

Appeal of Assessment for Year: 2023

Name of Applicant: John Shipley

Assessed Value(s) 2023 397,200

Applicants Requested Value(s) 2023 361,200 -9.1%

General Property Information

Property Type Residential
Year Built 1957
Building Area (Total Above Grade) 1,708 sf 181.38 / sf
Land Area 18,000 sf 4.86 / sf

Last Sale: 06/23/2010 178,200



Summary

The owner appealed the value on December 11, 2023, citing structural issues with the house. Upon review of the property, the appraiser found cracking on drywall and uneven foundations in both the addition and attached garage. Two bids were provided by owner. Bid stated that damage was due to the lack of depth of the foundation walls, and helical piers would need to be installed.

The cost approach was used to revalue this house and adjustments were made, accounting for all the changes in the property's characteristics, and the deferred maintenance and repairs that would be necessary. The owner is seeking a reduction in value for the 2023 certified value.

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 in 2023 and has a negative effect on the value, and that a reduction is warranted.

Recommended Action(s):

Reduce the value to \$361,200 for the 2023 tax year

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. 01-2360-00630-000
 Name John Shipley Telephone No. (701) 866-9284
 Address 113 Woodland Dr N

Legal description of the property involved in this application:

Lot 2 Block 4 Ridgewood

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

Land \$ 87,400
 Improvements \$ 309,800
 Total \$ 397,200
(1)

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

Land \$ 87,400
 Improvements \$ 273,800
 Total \$ 361,200
(2)

The difference of \$ 36,000 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 condition issues

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: \$ 170,000 Date of purchase: June 2010
 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 \$ 361,200

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

Applicant asks that Value gets reduced for 2023 year

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 [Signature]

Date 1.24.24

Recommendation of the Governing Body of the City or Township

Recommendation of the governing board of City of Fargo

On February 20, 2024, 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

Dated this 26 day of February, 2024
 County Auditor or Township Clerk Debra Bear

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 Commissioners are as follows:

Year	Reduction in Taxable Valuation	Reduction in Taxes

County Auditor _____ Date _____

**Application For Abatement
 Or Refund Of Taxes**

Name of Applicant John Shipley
 County Auditor's File No. 4558
 Date Application Was Filed With The County Auditor 1/25/2024
 Date County Auditor Mailed Application to Township Clerk or City Auditor 1/26/2024
(must be within five business days of filing date)