

## Staff Report for 2022 State Board of Equalization

October 6, 2022

**File No.:** 2022-STUTSMAN-EBERTZ

**Prepared By:** Property Tax Division

**County or City:** Stutsman County

**Appellant:** Ebertz, Christopher and Yvonne

**Issue:** Appeal of residential lakefront property valuation

---

**Summary:** Christopher and Yvonne Ebertz are appealing their 2022 assessment increase in valuation of \$100,000 over the previous year on Parcel 38093-358110211, located at 3040 West Lakeside Rd., Jamestown, ND.

---

**Analysis:** Mr. and Mrs. Ebertz own residential lakefront property on the Jamestown Reservoir. The 2.47-acre parcel is currently assessed at \$188,400 with \$106,000 attributed to the land value. The Appellants believe their property is overvalued in comparison to other lakefront properties. They are asking that their assessment be reduced to \$128,000 with \$40,000 attributed to the land value.

The park board had the land around the Jamestown Reservoir appraised in November 2020 to determine lot lines and values for the 71 cabin sites around the reservoir. The appraisal report indicated a per lot land value of \$40,000, which Appellants assert should be the value of their lot. Property Tax Division Staff noted this appraisal was only the land value and did not include improvements such as roads, electricity, and sewer.

The Property Tax Division staff did a site visit of the property on August 24, 2022, and conducted an exterior inspection.

The sales comparison approach to value was the only approach to value considered for this appeal. The Property Tax Division staff contacted the Stutsman County Tax Director, Mr. Tyler Perleberg, and requested information to complete a comparable parcel study. Mr. Perleberg provided 20 lakeshore property sales; nine sales are similar properties, three are adjacent to the appellant's parcel, and twelve sales are vacant lake lot sales.

Through a sales analysis using the nine similar properties, the average true and full value for the nine comparable properties was \$263,722 and the median true and full value was \$267,800 which is higher than the Ebertz property's assessment of \$188,400.

Under the sales analysis using the twelve vacant lots with no improvements, the average true and full value for the twelve properties was \$86,875 and the median true and full value was \$80,000. The land value of the appellant's parcel with improvements is assessed at \$106,000.

Upon review of all information submitted by the Appellants and the county, the assessment of the subject property is reasonable and no change is necessary.

---

**Recommendation:** No action required.



\*The highlight above is to show the Appellant's property and does not define the lot lines.

600 E. BOULEVARD AVE., DEPT 127  
BISMARCK, ND 58505-0599

[WWW.ND.GOV/TAX](http://WWW.ND.GOV/TAX) | [TAXINFO@ND.GOV](mailto:TAXINFO@ND.GOV)

