

UNAPPROVED
LAKE COUNTY BOARD OF EQUALIZATION
April 14, 2026

The Board of Lake County Commissioners met as a County Board of Equalization on April 14, 2026, at 9 a.m. in the commission meeting room at the Lake County Courthouse. Chair Leighton called the meeting to order. Auditor Paula Barrick called roll call: Commissioner Corey Johnke, Commissioner Adam Leighton, Commissioner Deb Reinicke, and Commissioner Kelli Wollmann all present. Absent: Commissioner Dennis Slaughter. Cori Kaufmann, Director of Equalization, and Abby Oftedal, Interim CAO, were also present.

The Pledge of Allegiance was recited.

COMMUNITY COMMENTS: None

AGENDA APPROVED:

Cori Kaufmann, Director of Equalization, informed the board that the Fair Hills to Booth appeal can be removed from the agenda. Motion by Reinicke, second by Wollmann, to approve the agenda of April 14, 2026, with the removal. Motion carried.

OVERVIEW OF CURRENT ASSESSMENT YEAR:

Cori Kaufmann, DOE, provided an overview of the current assessment year.

Ag Land Productivity Update:

- Crop 1% increase
- Non-Crop 7.44% decrease

County Wide Valuations:

- 2026 Preliminary \$2,532,516,940
- 2025 Value Before Equalization \$2,494,696,007
- Increase of \$63,329,619 or 2.54%

Commissioner Slaughter joins the meeting.

COUNTY BOARD OF EQUALIZATION OATHS:

The commissioners took their oaths of office.

DIRECTOR OF EQUALIZATION OATH:

Cori Kaufmann, Director of Equalization, took her oath of office.

APPLICATIONS RECEIVED:

DOE Kaufmann gave the following report on applications received:

- 5 AG Adjustment applications received after the deadline

Motion by Reinicke, second by Slaughter, to acknowledge the five AG Adjustment applications that were received after the deadline. Motion carried.

- 20 Owner Occupied applications received after the deadline

Motion by Wollmann, second by Johnke, to approve the 20 Owner Occupied applications that were received after the deadline. Motion carried.

- 1 Owner Occupied status removed after the deadline

Motion by Johnke, second by Reinicke, to approve the one Owner Occupied status that was removed after the deadline. Motion carried.

- 2 Exempt Status changes

Motion by Slaughter, second by Wollmann, to approve the two Exempt Status changes. Motion carried.

- 38 Disabled Veteran applications

Motion by Reinicke, second by Slaughter, to approve the 38 Disabled Veteran applications. Motion carried.

- 4 Disabled Veteran applications received after the deadline

Motion by Reinicke, second by Wollmann, to approve the four Disabled Veteran applications that were received after the deadline. Motion carried.

- 90 Elderly & Disabled Assessment Freeze applications

Motion by Reinicke, second by Wollmann, to approve the 90 Elderly & Disabled Assessment Freeze applications. Motion carried.

APPEAL - PARCEL 06035-00100-39010/TRAVIS PETERSON:

116 Linden Dr, Madison, SD - Lot 39, Blk 1 Woodland's 67th Addition, Lakeview Township, Lake County, SD. Travis Peterson, landowner, was present to discuss his appeal. Kaufmann reviewed her comparables with the commission. Motion by Reinicke, second by Wollmann, to amend the land value by \$72,900, leaving the land value at \$100,000, and to leave the structure value at \$888,200. Motion carried.

APPEAL – PARCEL 06068-10652-30700/CHARLES THORPE:

6375 Fischer Lane, Wentworth, SD – Unit C-7 Fischer Resort Resident Owners Assoc #1893C-7, Lakeview Township, Lake County, SD. Charles Thorpe, landowner, submitted a letter and assessment appeal documentation for the board's review. Kaufmann reviewed her comparables with the commission. Motion by Johnke, second by Slaughter, to follow the Director's recommendation and leave the land value at \$167,207. Motion carried.

A short break was held before the next appointment.

CLERICAL ERRORS:

Director Kaufmann presented the following office corrections:

Parcel 06048-10652-15420/Dale & Sharon Ellens: Dale Ellens was present to discuss the error on his 2026 assessment. Motion by Reinicke, second by Wollmann, to acknowledge the land value classification and assessment amount error and to amend the classifications and assessment amounts as follows:

- Change classification from NA Land to AG Land and adjust the assessed value from \$148,200 to \$31,537.
- Change classification from NA Structure to AG Structure and leave the value at \$263,900. Total assessment value change is a decrease of \$116,663.

Motion carried.

Parcel 02685-00100-00010/Lake Madison RV Resort LLC: DOE Kaufmann reported that an error occurred during the consolidation of all Lake Madison RV parcels into one parcel, resulting in an incorrect and inflated assessment value on the combined parcel. Motion by Reinicke, second by Slaughter, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Adjust the value of the NA Land from \$365,600 to \$99,900 and adjust the value of the NA Structure from \$248,509 to \$128,400. Total assessed value change is a decrease of \$385,809.

Motion carried.

Parcel 14000-10654-03210/William Klein: DOE Kaufmann told the board that structures had been removed from this parcel, and the change wasn't reflected on the assessment. Motion by Slaughter, second by Reinicke, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$287,057 and adjust the AG Structure value from \$1,000 to \$0.00. Total assessed value change is a decrease of \$1,000.

Motion carried.

Parcel 14000-10654-04410/William Klein: DOE Kaufmann told the board that structures had been removed from this parcel, and the change wasn't reflected on the assessment. Motion by Slaughter, second by Johnke, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$468,755 and adjust the AG Structure value from \$93,499 to \$0.00. Total assessed value change is a decrease of \$93,499.

Motion carried.

Parcel 11014-10753-31210/William Klein: DOE Kaufmann told the board that structures had been removed from this parcel and the change wasn't reflected on the assessment. Motion by Reinicke, second by Wollmann, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$50,366 and AG Structure value at \$26,800 and adjust the NA Structure value from \$71,800 to \$0.00. Total assessed value change is a decrease of \$71,800.

Motion carried.

Parcel 09000-10553-03210/McCool Family Living Trust: DOE Kaufmann told the board that structures had been removed from this parcel and the change wasn't reflected on the assessment notice. Motion by Wollmann, second by Johnke, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$401,537 and adjust the AG Structure value from \$2,000 to \$0.00. Total assessed value change is a decrease of \$2,000.

Motion carried.

Parcel 14000-10654-22315/Hodne Farms LLC: DOE Kaufmann told the board that this parcel was on another tax receipt and should be deleted. Motion by Reinicke, second by Wollmann, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Adjust the NA Structure value from \$1,200 to \$0.00. Total assessed value change is a decrease of \$1,200.

Motion carried.

Parcel 01460-00300-46010/James Ihnen: DOE Kaufmann told the board that the mobile home that was on this parcel had been demolished and was no longer on the property. Motion by Wollmann, second by Slaughter, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the NA Land value at \$28,900 and adjust the NA Structure value from \$6,293 to \$0.00. Total assessed value change is a decrease of \$6,293.

Motion carried.

Parcel 05000-10552-23210/Kevin & Lauri Minnaert: DOE Kaufmann told the board that structures on this parcel had been incorrectly identified. Motion by Reinicke, second by Wollmann, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$426,382 and adjust the AG Structure value from \$437,859 to \$0.00. Total assessed value change is a decrease of \$437,859.

Motion carried.

Parcel 05000-10552-22410/Ronald Walker: DOE Kaufmann told the board that structures on this parcel had been incorrectly identified. Motion by Slaughter, second by Wollmann, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$404,314 and adjust the AG Structure value from \$59,805 to \$0.00. Total assessed value change is a decrease of \$59,805.

Motion carried.

Parcel 05000-10552-09410/Larry & Rose Mary Sterling: DOE Kaufmann told the board that there were detail errors on the house and land. Motion by Reinicke, second by Wollmann, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Adjust the value on the OO Land from \$163,000 to \$155,920 and adjust the value on the OO Structure from \$257,500 to \$206,717. Total assessed value change is a decrease of \$57,863.

Motion carried.

Parcel 02010-10651-06010/Janet L Pearson: DOE Kaufmann told the board that there were detail errors on the house and land. Motion by Wollmann, second by Slaughter, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Adjust the value on the OO Land from \$239,500 to \$227,365 and adjust the value on the OO Structure from \$291,500 to \$262,836. Total assessed value change is a decrease of \$40,799.

Motion carried.

Parcel 21100-01500-12010/Timothy K Schmidt: DOE Kaufmann told the board that there were detail errors on the house and land. Motion by Johnke, second by Reinicke, to leave the OO Land value at \$18,938 and OO Structure value at \$80,927. Motion carried.

Parcel 03051-10751-14310/Matthew & Abby Oftedal: DOE Kaufmann told the board that errors were made on how the OO structures were entered in the computer. Motion by Reinicke, second by Slaughter, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Leave the AG Land value at \$44,084, AG Structure value at \$23,800 and adjust value of OO Structure from \$694,500 to \$570,500. Total assessed value change is a decrease of \$124,000.

Motion carried.

Parcel 02004-00800-11010/Dale & Jill Nelson: DOE Kaufmann told the board that due to the inequity of the neighborhood, she is requesting an adjustment to this parcel. Motion by Johnke, second by Slaughter, to follow the Director's recommendation and amend the assessment amounts as follows:

- Leave the value of OO Land at \$45,000 and adjust the value of the OO Structure from \$632,931 to \$404,750. Total assessed value change is a decrease of \$228,181.

Motion carried.

Parcel 13000-10554-32110/Brad Olinger: DOE Kaufmann informed the Board that errors occurred during the parcel split, resulting in incorrect information being assigned to the parcel. As a result, this parcel will need to be deleted. Motion by Reinicke, second by Wollmann, to acknowledge the clerical error and to amend the assessment amounts as follows:

- Remove the value on the AG Land at \$344,863. Total assessed value change is a decrease of \$344,863.

Motion carried.

APPEAL - PARCEL 21700-00000-02010/CONRAD KRAHLING:

720 NE 6th St, Madison, SD – Lot 2 Hannemans Add #2060M, Madison, Lake County, SD. Conrad Krahlung, landowner, submitted a letter and assessment appeal documentation for the board's review. Kaufmann reviewed her comparables with the commission. Motion by Reinicke, second by Slaughter, to leave the OO Land value at \$19,281 and the OO Structure value at \$230,001. Motion carried.

APPEAL - PARCEL 21090-00800-09010/SILAS KREUGER:

816 NW 1st St, Madison, SD – E1/2 Lot 8 and All Lot 9 Blk 8 Waddells Add #918M, Madison, Lake County, SD. Silas Kreuger, landowner, submitted a letter for the board's review. Kaufmann reviewed her comparables with the commission. Motion by Reinicke, second by Slaughter, to agree with the Madison City Board of Equalization and adjust the Non-Ag Land value from \$27,800 to \$24,200 and the Non-Ag Structure value from \$68,800 to \$65,500. Motion carried.

APPEAL – PARCEL 21060-00200-04010/SILAS KREUGER:

111 N Liberty Ave, S1/2 Lot 3 & All Lot 4 Blk 2 Coburn & Van Doren #736M, Madison, Lake County, SD. Silas Kreuger, landowner, submitted a letter for the board's review. Kaufmann reviewed her comparables with the commission. Motion by Wollmann, second by Reinicke, to agree with the Madison City Board of Equalization and adjust the Non-Ag Land value from \$27,500 to \$23,900 and the Non-Ag Structure value from \$106,200 to \$101,100. Motion carried.

BOARD OF EQUALIZATION CONTINUES:

The board set May 5, 2026, at 10:30 a.m. as the next Board of Equalization.

ADJOURN:

Motion by Reinicke, second by Wollmann, to adjourn at 11:45 a.m. Motion carried. The next regular meeting will be Tuesday, April 21, 2026, at 9 a.m.

/s/Paula Barrick
Lake County Auditor

/s/Adam Leighton
Chair, Lake County Commission