

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 8:42 a.m., Chairman Mike Stewart call the meeting to order. Members present were Mike Stewart, Deanne Buffington, Mike Bowden, Pam Sargent, and Richard Roenfeld. This is a quorum. Also present were: Assessor Christina Govig and Tara Copeland, Deputy.

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

Motion by Roenfeld to approve the minutes dated May 12, 2021 as written. Second by Buffington. Ayes – all Nays – none Motion carried

**Revisit Petition #20** – Parcel #06935-022 – Christensen – Chairman Stewart and Vice-Chairman Bowden recused themselves from this ruling. After discussion, motion by Buffington to approve said petition on Grounds #2, the property is assessed more than authorized by law; Parcel to be changed to be valued no more than \$295,000 by adding 13% obsolescence to ‘other’ bringing the value to \$292,237 (-\$39,133). Second by Roenfeld. Ayes – all Nays – none. Motion carried.

**Revisit Petition #16** – Parcel #07200-053 – Christian - After discussion, motion by Bowden to uphold said petition on Grounds #2, the property is assessed more than authorized by law; Parcel to be changed to be valued no more than \$438,000 by adding 8% obsolescence to ‘other’ bringing the value to \$435,076 (-\$33,654). Second by Buffington. Ayes – all Nays – none. Motion carried.

**Revisit Petition #5** – Parcel #07200-057 – Groom - After discussion, motion by Bowden to uphold said petition, to establish equitability to like properties; Parcel to be changed to be valued no more than \$493,000 by adding 16% obsolescence to ‘other’ bringing the value to \$489,748 (-85,989). Second by Buffington. Ayes – all Nays – none. Motion carried.

**Revisit Petition #21** – Parcel #08484-000 – Sheppard- After discussion, motion by Roenfeld to uphold said petition due to condition of dwelling: Parcel to have 45% obsolescence applied to ‘other’ bringing the total obsolescence to 50% and the value to \$28,429 (-\$19,738). Second by Buffington. Ayes – all Nays – none. Motion carried.

**Petition #25** – Parcel #05923-002- Konfst – Petition did not attend hearing, the board will revisit this petition.

**Petition #28** – Parcel #02759-030 – Stueve – Owner Mr. Stueve appeared and was sworn. Mr. Stueve filed a petition with no grounds indicated. Mr. Stueve provided comparable documentation to the board. Mr. Stueve stated that his value has depreciated due to location. Mr. Stueve stated that he lives across the street from a feed lot and the cattle operation has grown tremendously over the time he purchased in 2016. The comparable properties provided were based off square feet of the house and did not factor in lot size as they varied greatly. Mr. Stueve stated that his home is about \$119/sq. ft. were as the others on his sheet average about \$104/sq. ft. At \$104/sq. ft., Mr. Stueve stated his assessed value should be \$321,568. Buffington asked if there has been a recent appraisal, no was the response. Sargent asked how much the house is insured for. Mr. Stueve estimated about \$350,000. The board will revisit this petition.

**Petition #17** – Parcel #05816-000 – Evans – Owner Mrs. Evans appeared and was sworn. Mrs. Evans filed a petition with no grounds indicated. Mrs. Evans stated that her home is right before the tunnels to the state school, the land is very sloped, train tracks run through the backyard, there is a neighboring soccer field, and the concrete plant is across the street. The train shakes her house, the concrete plant is a major noise source, the soccer field participants park in her yard and cause ruts, and the state school employees litter her yard while parking along the street during breaks. Mrs. Evans stated that her research showed that a 5 to 10% decrease could be expected for noise pollution. Buffington asked if there has been a recent appraisal, no was the response. Stewart asked what the assessed value should be. Mrs. Evans stated that 29 years ago, it was \$39,500. Buffington asked what it should be today. Mrs. Evans stated less than \$100,000. Bowden asked other than environmental factors, what is the condition of the home. Mrs. Evans responded that it is not prime. Buffington asked if the home is in good condition or poor. Mrs. Evans stated that it is in good condition. The board will revisit this petition.

**Petition #32** – Parcel #08587-002 – Bassich – Owner Ms. Bassich appeared and was sworn. Ms. Bassich filed a petition on grounds #1. Ms. Bassich provided photos to the board. Ms. Bassich stated that her home is a 1988 MFD home with a basement, 1 car garage and 1 carport. Due to road issues in the area, water funnels across her driveway towards her house causing damage to decks and the basement. Ms. Bassich stated that there is roof damage that 3 roofers have not been able to identify and fix, the garage has roof damage cause a hole in the ceiling and the doors do not function. The finish that the Assessor has in the basement has been removed due to water damage. Ms. Bassich stated that an older single wide MFD home should not carry the same increase as a stick-built house. Also, Ms. Bassich stated there is a deck listed on the Assessor's website that had been removed 7 years ago. The board will revisit this petition.

**Petition #29** – Parcel #09294-001 – Mohr – Owners Mr. & Mrs. Mohr appeared and were sworn. Mrs. Mohr stated she did not come to the board last year because of health issues. Mrs. Mohr stated that the roof and chimney has leaks and there is skylight damage as well as water damage inside the walls. She also stated that the bathroom was not updated and that berm houses do not sell very well. Mrs. Mohr also stated that the news article stated the Emerson did not receive an increase this year, so they were surprised that they did. Stewart asked what a fair assessment would be. Mrs. Mohr responded between \$240,000 and \$245,000. The board will revisit this petition.

**Petition # 8** – Parcel #02721-030 – Schulenberg – Petitioner is not the owner of parcel. Tad & Nicole McDowell were notified of the time and date of this hearing by letter. Petitioner Mr. Schulenberg appeared and was sworn. Mr. Schulenberg filed a petition on grounds #2. Mr. Schulenberg read from a prepared statement that he submitted to Chairman Stewart. Mr. Schulenberg stated that the McDowell property sits on a private lake at Lake Ohana. Mr. Schulenberg stated that the assessed value of \$466,012 is very low on this parcel as the current market is trending higher daily. Mr. Schulenberg stated that he believes the McDowell property should be assessed at least for \$500,000. Mr. Schulenberg based this off the evidence of the Zillow site values the McDowell property at \$557,000. Mr. Schulenberg also made statements pertaining to Petitions 6, 10 & 11. He stated that the presentation the Mr. McDowell presented to the board was disingenuous. He stated that the method Mr. McDowell is proposing is sales chasing and Mills County cannot do that. He also made the board aware that he feels that the Assessor and staff have been helpful knowledgeable and all around phenomenal. Mr. Schulenberg stated that the office has taking a lot of heat from Mr. McDowell and wanted his impression of the office known. The board will revisit this petition.

**Petition #2** – Parcel #06451-000 – Pazderka – Owner Ms. Pazderka dropped off documents for the board as she was unable to attend the full meeting. Chairman Stewart offered her the opportunity to contact the Assessor to reschedule next week. The board will revisit this petition.

**Petition #3** – Parcel #05869-000 – Rodman – Owner Mr. Rodman appeared and was sworn. Mr. Rodman filed on grounds #2. Mr. Rodman stated that his home shares a sewer line with 307 3<sup>rd</sup> St. (Pel #05868-000). Mr. Rodman stated that his basement sits lower than the other house and therefore when a backup occurs, his basement is the one that floods. The owner of 307 3<sup>rd</sup> St. does not intend to install his own line. Every couple years, Mr. Rodman stated he must pay to unclog the line between his house and the street in order to prevent backups. The house was on the market for 1.5 years prior to Mr. Rodman purchasing it and he stated that he has an emotional attachment to the house, otherwise he would not have been interested either. Stewart asked what the assessment should be. Mr. Rodman stated \$225,000 which would be the current assessment less the cost to install a separate sewer line for the other property. The board will revisit this petition.

**Revisit Petition #4** – Parcel #12179-001 – Danner- After discussion, motion by Sargent to uphold said petition due to listing error; Assessor to change dwelling from 2 story to 1 ½ story bringing the value to \$206,495 (-\$13,205) and the board requested the Assessor to inspect the dwelling for 2022 assessment year to verify the basement and attic as well as the rest of the details of the listing. Second by Buffington. Ayes – all Nays – none. Motion carried.

**Petition #23** – Parcel #03043-002 – Richards – Owner Mr. Richards appeared and was sworn. Mr. Richards filed on grounds #1 & 4. Mr. Richards stated that there are several errors on the Assessor's listing on the Beacon site, these include plumbing, siding, square footage, and number of bedrooms. Mr. Richards also provided testimony on comparable properties that his

realtor had provided to him. Mr. Richards stated that his price per sq. foot is about \$70-\$100 higher than the comparable properties listed. The advice of his realtor was that if he were to list his properties in this market, she would advise listing at \$525,000 to 550,000. This included all 3 parcels owned by Mr. Richards, not solely the parcel that is being protested. Stewart asked how much insurance is carried, the response was an estimate of \$600,000. The board will revisit this petition.

**Petition #26** – Parcel #02737-002 – Prochnow – Owner Mr. Prochnow appeared and was sworn. Mr. Prochnow filed on grounds #3. Mr. Prochnow stated that he operates a commercial farm outside of Lake Ohana. He stated that he and his wife serve local restaurants and sale produce at farmer’s markets throughout the area. Sales are done direct to customers through CSA arrangements as well. Mr. Prochnow provided an income statement and balance sheet to the board. He testified that they established an S-Corp for taxing purposes and file under agriculture and vegetable production. Stewart asked what the gross sales were. Mr. Prochnow stated his sales have been: 2018 - \$7000-8000; 2019 - \$15000; 2020 - \$26000; 2021 - \$40000-50000 (projected). Sargent asked if a Schedule F is filed, the response was no due to the S-Corp tax process. Bowden asked if it provides Mr. Prochnow’s sole income. Mr. Prochnow stated that it is his wife’s sole income. Stewart asked the future vision of the enterprise. Mr. Prochnow stated the goal is to be he and his wife’s sole income and they project reaching \$100000/year within the next 5 years. Stewart asked if they are registered with FSA, the response was yes, and they are also members of the Farm Bureau and Practical Farmers of Iowa. Stewart asked if he holds crop insurance, response was no due to the limitation of crop insurance to vegetable crops. Mr. Prochnow stated he currently has 3 greenhouses/high tunnels with plans to expand to 3 more. He did have to pay for a permit through the County Building & Zoning office. The board will revisit this petition.

**Petition #34 & 35** – Parcels #03148-002 & 03171-001 – Hoffman – Owner Ms. Hoffman appeared and was sworn. Ms. Hoffman filed Petition # 34 on grounds #2 and Petition #35 on grounds #3. Petition #34: Ms. Hoffman stated that the increase was not justified as the home is mostly original from 1977 when it was built, the windows need replaced and the driveway is drooping. Petition #35: Ms. Hoffman stated that it was changed to Res at some point, she did not know when, but it should be ag. She stated that hay is cut from the parcel yearly. Ms. Hoffman stated that her daughter would know some of the answers. Chairman Stewart offer to Ms. Hoffman that she could come back to the board next week if she felt compelled after conferring with her daughter. Ms. Hoffman was instructed to contact the Assessor if she wanted to do this. Otherwise, the board will rule based on what she presented today and submitted with her petition. The board will revisit this petition.

**Revisit Petition #12** – Parcel #06985-000 – Delavan - After discussion, motion by Bowden to deny said petition due to lack of evidence presented and an incomplete application. Second by Buffington. Ayes – all Nays – none. Motion carried.

**Revisit Petition #9** – Parcel #08361-001-02 – Schraft - After discussion, motion by Bowden to uphold said petition to reclassify as agricultural. The assessed value will be changed to \$5921 (-10879). Second by Roenfeld. Ayes – Stewart, Bowden, Roenfeld, & Buffington Nays – Sargent. Motion carried.

**Revisit Petition #22** – Parcel #01301-004 – Stangl - After discussion, motion by Stewart to deny said petition based on predominant use does not appear to be agricultural at this time. Second by Sargent. Ayes – Stewart, Sargent, & Roenfeld Nays – Bowden & Buffington. Motion carried.

**Revisit Petition #13** – Parcel #05087-001-02-01 – Esterling - After discussion, motion by Bowden to uphold said petition to reclassify as agricultural. The assessed value will be changed to \$21073 (-70167). Second by Buffington. Ayes – all Nays – none. Motion carried.

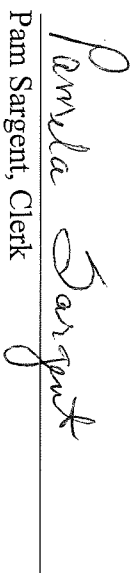
**Revisit Petition #15** – Parcel #05087-001-01 – Esterling - After discussion, motion by Buffington to deny said petition based on predominant use does not appear to be agricultural at this time. Second by Sargent. Ayes – Stewart, Sargent, Buffington & Roenfeld Nays – Bowden. Motion carried.

The next meeting will be Monday, May 17 @ 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 Roenfeld to recess. Second by Sargent.



Mike Stewart, Chairman  
MINUTES: BOARD OF REVIEW



Pam Sargent, Clerk