Staff Report for 2026 State Board of Equalization

File No.: 2026 – WARD - SANDSTROM

Prepared By: Property Tax Division

County or City: WARD COUNTY

Appellant: MARK SANDSTROM

Type of Appeal: RESIDENTIAL

Appeal Issue: Mr. Mark Sandstrom is appealing the property value of $1,217,000 on parcel number SR180020000000, which is located at 6785 13th St SE, Minot, ND 58701.

Analysis:

Summary of Findings:

Proposal for Board Review:

NORTH DAKOTA
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: 6785 13th St. SE MINOT, ND
Township Name: SUNDRE
County: WARD
Parcel ID: SR1800200000000
Legal Description: SCT18 TWN 154 RNG 82 E2NWLOTS 1 & 2 S18-154-82 SUNDRE S10 A 158

Appellant Contact Information:

Appellant Name: MARK R & DARCY J. SANDSTROM
Address: 6785 13th St. SE, MINOT, ND 58701
Phone Number: 701-822-2005
Email Address: draftpro@srt.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

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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.

Appellant Information - Explanation

Property: 6785 13th St. SE, Minot, ND 58701
Legal: SCT 18 TWN 154 RNG 82 E2NW Lots 1&2 S18-154-82 Sundre S10 A 158
Parcel ID SR180020000000

We believe the criteria used and implemented to establish assessment values are flawed and artificially inflate property values.

1. Assessed Value is an estimate and opinion, uncertified and unallowable for any other action.
2. Past experience with appraisals of this and similar property I have owned has always been qualified by the condition that less than adequate numbers of similar property sales are available for comparison, prompting all assessors I've encountered to disclose this creates a greater margin for errored assessments.
3. The Home, Shop, Main Barn, and Arena are 8 to 11 years old. Recent rural property sales of property in the 20 and less years old class with no additions or renovations confirm that the assessed values are likely excessive.
   REF: Parcel Pin SR240500000050 assessment 110.5 of sale price (price included sales fees)
4. Four buildings (as listed above) with 35 acres were appraised mid 2018 by Midwest Appraisals at $950,000. A 2008 constructed pole structure (barn) was moved unto the property in late 2018, in 2019 the assessed value was 1,110,000, the increase in value more than offset the balance of the land value and the barn that was added after the Appraisal. No formal appeal was made, but discussion with the tax director provided an amicable agreement moving forward.
5. A roof extension was completed on the Main Barn and a wind break assembled at the northwest corner, value of construction $4,700, assessed value increased $8,000.
6. Minimal depreciation was applied the next few 4 years. No improvements, including necessary repairs and maintenance, have been made to the property in the last six years, but in the prior and current tax year the assessed value of the structures has increased by $137,000, or 14.78%, unacceptable. With mil levy increases on top of that our tax outlay has risen beyond logic and acceptability. These latest increases effectively erases the legislated tax relief, UNACCEPTABLE.
7. The Ward County Tax Director has suggested that cost of new construction is a driving factor for the increased value. As a 45-year experienced building planner, estimator and construction manager, I am aware of the increased costs of construction, I'm also keen to the fact that much of the increased cost is tied to CODE modifications in energy efficiency and various so called safety requirements, electrically especially, has been a major factor in that increase and EXISTING BUILDINGS DO NOT HAVE THOSE COSTLY FEATURES, so don't adjust accordingly.
8. Sales to Assessment Ratio requirements are grossly flawed, Sale properties are more likely than not to have had recent improvements that are not reflected in the current assessed value.
9. Tax on so called assessed value is a SOCIALISTIC concept. We are two people on a property forced to contribute over $9,500 for the same services and liberties that our neighbors enjoy contributing half that or less. Why are you so reluctant to REFORM?

Respectfully submitted,

Mark R. Sandstrom
6785 13th St. SE.
Minot, ND 58701

draftpro@srt.com

701-822-2005 cellular texts permitted with minimal

attachments

Parcel Pin	Addition Number	Recording Date	Document Number	Document Date	Sale Price	Full And True Value	Sales Ratio
SR04.044.030.0020	TALON	4/15/2025	3090273	2025	303000	262000	86.5
SR05.099.000.0140	SR	8/22/2025	3093861	2025	325000	156000	48
SR09.004.000.0160	CREEKWOOD	9/15/2025	3094382	2025	429000	385000	89.7
SR24.021.000.0110	VALLEY	5/30/2025	533250	2025	533250	589000	110.5
SR24.050.000.0050	LOST	9/3/2025	3094097	2025	1100000	703000	63.9
SR24.099.000.0010	SR	2/19/2025	3089104	2025	600000	394000	65.7
SR29.099.000.0080	SR	1/22/2025	3088536	2025	264000	266000	100.8
						Median Sale Price	**86.5**
Vacant Lot that a structure was built on for the 2026 Value							
SR04.044.030.0030	TALON	12/17/2025	3096755	2025	405900	19000	