## YANKTON COUNTY CONSOLIDATED BOARD OF EQUALIZATION

## **April 19, 2024**

The 2024 Yankton County Consolidated Board of Equalization was called to order by County Commission Chairman Don Kettering at 10:00 am on Friday, April 19, 20243 in the Commission Chambers at the County Government Center. The Pledge of Allegiance was recited.

Roll call was taken with the following members: Mike Villanueva; Bridget Benson and Nathan Johnson -- representatives of the City of Yankton; Terry Crandall -- representative of the Yankton Public School District; Dan Klimisch, John Marquardt, Ryan Heine and Don Kettering; Absent Wanda Howey-Fox -- representatives of Yankton County from the Yankton County Board of Commissioner.

Also present were the following Yankton County staff members Director of Equalization Michelle Goeken, Appraisers Andrea Wright, Zachary Waiter, Charles Richardson and Shelby White.

**Action 24130C**: A motion was made by Fox and seconded by Johnson to approve the meeting agenda. All present voted aye; motion carried, 9-0.

There was no public comment. Commissioner Marquardt closed public comment.

The following appeals were introduced and acted upon:

<u>Arlene J. Kathan</u>, Lts 1 & 2 BLK 32 Lower Yankton, Yankton, SD Parcel #78.430.032.020

Current value: NADO (land) \$24,400/NAD10 \$248,500
Assessor's Recommendation: NADO (land) No change/NAD10 No change
A motion was made by Kettering and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Catherine Gasteazoro, Lts 3, 4 & 5 BLK 32, Lower Yankton, Yankton, SD.

Parcel #78.430.032.050

Current value: NADO (land) \$36,600/NAD10 \$164,200

Assessor's Recommendation: NADO No change/NAD10 No change

A motion was made by Crandall and seconded by Johnson for a valuation of \$138,400 on NAD1O. Roll call vote was taken with Crandall, Johnson, Klimisch, Fox, Heine, Benson, Villanueva and Marquardt voted aye; Kettering voted nay; motion carried, 8-1.

Chris Sudbeck, Lt 20 BLK 2 Mayer's Addition, Yankton, SD.

Parcel #78.465.002.200

Current value: NADO (land) \$16,800/NAD10 \$167,500

Assessor's Recommendation: NADO No change/NAD10 No Change

A motion was made by Fox and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

<u>Kurt Needham Rev Trust</u>, Lt 1 Parcel B & Lt 1 Parcel A SW4 NE4 & BAL of Parcel A & B EXC H1 & H2, Yankton, SD.

Parcel #78.980.008.030

Current value: NADO (land) \$24,400/NAD10 \$178,300

Assessor's Recommendation: NADO No change/NAD10 No change

A motion was made by Johnson and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Gayle Jorgensen, Lts 13 & 14 Blk 54 Lower Yankton, Yankton, SD.

Parcel #78.430.054.130

Current value: NADO (land) \$8,100/NAD1O(structure) \$55,600
Assessor's Recommendation: NADO (land) No change/NAD10 No change
A motion was made by Klimisch and seconded by Fox for a valuation of \$52,600 on NAD1O. Roll call vote was taken with Klimisch, Fox, Crandall, Johnson, Benson, Villanueva and Marquardt voted aye; Kettering and Heine Voted nay; motion carried, 7-2.

Berendsen Family Rev Trust Lt 5 Blk 7 Blk 54, Westbrook Estates, Yankton, SD. Parcel #78.895.007.050

Current value: NADO (land) \$22,000/NAD10 (structure) \$319,8000 Assessor's Recommendation: NADO (land) No change/NAD10 No change A motion was made by Johnson and seconded by Benson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

**Action 24131C**: A motion was made by Fox at 1:30 p.m. and seconded by Klimisch to recess for 5 minutes. All present voted aye; motion carried. 9-0.

**Action 24132C:** A motion was made by Klimisch and seconded by Fox to reconvene. All present voted aye; motion carried, 9-0.

Kevin Buhl, Lt 7 Blk 5 Christensen Heights, Yankton, SD.

Parcel #78.120.005.070

Current value: NADO (land) \$17,100/NAD10 (structure) \$229,600

Assessor's Recommendation: NADO No change/NAD10 \$228,800

A motion was made by Klimisch and seconded by Johnson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Wesley Rye, Lt 2 Exc S80.90' Blk 1 COBH Addition, Yankton, SD.

Parcel #78.128.001.020

Current value: NADO (land) \$16,700/NAD10 \$322,000

Assessor's Recommendation: NADO No change/NAD10 \$312,100

A motion was made by Klimisch and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Yankton Heights II LTD Partnership, Parcel B Exc E305.77' & Exc W330' Fox Run S/D, Yankton, SD.

Parcel #78.245.000.020

Current value: NADC (land) \$64,600/NADC2 \$1,346,000

Assessor's Recommendation: NADC No change/NADC2 1,229,800

A motion was made by Fox and seconded by Benson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Yankton Heights LTD Partnership, E305.77' Parcel B Fox Run S/D, Yankton, SD.

Parcel #78.245.000.021

Current value: NADC (land) \$59,500/NADC2 \$1,129,300

Assessor's Recommendation: NADC \$No Change/NADC2 \$1,031,400

A motion was made by Fox and seconded by Johnson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried, 9-0.

John P. Blackburn, Lt 7 Blk 6 Lower Yankton, Yankton, SD.

Parcel #78.430.006.070

Current value: NAD (land) \$12,200/NAD1 \$79,700

Assessor's Recommendation: NAD No change/NAD1 \$70,100

A motion was made by Klimisch and seconded by Heine to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Sophie Denbesten, Lot 4 Blk 49 Todd's Addition, Yankton, SD.

Parcel #78.790.049.040

Current value: NADO (land) \$12,200/NAD10 \$127,300

Assessor's Recommendation: NAD) No change/NAD1 \$59,300

A motion was made by Fox and seconded by Benson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

John P. Blackburn, E 3 Lts 7-9 Blk 50 Todd's Addition, Yankton, SD.

Parcel #78.790.050.080

Current value: NAD (land) \$13,200 NAD1 \$91,100

Assessor's Recommendation: NAD No change/NAD10 \$77,700

A motion was made by Johnson and seconded by Klimisch to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Brett A Cassanova, Lot Blk 5 Tramp's 5th Addition, Yankton, SD.

Parcel #78.817.005.005

Current value: NADO (land) \$23,000/NAD10 \$225,500

Assessor's Recommendation: NADO No change/NAD10 \$209,000

A motion was made by Fox and seconded by Villanueva to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

Gerald E. Mueller, Lt 11 Blk 9 Westbrook Estates, Yankton, SD

Parcel #78.895.009.110

Current value: NAD (land) \$241,600

Assessor's Recommendation: NAD (land) \$34,100/NAD1 \$207,500

A motion was made by Fox and seconded by Johnson to accept the Assessor's valuation recommendation on the above referenced property. All present voted aye; motion carried. 9-0.

There was public comment from Arlene Kathan. Commissioner Marquardt closed public comment.

A motion was made by Fox and seconded by Benson to adjourn as Consolidated Board of Equalization. All present voted aye; motion carried, 9-0.

**Don Kettering**, Chairman County Board of Equalization

ATTEST:

Patty Hojem, Auditor