

MINUTES of the BOARD OF MINNEHAHA COUNTY COMMISSIONERS SITTING AS A COUNTY BOARD OF EQUALIZATION

4/15/2020 11:00 AM

Commissioners Jean Bender, Cindy Heiberger, and Dean Karsky were present. Commissioners Jeff Barth and Gerald Beninga attended via teleconference. Olivia Larson, Deputy Auditor, was also present.

Commissioner Jean Bender called the meeting to order.

MOTION by Heiberger, seconded by Karsky, to convene as a County Board of Equalization and subscribe to an oath as Members of the Board of Equalization. 5 ayes. MOTION by Heiberger, seconded by Beninga, to approve the agenda. 5 ayes. MOTION by Heiberger, seconded by Beninga, to direct the Director of Equalization to correct errors and make necessary changes for the year 2020 pursuant to SDCL § 10-11-26. 5 ayes. MOTION by Karsky, seconded by Beninga, in compliance with SDCL § 10-6A-2, allow the Director of Equalization to make changes for elderly low income assistance freeze for 2020 as certified by the Minnehaha County Treasurer. 5 ayes. MOTION by Beninga, seconded by Heiberger, in compliance with SDCL § 1-19B-25, allow the Director of Equalization to make the necessary changes in value for the qualifying Historical properties. 5 ayes. MOTION by Karsky, seconded by Beninga, to give the Director of Equalization authorization to make the necessary changes in value for those properties qualifying for the Discretionary formula under SDCL § 10-6-35.2. 5 ayes. MOTION by Heiberger, seconded by Beninga, to give the Director of Equalization authorization to exempt a portion of those properties qualifying for the partial exemption of dwellings owned by certain disabled veterans under SDCL § 10-4-40. 5 ayes. MOTION by Beninga, seconded by Barth, to give the Director of Equalization authorization to exempt properties qualifying for energy exemption in accordance with SDCL § 10-4-44. 5 ayes. MOTION by Heiberger, seconded by Karsky, to adjust all appealed properties to their actual sale value; if taken place during the last assessment year and confirmed an armed length transaction by the Director of Equalization. 5 ayes. MOTION by Beninga, seconded by Karsky, to give the Director of Equalization authorization to make necessary changes for owner occupancy. 5 ayes. MOTION by Heiberger, seconded by Karsky to review and give the Director of Equalization authorization to apply exemptions on the properties qualifying for the tax-exempt status per applications received for 2020. 4 ayes. Commissioner Beninga abstained.

Rec-id: 30663
County Appeal: 1
Taxpayer: CLEVELAND CENTER APARTMENTS LIMITED PARTNERSHIP
Legal: EASTWOOD ADDN TO CITY OF SIOUX FALLS
Description: VAC STS & AVE LYING ADJ & LOTS 1 TO 8 BLK 15 & W96.5 LOTS 9 TO
Lot: 12 Block: 16

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$164,700 to \$0. Changed Na-Bldg Value from \$2,719,100 to \$0. Changed Total Value from \$2,883,800 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 45130
County Appeal: 2
Taxpayer: HABITAT FOR HUMANITY
Legal: ROWLAND'S ADDN TO CITY OF SIOUX FALLS
Lot: 10 Block: 10

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$18,700 to \$0. Changed Total Value from \$18,700 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 79008
County Appeal: 3
Taxpayer: HABITAT FOR HUMANITY OF GREATER SIOUX FALLS INC
Legal: TIMBERLINE ESTATES 2ND ADDN TO CITY OF SIOUX FALLS
Lot: 14 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$31,200 to \$0. Changed Total Value from \$31,200 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 84971
County Appeal: 4
Taxpayer: HABITAT FOR HUMANITY OF GREATER SIOUX FALLS
Legal: NORTON TRACTS SUBD IN CITY OF SIOUX FALLS
Description: TRACT 116 (EX LOT 1)

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$87,100 to \$0. Changed Total Value from \$87,100 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 74574
County Appeal: 5
Taxpayer: HABITAT FOR HUMANITY OF GREATER SIOUX FALLS
Legal: MEADOW RIDGE ADDN TO CITY OF SIOUX FALLS
Lot: 7 Block: 10

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$24,100 to \$0. Changed Total Value from \$24,100 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 74572
County Appeal: 6
Taxpayer: HABITAT FOR HUMANITY OF GREATER SIOUX FALLS
Legal: MEADOW RIDGE ADDN TO CITY OF SIOUX FALLS
Lot: 5 Block: 10

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$24,400 to \$0. Changed Total Value from \$24,400 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 74573
County Appeal: 7
Taxpayer: HABITAT FOR HUMANITY OF GREATER SIOUX FALLS
Legal: MEADOW RIDGE ADDN TO CITY OF SIOUX FALLS
Lot: 6 Block: 10

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$24,400 to \$0. Changed Total Value from \$24,400 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 53944
County Appeal: 8
Taxpayer: HOPE HAVEN INCORPORATED
Legal: 18-101-49 SIOUX FALLS CITY UNPLATTED
Description: N 165' S 660' N 990' E 331' SE1/4 NW1/4

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$156,000 to \$0. Changed Na-Bldg Value from \$410,500 to \$0.
Changed Total Value from \$566,500 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 29052
County Appeal: 9
Taxpayer: SIOUX FALLS MINISTRY CENTER
Legal: COVELL'S 1ST ADDN TO CITY OF SIOUX FALLS
Description: THAT PART OF VAC S EUCLID AVE LYING ADJ & E86' LOT 1 TO (EX E52' S28' LOT 2 & E52'

LOT 3)

Lot: 3 Block: 16

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$23,300 to \$0. Changed Total Value from \$23,300 To \$0.
Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 29053

County Appeal: 10

Taxpayer: SIOUX FALLS MINISTRY CENTER

Legal: COVELL'S 1ST ADDN TO CITY OF SIOUX FALLS

Description: THAT PART OF VAC S EUCLID AVE LYING ADJ & E52' S28' LOT 2 & E52'

Lot: 3 Block: 16

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$14,800 to \$0. Changed Total Value from \$14,800 To \$0.
Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 31574

County Appeal: 11

Taxpayer: SIOUX FALLS MINISTRY CENTER

Legal: FOLSOM'S 2ND ADDN TO SIOUX FALLS

Description: S 19' 1 & N2/3

Lot: 2 Block: 22

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$25,800 to \$0. Changed Na-Bldg Value from \$98,000 to \$0.
Changed Total Value from \$123,800 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 34074

County Appeal: 12

Taxpayer: SIOUX FALLS MINISTRY CENTER, THE

Legal: GRIGSBY'S ADDN TO CITY OF SIOUX FALLS

Description: H G FENN INC SUB LOTS 1,2&3 LOT C /EX TR 1/

Lot: Block: 8

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$17,800 to \$0. Changed Na-Bldg Value from \$100,400 to \$0.
Changed Total Value from \$118,200 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 29042

County Appeal: 13

Taxpayer: SIOUX FALLS MINISTRY CENTER

Legal: COVELL'S 1ST ADDN TO CITY OF SIOUX FALLS

Lot: 11 Block: 15

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$20,000 to \$0. Changed Na-Bldg Value from \$77,800 to \$0.
Changed Total Value from \$97,800 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 42359

County Appeal: 14

Taxpayer: SIOUX FALLS MINISTRY CENTER THE

Legal: PETTIGREW'S ADDN TO CITY OF SIOUX FALLS

Description: E 50' 16 TO

Lot: 18 Block: 40

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is C1. Changed Na-Land Value from \$20,000 to \$0. Changed Na-Bldg Value from \$54,100 to \$0.
Changed Total Value from \$74,100 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 43212
County Appeal: 15
Taxpayer: SIOUX FALLS MINISTRY CENTER, THE
Legal: PITCHER ADDITION TO THE CITY OF SIOUX FALLS
Lot: 20 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$26,500 to \$0. Changed Na-Bldg Value from \$116,000 to \$0.
Changed Total Value from \$142,500 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 26108
County Appeal: 16
Taxpayer: SIOUX FALLS MINISTRY CENTER
Legal: BENNETT'S 2ND ADDN TO CITY OF SIOUX FALLS
Description: PETTIGREW SUB LTS 1,3 & 4 LOT A CO AUD SUBD LOT 2 &
Lot: 16 Block: 26

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$45,700 to \$0. Changed Na-Bldg Value from \$78,400 to \$0.
Changed Total Value from \$124,100 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 78944
County Appeal: 17
Taxpayer: TECHNOLOGY HEIGHTS II APARTMENTS LIMITED PARTNERSHIP
Legal: THELIN ADDN TO CITY OF SIOUX FALLS
Description: (EX LOTS 1,2,4A & 4B)
Lot: Block: 12

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$176,900 to \$0. Changed Na-Bldg Value from \$613,700 to \$0.
Changed Total Value from \$790,600 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 92007
County Appeal: 18
Taxpayer: BANQUET, THE
Legal: LEGACY NORTH FARM ADDITION TO THE CITY OF SIOUX FALLS
Lot: 1 Block: 7

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$178,700 to \$0. Changed Na-Bldg Value from \$419,500 to \$0.
Changed Total Value from \$598,200 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 50616
County Appeal: 19
Taxpayer: AUGUSTANA UNIVERSITY ATTN: CAROL SPILLUM
Legal: UNIVERSITY ADDN TO CITY OF SIOUX FALLS
Description: DENNIS SUB BLKS 9,10,23&24
Lot: 11 Block: 24

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is E2. Changed Na-Land Value from \$27,900 to \$0. Changed Na-Bldg Value from \$74,600 to \$0.
Changed Total Value from \$102,500 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 50642
County Appeal: 20
Taxpayer: AUGUSTANA UNIVERSITY
Legal: UNIVERSITY 2ND ADDN TO CITY OF SIOUX FALLS
Description: W1/2 VAC ALLEY &
Lot: 18 Block: 25

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is E2. Changed Na-Land Value from \$29,300 to \$0. Changed Total Value from \$29,300 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 44734
County Appeal: 21
Taxpayer: CITY OF SIOUX FALLS CATHOLIC SCHOOLS PROPERTY CORPORATION
Legal: ROGER'S PARK ADDN TO CITY OF SIOUX FALLS
Description: N 35' 13 & ALL
Lot: 14 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is E4. Changed Na-Land Value from \$55,200 to \$0. Changed Na-Bldg Value from \$267,400 to \$0.
Changed Total Value from \$322,600 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 70531
County Appeal: 22
Taxpayer: AVERA MCKENNAN
Legal: AVERA MCKENNAN ADDN TO CITY OF SIOUX FALLS
Description: TRACT 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is H4. Changed Na-Land Value from \$681,100 to \$453,600. Changed Na-Bldg Value from
\$13,369,300 to
\$8,904,000. Changed Total Value from \$14,050,400 To \$9,357,600. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 34701
County Appeal: 23
Taxpayer: SANFORD MEDICAL CENTER ATTN: FINANCE
Legal: HAYWARD'S ADDN TO CITY OF SIOUX FALLS
Description: HAYWARD INVEST CO SUB BLK A S1/2 VAC 20TH ST & E1/2 VAC EUCLID AVE ADJ & LOTS 1
TO 11 & N6' 10 INCHES LOT 24 & ALL 25 TO
Lot: 28 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is H9. Changed Na-Land Value from \$350,000 to \$0. Changed Na-Bldg Value from \$145,700 to \$0.
Changed Total Value from \$495,700 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 84437
County Appeal: 24
Taxpayer: HERITAGE LUTHERAN CHURCH
Legal: EAGLE CREEK ADDN TO CITY OF BRANDON
Lot: B Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is R1. Changed Na-Land Value from \$73,300 to \$0. Changed Na-Bldg Value from \$540,400 to \$0.
Changed Total Value from \$613,700 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 90876
County Appeal: 25
Taxpayer: NORTHWEST DISTRICT OF THE WESLEYAN CHURCH
Legal: LEGACY NORTH FARM ADDITION TO THE CITY OF SIOUX FALLS
Lot: 1B Block: 3

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is R1. Changed Na-Land Value from \$129,100 to \$0. Changed Na-Bldg Value from \$2,174,500 to
\$0.
Changed Total Value from \$2,303,600 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 91313
County Appeal: 26
Taxpayer: WILLOW CREEK LUTHERAN CHURCH
Legal: BURK TOWNSHIP 104-50
Description: TRACT 4 VISSER'S ADDITION SE1/4 22 204 50
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is R2. Changed Na-Land Value from \$43,800 to \$0. Changed Total Value from \$43,800 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 68022
County Appeal: 27
Taxpayer: AIGLESIA DEL DIOS VIVO COLUMNA Y APOYO DE LA VERDAND LA LUZ D
Legal: COUNTRY VIEW MOBILE HOME COURT SIOUX FALLS CITY
Description: 1995 FORTRESS--16 X 76 SERIAL NO. FH100041
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is R4. Changed Na-Bldg Value from \$22,068 to \$0. Changed Total Value from \$22,068 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 36460
County Appeal: 28
Taxpayer: PALABRA VIVA INC
Legal: HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS
Lot: 6 Block: 8
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is R4. Changed Na-Land Value from \$32,800 to \$0. Changed Na-Bldg Value from \$128,200 to \$0.
Changed Total Value from \$161,000 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 58890
County Appeal: 29
Taxpayer: SALVATION ARMY, THE
Legal: RUSTIC HILLS ADDN TO CITY OF SIOUX FALLS
Lot: 41 Block: 5
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is R4. Changed Na-Land Value from \$28,700 to \$0. Changed Na-Bldg Value from \$216,000 to \$0.
Changed Total Value from \$244,700 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 88142
County Appeal: 30
Taxpayer: SPIRIT OF TRUTH LUTHERAN CHURCH
Legal: THAD-TABOR EST TO CITY OF BRANDON
Lot: 8 Block: 6
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is RP. Changed Na-Land Value from \$120,900 to \$40,300. Changed Na-Bldg Value from \$1,095,500 to \$364,800. Changed Total Value from \$1,216,400 To \$405,100. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 27962
County Appeal: 31
Taxpayer: RESIDENCES AT GREENWAY LIMITED PARTNERSHIP, THE
Legal: CHERRY CREEK ADDN TO CITY OF SIOUX FALLS
Description: LOTS A-1 & A-2 TRACT 3
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$314,300 to \$0. Changed Total Value from \$314,300 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 28811
County Appeal: 32
Taxpayer: SIOUX FALLS MINISTRY CENTER, THE
Legal: COVELL'S 1ST ADDN TO CITY OF SIOUX FALLS
Description: THAT PART OF VAC S EUCLID AVE LYING ADJ & W1/2 LOT 16 TO LOT
Lot: 18 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$104,700 to \$0. Changed Na-Bldg Value from \$439,200 to \$0.
Changed Total Value from \$543,900 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 53710
County Appeal: 33
Taxpayer: SIOUX FALLS MINISTRY CENTER
Legal: SCHOOL FOR THE DEAF ADDITION
Lot: 1 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is C1. Changed Na-Land Value from \$3,298,400 to \$0. Changed Na-Bldg Value from \$7,391,600 to \$0.
Changed Total Value from \$10,690,000 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 74036
County Appeal: 34
Legal: PINE MEADOW MOBILE HOME COURT SIOUX FALLS CITY
Description: 1980 REGAL (ROYAL) 26 X 56 SERIAL NO. 3681AB
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$17,276 to \$0. Changed Total Value from \$17,276 To \$0.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 42686
County Appeal: 35
Legal: PETTIGREW & TATES 7TH ADDN TO CITY OF SIOUX FALLS
Description: S1/2 VAC 36TH ST & N 22'
Lot: 12 Block: 12

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$31,000 to \$27,800. Changed Na-Bldg Value from \$146,800 to \$0.
Changed Total Value from \$177,800 To \$27,800. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 90945
County Appeal: 36
Legal: DAWLEY FARM VILLAGE ADDN TO THE CITY OF SIOUX FALLS
Lot: 12 Block: 4

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$166,100 to \$16,100. Changed Total Value from \$193,400 To \$43,400.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 88944
County Appeal: 37
Legal: PRAIRIE GARDENS ADDN TO CITY OF SIOUX FALLS
Lot: 15 Block: 25

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$320,600 to \$170,600. Changed Total Value from \$379,000 To \$229,000. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 62973

County Appeal: 38

Legal: HIDDEN VALLEY COUNTRY ESTATES ADDN SPLIT ROCK TOWNHSIP

Lot: 3 Block: 7

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$711,000 to \$561,000. Changed Total Value from \$789,700 To \$639,700. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 49341

County Appeal: 39

Legal: TERRACE LAWN ADDN TO CITY OF SIOUX FALLS

Lot: 2 Block: 13B

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$25,500 to \$0. Changed Na-Bldg Value from \$109,300 to \$0. Changed Total Value from \$134,800 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 55583

County Appeal: 40

Legal: RUSTIC HILLS ADDN TO CITY OF SIOUX FALLS

Description: LOT 25 BK 2 GOLDEN VALLEY ADDN &

Lot: 25A Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$192,600 to \$42,600. Changed Total Value from \$230,000 To \$80,000.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 69718

County Appeal: 41

Legal: BALTIC HEIGHTS ADDN TO CITY OF BALTIC

Lot: 6 Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$24,700 to \$15,700. Changed Na-Bldg Value from \$141,000 to \$0.

Changed Total Value from \$165,700 To \$15,700. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 37720

County Appeal: 42

Legal: KINGSTOWNE ADDN TO CITY OF SIOUX FALLS

Lot: 2 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$11,900 to \$0. Changed Na-Bldg Value from \$85,200 to \$0. Changed Total Value from \$97,100 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 49142

County Appeal: 43

Legal: TERRACE LAWN ADDN TO CITY OF SIOUX FALLS

Lot: 11 Block: 5

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$32,100 to \$28,100. Changed Na-Bldg Value from \$146,000 to \$0.

Changed Total Value from \$178,100 To \$28,100. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 91410
County Appeal: 44
Legal: DISCOVERY PARK ADDITION TO THE CITY OF SIOUX FALLS
Lot: 7B Block: 11
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$188,000 to \$38,000. Changed Total Value from \$203,700 To \$53,700.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 57749
County Appeal: 45
Legal: BRANDON PARK 2ND ADDN TO CITY OF BRANDON
Lot: 20 Block: 4
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$30,500 to \$9,000. Changed Na-Bldg Value from \$128,500 to \$0.
Changed Total Value from \$159,000 To \$9,000. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 31286
County Appeal: 46
Legal: FAIRWAY PARK ADDN TO SIOUX FALLS
Lot: 14 Block: 3
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$24,000 to \$0. Changed Na-Bldg Value from \$124,800 to \$0.
Changed Total Value from \$148,800 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 89106
County Appeal: 47
Legal: DISCOVERY PARK ADDITION TO THE CITY OF SIOUX FALLS
Lot: 16 Block: 9
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$325,200 to \$175,200. Changed Total Value from \$389,600 To \$239,600. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 56803
County Appeal: 48
Legal: RICHMOND ESTATES 2ND ADDN TO CITY OF SIOUX FALLS
Lot: 8 Block: 4
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$210,100 to \$60,100. Changed Total Value from \$243,300 To \$93,300.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 82982
County Appeal: 49
Legal: COUNTRY CLUB HEIGHTS 2ND ADD TO CITY OF BRANDON
Lot: 4 Block: 9
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$277,700 to \$127,700. Changed Total Value from \$312,500 To \$162,500. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 32025

County Appeal: 50
Legal: CO AUD SUB NE1/4 4-101-49 (AKA FROLEICH)
Description: N 1/2 TRACT 30
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$17,400 to \$0. Changed Na-Bldg Value from \$111,400 to \$0.
Changed Total Value from \$128,800 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 51632
County Appeal: 51
Legal: WARREN'S ADDN TO CITY OF SIOUX FALLS
Description: N 66'
Lot: 7 Block: 10
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$31,000 to \$0. Changed Na-Bldg Value from \$109,200 to \$0.
Changed Total Value from \$140,200 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 45293
County Appeal: 52
Legal: ROWLAND'S 2ND ADDN TO CITY OF SIOUX FALLS
Description: WOLFS SUB N 24 1/2' 8 & ALL
Lot: 9 Block: 11
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$48,400 to \$0. Changed Na-Bldg Value from \$91,300 to \$0.
Changed Total Value from \$139,700 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 83902
County Appeal: 53
Legal: VALLEY VIEW MEADOWS ADDN TO CITY OF BALTIC
Lot: 30 Block:
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$309,300 to \$159,300. Changed Total Value from \$347,100 To
\$197,100. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 29195
County Appeal: 54
Legal: COVELL'S 2ND ADDN TO CITY OF SIOUX FALLS
Lot: 16 Block: 29
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$18,900 to \$0. Changed Na-Bldg Value from \$66,200 to \$0.
Changed Total Value from \$85,100 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 55769
County Appeal: 55
Legal: 15-101-50 SIOUX FALLS CITY UNPLATTED
Description: LOT B FLEMING'S SUB OF TRACT 1 E1/2 SE1/4
Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$24,100 to \$0. Changed Na-Bldg Value from \$116,600 to \$0.
Changed Total Value from \$140,700 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 72661
County Appeal: 56
Legal: SERTOMA HILLS ADDN TO CITY OF SIOUX FALLS
Description: TRACT A

Lot: 6 Block: 6

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$26,100 to \$2,200. Changed Na-Bldg Value from \$126,100 to \$0.

Changed Total Value from \$152,200 To \$2,200. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 49328

County Appeal: 57

Legal: TERRACE LAWN ADDN TO CITY OF SIOUX FALLS

Lot: 18 Block: 12

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$30,500 to \$3,000. Changed Na-Bldg Value from \$122,500 to \$0.

Changed Total Value from \$153,000 To \$3,000. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 41852

County Appeal: 58

Legal: PARK RIDGE ADDN TO CITY OF SIOUX FALLS

Lot: 8 Block: 9

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$36,900 to \$0. Changed Na-Bldg Value from \$100,300 to \$0.

Changed Total Value from \$137,200 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 48529

County Appeal: 59

Legal: SUNSET HILL ADDN TO CITY OF SIOUX FALLS

Lot: 9 Block: 6

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$28,800 to \$8,100. Changed Na-Bldg Value from \$129,300 to \$0.

Changed Total Value from \$158,100 To \$8,100. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 81578

County Appeal: 60

Legal: WEST ACRES ADDN TO VALLEY SPRINGS CITY

Lot: 9 Block: 3

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$189,700 to \$39,700. Changed Total Value from \$207,600 To \$57,600.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 75025

County Appeal: 61

Legal: LOIS ADDN TO CITY OF SIOUX FALLS

Lot: 3 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$298,000 to \$148,000. Changed Total Value from \$339,500 To \$189,500. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 68839

County Appeal: 62

Legal: SMITH & GROVERS ADDN TO HARTFORD

Description: EGAN SUB OF LOT 5 OF GROVER SUB LOT 6

Lot: 9 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$20,900 to \$3,700. Changed Na-Bldg Value from \$132,800 to \$0.

Changed Total Value from \$153,700 To \$3,700. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 21291

County Appeal: 63

Legal: RICHLAND PARK ADDN TO CITY OF BRANDON

Lot: 15 Block: 6

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$34,800 to \$7,700. Changed Na-Bldg Value from \$122,900 to \$0.

Changed Total Value from \$157,700 To \$7,700. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 55626

County Appeal: 64

Legal: STONEY BROOK ADDN TO CITY OF SIOUX FALLS

Lot: 8 Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$174,800 to \$24,800. Changed Total Value from \$224,000 To \$74,000.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 78538

County Appeal: 65

Legal: PRAIRIE GARDENS PLACE TO CITY OF SIOUX FALLS

Lot: 17 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$228,500 to \$78,500. Changed Total Value from \$274,000 To \$124,000. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 70888

County Appeal: 66

Legal: WITTELMs ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1

Lot: 1A Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$174,700 to \$24,700. Changed Total Value from \$204,500 To \$54,500.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 69866

County Appeal: 67

Legal: IVERSON CROSSING ADDN NE1/4 28-101-48 SPLIT ROCK TOWNSHIP

Description: (EX LOT H-1)

Lot: 15 Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$284,500 to \$134,500. Changed Total Value from \$347,532 To \$197,532. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 78749

County Appeal: 68

Legal: EAGLE CREEK ADDN TO CITY OF BRANDON

Lot: 1 Block: 3

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$157,700 to \$7,700. Changed Total Value from \$190,700 To \$40,700.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 87359

County Appeal: 69

Legal: CARRIAGE VILLA MOBILE HOME COURT SIOUX FALLS CITY

Description: 1973 MARLETTE--14 X 66 SERIAL NO. FL730209

Lot: 2 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$3,463 to \$0. Changed Total Value from \$3,463 To \$0.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 77942

County Appeal: 70

Legal: BERRY ADDN TO CITY OF SIOUX FALLS

Lot: 6B Block: 6

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$173,800 to \$23,800. Changed Total Value from \$202,100 To \$52,100.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 78160

County Appeal: 71

Legal: HALEY PARK ADDN TO CITY OF SIOUX FALLS

Lot: 8B Block: 3

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$344,100 to \$194,100. Changed Total Value from \$382,800 To \$232,800. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 48401

County Appeal: 72

Legal: SUNNY VIEW ACRES IN CITY OF SIOUX FALLS

Lot: 1 Block: 7

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$43,200 to \$33,100. Changed Na-Bldg Value from \$139,900 to \$0.

Changed Total Value from \$183,100 To \$33,100. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 35328

County Appeal: 73

Legal: HIGHLAND ADDN TO CITY OF SIOUX FALLS

Description: N 75' 19 &

Lot: 20 Block: 10

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Land Value from \$14,200 to \$0. Changed Na-Bldg Value from \$74,300 to \$0. Changed Total Value from \$88,500 To \$0. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 67001

County Appeal: 74

Legal: SUMMER HILL SOUTH ADDN TO CITY OF SIOUX FALLS

Lot: 4 Block: 7

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$205,500 to \$55,500. Changed Total Value from \$239,100 To \$89,100.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 88580

County Appeal: 75

Legal: ROOSEVELT PARK ADDN TO CITY OF SIOUX FALLS

Lot: 2 Block: 25

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$260,300 to \$110,300. Changed Total Value from \$304,200 To \$154,200. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 65341

County Appeal: 76

Legal: SWANSONS ESTATES ADDN TO CITY OF BRANDON

Lot: 24 Block: 7

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$281,500 to \$131,500. Changed Total Value from \$316,700 To \$166,700. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 86988

County Appeal: 77

Legal: DIAMOND FIELD ESTATES AN ADDN TO THE CITY OF SIOUX FALLS

Lot: 17 Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$233,100 to \$83,100. Changed Total Value from \$272,600 To \$122,600. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 54801

County Appeal: 78

Legal: HARTFORD TOWNSHIP 102-51

Description: KINDTS TR 2 (EX H-1) W1/2 SW1/4 12 102 51

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$150,605 to \$605. Changed Total Value from \$202,310 To \$52,310.

Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 90901

County Appeal: 79

Legal: WESTVIEW ESTATES ADDITION TO THE CITY OF SIOUX FALLS

Lot: 15A Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:

New Status Code is ID. Changed Na-Bldg Value from \$279,400 to \$129,400. Changed Total Value from \$308,000 To \$158,000. Commissioner Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 80799

County Appeal: 80

Legal: ASPEN HEIGHTS ADDN TO CITY OF SIOUX FALLS

Description: UNIT 67 ASPEN HEIGHTS CONDOS LOTS 1 THRU 17,18A,19A,20 & 21

Lot: Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$11,200 to \$0. Changed Na-Bldg Value from \$114,500 to \$0.
Changed Total Value from \$125,700 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 43700
County Appeal: 81
Legal: RAVEN OAKS ADDN TO SIOUX FALLS
Description: SELY 20' LOT 4 & NWLY 60'
Lot: 5 Block: 8

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$175,900 to \$25,900. Changed Total Value from \$209,800 To \$59,800.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 84271
County Appeal: 82
Legal: SOUTHERN VISTAS ADDITION TO THE CITY OF SIOUX FALLS
Lot: 1 Block: 16

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Bldg Value from \$199,800 to \$49,800. Changed Total Value from \$238,300 To \$88,300.
Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 53211
County Appeal: 83
Legal: WILEY'S ADDN TO CITY OF SIOUX FALLS
Description: S 72' W 132'
Lot: 2 Block:

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$15,000 to \$0. Changed Na-Bldg Value from \$118,800 to \$0.
Changed Total Value from \$133,800 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

Rec-id: 71557
County Appeal: 84
Legal: TWIN TOWERS 2ND ADDN TO CITY OF SIOUX FALLS
Lot: 29 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
New Status Code is ID. Changed Na-Land Value from \$26,000 to \$0. Changed Na-Bldg Value from \$123,800 to \$0.
Changed Total Value from \$149,800 To \$0. Commissioner Beninga Abstained.
Ayes: 4 Nays: 0

4/14/2020

Motion by Karsky, seconded by Heiberger, to adjourn until 9:00 AM on April 29, 2020. 5 ayes.

4/29/2019 9:00 AM

Jeff Barth (phone-in), Gerald Beninga, Dean Karsky, Cindy Heiberger, Jean Bender present.

MOTION by Heiberger, seconded by Beninga, to reconvene as the County Board of Equalization. 5 ayes.

MOTION by Heiberger, seconded by Beninga, to approve the agenda. 5 ayes.

Rec-id: 89534
County Appeal: 133
Taxpayer: KISSELL, CHAD & MELINDA
Legal: SUNSET ADDN TO CITY OF CROOKS
Lot: 43 Block: 6

Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$0 to \$327,100. Changed Total Value from \$43,900 To \$371,000.

Ayes: 5 Nays: 0

Rec-id: 91837
County Appeal: 132
Taxpayer: MILLER, CRAIG A & DYANN W
Legal: MYSTIC CREEK ADDITION TO THE CITY OF SIOUX FALLS
Lot: 2 Block: 9

Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$544,500 to \$511,900. Changed Total Value from \$629,500 To \$596,900.

Ayes: 5 Nays: 0

Rec-id: 76270
County Appeal: 198
Taxpayer: ANDRESEN, SHANE T & DAWN M
Legal: THE BLUFFS ADDN TO CITY OF BRANDON
Lot: 9 Block: 2

Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$599,800 to \$563,800. Changed Total Value from \$666,100 To \$630,100.

Ayes: 5 Nays: 0

Rec-id: 49553
County Appeal: 99
Taxpayer: SEVERSON, GARY L & DAWN R
Legal: TOMAR HEIGHTS ADDN TO CITY OF SIOUX FALLS
Lot: 1 Block: 2

Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$281,000 to \$260,000. Changed Total Value from \$360,200 To \$339,200.

Ayes: 5 Nays: 0

Rec-id: 76445
County Appeal: 177
Taxpayer: NORLIN, MARC A & ELIZABETH A
Legal: PRAIRIE GARDENS ADDN TO CITY OF SIOUX FALLS
Lot: 22 Block: 12

Motion by: Heiberger Seconded by: Karsky to approve the following:
No Change.

Ayes: 5 Nays: 0

Rec-id: 47148
County Appeal: 100
Taxpayer: BECKMAN, PATRICK J & SANDRA F
Legal: SMITH-MCGREEVY ADDN TO CITY OF SIOUX FALLS
Description: (EX S 27')

Motion by: Barth Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$467,700 to \$432,700. Changed Total Value from \$535,000 To \$500,000.

Ayes: 5 Nays: 0

Rec-id: 50299
County Appeal: 101
Taxpayer: AANENSON, JOURDAN
Legal: TWIN OAKS ESTATES TO CITY OF SIOUX FALLS
Description: TRACT 5

Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$342,100 to \$327,100. Changed Total Value from \$450,000 To \$435,000.

Ayes: 5 Nays: 0

Rec-id: 66790
County Appeal: 102
Taxpayer: FREAR, KENNETH N & NANCY A NATTERSTAD-FREAR
Legal: OAKWOOD HILLS ESTATES TO CITY OF SIOUX FALLS
Lot: 4B Block:
Motion by: Beninga Seconded by: Karsky to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 18051
County Appeal: 180
Taxpayer: PETERSON, MAHROOS R S AKA ROBERT S & ETAL
Legal: CLEAR LAKE TOWNSHIP 103-52
Description: LOTS 1 TO 3 & SW1/4 NW1/4 1 103 52
Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Ag-Bldg Value from \$225 to \$0. Changed Total Value from \$309,552 To \$309,327.
Ayes: 5 Nays: 0

Rec-id: 19573
County Appeal: 204
Taxpayer: GUTZMAN, GREGORY G
Legal: BUFFALO TOWNSHIP 104-52
Description: GOVT LOTS 2 (EX OUTLOTS 1 & 2) & GOVT LOTS 3 & 4 & PT REL LOT 3 NW1/4 5 104 52
Motion by: Beninga Seconded by: Barth to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 77240
County Appeal: 194
Taxpayer: FLINT, MICHAEL D & JILL M
Legal: PARKVIEW ESTATES TO CITY OF BRANDON
Lot: 19 Block: 9
Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$525,700 to \$455,800. Changed Total Value from \$574,900 To \$505,000.
Ayes: 5 Nays: 0

Rec-id: 78423
County Appeal: 103
Taxpayer: HAZELWOOD, ROBERT H & VICKIE L
Legal: PRAIRIE GARDENS ADDN TO CITY OF SIOUX FALLS
Lot: 4 Block: 13
Motion by: Karsky Seconded by: Heiberger to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 79093
County Appeal: 107
Taxpayer: MUTHUKUMARAPPAN, KASIVISWANATHAN & ESWARI
Legal: ROOSEVELT PARK ADDN TO CITY OF SIOUX FALLS
Lot: 13 Block: 13
Motion by: Karsky Seconded by: Barth to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 19592
County Appeal: 178
Taxpayer: BROWN, WILLIAM & DIANE FAMILY LIV TRUST BY WJ & DL BROWN TR
Legal: BUFFALO TOWNSHIP 104-52
Description: S1/2 7 104 52

Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Ag-Land Value from \$348,935 to \$368,812. Changed Total Value from \$348,935 To \$368,812.

Ayes: 5 Nays: 0

Rec-id: 63137
County Appeal: 112
Taxpayer: WINSKUNAS, PHILIP F & SUSAN
Legal: SPLIT ROCK HEIGHTS SECOND ADDITION, MINNEHAHA COUNTY
Lot: 1 Block: 1

Motion by: Heiberger Seconded by: Beninga to approve the following:
No Change.

Ayes: 5 Nays: 0

Rec-id: 59660
County Appeal: 181
Taxpayer: FAULHABER, TRAVIS & MIKA
Legal: CENTRAL VALLEY ADDITION TO CITY OF HARTFORD
Lot: 1 Block: 2

Motion by: Karsky Seconded by: Barth to approve the following:
No Change.

Ayes: 5 Nays: 0

Rec-id: 15094
County Appeal: 113
Taxpayer: BECHTOLD, PHILLIP J & JOANNE
Legal: NELSONS TRACTS 23-102-49 MAPLETON TOWNSHIP
Description: TR 4A NELSON'S TRS NW1/4 SW1/4 23-102-49

Motion by: Beninga Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$374,000 to \$350,400. Changed Total Value from \$431,600 To \$408,000.

Ayes: 5 Nays: 0

Rec-id: 86057
County Appeal: 193
Taxpayer: DOLL, TYE F & ERIN L
Legal: RIDGEVIEW ESTATES TO CITY OF BRANDON
Lot: 14 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$604,800 to \$556,400. Changed Total Value from \$683,400 To \$635,000.

Ayes: 5 Nays: 0

Rec-id: 77257
County Appeal: 195
Taxpayer: KOHLER, KEVIN G & NANCY A
Legal: PARKVIEW ESTATES TO CITY OF BRANDON
Lot: 20 Block: 9

Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$540,100 to \$520,200. Changed Total Value from \$589,900 To \$570,000. Barth recused himself.

Ayes: 4 Nays: 0

Rec-id: 47319
County Appeal: 197
Taxpayer: SPREITZER FAMILY TRUST BY W J & S A SPREITZER TRUSTEES
Legal: SOUTH RIDGE ADDN TO CITY OF SIOUX FALLS
Lot: 12 Block: 2

Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$161,900 to \$149,644. Changed Total Value from \$185,600 To \$173,344.

Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 11875
County Appeal: 182
Taxpayer: BONG, RICHARD M & AUDRA M
Legal: WAYNE TOWNSHIP 101-50
Description: TR 17 N1/2 NW1/4 34 101 50
Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$399,100 to \$422,100. Changed Total Value from \$431,000 To \$454,000.
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 64133
County Appeal: 114
Taxpayer: LIPETZKY FAMILY TRUST BY DEAN R & TANYA C LIPETZKY TR
Legal: SPLIT ROCK HEIGHTS SECOND ADDITION, MINNEHAHA COUNTY
Lot: 18 Block: 2
Motion by: Barth Seconded by: Karsky to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 23429
County Appeal: 201
Taxpayer: JACOBS, JULLIETTE ANN & DEBORAH JACOBS
Legal: HARTFORD CITY PROPER
Lot: 1 Block: 10
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$171,200 to \$167,400. Changed Total Value from \$190,800 To \$187,000.
Ayes: 5 Nays: 0

Rec-id: 68836
County Appeal: 183
Taxpayer: HEALY, RONALD P & JULIE A
Legal: IRONWOOD ESTATES TO CITY OF HARTFORD
Lot: 10 Block: 3
Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$314,200 to \$294,200. Changed Total Value from \$345,000 To \$325,000.
Ayes: 5 Nays: 0

Rec-id: 59684
County Appeal: 184
Taxpayer: TUNENDER, MURYLN R & JOAN E
Legal: CENTRAL VALLEY ADDITION TO CITY OF HARTFORD
Lot: 8 Block: 5
Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$294,700 to \$250,000. Changed Total Value from \$340,900 To \$296,200.
Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 11293
County Appeal: 115
Taxpayer: BEAM, LANNY A & SHERYL S
Legal: SPLIT ROCK HEIGHTS SECOND ADDITION, MINNEHAHA COUNTY
Lot: 11A Block: 5
Motion by: Barth Seconded by: Karsky to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 78130
County Appeal: 104
Taxpayer: TEAL, BRIAN & HEIDI
Legal: CANTERBURY HEIGHTS ADDN TO CITY OF SIOUX FALLS

Lot: 10 Block: 1

Motion by: Karsky Seconded by: Heiberger to approve the following:

Changed Na-Bldg Value from \$343,300 to \$338,714. Changed Total Value from \$420,000 To \$415,414.

Ayes: 5 Nays: 0

Rec-id: 14464

County Appeal: 190

Taxpayer: NAGORNIUK, VLADIMIR & NATALYA

Legal: MAPLETON TOWNSHIP 102-49

Description: TR 32 SE1/4 SE1/4 21 102 49

Motion by: Heiberger Seconded by: Karsky to approve the following:

Changed Na-Bldg Value from \$331,600 to \$300,515. Changed Total Value from \$359,400 To \$328,315.

Ayes: 5 Nays: 0

Rec-id: 17202

County Appeal: 116

Taxpayer: HEGGE, KATHLEEN A

Legal: SVERDRUP TOWNSHIP 103-49

Description: TRACT 1 HEGGE'S ADDN N1/2 SW1/4 22 103 49

Motion by: Karsky Seconded by: Beninga to approve the following:

Changed Na-Bldg Value from \$413,503 to \$436,553. Changed Total Value from \$454,460 To \$477,510.

Ayes: 5 Nays: 0

Rec-id: 60513

County Appeal: 117

Taxpayer: HOLTZ, JAY W & JODIE L

Legal: WILLOW RIDGE ESTATES SE1/4 20-101-48 SPLIT ROCK TOWNSHIP

Lot: 2 Block:

Motion by: Karsky Seconded by: Heiberger to approve the following:

No Change.

Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 10408

County Appeal: 118

Taxpayer: RESIDENCE PARCEL TRUST BY SAMUEL R ASSAM & LORI L DEWITT

Legal: SPLIT ROCK TOWNSHIP 101-48

Description: SW1/4 SE1/4 (EX W348.48' E1900' S249.87' & EX PROFESSOR'S ADDN) 17 101 48

Motion by: Heiberger Seconded by: Karsky to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 10550

County Appeal: 120

Taxpayer: ASSAM, F & K FAMILY LLC

Legal: SPLIT ROCK TOWNSHIP 101-48

Description: PERRY'S TRACT 1 SE 1/4 26 101 48

Motion by: Karsky Seconded by: Beninga to approve the following:

Changed Na-Land Value from \$15,882 to \$58,100. Changed Total Value from \$15,882 To \$58,100.

Ayes: 3 Nays: 2 - Jeff Barth, Cindy Heiberger

Rec-id: 10406

County Appeal: 121

Taxpayer: ASSAM, SAMUEL R

Legal: SPLIT ROCK TOWNSHIP 101-48

Description: W208.71' E928.71' S241.71' SE1/4 SE1/4 17 101 48

Motion by: Karsky Seconded by: Beninga to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 61098
County Appeal: 94
Taxpayer: HY-VEE INC
Legal: SUNSHINE ADDN TO CITY OF SIOUX FALLS
Description: TRACT 1
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$2,044,900 to \$1,602,400. Changed Total Value from \$2,942,500 To \$2,500,000.
Ayes: 5 Nays: 0

Rec-id: 54234
County Appeal: 95
Taxpayer: COOK, ELIZABETH W FAMILY LTD C/O HY-VEE INC
Legal: 28-101-49 SIOUX FALLS CITY UNPLATTED
Description: TRS 23 THRU 27 CAS & CAS 117 X 110 SW COR S1/2 SW1/4 & N1/2 SW1/4 SW1/4 (EX W313.8 & EX W34.5' E396' N165' & EX E80' W459.8' N165' & EX W66' S OF TR 1 BOARD OF REALTORS ADDN & EX PLATTED PARTS) 28-101-49
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$4,312,100 to \$4,070,800. Changed Total Value from \$6,741,300 To \$6,500,000.
Ayes: 4 Nays: 0

Rec-id: 66943
County Appeal: 96
Taxpayer: RIBOB LLC ATTN: REAL ESTATE
Legal: MARION PLACE ADDN TO CITY OF SIOUX FALLS
Description: TRACT 5 (EX LOT H1)
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$3,579,500 to \$3,249,300. Changed Total Value from \$5,545,300 To \$5,215,100.
Ayes: 4 Nays: 0

Rec-id: 70899
County Appeal: 93
Taxpayer: MICHAELS HOLDINGS INC
Legal: 14-101-49 SIOUX FALLS CITY UNPLATTED
Description: TRACT 21A CO AUD SUB SW1/4
Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$2,738,500 to \$2,309,700. Changed Total Value from \$4,878,800 To \$4,450,000.
Ayes: 4 Nays: 0

Rec-id: 46853
County Appeal: 97
Taxpayer: SM EMPIRE MALL LLC C/O HY-VEE
Legal: SIOUX EMPIRE ADDITION TO CITY OF SIOUX FALLS
Description: BEGINNING SE COR TR 8 W975 THENCE N279.5 THENCE E40.2 THENCE ARC DISTANCE 80.10 CONCAVE NWLY WITH 130 RADIUS THENCE E233.66 THENCE S39.24 THENCE E376.0 THENCE ARC DISTANCE 314.16 CONCAVE NWLY WITH 200 RADIUS THENCE N50 THENCE E50 THENCE S592.28 TO POB & TR 8 (EX W566 E616 N250 ETAL & H-1)
Motion by: Karsky Seconded by: Beninga to approve the following:
No Change.
Ayes: 4 Nays: 0

Rec-id: 37203
County Appeal: 98
Taxpayer: KLINGER PROPERTIES ATTN: REAL ESTATE
Legal: HY-VEE ADDN TO CITY OF SIOUX FALLS
Description: TRACT 1 (EX S17 ST) & TRACTS 2, 3 & 4
Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$3,952,400 to \$3,462,100. Changed Total Value from \$6,290,300 To \$5,800,000.
Ayes: 4 Nays: 0

Rec-id: 47051
County Appeal: 134
Taxpayer: PAL INC
Legal: SMITH'S, F.A. ADDN TO CITY OF SIOUX FALLS
Description: 3 TO
Lot: 8 Block: 10
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$93,000 to \$72,200. Changed Total Value from \$256,400 To \$235,600.
Ayes: 4 Nays: 0

Rec-id: 71125
County Appeal: 171
Taxpayer: RAVEN INDUSTRIES INC
Legal: AIRPORT ADDN TO CITY OF SIOUX FALLS
Description: VAC E AVE & VAC F AVE & VAC H AVE LYING ADJ & LOT A & LOT B TRACT 51A (EX TR 1)
CAS S1/2 SEC 5 & N1/2 SEC 8-101-49 & TRACTS A, B & C BLK 1 & LOTS 1 THRU 7 & 10 THRU 14 (EX LOTS H1
& LOTS 10 THRU 11) BLK 2 & LOTS 1 THRU 3 BLK 2 AIRPORT ADDN
Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$24,538,800 to \$22,164,500. Changed Total Value from \$26,750,000 To \$24,375,700.
Ayes: 4 Nays: 0

Rec-id: 64366
County Appeal: 172
Taxpayer: CREC (SIOUX FALLS) LLC % ZURICH ALTERNATIVE ASSET MGT
Legal: CITIBANK ADDN TO CITY OF SIOUX FALLS
Description: TRACT 2B SIOUX VALLEY TRACTS &
Lot: 1 Block:
Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Land Value from \$532,300 to \$380,200. Changed Total Value from \$532,300 To \$380,200.
Ayes: 4 Nays: 0

Rec-id: 69679
County Appeal: 173
Taxpayer: CREC (SIOUX FALLS) LLC % ZURICH ALTERNATIVE ASSET MGT
Legal: SIOUX EMPIRE DEVELOPMENT PARK TWO ADDN TO CITY OF SIOUX FALL
Description: TRACT 7B
Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Land Value from \$397,400 to \$297,200. Changed Na-Bldg Value from \$74,600 to \$0. Changed Total
Value from \$472,000 To \$297,200.
Ayes: 4 Nays: 0

Rec-id: 63982
County Appeal: 174
Taxpayer: CREC (SIOUX FALLS) LLC % ZURICH ALTERNATIVE ASSET MGT
Legal: SIOUX EMPIRE DEVELOPMENT PARK TWO ADDN TO CITY OF SIOUX FALL
Lot: 3 Block: 3
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Land Value from \$284,300 to \$203,100. Changed Total Value from \$284,300 To \$203,100.
Ayes: 4 Nays: 0

Rec-id: 69681
County Appeal: 175
Taxpayer: CREC (SIOUX FALLS) LLC % ZURICH ALTERNATIVE ASSET MGT
Legal: SIOUX EMPIRE DEVELOPMENT PARK TWO ADDN TO CITY OF SIOUX FALL
Description: TRACT 8C
Motion by: Beninga Seconded by: Karsky to approve the following:
Changed Na-Land Value from \$250,200 to \$188,900. Changed Na-Bldg Value from \$10,200 to \$0. Changed Total
Value
from \$260,400 To \$188,900.

Ayes: 4 Nays: 0

Rec-id: 86817
County Appeal: 191
Taxpayer: SANFORD MEDICAL CENTER %TMI HOSPITALITY
Legal: HOTEL ADDITION TO THE CITY OF SIOUX FALLS
Lot: 1 Block:

Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$4,348,900 to \$3,817,100. Changed Total Value from \$4,731,800 To \$4,200,000.

Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 85923
County Appeal: 192
Taxpayer: FFIS SIOUX FALLS II LLC
Legal: SANFORD SPORTS COMPLEX ADDITION TO SIOUX FALLS
Lot: 1 Block: 2

Motion by: Karsky Seconded by: Barth to approve the following:
No Change.

Ayes: 5 Nays: 0

Rec-id: 29994
County Appeal: 176
Taxpayer: SAND DOLLAR HOSPITALITY LLC
Legal: DOWNTOWN CENTER URBAN RENEWAL SUBD TO CITY OF SIOUX FALLS
Lot: 6R3 Block: 1

Motion by: Karsky Seconded by: Barth to approve the following:
No Change.

Ayes: 5 Nays: 0

Rec-id: 27695
County Appeal: 203
Taxpayer: 46TH ST PARTNERS LMT PARTNERSHIP; ATTN:WALKER&DUNLO
Legal: BROWN ADDN TO CITY OF SIOUX FALLS
Description: TRACT 3
Lot: 1 Block:

Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$3,051,200 to \$2,528,700. Changed Total Value from \$3,272,500 To \$2,750,000.
Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 54519
County Appeal: 185
Taxpayer: VICTORIA ESTATES LIMITED PARTNERSHIP ETAL
Legal: 24-101-50 SIOUX FALLS CITY UNPLATTED
Description: TRACT 3 (EX LOT 1) & LOT 1 LOT A TRACT 4 & LOT H1 & LOTS E-1, E-2, & E-3 OF TRACT 3 & LOT E-1 LOT 1 LOT A TRACT 4 SW1/4

Motion by: Karsky Seconded by: Barth to approve the following:
No Change.

Ayes: 5 Nays: 0

Rec-id: 41246
County Appeal: 170
Taxpayer: BHP VENTURES LLC
Legal: PACE ADDN TO CITY OF SIOUX FALLS
Description: S40.2' LOT 5 & ALL
Lot: 6 Block: 1

Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$1,846,000 to \$1,733,400. Changed Total Value from \$2,257,600 To \$2,145,000.

Ayes: 5 Nays: 0

4/29/2020

Motion by Karsky, seconded by Beninga, to recess until April 30, 2020. 5 ayes.

4/30/2020 9:00 AM

Jeff Barth, Gerald Beninga, Dean Karsky, Jean Bender present.

MOTION by Karsky, seconded by Barth, to reconvene as the County Board of Equalization. 4 ayes.

MOTION by Barth, seconded by Karsky, to approve the agenda. 4 ayes.

Rec-id: 57985
County Appeal: 122
Taxpayer: ASSAM, SAMUEL ROBERT & SUSAN WINIFRED
Legal: SPLIT ROCK TOWNSHIP 101-48
Description: W348.48' E1900' S249.87' SW1/4 SE1/4 17 101 48
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Land Value from \$39,981 to \$77,962. Changed Total Value from \$170,781 To \$208,762.
Ayes: 4 Nays: 0

Rec-id: 76759
County Appeal: 199
Taxpayer: TURTLE CREEK HIGHLANDS INC
Legal: HARTFORD CITY UNPLATTED
Description: TRACT 1 (EX H-4) VANDERWERFF ADDN SW1/4 SW1/4 & THAT PART OF THE SE1/4 SW1/4 LYING S & W OF LOT H-1 23 102 51
Motion by: Barth Seconded by: Karsky to approve the following:
Changed Na-Land Value from \$42,550 to \$20,000. Changed Na-Bldg Value from \$1,350 to \$0. Changed Total Value from \$43,900 To \$20,000.
Ayes: 4 Nays: 0

Rec-id: 86556
County Appeal: 200
Taxpayer: TURTLE CREEK HIGHLANDS INC
Legal: HARTFORD CITY UNPLATTED
Description: SW1/4 SW1/4 S OF HY INCLUDING ABANDONED RR (EX VANDERWERFF ADDN & EX PART NW1/4 SW1/4 23 102 51 LYING SW OF & ADJ TO THE SW LINE OF ROW HWY 38 & E OF & ADJ TO THE NE EXTENSION LINE OF TR 2 IN WEST CENTRAL ADDN CITY OF HARTFORD & EX LOT H-3) 23 102 51
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Land Value from \$44,100 to \$21,000. Changed Total Value from \$44,100 To \$21,000.
Ayes: 3 Nays: 1 - Jeff Barth

Rec-id: 59130
County Appeal: 124
Taxpayer: JAGRAM-PAYER, NALINI
Legal: SPLIT ROCK HEIGHTS THIRD ADDITION, MINNEHAHA COUNTY,
Lot: 1B Block: 1
Motion by: Barth Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$402,878 to \$412,879. Changed Total Value from \$499,999 To \$510,000.
Ayes: 4 Nays: 0

Rec-id: 10975
County Appeal: 125
Taxpayer: OLSON, STEVEN A
Legal: PINE HILL ADDITION 29-101-48 SPLIT ROCK TOWNSHIP
Lot: 8 Block: 8
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$129,068 to \$149,742. Changed Total Value from \$187,626 To \$208,300.
Ayes: 4 Nays: 0

Rec-id: 10944
County Appeal: 126
Taxpayer: MONAHAN, JOHN & BONNIE LIVING TRUST
Legal: PINE HILL ADDITION 29-101-48 SPLIT ROCK TOWNSHIP
Description: LOTS 3 &
Lot: 4 Block: 3
Motion by: Barth Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$143,059 to \$160,472. Changed Total Value from \$192,587 To \$210,000.
Ayes: 4 Nays: 0

Rec-id: 88815
County Appeal: 196
Taxpayer: VANWESTEN, SCOTT W & JENNEFER J
Legal: THE BLUFFS ADDN TO CITY OF BRANDON
Lot: 9 Block: 10
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$540,000 to \$492,200. Changed Total Value from \$626,900 To \$579,100.
Ayes: 4 Nays: 0

Rec-id: 87273
County Appeal: 131
Taxpayer: ADKINS, DAVID WILLIAM & BARBARA PICKETT
Legal: THE BLUFFS ADDN TO CITY OF BRANDON
Lot: 3A Block: 9
Motion by: Barth Seconded by: Karsky to approve the following:
No Change.
Ayes: 3 Nays: 1 - Jeff Barth

Rec-id: 89198
County Appeal: 186
Taxpayer: NELSON, NATHANAEL A & CANDICE D
Legal: SOUTH MAIN ADDN TO THE CITY OF HARTFORD
Lot: 1 Block: 5
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$310,700 to \$264,100. Changed Total Value from \$340,600 To \$294,000.
Ayes: 4 Nays: 0

Commissioner Heiberger joined the meeting.

Rec-id: 91058
County Appeal: 187
Taxpayer: TUSCHEN, RALPH J & MICHELE A
Legal: KELLY POINT SECOND ADDITION TO THE CITY OF HARTFORD
Lot: 11 Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$411,600 to \$385,000. Changed Total Value from \$476,600 To \$450,000. Heiberger abstained.
Ayes: 3 Nays: 1 - Gerald Beninga

Rec-id: 65049
County Appeal: 188
Taxpayer: SCHUSTER, THOMAS J & GAYLE S
Legal: WALL LAKE TOWNSHIP 101-51
Description: TRACT 1A GRAVE'S SECOND ADDITION SW1/4 18 101 51
Motion by: Barth Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$245,200 to \$234,600. Changed Total Value from \$315,600 To \$305,000.
Ayes: 5 Nays: 0

Rec-id: 64777

County Appeal: 189
Taxpayer: KOLBECK, THOMAS J & PAMELA J
Legal: WESTERN HGTS ADD TO CITY OF DELL RAPIDS
Lot: 7 Block: 3
Motion by: Barth Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$394,000 to \$365,600. Changed Total Value from \$428,400 To \$400,000.
Ayes: 5 Nays: 0

Rec-id: 40488
County Appeal: 106
Taxpayer: FLUGGE, RICHARD C
Legal: MORNINGSIDE HEIGHTS ADDN TO CITY OF SIOUX FALLS
Lot: 2 Block: 2
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$187,200 to \$168,900. Changed Total Value from \$234,300 To \$216,000.
Ayes: 5 Nays: 0

Rec-id: 44542
County Appeal: 108
Taxpayer: ANDERSON, GREG
Legal: RIVERSIDE ADDN TO CITY OF SIOUX FALLS
Description: N 17.75' 13 & S 30.5'
Lot: 14 Block: 12
Motion by: Heiberger Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$114,400 to \$97,000. Changed Total Value from \$127,400 To \$110,000.
Ayes: 4 Nays: 0

Rec-id: 27478
County Appeal: 105
Taxpayer: REITZEL, CARL
Legal: BROOKINGS ADDN TO CITY OF SIOUX FALLS
Lot: 4 Block: 9
Motion by: Heiberger Seconded by: Barth to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 24626
County Appeal: 127
Taxpayer: HOSPITALITY APARTMENTS LIMITED PARTNERSHIP
Legal: AIRPORT ADDN TO CITY OF SIOUX FALLS
Description: LOTS 14 &
Lot: 15 Block: 35
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$213,300 to \$190,711. Changed Total Value from \$286,800 To \$264,211.
Ayes: 5 Nays: 0

Rec-id: 26525
County Appeal: 130
Taxpayer: PARKVIEW LLC
Legal: BEVERLY GARDENS ADDN TO CITY OF SIOUX FALLS
Description: S 20' W1/2 4 & S 6' E1/2 4 & ALL
Lot: 5 Block: 5
Motion by: Barth Seconded by: Heiberger to approve the following:
Changed Na-Land Value from \$181,900 to \$124,694. Changed Na-Bldg Value from \$38,400 to \$0. Changed Total Value from \$220,300 To \$124,694.
Ayes: 4 Nays: 1 - Dean Karsky

Rec-id: 54343
County Appeal: 128

Taxpayer: BLUEBIRD REAL ESTATE HOLDINGS LLC
Legal: 30-101-49 SIOUX FALLS CITY UNPLATTED
Description: S900 E822.8 NE1/4 SW1/4 (EX W17 E50 ST & H-1 & H-2 & EX VISTA PARK ADDN)
Motion by: Heiberger Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$9,200,000 to \$8,451,000. Changed Total Value from \$9,749,000 To \$9,000,000.
Ayes: 4 Nays: 1 - Gerald Beninga

Rec-id: 59804
County Appeal: 129
Taxpayer: COMMERCE CENTER PARTNERS
Legal: DOWNTOWN CENTER URBAN RENEWAL SUBD TO CITY OF SIOUX FALLS
Lot: 9R Block: 1
Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$4,452,600 to \$4,284,700. Changed Total Value from \$4,967,900 To \$4,800,000.
Ayes: 3 Nays: 2 - Jean Bender, Cindy Heiberger

Rec-id: 64934
County Appeal: 147
Taxpayer: MENARD INC ATTN: CORPORATE ACCOUNTING
Legal: SWENSONS ADDN TO CITY OF SIOUX FALLS
Description: TR 1 & TR 2A MENARDS 2ND ADDN & TR 1 LOT 2 & LOT A TR 3 LOT 2 & LOT B (EX E197') TR 3 LOT 2 S F FARMSTEAD RE-SUBD & (EX TR 2A MENARD'S 2ND ADDN) LOTS 1, 2 &
Lot: 3 Block:
Motion by: Barth Seconded by: Karsky to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 74973
County Appeal: 148
Taxpayer: MENARD INC ATTN: CORPORATE ACCOUNTING
Legal: MENARDS 3RD ADDN TO CITY OF SIOUX FALLS
Lot: 1 Block:
Motion by: Barth Seconded by: Beninga to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 58881
County Appeal: 109
Taxpayer: HOME FEDERAL BANK ATTN: FINANCE
Legal: RIDGE VIEW 2ND ADDN TO CITY OF SIOUX FALLS
Lot: 9 Block: 2
Motion by: Beninga Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$749,700 to \$416,700. Changed Total Value from \$1,333,000 To \$1,000,000.
Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 42972
County Appeal: 110
Taxpayer: HOME FEDERAL BANK ATTN: FINANCE
Legal: J L PHILLIPS ADDN TO CITY OF SIOUX FALLS
Description: VAC ALLEY & 5 TO
Lot: 14 Block: 8
Motion by: Karsky Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$5,702,700 to \$5,271,200. Changed Total Value from \$6,606,500 To \$6,175,000.
Ayes: 5 Nays: 0

Rec-id: 76667
County Appeal: 111
Taxpayer: EASTERN GATEWAY LLC
Legal: EAST 10TH STREET ADDN TO CITY OF SIOUX FALLS

Description: TRACT C
Motion by: Heiberger Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$1,371,200 to \$998,600. Changed Total Value from \$2,172,600 To \$1,800,000.
Ayes: 4 Nays: 1 - Dean Karsky

Rec-id: 65644
County Appeal: 179
Taxpayer: SPLIT ROCK LIMITED PARTNERSHIP
Legal: TRAUBS ADDN TO CITY OF BRANDON
Description: TRACT C
Motion by: Heiberger Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$724,500 to \$443,426. Changed Total Value from \$870,400 To \$589,326. Beninga and Karsky recused themselves.
Ayes: 3 Nays: 0

Rec-id: 10404
County Appeal: 123
Taxpayer: ASSAM, F & K FAMILY LLC & LORI DEWITT
Legal: SPLIT ROCK TOWNSHIP 101-48
Description: SE 1/4 SE 1/4 (EX W208.71' E928.71' S241.71' & EX W168.01' E336.02' S259.29' & EX PROFESSORS 2ND ADDN) 17 101 48
Motion by: Beninga Seconded by: Barth to approve the following:
No Change.
Ayes: 4 Nays: 0

Rec-id: 58718
County Appeal: 149
Taxpayer: PRECISION COMPUTERS SYSTEMSINC C/O FISERV SOLUTIONS LLC
Legal: VALHALLA ADDN TO CITY OF SIOUX FALLS
Lot: 1A Block: 5
Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$1,300,600 to \$1,267,604. Changed Total Value from \$1,627,300 To \$1,594,304.
Ayes: 5 Nays: 0

Rec-id: 60018
County Appeal: 150
Taxpayer: PRECISION COMPUTERS SYSTEMSINC C/O FISERV SOLUTION LLC
Legal: VALHALLA ADDN TO CITY OF SIOUX FALLS
Lot: 1C Block: 5
Motion by: Heiberger Seconded by: Karsky to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 63522
County Appeal: 151
Taxpayer: PRECISION COMPUTERS SYSTEMSINC C/O FISERV SOLUTION LLC
Legal: VALHALLA ADDN TO CITY OF SIOUX FALLS
Description: LOT 2E BLK 4 & TRACT M
Lot: 1 Block: 6
Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$2,973,300 to \$2,929,308. Changed Total Value from \$3,660,300 To \$3,616,308.
Ayes: 5 Nays: 0

Rec-id: 36415
County Appeal: 152
Taxpayer: TZADIK SIOUX FALLS PORTPOLIO I LLC
Legal: HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS
Description: W 4' 2 & ALL
Lot: 1 Block: 7

Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$126,900 to \$124,500. Changed Total Value from \$162,400 To \$160,000.
Ayes: 5 Nays: 0

Rec-id: 36416
County Appeal: 153
Taxpayer: TZADIK SIOUX FALLS PORTPOLIO I LLC
Legal: HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS
Description: E 50' 2 & W 31'
Lot: 3 Block: 7

Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$115,500 to \$114,100. Changed Total Value from \$147,600 To \$146,200.
Ayes: 5 Nays: 0

Rec-id: 36417
County Appeal: 154
Taxpayer: TZADIK SIOUX FALLS PORTPOLIO I LLC
Legal: HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS
Description: E 23' 3 & ALL 4 & W 8'
Lot: 5 Block: 7

Motion by: Heiberger Seconded by: Beninga to approve the following:
Changed Na-Bldg Value from \$400,000 to \$266,000. Changed Total Value from \$434,000 To \$300,000.
Ayes: 5 Nays: 0

Rec-id: 36418
County Appeal: 155
Taxpayer: TZADIK SIOUX FALLS PORTPOLIO I LLC
Legal: HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS
Description: E46 LOT 5 & (EX E16)
Lot: 6 Block: 7

Motion by: Karsky Seconded by: Heiberger to approve the following:
Changed Na-Bldg Value from \$400,900 to \$266,400. Changed Total Value from \$434,500 To \$300,000.
Ayes: 5 Nays: 0

Rec-id: 36419
County Appeal: 156
Taxpayer: TZADIK SIOUX FALLS PORTPOLIO I LLC
Legal: HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS
Description: E16 LOT 6 & ALL LOTS 7 THRU (EX LOT H1)
Lot: 11 Block: 7

Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$536,400 to \$520,000. Changed Total Value from \$633,900 To \$617,500.
Ayes: 5 Nays: 0

Rec-id: 41282
County Appeal: 157
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: PARK ADDN TO CITY OF SIOUX FALLS
Description: RICHARDSON'S SUB 4 THRU
Lot: 6 Block: 4

Motion by: Karsky Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$696,800 to \$665,400. Changed Total Value from \$740,400 To \$709,000.
Ayes: 5 Nays: 0

Rec-id: 51062
County Appeal: 158
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: VAN EPS ADDN TO CITY OF SIOUX FALLS
Lot: 6 Block: 5

Motion by: Barth Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$145,100 to \$139,000. Changed Total Value from \$161,100 To \$155,000.
Ayes: 5 Nays: 0

Rec-id: 51070
County Appeal: 159
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: VAN EPS ADDN TO CITY OF SIOUX FALLS
Description: LOTS 7 TO 9 & S11'
Lot: 10 Block: 6

Motion by: Heiberger Seconded by: Karsky to approve the following:
Changed Na-Bldg Value from \$412,300 to \$400,500. Changed Total Value from \$464,200 To \$452,400.
Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 51071
County Appeal: 160
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: VAN EPS ADDN TO CITY OF SIOUX FALLS
Description: N33' LOT 10 & ALL 11 &
Lot: 12 Block: 6

Motion by: Beninga Seconded by: Barth to approve the following:
Changed Na-Bldg Value from \$306,000 to \$281,100. Changed Total Value from \$349,900 To \$325,000.
Ayes: 5 Nays: 0

Rec-id: 38341
County Appeal: 161
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: LAKESIDE ADDN TO CITY OF SIOUX FALLS
Description: 10 TO
Lot: 12 Block: 2

Motion by: Heiberger Seconded by: Barth to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 53800
County Appeal: 162
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: 15-101-49 SIOUX FALLS CITY UNPLATTED
Description: CO AUD SUB SE1/4 S4 70 & ALL 71, 72 &
Lot: 73 Block:

Motion by: Barth Seconded by: Beninga to approve the following:
No Change.
Ayes: 5 Nays: 0

Rec-id: 44573
County Appeal: 163
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: RIVERVIEW ADDN TO CITY OF SIOUX FALLS
Description: E 148.5'
Lot: 3 Block:

Motion by: Barth Seconded by: Karsky to approve the following:
No Change.
Ayes: 3 Nays: 2 - Cindy Heiberger, Gerald Beninga

Rec-id: 29323
County Appeal: 164
Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC
Legal: COVINGTON HEIGHTS ADDN TO CITY OF SIOUX FALLS
Description: W 90'

Lot: 5 Block: 6

Motion by: Barth Seconded by: Heiberger to approve the following:

No Change.

Ayes: 4 Nays: 0

Rec-id: 29322

County Appeal: 165

Taxpayer: TZADIK SIOUX FALLS PORTFOLIO I LLC

Legal: COVINGTON HEIGHTS ADDN TO CITY OF SIOUX FALLS

Description: E 20' 5 & W 64'

Lot: 4 Block: 6

Motion by: Heiberger Seconded by: Barth to approve the following:

Changed Na-Bldg Value from \$193,000 to \$184,500. Changed Total Value from \$223,200 To \$214,700. Karsky Abstained.

Ayes: 4 Nays: 0

Rec-id: 53491

County Appeal: 166

Taxpayer: SS HARTFORD LLC

Legal: 7-101-49 SIOUX FALL CITY UNPLATTED

Description: LOT A LACKEY'S TRACT 2 & X - 1 W1/2 NW1/4

Motion by: Karsky Seconded by: Beninga to approve the following:

No Change.

Ayes: 4 Nays: 0

Rec-id: 65093

County Appeal: 168

Taxpayer: SN HARTFORD LLC

Legal: IRENES ADDN TO CITY OF SIOUX FALLS

Description: TRACT 1A

Motion by: Karsky Seconded by: Barth to approve the following:

No Change.

Ayes: 5 Nays: 0

Rec-id: 41245

County Appeal: 169

Taxpayer: SB HARTFORD LLC

Legal: PACE ADDN TO CITY OF SIOUX FALLS

Description: S55.4' LOT 4 & N74.64'

Lot: 5 Block: 1

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Bldg Value from \$2,071,300 to \$1,895,200. Changed Total Value from \$2,416,100 To \$2,240,000.

Ayes: 5 Nays: 0

Rec-id: 15314

County Appeal: 205

Taxpayer: TANGHE, MARK A REVOCABLE LIVING TRUST BY MARK TANGHE

Legal: SKYLINE HEIGHTS ADDN 30-102-49 MAPLETON TOWNSHIP

Lot: 11 Block: 2

Motion by: Beninga Seconded by: Karsky to approve the following:

Changed Na-Bldg Value from \$232,694 to \$213,900. Changed Total Value from \$278,694 To \$259,900.

Ayes: 5 Nays: 0

Rec-id: 76443

County Appeal: 202

Taxpayer: SILVERS, DANNY R & KAREN M

Legal: PRAIRIE GARDENS ADDN TO CITY OF SIOUX FALLS

Lot: 20 Block: 12

Motion by: Karsky Seconded by: Heiberger to approve the following:

Changed Na-Bldg Value from \$314,700 to \$279,600. Changed Total Value from \$365,100 To \$330,000.
Ayes: 5 Nays: 0

Motion by Beninga, seconded by Karsky, to adjourn as the County Board of Equalization. 5 ayes.

Jean Bender

Chair

ATTEST:

Olivia Larson

Deputy Auditor