

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – EMMONS – SCHWAHN

County or City: EMMONS COUNTY

Appellant: TRENTON SCHWAHN

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Trenton Schwahn is appealing the value of \$323,400 on parcel number 30-0000-04176-217, located at 8153 Tucker Trail SW, Linton, ND.

Analysis: The Emmons County Board of Equalization approved a 2026 true and full value of \$323,400 of which \$274,700 is attributable to the improvements and \$48,700 is attributable to the land.

Staff reviewed the testimony, evidence and information submitted by Mr. Schwahn and Emmons County. The appellant's submitted information included a timeline of events, multiple property record cards for the subject property, comparable sales, notice of assessment, a letter from the Emmons County Tax Director, photos of the inside of the residential structure, receipts for items purchased for the property, and concerns regarding the applied map factor and obsolescence on other parcels, and the assessment of the Tax Director's property.

Information submitted by Emmons County was also reviewed. The information included the County Board of Equalization minutes, the subject property's property record card, a property review report following a physical inspection of the property, a letter from the Emmons County State's Attorney, and the property record cards for five comparable properties.

Property Tax Division staff completed an onsite inspection of the property on Monday, August 24, 2026, with the appellant, Trenton Schwahn, present. The inspection included an interior inspection of the residential structure, an exterior inspection of the residential structure, measurements of the residence, decks, and detached shop, and an interior and exterior inspection of the detached shop.

During the onsite inspection, staff also discussed some of Mr. Schwahn's concerns, including the map factor that was applied to the property. It was discussed that map factors are a figure used within the Vanguard CAMA system to adjust for changes in the value of materials from the original cost manual utilized by the CAMA system to the value determined by the market each year. It was discussed that a home located along the river would be worth something different if it was in the middle of the county, in a small town, or in central Bismarck. The map factor is applied only to improvements, not the land, and is applied to adjust for changing market conditions.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. Staff also completed independent research into recent comparable sales and separately reviewed vacant land, river residences, and detached shops. The comparable properties indicated a median land value of \$1.13 per square foot, a median residential improvement value of \$212.50 per square foot, and a median detached structure value of \$24.64 per square foot; which would indicate an equitable true and full value of \$298,022 for the subject property, which is lower than the 2026 approved value of \$323,400.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, condition, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$226,480 with \$177,780 attributable to the improvements and \$48,700 attributable to the land, which is lower than the 2026 approved value of \$323,400.

Upon review of all information submitted by Mr. Schwahn, Emmons County, and independent research completed by the Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value of the subject property is \$280,136, which is lower than the 2026 approved value of \$323,400.

Summary of Findings: Upon review of all information submitted by Mr. Schwahn, Emmons County, and independent research completed by the Property Tax Division staff, the cost and sales approaches to value were weighed. The final indicated true and full value of the subject property is \$280,136, which is lower than the 2026 approved value of \$323,400. The evidence would support a reduction in value.

Proposal for Board Review: It is recommended that the State Board of Equalization direct Emmons County to decrease the residential value of parcel 30-0000-04176-217 by 13% to an approximate value of \$280,136.

Adjustment Table		
Reduction Percentage	Approximate True & Full	
9%	\$	294,294
10%	\$	291,060
11%	\$	287,826
12%	\$	284,592
13%	\$	281,358
14%	\$	278,124
15%	\$	274,890
16%	\$	271,656
17%	\$	268,422