NAD1	NAD	NAD1	
		\$12,200	\$79,700	\$12,200	\$70,100	Over market value
78.790.049.040	Denbesten, Sophie	NADO	NAD10	NADO	NAD10	
		\$12,200	\$127,300	\$12,200	\$59,300	WBI
78.790.050.080	Blackburn, John P	NAD	NAD1	NAD	NAD1	
		\$13,200	\$91,100	\$13,200	\$77,700	Over market value
78.817.005.005	Casanova, Brett A	NADO	NAD10	NADO	NAD10	
		\$23,000	\$225,500	\$23,000	\$209,000	Incorrect house information
78.895.009.110	Mueller, Gerald & Deanna	NAD		NAD	NAD1	
		\$241,600		\$34,100	\$207,500	Clerical Error

County Board of Equalization

Meeting chaired

by: John Marquardt, Chair

01 Call to order: 12:15 PM

02 Roll Call: _____ Wanda Howey-Fox _____ Dan Klimisch _____ John Marquardt
 _____ Ryan Heine _____ Don Kettering

No.	Time	Item Description	
03	12:15 PM	Abstain Financial Conflict of Interest (SDCL 6-1-17) Non-Financial Interest-Must State Reason for Abstaining	Commissioner Marquardt
04	12:20 PM	Approval of Agenda	
	12:20 PM	Public comment is a time for persons to address this body on any subject. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken. Each person has up to three minutes to speak. There shall be no personal attacks against the members of this body, county staff, individual, or organizations. The Chair has the authority to enforce this policy. Failure to adhere to these rules may result in forfeiture of the remaining speaking time.	Public Comment
05	12:30 PM	Lee, Duane C – Parcel 01.012.300.240	
06	12:40 PM	Rye Rev Liv Trust – Parcel 08.018.100.010	
07	12:50 PM	Hauger, Kevin – Parcel 04.033.300.025	
08	1:00 PM	Van Driel, Peter – Parcel 04.033.100.020	
09	1:10 PM	Nutley, Michael – Parcel 04.029.100.050	
10	1:20 PM	Petersen, Michael K - Parcel 31.600.001.020	

11	1:30 PM	Brown, Alison – Parcel 31.100.004.165
12	1:40 PM	Brown, Wallace D – Parcel 09.021.200.440
13	1:50 PM	Schindler, James R – Parcel 09.022.700.505
14	2:00 PM	Johnson, Sheryl L – Parcel 09.018.400.403
15	2:10 PM	Haas, Darrell J – Parcel 72.200.003.020
16	2:20PM	Johnson, Dennis W Rev Trust – Parcel 72.200.001.060
17	2:30 PM	LaCroix, Neal L – Parcel 09.008.200.170
18	2:40 PM	Applied Engineering Inc – Parcel 05.008.150.100
19	2:50 PM	Hastings Filters Inc – Parcel 05.009.100.305
20	3:00 PM	Board Decisions Schaefer, Dean A – Parcel 13.013.500.630* Kruse, Casey D – Parcel 15.032.400.400* Hanson, Jason – Parcel 31.100.013.070* Dakota Plains Ag Center LLC – Parcel 10.021.150.100 – Withdrawn
21	3:10 PM	Tax Freeze, Veteran’s Exemption, Paraplegic, Exemptions
22	3:15 PM	Abatements
23	3:20 PM	Public Comment

YANKTON COUNTY BOARD OF EQUALIZATION



April 19, 2024 – 12:15 PM

Commission Chambers
Yankton County Government Center

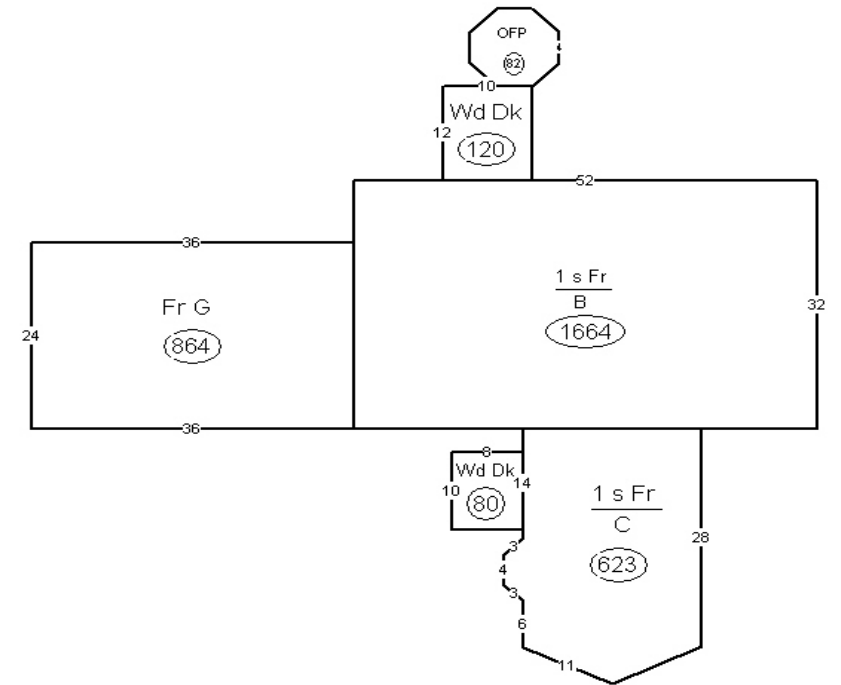
Duane C. Lee

31089 451 AVE

01.012.300.240



Pole shed



Built 2001

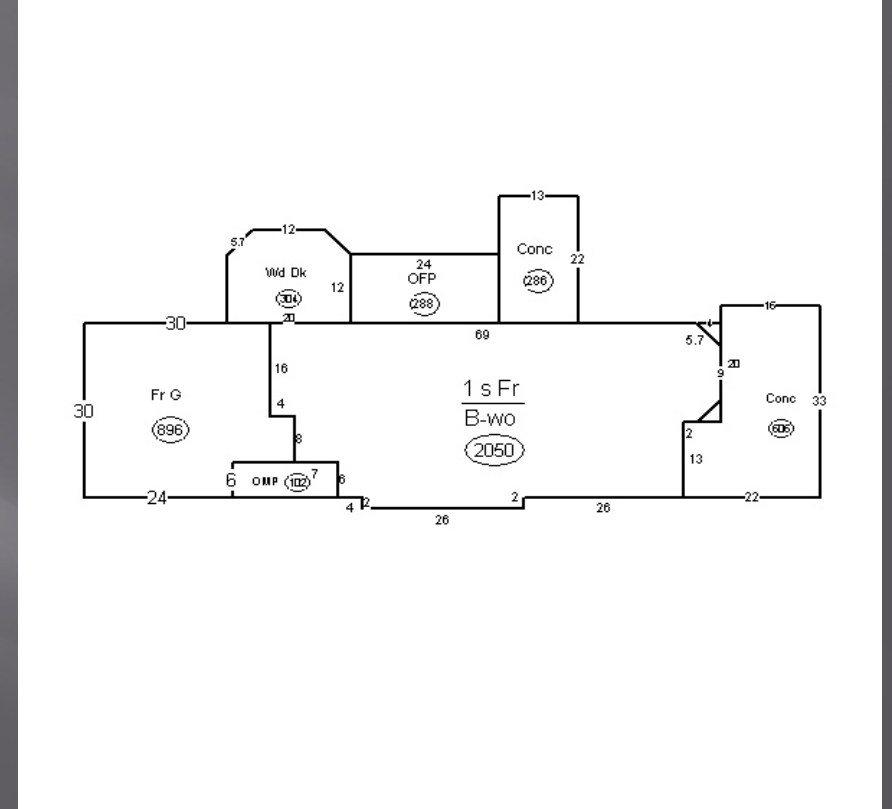
Land/Outbuilding Value	\$21,000
Structure Value	<u>\$353,000</u>
Assessed Value	\$374,000
Per sf: (2,287 sf.)	\$154.35sf.

Local Board Value:	
Land/Outbuilding Value	\$21,000
Structure Value	<u>\$307,400</u>
Assessed Value	\$328,400
Per sf: (2,287 sf.)	\$134.41 sf.

Comparable Sale 1

800 East 39 ST

06.030.250.100



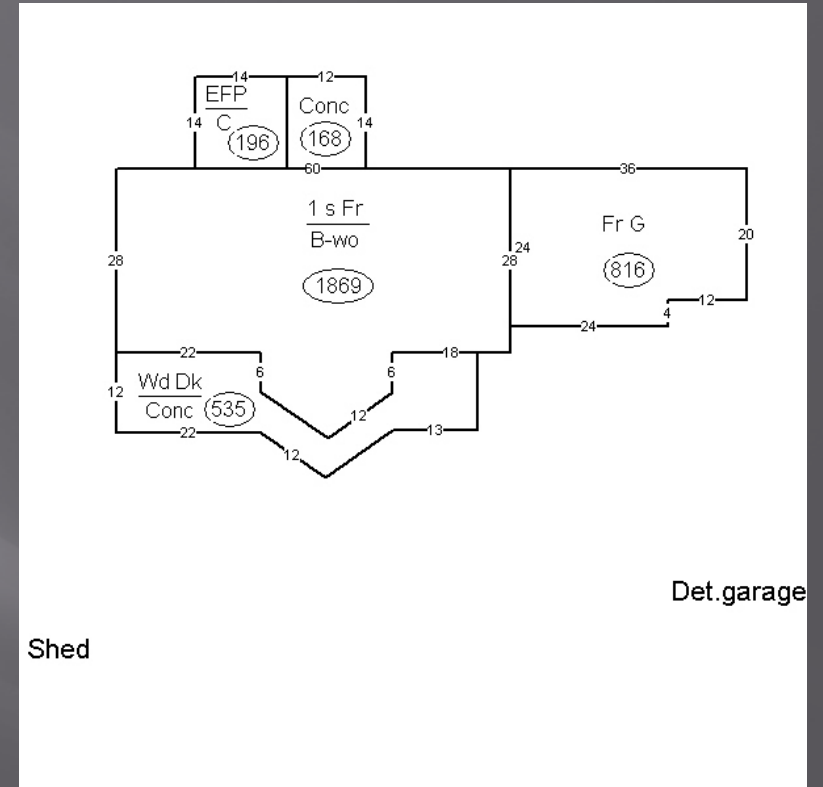
Built 2009

Sale Price:	\$ 850,000
Sale Date:	10/17/2022
Per sf: (2,066 sf.)	\$381.46 sf

Comparable Sale 2

30127 SW Jim River RD

07.029.300.300



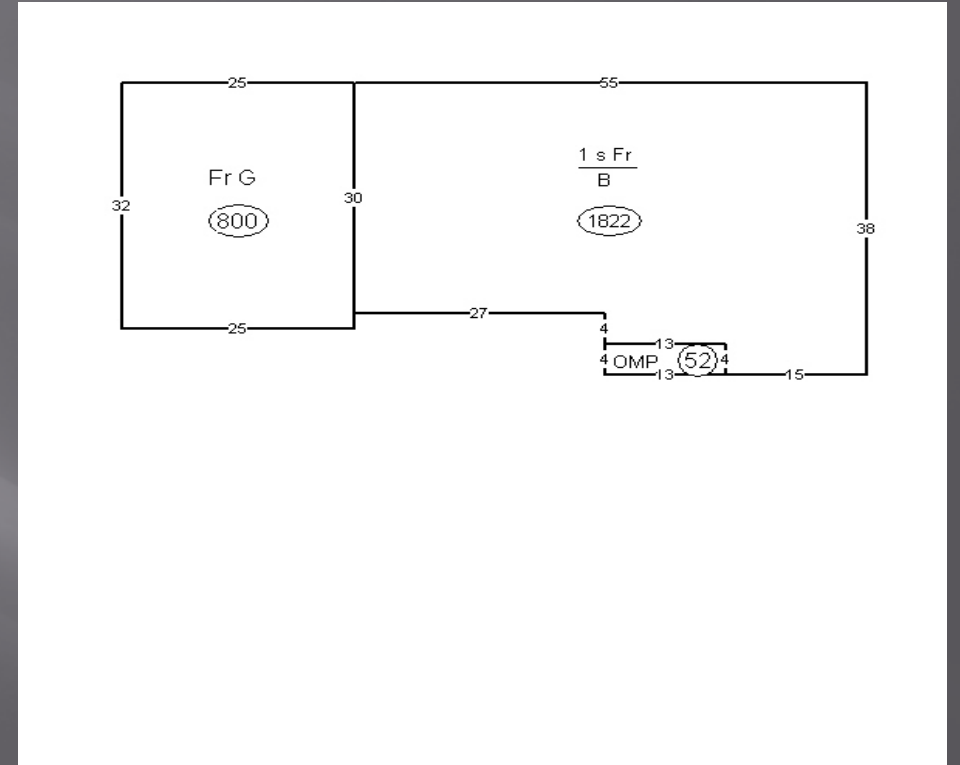
Built 2006

Sale Price:	\$ 670,000
Sale Date:	04/08/2022
Per sf: (1,869 sf.)	\$329.43 sf

Comparable Assessment

31085 451 AVE

01.012.300.235



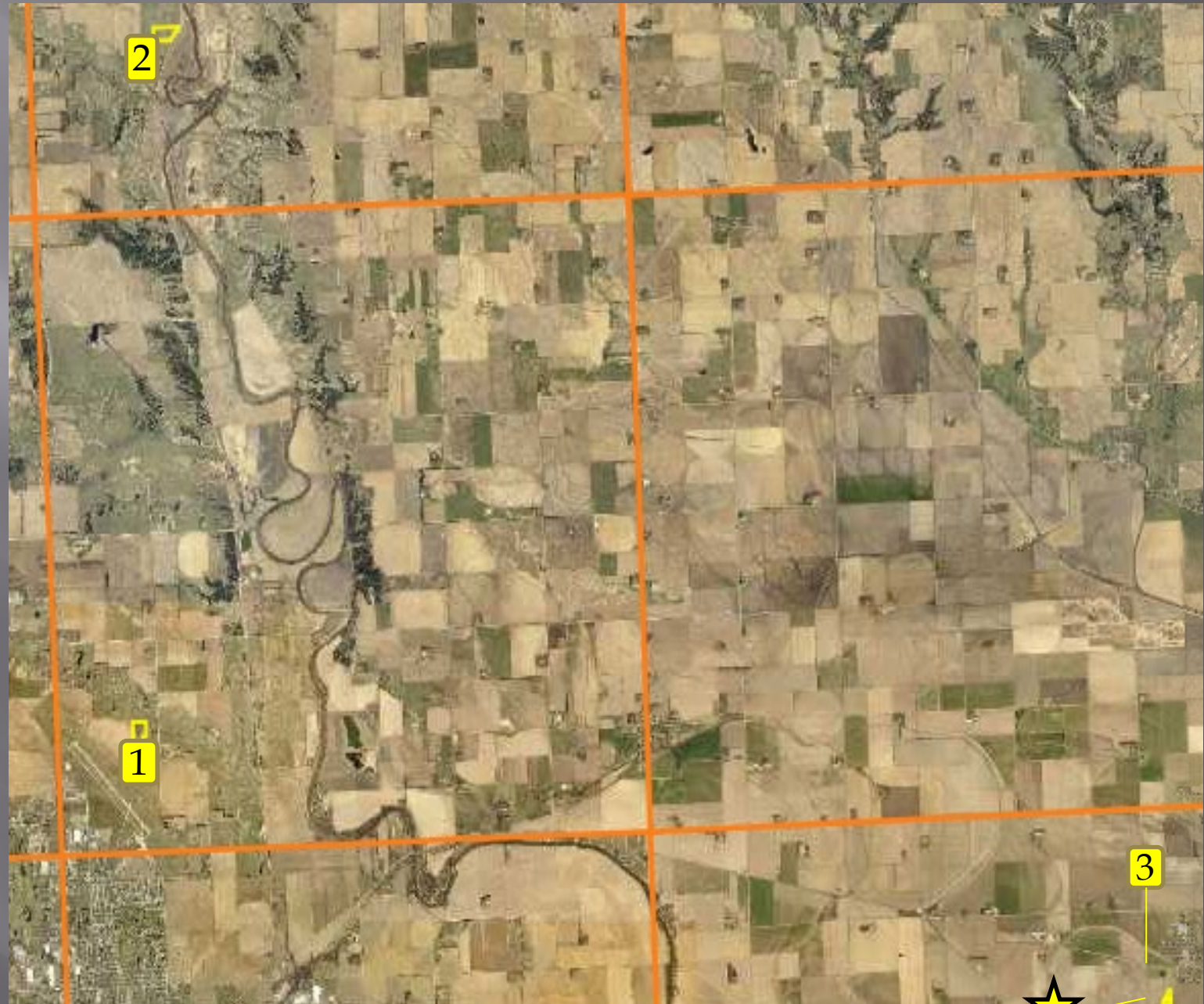
Built 2001
Sold 2019

Land Value	\$ 14,500
Structure Value	<u>\$378,500</u>
Assessed Value	\$393,000
Per sf: (1,822 sf.)	\$207.73 sf.

Summary:

31089 451 AVE
01.012.300.240

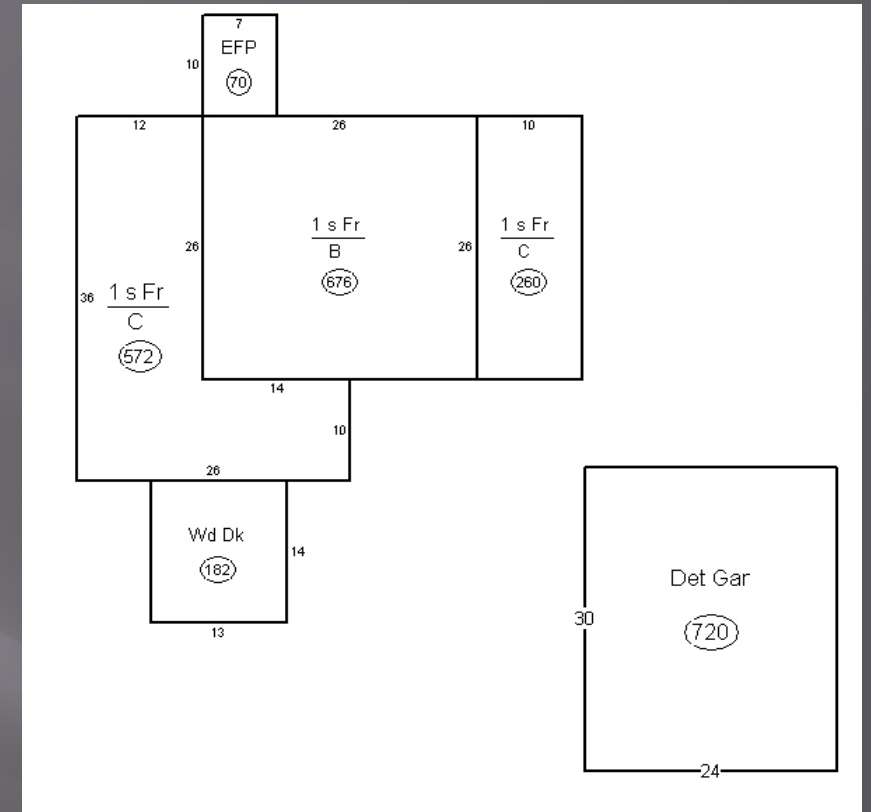
Subject:
Current: \$154.35 sf.
Local Board: \$134.41 sf.
Sale 1: \$381.46 sf.
Sale 2: \$329.42 sf.
***Comp. Assessment:**
\$207.73 sf.



Rye Revocable Trust

29331 441 AVE

08.018.100.010



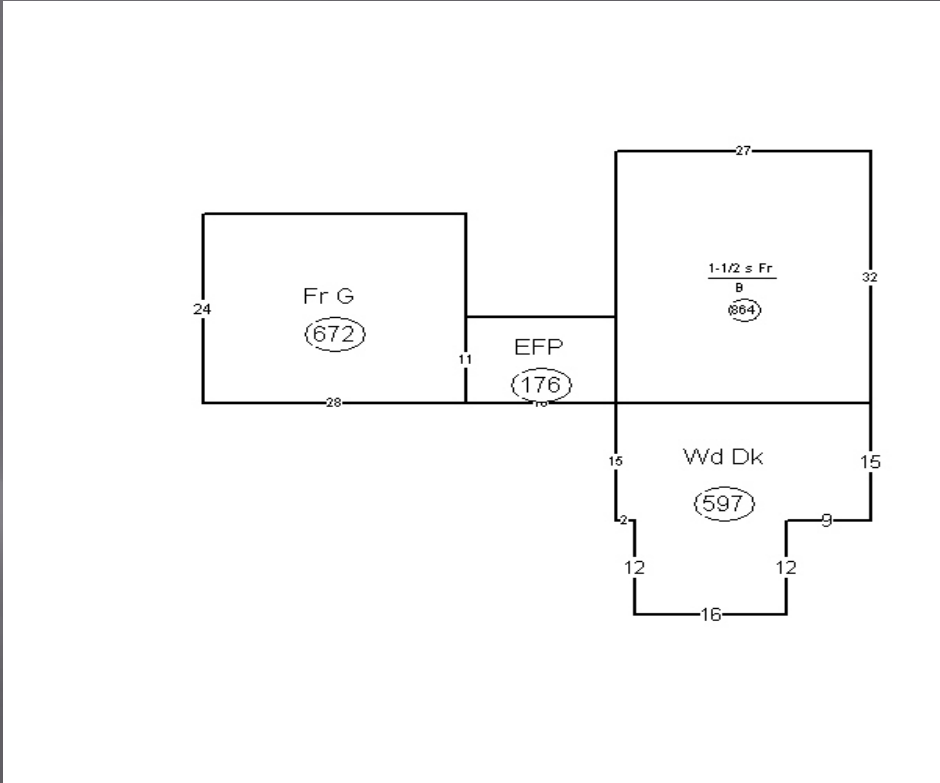
Built 1925

Land/Outbuilding Value	\$70,000
Structure Value	<u>\$133,900</u>
Assessed Value	\$203,900
Per sf: (1,508 sf.)	\$88.79sf.

Local Board Value:	
Land/Outbuilding Value	\$70,000
Structure Value	<u>\$104,900</u>
Assessed Value	\$174,900
Per sf: (1,508 sf.)	\$69.56 sf.

Comparable Sale 1

30203 450 AVE
03.034.100.200



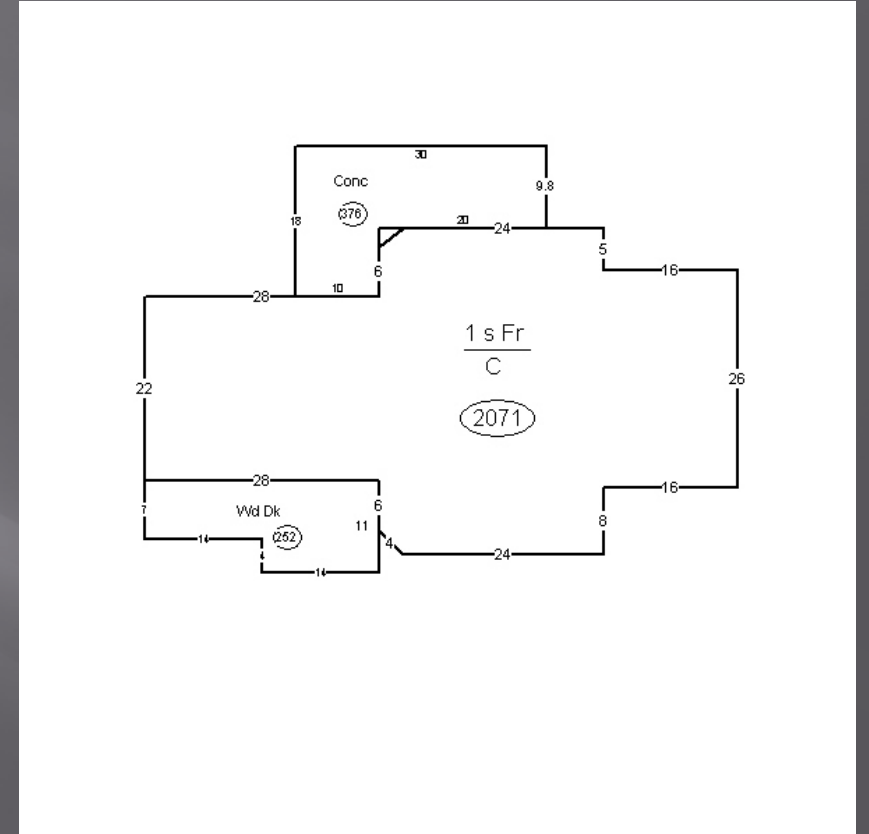
Built 1910

Sale Price:	\$ 202,776
Sale Date:	06/28/2022
Per sf: (1,296 sf.)	\$142.88 sf

Comparable Sale 2

3715 Peninah St

06.031.100.122



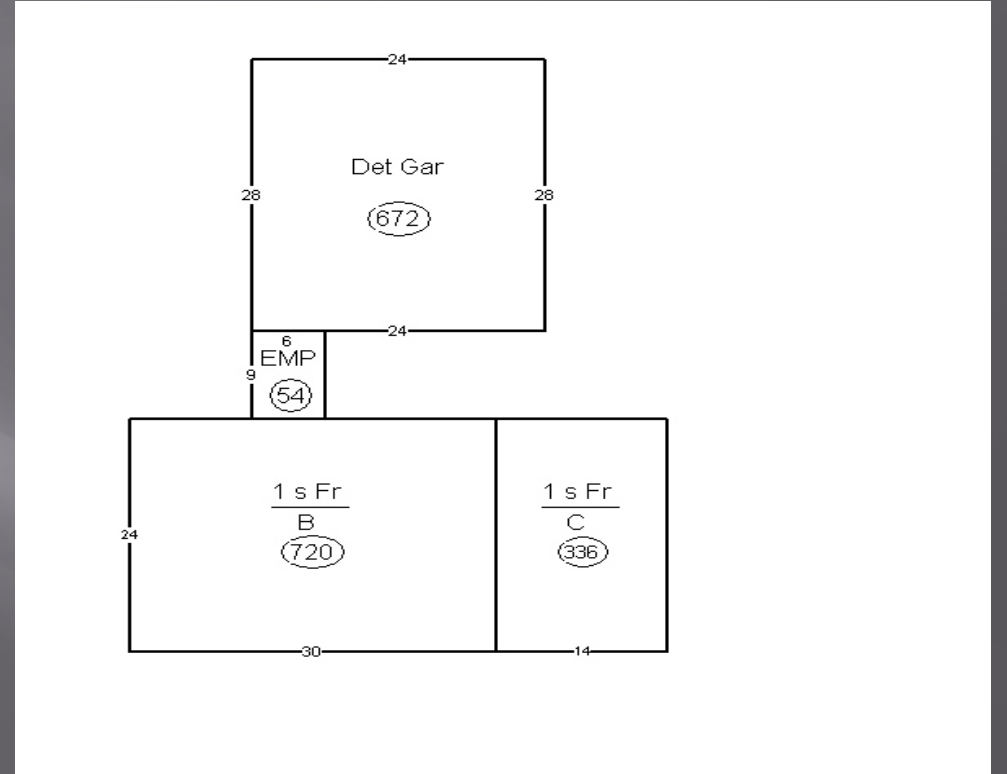
Built 1902

Sale Price:	\$ 222,000
Sale Date:	10/10/2022
Per sf: (2,071 sf.)	\$92.61 sf

Comparable Sale 3

29219 445 AVE

08.011.100.030



Built 1890

Sale Price:	\$ 312,500
Sale Date:	03/09/2023
Per sf: (1,056 sf.)	\$228.61 sf

Summary:

29331 441 AVE
08.018.100.010

Subject:

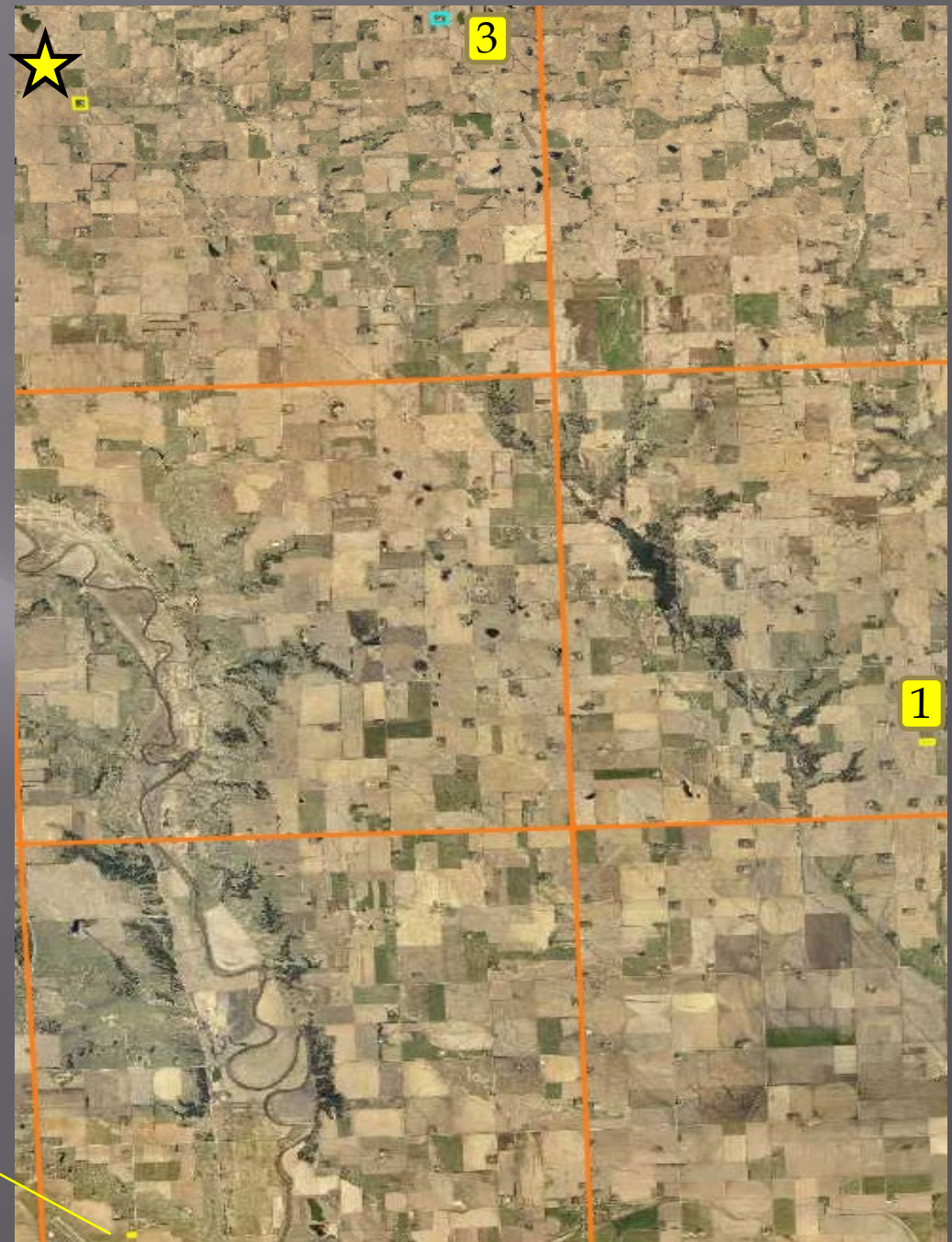
Current: \$88.79 sf.

Local Board: \$69.56sf.

Sale 1: \$142.88 sf.

Sale 2: \$92.61 sf.

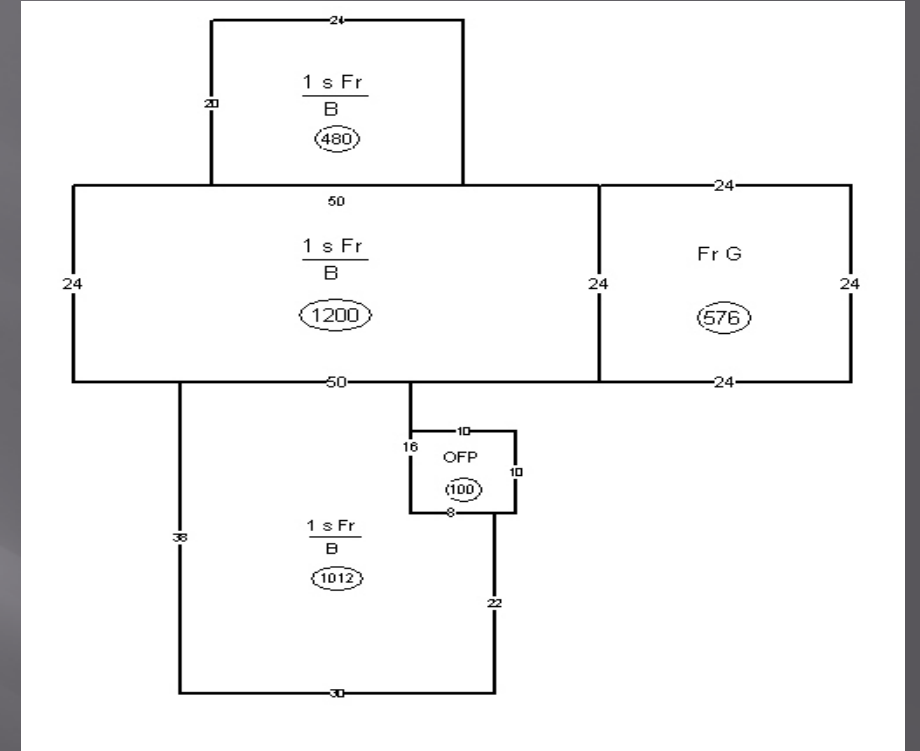
Sale 3: \$228.61 sf.



Kevin & Sansa Hauger

44830 SD HWY 46

04.033.300.025



Built 2006

Land Value	\$ 16,300
Structure Value	<u>\$499,800</u>
Assessed Value	\$516,100
Per sf: (2,692 sf.)	\$167.90 sf.

Comparable Sale 1

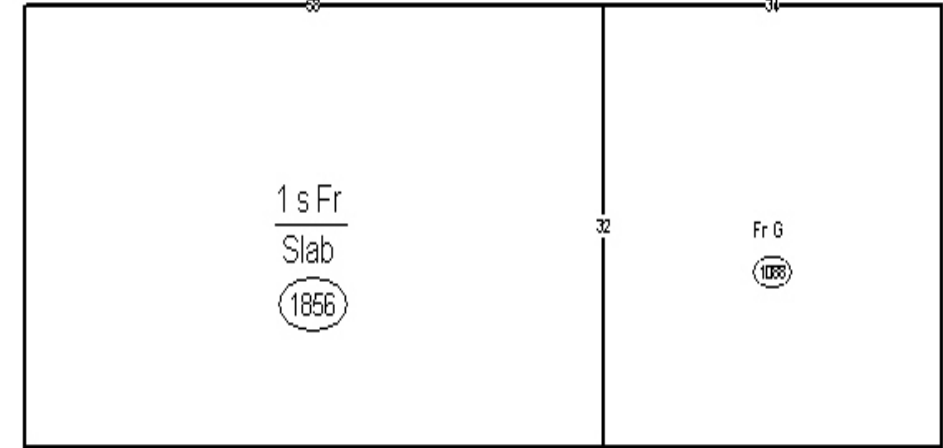
44375 293 St

08.015.100.020



Built 2001

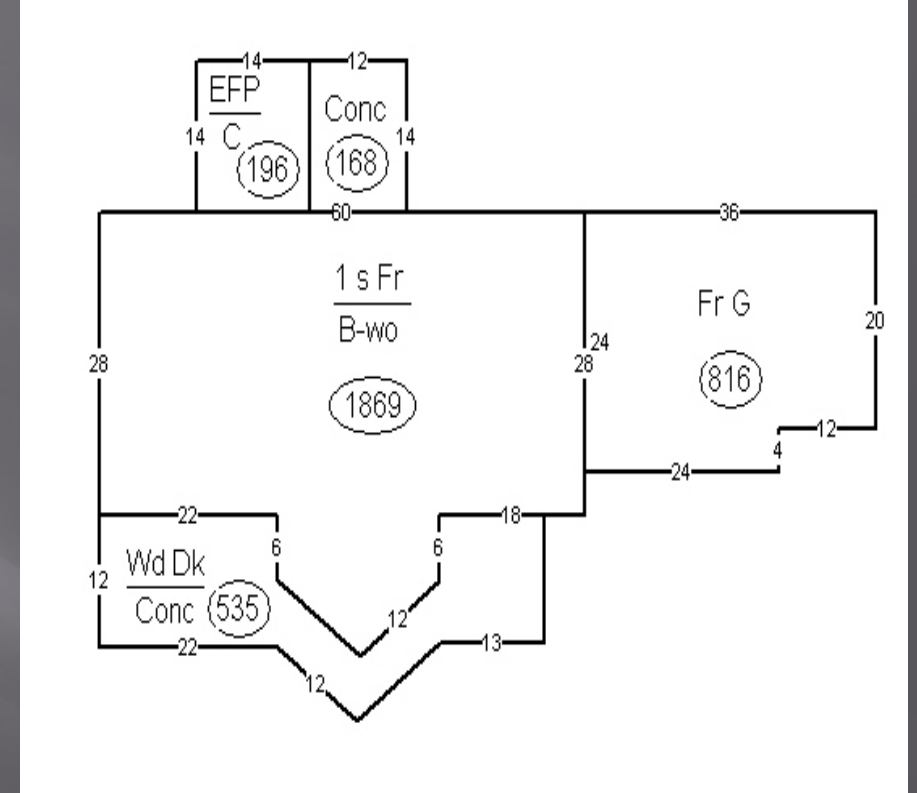
Sale Price:	\$ 477,000
Sale Date:	05/31/2023
Per sf: (1,856 sf.)	\$245.15 sf



Comparable Sale 2

30127 SW Jim River Rd

07.029.300.300



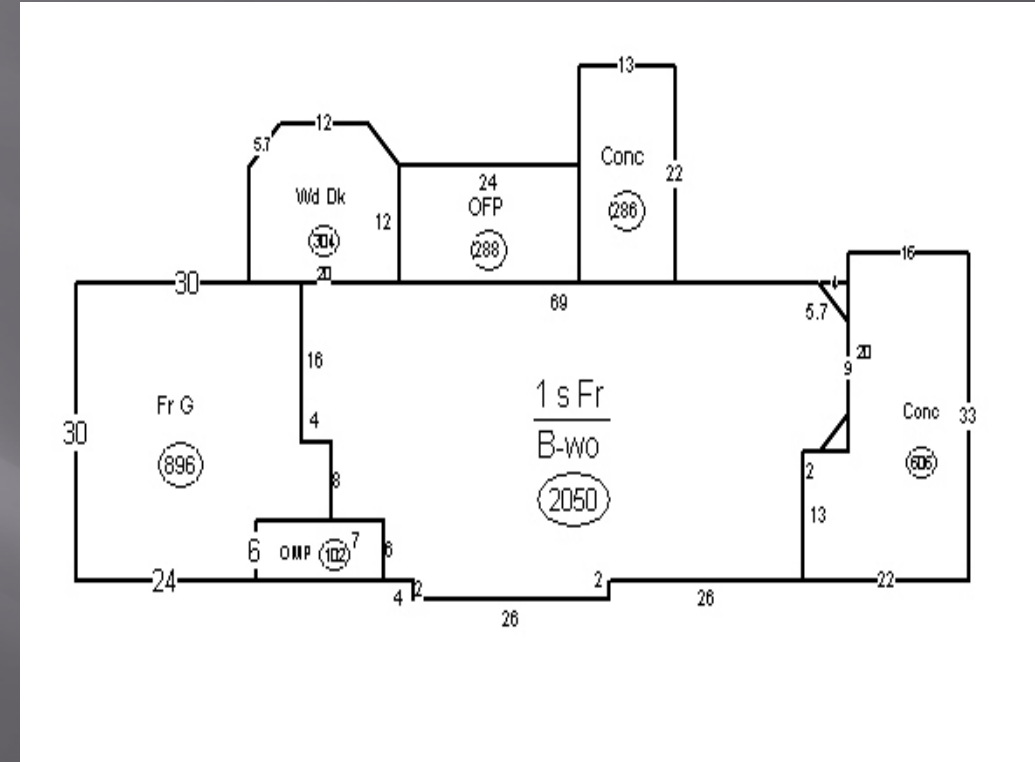
Built 2006

Sale Price:	\$ 670,000
Sale Date:	04/08/2022
Per sf: (1,869 sf.)	\$329.43 sf

Comparable Sale 3

800 East 39 St

06.030.250.100



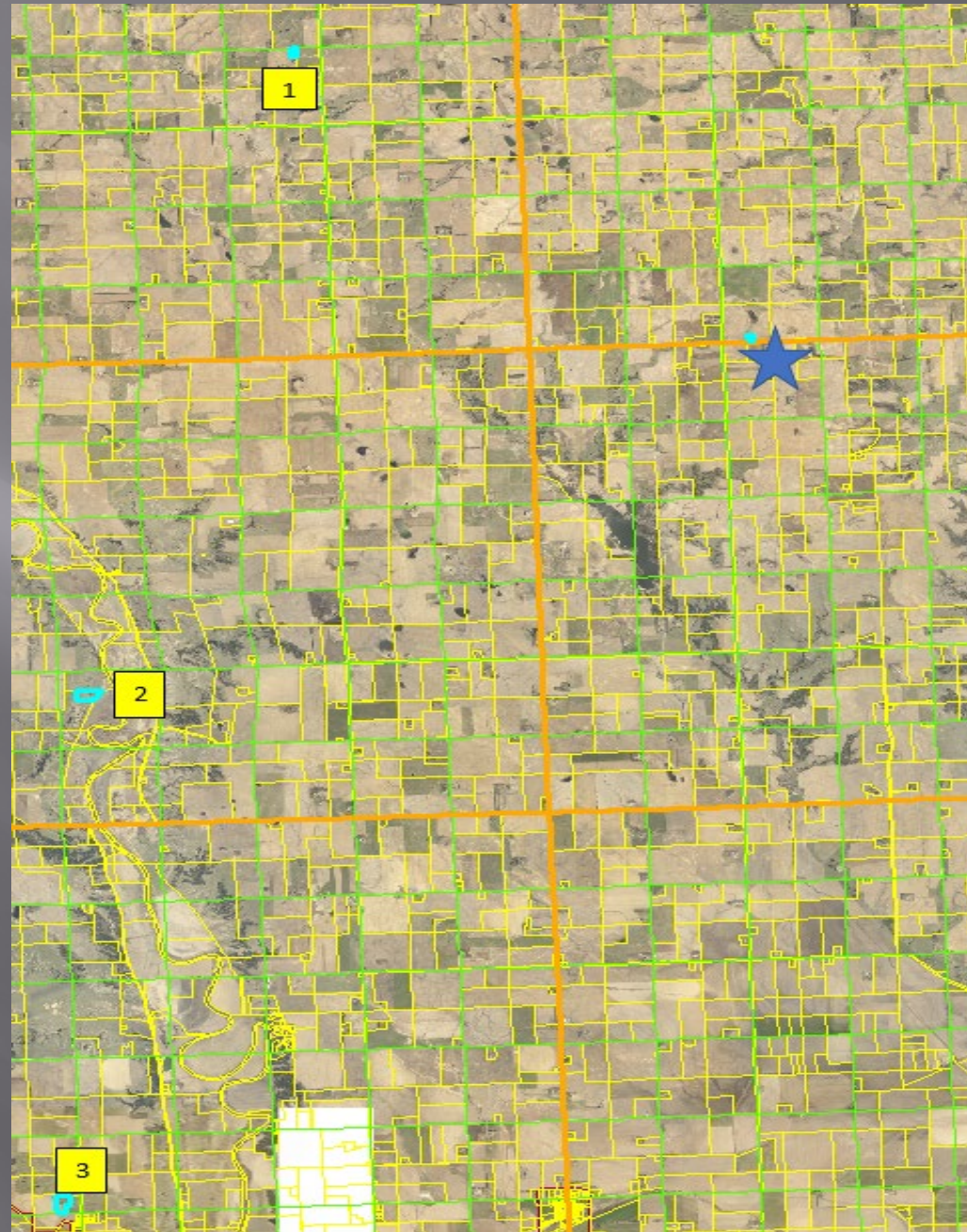
Built 2009

Sale Price:	\$ 850,000
Sale Date:	10/17/2022
Per sf: (2,066 sf.)	\$381.46 sf

Summary:

44830 SD HWY 46
04.033.300.025

Subject:	\$167.90 sf.
Sale 1:	\$245.15 sf.
Sale 2:	\$329.43 sf.
Sale 3:	\$381.46 sf.



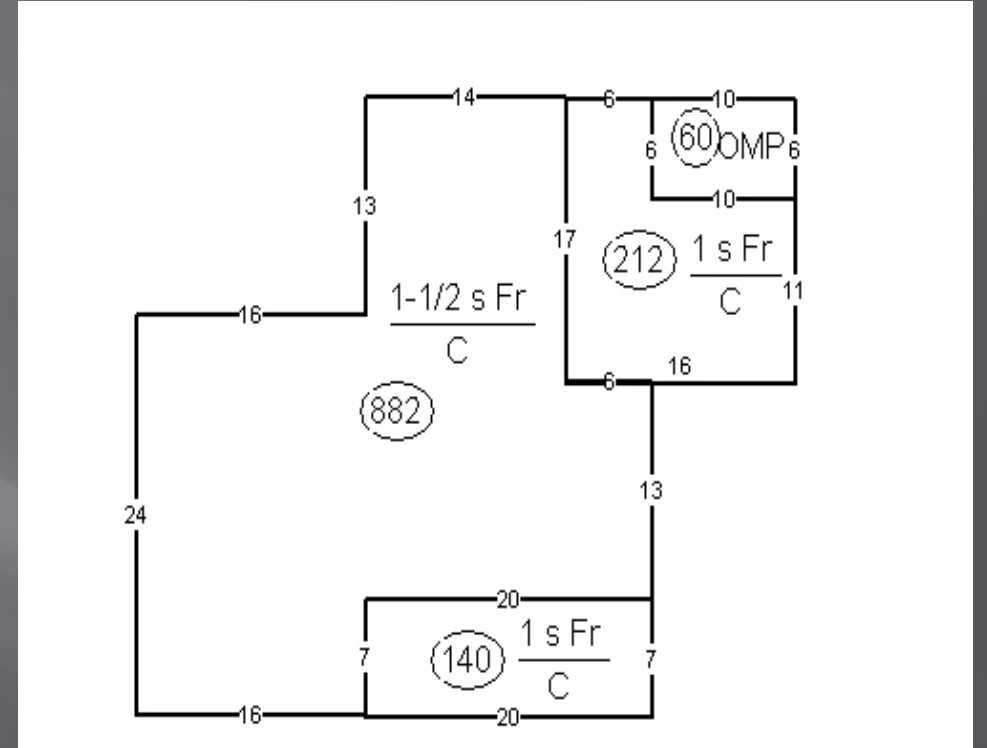
Peter & Sharon Van Driel

44875 296 St

04.033.100.020



Built 1892

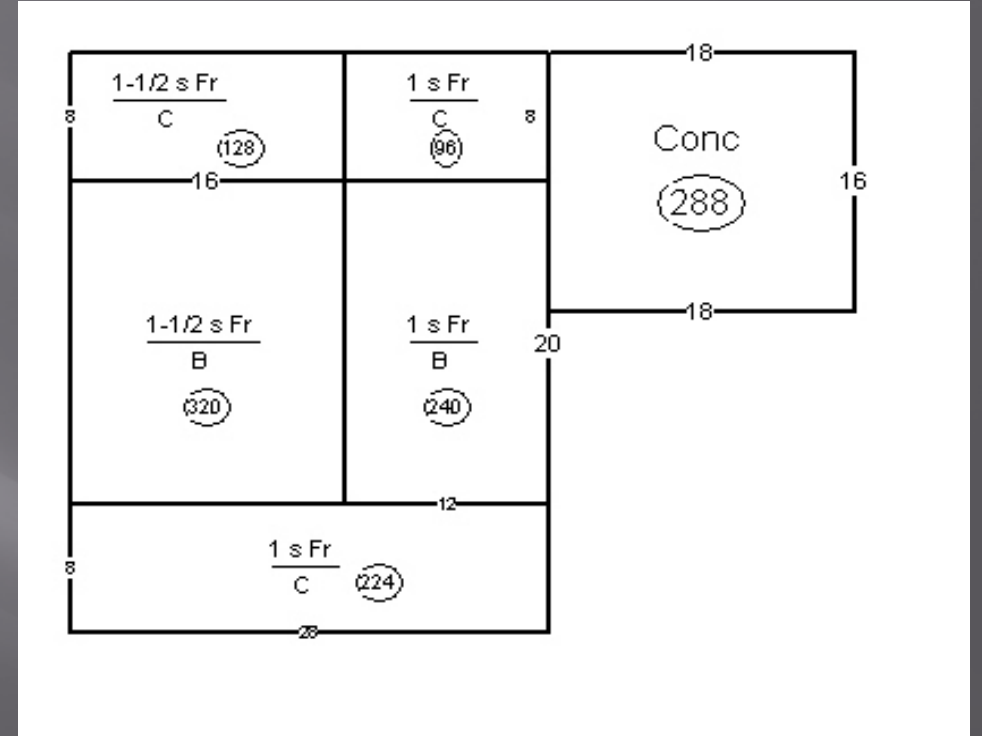


Land Value	\$22,900
Structure Value	<u>\$108,100</u>
Assessed Value	\$131,000
Per sf: (1,587 sf.)	\$62.51 sf.

Comparable Sale 1

44803 291 St

04.004.400.020



Built 1900

Sale Price:

\$ 158,000

Sale Date:

10/04/2023

Per sf: (1,187 sf.)

\$112.97 sf

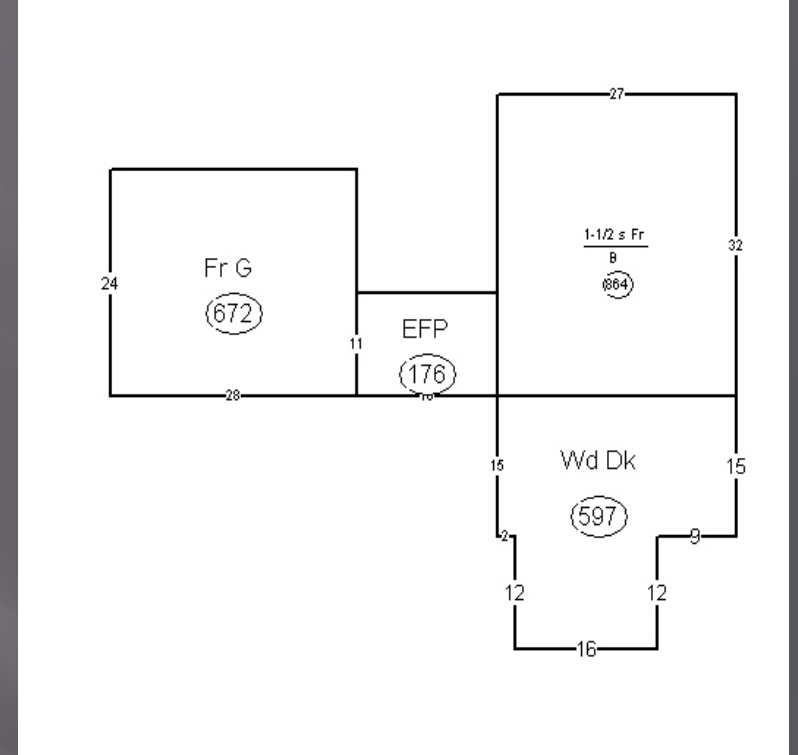
Comparable Sale 2

30203 450 Ave

03.034.100.200



Built 1910



Sale Price:	\$ 202,776
Sale Date:	06/28/2022
Per sf: (1,296 sf.)	\$142.88 sf

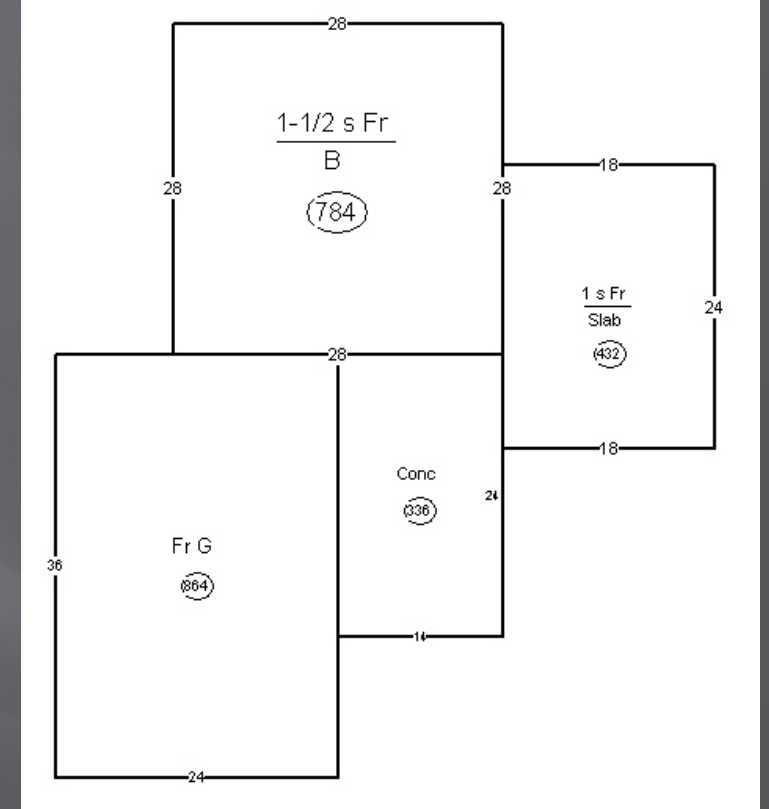
Comparable Assessment 1

29644 450 Ave

04.035.400.010



Built 1917



Land Value	\$25,900
Structure Value	<u>\$161,800</u>
Assessed Value	\$187,700
Per sf: (1,569 sf.)	\$100.45 sf.

Summary:

44875 296 St

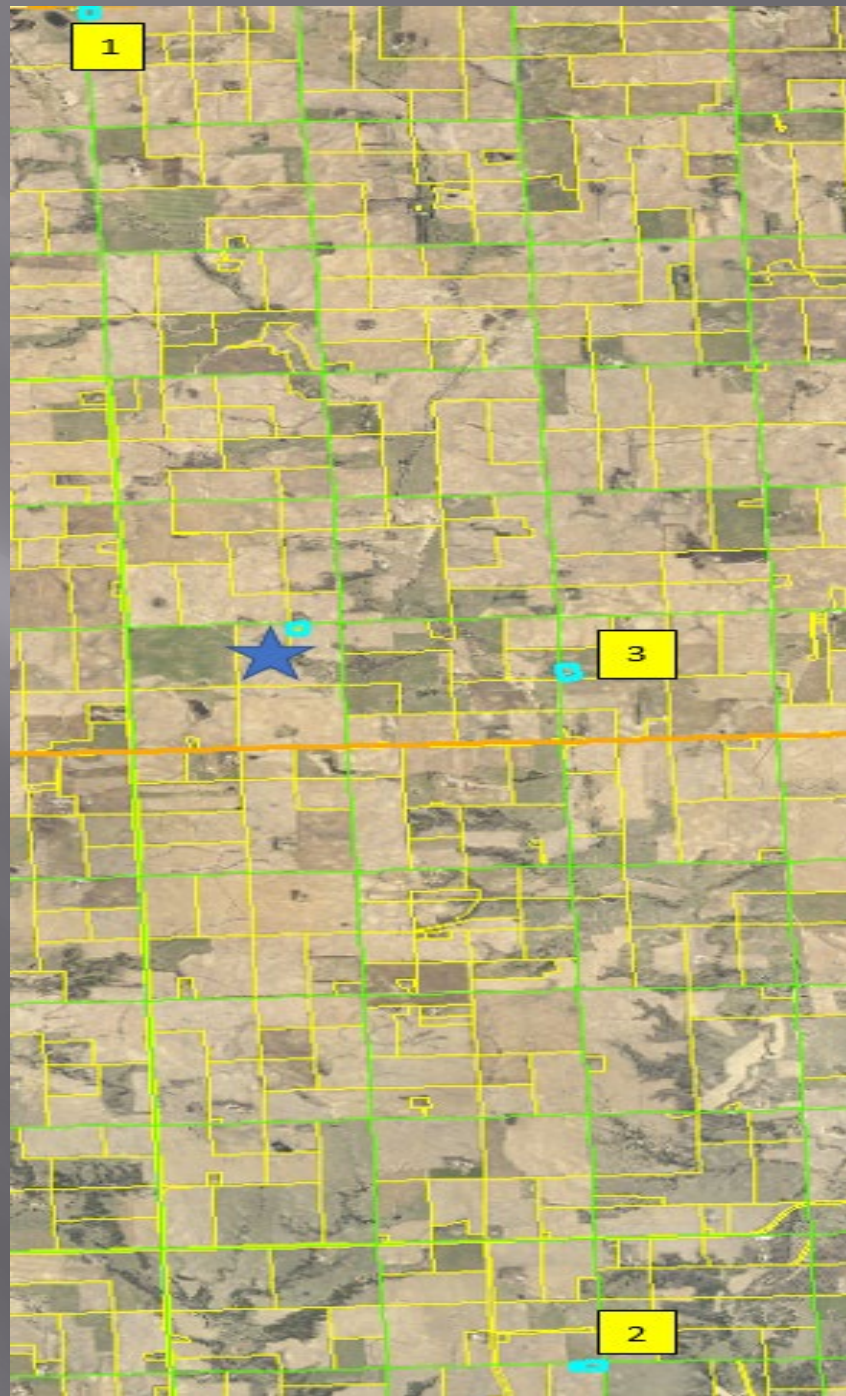
04.033.100.020

Subject: **\$62.51 sf.**

Sale 1: **\$112.97 sf.**

Sale 2: **\$142.88 sf.**

AV 3: **\$100.45 sf.**



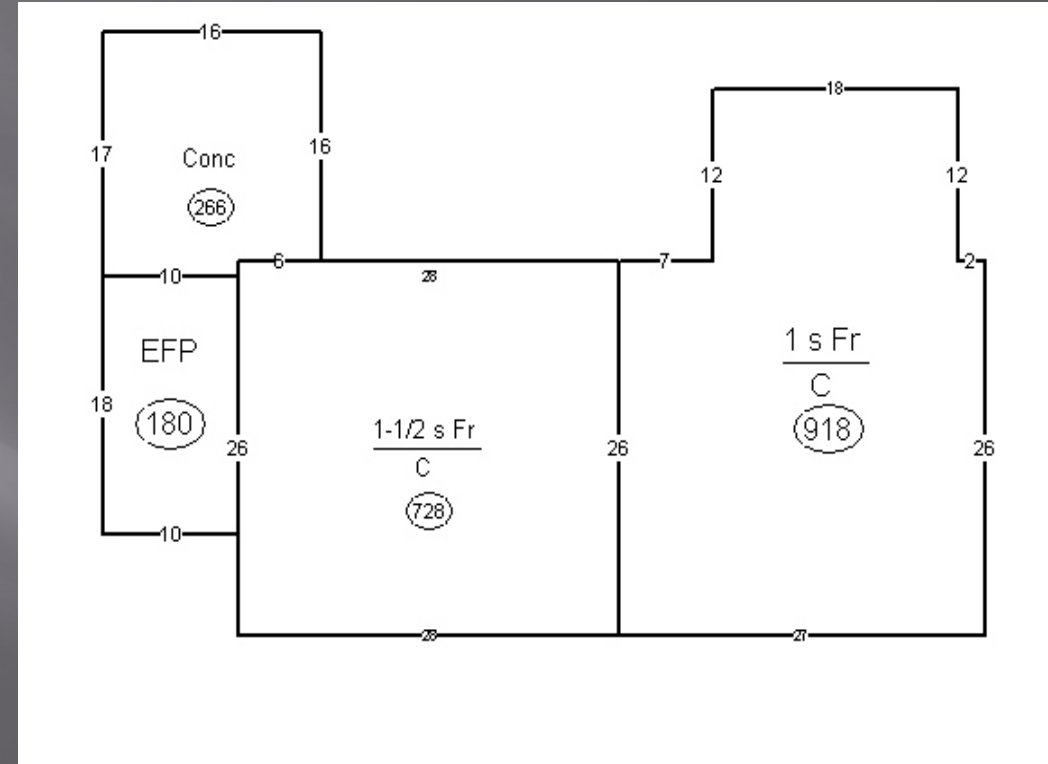
Michael Nutley

29571 448 Ave

04.029.100.050



Built 1900



Land Value	\$20,500
Structure Value	<u>\$150,500</u>
Assessed Value	\$171,000
Per sf: (2,010 sf.)	\$62.79 sf.

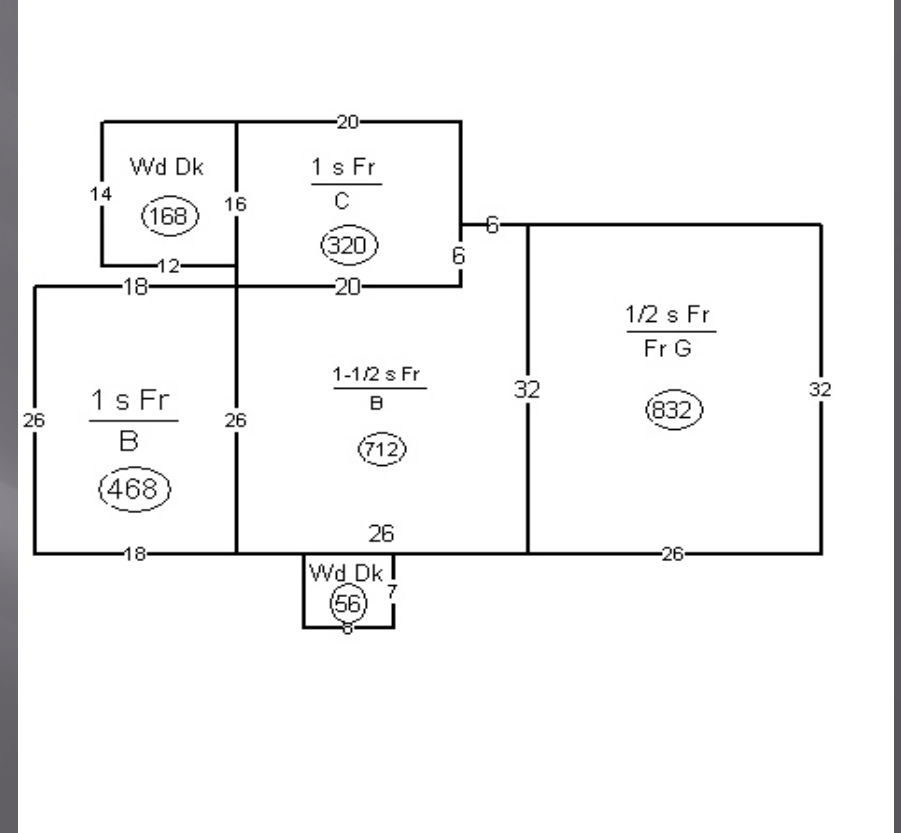
Comparable Sale 1

30433 435 Ave

10.007.100.150



Built 1890



Sale Price:

\$ 200,000

Sale Date:

01/19/2023

Per sf: (2,189 sf.)

\$73.46 sf

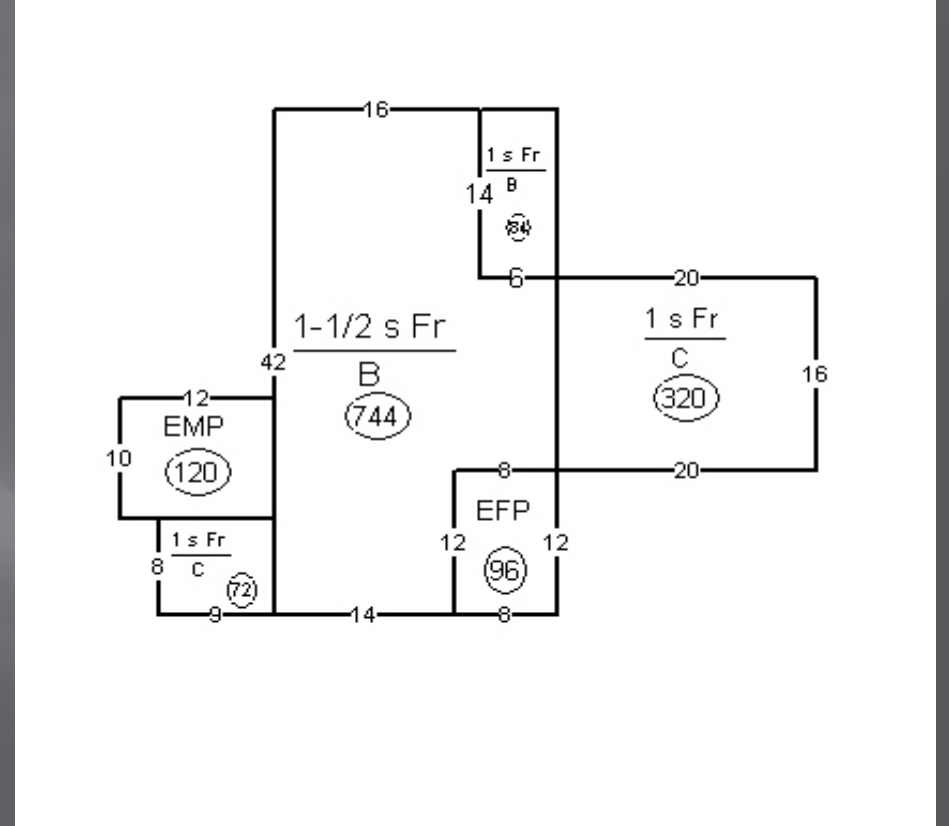
Comparable Sale 2

30292 449 Ave

03.034.200.110



Built 1875



Sale Price:

\$ 183,000

Sale Date:

12/07/2021

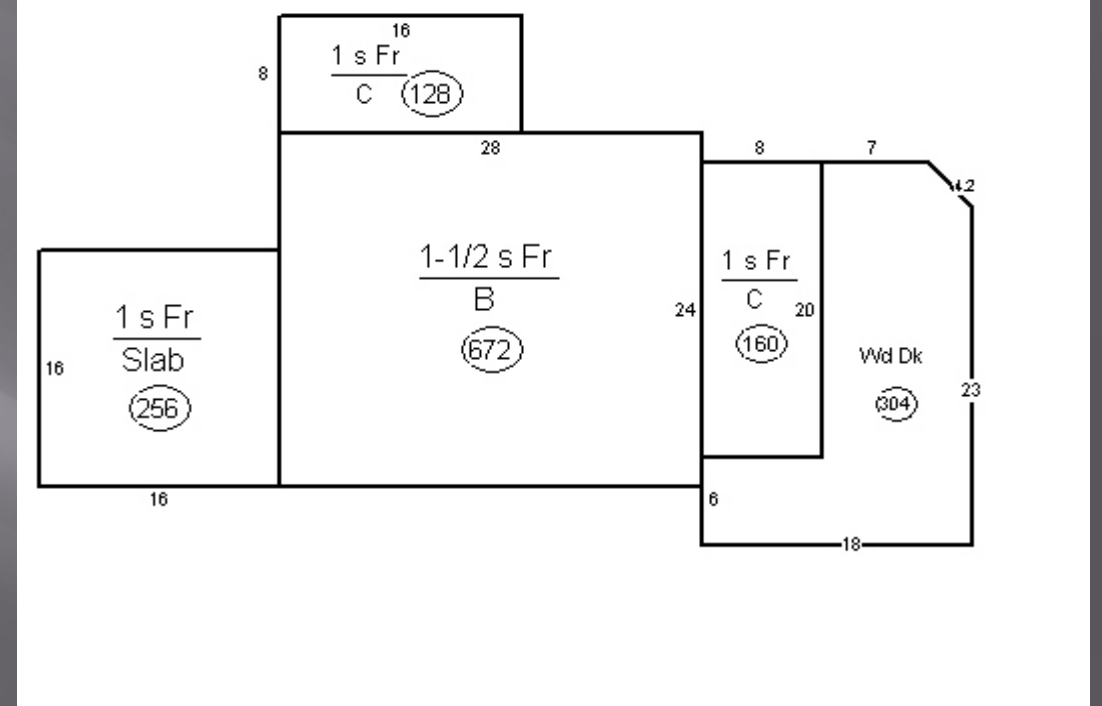
Per sf: (1,592 sf.)

\$94.72 sf

Comparable Sale 3

29733 NE Jim River Rd

11.002.100.200



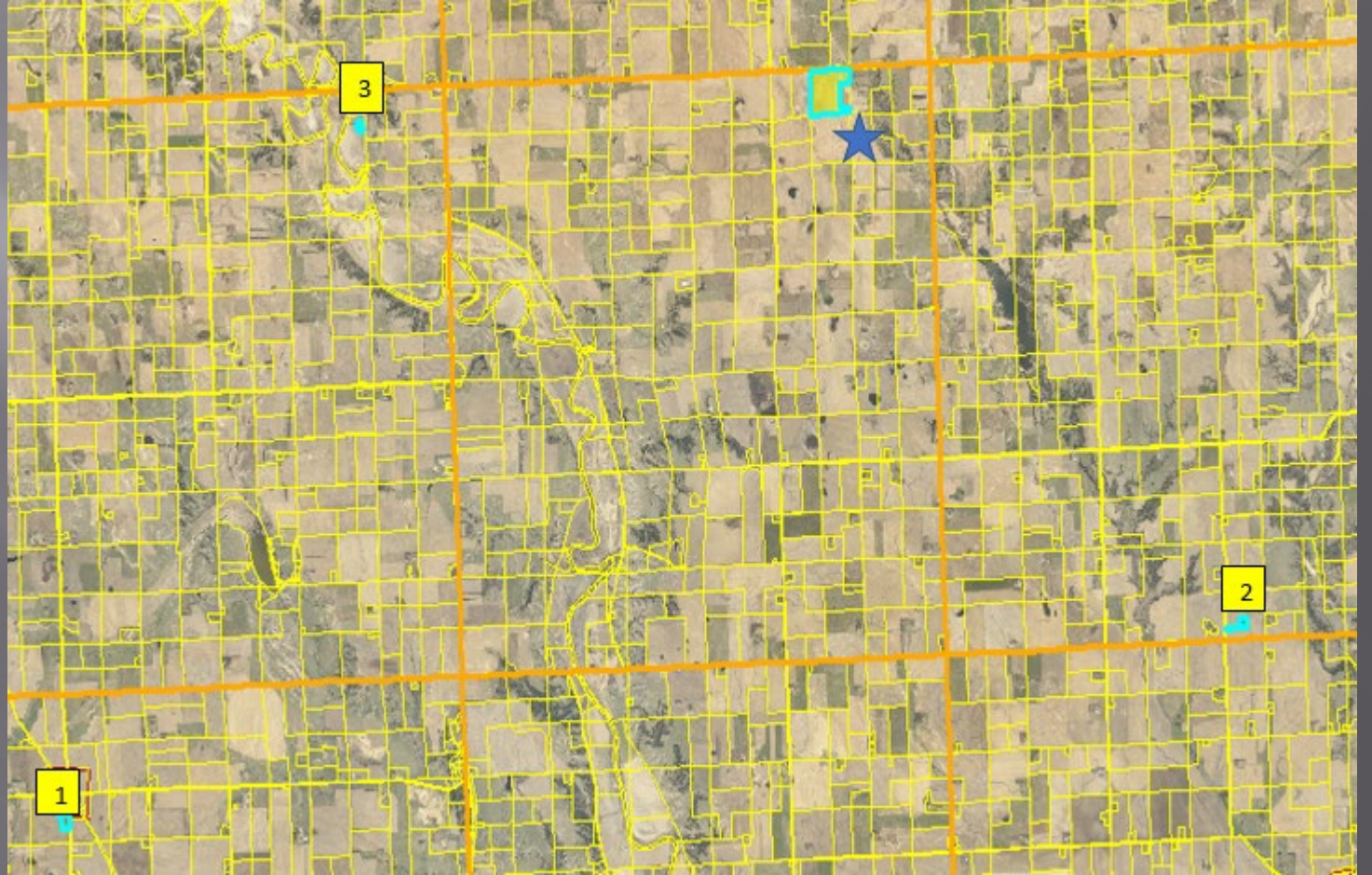
Built 1930

Sale Price:	\$ 295,000
Sale Date:	11/09/2021
Per sf: (1,619 sf.)	\$164.61 sf

Summary:

29571 448 Ave
04.029.100.050

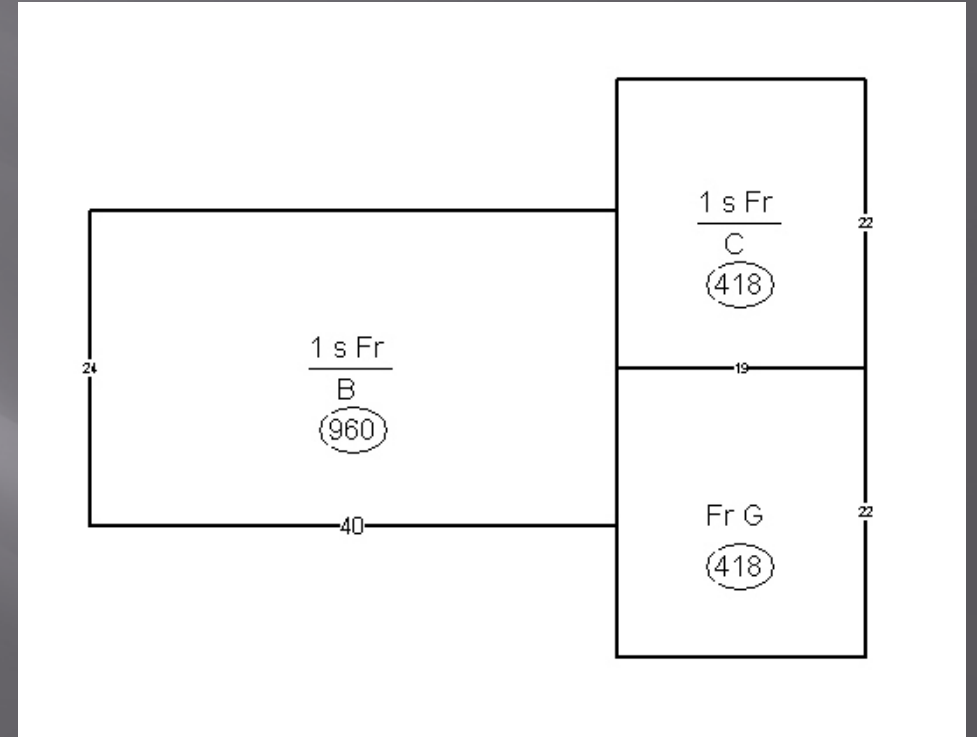
Subject:	\$62.79 sf.
Sale 1:	\$73.46 sf.
Sale 2:	\$94.72 sf.
Sale 3:	\$164.61 sf.



Michael K. Petersen

203 Sunnyside Ave

31.600.001.020



Built 1977

Original Assessment:

Land Value	\$ 6,000
Structure Value	<u>\$103,300</u>
Assessed Value	\$109,300
Per sf: (1,378 sf.)	\$74.96 sf.

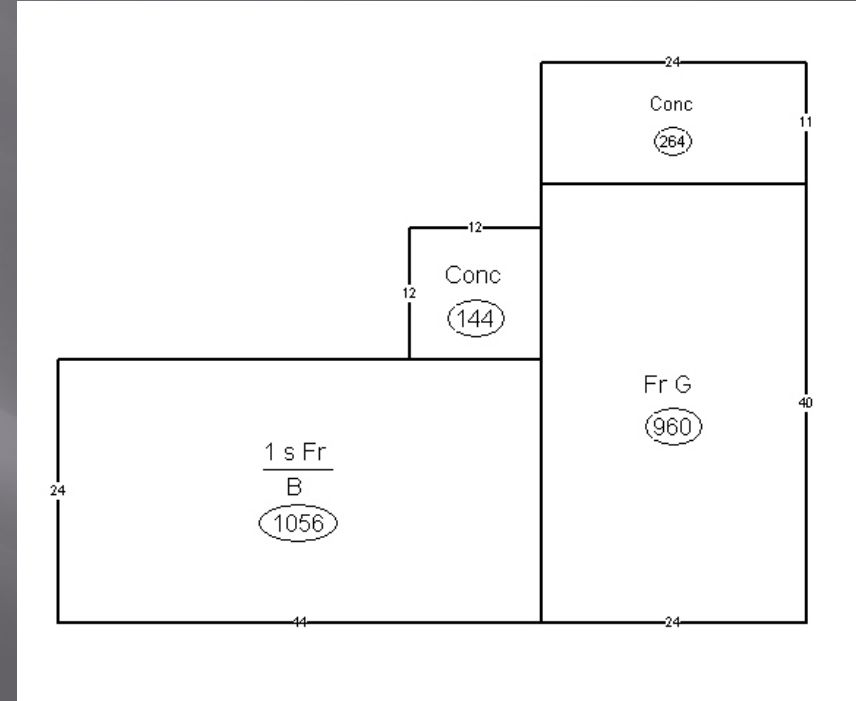
Local Board Value:

Land Value	\$ 6,000
Structure Value	<u>\$93,000</u>
Assessed Value	\$99,000
Per sf: (1,378 sf.)	\$67.49 sf.

Comparable Sale 1

202 Merchant St

31.100.005.200



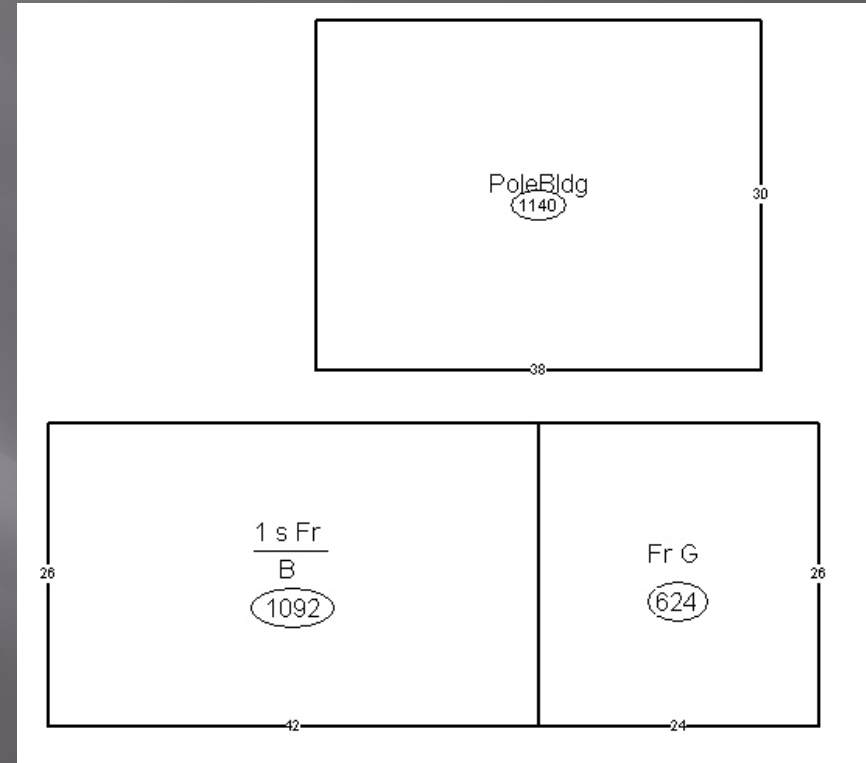
Built 1976

Sale Price:	\$ 215,000
Sale Date:	07/14/2023
Per sf: (1,056 sf.)	\$195.74 sf

Comparable Sale 2

610 Meckling St

31.100.012.090

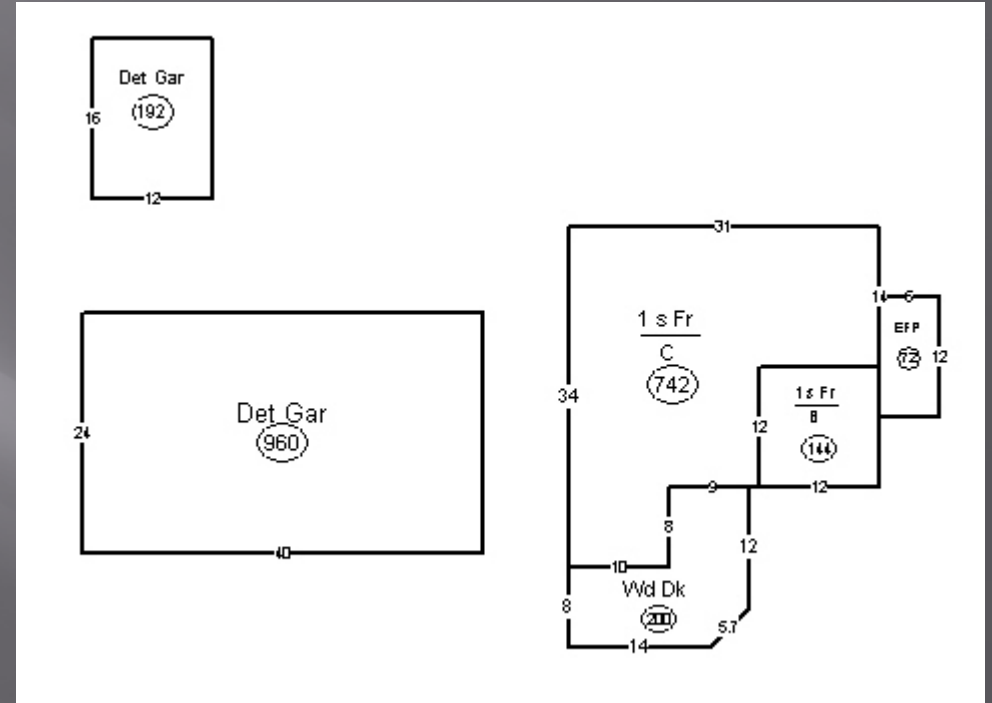


Built 1979

Sale Price:	\$ 190,000
Sale Date:	09/14/2023
Per sf: (1,092 sf.)	\$164.38 sf

Comparable Sale 3

302 Iverson St
31.300.005.500



Built 1900

Sale Price:	\$ 134,900
Sale Date:	05/06/2022
Per sf: (886 sf.)	\$144.81 sf

Summary:

203 Sunnyside Ave
31.600.001.020

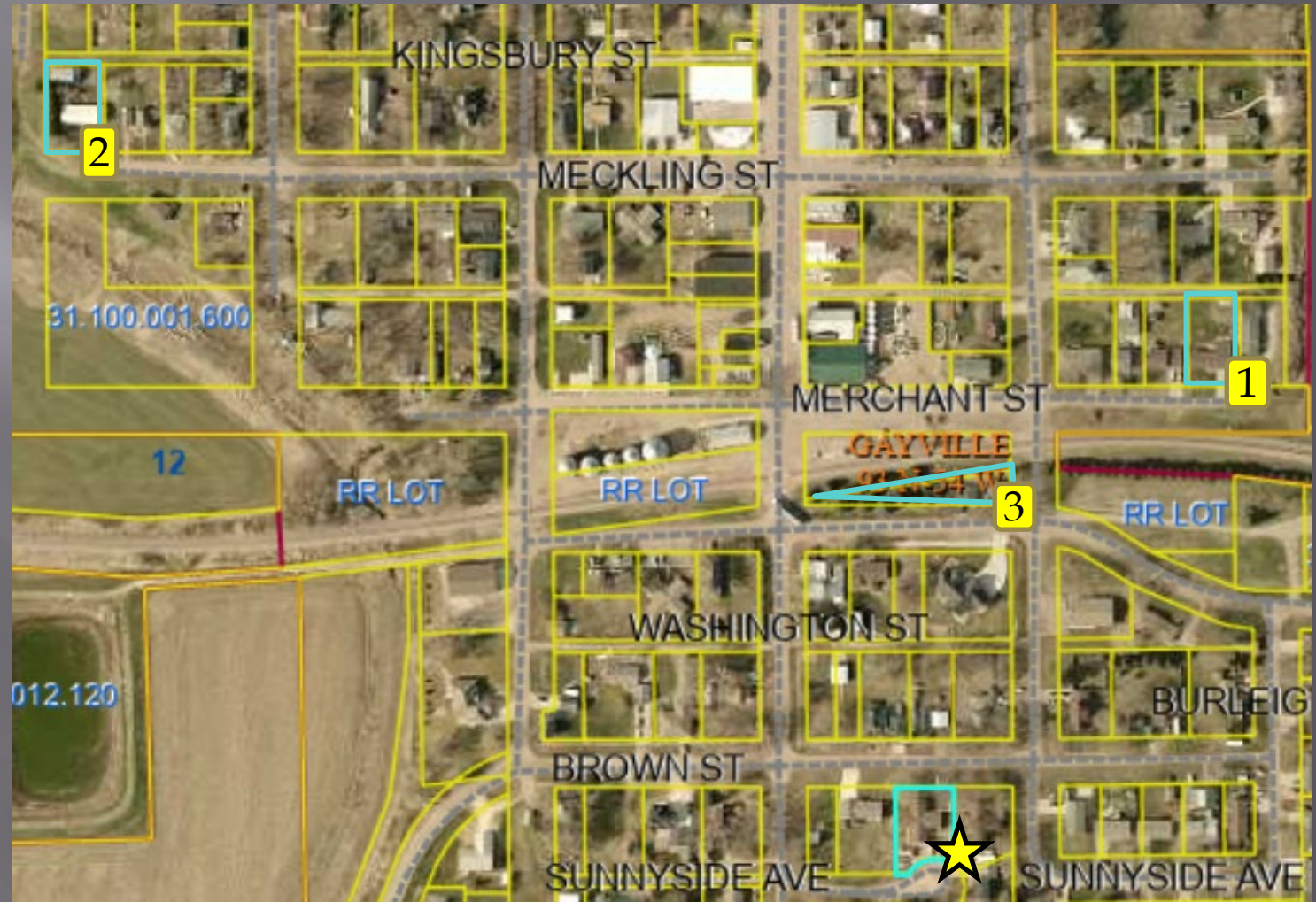
Subject Current : **\$74.96 sf.**

Local Board: **\$67.49 sf.**

Sale 1: **\$195.74 sf.**

Sale 2: **\$164.38 sf.**

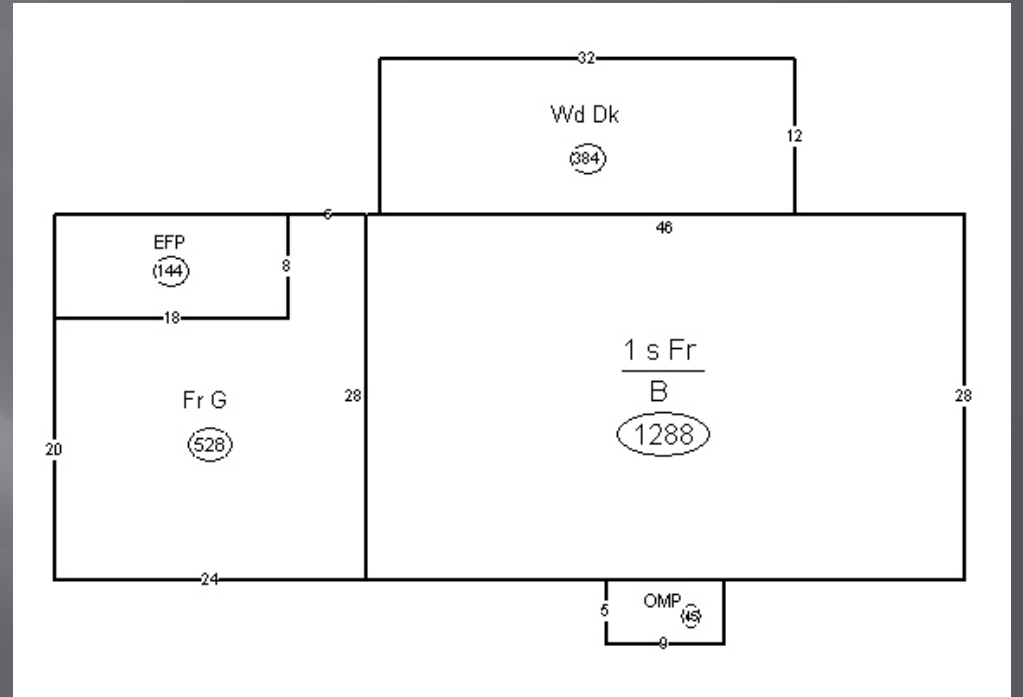
Sale 3: **\$144.81 sf.**



Alison Brown

300 Merchant St

31.100.004.165



Built 1980

Original Assessment:

Land Value	\$ 4,200
Structure Value	<u>\$213,800</u>
Assessed Value	\$218,000
Per sf: (1,288 sf.)	\$165.99 sf.

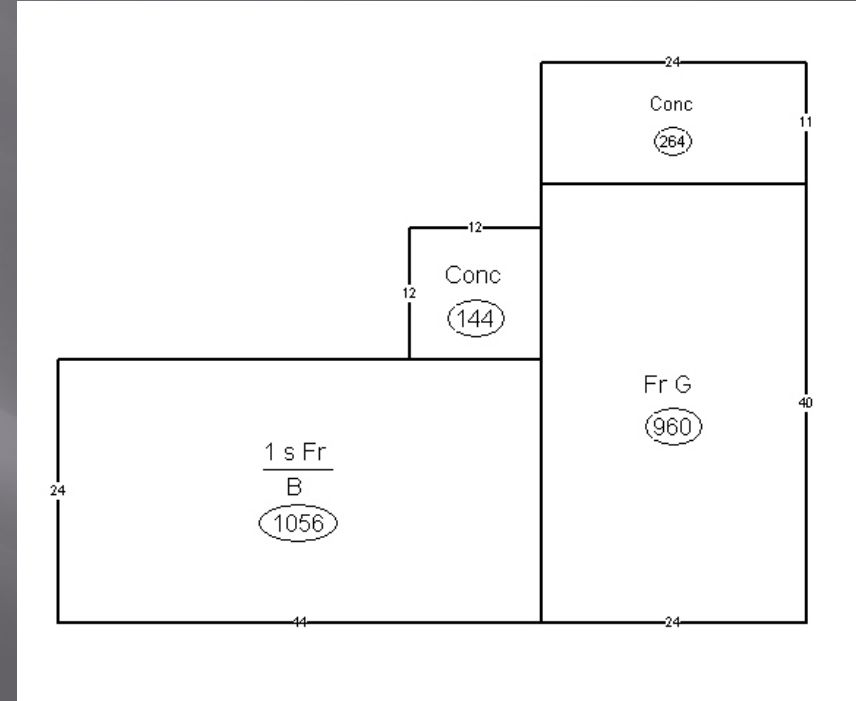
Local Board Value:

Land Value	\$ 4,200
Structure Value	<u>\$182,500</u>
Assessed Value	\$186,700
Per sf: (1,288 sf.)	\$141.69 sf.

Comparable Sale 1

202 Merchant St

31.100.005.200



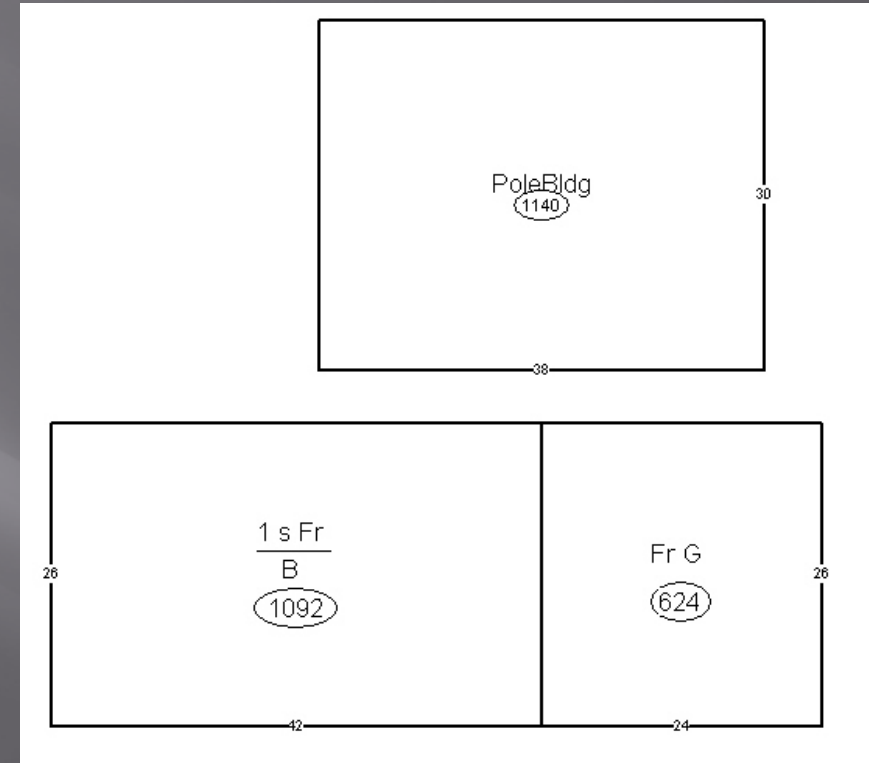
Built 1976

Sale Price:	\$ 215,000
Sale Date:	07/14/2023
Per sf: (1,056 sf.)	\$195.74 sf

Comparable Sale 2

610 Meckling St

31.100.012.090

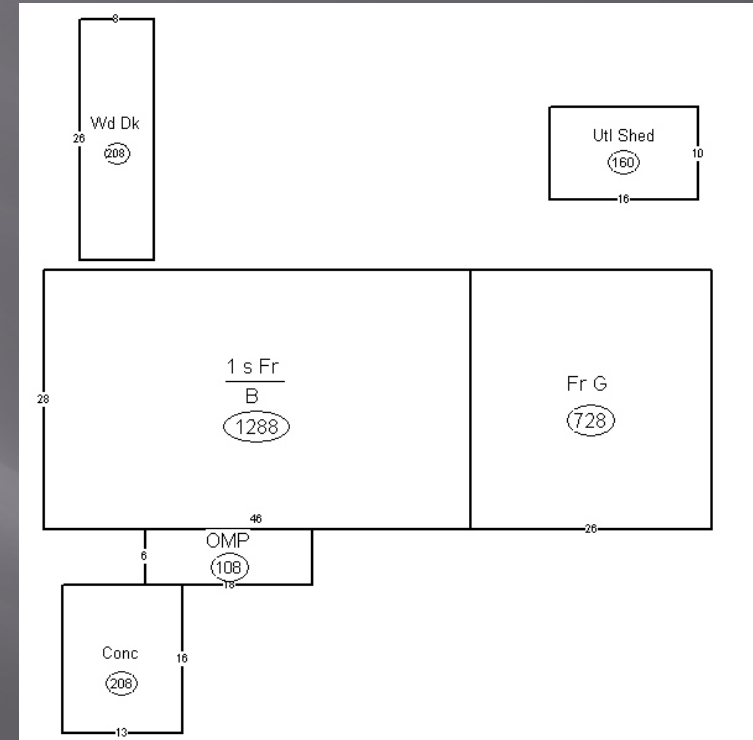


Built 1979

Sale Price:	\$ 190,000
Sale Date:	09/14/2023
Per sf: (1,092 sf.)	\$164.38 sf

Comparable Assessment 3

508 McCook St
31.570.001.010



Built 1978

Land Value	\$8,500
Structure Value	<u>\$209,800</u>
Total Value	\$218,300
Per SF: (1,288 sf.)	\$162.89 sf.

Summary:

300 Merchant St
31.100.004.165

Subject: \$165.99 sf.

Local Board: \$141.69 sf.

Sale 1: \$195.74 sf.

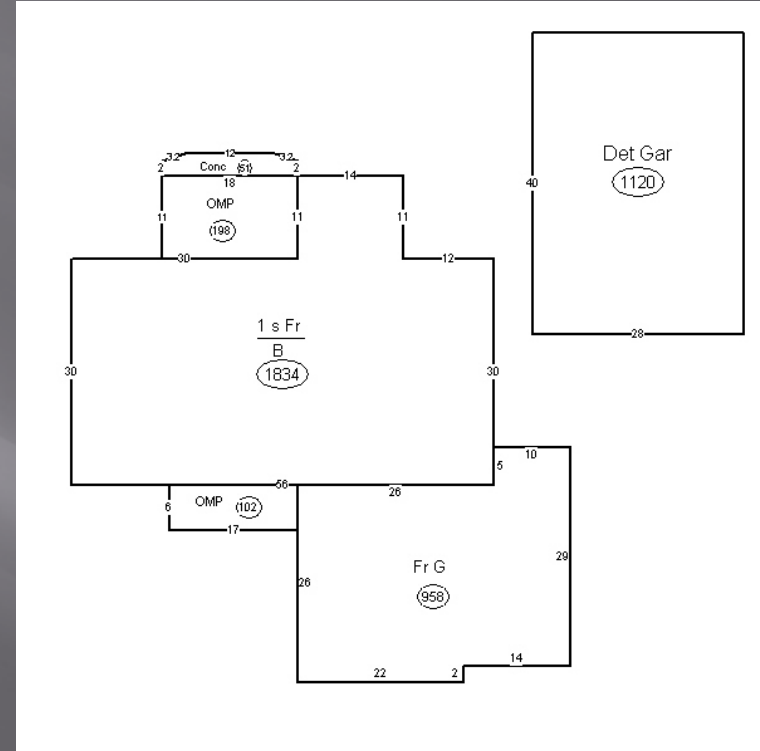
Sale 2: \$164.38 sf.

Comp 3: \$162.89 sf.



Wallace D. Brown

311 Lilac Ln
09.021.200.440



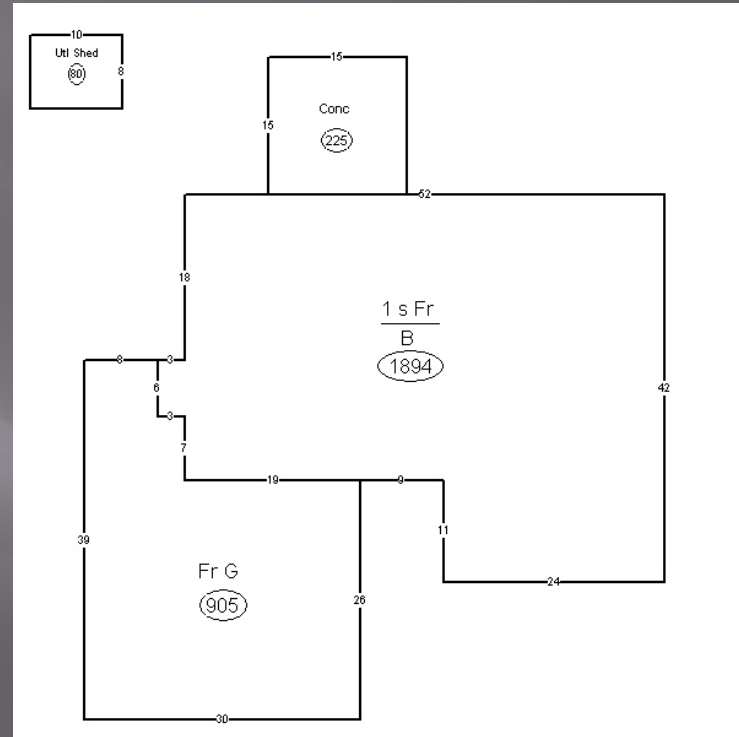
Built 2021

Land Value	\$ 41,000
Structure Value	<u>\$379,100</u>
Assessed Value	\$420,100
Per sf: (1,834 sf.)	\$194.27 sf.

Comparable Sale 1

3710 Kristi Ln

09.022.400.101



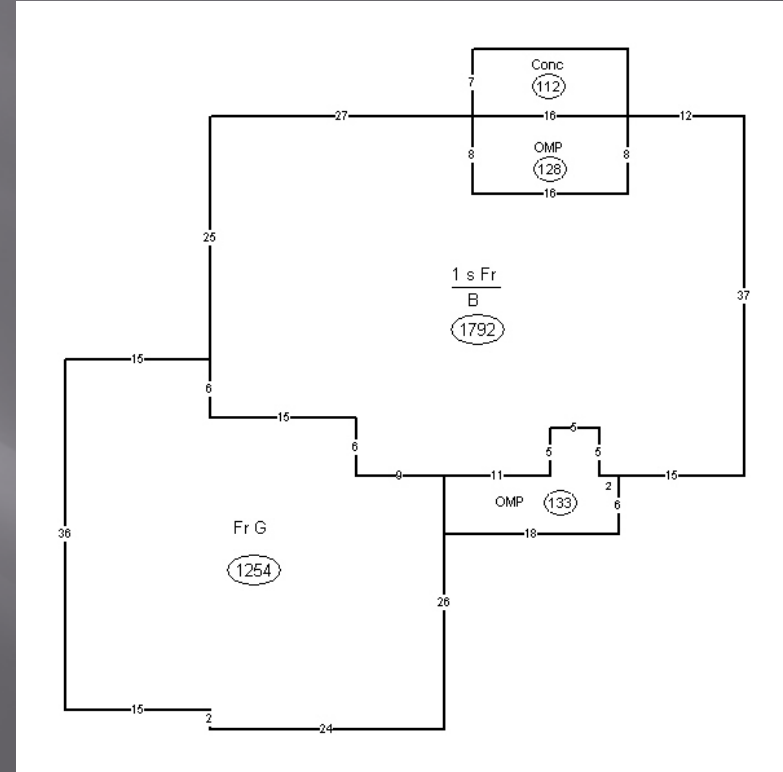
Built 2013

Sale Price:	\$ 476,500
Sale Date:	04/04/2022
Per sf: (1,894 sf.)	\$234.95 sf

Comparable Sale 2

307 Tulip Ln

09.021.200.720

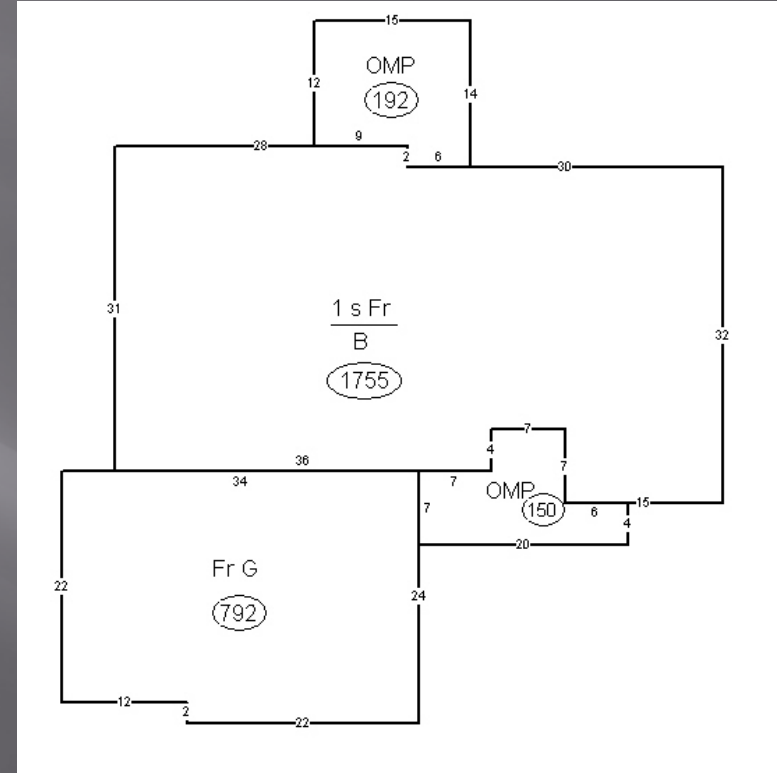


Built 2020

Sale Price:	\$ 449,000
Sale Date:	04/24/2023
Per sf: (1,792 sf.)	\$228.79 sf

Comparable Sale 3

302 Lilac Ln
09.021.200.280



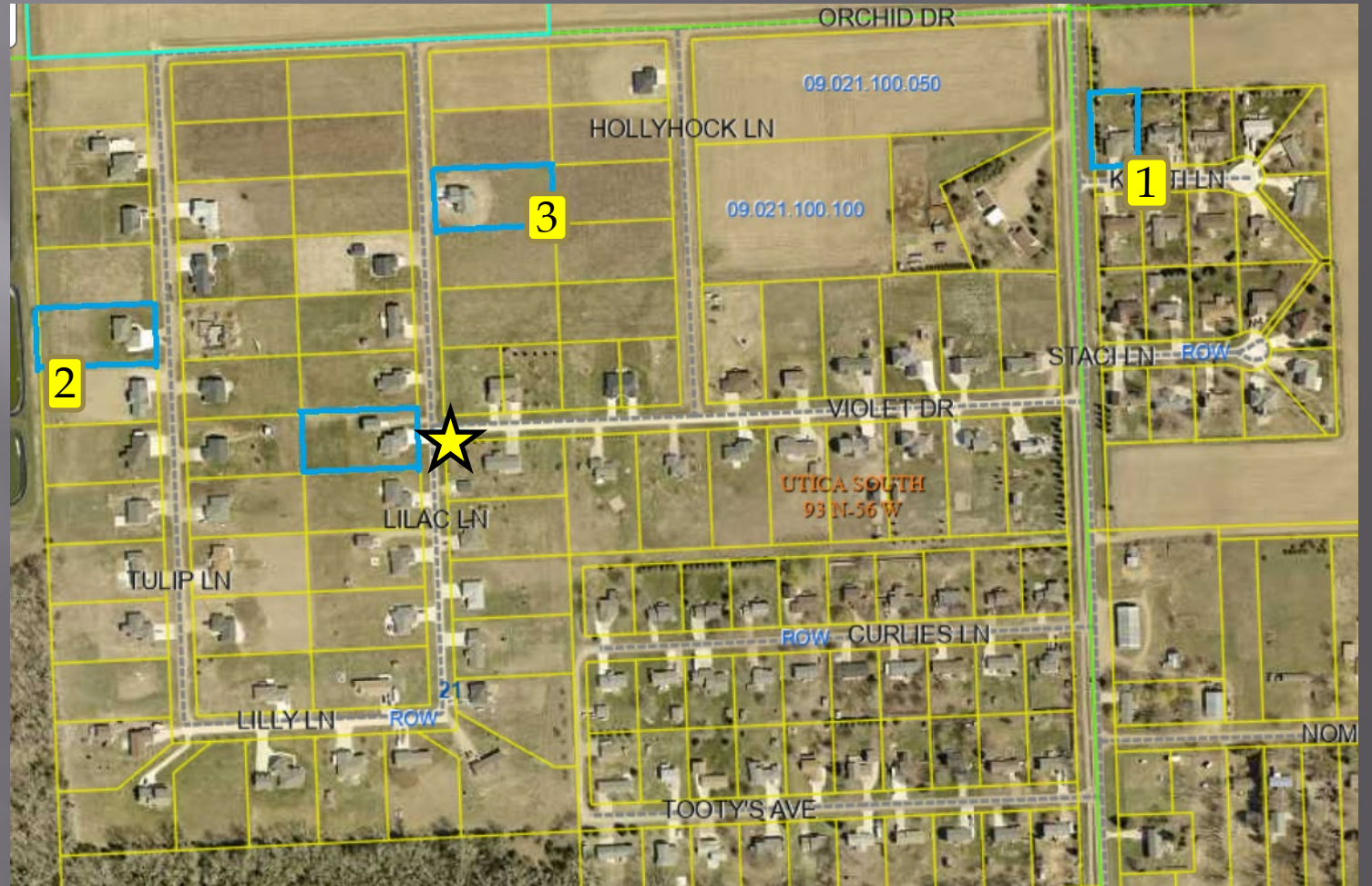
Built 2022

Sale Price:	\$ 577,000
Sale Date:	09/12/2023
Per sf: (1,755 sf.)	\$306.55 sf

Summary:

311 Lilac Ln
09.021.200.440

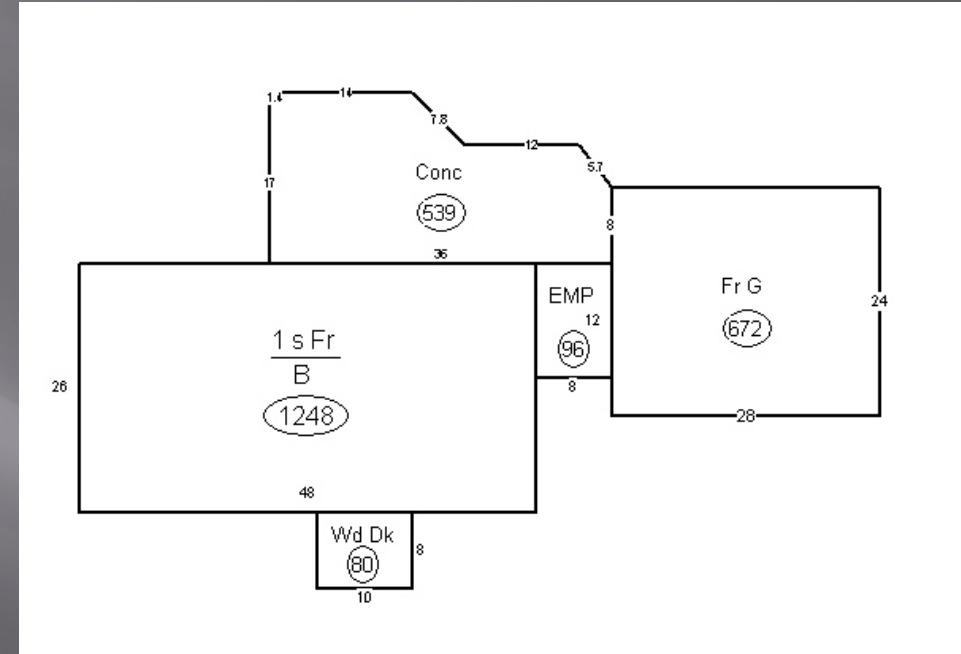
Subject:	\$194.27 sf.
Sale 1:	\$234.95 sf.
Sale 2:	\$228.79 sf.
Sale 3:	\$306.55 sf.



James Schindler

119 Cottonwood St

09.022.700.505

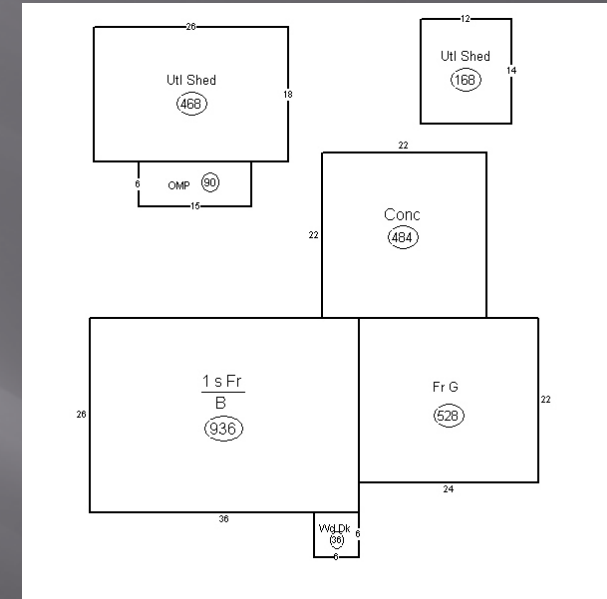


Built 1968

Land Value	\$25,000
Structure Value	<u>\$226,700</u>
Assessed Value	\$251,700
Per sf: (1,248 sf.)	\$181.65 sf.

Comparable Sale 1

100 Case St
09.022.700.323



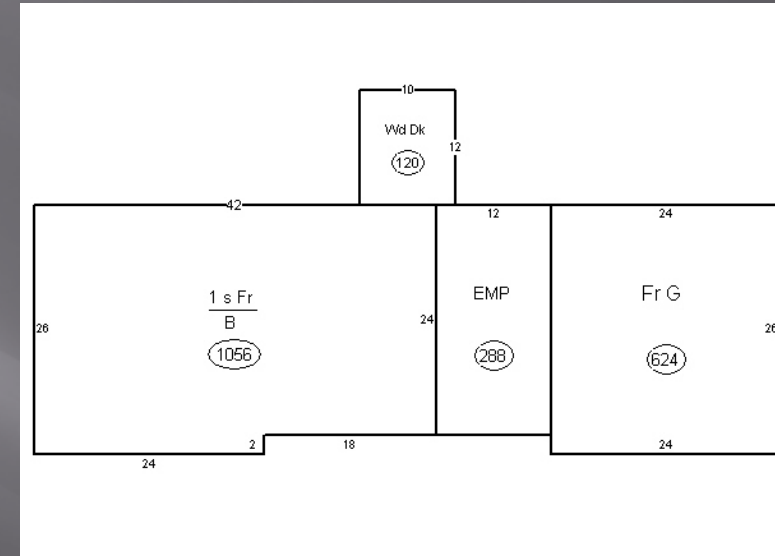
Built 1963

Sale Price:	\$340,000
Sale Date:	8/25/23
Per sf: (936 sf.)	\$334.94 sf.

Comparable Sale 2

119 Tamarack Ave

09.015.500.110



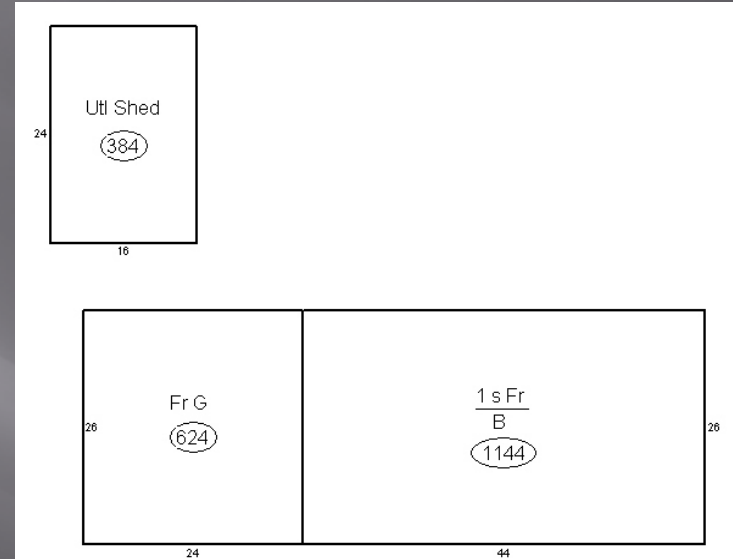
Built 1977

Sale Price:	\$285,000
Sale Date:	3/03/23
Per sf: (1,056 sf.)	\$250.19 sf.

Comparable Sale 3

3102 West 11 St

09.010.200.330



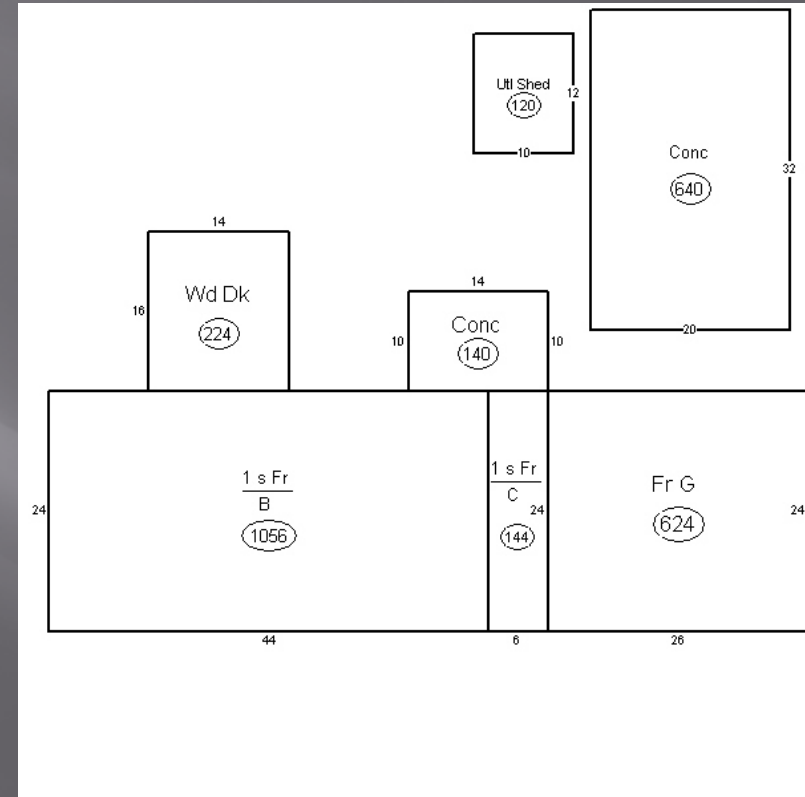
Built 1967

Sale Price:	\$300,000
Sale Date:	7/06/2023
Per sf: (1,144 sf.)	\$235.93 sf.

Appellant Comparable Sale

114 Richard St.

09.022.700.115



Built 1976

Sale Price:	\$236,000
Sale Date:	9/27/23
Per sf: (1,200 sf.)	\$178.92 sf.

Summary:

119 Cottonwood St
09.022.700.505

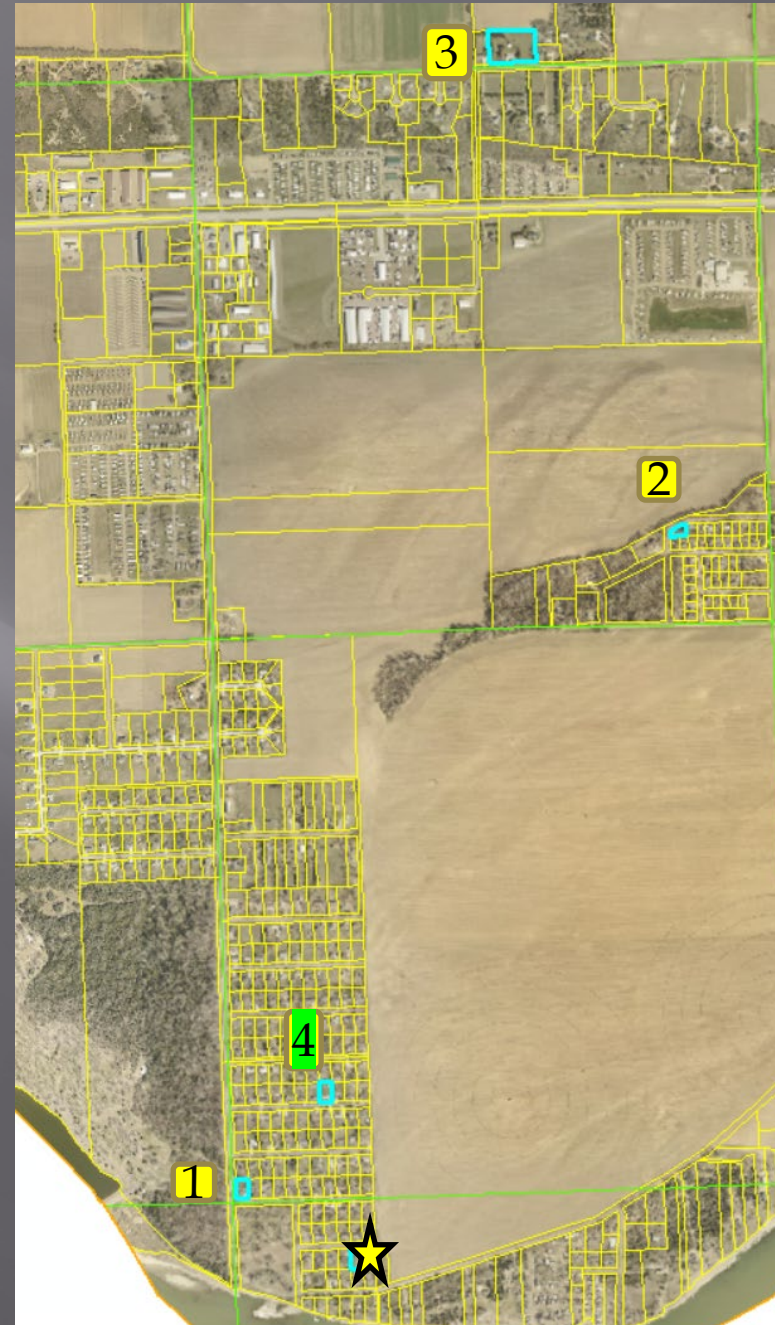
Subject: \$181.65 sf.

Sale 1: \$334.94 sf.

Sale 2: \$250.19 sf.

Sale 3: \$235.92 sf.

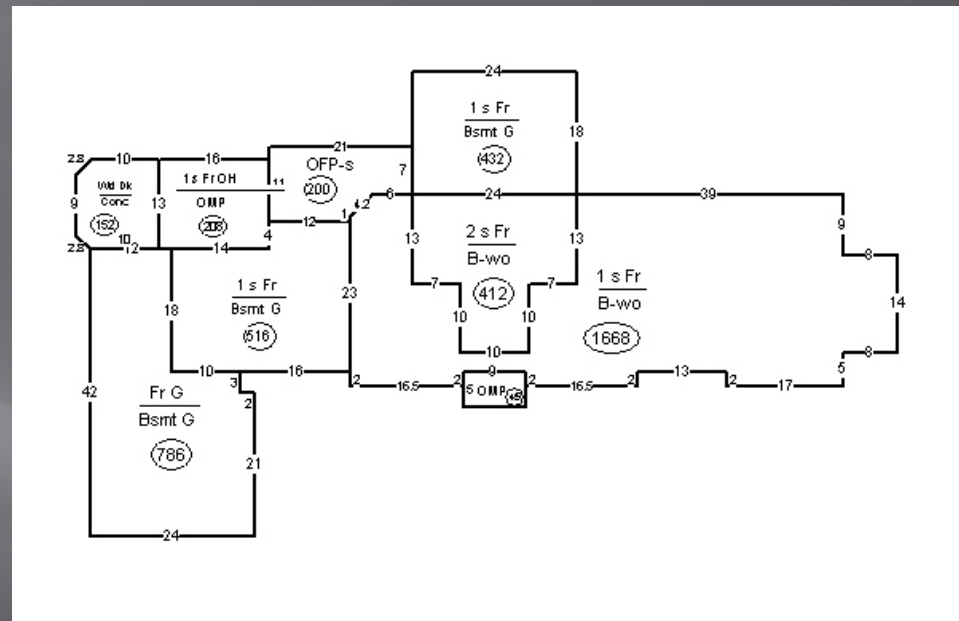
Appellant comp sale:
\$178.92 sf



Sheryl Johnson

300 Calumet Cir

09.018.400.403



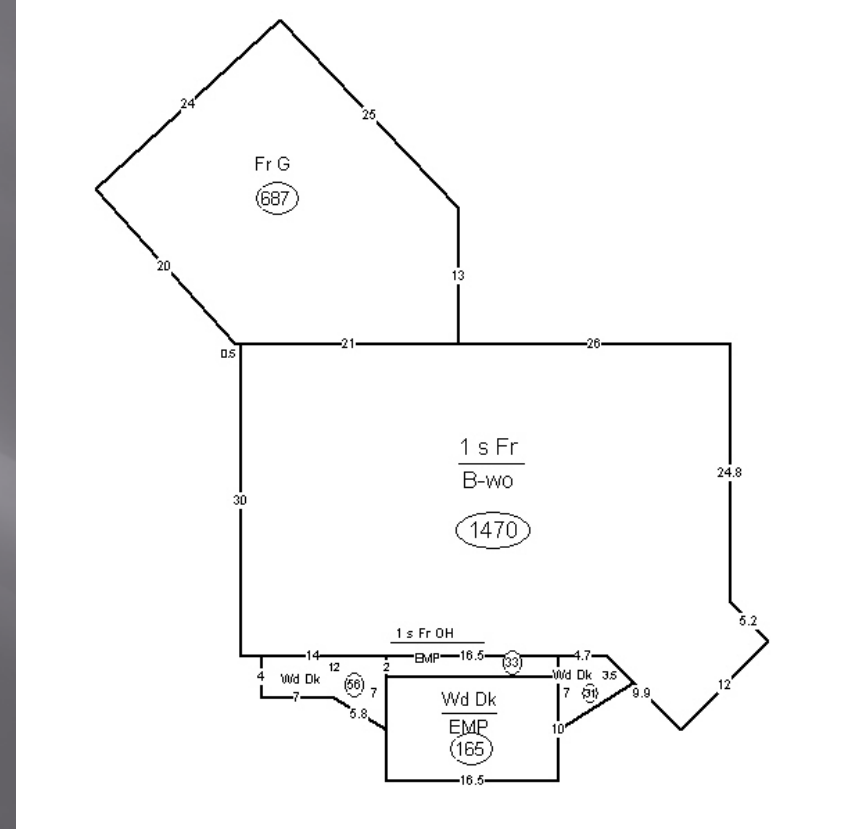
Built 2004

Land Value	\$115,000
Structure Value	<u>\$708,000</u>
Assessed Value	\$823,000
Per sf: (3,648 sf.)	\$194.08 sf.

Comparable Sale 1

108 Calumet Dr.

09.018.400.418



Built 2000

Sale Price:

\$640,000

Sale Date:

7/26/2023

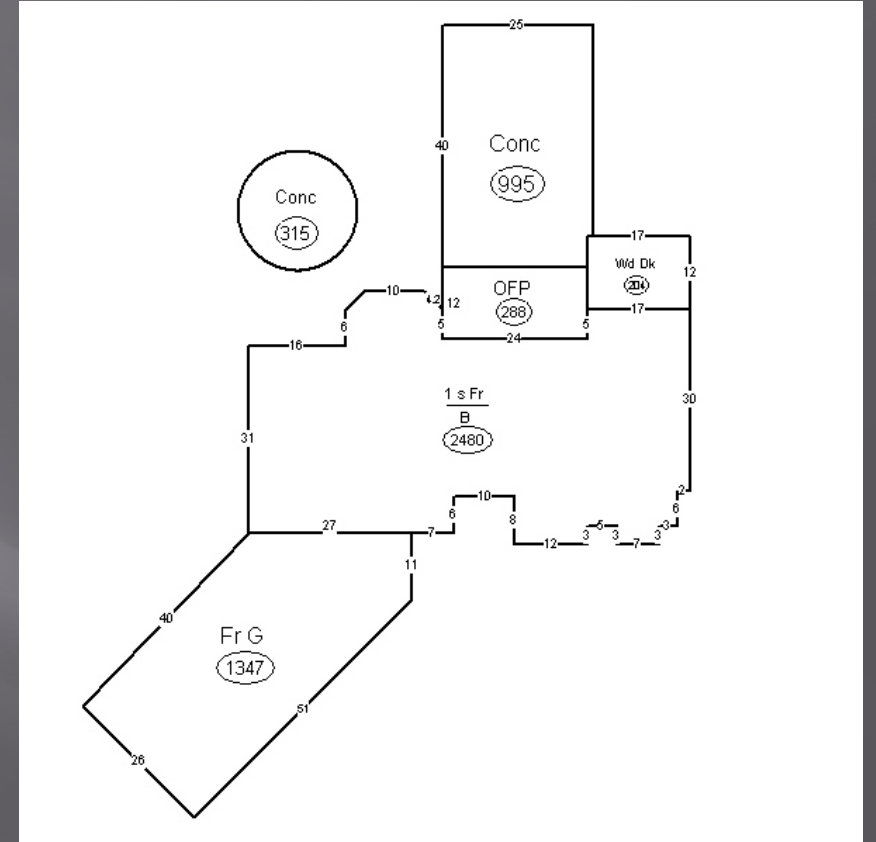
Per sf: (1,503 sf.)

\$331.27 sf.

Comparable Sale 2

103 Marina Park Dr.

09.007.100.108



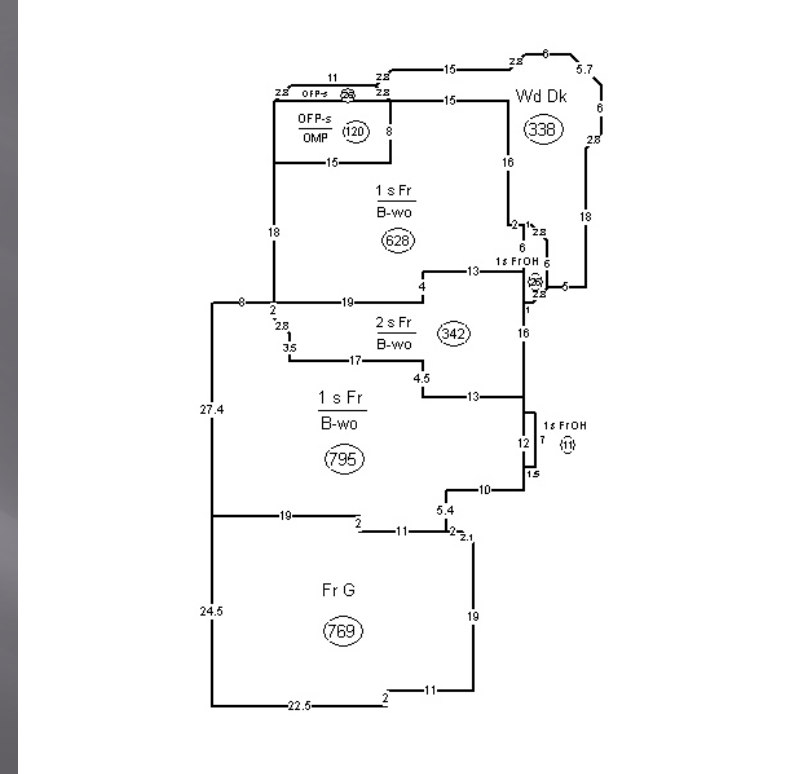
Built 2013

Sale Price:	\$684,900
Sale Date:	5/17/2022
Per sf: (1,812 sf.)	\$263.35 sf.

Comparable Sale 3

202 Calumet Dr.

09.018.400.423



Built 1997

Sale Price:

\$625,000

Sale Date:

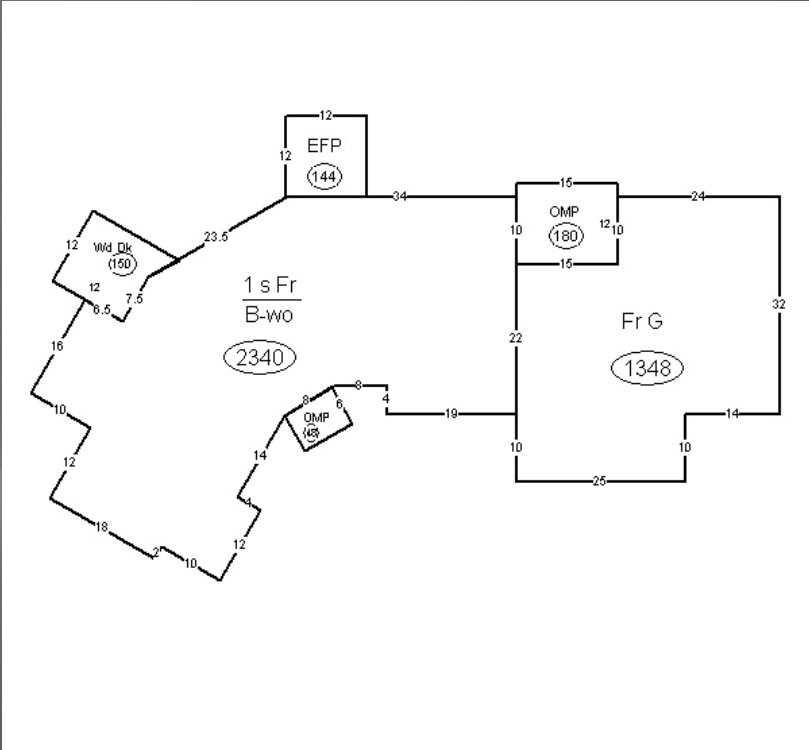
6/30/2023

Per sf: (2,144 sf.)

\$237.87.35 sf.

Comparable Sale 4

112 Scenic Dr.
09.017.500.101



Built 2008

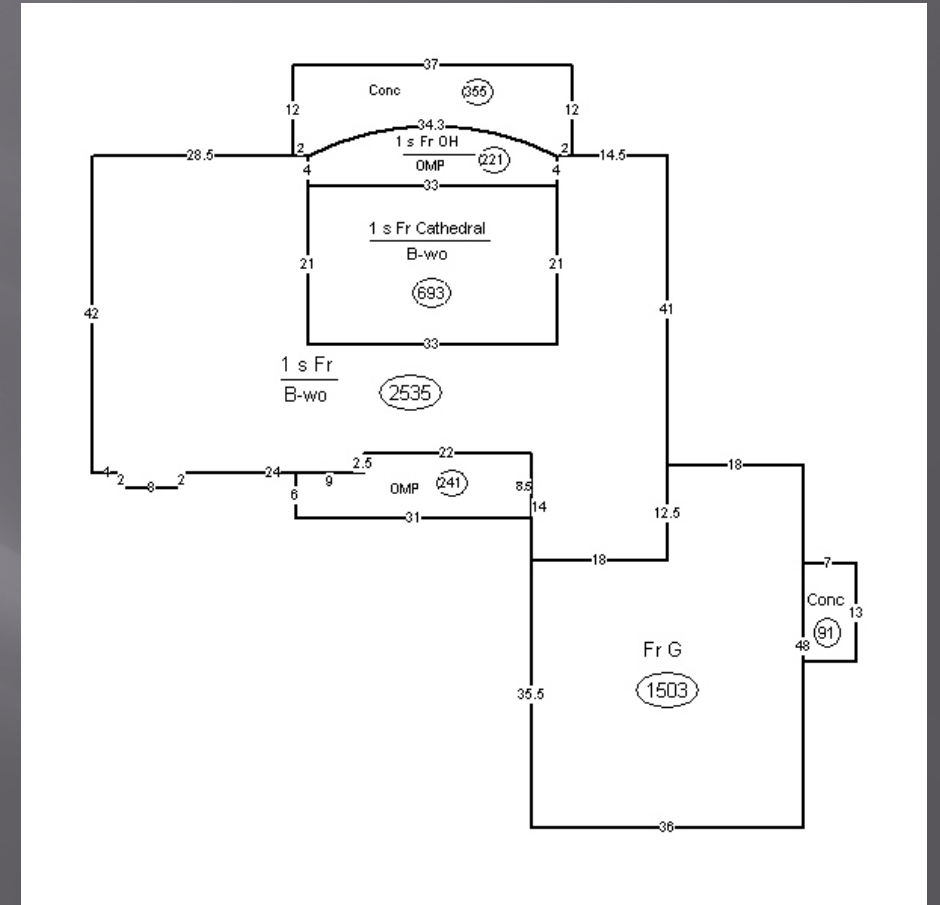
Sale Price:	\$620,000
Sale Date:	12/21/2022
Per sf: (2,340 sf.)	\$226.49 sf

Comparable Assessment 1

30955 435 Ave
09.006.200.150



Built 2010



Per sf: (3,449 sf.)

\$252.13 sf.

Comparable Assessment 2

30948 434 Ave

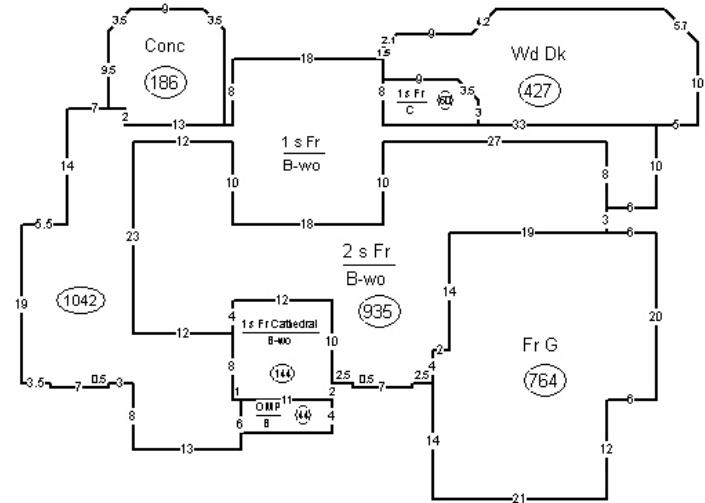
09.006.400.450



Built 1992

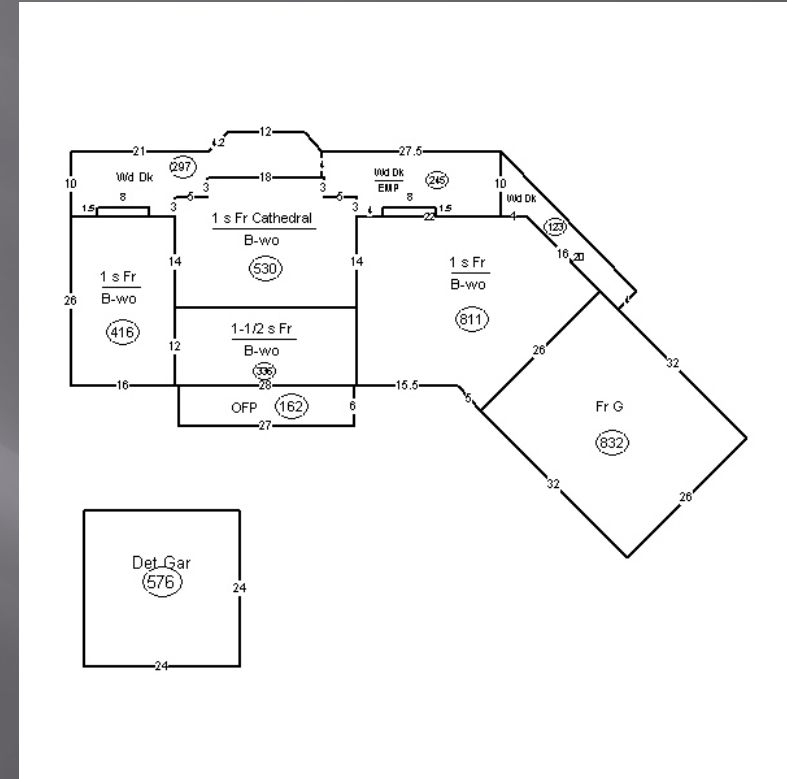
Per sf: (3,116 sf.)

\$231.57 sf.



Comparable Assessment 3

107 Calumet Dr.
09.018.400.417



Built 1997

Per sf: (2,309 sf.)

\$230.01 sf.

Summary:

300 Calumet Dr.

09.018.400.403

Subject: \$194.08sf.

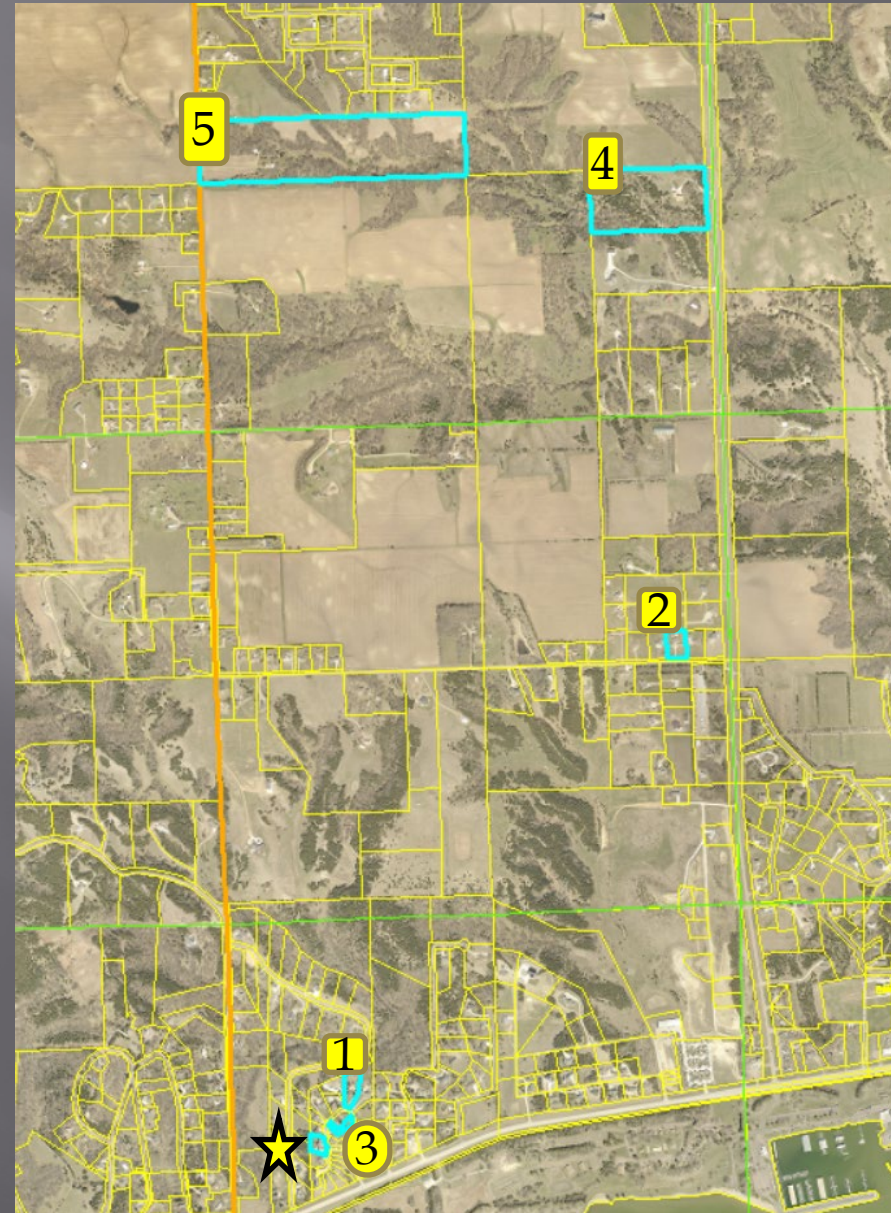
Sale 1: \$331.27 sf.

Sale 2: \$263.35 sf.

Sale 3: \$237.87 sf.

Comp 1: \$252.13 sf.

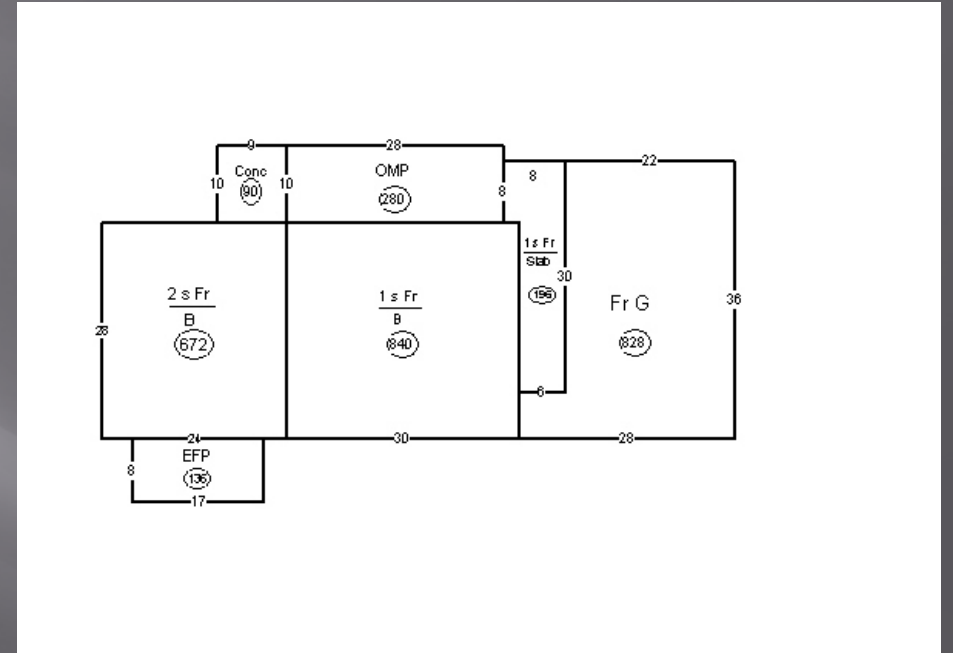
Comp 2: \$231.57 sf.



Darrell J Haas

207 Windsor St.

72.200.003.020



Built 1919

Original Assessment:

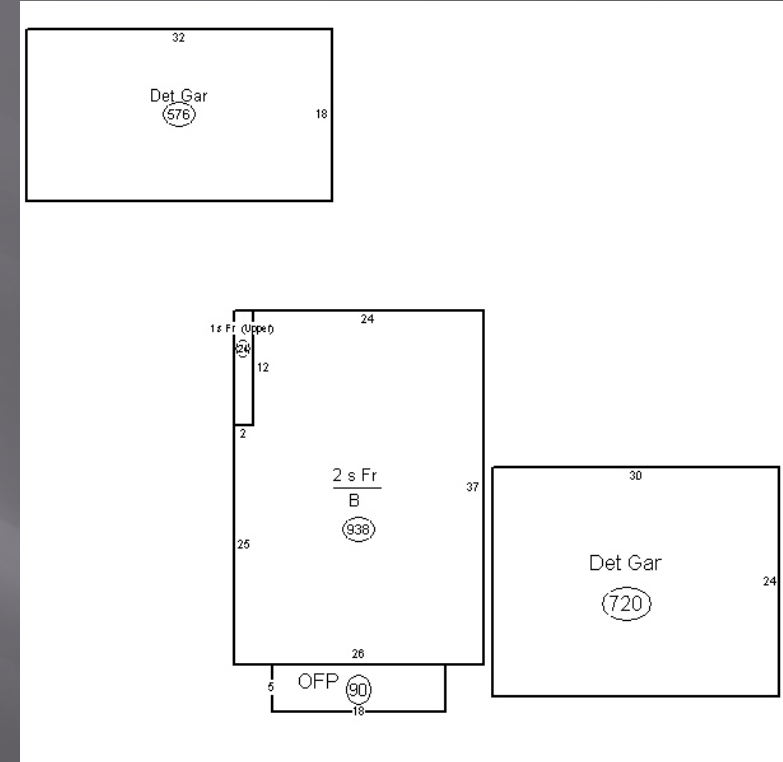
Land Value	\$1,700
Structure Value	\$138,200
Assessed Value	\$139,900
Per sf: (2,380 sf.)	\$58.07 sf.

Local Board Value:

Land Value	\$1,700
Structure Value	\$93,300
Assessed Value	\$95,000
Per sf: (2,380 sf.)	\$39.20 sf.

Comparable Sale 1

200 Grant Ave
72.200.009.050

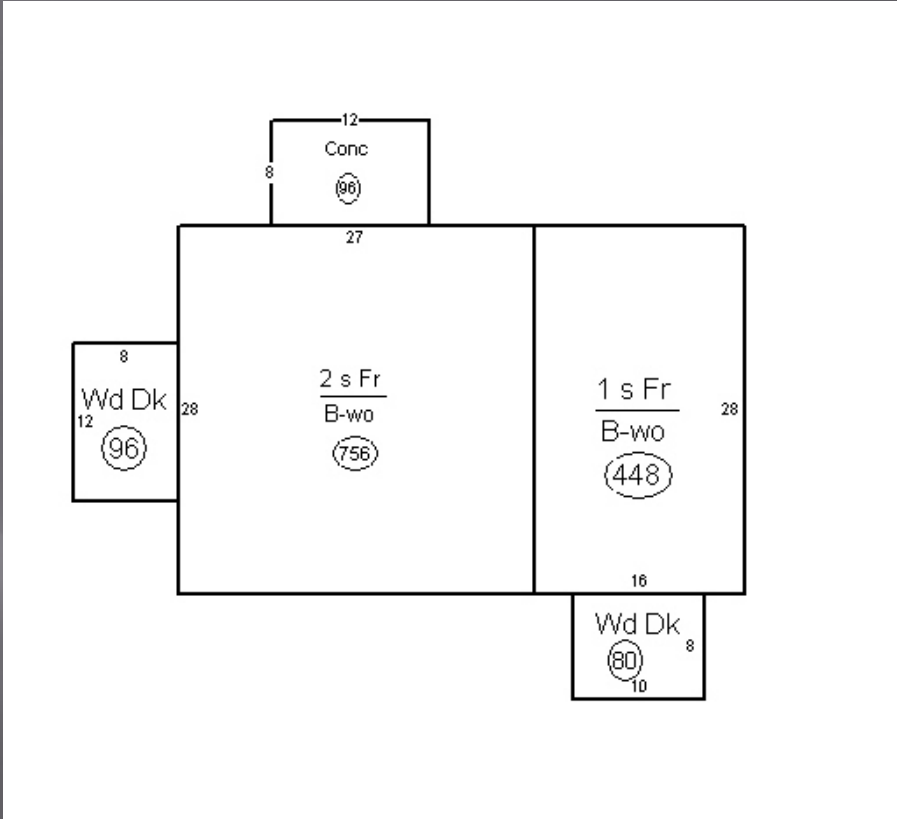


Built 1900

Sale Price:	\$ 150,000
Sale Date:	3/02/2023
Per sf: (1,900 sf.)	\$74.89 sf.

Comparable Sale 2

306 Main St.
72.200.011.030



Built 1950

Sale Price:	\$ 120,000
Sale Date:	06/29/2022
Per sf: (1,960 sf.)	\$60.00 sf.

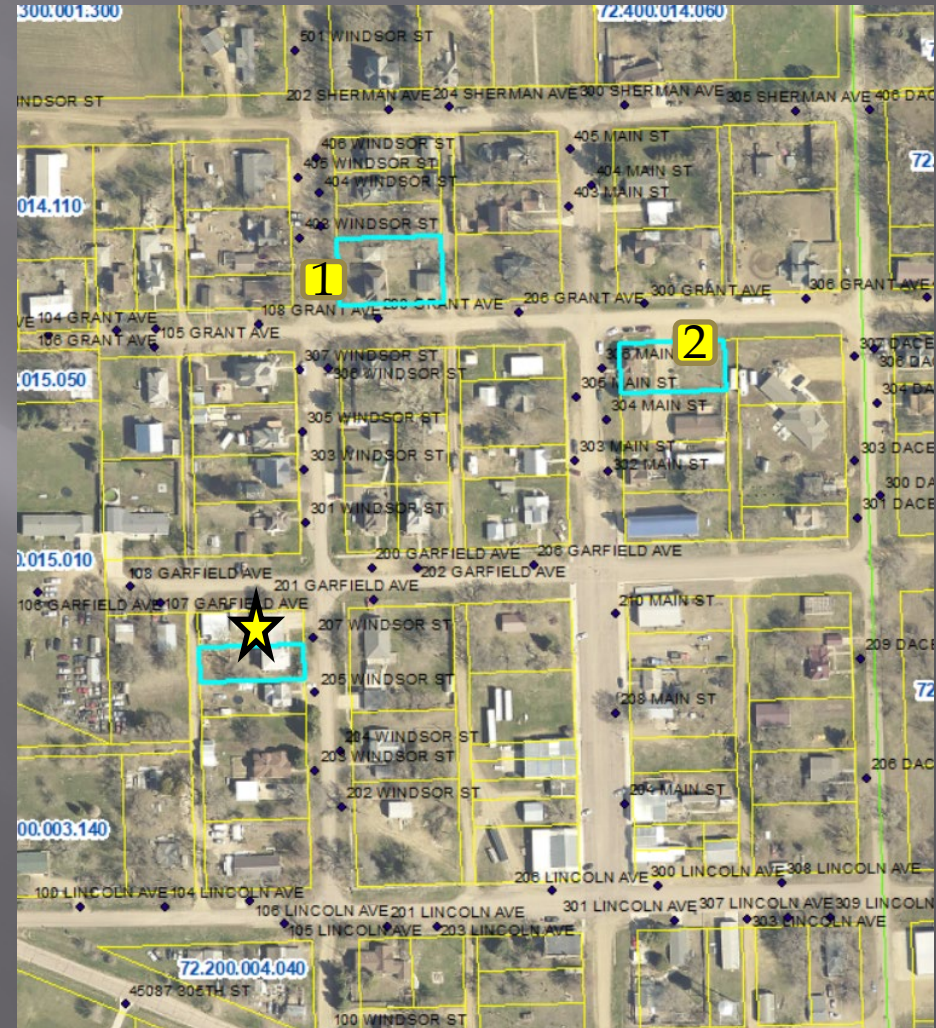
Summary:

207 Windsor St
72.200.003.020

Subject: \$58.07 sf.

Sale 1: \$74.89 sf.

Sale 2: \$60.00 sf.



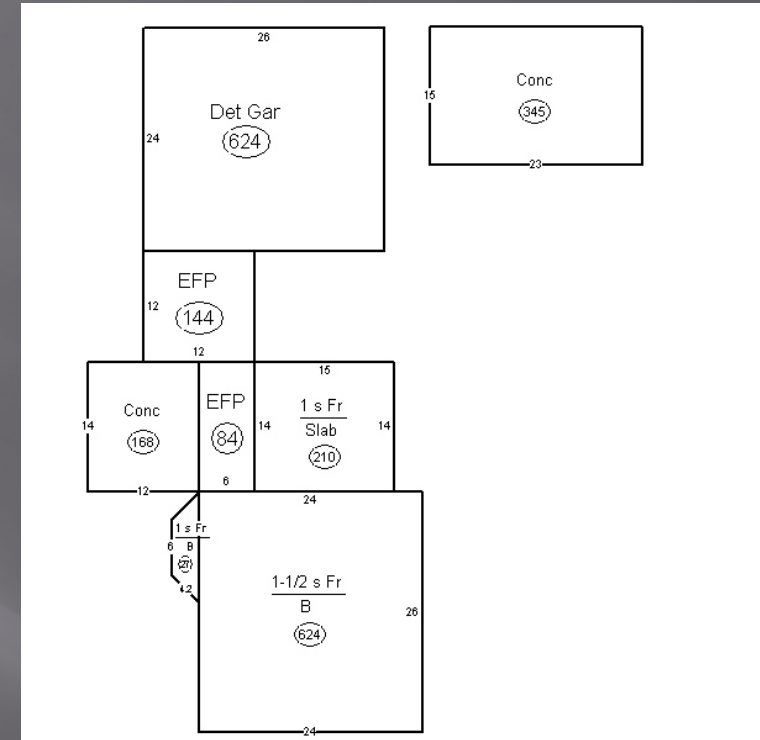
Dennis W Johnson Rev Trust

106 Grant Ave.

72.200.001.060



Built 1900



Original Assessment:

Land Value	\$1,900
Structure Value	<u>\$59,600</u>
Assessed Value	\$61,500
Per sf: (1,173 sf.)	\$49.44 sf.

Local Board Value:

Land Value	\$1,900
Structure Value	<u>\$50,100</u>
Assessed Value	\$52,000
Per sf: (1,173 sf.)	\$41.35 sf.

Comparable Sale 1

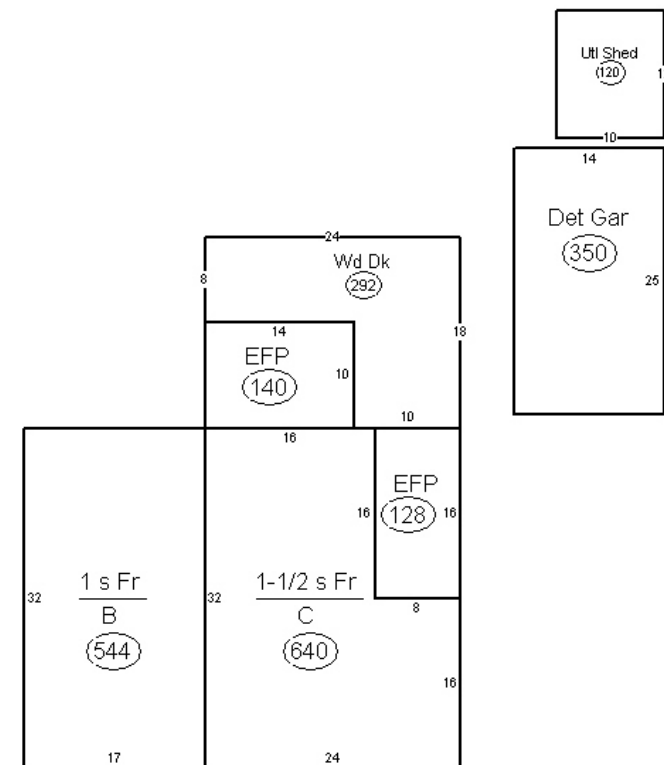
204 Windsor St.

72.200.007.050



Built 1910

Sale Price:	\$ 90,000
Sale Date:	11/30/2022
Per sf: (1,056 sf.)	\$57.25 sf.



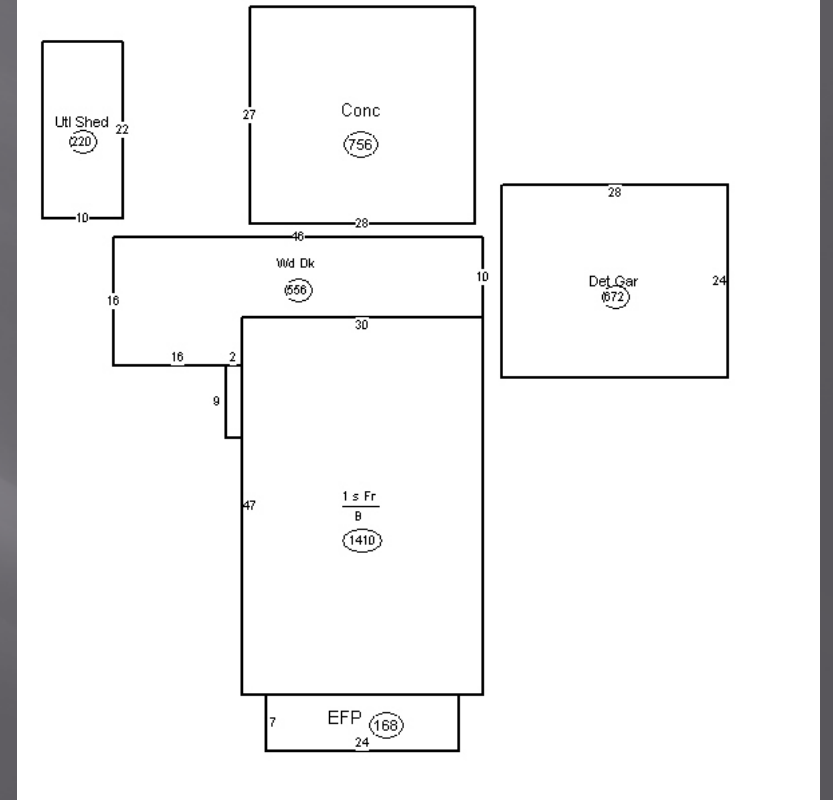
Comparable Sale 2

201 Garfield Ave.

72.200.007.030



Built 1910



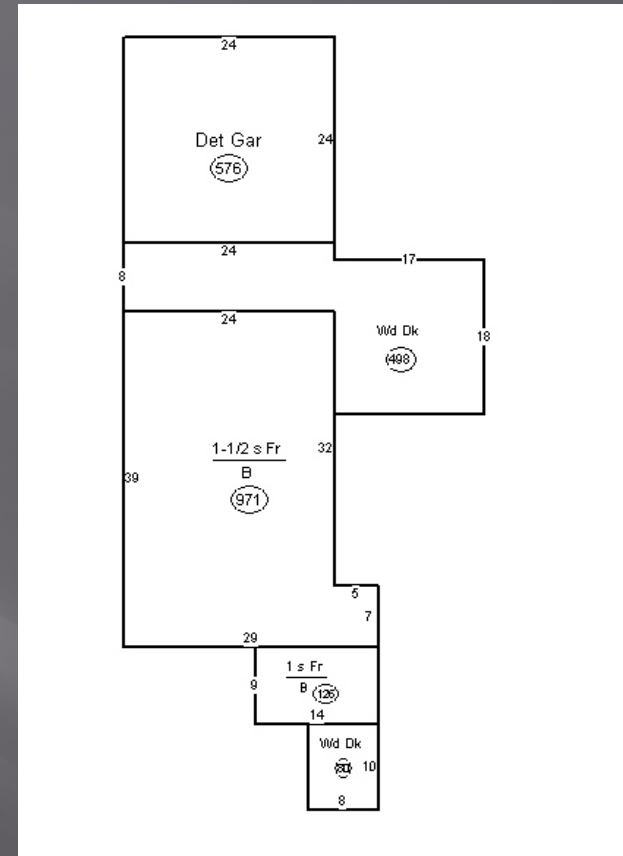
Sale Price:
Sale Date:
Per sf: (1,428 sf.)

\$ 195,000
07/06/2022
\$131.72 sf.

Comparable Assessment 1

306 Windsor St.

72.200.008.020



Built 1898

Assessed 2024:

100,800

Per sf: (1,709 sf.)

\$55.41 sf.

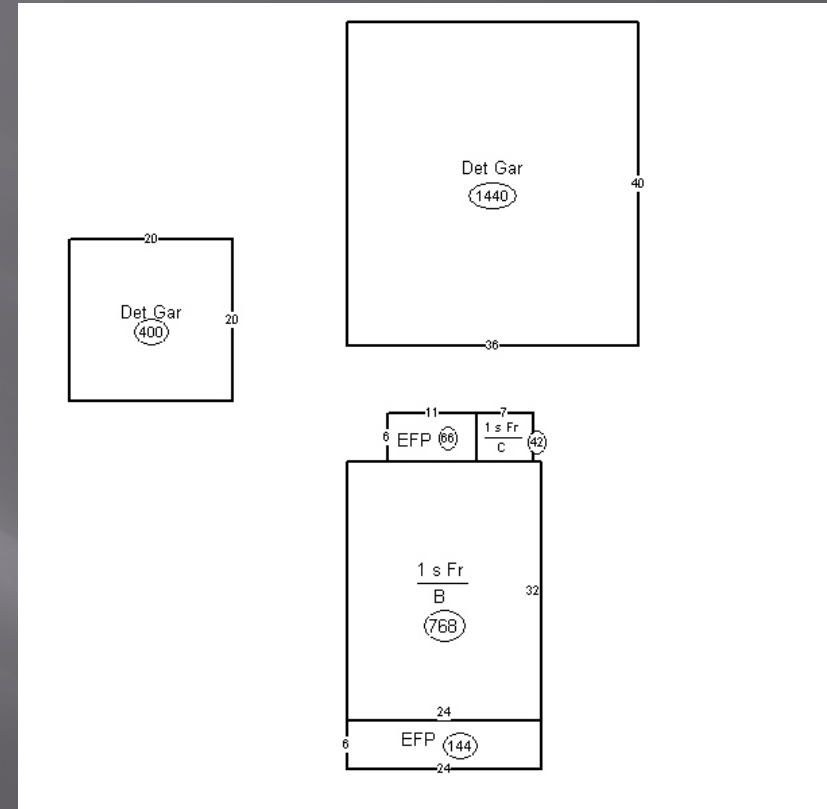
Comparable Assessment 2

105 Grant Ave.
72.200.002.100



Built 1910

Assessed 2024:	53,100
Per sf: (810 sf.)	\$49.14 sf.



Summary:

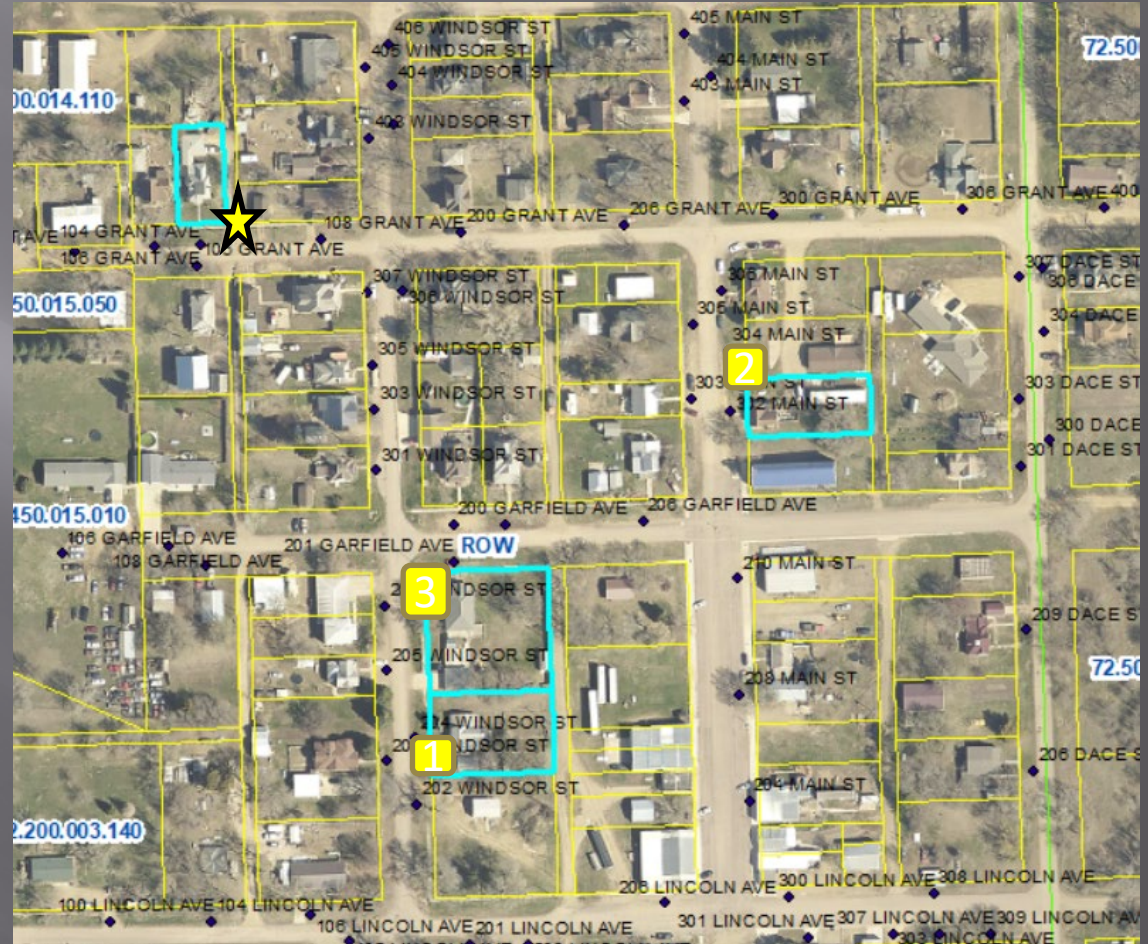
106 Grant Ave
72.200.001.060

Subject: \$49.44 sf.

Sale 1: \$57.25 sf.

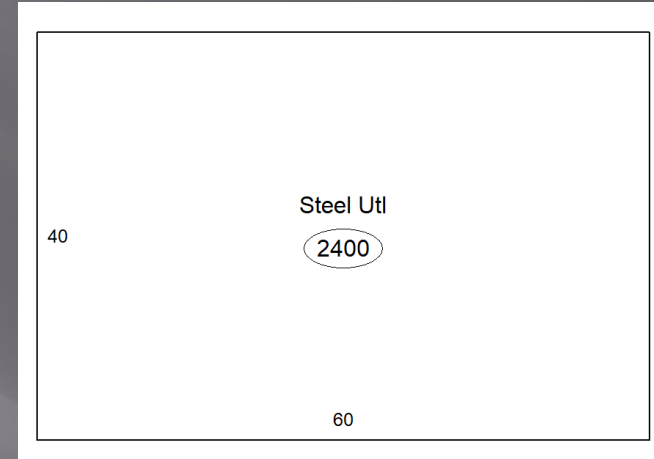
Sale 2: \$100.65 sf.

Sale 3: \$131.72 sf.



Neal L LaCroix

107 Cedar Ln
09.008.200.170



Built 2023

Original Assessment:

Land Value	\$1,189
Structure Value	\$ 0
Assessed Value	\$1,189

Recommended Assessment:

Land Value	\$ 1,189
Structure Value	<u>\$28,900</u>
Assessed Value	\$30,089

Intent to Raise - add structure partial value

County Agrees

Parcel #	Owner	Starting Value Class #1	Starting Value Class #2	Starting Value Class #3	Assessor's Recommendation Class #1	Assessor's Recommendation Class #2	Assessor's Recommendation Class #3	Reason
05.008.150.100	Applied Engineering Inc	NACC	NACC2	-	NACC	NACC2	-	Over market value
		\$79,100	\$5,112,300	-	\$79,100	\$4,822,400	-	
05.009.100.305	Hastings Filters Inc	NACC	NAC10	-	NACC	NACC2	-	Over market value
		\$99,300	\$8,826,800	-	\$99,300	\$7,872,200	-	
13.013.500.630	Schaefer, Dean	NACO	NAC10	-	NACO	NAC10	-	Steep grade and BY easement
		\$111,300	\$145,000	-	\$89,000	\$145,000	-	
15.032.400.400	Kruse, Casey	AGC	AGC1	NAA1	AGC	AGC1	NAA1	Home was removed
		\$53,418	\$4,100	\$22,000	\$53,418	\$6,800	\$0	
31.100.013.070	Hanson, Jason	NAD	NADM1	NAD1	NAD	NADM1	NAD1	Clerical Error
		\$10,500	\$23,800	\$10,100	\$10,500	\$11,000	\$7,000	

2024 Assessment Year

2024			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$64,500	\$213,300	\$277,800	\$46,516	\$31,670	\$78,186	\$199,614
\$37,500	\$82,200	\$119,700	\$12,000	\$53,200	\$65,200	\$54,500
\$101,300	\$209,600	\$310,900	\$83,327	\$82,100	\$165,427	\$145,473
\$9,700	\$130,800	\$140,500	\$9,200	\$29,700	\$38,900	\$101,600
	\$45,400	\$45,400		\$42,900	\$42,900	\$2,500
\$15,200	\$130,500	\$145,700	\$12,700	\$103,800	\$116,500	\$29,200
\$9,900	\$55,500	\$65,400	\$9,900	\$34,800	\$44,700	\$20,700
\$4,800	\$84,900	\$89,700	\$4,300	\$42,100	\$46,400	\$43,300
\$12,200	\$90,400	\$102,600	\$8,000	\$54,400	\$62,400	\$40,200
\$16,500	\$184,900	\$201,400	\$13,000	\$92,100	\$105,100	\$96,300
\$800	\$60,700	\$61,500	\$800	\$25,500	\$26,300	\$35,200
\$13,500	\$81,600	\$95,100	\$11,200	\$81,600	\$92,800	\$2,300
\$19,300	\$144,700	\$164,000	\$17,000	\$84,700	\$101,700	\$62,300
\$9,000	\$68,700	\$77,700	\$8,900	\$40,500	\$49,400	\$28,300
\$24,300	\$206,200	\$230,500	\$16,000	\$67,000	\$83,000	\$147,500
\$12,200	\$88,800	\$101,000	\$12,200	\$64,700	\$76,900	\$24,100
\$23,900	\$173,500	\$197,400	\$15,500	\$44,300	\$59,800	\$137,600
\$13,800	\$153,900	\$167,700	\$3,400	\$64,800	\$68,200	\$99,500
\$24,400	\$67,300	\$91,700	\$13,900	\$24,100	\$38,000	\$53,700
\$10,200	\$84,300	\$94,500	\$10,200	\$50,400	\$60,600	\$33,900
\$13,400	\$231,400	\$244,800	\$13,400	\$152,900	\$166,300	\$78,500
\$10,200	\$108,200	\$118,400	\$9,000	\$52,900	\$61,900	\$56,500
\$7,600	\$103,900	\$111,500	\$7,600	\$65,600	\$73,200	\$38,300
\$16,300	\$139,500	\$155,800	\$10,700	\$103,300	\$114,000	\$41,800
\$12,900	\$156,100	\$169,000	\$10,000	\$75,200	\$85,200	\$83,800
\$13,000	\$199,400	\$212,400	\$10,000	\$61,900	\$71,900	\$140,500
\$12,195	\$73,400	\$85,595	\$10,480	\$33,300	\$43,780	\$41,815
\$15,500	\$123,700	\$139,200	\$9,900	\$51,100	\$61,000	\$78,200
\$18,900	\$222,700	\$241,600	\$18,900	\$141,500	\$160,400	\$81,200
	\$21,000	\$21,000		\$17,900	\$17,900	\$3,100
\$4,500	\$10,900	\$15,400	\$3,150	\$10,900	\$14,050	\$1,350
\$3,400	\$53,900	\$57,300	\$3,050	\$38,400	\$41,450	\$15,850
\$33,200	\$176,900	\$210,100	\$17,000	\$54,400	\$71,400	\$138,700
\$18,300	\$192,200	\$210,500	\$18,300	\$124,700	\$143,000	\$67,500
\$13,200	\$104,400	\$117,600	\$8,400	\$61,700	\$70,100	\$47,500
\$11,200	\$102,800	\$114,000	\$10,200	\$75,200	\$85,400	\$28,600
\$17,600	\$155,200	\$172,800	\$11,500	\$79,100	\$90,600	\$82,200
\$1,700	\$56,800	\$58,500	\$1,500	\$31,300	\$32,800	\$25,700
\$41,000	\$264,900	\$305,900	\$20,000	\$128,900	\$148,900	\$157,000
\$12,200	\$102,200	\$114,400	\$10,200	\$78,400	\$88,600	\$25,800
\$25,300	\$141,800	\$167,100	\$24,209	\$95,900	\$120,109	\$46,991
\$50,000	\$185,600	\$235,600	\$32,000	\$85,900	\$117,900	\$117,700
\$4,100	\$61,900	\$66,000	\$3,600	\$15,500	\$19,100	\$46,900

2024 Assessment Year

2024			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$11,500	\$109,500	\$121,000	\$11,500	\$59,900	\$71,400	\$49,600
\$19,900	\$126,300	\$146,200	\$6,000	\$34,000	\$40,000	\$106,200
\$20,200	\$68,800	\$89,000	\$16,431	\$15,000	\$31,431	\$57,569
\$5,000	\$53,800	\$58,800	\$4,450	\$18,400	\$22,850	\$35,950
\$18,200	\$82,600	\$100,800	\$14,589	\$31,700	\$46,289	\$54,511
\$15,200	\$169,100	\$184,300	\$11,900	\$64,600	\$76,500	\$107,800
\$9,700	\$52,600	\$62,300	\$9,500	\$31,100	\$40,600	\$21,700
\$22,300	\$137,500	\$159,800	\$21,189	\$75,700	\$96,889	\$62,911
\$18,700	\$143,700	\$162,400	\$18,000	\$46,000	\$64,000	\$98,400
\$1,000	\$132,800	\$133,800	\$1,000	\$92,300	\$93,300	\$40,500
\$7,900	\$99,000	\$106,900	\$7,800	\$23,900	\$31,700	\$75,200
\$4,800	\$172,000	\$176,800	\$2,000	\$125,800	\$127,800	\$49,000
\$50,000	\$289,300	\$339,300	\$32,000	\$201,800	\$233,800	\$105,500
\$14,000	\$177,400	\$191,400	\$9,100	\$121,500	\$130,600	\$60,800
\$20,200	\$227,300	\$247,500	\$13,200	\$119,100	\$132,300	\$115,200
\$19,900	\$219,200	\$239,100	\$17,000	\$110,300	\$127,300	\$111,800
\$27,700	\$308,400	\$336,100	\$27,700	\$214,900	\$242,600	\$93,500
\$12,900	\$111,000	\$123,900	\$12,900	\$69,000	\$81,900	\$42,000
\$20,900	\$142,600	\$163,500	\$15,500	\$93,800	\$109,300	\$54,200
\$21,100	\$146,900	\$168,000	\$17,000	\$53,600	\$70,600	\$97,400
\$17,100	\$116,400	\$133,500	\$15,952	\$74,800	\$90,752	\$42,748
\$9,200	\$49,800	\$59,000	\$8,700	\$50,900	\$59,600	-\$600
\$13,200	\$146,600	\$159,800	\$12,000	\$60,400	\$72,400	\$87,400
\$37,000	\$119,000	\$156,000	\$33,916	\$27,600	\$61,516	\$94,484
\$9,700	\$86,100	\$95,800	\$8,800	\$70,900	\$79,700	\$16,100
	\$98,800	\$98,800		\$26,400	\$26,400	\$72,400
	\$6,500	\$6,500		\$4,900	\$4,900	\$1,600
\$6,800	\$65,500	\$72,300	\$6,100	\$29,500	\$35,600	\$36,700
\$28,200	\$164,000	\$192,200	\$20,800	\$102,800	\$123,600	\$68,600
\$32,200	\$173,300	\$205,500	\$26,900	\$119,600	\$146,500	\$59,000
\$25,000	\$178,900	\$203,900	\$12,000	\$107,300	\$119,300	\$84,600
\$19,700	\$130,100	\$149,800	\$12,540	\$33,700	\$46,240	\$103,560
\$221,749	\$45,200	\$266,949	\$221,154	\$45,200	\$266,354	\$595
\$17,500	\$188,800	\$206,300	\$15,000	\$59,000	\$74,000	\$132,300
\$40,000	\$74,400	\$114,400	\$20,400	\$38,800	\$59,200	\$55,200
\$13,200	\$108,700	\$121,900	\$8,600	\$54,600	\$63,200	\$58,700
\$15,000	\$123,100	\$138,100	\$15,000	\$94,500	\$109,500	\$28,600
\$33,200	\$128,400	\$161,600	\$15,000	\$22,800	\$37,800	\$123,800
\$17,200	\$157,800	\$175,000	\$17,000	\$51,000	\$68,000	\$107,000
\$13,200	\$63,000	\$76,200	\$11,000	\$55,400	\$66,400	\$9,800
\$5,700	\$50,100	\$55,800	\$5,700	\$48,800	\$54,500	\$1,300
\$20,800	\$185,800	\$206,600	\$7,560	\$27,595	\$35,155	\$171,445
\$14,200	\$131,500	\$145,700	\$10,000	\$68,500	\$78,500	\$67,200

2024 Assessment Year

2024			Applied Value			
Land	Improvements	Total	Land	Improvements	Total	Reduction
\$13,500	\$105,200	\$118,700	\$12,200	\$38,900	\$51,100	\$67,600
\$21,900	\$136,100	\$158,000	\$14,000	\$72,000	\$86,000	\$72,000
\$3,800	\$53,100	\$56,900	\$3,800	\$46,600	\$50,400	\$6,500
\$23,600	\$34,000	\$57,600	\$20,712	\$20,000	\$40,712	\$16,888
\$25,000	\$109,700	\$134,700	\$15,000	\$64,900	\$79,900	\$54,800
\$11,000	\$53,700	\$64,700	\$10,300	\$25,600	\$35,900	\$28,800
\$13,100	\$77,800	\$90,900	\$13,100	\$77,800	\$90,900	\$0
\$16,800	\$160,400	\$177,200	\$13,700	\$101,200	\$114,900	\$62,300
\$19,000	\$134,200	\$153,200	\$18,757	\$134,200	\$152,957	\$243
\$34,700	\$80,300	\$115,000	\$33,016	\$34,400	\$67,416	\$47,584
\$11,200	\$122,200	\$133,400	\$1,800	\$50,600	\$52,400	\$81,000
\$8,700	\$109,100	\$117,800	\$6,000	\$39,100	\$45,100	\$72,700
	\$134,600	\$134,600		\$98,700	\$98,700	\$35,900
\$23,900	\$215,500	\$239,400	\$23,900	\$142,200	\$166,100	\$73,300
\$25,300	\$221,400	\$246,700	\$18,200	\$76,600	\$94,800	\$151,900
\$5,500	\$69,700	\$75,200	\$4,600	\$65,400	\$70,000	\$5,200
\$17,000	\$192,100	\$209,100	\$12,600	\$120,500	\$133,100	\$76,000
\$20,200	\$127,600	\$147,800	\$13,200	\$90,100	\$103,300	\$44,500
	\$98,800	\$98,800		\$64,975	\$64,975	\$33,825
\$25,000	\$196,700	\$221,700	\$360	\$87,600	\$87,960	\$133,740
\$12,000	\$189,800	\$201,800	\$10,000	\$95,700	\$105,700	\$96,100
\$17,100	\$207,100	\$224,200	\$17,100	\$95,700	\$112,800	\$111,400
\$18,200	\$170,000	\$188,200	\$15,000	\$65,400	\$80,400	\$107,800
\$9,300	\$30,900	\$40,200	\$8,000	\$11,500	\$19,500	\$20,700
\$47,600	\$79,200	\$126,800	\$46,555	\$63,500	\$110,055	\$16,745
\$27,312	\$25,500	\$52,812	\$27,312	\$25,500	\$52,812	\$0
\$8,800	\$57,800	\$66,600	\$8,000	\$34,300	\$42,300	\$24,300
\$29,000	\$137,700	\$166,700	\$13,000	\$35,000	\$48,000	\$118,700
\$17,200	\$136,200	\$153,400	\$12,300	\$50,500	\$62,800	\$90,600
\$15,500	\$166,800	\$182,300	\$14,000	\$79,700	\$93,700	\$88,600
\$11,200	\$135,900	\$147,100	\$10,200	\$100,900	\$111,100	\$36,000
\$10,500	\$18,700	\$29,200	\$10,500	\$9,400	\$19,900	\$9,300
\$15,300	\$142,000	\$157,300	\$12,500	\$99,300	\$111,800	\$45,500
\$15,100	\$241,300	\$256,400	\$12,500	\$168,800	\$181,300	\$75,100
	\$19,900	\$19,900		\$15,500	\$15,500	\$4,400
\$16,800	\$148,700	\$165,500	\$12,200	\$91,600	\$103,800	\$61,700
\$20,700	\$118,500	\$139,200	\$15,400	\$42,300	\$57,700	\$81,500
\$5,300	\$81,300	\$86,600	\$5,200	\$37,600	\$42,800	\$43,800
	\$133,600	\$133,600		\$85,300	\$85,300	\$48,300
\$53,500	\$190,700	\$244,200	\$28,500	\$126,400	\$154,900	\$89,300
\$15,000	\$166,100	\$181,100	\$13,600	\$111,300	\$124,900	\$56,200
\$12,000	\$152,600	\$164,600	\$10,000	\$55,900	\$65,900	\$98,700
\$25,000	\$208,200	\$233,200	\$16,000	\$142,700	\$158,700	\$74,500

2024 Assessment Year							
2024			Applied Value				
Land	Improvements	Total	Land	Improvements	Total	Reduction	
\$45,500	\$158,400	\$203,900	\$43,716	\$61,900	\$105,616	\$98,284	
\$16,700	\$322,000	\$338,700	\$16,700	\$218,100	\$234,800	\$103,900	
\$7,700	\$127,900	\$135,600	\$7,700	\$103,800	\$111,500	\$24,100	
\$25,500	\$66,600	\$92,100	\$21,967	\$10,000	\$31,967	\$60,133	
\$18,000	\$87,100	\$105,100	\$15,000	\$62,400	\$77,400	\$27,700	
\$10,200	\$159,600	\$169,800	\$7,000	\$65,200	\$72,200	\$97,600	
\$111,567	\$26,700	\$138,267	\$109,616	\$14,600	\$124,216	\$14,051	
\$10,200	\$123,800	\$134,000	\$9,200	\$61,300	\$70,500	\$63,500	
\$9,300	\$95,200	\$104,500	\$9,300	\$71,400	\$80,700	\$23,800	
\$9,300	\$167,700	\$177,000	\$8,000	\$59,000	\$67,000	\$110,000	
\$23,000	\$91,200	\$114,200	\$15,000	\$18,900	\$33,900	\$80,300	
\$18,300	\$138,000	\$156,300	\$11,700	\$78,700	\$90,400	\$65,900	
\$19,500	\$72,700	\$92,200	\$18,350	\$48,000	\$66,350	\$25,850	
\$23,600	\$201,300	\$224,900	\$18,100	\$107,500	\$125,600	\$99,300	
\$23,100	\$227,000	\$250,100	\$14,000	\$85,500	\$99,500	\$150,600	
\$20,500	\$146,800	\$167,300	\$15,200	\$92,000	\$107,200	\$60,100	
	\$77,700	\$77,700		\$52,000	\$52,000	\$25,700	
\$58,800	\$148,800	\$207,600	\$56,238	\$35,000	\$91,238	\$116,362	
\$31,900	\$314,600	\$346,500	\$29,928	\$47,400	\$77,328	\$269,172	
\$21,600	\$185,300	\$206,900	\$20,000	\$65,600	\$85,600	\$121,300	
	\$98,800	\$98,800		\$64,975	\$64,975	\$33,825	
\$24,600	\$253,300	\$277,900	\$22,500	\$124,300	\$146,800	\$131,100	
\$20,500	\$111,300	\$131,800	\$20,500	\$79,500	\$100,000	\$31,800	
\$25,000	\$179,300	\$204,300	\$12,000	\$102,300	\$114,300	\$90,000	
\$13,900	\$224,200	\$238,100	\$9,600	\$80,100	\$89,700	\$148,400	
\$18,600	\$157,700	\$176,300	\$17,439	\$40,000	\$57,439	\$118,861	
\$20,200	\$197,800	\$218,000	\$20,200	\$141,300	\$161,500	\$56,500	
\$12,200	\$96,700	\$108,900	\$8,000	\$65,400	\$73,400	\$35,500	
\$16,700	\$178,500	\$195,200	\$15,000	\$77,900	\$92,900	\$102,300	
\$33,400	\$275,200	\$308,600	\$33,000	\$121,300	\$154,300	\$154,300	
\$25,000	\$41,200	\$66,200	\$15,000	\$31,500	\$46,500	\$19,700	
\$17,000	\$103,000	\$120,000	\$16,000	\$50,800	\$66,800	\$53,200	
		\$24,336,323			\$13,593,594	\$10,742,729	
	184	Total Applications					
	161	total applications delivered to DOE					
	161	approved					
	32	New Applications					

2024 Applications
Disabled Veteran Exemption

Valuation Exemption Assessed
\$150,000

\$452,200	\$150,000	\$302,200
\$165,100	\$150,000	\$15,100
\$104,858	\$104,858	\$0
\$50,300	\$50,300	\$0
\$22,900	\$22,900	\$0
\$132,462	\$132,462	\$0
\$137,000	\$137,000	\$0
\$135,000	\$135,000	\$0
\$82,091	\$82,091	\$0
\$290,400	\$150,000	\$140,400
\$177,800	\$150,000	\$27,800
\$307,300	\$150,000	\$157,300
\$845,700	\$150,000	\$695,700
\$249,600	\$150,000	\$99,600
\$324,300	\$150,000	\$174,300
\$338,900	\$150,000	\$188,900
\$603,900	\$150,000	\$453,900
\$269,140	\$150,000	\$119,140
\$280,200	\$150,000	\$130,200
\$248,800	\$150,000	\$98,800
\$273,208	\$150,000	\$123,208
\$120,892	\$120,892	\$0
\$213,500	\$150,000	\$63,500
\$92,400	\$92,400	\$0
\$61,100	\$61,100	\$0
\$4,800	\$4,800	\$0
\$182,800	\$150,000	\$32,800
\$304,100	\$150,000	\$154,100
\$241,300	\$150,000	\$91,300
\$98,100	\$98,100	\$0
\$478,400	\$150,000	\$328,400
\$203,200	\$150,000	\$53,200
\$157,100	\$157,100	\$0
\$169,700	\$150,000	\$19,700
\$138,500	\$138,500	\$0
\$225,100	\$150,000	\$75,100
\$246,800	\$150,000	\$96,800
\$12,200	\$12,200	\$0
\$96,700	\$96,700	\$0
\$307,500	\$150,000	\$157,500
\$321,100	\$150,000	\$171,100
\$218,700	\$150,000	\$68,700

\$176,800	\$150,000	\$26,800
\$218,400	\$150,000	\$68,400
\$215,800	\$150,000	\$65,800
\$198,000	\$150,000	\$48,000
\$287,300	\$150,000	\$137,300
\$188,700	\$150,000	\$38,700
\$225,500	\$150,000	\$75,500
\$308,900	\$150,000	\$158,900
\$100,000	\$100,000	\$0
\$513,000	\$150,000	\$363,000
\$594,500	\$150,000	\$444,500
\$281,600	\$150,000	\$131,600
\$104,400	\$104,400	\$0
\$264,100	\$150,000	\$114,100
\$345,200	\$150,000	\$195,200
\$193,400	\$150,000	\$43,400
\$375,900	\$150,000	\$225,900
\$349,700	\$150,000	\$199,700
\$519,300	\$150,000	\$369,300
\$180,500	\$150,000	\$30,500
\$269,200	\$150,000	\$119,200
\$221,900	\$150,000	\$71,900
\$198,800	\$150,000	\$48,800
\$322,600	\$150,000	\$172,600
\$219,300	\$150,000	\$69,300
\$283,400	\$150,000	\$133,400
\$298,700	\$150,000	\$148,700
\$280,700	\$150,000	\$130,700
\$579,800	\$150,000	\$429,800
\$378,800	\$150,000	\$228,800
\$327,800	\$150,000	\$177,800
\$317,200	\$150,000	\$167,200
\$17,954,951	\$9,750,803	\$8,204,148

72 Total Applications

2 moved

11 new applications

1 Removal - Sold Property

2025 Exemption changes to \$200,000

2024

Paraplegic Veteran Report

Assessed	Exemption	Net Assessed	Note:
\$234,100	\$164,500	\$37,400	1 acre exemption limit
\$186,900	\$186,900	\$0	
\$421,000	\$351,400	\$37,400	

2024 Commission Report

Legend					
E1	annual application				
E5	application every 5				
E1	partial exemption				
E1	new application				
	Parcel #	Name	City	% Exempt	Notes
E1	01.007.300.150	Isaac Walton League of Yankton County	Yankton	100	
E5	01.012.400.150	Gayville Community Cemetery	Gayville	100	
E5	01.012.400.175	Gayville Community Cemetery	Gayville	100	
E5	01.037.100.100	Trinity Lutheran Church Cemetery Association	Meckling	100	
E5	02.001.200.210	Leggett, Anthony & Leggett Family Farm Trust	Volin	100	
E5	02.013.400.100	Volin Cemetery Association	Mission Hill	100	
E5	02.019.100.100	St. John E. L. Church	Yankton	100	
E5	02.030.300.125	Vangen Norsk Evangelisk Lutherske Menighed	Mission Hill	100	
E5	03.003.400.400	Hinseth S. ETAL	Yankton	100	
E1	03.007.300.350	Broom Tree Farm Retreat Ministries	Sioux Falls	100	on buildings
E5	03.021.400.200	Trondhjem Evanelisk Lutherske Menighed of Hauges Synod	Volin	100	
E5	03.033.100.110	Faith United Lutheran Church	Volin	100	
E5	03.033.100.111	Zion Cemetery Association, Inc.	Volin	100	
E5	04.005.100.005	Norsk Evangelical Lutheran Meldahl Church	Irene	100	
E5	04.023.100.020	TV Baptist Cemetery Association	Irene	100	
E5	04.024.400.020	Turkey Valley Lutheran Church	Irene	100	
E5	04.036.200.010	Aggergaard Memorial Cemetery AKA Hillcrest Cemetery	Irene	100	
E1	05.009.100.450	Yankton Thrive Inc	Yankton	100	
E1	05.010.300.316	Heartland Humane Society Inc	Yankton	100	
E1	05.016.400.300	National Field Archery Association Foundation	Yankton	100	
E1	07.012.100.100	Broom Tree Farm Retreat Ministries	Sioux Falls	100	80 acres & 100% on buildings
E1	07.012.400.100	Broom Tree Farm Retreat Ministries	Sioux Falls	0	exceeds 80 acre limit allowed
E5	07.014.300.150	Walshtown Community Church	Mission Hill	100	
E1	07.017.200.350	Walshtown Township	Mission Hill	100	
E5	07.027.200.200	Roman Catholic Cemetery	Irene	100	
E5	08.008.100.010	ELIM Cemetery Association	Sioux Falls	100	
E1	08.019.400.030	Our Redeemer Lutheran Church	Sioux Falls	50	
E5	08.034.100.010	St. Columba Church, Mayfield	Irene	100	
E1	10.036.110.101	4030 Foundation	Yankton	100	
E5	11.001.200.110	Geraldson Family Cemertery	Mission Hill	100	
E5	11.001.300.110	Geraldson Family Cemertery	Mission Hill	100	
E5	11.009.400.160	Braunesreither, Joel V	Spearfish	100	
E5	11.014.300.250	Martinus Lutheran Church	Utica	100	
E5	11.018.400.205	Mueller Family Cemetery	Yankton	100	
E5	11.023.100.110	Saint Agnes Church Sigel	Mission Hill	100	
E5	11.025.400.150	Rahn, Rodney A	Lakeville	100	
E5	11.026.300.210	Martinus Cemetery Inc	Yankton	100	
E5	11.030.400.410	Calleson, Elizabeth (Est)	Tyndall	100	
E5	12.008.250.000	Kirschenman, Donald E & Lois Trust	Menno	100	
E5	12.009.400.250	Peace Christian Reformed Church	Menno	100	
E5	12.011.300.300	Bethlehem Norsk Evangelical Lutheran Church	Irene	100	
E5	12.014.300.200	Bethlehem Lutheran Church	Yankton	100	
E5	13.005.300.300	Maple Grove Cemetery Association	Utica	100	
E1	13.008.200.300	Sioux Council BSA	Sioux Falls	100	
E1	13.013.100.144	House of Mary Shrine	Yankton	100	
E1	13.013.300.510	House of Mary Shrine	Yankton	100	
E1	13.013.300.515	House of Mary Shrine	Yankton	100	
E1	13.013.300.520	House of Mary Shrine	Yankton	100	
E1	13.013.300.585	House of Mary Shrine	Yankton	100	
E1	13.013.300.710	House of Mary Shrine	Yankton	100	
E1	13.013.300.723	House of Mary Shrine	Yankton	100	
E1	13.013.600.968	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.973	Yankton Sioux Tribe	Wagner	100	
E1	13.013.600.974	Yankton Sioux Tribe	Wagner	100	

2024 Commission Report

E1	13.013.600.991	House of Mary Shrine	Yankton	100	
E1	13.013.600.992	House of Mary Shrine	Yankton	100	
E1	13.013.600.993	House of Mary Shrine	Yankton	100	
E5	14.005.100.150	Polish Catholic Congregation	Tabor	100	
E5	14.011.400.150	Public Cemetery	Lesterville	100	
E5	14.033.200.420	Roman Catholic Church of St Wenceslaus	Tabor	100	
E5	15.021.100.450	St. John the Baptist Church of Lesterville	Tabor	100	
E5	15.029.200.150	Civil Cemetery Association	Lesterville	100	
E5	16.004.300.111	Our Savior's Evangelical Lutheran Church of Yankton	Menno	100	
E5	16.009.100.110	Our Savior's Lutheran Congregation	Menno	100	
E5	16.011.400.150	James River Norske Evagelecke Lutherick	Menno	100	
E5	16.028.300.305	Zion American Lutheran Church	Scotland	100	
E5	16.031.100.150	German Reformed Odessa Church	Scotland	100	
E5	16.031.300.350	Cemetery	Scotland	100	
E5	16.034.100.150	Hoffnunge Reformed Church Gemeinde	Yankton	100	
E5	31.100.002.140	Town of Gayville	Gayville	100	
E1	31.100.010.140	Community Center of Gayville	Gayville	100	
E1	31.100.015.090	Lutheran Church	Gayville	100	
E5	31.100.016.090	Lutheran Church	Gayville	100	
E5	31.100.016.140	Gayville -Volin United Methodist Church	Gayville	100	
E1	40.100.005.150	Ernie Pecenka Community Center	Lesterville	100	
E1	40.100.005.245	Lesterville Fire Department	Lesterville	100	
E1	40.100.006.160	Ernie Pecenka Community Center	Lesterville	100	
E1	40.100.006.180	Lesterville Community Club	Lesterville	100	
E1	40.200.002.120	St. John Baptist Catholic Church	Scotland	100	
E1	40.300.001.050	Roman Catholic Parish	Scotland	100	
E5	46.700.025.010	Harvest Independent Baptist Church	Mission Hill	100	
E5	46.700.025.020	Mission Hill Cemetery Association	Yankton	100	
E5	46.700.025.055	Mission Hill Cemetery Association	Yankton	100	
E5	46.700.025.090	Lutheran Church	Mission Hill	100	
E5	78.010.001.040	Wintz & Ray Funeral Home & Cremation Service Inc	Yankton	100	
E5	78.010.001.045	Garden of Charity Non-Profit Cremation Cemetery	Yankton	100	
E1	78.010.001.065	Ability Building Services Inc	Yankton	100	
E1	78.025.014.000	Sacred Heart Health Services	Yankton	100	
E1	78.060.002.840	Yankton Thrive Inc	Yankton	100	
E1	78.065.010.050	Sacred Heart Hospital	Yankton		88.2% of Benedictine Center 87.25% of Pavillion Building & 80% of Wellness & Rehab Center
E1	78.065.010.100	Mount Marty Hospital Association	Yankton	100	
E1	78.065.010.105	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.106	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.107	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.110	Benedictine Convent of the Sacred Heart	Yankton	100	
E1	78.065.010.120	Benedictine Convent of the Sacred Heart	Yankton	100	
E5	78.110.070.050	The Dakota Conference Corp of Seventh-Day Adventists	Bismarck	100	
E1	78.171.002.002	First United Methodist Church	Yankton	100	
E1	78.179.000.000	Yankton Thrive Inc	Yankton	0	TIF 11
E5	78.235.000.055	Calvary Baptist Church Yankton	Yankton	100	
E1	78.245.500.026	Sacred Heart Health Services	Yankton		94.55% on medical office, 100% on surgical center and 89% on land
E1	78.245.500.029	Sacred Heart Health Services	Yankton	100	
E5	78.265.300.300	Prince of Peace ELC	Yankton	100	
E1	78.325.017.110	National Field Archery Association Foundation	Yankton	100	
E1	78.325.017.135	National Field Archery Association Foundation	Yankton	100	
E1L	78.330.001.110	Habitat for Humanity of Yankton County	Yankton	100	
E5	78.340.007.040	Riverview Park Reformed Church	Yankton	100	
E1L	78.415.000.003	Yankton Thrive Inc	Yankton	0	TIF 8
E1	78.430.004.180	Sacred Heart Catholic Church	Yankton	100	

2024 Commission Report

E1	78.430.005.025	Roman Catholic Church of Sacred Heart of Yankton	Yankton	100	
E1	78.430.005.050	Yankton Area Arts Association	Yankton	100	
E1	78.430.005.070	Roman Catholic Church of the Sacred Heart	Yankton	100	
E5	78.430.005.150	Roman Catholic Church of the Sacred Heart	Yankton	100	
E1	78.430.005.160	Roman Catholic Church of the Sacred Heart	Yankton	100	
E1	78.430.005.180	Roman Catholic Church of the Sacred Heart	Yankton	100	
E5	78.430.006.080	Antioch Baptist Church	Yankton	100	
E1	78.430.019.080	Roman Catholic Church of the Sacred Heart	Yankton	100	
E1	78.430.020.090	Roman Catholic School	Yankton	100	
E1	78.430.020.170	Heritage Homes, Inc	Yankton	100	
E1	78.430.023.050	Habitat for Humanity of Yankton County	Yankton	100	
E1	78.430.045.110	Yankton Homeless Shelter Inc	Yankton	100	
E1	78.430.045.130	Pathways Shelter for the Homeless Inc	Yankton	100	
E1L	78.430.051.080	Pathways Shelter for the Homeless Inc	Yankton	100	
E1	78.430.051.090	Pathways Shelter for the Homeless Inc	Yankton	100	
E1	78.430.062.080	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.430.063.020	Yankton Area Adjustment Training Center	Yankton	100	
E5	78.430.067.170	Abundant Life Ministries	Yankton	100	
E1	78.465.003.060	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.465.003.130	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.490.005.100	Prince of Peace ELC	Yankton	100	
E1	78.550.001.050	Planning & Development District III	Yankton	100	
E1	78.610.001.020	Club 12-24	Yankton	100	
E1	78.610.001.170	Club 12-24	Yankton	100	
E1	78.620.002.120	Yankton County 4-H Club	Yankton	100	
E1	78.660.001.024	Yankton Women's/Children's Center	Yankton	100	
E1	78.660.001.025	Yankton Women's/Children's Center	Yankton	100	
E1	78.660.001.050	Ability Building Services, Inc	Yankton	100	
E1	78.680.001.030	Mount Marty Hospital Association	Yankton	100	
E1	78.680.001.160	Sacred Heart Health Services	Yankton	100	
E5	78.690.004.150	Redeeming Grace Bible Church	Yankton	100	
E1	78.714.001.100	L & C Behavioral Health Services, Inc	Yankton	100	
E1	78.714.001.200	L & C Behavioral Health Services, Inc	Yankton	100	
E5	78.735.000.030	First Assembly of God Church	Yankton	100	
E1	78.760.002.200	Restore Church of Yankton	Yankton	100	
E1	78.760.013.060	Habitat for Humanity of Clay & Yankton County	Yankton	0	Sold 9/28/22
E1	78.785.001.010	St. Benedict Catholic Church	Yankton	100	
E1	78.785.002.060	St. Benedict Catholic Church	Yankton	100	
E5	78.790.012.165	Yankton Church Holdings Inc	Yankton	100	
E5	78.790.012.170	Yankton Church Holdings	Yankton	100	
E1	78.790.013.130	Ernest Bowyer Post #791	Yankton	100	
E1	78.790.024.180	Scottish Rite Temple Association	Yankton	100	
E1L	78.790.026.030	Onward Yankton	Yankton	100	
E5	78.790.048.110	Faith Christian Fellowship	Yankton	100	
E5	78.790.049.050	United Church of Christ	Yankton	100	
E1	78.790.049.090	United Church of Christ Congregational	Yankton	100	
E5	78.790.049.120	First Congregational Church of Yankton	Yankton	100	
E1	78.790.050.010	Christ Church Episcopal Inc	Yankton	100	
E5	78.790.050.160	Christ Episcopal Church	Yankton	100	
E1	78.820.001.030	L & C Mental Health Center	Yankton	100	
E1	78.820.001.080	L & C Behavioral Health Services	Yankton	100	
E1	78.820.001.120	L & C Behavioral Health Services	Yankton	100	
E5	78.820.002.080	First United Methodist Church	Yankton	100	
E1	78.820.002.100	First United Methodist Church	Yankton	100	
E1	78.820.003.160	First United Methodist Church	Yankton	100	
E5	78.880.007.260	Yankton Church of Christ	Yankton	100	
E5	78.890.015.120	St. Johns Evangelical Church	Yankton	100	
E1	78.890.022.090	Mount Marty College Inc	Yankton	100	
E1L	78.930.008.116	Yankton Thrive Inc	Yankton	0	TIF 11
E1L	78.930.008.117	Yankton Thrive Inc	Yankton	0	TIF 11

2024 Commission Report

E1L	78.930.008.118	Yankton Thrive Inc	Yankton	0	TIF 11
E1	78.940.015.020	Ability Building Services, Inc	Yankton	100	
E1	78.940.036.040	Trinity Lutheran Church	Yankton	100	
E1	78.940.036.070	Trinity Lutheran Church	Yankton	100	
E5	78.940.036.180	Trinity Lutheran Church	Yankton	100	
E1	78.940.037.120	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.940.037.170	Stephen's House Inc	Yankton	100	
E1	78.940.041.090	Mount Marty Hospital Association	Yankton	100	
E5	78.980.006.010	Roman Catholic Church	Yankton	100	
E5	78.980.006.085	Christ the King Lutheran Church	Yankton	100	
E5	78.980.006.100	Corp of Bishops Church of Latter Day Saints	Salt Lake City	100	
E5	78.980.007.082	Yankton Congregation of Jehovah's Witnesses	Yankton	100	
E1	78.980.008.020	Yankton Thrive Inc	Yankton	100	
E1	78.980.008.100	Yankton Thrive Inc	Yankton	0	TIF 11
E1	78.980.009.040	Yankton Thrive Inc	Yankton	100	
E1	78.980.017.105	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.114	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.116	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.121	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.135	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.140	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.145	National Field Archery Association Foundation	Yankton	100	
E1	78.980.017.163	National Field Archery Association Foundation	Yankton	100	
E1	78.980.018.231	Horizon Health Care Inc	Howard	100	
E1	78.990.001.026	Elks Lodge #994 Ben. & Protective Order of Elks	Yankton	100	
E1	78.990.011.100	Sacred Heart Health Services	Yankton	100	
E1	78.990.012.250	Yankton Area Adjustment Training Center	Yankton	100	
E1	78.990.013.021	Benedictine Convent of Sacred Heart DBA Sacred Heart Monastery	Yankton	100	
E1	78.990.013.050	Mount Marty College Inc	Yankton	100	
E1	78.990.013.110	Benedictine Convent of the Sacred Heart	Yankton	100	
E1L	78.990.036.010	City of Yankton	Yankton	100	
E1L	78.990.036.020	City of Yankton	Yankton	100	
E1L	78.990.036.030	City of Yankton	Yankton	100	
E1L	78.990.036.070	City of Yankton	Yankton	100	
E1L	78.990.036.080	City of Yankton	Yankton	100	

