

**LYNDEN TOWNSHIP  
STEARNS COUNTY  
STATE OF MINNESOTA  
LOCAL BOARD OF APPEAL AND EQUALIZATION  
APRIL 12, 2022 6:00 P.M.**

Those present in addition to appellants were Supervisors David L Johnson, Dennis Niemi and Tom Plaggerman. Stearns County Appraiser for Agriculture, Residential and Shoreland properties in Lynden Township, Mitch Determan; and, Kathy Korte, Stearns County Appraiser for Commercial Industrial. Also present is Town Clerk Jenny Schmidt.

Chair Johnson called the meeting to order at 6:00 p.m. and led the pledge of allegiance. Johnson reviewed *Minnesota Statutes, Section 274.01, subdivision 1a* and guidelines regarding the meeting. The record should reflect all Supervisors have been certified as having completed the State Dept. of Revenue required training, which was verified by Stearns County records. Specifically, Johnson certification expires 7-1-2022, Niemi and Plaggerman certification expires 7-1-2023.

There were 7 scheduled appointments (10 total parcels), 0 walk-ins, and 0 written correspondence.

The 2022 Assessment Overview from the Assessor is based on the results of the assessment sales ratio study covering the period from October 1, 2020 through September 30, 2021. There were 22 qualified sales during this time period, 13 off water and 9 on water. The sales indicated a median ratio of 74.6% based on sales activities. There was \$5,471,800 of new construction. This is up from \$4,246,200 a year ago.

The results of the Local Board of Appeal for 2022 are as follows:

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
1. Victoria Evavold / Luedke	19.10420.0005	

Luedke appeared as per appointment, contesting the valuation of \$28,600 of the 0.62 acre parcel. She continues to working with a private surveyor to determine boundary lines and corners as the legal description is dated and vague, but has no completed survey as of today. She did obtain from Stearns Co Land Management Office a Parcel ID Map showing half her property is in wetlands. Based on this finding she requests the value be lowered to zero. Determan indicates this is a lot of record and there is a building entitlement for the parcel. He has already given a 2/3 value discount based on unique circumstances. Johnson makes a motion for no change in value, seconded by Plaggerman, all in favor, motion passed.

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
2. John (Jack) Kritzeck	19.10462.0002	

Kritzeck appeared as per appointment, contesting the valuation of \$12,400 of the 2.18 acre parcel. Johnson recuses himself from this hearing. This parcel was cut off by the freeway, now has power lines and no access. Based on this he requests the value be lowered to zero. Determan agrees this parcel is unique, is not buildable and has limited

use. The lot is assessed at per acre value and assessed at the lowest possible value. He notes this parcel was recently split off a larger parcel. Plaggerman makes a motion for no change in value, seconded by Niemi, Johnson abstains, 2 in favor, motion passed.

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
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3. Mark Wilkens	19.10999.0051	
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Wilkins appeared as per appointment, contesting the valuation of \$942,900 of this 1.03 acre parcel. Compared to a property within 1 mile (14232 Co Rd 144) my value is too high as I have a pole barn, dirt driveway, no deck, no landscaping, and unfinished home. Determan assessed the home at \$265 per square foot. He recommends no adjustment based on a similar home on Bass Lake just sold for \$930,000 which was 283 per square foot. Plaggerman agrees this seems like a large increase but an appraisal is absent. Johnson makes a motion for no change in value, seconded by Plaggerman, 2 in favor, Niemi opposed, motion passed.

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
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4. Jeffrey Burkhardt	19.10823.0502	
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Burkhardt appeared as per appointment, contesting the valuation of \$602,800 of this 9.6 acre parcel. He compared 10 residential sales, excluding lake and river shore and raw land using Zillow. There have been no updates other than the roof and requests the valuation be based on \$134 per square foot to reduce it to \$525,861. Determan compared similar homes with the same acreage near this location and does not recommend an adjustment. Johnson makes a motion for no change in value, seconded by Niemi, all in favor, motion passed.

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
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5. Deonna Bouska	19.10925.0015	
Deonna Bouska	19.10313.0015	

Bouska appealed via email. 19.10925.0015 Residence. Bouska is requesting no increase due to limited 2 bedroom structure and adjoining business now ceases to exist. Korte recommends decrease from \$597,300 to \$590,600 based on interior and exterior characteristic adjustments. Johnson made a motion to accept the recommendation of assessor, seconded by Niemi, all in favor, motion passed. 19.10313.0015 Ag Building that was formally a business. Bouska is requesting a decrease due to changed/limited use. Now being used as a chicken coop and has 8 acres of wetland. Korte recommends decrease from \$253,200 to \$194,900 based on limited commercial use. Johnson made a motion to accept the recommendation of assessor, seconded by Plaggerman, all in favor, motion passed.

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
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6. Robert and Laura Schmidt	19.10860.0000	
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Schmidt appeared as per appointment for 19.10860.0000 residence, contesting the valuation of \$480,300 of the 5.8 acre parcel based on no improvements to home, power line, gravel road, adjacent to freeway and unappealing neighboring property. Determan has already made an adjustment for the proximity to freeway. Market evidence does not

show a detriment due to CapX project and does not recommend an adjustment at this time but can visit the property to reassess. Johnson makes a motion for no change in value and that assessor to visit the property and recommend to the county board any adjustments based on that visit, seconded by Plaggerman, all in favor, motion passed. Schmidt adds parcels 19.10858.0000 and 19.10859.0000. These parcels are assessed at \$2,100 but lie in swampland and are of no use. Determan has already made an adjustment to these parcels for the County Ditch and recommends no change. Johnson makes a motion for no change in value for 19.10858.000, seconded by Niemi, all in favor, motion passed. Johnson makes a motion for no change in value for 19.10859.000, seconded by Niemi, all in favor, motion passed.

<b>NAME</b>	<b>PARCEL#</b>	<b>ACTION</b>
7. Karen Olson	19.10598.0525	
Olson did not appear. No action taken.		

The Board acknowledges receipt of Determan’s 4-12-2022, 2022 Assessment Report and waives the reading of it, but will include it as part of these minutes.

Johnson made a motion to adjourn the Board of Appeal and Equalization meeting, seconded by Plaggerman, all in favor, motion passed. Meeting adjourned at 7:49 p.m.

Respectfully Submitted,

Jenny Schmidt  
 Lynden Township Clerk  
 Attached 2022 Local Board of Appeal & Equalization Record and Packet