

# Morken Residence

Parcel Number: 01-8449-01770-000

6456 56 Ave S

Owner: Michael and Susan Morken

## Appeal of Assessment for Year: 2023

Name of Applicant: Michael and Susan Morken

<b>2023 True &amp; Full Value</b>	533,700	\$321 / sf	
<b>Applicants Requested Value(s)</b>	485,200	\$292 / sf	- 9%
<b>Sale Price (07/2018)</b>	365,300	\$220 / sf	

### General Property Information

Property Type	Single Family Dwelling
Year Built	2013
Building Story Height	One Story
Total Living Area (Above Grade)	1,663 sf
	5 Beds / 3 Baths

<b>Staff Recommendation</b>	515,500	\$306 / sf	-18,200 -3.41%
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### Summary

The value of the subject property was reduced as part of the 2024 reappraisal efforts, and this is basis for the appeal of the previous years' valuation. The appellant believes that the value should not swing that much from year to year. No other evidence was provided in support of a reduction.

While we understand the concern of the appellant, we would point out that the federal interest rates didn't start being raised until March of 2022, and up to that time and after, there were large market increases due to low interest rates and bidding wars. We did not see the impact of the interest rate hike locally until the end of 2022 or early in 2023. We saw the median sale price rise 11% and 12% in two consecutive years prior to that. This means that some of the market swings were much larger than 12%, and we have evidence of over 30% swings in one year in some markets. The 2022 sales year, which the 2023 valuation was based on, was the second largest on record, with our ratio coming in at 86.6%, meaning we had to make large adjustments to come into compliance. So large swings in value are not only possible, but also to be expected during times of change.

As outlined elsewhere, mass appraisal is not always 100% accurate to each property's value and is rather used to try to ensure fairness in taxation. While the sales below support the 2023 value of the subject, we found that the assessment was on the high end when compared to similar properties, showing some inequity. We agree that, for equitable taxation purposes, the value is somewhat overstated.

The following homes are deemed most comparable to the subject. While we agree that the subject's 2023 value was over-stated, we think that the sales support a value higher than the requested value. Comparable sales range from \$276/SF to \$333/SF, with the median sales price at \$317/SF. The new proposed value would match the average sale price, and is supported overall, by the sales range. Comparably assessed properties range from \$294/SF to \$320/SF, with a median of \$310/SF, which supports the proposed new value.

### Comparable Sales Summary

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Sale Date	Sale Price (with SPUN)	Price \$/SF
6617 58 AVE S	Deer Creek	2016	1503	1 Story	5	3	3 Stall / Att	28-Oct-22	\$495,100	\$329.41
6067 68 ST S	Deer Creek	2017	1523	1 Story	5	3	3 Stall / Att	22-Aug-22	\$508,200	\$333.68
6417 56 AVE S	Deer Creek	2013	1503	1 Story	5	3	3 Stall / Att	25-Jul-22	\$457,900	\$304.66
5689 67 ST S	Deer Creek	2016	1677	1 Story	5	3	3 Stall / Att	19-Jan-22	\$463,000	\$276.09
									Median Average	\$317 \$310
<b>Subject</b>	Deer Creek	2013	1663	1 Story	5	3	3 Stall/Att	Proposed	\$515,500	\$310

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

# Morken Residence

Parcel Number: 01-8449-01770-000

# 6456 56 Ave S

Owner: Michael and Susan Morken

## Competing Properties (Assessed Values) Summary

Address	Map Zone	Year Built	Size	Style	Beds	Baths	Garage Stalls	Tax Year	Assessed Value	Price \$/SF
5770 66 ST S	Deer Creek	2015	1517	2 Story	5	3	3 Stall/Att	2023	\$447,400.00	\$294.92
6431 59 AVE S	Deer Creek	2015	1550	2 Story	5	3	3 Stall/Att	2023	\$475,400.00	\$306.71
5728 66 ST S	Deer Creek	2015	1508	2 Story	5	3	3 Stall/Att	2023	\$467,800.00	\$310.21
6415 59 AVE S	Deer Creek	2016	1546	2 Story	5	3	3 Stall/Att	2023	\$480,200.00	\$310.61
6508 56 AVE S	Deer Creek	2013	1504	2 Story	5	3	3 Stall/Att	2023	\$470,100.00	\$312.57
									Median	\$310
									Average	\$309
<b>Subject Before</b>		2013	1663	1 Story	5	3		2023	\$533,700	\$321
<b>Subject After</b>								Proposed	\$515,500	\$310

**Staff Recommendation:** Reduce the true and full value for the 2023 tax year to \$515,500

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 City

County of CASS

Property I.D. No. 01-8449-01770-000

Name Michael C. & Susan M. Morken Telephone No. 701-261-6037

Address 6456 56" Ave South FARGO, ND. 58104

Legal description of the property involved in this application:  
LOT 6 BLOCK 10 ADDITION: DEER CREEK ADDITION  
ADDITIONAL DEER CREEK LT6 BIK10

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DEC 24 2024 AM 10:35

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

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

Land \$ 83,800  
Improvements \$ 449,900  
Total \$ 533,700  
(1)

Land \$ 83,900  
Improvements \$ 401,400  
Total \$ 485,200  
(2)

The difference of \$ 48,500 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) \_\_\_\_\_

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FARGO ASSESSOR

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: \$ 365,300 Date of purchase: 8-15-2018  
 Terms: Cash \_\_\_\_\_ Contract \_\_\_\_\_ Trade \_\_\_\_\_ Other (explain) MORTGAGE  
 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 \$ \_\_\_\_\_

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

Applicant asks that MY VALUE GETS REDUCED TO THE 485,200 AMOUNT

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.

Michael C. Morken 12-24-24  
Signature of Preparer (if other than applicant) Date Signature of Applicant

**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 with reduction of 2023 Value to \$515,500

Dated this 20 day of February 2025

  
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: Michael C + Susan M Morken  
County Auditor's File No. 4589

Date Application Was Filed With The County Auditor: 12/24/24  
Date County Auditor Mailed Application to Township Clerk or City Auditor: 12/30/24  
(must be within five business days of filing date)