

# Thies Residence

Parcel Number: 01-2860-00750-000

2609 11 ST S

Owner: Starr Lynn Thies

## Appeal of Assessment for Year: 2023

Name of Applicant: Starr Thies

<b>2023 True &amp; Full Value</b>	319,900	\$208 / sf	
<b>Applicants Requested Value(s)</b>	270,400	\$176 / sf	- 15.5%
<b>Sale Price (11/2021)</b>	284,200	\$185 / sf	
<b>General Property Information</b>			
Property Type	Single Family Dwelling		
Year Built	1963		
Building Story Height	Two Story		
Total Living Area (Above Grade)	1,536 sf		
	4 Beds / 2.5 Baths		
<b>Staff Recommendation</b>	289,800	\$189 / sf	- 9.4%



### Summary

Appellant appealed the 2023 true and full value on September 28, 2023. The property characteristics were previously estimated based on publicly available information. The value was re-appraised for the 2022 tax year. The value was increased for 2023 due to market conditions.

The subject was estimated to be in good overall condition. Publicly available information indicated updated flooring and bathrooms. The subject appeared to be well maintained. Upon inspection, assessment staff discovered issues with the foundation walls (heaving), leaking and / or non-functional windows, and settling issues with the front porch. Staff reduced the condition of the home to “average” considering the blend of updates and deficiencies noted during the inspection. City staff adjusted the value with the 2022 value model, adjusted forward for market conditions. This method keeps the subject value equitable with the neighborhood, while accounting for conditions found during the field visit.

All homes in the Lincoln Map Zone were re-appraised for the 2022 tax year. Values were adjusted +15% for 2023 due to market conditions. The following homes are deemed most comparable to the subject. The 2023 value was over-assessed and un-equalized with its neighbors of similar character. The differences in assessed values below are largely tied to the land value of each parcel.

### Comparable Sales Summary

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Sale Date	Sale Price (with SPUN)	Price \$/SF
507 22 Ave S	Lincoln	1966	1,536	2 Story	4	2.5	2 Stall / Att	06/2022	318,400	207
914 21 Ave S	Lincoln	1965	2,024	2 Story	4	2.5	2 Stall / Att	03/2021	348,200	172
113 26 Ave N	Northport	1962	1,552	2 Story	4	1.5	2 Stall / Att	05/2022	293,000	189
1333 10 St S	Clara Barton	1951	1,805	1.5 Story	3	3	2 Stall / Det	10/2022	367,800	204
1808 Park Blvd S	South High	1977	1,590	1.5 Story	2	2	2 Stall / Att	11/2021	311,100	196
<b>Subject</b>		1963	1,536	2 Story	4	2.5		Proposed	289,800	189

### Competing Properties (Assessed Values) Summary

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Tax Year	Sale Price (with SPUN)	Price \$/SF
2601 11 ST S	Lincoln	1967	1,532	2 Story	4	2.5	2 Stall / Att	2023	294,400	192
507 22 AVE S	Lincoln	1966	1,536	2 Story	4	2.5	2 Stall / Att	2023	275,900	180
615 24 AVE S	Lincoln	1963	1,620	2 Story	4	2.5	2 Stall / Att	2023	289,600	179
514 22 AVE S	Lincoln	1966	1,632	2 Story	4	2.5	2 Stall / Att	2023	288,400	177
<b>Subject Before</b>		1963	1,536	2 Story	4	2.5		2023	319,900	208
<b>Subject After</b>								Proposed	289,800	189

**Staff Recommendation:** Reduce the true and full value for the 2023 tax year to \$289,800

*Information provided above is a summary of the analysis conducted. Full analysis is provided in the Assessment Department's work file.*

# 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 Fargo  
County of CASS Property I.D. No. 01-2860-00750-000  
Name STARR THIES Telephone No. 630-0536  
Address 2609 11th St S

**Legal description of the property involved in this application:**

Lot 74 Block 0 Southwood lot 74

Total true and full value of the property described above for the year 2023 is:

Land \$ 80,900  
Improvements \$ 239,000  
Total \$ 319,900  
(1)

Total true and full value of the property described above for the year 2023 should be:

Land \$ 80,900  
Improvements \$ 189,500  
Total \$ 270,400  
(2)

The difference of \$ 49,500.00 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) Fargo Assessor came to assess the home

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: \$ 262,500 Date of purchase: 11-05-2021  
Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? N Estimated value: \$ \_\_\_\_\_  
yes/no

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

3. The property was independently appraised: Y Purpose of appraisal: Assessment for Taxes  
yes/no  
Market value estimate: \$ 270,400  
Appraisal was made by whom? Fargo City Assessor

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

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

Applicant asks that Please amend 2023 assessment to match the new assessment made by fargo city assessor's

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 10-4-23 Signature of Applicant Starr Thies Date 10.4.23

2023 OCT 10 2:02:28 PM 05:10:02  
CASS COUNTY AUDITOR  
RECEIVED

**Recommendation of the Governing Body of the City or Township**

Recommendation of the governing board of City of Fargo

On December 11, 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 a reduction down to \$289,800 for 2023

Dated this 14 day of December, 2023 Frank Smith  
 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 \_\_\_\_\_

<b>Application For Abatement Or Refund Of Taxes</b>	
Name of Applicant	<u>Starc Thies</u>
County Auditor's File No.	<u>4549</u>
Date Application Was Filed With The County Auditor	<u>10/10/2023</u>
Date County Auditor Mailed Application to Township Clerk or City Auditor	<u>10/11/2023</u>

(must be within five business days of filing date)