

Staff Report for 2026 State Board of Equalization

File No.: 2026 – CASS – WEST FARGO – WEST FARGO
HOSPITALITY (805 BEATON DR E)

Prepared By: Property Tax Division

County or City: WEST FARGO

Appellant: WEST FARGO HOSPITALITY

Type of Appeal: COMMERCIAL

Appeal Issue: Pivotal Tax Solutions, on behalf of West Fargo Hospitality, is appealing the property value of \$13,295,500 on parcel 02-0112-00010-000, located at 805 Beaton DR E, West Fargo, ND.

Analysis:

Summary of Findings:

Proposal for Board Review:



Brian Kroshus, Tax Commissioner

600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

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, 2026, 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, Dept. 127
600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address: 825 Beaton Dr E West Fargo, ND

Township Name: City of West Fargo

County: Cass

Parcel ID: 02-0112-00010-000

Legal Description:

Appellant Contact Information:

Appellant Name: Pivotal Tax Solutions

Address: C/o 1550 E McKellips Rd., Suite 123, Mesa, AZ 85203

Phone Number: 480-634-6169

Email Address: Appeals@Pivotaltax.com

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☐ Yes ☒ No

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

- ☐ Prior to ☐ After Township/City Equalization Meeting
☐ Prior to ☐ After County Equalization Meeting
☒ No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)

- ☒ Township/City ☒ County ☐ N/A



Brian Kroshus, Tax Commissioner

600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599

taxinfo@nd.gov

701-328-7088

www.tax.nd.gov

****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?

☐ Yes (if yes, please attach) ☒ No

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

- ☐ Factual error, that is, a data collection or clerical error.
- ☐ Equity and uniformity claim of discriminatory level of assessment.
- ☒ 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.

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

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

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

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