

# Schwarz Residence

Parcel Number: 01-2365-00204-000

1214 41<sup>st</sup> Ave N

Owner: Joshua & Taryn Schwarz

## Appeal of Assessment for Year: 2023

Name of Applicant:	Joshua & Taryn Schwarz		
<b>2023 True &amp; Full Value</b>	\$505,900	\$188 / sf	
<b>Applicants Requested Value(s)</b>	\$450,800	\$167 / sf	- 10.89%
<b>General Property Information</b>			
Property Type	Single Family Dwelling		
Year Built	1997		
Building Story Height	2 Story		
Total Living Area (Above Grade)	2,694 sf		
	3 Beds / 2.5 Baths		
<b>Staff Recommendation</b>	\$450,800	-\$55,100	-10.89%



### Summary

Appellant appealed the 2023 true and full value, citing the value reduction in 2024 as evidence that the 2023 value was incorrect. Apart from that, the appellant has no value concerns.

Upon review, we found that the house received a reduction because of the 2024 recheck effort. While mass appraisal is a good tool overall for its purpose, it is not without problems, and this is one of them. Namely, that with a broad-brush approach, sometimes the detail work is not as accurate as it needs to be. When we did the recheck on this home, an adjustment for all windows being replaced and HVAC work have resulted in a reduction in value.

The house needs all new windows, the HVAC on the second floor was not put in correctly, or at all in some rooms, the porch steps are pulling away from house.

Given this data, we feel that a reduction of the 2023 value is well supported.

### Comparable Sales Summary

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Sale Date	Sale Price (with SPUN)	Price \$/SF
1511 55 <sup>th</sup> Ave S	Bennett	1999	2383	2 Story	4	4	3 Stall / Att	01/20/2021	\$426,600	\$179
1178 47 <sup>th</sup> Ave N	Trollwood	2003	3071	2 Story	4	3.5	3 Stall / Att	02/04/2021	\$500,000	\$163
3101 37 <sup>th</sup> ½ Ave S	Stone Bridge	1992	2216	2 Story	4	2.5	3 Stall / Att	10/29/2021	\$361,200	\$163
3016 37 Ave S	Stone Bridge	1993	2433	2 Story	4	3.5	2 Stall / Att	07/23/2021	\$410,100	\$169
3140 9 ½ St N.	Northport	1994	2814	2 Story	3	2.5	2 Stall / Att	06/09/2022	\$440,000	\$156
<b>Subject</b>	Trollwood	1997	2694	2 Story	3	2.5	3 Stall / Att	Proposed	\$473,400	\$176

**Staff Recommendation:** Reduce the 2023 assessment to \$450,800.

# 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

RECEIVED

County of Cass

Property I.D. No. 01-2365-00204-000

Name Joshua A & Taryn L Schwarz

Telephone No. (701) 320-3322

CASS CO AUDITOR

Address 1214 41st Ave N, Fargo, ND 58102

JAN 16 2025 PM 12:24

Legal description of the property involved in this application:

Lot: 1 Block: A RIVERWOOD REPLAT 2ND LOT 1, BLK A \*\*07/15/96 SPL/FR 01-2365-00201-000 & 01-2365-0020 5-000

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

Land \$ 104,500  
Improvements \$ 401,400  
Total \$ 505,900  
(1)

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

Land \$ 104,500  
Improvements \$ 346,300  
Total \$ 450,800  
(2)

The difference of \$ 55,100.00 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) \_\_\_\_\_

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: \$ 340,000 Date of purchase: 8/25/2017  
Terms: Cash \_\_\_\_\_ Contract  Trade \_\_\_\_\_ Other (explain) \_\_\_\_\_  
Was there personal property involved in the purchase price? No Estimated value: \$ 346,000  
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 \$ 450,800

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

Applicant asks that the 2023 assessed value be reduced from \$505,900 to \$450,800 and the overpayment of taxes be 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

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

Recommendation of the governing board of City of Fargo

On Feb 18, 2025, 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 20 day of February, 2025

[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 Joshua A & Teryn L Schwarz  
County Auditor's File No. 4591

Date Application Was Filed With The County Auditor 1/16/25

Date County Auditor Mailed Application to Township Clerk or City Auditor 1/16/25  
(must be within five business days of filing date)