

Staff Report for 2026 State Board of Equalization

Prepared By: Property Tax Division

File No.: 2026 – REPORT – MORTON – FELAND 2

County or City: MORTON COUNTY

Appellant: MARSHALL FELAND

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Marshall Feland is appealing value of \$565,300 on parcel number 65-0168060, located at 2203 14th Ave SE, Mandan, ND.

Analysis: The Morton County Board of Equalization approved a 2026 true and full value of \$565,300, of which \$502,300 is attributable to the improvements and \$63,000 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, front entry, and wrap around deck.

Minutes from both the City of Mandan and County Boards 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 stated during the Morton County Board of Equalization meeting that he has been building the residence for over 20 years. In 2017, Mr. Feland had the property independently appraised 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. Staff also reviewed those properties for equitability with the subject property. The comparable properties indicated an average improvement value of \$178.57 per square foot and \$1.90 per square foot of land; which would indicate an equitable true and full value of \$576,753 for the subject property, which is higher than the 2026 approved value of \$565,300.

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 \$568,164 with \$505,164 attributable to the improvements and \$63,000 attributable to the land, which is higher than the 2026 approved value of \$565,300.

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 \$572,459, which is higher than the 2026 approved value of \$565,300. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed.

Summary of Findings: The Morton County Board of Equalization approved a 2026 value of \$565,300 for this single-family residence. The sales and cost approaches to value indicate a true and full value of \$572,459, which is higher than the 2026 Morton County approved value of \$565,300. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed.

Proposal for Board Review: No action recommended.

