Appeal of Assessment for Year: 2023

Name of Applicant: Jamie	e Swenso	n	
Assessed Value(s)	2023	167,800	
	2022	156,800	
Applicants Requested Value(s)	2023	99,500	-31.35%
	2022	99,500	-36.54%
General Property Information			
Property Type		i	Residential
Year Built			1906
Building Area (Total Above Grade	e)	1778 sf	94.43 / sf
Land Area		7000 sf	5.01 / sf
Last Sale: 02/17/2021			82,200



Summary

The owner appealed the value in April of 2024, citing condition issues with the house. Upon review of the property, the appraiser found the home to be uninhabitable and in the stages of being remodeled. The house was gutted down to the studs and has been for some time. The remodeling project has been conducted without a deadline, and as the owner is able.

The cost approach was used to revalue this house and adjustments were made, accounting for all the changes and state of the remodeling project. A value reduction was granted for the 2024 valuation at the city Board of Equalization. The owner is seeking a reduction in value for the 2022 & 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 prior years and has a negative effect on the value, and that a reduction is warranted.

Recommended Action(s): Reduce the value to \$99,500 for the 2022 and 2023 tax years.

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

County of Name Address

Property I.D. No. 01-2240-03230-000 Telephone No. 701-388-1156

Legal description of the property involved in this application:

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

Land Improvements Total

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

Land Improvements Total

The difference of \$ 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)

The following facts relate to the market value of the residential or commercial property described above. For agricultural property, go directly to question #5. Date of purchase: 2 - 17 - 211. Purchase price of property: \$ 500 _ Other (explain) Terms: Cash Contract Trade Was there personal property involved in the purchase price? Estimated value: \$ ves/no 2. Has the property been offered for sale on the open market? _____ _. If yes, how long? ves/no Asking price: \$ Terms of sale: 3. The property was independently appraised: Purpose of appraisal: ves/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 \$_ 5. The estimated agricultural productive value of this property is excessive because of the following condition(s): 101451 Applicant asks that House was gut

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)

74775

-/6-0 Signature of Applicant Date

Recommendation of the Governing Body of the City or Township

Recommendation of the gove	ming board of <u>CAY</u> , <u>2024</u> , the government		ty, after examination of this	application and the facts, passed
resolution recommending to	the Board of County Commi	ssioners that the application b	approvee	2
Dated this	_day of _JUAC Action by	. <u>2024</u> . Ci	ty Auditor or Township Cle	
pplication was Appro	ved/Rejected by action	of	County Board o	f Commissioners.
aluation is reduced from \$ _	of\$	_to \$	and the taxes are reduce	rove this application. The taxabl d accordingly. The taxes, if paid in full settlement of taxes for th
		the following reason(s). Wri		tionale for the decision must be
	of County Commissioners too	rtification of County Aud k the action stated above and the action stated above and the property de	he records of my office and	Chairperso the office of the County Treasure
Year	Taxable Value	Tax	Date Paid (if paid)	Payment Made Under Written Protest?
further certify that the tayah	le valuation and the taxes ord	ered abated or refunded by the	Board of County Commiss	ycs/no
Year	· · · · · · · · · · · · · · · · · · ·	axable Valuation		tion in Taxes
			<u> </u>	
		ō	County Auditor	Date
	Application For Abatement Or Refund Of Taxes	Name of Applicant Khng Chroding	County Auditor's File No. 7261 Date Application Was Filed With The County Auditor Date County Auditor Mailed Application to Township Clerk or City Auditor	(must be within five business days of filing dats)

8 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.

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State of North Dakota	Assessment District	
County of	Property I.D. No. 01-22-10-03230-0	60
Name KANA Chroeung	Telephone No. 701 788 1154	
Address 1019 4th Aves		[man]

Legal description of the property involved in this application:

Total true and full value of the property described above for the year 2022 is:	Total true and full value of the property described above for the year 2022 should be:
Land \$ <u>35,100</u>	Land \$ <u>75,100</u>
Improvements $s_121,700$	Improvements \$64,400
Total \$ 156, 800	Total \$ 99,500
The difference of \$ true and full value between (1) and (2) abo	we is due to the following reason(s):
 1. Agricultural property true and full value exceeds its agricultural value defined in N 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 fo 6. Duplicate assessment 7. Property improvement was destroyed or damaged by fire, flood, tornado, or other n 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 Veter the application. 	r Property Tax Exemption. natural disaster (see N.D.C.C. § 57-23-04(1)(g))
10. Other (explain)	
The following facts relate to the market value of the residential or commercial property desquestion #5. 1. Purchase price of property: \$ Date of purchase: Terms: Cash Contract TradeOther (exWas there personal property involved in the purchase price? Estimated yes/no 2. Has the property been offered for sale on the open market? If yes, how low If yes, how low Saking price: \$ Terms of sale: 3. The property was independently appraised: Purpose of appraisal: Market value estimated Appraisal was made by whom? The applicant's estimate of market value of the property involved in this application is \$ The estimated agricultural productive value of this property is excessive because of the property	2-17-21 plain) value: \$ ng? : \$
Applicant asks that House is absolutely gutted	, nothing inside

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.

2<u>4-16-2</u>4 Date Signature of Applicant Date

24775

Recommendation of the Governing Body of the City or Township

a resolution recommending to the	Board of County Comm	issioners that the application	be _ 4 pp	~
Dated this _// da	iy of Sine	, 2024.	SWADE	
	Action by	the Board of County Co	City Auditor or Township Clo mmissioners	erk
Application was Approved/F	Rejected by action	n of	County Board	of Commissioners.
	•			prove this application. The tax
valuation is reduced from \$ will be refunded to the extent of \$				
tax year		, The Doard accepts §	·····	_ m run somement of taxes for
attached.	,			Сһаігре
Dated County Auditor I certify that the Board of Co show the following facts as to the	,, ounty Commissioners too assessment and the payn	ertification of County Au sk the action stated above and nent of taxes on the property of	ditor the records of my office and described in this application Date Paid	the office of the County Treas
Dated County Auditor	,,County Commissioners too	ertification of County Au	ditor the records of my office and described in this application	the office of the County Treas Payment Made Under Written Protest?
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Name of Applicant

County Auditor's F

Date Application W With The County A

Date County Audite Application to Town Clerk or City Audit