City of Tea Local Review Board Meeting March 20, 2023

In compliance with SDCL 10-11-13, the City Council of Tea and Tea Area School District, acting as the Local Review Board, met March 20, 2023 at City Hall. Mayor Casey Voelker called the meeting to order at 7:00 with the following present: City Councilmembers Joe Weis, Casey Voelker, Terry Woessner, Ruby Zuraff and Aaron Otten, Tea Area School District Board of Education President Kristen Daggett and Clerk of the Local Review Board Dawn Murphy. Councilmember Jim Erck was absent.

The following appeals were received, and action taken.

- Property Owner: David Jibben (present)
 Parcel #240.47.10.009 Legal Description: Prairie Trails Add. Lot 9, Block 10 & Lot 22B, Block 9
 2023 Assessor's Value: Land (NA-D-0) \$57,825 Building (NA-D1-0) \$611,150 TOTAL \$668,975
 Reason for Appeal: No high-end finishes, no upgrades have been done.
 MOTION by Woessner, seconded by DeYoung to leave the land value at \$57,825 and to lower the building value to \$525,000, for a new total value of \$582,825. All members voted AYE..
- Property Owner: Ryan Jorgenson (present)
 Parcel #240.47.18.014 Legal Description: Prairie Trails Add. Lots 13 & 14, Block 18
 2023 Assessor's Value: Land (NA-D-0) \$62,243 Building (NA-D1-0) \$433,237 TOTAL \$495,480 Reason for Appeal: 39.79% increase. Cost per sq. ft for comparable homes sold in the past year are roughly \$100 higher.
 MOTION by Otten, seconded by DeYoung to leave the land value at \$62,243 and to lower the building value to \$353,750, for a new total value of \$415,993. All members voted AYE.
- Property Owner: Jeren Homes Inc (present)
 Parcel #241.11.04.006 Legal Description: Nine Mile Lake Add., Lot 6, Block 4
 2023 Assessor's Value Land (NA-D) \$178,488
 Reason for Appeal: AV \$48,488 over purchase/sale price. Currently the lot is under contract for \$130,000
 MOTION by Otten, seconded by Woessner to lower the land value to \$84,784. All members voted AYE.
- Property Owner: Jeren Homes Inc (present)
 Parcel #241.11.04.004 Legal Description: Nine Mile Lake Add., Lot 4, Block 4
 2023 Assessor's Value: Land (NA-D) \$174,918
 Reason for Appeal: AV \$44,918 over purchase/sale price. Currently the lot is under contract for \$130,000
 MOTION by Otten, seconded by Woessner to lower the land value to \$84,784. All members voted AYE.
- 5. Property Owner: Jeren Homes Inc (present)
 Parcel #240.11.04.005 Legal Description: Nine Mile Lake Add. Lot 5, Block 4
 2023 Assessor's Value: Land (NA-D) \$188,682
 Reason for Appeal: Lotis under contract for \$130,000.
 MOTION by Otten, seconded by Woessner to lower the land value to \$84,784. All members voted AYE.
- 6. Property Owner: Auburn Limited Partnership (Joan Franken Present)
 Parcel #240.84.01.003C Legal Description: Costello Add. Lot 3C, Block 1
 2023 Assessor's Value: Land (NA-DC) \$399,043 Building (NA-DC2) \$2,448,783 TOTAL \$2,847,826
 Reason for Appeal: Property is rent restricted. Request assessed value be lowered to income capitalization approach method.
 MOTION by DeYoung, seconded by Zuraff to lower the land value to \$230,000 and to lower the building value to \$1,304,566, for a new total value of \$1,534,566. All members voted AYE.

- Property Owner: Jay & Judy Vanengen (absent)
 Parcel #240.11.03.010 Legal Description: Howling Ridge Add, Lot 10, Block 3
 2023 Assessor's Value: Land (NA-D-0) \$92,889 Building (NA-D1-0) \$386,861 TOTAL \$479,750
 Reason for Appeal: Assessment to high.
 MOTION by DeYoung, seconded by Woessner to approve the 2023 assessor's value. All members voted AYE.
- Property Owner: Timothy & Linda Scott (absent)
 Parcel #240.45.03.004 Legal Description: Hammerstroms Sub Div. Lot 4, Block 3
 2023 Assessor's Value: Land (NA-D-0) \$54,978 Building (NA-D1-0) \$178,952 TOTAL \$233,930
 Reason for Appeal: Assessment to high.
 MOTION by Woessner, seconded by DeYoung to lower the land value to \$41,000. The building value remains the same for a new total value of \$219,952. All members voted AYE.
- 9. Property Owner: Ryan & Jennifer Thompson (absent)
 Parcel #240.47.19.004 Legal Description: Prairie Trails Add Lot 4, Block 19
 2023 Assessor's Value: Land (NA-D-0) \$63,527 Building (NA-D1-0) \$380,512 TOTAL \$444,039
 Reason for Appeal Valuation does not reflect current market value
 MOTION by Otten, seconded by Weis to approve the 2023 assessor's value . All members voted AYE.
- 10. Property Owner:
 Michael & Jennifer Husby (absent)

 Parcel #240.66.02.006
 Legal Description: Heritage Add. Lot 6, Block 2

 2023 Assessor's Value:
 Land (NA-D) \$78,133

 Building (NA-D1)
 \$658,038

 TOTAL \$736,171

 Reason for Appeal

 Valuation too high.

 MOTION by Daggett, seconded by Otten to approve the 2023 assessor's value . All members voted AYE.
- **11. Property Owner**:
 Zachary Hartley (absent)

 Parcel #240.70.04.001A
 Legal Description: Zelmer 1st Add. Lot 1A, Block 4

 2023 Assessor's Value:
 Land (NA-D-0) \$42,500
 Building (NA-D1-0) \$212,222
 TOTAL \$254,722

 Reason for Appeal Valuation too high.
 MOTION by Daggett, seconded by Zuraff to approve the 2023 assessor's value . All members voted AYE.
- 12. Property Owner: Seth Hodges (absent)
 Parcel #240.72.04.007 Legal Description: Spencer Heights Add. Lot 7, Block 4
 2023 Assessor's Value: Land (NA-D-0) \$46,250 Building (NA-D1-0) \$351,420 TOTAL \$397,670
 Reason for Appeal Square footage is incorrect..
 MOTION by Otten, seconded by Weis to reduce the building value to \$329,052. The land value remains the same for a new total value of \$375,302. All members voted AYE.
- 13. Property Owner: Gayla Stewart (absent)
 Parcel #240.62.03.018 Legal Description: Hagemeyers Add, Lot 18, Block 3
 2023 Assessor's Value: Land (NA-D-0) \$51,060 Building (NA-D1-0) \$162,851 TOTAL \$213,911
 Reason for Appeal. Disputing increase under SDCL 10-6a(5).
 MOTION by DeYoung, seconded by Woessner to reduce the building value to \$154,640. The land value remains the same for a new total value of \$205,700. All members voted AYE.
- 14. Property Owner:Arlin & Joann Olson (absent)Parcel #240.45.03.008Legal Description: Hammerstroms Sub Div, Lot 8, Block 32023 Assessor's Value:Land (NA-D-0) \$54,978Building (NA-D1-0) \$22,685TOTAL \$77,663Reason for AppealDoes not feel property value increased 33.43%

MOTION by Zuraff, seconded by Weis to reduce the land value to \$40,910. The building value remains the same for a new total value of \$63,595. All members voted AYE.

- 15. Property Owner: Arlin & Joann Olson (absent)
 Parcel #240.45.03.005 Legal Description: Hammerstroms Sub Div, Lot 5, Block 3
 2023 Assessor's Value: Land (NA-D-0) \$54,978 Building (NA-D1-0) \$116,088 TOTAL \$171,066
 Reason for Appeal Does not feel property value increased 24.48%.
 MOTION by Zuraff, seconded by Weis to reduce the land value to \$40,910. The building value remains the same for a new total value of \$156,998. All members voted AYE.
- 16. Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.07.008 Legal Description: Nine Mile Lake Add, Lot 8, Block 7
 2023 Assessor's Value: Land (NA-D) \$179,867
 Reason for Appeal Will be city pond/park.
 MOTION by DeYoung, seconded by Zuraff to reduce the land value to \$0. All members voted AYE.
- 17. Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.08.001 Legal Description: Nine Mile Lake Add, Lot 1, Block 8
 2023 Assessor's Value: Land (NA-D) \$172,827
 Reason for Appeal. Believe assessed value is higher than market value.
 MOTION by DeYoung, seconded by Woessnerto reduce the land value to \$85,000. All members voted AYE.
- 18. Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.08.006 Legal Description: Nine Mile Lake Add, Lot 6, Block 8
 2023 Assessor's Value: Land (NA-D) \$214,712
 Reason for Appeal. Believe assessed value is higher than market value.
 MOTION by Otten, seconded by Weis to reduce the land value to \$85,000. All members voted AYE.
- **19. Property Owner:** Brett & Sarah Waltner (absent)

 Parcel #240.11.02.024
 Legal Description: Howling Ridge Add, Lot 24, Block 2

 2023 Assessor's Value: Land (NA-D-0) \$81,131
 Building (NA-D1-0) \$501,085
 TOTAL \$582,216

 Reason for Appeal.
 Value

 MOTION by Otten, seconded by Woessner to approve the 2023 assessor's value.
 All members voted AYE.
- 20. Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.11.001A Legal Description: Nine Mile Lake Add, Lot 1A, Block 11
 2023 Assessor's Value: Land (NA-D) \$79,603
 Reason for Appeal. Assessed value is higher than value of proposed use. Lot intended for green space due to flood plain and power line easement.
 MOTION by DeYoung, seconded by Woessner to reduce the land value to \$21,580. All members voted AYE.
- Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.11.002A Legal Description: Nine Mile Lake Add, Lot 2A, Block 11
 2023 Assessor's Value: Land (NA-D) \$78,345
 Reason for Appeal. Assessed value is higher than value of proposed use. Lot intended for green space due to flood plain and power line easement.
 MOTION by DeYoung, seconded by Woessner to reduce the land value to \$18,720. All members voted AYE.
- **22. Property Owner**:
 Heritage Development LLC (absent)

 Parcel #241.11.11.003A
 Legal Description: Nine Mile Lake Add, Lot 3A, Block 11

2023 Assessor's Value: Land (NA-D) \$78,345

Reason for Appeal. Assessed value is higher than value of proposed use. Lot intended for green space due to flood plain and power line easement.

MOTION by DeYoung, seconded by Woessner to reduce the land value to \$18,720. All members voted AYE.

23. Property Owner: Heritage Development LLC (absent)

Parcel #241.11.11.004ALegal Description: Nine Mile Lake Add, Lot 4A, Block 112023 Assessor's Value: Land (NA-D) \$78,345Reason for Appeal. Assessed value is higher than value of proposed use. Lot intended for green space due to
flood plain and power line easement.

MOTION by DeYoung, seconded by Woessner to reduce the land value to \$18,720. All members voted AYE.

- 24. Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.11.005A Legal Description: Nine Mile Lake Add, Lot 5A, Block 11
 2023 Assessor's Value: Land (NA-D) \$78,489
 Reason for Appeal. Assessed value is higher than value of proposed use. Lot intended for green space due to flood plain and power line easement.
 MOTION by DeYoung, seconded by Woessner to reduce the land value to \$19,045. All members voted AYE.
- 25. Property Owner: Heritage Development LLC (absent)
 Parcel #241.11.11.006A Legal Description: Nine Mile Lake Add, Lot 6A, Block 11
 2023 Assessor's Value: Land (NA-D) \$78,513
 Reason for Appeal. Assessed value is higher than value of proposed use. Lot intended for green space due to flood plain and power line easement.
 MOTION by DeYoung, seconded by Woessner to reduce the land value to \$19,110. All members voted AYE.
- 26. Property Owner: Heritage Development LLC (absent)
 Parcel #240.66.00.A100 Legal Description: Heritage Add. Tract 1 *ex Blocks 1, 2, 6, 10 & 11*
 2023 Assessor's Value: Land (NA-D) \$219,698
 Reason for Appeal. Only drainageway & detention pond remain in the parent parcel.
 MOTION by DeYoung, seconded by Woessner to reduce the land value to \$6,900. All members voted AYE..
- 27. Property Owner: High Pointe Limited Partnership (Joan Franken Present)
 Parcel #240.46.00.A10A Legal Description: Tea High Pointe Est. Tr 1A
 2023 Assessor's Value: Land (NA-DC) \$313,527 Building (NA-DC2) \$1,789,566 TOTAL \$2,103,093
 Reason for Appeal Property is rent restricted for 40 years by the Low-Income Housing Tax Credit program.
 MOTION by DeYoung, seconded by Woessner to lower the building value to \$886,849. The land value remains the same for a new total value of \$1,200,376. All members voted AYE.
- 28. Property Owner: High Pointe Limited Partnership (Joan Franken Present)
 Parcel #240.46.00.A10B Legal Description: Tea High Pointe Est. Tr 1B
 2023 Assessor's Value: Land (NA-DC) \$303,492 Building (NA-DC2) \$1,821,057 TOTAL \$2,124,549
 Reason for Appeal Property is rent restricted for 40 years by the Low-Income Housing Tax Credit program.
 MOTION by DeYoung, seconded by Woessner to lower the building value to \$896,884. The land value remains the same for a new total value of \$1,200,376. All members voted AYE.
- 29. Property Owner: Prescott Limited Partnership (Joan Franken Present)
 Parcel #240.84.01.003B Legal Description: Costello Add. Lot 3B, Block 1
 2023 Assessor's Value: Land (NA-DC) \$564,907 Building (NA-DC2) \$4,176,762 TOTAL \$4,741,669
 Reason for Appeal Property is rent restricted for 40 years by the Low-Income Housing Tax Credit program.

MOTION by DeYoung, seconded by Woessner to lower the building value to \$1,717,862. The land value remains the same for a new total value of \$2,282,769. All members voted AYE.

MOTION by Weis, seconded by Zuraff to approve the 2023 assessor's roll. All members voted AYE..

MOTION by DeYoung, seconded by Weis to adjourn at 8:13 pm. All members voted AYE..

Dawn Murphy, Clerk of Tea Local Review Board.