Staff Report for 2024 State Board of Equalization

File No.: 2024-TRAILL-KORY & BECKY ANDERSON

County or City: TRAILL COUNTY

Appellant: KORY & BECKY ANDERSON

Type of Appeal: RESIDENTIAL VALUE

Prepared By: Property Tax Division

Appeal Issue: Kory & Becky Anderson are appealing the property value of \$294,400 on parcel number 01-0000-00090-030, located at 1390 172nd Ave NE, Buxton, ND.

Analysis:

Summary:

Proposal for Review:





Appellant Information – State Board of Equalization

County or City:	Enter County or City Name
Appellant:	Enter Appellant Name
Type of Appeal:	Choose One

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion regarding the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 1, 2024, and is subject to open records. Please provide one questionnaire per property.

Please email or mail any supporting documentation to:

propertytax@nd.gov or The Office of State Tax Commissioner, Attn: Property Tax, 600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address: 1390 172nd Ave NE Township Name: Belmont County: Traill Parcel ID: 0100000090030 Legal Description:

Appellant Contact Information:

Appellant Name: Kory Anderson Address: 1390 172nd Ave NE Buxton, ND 58218 Phone Number: 701-740-9467 Email Address: koryanderson6mm@hotmail.com

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? \boxtimes Yes \square No (If No, please see the Consent to Release Financial Info)

Did you receive a notice of increase letter from the city/township? (choose all that apply)

 \square Prior to \square After Township/City Equalization Meeting

 \Box Prior to \boxtimes After County Equalization Meeting

 \Box No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply) \boxtimes Township/City \boxtimes County \square N/A



TAX.ND.GOV | TAXINFO@ND.GOV 600 E. Boulevard Ave., Dept. 127 | Bismarck, ND 58505-0599 Phone: 701-328-7088 | TTY: 800-366-6888

*Please note NDCC § 57-13-04.3(a)(1)(2) requires appellants to appeal to the State Board of Equalization must have applied to both local and county boards.

Has a recent appraisal been completed on the property? \Box Yes (if yes, please attach) \boxtimes No

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

 \Box Factual error, that is, a data collection or clerical error.

Equity and uniformity claim of discriminatory level of assessment.

 \boxtimes Belief that the valuation is inaccurate.

□ Exemption, classification, or assessment limitation.

Please attach or email (propertytax@nd.gov) the following:

1. A detailed explanation of your appeal

2. Evidence to validate the assessment appealed

Appeal Process:

- 1.) Appellant notifies the Property Tax Division of intent to appeal.
- 2.) Submit this form and all applicable documentation to propertytax@nd.gov by the date specified above.
- 3.) The State Board of Equalization meets on the second Tuesday in August to examine and compare the returns of the assessment of taxable property as submitted by North Dakota counties. This is locally assessed property. The board equalizes the property so that all assessments of similar taxable property are uniform and equal throughout the state. During this meeting, tax directors or other representatives from a county will speak, along with city representatives, and individual taxpayers.
- 4.) After the State Board meeting, your case will be assigned, and staff will reach out to schedule an onsite review of the property (when deemed applicable). While an interior inspection of the property is not required, interior reviews may affect the consideration of value. If denied an interior review, we will assess from the exterior only. Staff will not be allowed to enter the property without the owner or a representative present.
- 5.) Generally, by the first Thursday of October, the property tax division staff will present their findings to the State Board of Equalization with a recommendation. The board deliberates and votes. You can attend this meeting; however, public comments are not accepted.



Dear Assessment Review Board:

I am writing to formally request an appeal/review of the recent property tax assessment for my property located at 1390 172nd Ave NE, Buxton ND.

According to the notice dated 3/18/2024, our property has been assessed at \$294,400 which we believe significantly exceeds the current value of the property.

- The assessed value in 2023 was \$157,940.
- The assessed value increase from \$157,970 in 2023 to \$294,400 in 2024 is an absurd 86% increase in just one year. No updates had been made at this property in the last 10 years, and the property is 45 years old.

The county tax director had mentioned multiple times prior when speaking with her that our home has not had any county value increase since 2015 and that we are not really going up 86 % in one year. That is their justification for the 86% increase from 2023 to 2024.

We encourage you look at the tax statements from the country and you will see the yearly increases. From 2020 to 2023 alone our home has an increase of assessed value from the county by \$28,345 dollars. This year there is another assessed value increase \$136,460 dollars in one's years' time. That's an increase of \$149,893 dollars in 2 years.

In support of our claim, I have enclosed the following documents:

- Tax statements in this letter from 2020 until 2023. These will show the assessed value is truly going up another 86% from 2023 to 2024.
- The Notice of Increase on the Real Estate Assessment form clearly shows the dollar increase from 2023 to 2024 which is enclosed in the appeal.

According to the Property Record that you have filed, we have noted the following discrepancies between your records and what is currently in my home.

- Our Addition on our property card is listed as "Adtn 1 Story Frame 384 SF". That addition is not 384 square feet it is 330 square feet.
- Front and Back Decks are 45 years old and need to be replaced. Pictures Included.

Unfinished spaces

- Basement Bedroom
 - 12x10 120 square feet unfinished. Picture Included.
- Furnace Room
 - o 12x10 120 square feet unfinished. Picture Included.
- Laundry Room 12x13
 - 156 square feet unfinished. Picture Included.

I respectfully request that the assessment office review these documents and consider adjusting the assessed value of my property to reflect its current market value more accurately. Thank you for your attention in this matter. I look forward to your prompt response.

Sincerely,

Kory and Becky Anderson

	REAL ESTATE	TAY CTATEMENT			406 A A A A A A A A A A A A A A A A A A A
2022 TRAILL COUNTY			Stat	tement No: 140	
Parcel Number 01-0000-00090-010		lction		22 TAX BREAKDOWN	
	cal Location	0103010000	Net consoli	dated can	94.52
Lot: 1 Blk: Addition:	Sec: 26 Twp: 3	L48 Rng: 49 Acres: 3.20	Plus:Specia Total tax d	ue 1,4	94.52 74.73
Statement Name ANDERSON, KORY & BEC				by Feb.15,2023 1,4	THE INTERN
3.20 AC TRACT IN LOT	Description 1 26-148-49 A-3	3.20 Or	Daymont 1:1	tallments(with no dis ay by Mar.1st Pay by Oct.15th	count) 747.26 747.26
Legislative tax relief		2021	2022		
(3-year comparison):	2020	2021		PC# Special assessment AMOUNT DESC	TES:
	710 61	757.04	801.30 S	PC# AMOUNT DESCI	
Legislative tax relief	/12.61				
Tax distribution	2020	2021	2022		
(3-year comparison): True and full value	129,595	139,307	144,507 6,503		
Taxable value	5,832	6,269	0,505		
Less: Homestead credit Disabled Veteran credit			6 502		
Net taxable value->	5,832	6,269	6,503	ESCROW COMPANY NAME:	the second
Total mill levy	226.23	234.50	229.82	CORELOGIC TAX SERVIC	CES
Taxes By District (in do	llars):	746 07	742 70	NOTE: Closing at Noon on 1	Dec 23rd.
COUNTY	642.34 189.36	746.07 225.68	234 11	Closed Dec 26th and	Jan 2nd.
BELMONT TOWNSHIP CENTRAL VALLEY SCHO	466.33	475.57		Drop Box inside S. Key Pad located at	Door #2,
BUXTON FIRE	15.51 5.83	16.49 6.27	23.48 6.50	for Office visits.	cuch boot
STATE	5.05				
Consolidated tax -	1,319.37	1,470.08	1,494.52	FOR ASSISTANCE,CON TRAILL COUNTY TREA PO BOX 9 HILLSBORO ND 58045 701-636-4459	SURER
Net effective tax rate>	1.02%	1.05%	1.03%		
	[Detach h	ere and mail with	n your payme	nt]	
2022 TRAILL COUNTY	REAL ESTATE T	AX STATEMENT			
our canceled check is yo o receipt will be issued		r your payment.		tax due 5% discount	1,494.52 74.73
Parcel Number: Statement Number:		0-010	Amount	due by Feb.15,2023	1,419.79
nter the amount you are his parcel if less than	paying on	A CONTRACTOR	Payment 1	installments(with Pay by Mar.1st Pay by Oct.15th	no discount) 747.26 747.26
		М	AKE CHECK P	AYABLE TO:	
ANDERSON, KO	RY & BECKY	and a state of the second s		UNTY TREASURER	
1000 1000	All the second		PO BOX 9		
1390 172ND A BUXTON ND 5				ND 58045-0009	
BOXION ND S	5210		701-636-4	409	

2023 TRAILL COUNTY REAL ESTATE TAX STATEMENT	123
Jurisdiction	Statement No: 13,296
01-0000-00090-030 BELMONT TWP	2023 TAX BREAKDOWN
Physical Location 01030100	00 Net consolidated tax 1,535.26
Lot: 1 Blk: Sec: 26 Twp: 148 Rng: 49 Addition: 7.	Less: 5% discount,
ANDERSON, KORY & BECKY	if paid by Feb.15,2024 76.76 Amount due by Feb.15,2024 1,458.50
A 7.57 AC TRACT IN LOT 1 26-148-49 A-7.573	Or pay in 2 installments (with no discount) Payment 1:Pay by Mar.1st 767.63 Payment 2:Pay by Oct.15th 767.63
Legislative tax relief (3-year comparison): 2021 2022	2023 SPC# Special assessments: AMOUNT DESCRIPTION
Legislative tax relief	877.55
Tax distribution (3-year comparison):20212022True and full value Taxable value Less: Homestead credit Disabled Veteran credit2021	2023 157,940 7,108
Net taxable value->	ESCROW COMPANY NAME:
Total mill levy234.50	215.99
Taxes By District(in dollars): COUNTY BELMONT TOWNSHIP CENTRAL VALLEY SCHO BUXTON FIRE STATE	NOTE: 778.04 HOLIDAY HOURS: 255.89 CLOSED 12/25/2023 468.77 CLOSED 01/01/2024 25.45 SECURE DROP BOX AVAILABLE 7.11 LOCATED AT SOUTH DOOR #2
onsolidated tax	1,535.26 FOR ASSISTANCE, CONTACT: TRAILL COUNTY TREASURER PO BOX 9 HILLSBORO ND 58045-0009 701-636-4459
t effective tax rate> %%	.97%
[Detach here and mail w 2023 TRAILL COUNTY REAL ESTATE TAX STATEMENT	ith your payment]
	. Total tax due 1,535.26
r canceled check is your receipt for your payment receipt will be issued.	Less: 5% discount 76.76
Parcel Number: 01-0000-00090-030 Statement Number: 13,296	Amount due by Feb.15,2024 1,458.50
er the amount you are paying on	Or pay in 2 installments (with no discount) Payment 1:Pay by Mar.1st 767.63
s parcel if less than full amount.	Payment 1: Pay by Mar.1st 767.63 Payment 2: Pay by Oct.15th 767.63
ANDERSON, KORY & BECKY	MAKE CHECK PAYABLE TO: TRAILL COUNTY TREASURER PO BOX 9
1390 172ND AVE NE BUXTON ND 58218	HILLSBORO ND 58045-0009 701-636-4459

0.15

NOTICE OF INCREASE IN R OFFICE OF STATE Tax Commissioner	EAL ESTATE ASSESSMENT
SEN 24743 (7-2023)	
me of Township/Ctty/Datrict	TRAILL COUNTY
ELMONT TOWNSHIP	Reat Estate Description
penty Owner/Address	Prior Estate Description 7.57 AC IN 671 26-148-49 1-0-90-30 True and Full Value
Kory + Berg Underon NE	24-148-91
Kory + Becky anderson 1390 1724 Ave NE Button ND 58218	1-0-90-30
pril Yoar Assessment (Year)	294,400
24 ous Year Assessment (Year)	True and Fall Value 157, 940
3	Percentage True and Full Value
ge in Assessment	84 136, 460
in for Increase in Value	tt

you own has increased since the previous year's assessment to one or more of the following level The assessor has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment.

The township, city, or county board of equalization, or action by the State Board of Equalization has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

An increase in assessment may mean that your property taxes will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. By August 31 each year the county shall provide an estimated tax statement to the owner of each parcel with a total estimated tax of at least \$100.

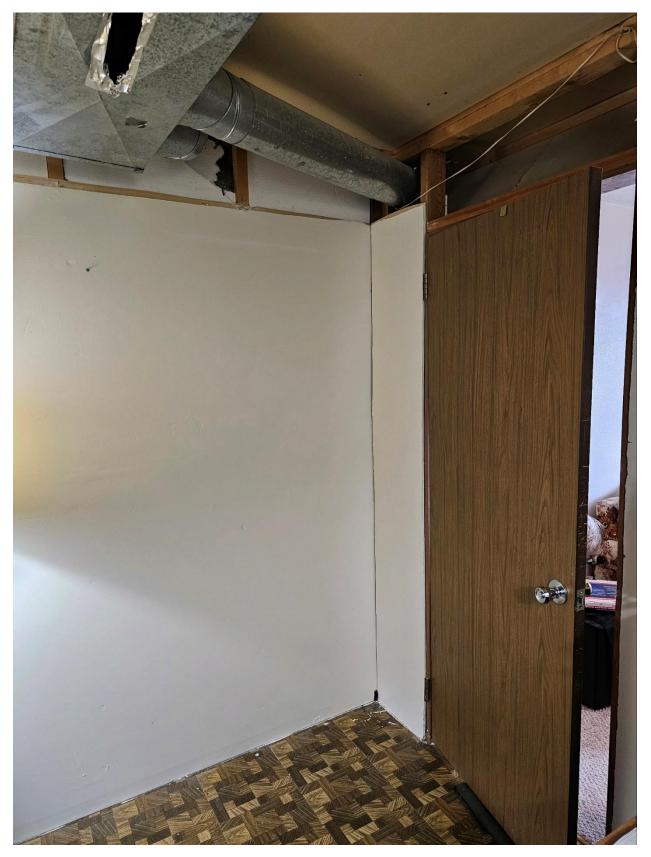
Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

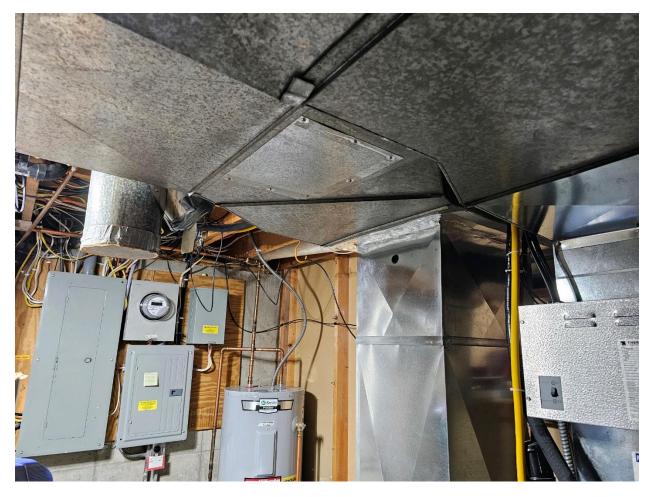
Township/City Board of Equalization	Hearing Location	Date	Time
BELMONT TWP BOE	DARRELL LARSON'S SHOP	4/9/24	6:30 PM
County Board of Equalization	Hearing Location	Date	Time
TRAILL COUNTY BOE	Courthouse	6/4/24	9:00 AM
State Board of Equalization	Hearing Location	Date	time
ND STATE BOE	BISMARCK - CAPITAL	8/13/24	8:30 AM

Name of Assessment Officia Michelle Mooney	i michelle.mooney@co.traill.nd.us	Date 3	118124	
Mailing Address PO Box 745			Telephone Number 701-636-5950	
City Hillsboro	And the second s	State ND	ZIP Code 58045	

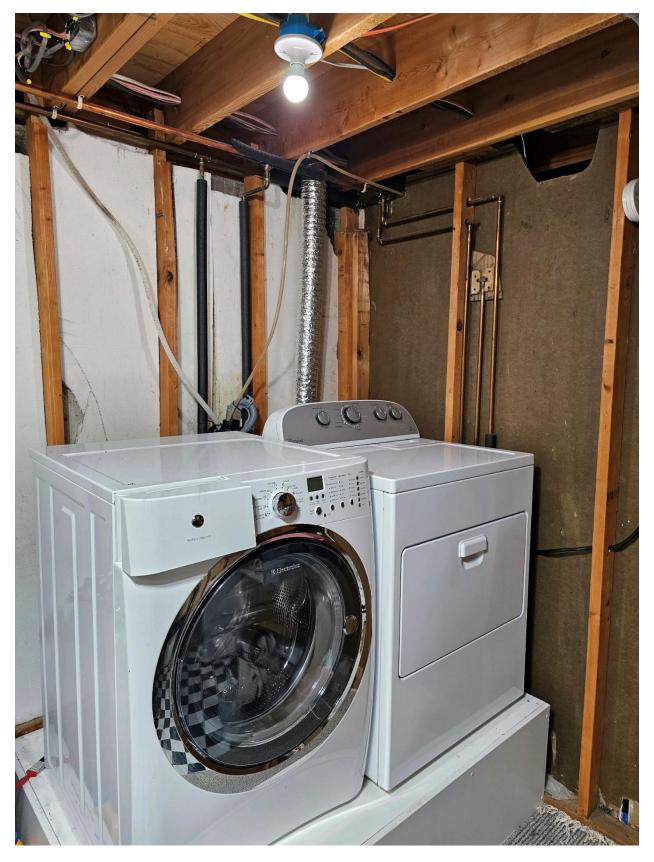
Basement Bedroom



Furnace Room



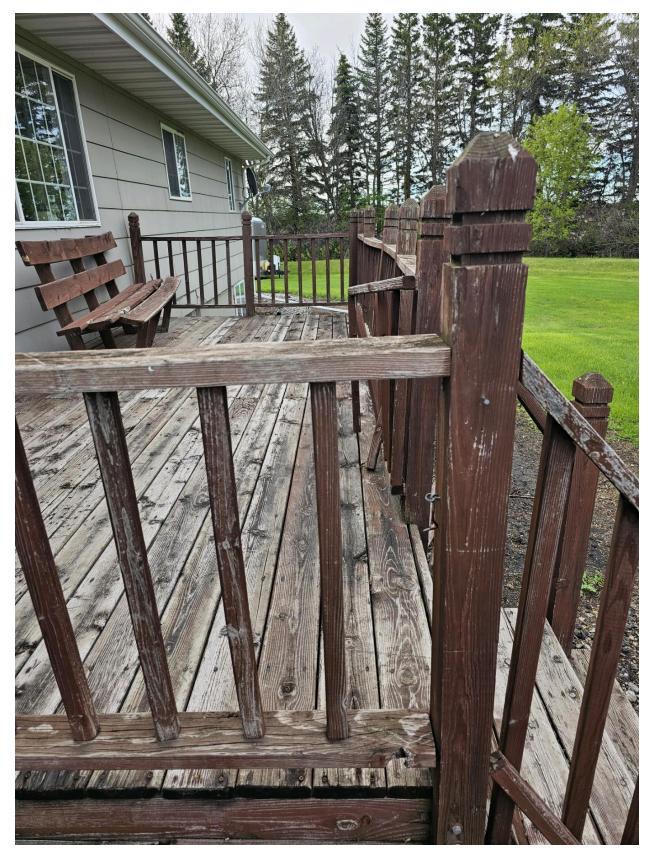
Laundry Room



Front Deck



Front Deck



Back Deck

