

2021 County Board of Equalization

Appeal Recommendations

JUNE 21, 2021

Cass County Government
Authored by: Paul Fracassi – Director of
Equalization



2021 County Board of Equalization – Reconvened

Monday, June 21, 2020 – 3:30 PM – County Commission Room & Virtually through Microsoft Teams

Agenda

1. Property Appeals Withdrawn (Addenda A)
 - a. Hilton Garden Inn – 01-8370-00100-000
 - b. Kenneth Pawluk – 01-3190-00020-000
 - c. Janeen Swan – 59-0100-10965-020
2. Assessment Department Recommendations on Appeals
 - a. Valuation Appeal Recommendations.....Page 2
 - b. County Analysis
 - i. City of Fargo
 1. Marvin & Poers Tax Consultants
 - a. Herberger’s.....Page 3
 - b. Case Equipment Corporation.....Page 4
 2. O’Connor Tax Reduction Experts
 - a. Delta Hotel.....Page 5
 - b. Staybridge Suites..... Page 6
 - c. Candlewood Suites.....Page 7
 3. Kenneth Pawluk
 - a. Sunbelt Rentals.....Page 8
 - ii. City of West Fargo
 1. Pet Smart..... Page 9
 - iii. City of Horace
 1. Johnson..... Pages 10 - 12
 - iv. Stanley Township
 1. Young.....Pages 13-14
 - c. Analysis completed by the city assessor’s office and information submitted by the appellant has been provided separately to the commission as Addenda B & C.

2021 County Board of Equalization – Recommendations

Tax Director Recommendations

1. Fargo
 - a. Marvin & Poers Tax Consultants
 - i. Hilton Garden Inn: 01-8370-00100-000 – Withdrawn
 - ii. Herberger’s: 01-6570-00170-000 – Retain the current value of \$4,358,200
 - iii. Case: 01-2720-00141-000 (et al) – Retain the current value of \$34,784,200
 - b. O’Connor Tax Reduction Experts
 - i. Delta Hotel: 01-3802-00626-010 – Retain the current value of 13,946,800
 - ii. Staybridge Suites: 01-7840-00100-000 – Retain the current value of \$4,227,100
 - iii. Candlewood Suites: 01-8652-00200-000 – Retain the current value of \$4,961,500
 - c. Kenneth Pawluk
 - i. 301 25th St S: 01-3190-00010-000 – Withdrawn
 - ii. Sunbelt Rentals: 01-8419-00010-000 – Retain the current value of \$1,674,100
2. West Fargo
 - a. Pivotal Tax Solutions
 - i. PetSmart: 02-0082-00020-000 – Retain the current value of \$2,950,300
3. Horace
 - a. Johnson
 - i. 8317 Memory Lane: 15-0670-00220-000 – Retain the current value of \$583,000
4. Stanley Township
 - a. Young
 - i. 7816 15 St S: 64-0180-00310-000 – Reduce the current value to \$75,400
5. Raymond Township
 - a. Swan
 - i. 224 Footer St: 59-0100-10965-020 – Withdrawn



Equalization Department

Box 2806
211 Ninth Street South
Fargo, ND 58103

Telephone: 701-241-5616
Fax: 701-241-5729
assessor@casscountynd.gov

Herberger's

Parcel: 01-6570-00170-000
Address: 3902 13th Ave S
Value: \$4,358,200

Synopsis:

Marvin & Poers Tax Consultants, represented by Robert Boxley, is appealing the value of Herberger's. He is requesting a valuation of \$1,500,000 for the 2021 Taxable Year.

Review:

I inspected the property on Friday, June 11, 2021 with James Haley from the City of Fargo Assessment Staff. My inspection resulted in minimal changes to the overall property record card and would not affect the value. An appraisal of the property from 2019 was submitted by the appellant for review. The engagement letter of the appraisal required the appraiser to determine if the property is fairly assessed by providing tax comparables. The conclusion below is taken directly from page 56 of the appraisal.

Real Property Tax Conclusion

The comparable properties reflect taxes ranging from \$1.12 to \$1.29 per square foot with an average of \$1.20 per square foot. Based upon these comparables, the subject is generally commensurate with comparable properties; albeit slightly below the low end of the range, which is considered to be reasonable due to a portion of the GLA located on the second level. We have projected a tax amount that is 3.0 percent higher than the most recent tax burden for the stabilize pro-forma to follow.

I reviewed the sales information supplied by the City of Fargo, and much like the appraisal, they support the current valuation.

Conclusion:

The appraisal submitted by the appellant and the comparable sales provided by the City of Fargo both support the current value and demonstrate that the property is assessed fairly and equitably amongst similar properties. My review of the property reflects that the property record card is accurate and would not need any adjustments to value.

Recommended Motion:

Retain the current value for Herberger's.



Equalization Department

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Case Equipment Corporation

Parcel: 01-2720-00141-000, 01-2720-00150-000, 01-1044-00091-000, 01-1044-00055-000, 01-1044-00043-000
Address: 3101 1st Ave N
Value: \$34,784,200 (All Parcels)

Synopsis:

Marvin & Poers Tax Consultants, represented by Robert Boxley, is appealing the value of Case New Holland. It is unclear what value they are asking for as they did not provide any information to the Fargo City Assessment Office at the local board of Equalization.

Review:

I inspected the property with the Fargo Assessment Office when Case appealed their value in 2017 and there has not been a change since, so an inspection was not needed. Mr. Boxley provided an email from April of 2020 with an outdated cost analysis of the property, which is irrelevant for the 2021 taxable. The Fargo Assessment Office provide a write-up with sales supporting their current value on a price per square foot basis.

Conclusion:

The Tax Consultant provided no sales information, has not inspected the property, and provided an outdated cost approach for their appeal. The City of Fargo has provided clear support of their valuations through a detailed sales analysis of similar properties in the local market.

Recommended Motion:

Retain the current value for Case Equipment Corporation.



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Delta Hotel

Parcel: 01-3802-00626-010
Address: 1635 42nd St S
Value: \$13,946,800

Synopsis:

O'Connor & Associates Tax Reduction Experts, represented by Shedrick Lewis, is appealing on behalf of Delta Hotel in Fargo. They are requesting the 2021 value be reduced to \$8,385,909 based on future projections from a Discounted Cash Flow (DCF).

Review:

After submitting his appeal information, Mr. Lewis has not responded to my request for review of this property. DCF analysis has no bearing on mass appraisal assessments and will not be considered in my review. Income and expenses were provided for the trailing three years but the income analysis submitted by the appellant only uses the 2020 year and does not include food & beverage income.

Conclusion:

Since the appellant did not allow me to review the property it would be difficult to support any request for change. Further analysis using the appellants income and expenses over a stabilized three-year period supports a higher value on this property. The current value is supported by the comparable sales summary submitted by the City of Fargo, although slightly on the low-end.

Recommended Motion:

Retain the current value for the Delta Hotel.



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Staybridge Suites

Parcel: 01-7840-00100-000
Address: 4300 20th Ave S
Value: \$4,227,100

Synopsis:

O'Connor & Associates Tax Reduction Experts, represented by Shedrick Lewis, is appealing on behalf of Staybridge Suites in Fargo. They are requesting a value reduction to \$3,499,742 based on future projections from a Discounted Cash Flow (DCF).

Review:

After submitting his appeal information, Mr. Lewis has not responded to my request for review of this property. DCF analysis has no bearing on mass appraisal assessments and will not be considered in my review. The applicant did include Income and Expenses for the three trailing years however the value the appellant arrived at through the income analysis only represents 2020, which was obviously affected by Covid and does not represent a stabilized value.

Conclusion:

Since the appellant did not allow me to review the property it would be difficult to support any request for change. Further analysis using the appellants income and expenses over a stabilized three-year period supports a higher value on this property. The current value is also supported when reviewing the comparable sales summary submitted by the City of Fargo, which shows it is equitable, although slightly on the low-end.

Recommended Motion:

Retain the current value for the Staybridge Suites.



Equalization Department

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Telephone: 701-241-5616
Fax: 701-241-5729
assessor@casscountynd.gov

Candlewood Suites

Parcel: 01-8652-00200-000
Address: 4014 17th Ave S
Value: \$4,961,500

Synopsis:

O'Connor & Associates Tax Reduction Experts, represented by Shedrick Lewis, is appealing on behalf of Candlewood Suites in Fargo. They are requesting the 2021 value be reduced to \$2,979,769 based on future projections from a Discounted Cash Flow (DCF).

Review:

After submitting his appeal information, Mr. Lewis has not responded to my request for review of this property. DCF analysis has no bearing on mass appraisal assessments and will not be considered in my review. Income and expenses were provided for the trailing three years but the income analysis submitted by the appellant only uses the 2020 year. The facility was constructed in 2015 at a price of \$8,950,000.

Conclusion:

Since the appellant did not allow me to review the property it would be difficult to support any request for change. Further analysis using the appellants income and expenses over a stabilized three-year period supports the current value on this property. The current value is also supported by the comparable sales summary submitted by the City of Fargo

Recommended Motion:

Retain the current value for the Candlewood Suites.



Equalization Department

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Sunbelt Rentals

Parcel: 01-8419-00010-000
Address: 6109 53rd Ave S
Value: \$1,674,100

Synopsis:

Mr. Pawluk is the owner of this property. He is requesting the value be reduced to the 2020 value of \$1,494,700 due to an increase in special assessments on his property in the amount of \$171,812 in 2020.

Review:

I inspected the property on Wednesday June 9th and found no errors in the property record card. The increase in the property was due to a 12% city-wide adjustment to metal buildings which was needed to keep values within an acceptable range of the market. The city of Fargo provided a sales comparable study of similar properties on the same road that have sold in the past few years which support the value. I researched the area and found an additional sale from 2018 at 5932 53rd Ave S that I felt was the most comparable. I had the city of Fargo run the same analysis and it supports a value of \$58.89/sq ft, which is slightly higher than the subject property value of \$54.23/sq ft.

Conclusion:

There were no errors in the property record card, showing that the value on the property is calculated correctly. The city of Fargo was able to support their value through sales of similar properties on the same road and they showed that similar metal buildings throughout Fargo are being assessed equitably through an assessment uniformity study.

Recommended Motion:

Retain the current value for Sunbelt Rentals.



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PetSmart

Parcel: 02-0082-00020-000
Address: 1630 13th Ave E
Value: \$2,950,300

Synopsis:

Pivotal Tax Solutions, represented by Beverly Carter, is appealing the value of PetSmart. She is requesting a valuation of \$2,074,303 for the 2021 Taxable Year.

Review:

Mrs. Carter submitted 4 properties which she felt were comparable to the subject. Sale #4 should be discarded as the sale represents a vacant lot sale from 2018, not a finished strip mall. A cost approach to value was also completed by the appellant but her conclusion of improvement value is within 2% of the improvement value West Fargo has on the property, leaving the value of the land as the only remaining difference. Mrs. Carter is asking for a value of \$4.51 per square foot on the land, and after reviewing the land sales submitted by both parties, it is clear that the current land value is supported, although slightly on the low-end.

Conclusion:

The West Fargo assessing office was able to provide supporting comparable sales information to defend the current valuation of PetSmart and demonstrate that the property is being assessed fairly and equitably amongst similar properties.

Recommended Motion:

Retain the current value for PetSmart.



Equalization Department

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Telephone: 701-241-5616
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Scott Johnson

Parcel: 15-0670-00220-000
Address: 8317 Memory Ln - Horace
Value: \$583,000

Synopsis:

Mr. Johnson is appealing his 2021 valuation. He submitted a query of properties in his neighborhood valued by price per total livable area.

Review:

Our office has spoken with Mr. Johnson through email correspondence and phone over the past month or two. His property is in the city of Horace which had a complete reappraisal completed by Vanguard for the 2020 taxable year. His property has always been estimated and it is the policy of our office to complete an inspection of any estimated property before making any potential adjustments to value. This property was reviewed by Vanguard, as were all homes in the neighborhood, and based off our statistical measures, it is being valued appropriately. A sales comparison was completed which further supports the value.

Conclusion:

Mr. Johnson did not appeal at the city board of equalization, so he would not be eligible to go to the state board. We will gladly work with Mr. Johnson when he feels comfortable allowing us to inspect his property. Through the abatement process, the state of North Dakota gives property owners until November 1st of 2023 to appeal the 2021 valuations. Based off the information we have; Mr. Johnson's value is supported for 2021.

Recommended Motion:

Retain the current value for parcel 15-0670-00220-000.

PDF+PIN 015+15-0670-00220-000
Address 8317 MEMORY LN HORACE



SUBJECT
P/SF \$237.93

Base		
Land (SF)	43,435.00	\$149,200
Style	2 Story Frame	
Main SF	1,279	\$145,920
Addtns SF	120	\$6,530
Qtrs Over		
Porch SF	0	\$0
Garage SF	120	\$4,830
Bsmt/Attic	Full / None	\$19,170
Heat/AC	FHA - Gas / Yes	\$4,360
TLA	2,423	1,399/1,024
Yr/Age/Cond.	2016 / 5 / NML	
Rms / Bedrms	7 / 3	
Bath Fixtures	3	\$5,500
Bsmt Finish		\$0
Porches	90 SF	\$3,000
Decks/Patios	384 SF	\$6,144
Veneer	0 LF	\$0
Fireplace	1	\$3,300
Att. Garages	744 SF	\$16,940
Bsmt Stalls	0	\$0
Grade/Mult.	2 / 2.090	\$227,422
Phy. Depr.	2%	-\$8,721
F/E/Othr	0%/0%/0%	\$0
Bldg Extras	0	\$0
Det. Garages	0 SF	\$0
Yard Extras	0	\$0
Ag Buildings	0	\$0
Map Factor	1.000	\$0

Total (without rounding) \$583,595

PDF+PIN 015+15-0250-00460-000
Address 314 LIBERTY LN HORACE



P/SF \$189.32

Cd/Rec W 0 1594777
Analysis info 06/14/2021 / 0.00% adj/mo
Sale Date/Amt 06/19/2020 \$500,000
Time Sale Adj 0 mo /Adj \$0 per mo \$0
Adj Sale Amt \$500,000

Base			Difference
Land (SF)	44,434.00	\$109,900	\$39,300
Style	2 Story Frame		
Main SF	1,095	\$133,810	\$12,110
Addtns SF	28	\$2,420	\$4,110
Qtrs Over			
Porch SF	0	\$0	\$0
Garage SF	423	\$15,353	-\$10,523
Bsmt/Attic	Full / None	\$15,860	\$3,310
Heat/AC	FHA - Gas / Yes	\$3,790	\$570
TLA	2,641	1,123/1,518	
Yr/Age/Cond.	2015 / 6 / NML		
Rms / Bedrms	7 / 4		
Bath Fixtures	3	\$4,900	\$600
Bsmt Finish		\$0	\$0
Porches	114 SF	\$3,670	-\$670
Decks/Patios	471 SF	\$7,536	-\$1,392
Veneer	0 LF	\$0	\$0
Fireplace	1	\$3,300	\$0
Att. Garages	807 SF	\$17,710	-\$770
Bsmt Stalls	0	\$0	\$0
Grade/Mult.	3+10 / 1.880	\$183,347	\$44,075
Phy. Depr.	2%	-\$7,834	-\$887
F/E/Othr	0%/0%/0%	\$0	\$0
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	0	\$0	\$0
Ag Buildings	0	\$0	\$0
Map Factor	1.000	\$0	\$0
Mkt Influence	100%		\$0

Total (without rounding) \$493,762
Net Adjustments \$89,833
Indicated Value \$589,833

PDF+PIN 015+15-0755-00010-000
Address 237 CHESTNUT DR HORACE



P/SF \$199.85

Cd/Rec W 0 1614780
Analysis info 06/14/2021 / 0.00% adj/mo
Sale Date/Amt 12/04/2020 \$518,000
Time Sale Adj 0 mo /Adj \$0 per mo \$0
Adj Sale Amt \$518,000

Base			Difference
Land (SF)	39,000.00	\$79,000	\$70,200
Style	2 Story Frame		
Main SF	1,217	\$142,480	\$3,440
Addtns SF	158	\$9,270	-\$2,740
Qtrs Over			
Porch SF	0	\$0	\$0
Garage SF	0	\$0	\$4,830
Bsmt/Attic	Full / None	\$19,100	\$70
Heat/AC	FHA - Gas / Yes	\$4,300	\$60
TLA	2,592	1,375/1,217	
Yr/Age/Cond.	2002 / 19 / NML		
Rms / Bedrms	8 / 4		
Bath Fixtures	4	\$10,200	-\$4,700
Bsmt Finish		\$16,125	-\$16,125
Porches	167 SF	\$4,680	-\$1,680
Decks/Patios	0 SF	\$0	\$6,144
Veneer	0 LF	\$0	\$0
Fireplace	1	\$3,300	\$0
Att. Garages	886 SF	\$18,900	-\$1,960
Bsmt Stalls	0	\$0	\$0
Grade/Mult.	3+10 / 1.880	\$200,953	\$26,469
Phy. Depr.	9%	-\$38,638	\$29,917
F/E/Othr	0%/0%/0%	\$0	\$0
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	1	\$812	-\$812
Ag Buildings	0	\$0	\$0
Map Factor	1.000	\$0	\$0
Mkt Influence	100%		\$0

Total (without rounding) \$470,482
Net Adjustments \$113,113
Indicated Value \$631,113

PDF+PIN 015+15-0670-00220-000
Address 8317 MEMORY LN HORACE



SUBJECT
P/SF \$237.93

		Base
Land (SF)	43,435.00	\$149,200
Style	2 Story Frame	
Main SF	1,279	\$145,920
Addns SF	120	\$6,530
Qtrs Over		
Porch SF	0	\$0
Garage SF	120	\$4,830
Bsmt/Attic	Full / None	\$19,170
Heat/AC	FHA - Gas / Yes	\$4,360
TLA	2,423	1,399/1,024
Yr/Age/Cond.	2016 / 5 / NML	
Rms / Bedrms	7 / 3	
Bath Fixtures	3	\$5,500
Bsmt Finish		\$0
Porches	90 SF	\$3,000
Decks/Patios	384 SF	\$6,144
Veneer	0 LF	\$0
Fireplace	1	\$3,300
Att. Garages	744 SF	\$16,940
Bsmt Stalls	0	\$0
Grade/Mult.	2 / 2.090	\$227,422
Phy. Depr.	2%	-\$8,721
F/E/Othr	0%/0%/0%	\$0
Bldg Extras	0	\$0
Det. Garages	0 SF	\$0
Yard Extras	0	\$0
Ag Buildings	0	\$0
Map Factor	1.000	\$0

Total (without rounding) \$583,595

PDF+PIN 015+15-0270-00195-000
Address 7119 61 AVE S HORACE



P/SF \$198.71

Cd/Rec W 0 1616952
Analysis info 06/14/2021 / 0.00% adj/mo
Sale Date/Amt 12/18/2020 \$509,500
Time Sale Adj 0 mo /Adj \$0 per mo \$0
Adj Sale Amt \$509,500

		Base	Difference
Land (SF)	96,267.60	\$96,700	\$52,500
Style	2 Story Frame		
Main SF	1,024	\$128,440	\$17,480
Addns SF	484	\$22,280	-\$15,750
Qtrs Over			
Porch SF	32	\$1,702	-\$1,702
Garage SF	0	\$0	\$4,830
Bsmt/Attic	Full / None	\$20,660	-\$1,490
Heat/AC	FHA - Gas / Yes	\$4,160	\$200
TLA	2,564	1,508/1,056	
Yr/Age/Cond.	2012 / 9 / NML		
Rms / Bedrms	10 / 6		
Bath Fixtures	4	\$6,650	-\$1,150
Bsmt Finish		\$19,350	-\$19,350
Porches	192 SF	\$5,250	-\$2,250
Decks/Patios	791 SF	\$6,724	-\$580
Veneer	0 LF	\$0	\$0
Fireplace	1	\$3,300	\$0
Att. Garages	676 SF	\$15,680	\$1,260
Bsmt Stalls	0	\$0	\$0
Grade/Mult.	3+5 / 1.790	\$185,015	\$42,407
Phy. Depr.	5%	-\$20,961	\$12,240
F/E/Othr	0%/0%/0%	\$0	\$0
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	0	\$0	\$0
Ag Buildings	0	\$0	\$0
Map Factor	1.000	\$0	\$0
Mkt Influence	100%		\$0

Total (without rounding) \$494,950

Net Adjustments \$88,645
Indicated Value \$598,145

PDF+PIN 015+15-0040-00060-000
Address 7631 SHADOW LN HORACE



P/SF \$199.51

Cd/Rec W 0 1601696
Analysis info 06/14/2021 / 0.00% adj/mo
Sale Date/Amt 08/12/2020 \$490,000
Time Sale Adj 0 mo /Adj \$0 per mo \$0
Adj Sale Amt \$490,000

		Base	Difference
Land (SF)	67,082.40	\$88,100	\$61,100
Style	2 Story Frame		
Main SF	1,100	\$133,810	\$12,110
Addns SF	0	\$0	\$6,530
Qtrs Over			
Porch SF	0	\$0	\$0
Garage SF	256	\$9,386	-\$4,556
Bsmt/Attic	Full / None	\$15,860	\$3,310
Heat/AC	FHA - Gas / Yes	\$3,740	\$620
TLA	2,456	1,100/1,356	
Yr/Age/Cond.	2013 / 8 / NML		
Rms / Bedrms	9 / 5		
Bath Fixtures	4	\$10,900	-\$5,400
Bsmt Finish		\$19,350	-\$19,350
Porches	60 SF	\$2,500	\$500
Decks/Patios	508 SF	\$4,064	\$2,080
Veneer	10 LF	\$350	-\$350
Fireplace	2	\$6,600	-\$3,300
Att. Garages	856 SF	\$18,520	-\$1,580
Bsmt Stalls	0	\$0	\$0
Grade/Mult.	3+5 / 1.790	\$177,813	\$49,609
Phy. Depr.	4%	-\$16,116	\$7,395
F/E/Othr	0%/0%/0%	\$0	\$0
Bldg Extras	0	\$0	\$0
Det. Garages	0 SF	\$0	\$0
Yard Extras	0	\$0	\$0
Ag Buildings	0	\$0	\$0
Map Factor	1.000	\$0	\$0
Mkt Influence	100%		\$0

Total (without rounding) \$474,877

Net Adjustments \$108,718
Indicated Value \$598,718



Equalization Department

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Rodney & Debra Young

Parcel: 64-0180-00310-000
Address: 7816 15th St S
Value: \$83,800

Synopsis:

Mr. Young is appealing the value of his lot due to drainage issues and the potential for the lot to be unbuildable.

Review:

I reached out to the Fargo building inspector, planner, and city engineer to get an understanding of any economic factors affecting the ability to construct a home on this parcel. The lot is buildable if the owner can accommodate the existing drainage and show how they plan to drain after construction. After reaching out to the owner, he said he found a letter with the same findings.

Conclusion:

During my review, I made 10% adjustment to the lot, due to the lift station on the property and the owner is satisfied with the recommended valuation.

Recommended Motion:

Reduce the value of the property to \$75,400 for 2021.



Addenda A
Withdrawn Appeals

From: Robert C. Boxley, MBA, CMI
To: [Fracassi, Paul](#)
Cc: [James Haley](#); [Michael Splonskowski](#)
Subject: RE: Appeal #2
Date: Friday, June 11, 2021 10:37:45 AM

CAUTION: EXTERNAL EMAIL

Hi Paul—

Please withdraw my appeal on the Hilton Garden Inn location.

Best regards,

From: Fracassi, Paul <FracassiP@casscountynd.gov>
Sent: Thursday, June 10, 2021 10:00 AM
To: Robert C. Boxley, MBA, CMI <RobertBoxley@mfpoer.com>
Cc: James Haley <jhaley@FargoND.gov>; Michael Splonskowski <MSplonskowski@FargoND.gov>
Subject: RE: Appeal #2

Hey Robert,

Thanks for reaching out. As discussed at the county board, you will need to set up the time for the review. I provided my available times in the previous email. I'm free today and tomorrow until noon.

I'll await to hear back from you.

Thanks,

From: Ken Pawluk
To: [Fracassi, Paul](#)
Subject: Re: Appeal
Date: Thursday, June 10, 2021 11:23:13 AM

CAUTION: EXTERNAL EMAIL

I do not have the vacant lot listed or for sale. My intention is to build on it.

If 301 25th info was included please disregard. No value appeal there.

Ken Pawluk

On Thursday, June 10, 2021, 9:04 AM, Fracassi, Paul <FracassiP@casscountynd.gov> wrote:

Hey Ken,

I saw you had a notice of increase included in the packet you dropped off for your property at 301 25th St S? Was that property being appealed as well, or only Sunbelt Ag?

Sunbelt should be wrapped up on my end by tomorrow, but I did have one question relating to it. I noticed you own the vacant lot next to the facility. Are you currently listing that property, or do you plan to soon? If so, what at what price?

Thanks again for setting up the review for me yesterday and if you need me to inspect 301 25th St S, I'd like to get our there today if possible.

Take care,

Paul D. Fracassi

Director of Equalization, Cass County Government

211 9th St S

From: [Landa, Gregory](#)
To: [Fracassi, Paul](#)
Subject: FW: House assessment
Date: Tuesday, June 8, 2021 3:00:35 PM

59-0100-109656-020 Raymond Twp. Prosper City

From: janeen swan <janeen.swan61@gmail.com>
Sent: Tuesday, June 8, 2021 1:54 PM
To: Landa, Gregory <LandaG@casscountynd.gov>
Subject: House assessment

CAUTION: EXTERNAL EMAIL

After meeting & talking with Greg it has been determined that the new assessment is fair and am satisfied with the results. Since we have not been assessed for a number of years I can see it as justified.

Thank you