

MINUTES: BOARD OF REVIEW
 Wednesday, May 12, 2021

The members of the Mills County Board of Review reconvened in the courtroom, third floor of the courthouse, Glenwood, Iowa. Notice of this meeting was given by email to BOR members and posted at the courthouse entrance windows. At 8:32 a.m., Chairman Mike Stewart call the meeting to order. Members present were Mike Stewart, Deanne Buffington, Mike Bowden, and Richard Roenfeld. This is a quorum. Also present were: Assessor Christina Govig and Tara Copeland, Deputy. Pam Sargent arrived at 8:39 a.m.

Motion by Bowden to approve the agenda as emailed. Second by Buffington. Ayes – all Nays – none motion carried

Motion by Bowden to approve the minutes dated May 6, 2021 as written. Second by Roenfeld. Ayes – all Nays – none Motion carried

Petition #4 – Parcel #12179-001 – oral hearing – Owners Mr. & Mrs. Danner appeared and were sworn. Mr. & Mrs. Danner files on grounds #1 assessment not equitable compared to like properties. Also on grounds #5 alleging fraud or misconduct by realtors practicing bidding wars. Mrs. Danner states there have been no updates since the last reassessment in 2019. Also states that market value can't be 100% certain cause today's market isn't typical, feels homes should only assessed when sold. Bowden asked about errors on listing. Mrs. Danner states the house has only a partial basement, is 1.5 story and has an attic. The listing shows a full basement, 2 story and no attic. Roenfeld asked for the amount of insurance that is carried on the home. Mrs. Danner stated about \$210,000 but isn't positive that is the exact amount. Owners left a copy of their notes with the board. The board will revisit this petition.

Petition #5 – Parcel #07200-057 – oral hearing – Owner Mr. Groom appeared and was sworn. Mr. Groom files on grounds #1 & 5. Mr. Groom states that he listed his home on Apr 16, 2020 for \$489,000 with Jim Hughes R/E. The price was reduced to \$484,000 on Jun 17, 2020 and down to \$469,000 on Aug 26, 2020. No offers were received. An offer of \$440,000 was received on Oct 16, 2020 which Mr. Groom declines and pulled the home from the market. Mr. Groom submitted comparable properties within his neighborhood stating that none have sold for more than \$440,000. Mr. Groom states that 155 Hickory Ridge Dr (Pcl #07200-052) is very similar to his in floorplan. This property has more acres than his, slightly more sq ft on the main level and in the basement finish, a wet bar and overall more high-end features. This parcel is assessed at \$510,000 for 2021. Mr. Groom requests the assessment be returned to the 2020 valuation of \$493,000. Assessor Govig informed the board that the assessment on Pcl #07200-052 was the result of a settlement before PAAB. The board will revisit this petition.

Petition #9 – Parcel #08361-001-02 – oral hearing – Owner Mr. Schraft appeared and was affirmed. Mr. Schraft files on grounds #3 misclassification. Mr. Schraft states that of the 3.52 acres of this parcel, about 2.5 has been farmed by 2 different farmers since they purchased it. The rest of the parcel is planted with vegetable gardens, berry bushes and fruit trees. Mr. Schraft also stated that he has livestock being several varieties of chickens. Bowden asked if the fruits and vegetables are sold at farmer's markets. Mr. Schraft stated that currently they sell eggs and some vegetables at markets but the fruit & berry plants aren't mature enough for that yet, though that is the long term intention. Stewart asked whether acres are cash rented. Mr. Schraft responded that the first farmer did cash rent, the current farmer engages in a barter with the owners at this time, though may change to cash rent next season. Sargent asked if the 2.5 acres that are farmed are part of a larger cropped area. Mr. Schraft stated yes, it is. The current farmer owns an adject field. Roenfeld asked if a Schedule F is filed, no was the response. Buffington asked when property was purchased, Mr. Schraft states 2003 or 2004. Bowden asked if the owners are registered with the state as a vendor for farmer's markets, Mr. Schraft was not sure as his wife would be the one to handle such things. The board will revisit this petition.

Petition #12 – Parcel #06985-000 – oral hearing – Owners Mr. & Mrs. Delavan appeared and were sworn. Mr. & Mrs. Delavan filed a petition with no grounds indicated. Mr. Delavan stated that the assessments keep going up and does not understand why. Mr. Delavan stated that the school and the county shed are what is causing the assessment to increase. Stewart asked if the 2020 assessment was accurate. Mr. Delavan stated yes and there have been no improvements since. Bowden asked if a comparison was done by the owners. Mr. Delavan stated no because

he is not interested in other's property, just his own. Stewart suggested an appointment with the Assessor to get a better understanding of how assessments are done in the county. Stewart asked what assessment should be. Mr. Delavan stated that insurance depreciates value when there is damage, also stated about \$160,000 is what the home is probably insured at. Bowden asked what the owner thinks the assessed value should be. Mr. Delavan stated \$160,000 because he didn't make changes in 2020. The board will revisit this petition.

Petition #13, 14, & 15 – Parcels #07152, 05087-001-02-01 & 05087-001-01 – oral hearing – Owner Mr. Esterling appeared and was sworn. Mr. Esterling began with Petition #14 which was filed on grounds #1. He submitted comparable properties to the board and didn't feel an oral hearing was needed on that parcel. Petition #13 was filed on grounds #3. Mr. Esterling stated this parcel should be ag classed, it is cash rented and is eligible for FSA conservation programs. Roenfeld asked is a Schedule F is filed. Mr. Esterling stated he was not sure as he has an accountant that prepares his taxes. Petition #15 was filed on grounds #3. Mr. Esterling stated this parcel should also be assessed as ag class rather than residential. He submitted comparables in the area that are similar to his land, but are classed as agricultural class. Mr. Esterling stated he would be willing to split off the acreage from the house if needed to be ag class. Buffington asked if the ground is farmed. Mr. Esterling stated it is mainly timber ground. Roenfeld suggested looking into the Forest Reserve Credit available. The board will revisit this petition.

Petition #16 – Parcel #07200-053 – oral hearing – Owner Mr. Christian appeared and was sworn. Mr. Christian filed on grounds #2. Mr. Christian stated he just moved from Cedar Hills, he understands that the county cannot appraise each house every year. Purchased Sept 17, 2020 for \$430,000. Mr. Christian submitted his appraisal also for \$430,000. Requested assessment set to no more than \$430,000. Stated the taxes are high and wants to control that. Sargent asked how much insurance is on the home. Mr. Christian stated about \$430,000. Stewart asked if owner looked for inaccuracies in the assessor's listing. Mr. Christian stated he did not. The board will revisit this petition.

Petition #22 – Parcel #01301-004 – oral hearing – Owners Mr. & Mrs. Stangl appeared and were sworn. Mr. & Mrs. Stangl filed on grounds #3. Mr. Stangl stated the discrepancy of properties classified as ag and residential. He did not contest listing or value, concerned with the classification of the parcel only. Mr. Stangl stated 13 acres are in hay. The land is terraced and can be row cropped at any time though hay is more convenient for them at this time. Sargent asked if a Schedule F is filed. Mr. Stangl stated no as they do not cash rent. The farmer provides maintenance and upkeep in exchange for the ability to farm it. The same farmer has been cutting hay from the land since 2016. Bowden asked if the parcel is the same as where the house sits, Mr. Stangl answered yes. Bowden also asked if there is fencing. Mr. Stangl stated yes. Documents were presented to the board. The board will revisit this petition.

Petition #20 – Parcel #06935-022 – oral hearing – Owners Mr. & Mrs. Christensen appeared and were sworn. Mr. & Mrs. Christensen filed on grounds # 2. Mr. Christensen stated that they survived the 2019 MO river flood and relocated to Glenwood in Aug. 2020. The purchase price was \$295,000. Mrs. Christensen provided the board with copies of comparable homes in the neighborhood using the information available on Beacon. They are requesting the assessment be set to \$295,000. Buffington asked what the appraisal came in for at the time of purchase. MR Christensen stated he wasn't sure of the exact number but it was near the purchase price. The board will revisit this petition.

Petition #21 – Parcel #08484 – oral hearing – Mrs. Sheppard appeared and was sworn. Mrs. Sheppard filed on grounds #4. Mrs. Sheppard stated that the house is not livable. There are floors torn out, the bathroom and the kitchen are gutted, and there are no utilities. She stated that the building is only used for storage. Mrs. Sheppard stated it is in a flood zone, therefore she does not have the ability to remove it and replace with a MFD Home. Buffington asked if the utilities are available just not hooked up or if there are no connections. Mrs. Sheppard stated they are not hooked up. Roenfeld asked if the house is insured. Mrs. Sheppard stated it is, but she is not sure of the value. The board will revisit this petition.

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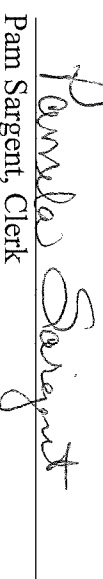
Petition #6, 10, & 11 – Parcel #Multiple – oral hearing – Mr. McDowell appeared and was sworn. Numerous members of the public were present for this hearing. Chairman Stewart informed the attendees that only Mr. McDowell would be providing testimony at this hearing and instructed any interested in addressing the board to contact the Assessor’s office and arrange a hearing date of their own. Petition #6 was filed on grounds #4, Petition # 10 was filed on grounds #2 & 4, Petition #11 was filed on grounds #1. At 11:38 Mr. McDowell was given the floor to make his presentation. Mr. McDowell stated Iowa Code 441.21 and stated that Mills County has been outside of IAAO standards since 2014. Petition #6, Mr. McDowell stated this his residence was the subject property of the first challenge. Mr. McDowell stated that VanGuard did a reappraisal of this property this year and he feels that it is assessed at 100% of market value. However, Mr. McDowell stated his value should be lowered as he has paid more than his fair share of taxes since moving to the county in 2017. Mr. McDowell stated the 300+ properties that he has also protested have a proven market value as evidenced by the DOVs he had with him. Mr. McDowell stated that his second challenge was addressing land valuation throughout the county. Mr. McDowell sited several parcels that had disproportionate land values in his opinion given the acreages involved. Mr. McDowell ultimately stated that the disparity seemed to be rural land verses urban land values. Mr. McDowell stated he had requested answers on this topic from the Assessor’s office and had not been provided them. The third challenge Mr. McDowell brought forth was on the Assessor’s decisions during the revaluation in 2021, namely that the Assessor did not place an increase on the town of Emerson. Mr. McDowell stated that based on a newspaper article in the Glenwood Opinion Tribune, the Assessor should have increased Emerson because of the number of sales in the area. Mr. McDowell concluded with citing from Iowa Code 441.2 1 and stating professional growth is needed to correct the myriad of problems in Mills County. The board will revisit this petition.

The next meeting will be Thursday, May 13 @ 8:30 am and will be in the Courtroom, third floor of the courthouse, Glenwood, Iowa.

The board having finished its work for this day, it was moved by Bowden to recess. Second by .



Mike Stewart, Chairman



Pam Sargent, Clerk

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