

Staff Report for 2024 State Board of Equalization

File No.: 2024-STARK-DICKINSON-PRAIRIE HILLS MALL, LLC

Prepared By: Property Tax Division

County or City: CITY OF DICKINSON

Appellant: PRAIRIE HILLS MALL, LLC

Type of Appeal: COMMERCIAL VALUE

Appeal Issue: Prairie Hills Mall, LLC, represented by Ram Sathyamoorthy, is appealing the property value of parcel numbers 41-1110-01000-100, 41-1110-01000-500, 41-1110-01000-701, 41-1110-01000-800, 41-1110-01000-900, 41-1110-01001-000, & 41-1110-01001-100, located at 1681 3rd Ave W, Dickinson, ND.

Analysis: The appellant did not appeal at the Dickinson City 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.
