



City Council

Special Meeting Agenda

Monday, April 8, 2024
6:00 p.m.
Elk River City Hall

- Meeting in Upper Town Conference Room
-

1. CALL MEETING TO ORDER
2. SHERBURNE COUNTY ASSESSOR'S REPORT
 - 2.1 City Staff Report
3. HEAR APPEALS SUBMITTED BY ATTENDEES
Board Decision on Each Appeal
4. HEAR MISC. APPEALS BY COUNTY
Board Decision on Each Appeal
5. ESTABLISH RECONVENE DATE
The Board must determine a reconvene date within 20 days if a recess is necessary.
6. MOTION TO EITHER RECESS OR ADJOURN



Request for Action

To
City Council

Item Number
2.1

Meeting Date
April 8, 2024

Prepared By
Tina Allard, City Clerk

Item Description
City Staff Report

Reviewed by:
Cal Portner
Tina Allard

Action Requested

The Board listens to each appeal and makes a determination regarding the value or classification of the parcel being considered. If the Board is not sure how to vote, the decision should be "No Change." The property owner is then able to appeal to the County Board or the Tax Court. All decisions should be adopted by a formal vote.

Options for decisions include:

- No change
- Reduce the value of a property
- Raise the value of a property
- Add improvements to the assessment list
- Add properties to the assessment list
- Change the classification of property
- Have the assessor inspect the property and report to the board at a reconvene meeting

If the Board determines further review of any parcels by the assessor are needed, a reconvene meeting must be set for the assessor to report back for further action. The date and time must be determined before the recess of this meeting and must be within 20 days of this meeting. The last date to schedule a reconvene meeting would be Friday, April 26, 2024. There is a Council meeting scheduled for Monday, April 15, 6:30 p.m.

Background/Discussion

Board Purpose

The Board's purpose is to objectively determine if parcel values and classifications were properly set for the current assessment. It is assumed the assessor has properly valued and classified a property and the burden of proof rests with the property owner. Appeals must be based on facts and the property owner must present supporting evidence to the Board that the current year's valuation or classification is incorrect. All changes made by the Board must be based on fact. Remember, reductions in value shift the tax burden to others. Here is a link to the [Board of Appeal Handbook](#) with more detailed information.

The Elk River Vision

A welcoming community with revolutionary and spirited resourcefulness, exceptional service, and community engagement that encourages and inspires prosperity



Reconvene Meeting

All issues must be resolved before the meeting is adjourned. The Board should not order the assessor to review a parcel and change the valuation/classification and then adjourn. The Board may ask the assessor to review the parcel and report back at a reconvene meeting. Once the Board adjourns, it cannot reconvene.

Certification

At least one member who attended the state-required training must be at this meeting. The following are currently certified:

- Grupa, 7/1/2027
- Beyer, 7/1/2024
- Wagner, 7/1/2026
- Dietz, 7/1/2026

Financial Impact

N/A

Mission/Policy/Goal**Attachments**

1. 2024 Agricultural Report
2. 2024 Local Board Data
3. 2024 City Assessment Report

**2024 City of Elk River
Local Board of Appeal and Equalization
April 8, 2024**

Sales from October 1, 2022 to September 30, 2023 were used to determine the estimated market values for the 2024 assessment. Countywide there was 1 good sale of parcels over 34.5 acres. Due to lack of sales, no adjustments were made to the estimated market values of agricultural land for the 2024 assessment.

The 2024 methodology utilizes agricultural sales within a region to develop a tillable and non-tillable value to be used for Green Acres in that area. Our Green Acres Region includes the Counties of Anoka, Chisago, Isanti and Sherburne. The Department of Revenue issued a memo which indicated that the average per acre value for tillable land was to be \$4,400 (up \$500 from 2023) and the average for non-tillable was to be \$2,900 (up \$400 per acre from 2023).

Township Averages as Reported to the Department of Revenue for the 2024 Assessment

2024 Estimated Market Values

2a Tillable 6600/ac
2a/2b Pasture 6300/ac
-Same values have been applied to Rural Preserve and CRP land

Waste 750/ac
Wetlands 750/ac

2024 Green Acres Values

2a Tillable 4500/ac
2a Pasture 3100/ac
Waste 750/ac
-Same values have been applied to Rural Preserve and CRP land

Elk River Local Board of Appeal and Equalization

April 8, 2024 6:00 p.m.

Year End Summary – 2024 Assessment

Re-Assessment

Residential/Seasonal/Imp Ag	1906
Commercial/Industrial/Exempt	233
Agriculture Land	8

Residential Statistics – 3 year history

Item	2023	2022	2021
New Homes	92	93	113
Misc Permits Decks/bsmt finish/additions	115	184	326
Total Sales	334	450	679
Median Sale Price	\$372,700	\$382,100	\$363,600
Median Market Value	\$358,100	\$364,900	\$340,300

2024 Assessment Adjustments

Vacant Land Adjustments	0%
Residential Home Adjustments	0%
Lakeshore Adjustments	0%

Sherburne County Assessor

Sherburne County Government Center

13880 Business Center Dr NW

Elk River, MN 55330-1692

Phone: (763)765-4900

FAX: (763)765-4905

2024 ELK RIVER CITY ASSESSMENT

Residential and Seasonal improved properties remained stable in the 2024 assessment. There were 334 sales used in our sales study and 1,055 sales county-wide. Any increases in value, was done during reassessment and properties with new improvements.

Assessment Years	Study Ratio	Overall Change
2020	351 sales	88.9% x 1.058% = 94.1% adjusted ratio
2021	392 sales	88.2% x 1.080% = 95.3% adjusted ratio
2022	424 sales	77.7% x 1.197% = 93.0% adjusted ratio
2023	450 sales	87.2% x 1.073% = 93.6% adjusted ratio
2024	334 sales	97.5% -end ratio = 98.1% adjusted ratio

Rural Vacant land county-wide there was 1 sale.

Apartments increased county wide by 10%

Commercial and **Industrial** County-wide there were 13 total sales – no Industrial sales. Our commercial median ratio started as 86.06% and final ratio is 95.9%.

Total Taxable New Construction

Assessment Years	
2020	\$ 45,481,884
2021	\$ 32,931,500
2022	\$ 53,818,300
2023	\$ 53,403,900
2024	\$ 54,806,00

Total City Estimated Market Value

Assessment Years	
2020	\$ 2,658,483,400
2021	\$ 2,859,083,800
2022	\$ 3,518,721,100
2023	\$ 3,894,488,200
2024	\$ 3,996,067,100



Special Meeting
of the
City Council as Board
of Appeal and
Equalization

Monday, April 8, 2024
6:00 p.m.
Elk River City Hall

SIGN-IN

Please sign in for the opportunity to speak to the board. Each speaker will be allowed to speak for 3 minutes.

Name	Address
✓ Greg Hall	14122 190 1/2 Circle NW
✓ BEN FLAGE	11782 194TH AVE NW
✓ William MAHAN	13321 196TH AVE NW
✓ David Ness	21128 York St N.W.
✓ Bud & Leah Stevens	19426 Ogden St. NW ER
✓ Ken & Stacy Lueck	11388 198th Ave N.W.
✓ Gary Keitfenheim	19425 Irving Circle



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James Angle	19590 87th St. NE

**2024 Elk River Local Board of Appeal and Equalization
04/8/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Gary & Mary Keifenheim
19425 Irving Circle NW
ELK RIVER, MN 55330

Parcel # 75-00431-0422

Legal Description: LOT 11, BLOCK 4 Ridgewood East 3rd S27-T33N-R26W

	2024 Original	2024 Suggested Change
Land	\$159,097	\$159,097
Improvements	<u>\$249,549</u>	<u>\$241,866</u>
TOTAL	\$408,646	\$400,963

Difference: (-\$7,683)

Assessor recommendation: After a complete interior and exterior inspection it is recommended to adjust the improvement value to \$241,866 due to size discrepancy on cantilever portion on the front of the home.

**2024 County Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Jordan & Amanda Janke
19331 Rush CT NW
ELK RIVER, MN 55330

Parcel # 75-00608-0306

Legal Description: LOT 3, BLOCK 3 608-Cherrywood Hills

	2024 Original	2024 Suggested Change
Land	\$119,500	\$119,500
Improvements	<u>\$320,900</u>	<u>\$313,600</u>
TOTAL	\$440,400	\$433,100

Difference: (-\$7,300)

Reassessed at owner request made changes accordingly.

2024 Elk River Local Board of Appeal and Equalization
04/08/2024

Recommendation from County Assessor
For changes to 2024 Assessment

Benzinger Properties Inc
21301 County Road 81
Rodgers MN 55374

Parcel # 75-00894-0235
Legal Description: LOT 7, Block 2 19532 York ST NW, Elk River MN

	2024 Original	2024 Suggested Change
Land	\$70,100	\$94,500
Improvements	<u>\$340,000</u>	<u>\$340,000</u>
TOTAL	\$410,100	\$434,500

Difference: (+\$24,400)

Corrected land value from clerical error

2024 Elk River Local Board of Appeal and Equalization
04/08/2024

Recommendation from County Assessor
For changes to 2024 Assessment

T.H. Construction of Anoka
617 E Main St
Anoka MN 55303

Parcel # 75-00901-0120
Legal Description: LOT 4, Block 1 18535 Salem St NW, Elk River MN

	2024 Original	2024 Suggested Change
Land	\$70,600	\$95,200
Improvements	<u>\$248,330</u>	<u>\$248,330</u>
TOTAL	\$318,930	\$343,530

Difference: (+\$24,600)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Douglas & Melissa Anderson
19651 ELK Lake RD NW
Elk River MN 55330

Parcel # 75-00910-0120
Legal Description: LOT 4 Block 1

	2024 Original	2024 Suggested Change
Land	\$134,500	\$174,500
Improvements	<u>\$413,450</u>	<u>\$413,450</u>
TOTAL	\$547,950	\$587,950

Difference: (+\$40,000)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Katherine & Grant Hilyar
20816 Fresno ST NW
Elk River MN 55330

Parcel # 75-00912-0225
Legal Description: LOT 5 Block 2

	2024 Original	2024 Suggested Change
Land	\$133,400	\$164,900
Improvements	<u>\$499,000</u>	<u>\$499,000</u>
TOTAL	\$632,400	<u>\$633,900</u>

Difference: (+\$31,500)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Paul & Sandy Peterson
18094 Fresno ST NW
Elk River MN 55330

Parcel # 75-00873-0105
Legal Description: LOT 1 Block 1

	2024 Original	2024 Suggested Change
Land	\$89,400	\$118,700
Improvements	<u>\$372,400</u>	<u>\$372,400</u>
TOTAL	\$461,800	\$491,100

Difference: (+\$29,300)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Prime Partners LLC
1428 5th Ave
Anoka MN 55303

Parcel # 75-00901-0260

Legal Description: LOT 12 Block 2 18602 Salem ST NW, Elk River MN 55330

	2024 Original	2024 Suggested Change
Land	\$80,800	\$108,000
Improvements	<u>\$268,100</u>	<u>\$268,100</u>
TOTAL	\$348,900	\$376,100

Difference: (+\$27,200)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Prime Partners LLC
1428 5th Ave
Anoka MN 55303

Parcel # 75-00901-0145

Legal Description: LOT 9 Block 1 18585 Salem ST NW, Elk River MN 55330

	2024 Original	2024 Suggested Change
Land	\$80,000	\$107,000
Improvements	<u>\$280,900</u>	<u>\$280,900</u>
TOTAL	\$360,900	\$387,900

Difference: (+\$27,000)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Kevin Hagen Jr
14226 212th Ave NW
Elk River MN 55330

Parcel # 75-00924-0110
Legal Description: LOT 2 Block 1

	2024 Original	2024 Suggested Change
Land	\$125,400	\$164,400
Improvements	<u>\$318,900</u>	<u>\$318,900</u>
TOTAL	<u>\$444,300</u>	<u>\$483,300</u>

Difference: (+\$39,000)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Prime Partners LLC
1428 5th Ave
Anoka MN 55303

Parcel # 75-00901-0305

Legal Description: LOT 1 Block 3 18605 Salem ST NW, Elk River MN 55330

	2024 Original	2024 Suggested Change
Land	\$80,800	\$108,000
Improvements	<u>\$296,600</u>	<u>\$296,600</u>
TOTAL	<u>\$377,400</u>	<u>\$404,600</u>

Difference: (+\$27,200)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/08/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Haley Myers & Seth Johnson
18592 Salem St NW
Elk River MN 55330

Parcel # 75-00901-0250
Legal Description: LOT 10 Block 2

	2024 Original	2024 Suggested Change
Land	\$80,800	\$108,000
Improvements	<u>\$244,400</u>	<u>\$244,400</u>
TOTAL	<u>\$325,200</u>	<u>\$352,400</u>

Difference: (+\$27,200)

Corrected land value from clerical error

**2024 Elk River Local Board of Appeal and Equalization
04/8/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Jamie Vale
624 Irving Ave NW
ELK RIVER, MN 55330

Parcel # 75-00412-0230

Legal Description: LOT 6, BLOCK 2 Burrell's Addition S34 T33N R26W

	2024 Original	2024 Suggested Change
Land	\$89,080	\$89,080
Improvements	<u>\$182,822</u>	<u>\$164,859</u>
TOTAL	\$271,902	\$253,939

Difference: (-\$17,963)

Assessor recommendation: After a complete interior and exterior inspection it is recommended to adjust the improvement value to \$164,859 due to age and condition.

**2024 Elk River Local Board of Appeal and Equalization
04/8/2024**

Recommendation from County Assessor
For changes to 2024 Assessment

Diane & Michael Burns
16762 Yale St NW
ELK RIVER, MN 55330

Parcel # 75-00494-0155

Legal Description: LOT 12, BLOCK 1 Mississippi Heights S11 T32N R26W

	2024 Original	2024 Suggested Change
Land	\$235,424	\$235,424
Improvements	<u>\$715,467</u>	<u>\$681,867</u>
TOTAL	\$950,891	\$917,291

Difference: (-\$33,600)

Assessor recommendation: After a complete interior and exterior inspection it is recommended to adjust the improvement value to \$681,867 due to upper living area only being storage.

James and Nora Wacek
19715 Tyler Street NW
Elk River, MN 55330
Property ID: 75-00123-4300

To the Local Board of Appeal and Equalization
City of Elk River
Elk River City Hall

Date: April 3, 2024

We present this letter as notice that we hereby appeal the valuation of our property listed above.

We have purchased our property for \$335,900 on 11/10/2022 on the open real estate market based on MLS listing of the property that is still available online. Sale was noted on the public records under the above listed property ID.

We requested that the Assessor would adjust the estimated market value based on the actual sales price to represent the actual market price of our property but we were refused.

We contest the use of a generic study for estimating the market value of our property instead of using the actual market price paid as our property was sold and purchased on the open market for a market price determined by real estate professionals based on size, age, condition and features of the property comparable to similar properties sold in close proximity of our location, which is a tested and proven method used by lenders, appraisers and realtors.

For your reference, here are publically available records on our property:

Location: 19715 Tyler St NW

Sale Date: 11/10/2022

Sale Price: \$335,900 (listed price \$339,500)

Built: 1985

Size: 1908 sq ft

3 bed/1.5 bath

Sold at \$176/sq ft based on size and sale price

Valued by Assessor at \$195/sq ft in 2023 based on size and estimated market value of \$372,400

In addition, the definition of the term "estimated market value" is defined in the valuation notice as "This value is what the assessor estimates what your property would likely sell for on the open market". In support of our appeal, we must point out, that based on the fact that we know what our property actually sold for on the open market, we know that our property would likely NOT sell at the estimated price of the assessor.

We request the Honorable Local Board and Equalization to order the Sherburne County Assessor to adjust the valuation of our property for the purpose of tax assessment calculation based on the actual market price paid at \$335,900. The estimated market value listed on the valuation notice is overinflating the price of our property unfairly in comparison to the paid market price, and the estimated market valuation of comparable homes sold in our neighborhood since our purchase.

We sincerely apologize that we are unable to be present at the meeting in person but trust that we have included the relevant facts of our appeal for a satisfactory decision so no further actions will be required for a just outcome in this case. If you require further action or information from us, please let us know by calling at 651-340-9696 or email at james.wacek@gmail.com or by mail at our address listed on the top.

Sincerely,



James Wacek and Nora Wacek

Enclosures:

4 public listings printed from Coldwell Banker Homes website for each property listed above

4 property tax statements for each property listed above

Scott Jones
20927 Elk Lake Rd NW
Elk River, MN 55330

Local Board of Appeal and Equalization
City of Elk River
Elk River City Hall

April 8, 2024

We are unable to attend the appeal meeting on Monday April 8th. I am sending this letter to the assessor to be able to appear in front of the County Board of Appeal on June 14th. CJ has already had the opportunity to come to our home and do a walkthrough. It is my opinion that the Estimated market Value is too high.

Thank you,
Scott Jones

Jolene Richter

From: Tina Allard
Sent: Monday, April 8, 2024 12:51 PM
Cc: Jolene Richter
Subject: FW: Home valuation appeal 19451 Rawlins Cir NW

Hi Councilmembers:

See below.

From: Carla <6barzizas@gmail.com>
Sent: Monday, April 08, 2024 12:12 PM
To: Tina Allard <tallard@ElkRiverMN.gov>; clinton.kopetka@co.sherburne.mn.us
Subject: Home valuation appeal 19451 Rawlins Cir NW

Hello,

I am officially appealing the valuation on our home. My husband and I are unable to make the meeting on Monday, April 8th. This email is to request to be able to appear in front of the county board. CJ has already done a walk through on our home.

Kindest regards,
Carla Barziza
19451 Rawlins Cir NW
Elk River, MN 55330