CASS COUNTY GOVERNMENT

Equalization Department
Telephone: 701-241-5616
Fax: 701-241-5728
assessor@casscountynd.gov

Property Owner: **Fargo Hospitality Group**

Parcel: **02-0112-00020(30)-000**
Address: **815 & 825 Beaton Dr E**
Value: **$13,420,100** **Proposed Value**: **$13,420,100**

Summary:
The appellant is requesting a reduction in value of 54% supported by an income analysis.

Analysis:
The income analysis submitted by the appellant appears to contain several errors and/or unexplained figures, as outlined by City of West Fargo in their review. Based on sales data available, we agree that the current assessed value seems equitable and supported.

Recommended Motion:
Retain the 2026 value proposed by City of West Fargo.

CASS COUNTY BOARD OF COMMISSIONERS MINUTES

Monday, June 1, 2026--3:30 PM

Commission Room, Cass County Courthouse

A. MEETING OPENING

1. Call to Order

   Chairman Tony Grindberg called the meeting to order at 3:30 PM.

2. Roll Call of Commissioners

   Members were present as follows: Tony Grindberg, Jim Kapitan, Tim Flakoll, Joel Vettel, and Duane Breitling.

3. Pledge of Allegiance

   Mr. Flakoll introduced today's Pledge of Allegiance leaders: Alyssa and Aubri Hodges. Alyssa is a multi-time grad from NDSU including 2021, 2023 and in May she was awarded her PhD in Pharmacy from NDSU. She didn't just attend NDSU she was totally immersed in the NDSU Community including various organizations such as Bison Ambassadors, Blue Key Honor Society and Phi Lambda Sigma and as Ambassador for the College of Health and Human Services.

   Alyssa has an effervescent, and motivating demeanor with a strong passion and drive. She was a graduate research assistant with NDSU's Opioid and Naloxone Education Program (ONE). The program which started at the NDSU campus in 2018, proactively helps communities across the state to provide life-saving informational resources to pharmacists and patients about opioid misuse and accidental overdoses. In her three years with the ONE Program, she has authored papers published in peer-reviewed journals and has given presentations across the nation. Aubri Hodges (Age 8) Sometimes the people you look up to are only 4 feet 3 Inches tall. That is the case for me with Aubri. Aubri is a student at Shanley where she enjoys many activities including playing hockey.

   Every year I host a group of student leaders at NDSU for breakfast at my house in north Fargo. Alyssa is in that distinguished group and I asked if she could bring her daughter Aubri for the 6:45 a.m. breakfast. I think Aubri was about 5 or less at the time. I told Alyssa that if she thought it would work, I would trust her. It worked out that Aubri sat next to NDSU First Lady Dr. Kathryn Cook. Aubri was amazing and proved to be the star of the breakfast.

   When I see Auri out in public settings she shows maturity and emotional intelligence of a middle-aged adult. In part because her mom takes her to countless events and exposes and mentors her at these events and activities. I'm not sure what the future holds for Aubri, it may be Governor, CEO or professional hockey player. But I do know she will be happy, well rooted and people centered. Without a doubt the future of our County, community and nation are very positive with the likes of Alyssa and Aubri.

Alyssa and Aubri led the Pledge of Allegiance.

4. Approve Minutes of Previous Meeting

Regular Meeting - May 18 2026 - Minutes - Html

Approve the minutes from the May 18, 2026 meeting as presented.

Moved by: Duane Breitling; seconded by: Joel Vettel

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

5. Approve Order of Agenda

Amend the order of the agenda with the removal of consent agenda item 04. Authorize hiring of Matthew Johnson at B31 Step 6 with a work anniversary date of November 2.

Moved by: Joel Vettel; seconded by: Tim Flakoll

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

B. CONSENT AGENDA

Approve the consent agenda as presented.

Moved by: Joel Vettel; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

1. **Authorize annual contract for service with Greater Fargo Moorhead Economic Development Corporation for Innovate28-Economic Development.**
2. **Grant site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office for the period of July 1, 2026, through June 30, 2027, for Kindred High School Booster Club Association at the Knickerbocker Liquor Locker in Hickson, North Dakota.**
3. **Grant site authorization permit to conduct games of chance under license issued by the North Dakota Attorney General's Office from July 1, 2026, to June 30, 2027, for the West Fargo Hockey Association at the Shooting Park in Horace, North Dakota.**
4. **Authorize hiring of Matthew Johnson at B31 Step 6 with a work anniversary date of November 2.**
5. **Approve a special event permit for Davenport Supper Club and Lounge to serve alcoholic beverages on June 6, 2026, during the hours of 3:00 PM to**

11:00 PM for a wedding reception at Maddock Family Farm 16180 48th Street Southeast in Davenport, North Dakota.

C. REGULAR AGENDA

1. **2026 County Board of Equalization (Matt Stanger)**

Appeals submitted after agenda deadline, prior to start of Commission meeting.

Chairman Tony Grindbreg convened the Cass County Board of Equalization for 2026. County Director of Equalization, Matt Stanger was present and discussed the 2026 annual report. He said the projected taxable value for Cass County for 2026 is $1,475,875,742 which is up 4.7% from 2025. Mr. Stanger said the purpose of today's meeting is for the board of equalization to hear appeals and gather information. He said after today's meeting the county and city assessing offices will review the presented information and make a recommendation at the follow up meeting on June 15, 2026.

Adjustments by City of Horace

Mr. Stanger said the local board of equalization for City of Horace determined to reduce the assessed value of residential property by 1% for 2026, in order to better align with the "average" assessed value of the county. He said the median assessment-to-sale ratio (ASR) in 2025 for City of Horace was 95.28%, whereas the median ASR for the county was 94.48%. Mr. Stanger said the median sales ratio for Horace is higher than the county as a whole for 2025, there is less than a 1% difference overall between the median ASR in Horace and the median ASR in the remaining jurisdictions. He said this slight difference in ASR between a single jurisdiction and the entire county is very common, and a difference of less than 1% is in fact a strong indicator that equitability is being maintained across all our jurisdictions. Mr. Stanger said his recommendation is to reject the 1% decrease in value for residential properties in Horace.

City of Fargo Appeals

Ann Moog Estrada was present to appeal the value of her property located at 4492 Beach Lane. Ms. Estrada said the assessed value of the property appeared inconsistent with comparable homes in the neighborhood. She said that her residence was slab-on-grade construction and lacked basement space common within comparable properties. She said she reviewed comparable sales, assessed values, neighborhood characteristics, and replacement cost estimates and concluded that the current assessed value appeared significantly higher than market indicators.

Jeff Irwin was present to appeal the value of his property located at 4200 Pines Parkway South. Mr. Irwin said he recently purchased the property and feels his property is valued higher than similar properties in the area.

An appeal was submitted by Bruce Holtan on behalf of Westrac Business Center for a property located at 3309 Fiechtner Drive South. Mr. Holtan said the three buildings have been for sale for over a year and are 50 years old. He said the lack of sale demonstrates the value is substantially lower than the current assessment. Mr. Stanger acknowledged a discrepancy in valuation figures appearing in meeting materials. He said that county staff and local assessing staff would continue working with the property owner to review supporting information and determine equitable valuation recommendations for the next meeting,

An appeal was submitted by Jaden Randall of Delta Property Tax on behalf of all the Circle K Stations in the City of Fargo and West Fargo. Mr. Randall said supporting materials had been uploaded separately to Mr. Stanger. He summarized that valuation analysis completed using cost and income approaches produced lower estimates than current assessments. He said that limited comparable sales information existed and that lease information from similar properties suggested values below current assessed amounts.

An appeal was submitted by Jennifer Carruth of Property Tax Resources on behalf of the Centennial Building located at 300 Northern Pacific Avenue North Unit C1. No one was present to discuss the appeal and supporting documentation was provided in the agenda packet.

An appeal was submitted by Reid Middaugh on behalf of Dakota Center for a property located at 51 Broadway North. No one was present to discuss the appeal, and no supporting documentation was provided.

An appeal was submitted by Shannon Roers for properties located at 350 45th Street South, 115 17th Street South, 1044 16th Street North, 1042 16th Street North, and 5948 Silverleaf Drive South. No one was present to discuss the appeals and no supporting documentation was provided.

An appeal was submitted by Jon Miskavage of ND Real Estate Ventures II LLC on behalf of Scheels Home and Hardware for a property located at 3202 13th Avenue South. Mr. Stanger said the property was reviewed and a recommendation of value will come at the next meeting.

An appeal was submitted by Clay Vincent of Alliance Tax Advisors for properties located at 4854 -5150 Amber Valley Parkway South, 5170 Amber Valley Parkway

South, and 4901 44th Street South. Mr. Vincent said when using the income approach, the value is much lower than the current value and recent sale prices.

An appeal was submitted by Elizabeth Hines of Jim Schwalls & Associates, Inc. for properties located at 2305 Great Northern Drive and 1602 45th Street North. No one was present to discuss the appeals and supporting documentation was provided.

An appeal was submitted by Valerie Fiske for a property located at 5894 58th Avenue South. Ms. Fiske said the property was sold in April and has the highest assessed value in the neighborhood. She said she supplied information on the sale, appraisal, and additional comparable information.

An appeal was submitted by Darren Neff for a property located at 6606 Selkirk Drive South. No one was present to discuss the appeals and no supporting documentation was provided.

An appeal was submitted by Joeph Berro for a property located at 5849 41st Street South. No one was present to discuss the appeals and supporting documentation was provided.

An appeal was submitted by Pamela Kinslow for a property located at 1316 7th Avenue South. No one was present to discuss the appeals and no supporting documentation was provided.

An appeal was submitted by Tanner Berg for a property located at 2921 12th Street South. No one was present to discuss the appeals and no supporting documentation was provided.

An appeal was submitted by Kelly Gress for a property located at 4355 58th Street South. Mr. Gress said he purchased the property in June 2025 for $735,000 and the value at the time was $598,400. He said the value was raised $774,000 for this year, a 30% increase. He supplied documentation to support a lower value and did not attend the city equalization meeting.

An appeal was submitted by Igor Svidersky for a property located at 606 University Drive South. Mr. Svidersky said the home is a 120-year-old house and his property is the most expensive compared to the similar four on the same street. He said his home is the biggest, however his value jumped by 30% since last year. He said no remodel work has been done in years. He said he attended the City of Fargo meeting and was not given a chance to speak.

An appeal was submitted by Gabriel Ehlers on behalf of Enclave Property Management, LLC for a property located at 5624 Hillstone Drive South. He said the appeal was submitted at the City of Fargo equalization meeting and a sight reduction was made. He would like further review. He said the property is valued at $165,300 per unit and when looking at income and expense the value is about $10 million and the current assessment is $16 million. He said the request is to lower the value to $140,000 per unit. Mr. Ehlers said he provided sales for comparable properties to support a lower value.

An appeal was submitted by Randy Kirkevold for a property located at 218 32nd Avenue North. Mr. Kirkevold said in the past five years his value has increased by $50,000. He said the City of Fargo supplied comparable properties and he does not believe they are comparable and would like someone to further review the value.

City of West Fargo Appeals

An appeal was submitted by Jake Polich for properties located at 805, 815, 825 Beaton Drive East. Mr. Polich said involved three contiguous commercial hospitality properties consisting of Homewood Suites, DoubleTree, and a conference center in the middle. He said that the appeal was primarily based upon income performance and market income analysis because hospitality properties were best valued using income approaches rather than traditional comparable sales analysis. He said that actual property income and capitalization analysis suggested values below current assessments and argued that adjustments should be considered based upon operating performance.

City of Alice

An appeal was submitted by Frank Dobos for a property located at 628 6th Avenue. No one was present to discuss the appeal. Mr. Stanger said the property was reviewed and the Assessor’s Office will be recommending a reduction at the next meeting.

City of Harwood

An appeal was submitted by Mitch Goodmanson for a property located at 435 Lind Boulevard. No one was present to discuss the appeal and no supporting documentation was provided.

City of Casselton

An appeal was submitted by Joseph Rorma for a property located at 501 Willow

Bend Circle. No one was present to discuss the appeal and no supporting documentation was provided.

Townships

Buffalo Township

An appeal was submitted by Shelby Lindenberg on behalf of Viking Vines Vineyard for a property located at 3510 142nd Avenue Southeast. Ms. Lindenberg discussed the properties agricultural land values, comparable campground properties, property improvements, acreage, and the valuation methodology used for vineyard operations. She said that comparable properties suggested lower values than the current assessment reflected and requested further review of the valuation. Ms. Lindenberg purchased the property in 2024.

Pontiac Township

An appeal was submitted by Brett Kapaun on behalf of Wyatt Fernow for a property located at 5277 136th Avenue Southeast in Enderlin. Mr. Kapaun shared a letter from Mr. Fernow containing the concerns with his value for the Commission to review.

There being no additional appeals, Mr. Stanger recommended all appeals presented be moved into a pending status for additional review and action at the next meeting.

Equalize the Assessment Roll for the City of Horace by rejecting the 1% reduction to residential values approved by the Local Horace Board of Equalization.

Moved by: Tim Flakoll; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

Move all appeals presented today into a pending status.

Moved by: Joel Vettel; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

Approve all other valuations as presented.

Moved by: Duane Breitling; seconded by: Joel Vettel

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

2. **Second reading and public hearing on resolution to dispose of public property consisting of 37 cemetery lots located at Riverside Cemetery (Kate Naumann)**

County Assistant State's Attorney Kate Naumann was present to discuss the second reading of resolution 2026-02 regarding the disposal (sale) of 37 cemetery lots located at Riverside Cemetery. Ms. Naumann said that the first reading had occurred during the regular meeting on May 4 and provided historical context regarding the lots. She said that the county purchased the 37 lots in the late 1800s and that there had been no record of interments since their acquisition. She said the Riverside Cemetery Association had maintained the lots since that time and remained interested in purchasing them. Ms. Naumann said with assistance from Commissioner Breitling and staff members, discussions had taken place with the Riverside Cemetery Association regarding the transaction. She explained that disposing of public property valued above $1,000 required action by resolution and that the current meeting represented the second reading. She said the Riverside Cemetery Association had expressed willingness to purchase the lots for $19,125 and would assume responsibility for any scanning, surveying, or lot pinning requirements.

Approve the second reading and adopt resolution 2026-02 to dispose of 37 cemetery lots at Riverside Cemetery for the listed price of $19,125 and authorize the transfer of the lots to Riverside Cemetery Association in the form of a quit claim deed.

Moved by: Duane Breitling; seconded by: Joel Vettel

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

3. **Buildings and Grounds Department Transition (Robert Wilson)**

County Administrator, Robert Wilson was present to discuss a proposal to restructure the Buildings and Grounds division of the Administration Office into an independent department. He said there was no single correct process for implementing such a change and suggested the commission could either begin immediately or incorporate discussions into the budget process.

Mr. Wilson said he had believed for several years that separating Buildings and Grounds from the Administration Office would be beneficial due to the complexity and uniqueness of the work performed. He explained that the department, led by Supervisor Gene Gartner, consisted of six employees responsible for building maintenance, long-term facility planning, project management, landscaping, snow removal, and management of Brewer Lake Park. He stated that the scope of responsibilities justified consideration as a standalone department. Mr. Wilson said transitioning to a standalone department would require review of compensation structures and position analyses.

Forward the Buildings and Grounds restructure request to the Personnel Overview Committee for review.

Moved by: Tim Flakoll; seconded by: Jim Kapitan

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, and Tim Flakoll

Abstain: Joel Vettel

Carried 4-0

4. **Employee Recognition Policy (Robert Wilson)**

Mr. Wilson said the proposed employee recognition policy had previously been discussed informally with the board and explained that department heads had requested a more formalized process to recognize exceptional employee performance and longevity milestones. He said earlier versions of the proposal required revisions to ensure all departments were properly represented and to improve selection procedures.

Mr. Wilson said the proposed policy would create a committee consisting of one commissioner, the Human Resources Director, and five employees to review nominations. He explained that the structure was designed to provide equal representation among departments and establish a consistent evaluation process for employee recognition. He said an annual recognition luncheon would include small plaques and formal awards presentations. He noted that a budget would be included in the 2027 budget to support the program.

Adopt Commission Policy Manual Section 15.00 Employee Recognition policy.

Moved by: Joel Vettel; seconded by: Tim Flakoll

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

5. **COLA Recommendation (Robert Wilson)**

Mr. Wilson discussed the cost of living adjustment recommendation for the 2027 budget process. Mr. Wilson said department heads traditionally recommended a starting COLA figure during early budget discussions. He said that historically the county used Consumer Price Index data as a reference and noted that relevant regional CPI figures ranged between 4.2 percent and 4.6 percent depending upon geographic methodology. Mr. Wilson emphasized that the recommendation served only as a starting point rather than a final determination and explained that the commission historically adjusted figures throughout the budget process.

Mr. Grindberg said he preferred not to establish a baseline at this time, citing uncertainty associated with property tax caps and broader budget pressures. He said the commission needs to understand the impacts of staffing requirements, salary structures, and additional personnel costs before committing to a specific figure. He stated that a cautious approach was appropriate until more comprehensive financial information became available. County Finance Director, Sarah Heinle was present and said a starting number is required in order to prepare payroll budgets and clarified that if no figure was adopted, budgeting assumptions would default to zero percent.

Commissioners discussed the importance of understanding step increases, future staffing needs, financial forecasting, and maintaining flexibility during budget development. Commissioners emphasized the importance of balancing employee compensation with long-term financial sustainability. Mr. Wilson said the county's compensation discussions involved multiple factors, including COLA adjustments, step increases, salary surveys, and market comparisons.

Approve a 2.5% COLA for use in developing the 2027 Cass County Budget.

Moved by: Joel Vettel; seconded by: Tim Flakoll

Aye: Duane Breitling, Tony Grindberg, Joel Vettel, and Tim Flakoll

Nay: Jim Kapitan

Carried 4-1

6. **Approve Vouchers (Flakoll)**

Approve vouchers 356893 to 357212 for a total of $1,195,519.41.

Moved by: Tim Flakoll; seconded by: Jim Kapitan

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

7. Committee Reports

D. PUBLIC COMMENT

Public comment policy

E. ADJOURNMENT

Adjourn the meeting at 5:19 PM.

Moved by: Duane Breitling; seconded by: Tim Flakoll

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

Sarah Heinle, Finance Director

Tony Grindberg, Chairman Cass County Board of Commissioners

CASS COUNTY BOARD OF COMMISSIONERS MINUTES

Monday, June 15, 2026--3:30 PM

Commission Room, Cass County Courthouse

A. MEETING OPENING

1. Call to Order

   Chairman Tony Grindberg called the meeting to order at 3:30 PM.

2. Roll Call of Commissioners

   Members were present as follows: Tony Grindberg, Jim Kapitan, Tim Flakoll, Joel Vettel, and Duane Breitling.

3. Pledge of Allegiance

   Jim Kapitan led the Pledge of Allegiance.

4. Approve Minutes of Previous Meeting

   Regular Meeting - Jun 01 2026 - Minutes - Html

   Approve minutes from the June 1, 2026 meeting.

   Moved by: Jim Kapitan; seconded by: Duane Breitling

   Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

   Carried 5-0

5. Approve Order of Agenda

   Approve the order of the agenda.

   Moved by: Tim Flakoll; seconded by: Duane Breitling

   Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

   Carried 5-0

B. CONSENT AGENDA

Approve the consent agenda.

Moved by: Jim Kapitan; seconded by: Duane Breitling

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

1. **Authorize purchase of ballistic helmets and face shields for the Sheriff's Office in the amount of $26,282.40 from Hard Head Veterans.**

2. **Authorize purchase of four Motorola in-car radios through Midstate's Wireless in the amount of $24,199.20 for the Sheriff's Office.**

3. **Approve the Certification of Township Road Mileage.**

4. **Authorize contract documents for the structure design of the Highway 16 Bridge in Pontiac Township spanning the Maple River with Houston Engineering, Inc.**

C. REGULAR AGENDA

1. Primary Election Recap (Sarah Heinle)

   County Finance Director, Sarah Heinle was present and discussed a review of the recent primary election. Ms. Heinle reported that voter turnout reached 19.38 percent in Cass County, representing an increase of 4.75 percent over prior years. She said 29,162 voters participated in the election in Cass County, which was approximately 12,000 more voters than the next largest county. She expressed pride in the turnout and noted that the election proceeded smoothly overall.

   Ms. Heinle said the county received positive feedback from the American Civil Liberties Union (ACLU). She quoted a letter from Cody Schuler of the ACLU stating that the election appeared to be well coordinated with very few issues or concerns. She noted that election results were released later than some members of the public expected due to one polling location needing to retrieve missing paperwork from one site. She emphasized that there were no major concerns and described the election as successful.

   Mr. Grindberg said the election process appeared seamless and smooth due to extensive preparation by Ms. Heinle and her team. He acknowledged public discussion regarding the timing of election results but observed that the release schedule was generally consistent with previous elections. Mr. Grindberg commended election staff for their work and noted the effective coordination between the county and the Secretary of State's Office.

2. **Reconvene the County Board of Equalization (Matt Stanger)**

   Mr. Grindberg reconvened the County Board of Equalization.

   County Director of Equalization, Matt Stanger was present and said the purpose of the meeting is to finalize determinations regarding appeals heard two weeks earlier. He said the packet provided to the Commission prior to the meeting includes all appeals and recommendations from the Director of Equalization. He said most appeals were straightforward and involved either confirmation of assessed values through market research or corrections to property listing information.

   Finalize and close all appeals based on the respective recommendations of the Director of Equalization.

Moved by: Duane Breitling; seconded by: Joel Vettel

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

3. **Annex Remodel Notice to Proceed (Robert Wilson)**

County Administrator, Robert Wilson was present to discuss bid opening results and notice to proceed documents for the Annex Remodel project. He said the Annex Project has discussion for several months and involved coordination among county departments, architects, and project partners. He said the remodel would create new space for the Information Technology Department, the State's Attorney's Office, the Human Service Zone, and the Juvenile Courts Office. He noted that the project was designed to improve public service, workflow, and building functionality.

Mr. Wilson said the project budget had been estimated at $12.5 million. He stated that bids were opened on June 2, 2026, and that the total projected cost, including alternates and soft costs, was approximately $12.126 million, more than $300,000 below budget. He identified Diversified Construction as the low general contractor bidder, Mission Mechanical as the low mechanical contractor bidder, and Bergstrom Electric as the low electrical contractor bidder. He said the notices to proceed would allow contractors and architects to begin mobilization while final construction agreements were completed and reviewed. He credited county departments and the architectural team for their extensive planning efforts and stated that the detailed project specifications contributed to competitive bidding and favorable pricing.

Authorize the award of the following bids for the Cass County Courthouse Annex Project and authorize the following Notices to Proceed with Diversified Contractors (General Contractor) in the amount of $3,432,800, Bergstrom Electric (Electrical Contractor) in the amount of $1,579,450 and Mission Mechanical Inc. (Mechanical Contractor) in the amount of $3,013,600; and ensure the project includes sliding doors for the Human Service Zone.

Moved by: Tim Flakoll; seconded by: Joel Vettel

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

4. **Approve Vouchers (Flakoll)**

Approve vouchers 357213 to 357550 for a total of $1,943,399.70.

Moved by: Tim Flakoll; seconded by: Jim Kapitan

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

5. Committee Reports

Mr. Wilson said June 20 would mark the one-year anniversary of the EF-5 tornado that impacted Enderlin and Cass County. He praised the efforts of the Sheriff's Office, Highway

Department, and numerous partners who responded to the disaster. He said the county's response demonstrated exceptional cooperation and service during a difficult event.

Mr. Breitling noted the Sales Tax Committee approved approximately $1.67 million in additional funding for the Davenport Levee project. He said the funding would significantly reduce assessment costs for local residents and that community leaders had expressed appreciation for the county's support.

D. PUBLIC COMMENT

Public comment policy

Camille Grade

Over Memorial Day weekend, the Wild Rice Bar & Grill hosted a three-night music festival featuring live music that continued until 2:00 a.m. each night. Reports circulated that the music could be heard more than two miles away. I live approximately half a mile from the venue and could clearly hear the music through the walls of my home until 2:00 a.m. on all three nights. A neighbor was also told by a bartender at the Wild Rice Bar that Cass County received 64 noise complaints over the course of the weekend.

I generally do not support creating new regulations where they are unnecessary. I also respect the rights of business owners to be creative, attract customers, and generate revenue. However, situations like this demonstrate why some reasonable guardrails may be needed when common sense is not enough.

Had the music ended at 11:00 p.m. or even midnight, most people would likely consider that a fair compromise. But music loud enough that I could follow the beat from inside my home at 2:00 a.m. for three consecutive nights over a holiday weekend crossed a line that many residents found unreasonable.

In addition, staff members at the Cass County Sheriff's Department told me that the bar owner, Waylon Butler, did not notify the Sheriff's Department in advance about the three-night festival.

I raise this issue because I have heard that the Wild Rice Bar plans to host the same event again in 2027. My concern is not limited to one business or one event. Rather, I do not believe residents anywhere in Cass County should have to endure excessive noise carrying for miles into the early morning hours.

I hope we can find a sensible solution rooted in common sense, fairness, and respect for both nearby residents and local business owners. With reasonable expectations and clear communication, I believe it is possible to support local businesses while also preserving the quality of life of the people who live around them.

E. ADJOURNMENT

Adjourn at 4:14 PM.

Moved by: Tim Flakoll; seconded by: Joel Vettel

Aye: Duane Breitling, Jim Kapitan, Tony Grindberg, Joel Vettel, and Tim Flakoll

Carried 5-0

Sarah Heinle, Finance Director

Tony Grindberg, Chairman Cass County Board of Commissioners

BOARD OF EQUALIZATION

APPEAL REVIEW PACKET

Tax Year: 2026

PROPERTY INFORMATION

PARCEL ID
02-0112-00030-000 & 02-0112-00020-000

PROPERTY ADDRESS
825 & 815 Beaton Dr E, West Fargo, ND

PROPERTY OWNER
Fargo Hospitality Group

PROPERTY TYPE
Hotel and Conference Center

 # OF UNITS
103

YEAR BUILT
2013

LAND AREA (SF)
1670,27

BUILDING AREA (SF)
74,256 Hotel
18,519 Conf. Center

YEAR OF APPEAL
2026

ASSESSED VALUE SUMMARY

PRIOR YEAR VALUE	CURRENT YEAR VALUE	% CHANGE
$13,193,100	$13,420,100	1.7%

HEARING INFORMATION

HEARING DATE
Monday, June 1st, 2026

HEARING LOCATION
Cass County Courthouse

ASSESSOR REPRESENTATIVE
Paul Fracassi – City Assessor

APPEALED AT CITY BOARD
Yes

RECOMMENDATION: **RETAIN CURRENT ASSESSED VALUE**

ASSESSOR'S REVIEW

Appeal Summary

The subject property is an extend stay hotel located at 805 Beaton Dr E in West Fargo, North Dakota. For the 2026 assessment year, the property is assessed at $10,509,200 or $103,031 per room. The conference center is attached on a separate parcel with a value of $2,910,900 bringing the value of the two properties to $13,420,100.

The appellant is appealing the two properties as one and requested a reduction in value to $6,182,895 or $60,028 per room. In support of the appeal, the appellant has submitted in income analysis, pro forma, and costar report, citing a downward trend in 2025 from previous years. The appeal was based on a one-year performance trend, and no cost or sales analysis was provided for review. The appellant did not cite any errors in the property record.

Market Support for Current Assessment

Sales data for hotels within West Fargo and Fargo were reviewed as part of the valuation analysis. Recent sales ranged from $84,679 to $117,825 per room, however, these properties are generally inferior to the subject. This is most noticeable when reviewing the Hampton Inn sale at $117,825 per room, which is a limited-service hotel, while the subject is a superior brand full-service hotel with a conference center.

HOTEL SALES

SUBJECT								
	PARCEL	ADDRESS	DBA	# ROOMS	YR BUILT		ASSESSED VALUE	$ PER ROOM
	02-0112-00030-000	825 BEATON DR	DOUBLETREE	103	2013		$ 10,509,200	$ 103,031
	02-0112-00020-000	815 BEATON DR	WEST FARGO CONF CENTER		2013		$ 2,910,900	
							TOTAL	OVERALL
							$ 13,420,100	**$ 130,292**
CITY	**PARCEL**	**ADDRESS**	**DBA**	**# ROOMS**	**YR BUILT**	**SALES DATE**	**SALES PRICE**	**$ PER ROOM**
FARGO	01-6610-00704-000	4776 AGASSIZ XING S	HAMPTON INN AND SUITES	90	2011	12/17/2025	$ 10,604,300	**$ 117,825**
FARGO	01-8475-00300-000	4417 23 AVE S	COMFORT SUITES FARGO	82	2012	4/24/2025	$ 8,300,000	**$ 101,220**
FARGO	01-8475-00400-000	4335 23 AVE S FGO	RESIDENCE INN	92	2012	3/10/2023	$ 9,200,000	**$ 100,000**
FARGO	01-8383-00100-000	4325 23 AVE E FGO	AMERICINN	60	2007	6/27/2023	$ 5,940,000	**$ 99,000**
FARGO	01-8428-00020-000	5064 23 AVE S	FOUR POINTS BY SHERATON	90	2013	11/5/2025	$ 8,502,500	**$ 94,472**
FARGO	01-0525-00031-000	4711 19 AVE S	HOLIDAY INN EXPRESS	110	2013	9/28/2023	$ 10,062,200	**$ 91,474**
FARGO	01-8494-00100-000	1652 44 ST S	HOME 2 SUITES	107	2013	5/22/2024	$ 9,430,500	**$ 88,135**
FARGO	01-8502-00100-000	4625 23 AVE S	SLEEP INN	62	2012	3/6/2025	$ 5,250,100	**$ 84,679**
WEST FARGO	Subject Property	825 & 815 Beaton Dr E	Doubletree	103	2013	Appellant Requested Value	$ 6,182,895	**$ 60,028**

Consideration of Submitted Materials

The submitted income approach was reviewed using the financial provided. During the review, several items were identified that may impact the conclusion of value. This includes; the treatment of business value, management and franchise fees, real estate taxes, and the use of an 11% cap rate without supporting market evidence. Based on the information that was available, it is unclear how these items were accounted for within the capitalization process.

The income information was analyzed using a stabilized approach to value as opposed to the one-year trend submitted by the appellant. While only two years of operating history were available, the analysis supports the current assessment. Additionally, the Costar report provided by the appellant shows that the hotel is outperforming both its industry set and competitive set. Furthermore, recent market discussions and available sales data indicate hotel capitalization rates generally fall between 7 to 9%.

A with the previous Homewood Suites appeal, this property was developed in a Tax Increment Financing (TIF) District, but we could not recover the appraisal for it.

Conclusion

The appellant has requested a combined value of $6,182,895 for the hotel and convention center, or approximately $60,028 per room. This request falls below the lowest hotel sale identified within our local market, despite the subject having superior quality, attached conference center, and stronger operating performance relative to its competitive set.

The assessment was compared to available market transactions and all materials provided by the appellant. Greater weight was placed on indicators within our local market due to the availability of comparable sales. Furthermore, the operating statements provided by the appellant support the current valuation of the subject property.

The recommendation is to retain the assessed value of 2026 of $13,420,100.

RECOMMENDATION: **RETAIN CURRENT ASSESSED VALUE**

APPENDIX — APPELLANT MATERIALS

A. Appellant Contact Information

APPELLANT NAME FARGO HOSPITALITY GROUP	**CONTACT PERSON** Wayne Tannenbaum
MAILING ADDRESS 4424 S TECHNOLOGY DR SIOUX FALLS SD, 57106	**PHONE / EMAIL** WayneT@pivotaltax.com
REPRESENTED BY Pivotal Tax Solutions	**Appealed at City Board** Yes

B. Appellant Materials

EXHIBIT	DOCUMENT DESCRIPTION	DATE RECEIVED	PAGES
A-1	Appellant Packet	04-13-2026	41
A-2	[Description]	[Date]	[##]
A-3	[Description]	[Date]	[##]
A-4	[Description]	[Date]	[##]

A-1

PIVOTAL TAX SOLUTIONS
STATE & LOCAL TAX ADVISORS

April 8, 2026

The City of West Fargo Assessor's Office
2515 6th Street E
West Fargo, ND 58078

RE: Assessment Appeal – Parcels: **02-0112-00010-000, 02-0112-00020-000, 02-0112-00030-000**

Please accept this letter as our formal appeal of the assessment for the parcel number listed below to the City of West Fargo Assessor's Office. We believe that the current economic and market conditions surrounding the subject property support a lower valuation.

Parcel	Owner	Property Address
02-0112-00010-000	West Fargo Hospitality	825 Beaton Dr E West Fargo, ND 58078
02-0112-00020-000	West Fargo Hospitality	825 Beaton Dr E West Fargo, ND 58078
02-0112-00030-000	West Fargo Hospitality	825 Beaton Dr E West Fargo, ND 58078

We consider these parcels an economic unit and would like them reviewed as such.

Included with this letter is an authorization form permitting Pivotal Tax Solutions to appeal the assessment on behalf of the owner along with our supporting documentation for the appeal.

Should you have any questions or need additional information, don't hesitate to contact me at appeals@pivotaltax.com or call 480-634-6169.

Thank you,

Christopher Glidewell
Agent, Real Property

Assessed Value Breakdown

	Parcel	Total Value	Land Value	Imp Value
		$ 13,420,100	**$ 1,670,300**	**$ 11,749,800**
1.	02-0112-00020-000	$ 2,910,900	$ 646,000	$ 2,264,900
2.	02-0112-00030-000	$ 10,509,200	$ 1,024,300	$ 9,484,900

Packet Summary

In conclusion, based on our analysis, we are requesting the following value for this property

Method		Value			$ / Unit
Income (Pro Forma-Hospitality)	$	6,986,875	/	$	67,833.74
Income (Actual-Hospitality)	$	6,182,895	/	$	60,028.11
Requested Value	**$**	**6,182,895**	**/**	**$**	**60,028.11**

Agency Authorization

Property Tax Matters - 2026

This will serve as formal authorization and notification by **KAJ Hospitality and Related Entities** (Client) that Pivotal Tax Solutions, LLC (Pivotal) and its representatives are hereby granted authority to act on behalf of Client in property tax matters (including valuations, direct assessments, tax surcharges, service charges, fees and additional assessments) for the current and all past years within the applicable statute of limitations for the parcels and accounts listed on the attached Schedule A.

Specifically, Pivotal is delegated full authority to represent Client in filing, signing, negotiating, settling or otherwise dealing with all matters relating to real and personal property tax appeals with the assessor's office, treasurer's office and/or any other relevant government offices or agencies.

Furthermore, Pivotal *is given* authority to review, request and obtain copies of any and all information (including appraisal records, tax bills and other pertinent information) held by the Assessor, Treasurer, or any other governmental office or agency.

A photographic copy and/or a facsimile copy of this authorization are deemed to be the equivalent of the original authorization and may be used as such. This authorization will remain in effect until revoked by letter and signed by a corporate officer. Pivotal will provide Client with copies of appeals when required.

Authorized and Certified by Client:

Signature: Sara Lussman **Date:** 2.5.26

Name/Title: **Sara Lussman / Executive Vice President** **Phone:** **(605) 231-5815**
(Corporate Officer)

Pivotal Lead Agent: **Christopher Glidewell / 480-634-6169**

Pivotal Tax Solutions, LLC
1550 E. McKellips Rd., Ste. 123
Mesa, AZ 85203
(480) 634-6169 – Phone
(480) 615-0318 – Fax
Appeals@PivotalTax.com

Client: KAJ Management and Related Entities
Agency Authorization for Calendar Year 2026 and Prior

Schedule A

These properties are either Owned, Occupied, and/or Controlled by Client.

State	County	Parcel #	Property	Address	Owner
KS	Sedgwick	138-27-0-41-02-002.00	HI Express - Wichita Airport	1236 S DUGAN RD	LF3 WICHITA AIRPORT LLC
ND	Cass	01-8370-00100-000	Hilton Garden Inn	4351 17TH AVE S	FGI HOSPITALITY LLC
ND	Cass	01-8494-00100-000	Home 2 Suites Fargo	1652 44TH ST S	FHT HOSPITALITY LLC
ND	Cass	02-0112-00010-000	Double Tree Homewood Suites	825 Beaton Dr E	West Fargo Hospitality
ND	Cass	02-0112-00020-000	Double Tree Homewood Suites	825 Beaton Dr E	West Fargo Hospitality
ND	Cass	02-0112-00030-000	Double Tree Homewood Suites	825 Beaton Dr E	West Fargo Hospitality
ND	Grand Forks	44999100021003	Hilton Garden Inn Grand Forks	4301 JAMES RAY DR	UNIVERSITY HOTEL DEVELOPMENT INC / BEECHWOOD DEVELOPMENT LLC
NE	Douglas	1619571030	Fairfield Inn	17240 Wright St	OW Hospitality LLC
SD	Lincoln	280.51.05.004	Sioux Falls Hilton Garden Inn	5300 S GRAND CIR	SFH HOSPITALITY LLC
SD	Minnehaha	046842	SpringHill	4304 W EMPIRE PL	EMS HOSPITALITY LLC
SD	Minnehaha	060179	Courtyard	4300 W EMPIRE PL	EMC HOSPITALITY LLC
SD	Minnehaha	061292	Fairfield Inn and Suites Sioux Falls	4501 W EMPIRE PL	EMF HOSPITALITY LLC
SD	Minnehaha	061293	Residence Inn by Marriott Sioux Falls	4509 W EMPIRE PL	EMR HOSPITALITY LLC
SD	Minnehaha	078894	KAJ Hospitality	4424 S Technology Drive	AJF HOLDING LLC
SD	Minnehaha	078895	KAJ Hospitality	4426 S Technology Drive	AJF HOLDING LLC
SD	Minnehaha	078896	KAJ Hospitality	4428 S Technology Drive	AJF HOLDING LLC
SD	Minnehaha	090638	Sioux Falls Land	2600 S Lorraine Pl	Sioux Falls Hospitality LLC
WY	Campbell	50723521200300	Home2 Suites	1120 E Boxelder Rd	Hilltop Hospitality LLC
WY	Campbell	50723521200400	Home2 Suites	1120 E Boxelder Rd	KAJ Management Inc
WY	Campbell	50723521200500	Home2 Suites	1120 E Boxelder Rd	KAJ Management Inc
WY	Campbell	50724000106200	KAJ Management Land	1137 Country Club Rd	KAJ Management Inc

West Fargo City	02-0112-00020-000	Route #: 000-000-000	PDF 2	WORKING

815 BEATON DR E, WEST FARGO
Plat Map:
Subdivision: **0112: CHARLESWOOD 30TH**
Deeded Acres: **0.000**

Current Owner/Address
DBA: **CONFERENCE ROOM - DOUBLETREE**
Comp ID:
Map Area: **Comm 3- Limited-Service H**

FARGO HOSPITALITY GROUP
4424 S TECHNOLOGY DR
SIOUX FALLS SD 57106-4236

Section: Township: Range: Block: **1** Lot: **2**
Checks/Tags: Lister/Date: **NL, 01/06/2017** Reviewer/Date: **SM, 01/26/2017**
Loc/Class: **Urban/Commercial** Tax District: **CITY OF WEST FARGO** Entry Status:

Legal: LOT 2 BLK 1 CHARLESWOOD 30TH

Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Unit Price	T/E/O%
SF X Rt						64,601.00	1.483	$10.00	0/0/0
Sub Total						64,601.00	1.483		
Grand Total*						64,601.00	1.483		

*Includes all land areas

Notes

Residential Dwelling - NO BUILDING DATA

Occupancy
Style
Arch Style
Year Built EYB EFA
Area SF TLA GLA

Ttl Rms Ttl Bdrms
Bsmt/Attic
Heat/AC
Bsmt Finish 1
Bsmt Finish 2
Fireplace 1
Fireplace 2
Fireplace 3
Fireplace 4
Full/Half Baths Other/Total Fixtures
Decks & Patios
Porches
Ext Wall Roof
Veneer 1
Veneer 2
Bsmt Stalls/Total Garages Ttl Additions

Base Price
Basement Adjustment
Attic Adjustment
No Heat Adjustment
Central AC Adjustment
Adjusted Base
Finish
Single Siding
Exterior
Fireplaces
Plumbing/Appliances
Attached Garages
Basement Stall
Base Total

Physical Value
Total Less Obsolescence
Extras
Additions
RCN
Detached Garages

Total Bldg (RND)

	Appraised	Board of Review	State Equalized	With Exemptions
Land F				
Land				
Land C	**$646,000**			
Dwlg				
Impr	**$2,264,900**			
Total	**$2,910,900**			

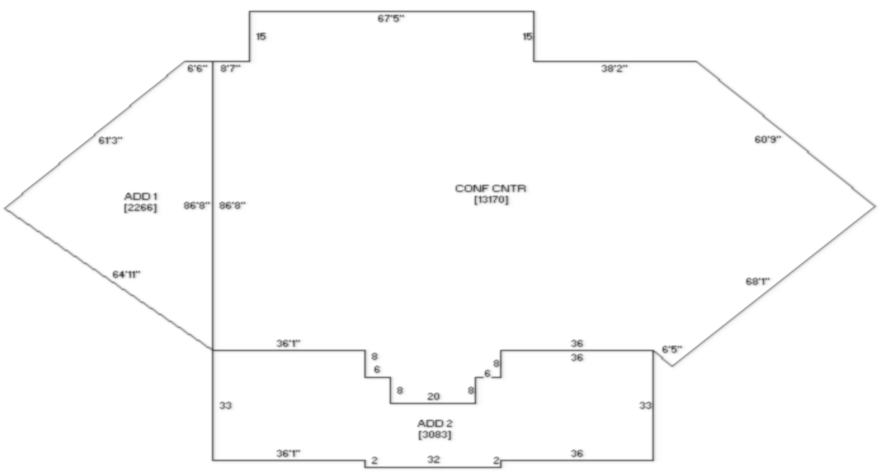
	PrYr 2026	PrYr 2025	PrYr 2024
Land F	**$0**	**$0**	**$0**
Land	**$0**	**$0**	**$0**
Land C	**$646,000**	**$646,000**	**$646,000**
Dwelling	**$0**	**$0**	**$0**
Impr	**$2,264,900**	**$2,220,400**	**$2,147,100**
Total	**$2,910,900**	**$2,866,400**	**$2,793,100**

Yard Extras	Cnt	Year	Cond	Depr	F/E/O%	Value
Paving - Conc - 24,000 SF, Conc Parking, AVG Pricing, Lighting: High	1	2013	NML	26.00	0/30/0	$67,700
Paving - Conc - 12,245 SF, Conc Parking, AVG Pricing, Lighting: High	1	2017	NML	18.00	0/30/0	$38,300

Commercial Buildings	Area	Year	Cond	Depr	F/E/O%	Value
705/705 - Hotel / Motel Common Facilities - CONF CNTR	13,170	2013	NML	20.00	0/0/0	$1,529,300

Additional Notes:

Permission to Inspect Date



Ph 1 of 1 12/27/2017

**Sketch has been scaled to fit in this area