

Appeal of Assessment for Year: 2022 & 2021

Name of Applicant: Jon Sierman

Assessed Value(s)	2022	285,900	
	2021	257,200	
Applicants Requested Value(s)	2022	125,900	-55.96%
	2021	97,000	-62.2%

General Property Information

Property Type		Residential
Year Built		1974
Building Area (Total Above Grade)	1,805 sf	158.39 / sf
Land Area	13,535 sf	6.76 / sf

Last Sale: 10/09/2020 262,600



Summary

The owner appealed the value during the Board of Equalization process in March, citing structural issues with the house, which were discovered after the 2020 purchase. Upon review of the property, the appraiser found that the garage was sinking and pushing against the house foundation walls, causing instability, and allowing snow to come into the basement. The owner provided a bid for foundation repair of \$110,000. The appraiser also noted that there was significant structural pressure on some windows due to the shifting foundation, water leaks from windows and doors, and potential drywall damage from moisture issues. The property was also reviewed in 2018, and the condition was changed from average to fair, however the foundation issues were either not known, or not disclosed to us at that time.

The cost approach was used to revalue this house and adjustments were made, accounting for all the deferred maintenance and repairs that would be necessary. This, along with an updated review of the condition of the entire house, led to a reduction in value for the 2023 assessment, which was approved at the 2023 Board of Equalization. The owner is seeking a reduction in value for the two prior years' certified values, since the issue was present at the time of sale.

Based on the information presented by the owner and the information of our onsite review of the property, we agree that the condition of the house was likely present at the time of sale and has a negative effect on the value, and that a reduction is warranted.

Recommended Action(s):

- Reduce the value to \$151,000 for the 2022 tax year
- Reduce the value to \$125,300 for the 2021 tax year



Rush City
 1325 South Frandsen Avenue
 Rush City, MN 55069
 (320) 204-5299

Minneapolis
 6265 Carmen Avenue
 Inver Grove Heights, MN 55076
 (612) 246-3559

Fargo
 1330 41st Street N
 Fargo, ND 58102
 (701) 352-6605

Contract

LICENSED CONTRACTOR: 42457

Customer: Jonathan Sierman	Date: 3/15/2023
Address: 1201 Elm Street North Fargo ND 58102	
Project Location: 1201 Elm Street North Fargo ND 58102	
Phone (Work or Home) (708) 541-2498	E-Mail: jonsier1@gmail.com

Proposed Products	Quantity
5 Year Annual Service Plan	1.0
AquaStop Basement Triple	1.0
AquaStop BasementGutter	140.0
AquaStop FreezeGuard	2.0
AquaStop Inspection Port	7.0
Site Work/Obstruction	5.0
SettleStop Flow Through Bracket	6.0
Additional Products Quantity (see page 2 for details)	11.0
Subtotal:	\$111,892.27
Discount:	\$1,118.92
Contract Price:	\$110,773.35

This Contract, along with the Terms and Conditions, the Warranties, the Notice of Cancellation, and the Payment Terms form the contract (the "Contract") between the Customer and Groundworks Minnesota, LLC (the "Contractor").

- Customer is responsible for removing all personal items from the work area.
- Customer assumes responsibility for damages to hidden or unmarked utility lines.
- Stabilization is warranted. Contractor can attempt to lift at Customer's request.

- A full perimeter drainage system with sump pump was recommended.
- Customer is aware of warranty and all addenda.
- Customer is responsible for providing all necessary electrical outlets.

Acceptance of Contract - The above prices, specifications, conditions, and separate warranty are satisfactory and hereby accepted. You are authorized to do work as specified. Payment will be made as outlined above or in accordance with the attached addendum. Subject to the Terms and Conditions, Contractor shall endeavor to start work within one hundred fifty (150) days of the date of the Contract and shall endeavor to complete the work within an estimated one hundred twenty (120) days of the start date of the work.

Customer

X _____
 X _____

Date 3/16/2023

Contractor

X _____
 DocuSigned by:
Ajumobi Inuke
 252FB6754486465...

Date 3/16/2023

Application For Abatement Or Refund Of Taxes
North Dakota Century Code § 57-23-04

RECEIVED

CASS COUNTY

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

NOV 21 2023 4:09:45

State of North Dakota Assessment District 1
 County of Cass Property I.D. No. 017290-00070-000
 Name Jon / Kimmi Sierman Telephone No. 708-541-2498
 Address 1701 Elm St N Fargo ND 58102

Legal description of the property involved in this application:

Lot 5 Block 3 Anna L. Hokes

Total true and full value of the property described above for the year ~~2020~~ 2021:

Land \$ unknown
 Improvements \$ unknown
 Total \$ 257,000
(1)

Total true and full value of the property described above for the year 2021 should be:

Land \$ unknown
 Improvements \$ unknown
 Total \$ 97,000
(2)

The difference of \$ 160,000 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
- 2. Residential or commercial property's true and full value exceeds the market value
- 3. Error in property description, entering the description, or extending the tax
- 4. Nonexisting improvement assessed
- 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
- 6. Duplicate assessment
- 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
- 8. Error in noting payment of taxes, taxes erroneously paid
- 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
- 10. Other (explain) Property incorrectly assessed

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.

1. Purchase price of property: \$ 257,000 Date of purchase: 10-10-2020
 Terms: Cash Contract _____ Trade _____ Other (explain) _____
 Was there personal property involved in the purchase price? NO Estimated value: \$ _____
yes/no

2. Has the property been offered for sale on the open market? NO If yes, how long? _____
yes/no
 Asking price: \$ _____ Terms of sale: _____

3. The property was independently appraised: NO Purpose of appraisal: _____
yes/no
 Market value estimate: \$ _____
 Appraisal was made by whom? _____

4. The applicant's estimate of market value of the property involved in this application is \$ 97,000

5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that Over payment of taxes collected
Returned

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant) _____ Date _____ Signature of Applicant _____ Date 8-14-23

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of City of Fargo

On September 19, 2023, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be Approved for \$125,300

Dated this 21 day of September, 2023

[Signature]
City Auditor or Township Clerk

Action by the Board of County Commissioners

Application was _____ by action of _____ County Board of Commissioners.
Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ _____ to \$ _____ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ _____. The Board accepts \$ _____ in full settlement of taxes for the tax year _____.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached. _____

Dated _____

County Auditor

Chairperson

Certification of County Auditor

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor

Date

Application For Abatement Or Refund Of Taxes

Name of Applicant Jon Kimmi Sieman

County Auditor's File No. 4544

Date Application Was Filed With The County Auditor 8/21/2023

Date County Auditor Mailed Application to Township Clerk or City Auditor 8/23/2023
(must be within five business days of filing date)

RECEIVED

CASE OF AUDITOR

2023-08-14

Application For Abatement Or Refund Of Taxes

North Dakota Century Code § 57-23-04

File with the County Auditor on or before November 1 of the year following the year in which the tax becomes delinquent.

State of North Dakota

Assessment District 7

County of CASS

Property I.D. No. 01-7290-00070-000

Name Jon/Kimmi Sieman

Telephone No. _____

Address 1701 Elm St W, Fargo, ND 58102

Legal description of the property involved in this application:

Lot 5 Block 3 Anna L Holes

Total true and full value of the property described above for the year 2022 is:

Land	\$	<u>Unknown</u>
Improvements	\$	<u>Unknown</u>
Total	\$	<u>285,900</u>

Total true and full value of the property described above for the year 2022 should be:

Land	\$	<u>Unknown</u>
Improvements	\$	<u>Unknown</u>
Total	\$	<u>125,900</u>

The difference of \$ 160,000 true and full value between (1) and (2) above is due to the following reason(s):

- 1. Agricultural property true and full value exceeds its agricultural value defined in N.D.C.C. § 57-02-27.2
- 2. Residential or commercial property's true and full value exceeds the market value
- 3. Error in property description, entering the description, or extending the tax
- 4. Nonexisting improvement assessed
- 5. Complainant or property is exempt from taxation. Attach a copy of Application for Property Tax Exemption.
- 6. Duplicate assessment
- 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other natural disaster (see N.D.C.C. § 57-23-04(1)(g))
- 8. Error in noting payment of taxes, taxes erroneously paid
- 9. Property qualifies for Homestead Credit (N.D.C.C. § 57-02-08.1) or Disabled Veterans Credit (N.D.C.C. § 57-02-08.8). Attach a copy of the application.
- 10. Other (explain) property incorrectly assessed

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5.

1. Purchase price of property: \$ 257,000 Date of purchase: 10-10-2020
 Terms: Cash Contract _____ Trade _____ Other (explain) _____
 Was there personal property involved in the purchase price? NO Estimated value: \$ _____
yes/no
2. Has the property been offered for sale on the open market? NO If yes, how long? _____
yes/no
 Asking price: \$ _____ Terms of sale: _____
3. The property was independently appraised: NO Purpose of appraisal: _____
yes/no
 Market value estimate: \$ _____
 Appraisal was made by whom? _____
4. The applicant's estimate of market value of the property involved in this application is \$ 125,900
5. The estimated agricultural productive value of this property is excessive because of the following condition(s): N/A

Applicant asks that

Over payment of property tax refunded

By filing this application, I consent to an inspection of the above-described property by an authorized assessment official for the purpose of making an appraisal of the property. I understand the official will give me reasonable notification of the inspection. See N.D.C.C. § 57-23-05.1.

I declare under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this application is, to the best of my knowledge and belief, a true and correct application.

Signature of Preparer (if other than applicant)

Date

Signature of Applicant

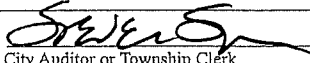
Date

8-14-23

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of City of Fargo

On September 18, 2023, the governing board of this municipality, after examination of this application and the facts, passed a resolution recommending to the Board of County Commissioners that the application be Approved for \$151,000

Dated this 21 day of September, 2023. 
City Auditor or Township Clerk

Action by the Board of County Commissioners

Application was _____ by action of _____ County Board of Commissioners.
Approved/Rejected

Based upon an examination of the facts and the provisions of North Dakota Century Code § 57-23-04, we approve this application. The taxable valuation is reduced from \$ _____ to \$ _____ and the taxes are reduced accordingly. The taxes, if paid, will be refunded to the extent of \$ _____. The Board accepts \$ _____ in full settlement of taxes for the tax year _____.

We reject this application in whole or in part for the following reason(s). Written explanation of the rationale for the decision must be attached.

Dated _____

County Auditor _____ Chairperson _____

Certification of County Auditor

I certify that the Board of County Commissioners took the action stated above and the records of my office and the office of the County Treasurer show the following facts as to the assessment and the payment of taxes on the property described in this application.

Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
				yes/no

I further certify that the taxable valuation and the taxes ordered abated or refunded by the Board of County Commissioner are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor _____ Date _____

Application For Abatement
Or Refund Of Taxes

Jon i Kimmi Siernsen

Name of Applicant

4545

County Auditor's File No.

8/21/2023

Date Application Was Filed With The County Auditor

8/23/2023

Date County Auditor Mailed Application to Township Clerk or City Auditor

(must be within five business days of filing date)