

## Staff Report for 2026 State Board of Equalization

**File No.:** 2026 – EMMONS – LEES (933 LITTLE BEAVER CREEK TRAIL) **Prepared By:** Property Tax Division

**County or City:** EMMONS COUNTY

**Appellant:** KIM LEES

**Type of Appeal:** RESIDENTIAL

---

**Appeal Issue:** Mr. Kim Lees is appealing the property value of \$408,900 on parcel 30-0000-04144-071, located at 933 Little Beaver Creek Trail, Linton, 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](mailto: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: Beaver Bay Trail  
Township Name:  
County: Emmons  
Parcel ID: 30-0600-04144-071  
Legal Description: Lot 21 & 61A TCT & 9A TCT of Lot 20  
Beaver Bay Subdivision 23-132-79

### Appellant Contact Information:

Appellant Name: Kim Lees  
Address: 933 Little Beaver Creek Trail Linton, ND 58552  
Phone Number: 701-269-2539  
Email Address: kleees@daktel.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](mailto: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.

RECEIVED

JUL 28 2026

TAX COMMISSIONER

We recieved the notice of Real Estate assessment showing the increases on two properties in May.

I went to the County hearing on June 2 and had trouble even being recognized to appeal my valuation.

The assessor inspected the properties, resulting in further increases.

Upon investigation we found many inconsistant valuations of similar properties. Nearly all were substantially lower than ours.

One of our concerns is the 1.35 factor that is applied to "River" properties. This applied at final value including all features, flooring, countertops, etc. It should be Land and structure only.

We have enclosed examples of similar properties for comparison on both.

**NOTICE OF REAL ESTATE ASSESSMENT**  
Office of Tax Equalization, Emmons

Tax credits may not be reflected on this  
notice. Subject to change.

CEIVE

JUL 28 2026

TAX COMMISSIONER

001377 - 002013



LEES, KIM A & JANET M L/E  
933 LITTLE BEAVER CREEK TRAIL  
LINTON ND 58552-0000

Name of Township/City/District \_\_\_\_\_ County Emmons

| Deedholder/Property Address | Real Estate Description                                                 |
|-----------------------------|-------------------------------------------------------------------------|
| LEES, KIM & JANET L/E       | LOT 21 & .61A TCT & .9A TCT OF LOT 20, BEAVER BAY SUBDIVISION 23-132-79 |

BEAVER BAY TRAIL, ND

**Parcel Number**

30-0000-04144-071

**True & Full Value**

Current Year Assessment (2026)

\$392,400

Previous Year Assessment (2025)

\$327,200

408,900 + 16,500

| Deedholder/Property Address | Real Estate Description |
|-----------------------------|-------------------------|
| LEES, KIM & JANET L/E       | TCT IN LOT 4 33-132-79  |

933 84TH ST SW, ND

**Parcel Number**

30-0000-04235-000

**True & Full Value**

Current Year Assessment (2026)

\$797,700

Previous Year Assessment (2025)

\$501,800

864,600

**Property Information Questionnaire (Pre-Inspection)**

(For completion prior to scheduled assessment)

Owner Name: Kim & Janet Lees  
Parcel Number: 30-0000-4144-071  
Property Address:

**1. Dwelling Structural Information**

Year built: 2022

Year of major remodels or additions:

Foundation type: Concrete Slab

Exterior materials: Stryngpanel Rib

Roofing material and age: Stryngpanel Rib

**2. Dwelling Interior Details**

Total finished square footage:

Finishing types: Ane

Number of bedrooms/bathrooms: 3 Bed 1 1/2 Bath

Basement square footage (finished, partially finished, unfinished): N/A

Upper levels square footage: N/A

Additional information: Painted floor finish

**3. Dwelling Mechanical Systems**

Heating system type and age: Propane

Cooling system type and age: Central Air

Plumbing updates (year, scope):

Electrical updates (year, scope):

**4. Outbuildings / Additional Structures**

Garages, sheds, shops, barns (size, year built, condition):

Year Built 2020 30x40

Year/type of remodels or additions:

1025 x 40 addition on shop

Foundation type:

Exterior materials:

Roofing material and age:

Finished, partially finished, unfinished:

Flooring:

Heating system type and age:

Cooling system type and age:

Plumbing updates (year, scope):

Electrical updates (year, scope):

Additional information:

#### 5. Improvements

Improvements made in the last 5 years:

Improvements made in the last 10 years:

Permits obtained (if applicable):

#### 6. Misc.

Well, septic, yard features, etc.:

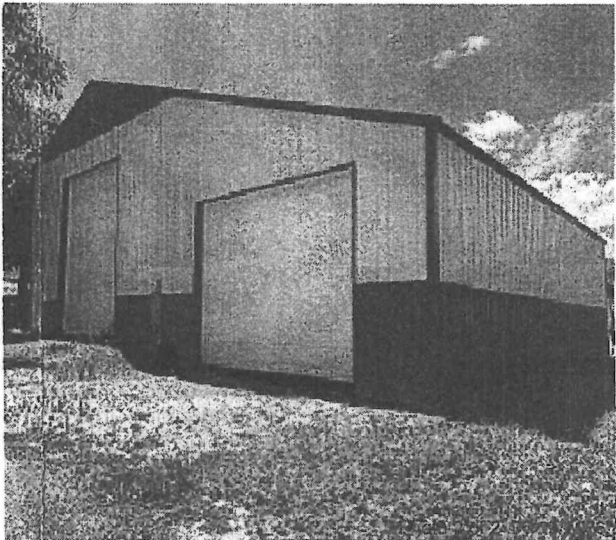
Rural water septic system

Patios, decks, roof-overs (size, materials, age):

16x30 patio

#### 6. Additional Notes

(Anything relevant to the assessment)



7/2026 CS ON-SITE INSPECTION REQUEST COMPLETED TODAY.

SIZE OF SHOP WAS SLIGHTLY UNDERSIZED AT 40X30. FIXED MEASUREMENTS TO 42X30.  
CONCRETE FLOOR WITH ELEC, NO HEAT, NO FINISH  
SHOP ADDITION WAS VALUED AS CARPORT BUT IS ENCLOSED, NO CONCRETE FLOOR, WATER SPIGOT INSIDE. ALSO UNDERSIZED AT 40X20. FIXED  
MEASUREMENTS TO 42X21.

HOME IS A SHOP/HOME. CHANGED DWELLING TO METAL WOOD FRAME STRUCTURE.  
CARSIDING ALL INSIDE WALLS, TIN CEILINGS THROUGHOUT, FRONT ROOM HAS THE GARAGE DOOR AND KITCHEN CORNER/LIVING SPACE. FINISHES ARE  
AGE.

le: VAI

7/2026 CS ON-SITE INSPECTION REQUEST COMPLETED.

7/2025 CS CARPORT ADDITION TO SHOP. OWNER STATES IT WILL NOT BE ENCLOSED NOR HAVE A FLOOR.

7/2023 WAE PER LANDOWNER, MOBILE HOME, GARAGE, AND SHED WERE ALL REMOVED FROM THE PROPERTY IN 2022. 30 X 40 CABIN BUILT IN SAME YEAR. POLE BUILDING  
BUILT IN 2020 BY PREVIOUS  
OWNER. POLE BUILDING IS 30 X 42 AS OPPOSED TO 30 X 50 INDICATED ON BUILDING PERMIT

RIOR  
ER SAYS DWLG WAS BUILT IN 1969. ESTIMATES ROOF AND SIDING WAS ADDED AROUND 1997.

RIOR  
LOOR COVERS. NO RECENT UPDATES TO INTERIOR, SLIGHT TOBACCO DAMAGE. ORIG STAINED WOOD KITCHEN CABINETS AND LAMINATE COUNTERS.

BEAVER BAY TRAIL,

Deed: LEES, KIM &amp; JANET L/E

Contract:

CID#:

DBA:

MLS:

Map Area: 132/79 RES

Route: 909-001-190

Tax Dist: 3036360000

Plat Page:

Subdiv: NONE

Checks/Tags:

Lister/Date:

Review/Date:

Entry Status:

Rural / Residential

Legal: LOT 21 &amp; .61A TCT &amp; .9A TCT OF LOT 20, BEAVER BAY SUBDIVISION 23-132-79

| Land        |           |      |           |                  |             |            |                |          |        |           |                |               |             |  |  |
|-------------|-----------|------|-----------|------------------|-------------|------------|----------------|----------|--------|-----------|----------------|---------------|-------------|--|--|
| Land Basis  | Front     | Rear | Side 1    | Side 2           | R. Lot      | SF         | Acres          |          |        |           |                |               |             |  |  |
| Acre X Rate |           |      |           |                  |             | 43,560.00  | 1.000          |          |        |           |                |               |             |  |  |
| Subtotal    |           |      |           |                  |             | 43,560.00  | 1.000          |          |        |           |                |               |             |  |  |
| Acre X Rate |           |      |           |                  |             | 84,506.40  | 1.940          |          |        |           |                |               |             |  |  |
| Subtotal    |           |      |           |                  |             | 84,506.40  | 1.940          |          |        |           |                |               |             |  |  |
| Grand Total |           |      |           |                  |             | 128,066.40 | 2.940          |          |        |           |                |               |             |  |  |
| Street      |           |      |           |                  | Utilities   |            | Zoning         |          |        |           | Land Use       |               |             |  |  |
| Acre X Rate | Gravel    |      |           |                  | Rural Water |            | Not Applicable |          |        |           | Not Applicable |               |             |  |  |
| Acre X Rate | None      |      |           |                  | None        |            | Not Applicable |          |        |           | Not Applicable |               |             |  |  |
| Sales       |           |      |           | Building Permits |             |            |                |          | Values |           |                |               |             |  |  |
| Date        | \$ Amount | NUTC | Recording | Date             | Number      | Tag        | \$ Amount      | Reason   | Type   | Appraised | B of R         | St. Equalized | Pr Yr: 2025 |  |  |
| 10/31/2022  | \$0       | D008 | 178250    | 9/5/2025         |             | C          | \$16,000       | Addition | Land   | \$116,100 | \$0            | \$0           | \$116,100   |  |  |
| 09/02/2021  | \$240,000 | D025 | 176879    | 10/5/2021        |             | C          | \$175,000      | New Dwlg | Dwlg   | \$292,800 | \$0            | \$0           | \$211,100   |  |  |
| 09/17/2008  | \$39,500  | D025 | 161268    | 11/24/2020       |             | C          | \$32,000       | New Bldg | Impr   |           | \$0            | \$0           |             |  |  |
|             |           |      |           |                  |             |            |                |          | Total  | \$408,900 | \$0            | \$0           | \$327,200   |  |  |

NOT CERTIFIED

| Res. Structure |                                   | Finish            |                     | Plumbing             |   | Addition                  |   | Garage         |              |                        |
|----------------|-----------------------------------|-------------------|---------------------|----------------------|---|---------------------------|---|----------------|--------------|------------------------|
| Occ. Code      | 101                               | Ttl Rooms Above # | 0                   | Bedrooms Above #     | 3 | Standard Bath - 3 Fixt    | 1 | Addition       | No Additions | Garage                 |
| Occ. Descr.    | Single-Family /<br>Owner Occupied | Ttl Rooms Below # | 0                   | Bedrooms Below #     | 0 | Shower Stall Bath -3 Fixt |   | Year Built     |              | Year Built             |
| Year Built     | 2022                              |                   |                     |                      |   | Toilet Room (1/2 Bath)    | 1 | EFA            |              | EFA                    |
| EFA / EFYr     | 4 / 2022                          |                   |                     |                      |   | Lavatory                  |   | EFA Year       |              | EFF Year               |
| Arch. Dsgn     | N/A                               | Foundation        | Conc                |                      |   | Water Closet              |   | Style          |              | Style Det Metal Post F |
| Style          | 1 Story Metal Wood                | Exterior Walls    | Steel               |                      |   | Sink                      |   | Area (SF)      |              | Area (SF)              |
| AreaSF/TLA     | 1,200 / 1,200                     | Roof              | Mtl / Gable         |                      |   | Shower Stall/Tub          |   | Condition      |              | No Flr Adj.            |
| GLA 1st/2nd    | 1,200 / 0                         | Interior Finish   | Knotty Pine         |                      |   | Mtl St Sh Bath            |   | Bsmt (SF)      |              | Condition              |
|                |                                   | Flooring          | Epoxy or Equivalent |                      |   | Mtl Stall Shower          |   | NoBsmt Flr(SF) |              | Bsmt (SF)              |
|                |                                   | Non-base Heating  |                     | Fireplace            |   | Wet Bar                   |   | 2nd Flr Adj.   |              | Interior Finish        |
|                |                                   | Floor/Wall #      | 0                   |                      |   | Cust Bath - 3 Fixt        |   | Heat           |              | Interior Finish (SF)   |
|                |                                   | Pipeless #        | 0                   |                      |   | Custom Tub                |   | AC             |              | Qtrs Over              |
|                |                                   | Hand Fired (Y/N)  | No                  |                      |   | No Hot Water Tank         |   | Attic (SF)     |              | Qtrs Over (SF)         |
|                |                                   | Space Heat #      | 0                   |                      |   | No Plumbing               |   |                |              | Qtrs AC (SF)           |
| Condition      | NML                               | Appliances        |                     |                      |   | Sewer & Water Only        |   |                |              |                        |
|                |                                   | Range Unit        |                     | Built-In Vacuums     |   | Water Only w/Sink         |   |                |              |                        |
| Basement       | Slab                              | Oven - Single     |                     | Intercom System      |   | Hot Tub                   |   |                |              | Door Opnrs             |
| No Bsmt Flr.   | 0                                 | Oven - Double     |                     | BI Stereo(SpkrsOnly) |   | Bidet                     |   |                |              | Stalls- Bsmt / Gar     |
| Heat           | Forced Air                        | Dishwasher        |                     |                      |   | Fbals Service Sink        |   |                |              |                        |
| AC             | Yes                               | Microwave         |                     |                      |   | Urinal                    |   |                |              |                        |
| Attic          | None                              | Trash Compactor   |                     |                      |   | Sauna                     |   |                |              |                        |
|                |                                   | Jennair           |                     |                      |   | Cust Bath - 4 Fixt        |   |                |              |                        |
|                |                                   | Security System   |                     |                      |   | Cust Tile Full Bath       |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Tile SS Bath         |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Bath - 5 Fixt        |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Tile Shower/Tub      |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Tile SSB +lav        |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Tile SSB w/Std Tub   |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Tile SSB - 5 Fixt    |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Bath +lav            |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Bath w/Cust SS       |   |                |              |                        |
|                |                                   |                   |                     |                      |   | Cust Bath w/Cust SS +lav  |   |                |              |                        |

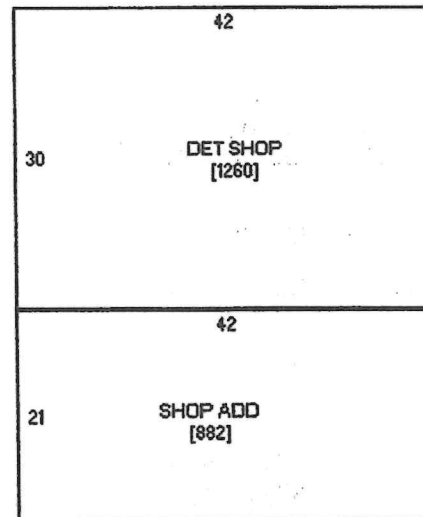
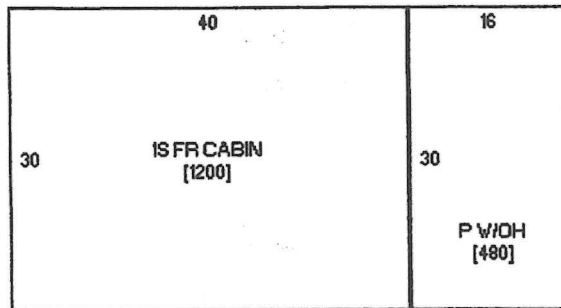


NOT CERTIFIED

| Bldg /<br>Addn | Description                          | Units    | Year |
|----------------|--------------------------------------|----------|------|
|                | 101 — Single-Family / Owner Occupied |          |      |
|                | 1 Story Metal Wood Frame             | 1,200    |      |
|                | Base Heat: Forced Air                |          |      |
|                | Add Central Air                      | 1,200    |      |
| #1             | Porch: 1S Frame Open                 | 480 SF   |      |
|                | Plumbing                             | 2        |      |
| Gar            | Det Metal Post Fr HiB:               | 1,260 SF | 2022 |
| Gar            | Det Metal NOFLR                      | 882 SF   | 2025 |

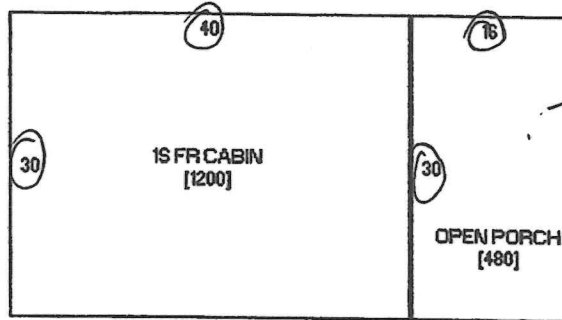
*NOT CERTIFIED*

| for<br>301 | Comment | Value Type | Location | Class | Land Value | Dwelling Value | Improvement Value | M & E Value | Total Value |
|------------|---------|------------|----------|-------|------------|----------------|-------------------|-------------|-------------|
| 125        |         | Appr       | Rural    | Res   | \$116,100  | \$211,100      | \$0               | \$0         | \$327,200   |
| 124        |         | Appr       | Rural    | Res   | \$116,100  | \$196,400      | \$0               | \$0         | \$312,500   |
| 123        |         | Appr       | Rural    | Res   | \$116,100  | \$34,200       | \$0               | \$0         | \$150,300   |

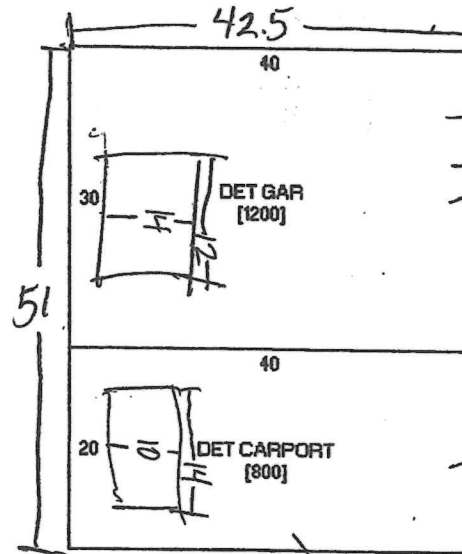


*NOT CERTIFIED*

| Prior Year | Comment | Value Type | Location | Class | Land Value | Dwelling Value | Improvement Value | M & E Value | Total Value |
|------------|---------|------------|----------|-------|------------|----------------|-------------------|-------------|-------------|
| 2025       |         | Appr       | Rural    | Res   | \$116,100  | \$211,100      | \$0               | \$0         | \$327,200   |
| 2024       |         | Appr       | Rural    | Res   | \$116,100  | \$196,400      | \$0               | \$0         | \$312,500   |
| 2023       |         | Appr       | Rural    | Res   | \$116,100  | \$34,200       | \$0               | \$0         | \$150,300   |



Steel siding/roof



Sketch 1 of 1

- tin ceiling
- epoxy floor
- wood int. walls (carside)
- 3pc bath
- 3 BD
- 2 pc bath
- central air
- propane forced air

*[Handwritten signature]*

The assessor informed me that the reason the low valuation on this property is because it is "under construction"

I asked if this applies to the Beaver Bay property (see pictures).

In her opinion it doesn't.

I do not agree

# 2024 Emmons County Real Estate Tax Statement

Statement No: 1685

Parcel Number  
11-0000-06168-010

Jurisdiction  
135-75

Owner  
SEPPANEN, LAINE A & CHRISTIN

Physical Location  
0  
ND

Legal Description  
SCT:12 TWN:135 RNG:075  
S2S2SW4NE4 12-135-75

Acres  
10.000

## 2024 TAX BREAKDOWN

Net consolidated tax 54.99  
Plus: Special Assessments 0.00  
Total tax due 54.99

Less: 5% discount,  
if paid by February 15, 2025 -2.75

Amount due by February 15, 2025 52.24

(If your mortgage company pays your property taxes, then  
this is an informational statement only.)

Or pay in two installments (with no discount)

Payment 1: Pay by March 1, 2025 27.50  
Payment 2: Pay by October 15, 2025 27.49

|                                       | 2022    | 2023    | 2024    |
|---------------------------------------|---------|---------|---------|
| Legislative Tax Relief:               | 34.42   | 35.38   | 36.06   |
| Tax Distribution (3-year comparison): | 2022    | 2023    | 2024    |
| True and Full Value                   | 5,500   | 5,500   | 5,600   |
| Taxable Value                         | 275     | 275     | 280     |
| Less: Homestead credit                | 0       | 0       | 0       |
| Disabled Veteran credit               | 0       | 0       | 0       |
| Net Taxable Value                     | 275     | 275     | 280     |
| Total mill levy                       | 162.660 | 165.290 | 196.400 |

### Taxes By District (in dollars):

|                   |       |       |       |
|-------------------|-------|-------|-------|
| EmmonsCounty      | 20.12 | 19.12 | 20.71 |
| 135-75            | 4.62  | 4.95  | 5.04  |
| Napoleon School   | 17.59 | 17.54 | 24.78 |
| Braddock Fire     | 1.40  | 1.38  | 1.40  |
| Emmons Ambulance  | 0.00  | 0.00  | 0.56  |
| County Hospital   | 0.00  | 1.36  | 1.40  |
| Soil Conservation | 0.42  | 0.42  | 0.42  |
| Water Resource    | 0.30  | 0.40  | 0.40  |
| NorthDakota       | 0.28  | 0.28  | 0.28  |

Consolidated Tax 44.73 45.45 54.99

Net effective tax rate 0.81% 0.83% 0.98%

### Penalty on 1st Installment & Specials:

|                  |     |
|------------------|-----|
| March 2, 2025    | 3%  |
| May 1, 2025      | 6%  |
| July 1, 2025     | 9%  |
| October 15, 2025 | 12% |

### Penalty on 2nd Installment:

|                  |    |
|------------------|----|
| October 16, 2025 | 6% |
|------------------|----|

## FOR ASSISTANCE, CONTACT:

Office: Emmons County Treasurer  
PO Box 188  
Linton, ND 58552  
Phone: 701.254.4802  
Email: mohlhauser@nd.gov

Return with remittance

# 2024 Emmons County Real Estate Tax Statement

Your canceled check is your receipt for your payment.

No receipt will be issued.

Parcel Number: 11-0000-06168-010  
Statement Number: 1685

☐ Check here to request receipt

Enter the amount you are paying on this parcel if less than full amount: \_\_\_\_\_

Total tax due 54.99

Less: 5% discount -2.75

Amount due by February 15, 2025 52.24

Or pay in two installments (with no discount):

Payment 1: Pay by March 1, 2025 27.50  
Payment 2: Pay by October 15, 2025 27.49

SEPPANEN, LAINE A & CHRISTINA

## MAKE CHECK PAYABLE TO:

Emmons County Treasurer  
PO Box 188  
Linton, ND 58552  
Phone: 701.254.4802

Deed: SEPPANEN, LAINE & CHRISTINA  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: 135/75 AG  
 Route: 000-000-000  
 Tax Dist: 1102070000  
 Plat Page:  
 Subdiv: NONE

Checks/Tags:  
 Lister/Date:  
 Review/Date:  
 Entry Status:

Rural / Ag Dwelling  
 Legal: S2S2SW4NE4 12-135-75

| Land Basis  | Front | Rear | Side 1 | Side 2 | R. Lot | SF         | Acres  | Land |  |  |  |  |  |  |  |
|-------------|-------|------|--------|--------|--------|------------|--------|------|--|--|--|--|--|--|--|
| Site-Excess |       |      |        |        |        |            |        |      |  |  |  |  |  |  |  |
| Excess 1    |       |      |        |        |        |            | 1.000  |      |  |  |  |  |  |  |  |
| Sub Total   |       |      |        |        |        |            | 1.000  |      |  |  |  |  |  |  |  |
| Ag Land     |       |      |        |        |        | 87,120.00  | 2.000  |      |  |  |  |  |  |  |  |
| Grand Total |       |      |        |        |        | 435,600.00 | 10.000 |      |  |  |  |  |  |  |  |

| Street      |      | Utilities |      | Zoning |                | Land Use |                |
|-------------|------|-----------|------|--------|----------------|----------|----------------|
| Site-Excess | None |           | None |        | Not Applicable |          | Not Applicable |
| Ag Land     | None |           | None |        | Not Applicable |          | Not Applicable |

| Sales      |           |      |           | Building Permits |        |     |           | Values   |       |           |        |               |             |
|------------|-----------|------|-----------|------------------|--------|-----|-----------|----------|-------|-----------|--------|---------------|-------------|
| Date       | \$ Amount | NUTC | Recording | Date             | Number | Tag | \$ Amount | Reason   | Type  | Appraised | B of R | St. Equalized | Pr Yr: 2025 |
| 04/07/2022 | \$0       | D008 | 177584    | 3/16/2021        |        | C   | \$0       | New Dwlg | Land  | \$19,900  | \$0    | \$0           | \$11,100    |
| 01/26/2021 | \$0       | D008 | 176277    |                  |        |     |           |          | Dwlg  | \$128,800 | \$0    | \$0           | \$89,100    |
|            |           |      |           |                  |        |     |           |          | Impr  |           | \$0    | \$0           |             |
|            |           |      |           |                  |        |     |           |          | Total | \$148,700 | \$0    | \$0           | \$100,200   |

© 1995-2026 Vanguard Appraisals, Inc.  
(rev. 28.0.58.5537)

| g /<br>sq ft | Description                          | Units    | Year |  |  |  |  |  |  |
|--------------|--------------------------------------|----------|------|--|--|--|--|--|--|
|              | 101 — Single-Family / Owner Occupied |          |      |  |  |  |  |  |  |
|              | 1 Story Frame                        | 1,877    |      |  |  |  |  |  |  |
|              | Adjustment for basement - Crawl      |          |      |  |  |  |  |  |  |
|              | Base Heat                            |          |      |  |  |  |  |  |  |
|              | Add Central Air                      | 1,877    |      |  |  |  |  |  |  |
|              | Deck #1: Concrete Patio              | 128 SF   |      |  |  |  |  |  |  |
|              | Deck #2: Asph/Wd Roof OH             | 128 SF   |      |  |  |  |  |  |  |
|              | Deck #3: Wood Deck                   | 238 SF   |      |  |  |  |  |  |  |
|              | Deck #4: Asph/Wd Roof OH             | 238 SF   |      |  |  |  |  |  |  |
|              | Plumbing                             | 2        |      |  |  |  |  |  |  |
| Gar          | Att Frame                            | 1,338 SF | 2022 |  |  |  |  |  |  |

|   | Comment              | Value Type | Location | Class   | Land Value | Dwelling Value | Improvement Value | M & E Value | Total Value |
|---|----------------------|------------|----------|---------|------------|----------------|-------------------|-------------|-------------|
| 5 |                      | Appr       | Rural    | Ag Dwig | \$11,100   | \$89,100       | \$0               | \$0         | \$100,200   |
| 4 |                      | Appr       | Rural    | Ag Land | \$5,600    | \$0            | \$0               | \$0         | \$5,600     |
| 3 |                      | Appr       | Rural    | Ag Land | \$5,500    | \$0            | \$0               | \$0         | \$5,500     |
| 2 |                      | Appr       | Rural    | Ag Land | \$5,500    | \$0            | \$0               | \$0         | \$5,500     |
| 1 |                      | Appr       | Rural    | Ag Land | \$2,400    | \$0            | \$0               | \$0         | \$2,400     |
| 0 |                      | Appr       | Rural    | Ag Land | \$48,200   | \$0            | \$0               | \$0         | \$48,200    |
| 9 |                      | Appr       | Rural    | Ag Land | \$48,200   | \$0            | \$0               | \$0         | \$48,200    |
| 3 |                      | Appr       | Rural    | Ag Land | \$48,200   | \$0            | \$0               | \$0         | \$48,200    |
| 7 |                      | Appr       | Rural    | Ag Land | \$44,400   | \$0            | \$0               | \$0         | \$44,400    |
| 5 | VAI Import from file | Import     |          |         | \$44,366   | \$0            | \$0               | \$0         | \$44,366    |
| 4 |                      | Import     | Rural    | Ag Land | \$38,136   | \$0            | \$0               | \$0         | \$38,136    |

Checks/Tags: F

Lister/Date: NM, 09/13/2016

Review/Date: RK, 10/20/2016

**Entry Status: Outbuildings Only**

Subdiv: **NONE**

### Rural / Residential

Legal: Section: 9; Twp: 130; Rng: 79; Block: ; Lot: ; Deeded Acres: 0.950

LOT 7 OF TRACT B IN W2SW4 9-130-79

## Land

[illegible]

### Street

## Utilities

## Zoning

## Land Use

|                     |        |             |                |                |
|---------------------|--------|-------------|----------------|----------------|
| <b>Acres X Rate</b> | Gravel | Rural Water | Not Applicable | Not Applicable |
|---------------------|--------|-------------|----------------|----------------|

**Sales**

## Building Permits

### Values

| Selling Permit |           |      |           |      |        |     | Values    |        |       |           |        |               |
|----------------|-----------|------|-----------|------|--------|-----|-----------|--------|-------|-----------|--------|---------------|
| Date           | \$ Amount | NUTC | Recording | Date | Number | Tag | \$ Amount | Reason | Type  | Appraised | B of R | St. Equalized |
| 05/16/2016     |           | D000 |           |      |        |     |           |        | Land  | \$17,100  | \$0    | \$0           |
| 05/30/2013     |           | D000 | 167645    |      |        |     |           |        | Dwlg  | \$244,300 | \$0    | \$0           |
| 12/29/2010     |           | D017 | 164013    |      |        |     |           |        | Impr  |           | \$0    | \$0           |
|                |           |      |           |      |        |     |           |        | Total | \$261,400 | \$0    | \$0           |

### Res. Structure

## Finish

## Plumbing

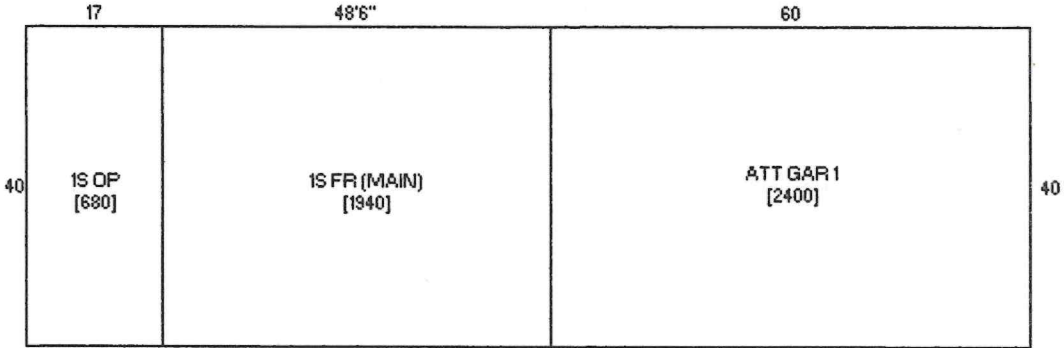
### Addition

## Garage

[illegible]

| Precomputed Structure |                        | Verticals     |  |  |  |  |  | Plumbing    |     |  |
|-----------------------|------------------------|---------------|--|--|--|--|--|-------------|-----|--|
|                       |                        |               |  |  |  |  |  | B           | Ext |  |
| Occ. Code             | 703                    | Fig & Fdtn    |  |  |  |  |  |             |     |  |
| Occ. Descr.           | Manufactured Home Park | Exterior wall |  |  |  |  |  |             |     |  |
|                       |                        | Interior wall |  |  |  |  |  |             |     |  |
|                       |                        | Pilasters     |  |  |  |  |  |             |     |  |
|                       |                        | Wall facing   |  |  |  |  |  |             |     |  |
|                       |                        | Windows       |  |  |  |  |  |             |     |  |
| Year Built            | 2016                   | Fronts/Doors  |  |  |  |  |  |             |     |  |
| EFF Age/Yr            | 9/ 2016                |               |  |  |  |  |  |             |     |  |
| Condition             | NM/L                   | Horizontals   |  |  |  |  |  | Adjustments |     |  |
|                       |                        | Basement      |  |  |  |  |  |             |     |  |
|                       |                        | Roof          |  |  |  |  |  |             |     |  |
|                       |                        | Ceiling       |  |  |  |  |  |             |     |  |
| Description           |                        | Struct. Floor |  |  |  |  |  |             |     |  |
|                       |                        | Floor Cover   |  |  |  |  |  |             |     |  |
| Sewer                 | Yes                    | Partitions    |  |  |  |  |  |             |     |  |
| Water                 | Yes                    | Framing       |  |  |  |  |  |             |     |  |
| Spaces on Parcel      | 1                      | HVAC          |  |  |  |  |  |             |     |  |
| Ttl Park Spaces       | 1                      | Electrical    |  |  |  |  |  |             |     |  |
| Price/Space           | 9,300                  | Sprinkler     |  |  |  |  |  |             |     |  |

|     | Description                                     | Units | Cond | Year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-----|-------------------------------------------------|-------|------|------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Yrd | 1 — Shed                                        |       | NML  | 2014 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| D   | W10.00 x L12.00 120 SF, Metal Shed, Low Pricing |       |      |      |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



Sketch 1 of 1



Map Area: 132/79 RES  
Route: 909-002-220  
Tax Dist: 3036360000  
Plat Page:  
Subdiv: NONE

Checks/Tags:  
 Lister/Date: **NM, 09/06/2016**  
 Review/Date: **RK, 10/19/2016**  
 Entry Status: **Estimated**

**Rural / Residential**

Legal: Section: 27; Twp: 132; Rng: 79; Block: ; Lot: ; Deeded Acres: 1.000  
LOT 53 IN TRACT A 27-132-79

[illegible][illegible]

| Sales |           |      | Building Permits |      |        |     |           | Not Applicable |       |           |        |               |  |
|-------|-----------|------|------------------|------|--------|-----|-----------|----------------|-------|-----------|--------|---------------|--|
| Date  | \$ Amount | NUTC | Recording        | Date | Number | Fag | \$ Amount | Reason         | Type  | Appraised | Values |               |  |
|       |           |      |                  |      |        |     |           |                |       |           | B of R | St. Equalized |  |
|       |           |      |                  |      |        |     |           |                | Land  | \$54,000  | \$0    | \$0           |  |
|       |           |      |                  |      |        |     |           |                | Dwlg  | \$279,500 | \$0    | \$0           |  |
|       |           |      |                  |      |        |     |           |                | Impr  |           | \$0    | \$0           |  |
|       |           |      |                  |      |        |     |           |                | Total | \$333,500 | \$0    | \$0           |  |

| Res. Structure |     | Finish            |  | Plumbing |  |
|----------------|-----|-------------------|--|----------|--|
| Occ. Code      |     |                   |  |          |  |
|                | 101 | Ttl Rooms Above # |  |          |  |

[illegible]



770 HILLS VIEW DR, LINTON

Deed: ROHRICH, ROBERT A &amp; MARY M

Map Area: 132/79 RES

Checks/Tags:

Contract:

Route: 909-001-780

Lister/Date: NM, 08/08/2016

CID#:

Tax Dist: 3036360000

Review/Date: RK, 10/19/2016

DBA:

Plat Page:

Entry Status: Estimated

MLS:

Subdiv: NONE

Rural / Residential

Legal: Section: 23; Twp: 132; Rng: 79; Block: ; Lot: ; Deeded Acres: 0.950

LOT 11 OF LOT 46A WALTHERS SUBD+EASEMENT AREA 23-132-79

## Land

| Land Basis  | Front | Rear | Side 1 | Side 2 | R. Lot | SF        | Acres | Depth/Unit | EFF/Type | Qual./Land |  |  |  |  |  |  |
|-------------|-------|------|--------|--------|--------|-----------|-------|------------|----------|------------|--|--|--|--|--|--|
| Acre X Rate |       |      |        |        |        | 43,560.00 | 1.000 |            |          | R-230      |  |  |  |  |  |  |
| Subtotal    |       |      |        |        |        | 43,560.00 | 1.000 |            |          |            |  |  |  |  |  |  |
| Acre X Rate |       |      |        |        |        | 10,454.40 | 0.240 |            |          | R-90       |  |  |  |  |  |  |
| Subtotal    |       |      |        |        |        | 10,454.40 | 0.240 |            |          |            |  |  |  |  |  |  |
| Grand Total |       |      |        |        |        | 54,014.40 | 1.240 |            |          |            |  |  |  |  |  |  |

## Street

## Utilities

## Zoning

## Land Use

|             |        |             |                |                |
|-------------|--------|-------------|----------------|----------------|
| Acre X Rate | Gravel | Rural Water | Not Applicable | Not Applicable |
| Acre X Rate | None   | None        | Not Applicable | Not Applicable |

## Sales

## Building Permits

## Values

| Date | \$ Amount | NUTC | Recording | Date | Number | Tag | \$ Amount | Reason | Type  | Appraised | B of R | St. Equalized |
|------|-----------|------|-----------|------|--------|-----|-----------|--------|-------|-----------|--------|---------------|
|      |           |      |           |      |        |     |           |        | Land  | \$77,400  | \$0    | \$0           |
|      |           |      |           |      |        |     |           |        | Dwlg  | \$230,700 | \$0    | \$0           |
|      |           |      |           |      |        |     |           |        | Impr  |           | \$0    | \$0           |
|      |           |      |           |      |        |     |           |        | Total | \$308,100 | \$0    | \$0           |

| Bldg /<br>Addn | Description                               | Units   | Year |  |  |  |  |  |  |
|----------------|-------------------------------------------|---------|------|--|--|--|--|--|--|
|                | 101 — Single-Family / Owner Occupied      |         |      |  |  |  |  |  |  |
|                | 1 Story Frame                             | 1,092   |      |  |  |  |  |  |  |
| #1             | Bsmt Fin - Living Qtrs. W/ Walk-out (Avg) | 850 Tbl |      |  |  |  |  |  |  |
|                | Base Heat: Forced Air                     |         |      |  |  |  |  |  |  |
|                | Add Central Air                           | 1,092   |      |  |  |  |  |  |  |
| #1             | Porch: 1 S Frame Open                     | 180 SF  |      |  |  |  |  |  |  |
|                | Deck #1: Vinyl/CompoDeck                  | 160 SF  |      |  |  |  |  |  |  |
|                | Plumbing                                  | 2       |      |  |  |  |  |  |  |
| #1             | Fireplace: Gas                            | 2       |      |  |  |  |  |  |  |
| Gar            | Det Frame 24' X 24'                       | 576 SF  | 2004 |  |  |  |  |  |  |

