

Staff Report for 2021 State Board of Equalization

October 4, 2021

File No.: 2021-WILLIAMS-HANSON

Prepared By: Property Tax Division

County or City: Williams County

Appellant: Martin Hanson

Issue: Appeals the assessment of rural residential property.

Summary: Property owner appeals the increase in valuation of his rural residential parcel located at 7853 139th Ave. NW, Zahl, in Williams County. (Parcel No. 50-159-101-00-35-030)

Analysis: The property record card submitted by Williams County indicates that no changes were made to the property since the 2019 appeal. The subject property is considered a rural residential single-family home as it is not located within incorporated city limits. The residence, located on agricultural land, built in 2015, has 2,142 square feet living space with a crawl space and attached 2,040 square foot garage.

The Scorio Township Board of Equalization agreed with the appellant that the 2020 assessment of \$375,510, \$35,000 land, \$252,600 improvement, and an agricultural land \$87,910, should not be raised as no new improvements had been made.

The Williams County Board of Equalization approved the assessment with both residential and ag land increases based on the equalization and consistency to meet Williams County residential sales ratio and agricultural average per acre. A total assessment of \$400,850, residential of \$308,750, (\$35,000 land and \$273,750 improvement value) and an ag land \$92,100, was approved. The sales ratio study submitted by Williams County contained over one hundred 2020 residential township sales indicating a need for an increase in areas of the county.

The information gathered by the Property Tax Division indicates no change to the assessment of 50-159-01-00-35-030 as approved by the Williams County Board of Equalization.

Recommendation: No action recommended.