

## Staff Report for 2024 State Board of Equalization

**File No.:** 2024 - REPORT - GRAND FORKS COUNTY - GRAND FORKS - JON LINDVIG

**Prepared By:** PROPERTY TAX DIVISION

**County or City:** GRAND FORKS

**Appellant:** JON LINDVIG

**Type of Appeal:** RESIDENTIAL VALUE

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**Appeal Issue:** Mr. Jon Lindvig is appealing the valuation of his property on parcel number 44-1205-063-00, located at 1220 6<sup>th</sup> Ave N, Grand Forks, ND.

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**Analysis:** The appellant did not appeal at the City of Grand Forks 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."

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

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

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