

Staff Report for 2024 State Board of Equalization

File No.: 2024- REPORT - BURLEIGH COUNTY - DEANN ZAUN **Prepared By:** Property Tax Division

County or City: BURLEIGH COUNTY

Appellant: DEANN ZAUN

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Ms. Deann Zaun is appealing the valuation of her property on parcel 23-140-81-50-05-080, located at 8629 Kings Lane, Bismarck, ND.

Analysis: The appellant did not appeal at the Riverview Township Board of Equalization meeting.

North Dakota Century Code §57-13-04.3(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Summary: The appellant did not appeal at all local levels; therefore, no action can be taken by the board.

Proposal for Review: No action required due to non-adherence to the statutory procedure.
