

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – MORTON – FELAND 1

County or City: MORTON COUNTY

Appellant: MARSHALL FELAND

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Marshall Feland is appealing the value of \$452,300 on parcel number 65-0222000, located at 4504 Highland Road NW, Mandan, ND.

Analysis: The Morton County Board of Equalization approved a 2026 true and full value of \$452,300 of which \$375,300 is attributable to the improvements and \$77,000 is attributable to the land. The appellant is requesting that the total true and full value be decreased to \$285,000.

Property Tax Division staff completed an onsite inspection of the property on Wednesday, August 26, 2026, with the appellant, Marshall Feland, present. The inspection included an interior inspection of the residential structure, an exterior inspection of the residential structure and yard features, and measurements of the residence and decks.

Minutes from both the City of Mandan and County Board of Equalization meetings were reviewed. The appellant appealed at both levels of equalization.

Staff reviewed the testimony, evidence, and information submitted by Mr. Feland and Morton County. The appellant's submitted information was considered. Mr. Feland stated an independent appraisal was completed in 2024 by Al Kunick Appraisals, but he has not shared the appraisal document with his appeal information. With any appraisal, it is important to remember that the appraisal is an opinion of value as of a specific date and that purpose and intended use of the appraisal are relevant.

Information submitted by Morton County included the City of Mandan and County Boards of Equalization minutes, the property record cards for the subject property and four comparable properties, and a detailed list of comparable properties.

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. Notably, staff also reviewed those properties for equitability with the subject property. The comparable properties indicated an average improvement value of \$228.65 per square foot and \$1.60 per square foot of land; which would indicate an equitable true and full value of \$482,370 for the subject property, which is higher than the 2026 approved value of \$452,300.

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 \$328,387 with \$251,387 attributable to the improvements and \$77,000 attributable to the land, which is lower than the 2026 approved value of \$452,300.

Upon review of all information submitted by Marshall Feland, Morton 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 \$405,378, which is lower than the 2026 approved value of \$452,300.

Summary of Findings: Upon review of all information submitted by Marshall Feland, Morton 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 \$405,378, which is lower than the 2026 approved value of \$452,300. The evidence would support a reduction in value.

Proposal for Board Review: It is recommended that the State Board of Equalization direct the City of Mandan to reduce the value of the property, parcel 65-0222000 located at 4504 Highland Rd NW, by 10% or \$45,230, for an approximate total true and full value of \$407,070.

Adjustment Table	
Reduction Percentage	Approximate True & Full
6%	\$ 425,162
7%	\$ 420,639
8%	\$ 416,116
9%	\$ 411,593
10%	\$ 407,070
11%	\$ 402,547
12%	\$ 398,024
13%	\$ 393,501
14%	\$ 388,978