2022 State Board of Equalization

August 9, 2022

File No.: 2022-FOSTER-DOELING
County or City: Foster County
Appellant: Gene Doeling
Issue: Appealing the assessed value placed on his land.

Summary: Gene Doeling is protesting the assessed value of his property; he believes his land assessment is too high.

Notes:
To State Board of Equalization

It took me about 3 years to finally get Vangard and the county and township and state
To finally get my house set on a plat and
Not on auditors lot 305.

My plat is .3 of an acre, I still
think the land value is a little high.

Who makes the decision as to use
Improved land sales or a conservative approach
To value the land? My favor of the
Township or the county or the state?

Hope to hear from you.

Gene Dilling
25-74th AVE N.E.
Carrington, N.D. 58421

Enclosed is letter of transmitted from Vangard
Would like to have it back.
RURAL RESIDENTIAL LAND AND REVIEW NOTES (Cont.)

Landscaping
Values obtained from Vanguard Real Property Appraisal Manual. Includes driveway, trees, shrubs, finish grading, seeding. Assuming 10,000 square feet of landscaping.

Indicated value of landscaping:

<table>
<thead>
<tr>
<th>Quality</th>
<th>Excellent</th>
<th>Very Good</th>
<th>Normal</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,000</td>
<td>$2,500</td>
<td>$2,000</td>
<td></td>
</tr>
</tbody>
</table>

Improved Land Values with Breakdown

<table>
<thead>
<tr>
<th>Type</th>
<th>Excellent</th>
<th>Very Good</th>
<th>Above Normal</th>
<th>Normal</th>
<th>Below Normal</th>
<th>Poor</th>
<th>Very Poor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vacant Land</td>
<td>$22,500</td>
<td>$17,500</td>
<td>$15,000</td>
<td>$12,000</td>
<td>$10,000</td>
<td>$7,500</td>
<td>$4,000</td>
</tr>
<tr>
<td>Well</td>
<td>$6,500</td>
<td>$5,000</td>
<td>$4,000</td>
<td>$3,000</td>
<td>$2,000</td>
<td>$1,500</td>
<td>$500</td>
</tr>
<tr>
<td>Septic</td>
<td>$6,000</td>
<td>$5,000</td>
<td>$4,000</td>
<td>$3,000</td>
<td>$2,000</td>
<td>$1,000</td>
<td>$500</td>
</tr>
<tr>
<td>Landscaping</td>
<td>$5,000</td>
<td>$2,500</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$1,000</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Improved Land</td>
<td>$40,000</td>
<td>$30,000</td>
<td>$25,000</td>
<td>$20,000</td>
<td>$15,000</td>
<td>$10,000</td>
<td>$5,000</td>
</tr>
<tr>
<td>Vacancy</td>
<td>$17,500</td>
<td>$12,500</td>
<td>$10,000</td>
<td>$8,000</td>
<td>$5,000</td>
<td>$2,500</td>
<td>$1,000</td>
</tr>
<tr>
<td>Excess Acres</td>
<td>$4,000</td>
<td>$3,000</td>
<td>$2,500</td>
<td>$2,000</td>
<td>$1,500</td>
<td>$1,000</td>
<td>$500</td>
</tr>
</tbody>
</table>

Due to the lack of rural vacant land sales in Foster County, improved sales were also used in developing the rural land chart. Similar jurisdictions where Vanguard has completed recent reappraisals were taken into consideration as well. A conservative approach was used on establishing the rural land values and improvement costs due to the lack of data available.

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\frac{118 \times 12}{\text{acre}} = 1321.6 \text{ acres}
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\[
\frac{13216}{1568} = 8.4 \text{ acres}
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