

## Staff Report for 2023 State Board of Equalization

**File No.:** 2023-GRANT-BINEGAR

**Prepared By:** Property Tax Division

**County or City:** Grant County

**Appellant:** Randall Binigar, President of Heart Butte Association

**Issue:** Appeal of Residential Land Valuation

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**Summary:** Mr. Randall Binigar, President of Heart Butte Association, as a representative for the Homeowners Association, is appealing the residential land value of 224 parcels located on Lake Tschida in Grant County.

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**Analysis:**

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**Recommendation:**

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

WWW.ND.GOV/TAX | TAXINFO@ND.GOV NORTH DAKOTA



***Information for Property Referenced in Appeal:***

Cabins and Trailers at Lake Tschida  
Personal Address: Lot 12, Sauger Way, Trailer Area 1, Lake Tschida  
Township Name: West Grant  
County: Grant County  
Parcel ID: Trailer and Cabin Areas  
Legal Description:

***Appellant Contact Information:***

Appellant Name: Randall Binegar, President, Heart Butte Association  
Address: 1909 N 23rd Street, Bismarck, ND 58501  
Phone Number: 701-595-4947  
Email [Address: HBAPresident1@gmail.com](mailto:HBAPresident1@gmail.com)

***Answer the questions below that apply to the appeal:***

Are you the owner of the property of this appeal? The land/property is owned by the Federal Government.

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, many cabin owners received a notice  
 No Notification Received

At which meeting(s) did you appeal your assessment? (choose all that apply)

- Township/City    County    N/A

***\*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, many appraisals have been completed on the cabins

What grounds is your appeal based upon? Please check all that apply and provide supporting documentation for each selection.

- Equity and uniformity claim of discriminatory level of assessment.  
 Belief that the valuation is inaccurate.  
 Exemption, classification, or assessment limitation.

Please see the attached:

1. A detailed explanation of appeal
2. Evidence to validate the assessment appealed

			2023 CABIN LIST		
	Area	Lot	Area - Lot	Street	Name
1	CA 1	1	CA 1 - Lot 01	Walleye Loop	Bondeson, Frank & Maxine
2	CA 1	2	CA 1 - Lot 02	Walleye Loop	Kuhn, Dean & Michelle
3	CA 1	4	CA 1 - Lot 04	Walleye Loop	Dittus, Doug & Tami
4	CA 1	7	CA 1 - Lot 07	Walleye Loop	Ely, Dale
5	CA 1	8	CA 1 - Lot 08	Walleye Loop	McQuade-Ely, Shannon
6	CA 1	12	CA 1 - Lot 12	Walleye Loop	Rhone, Randy & Lisa
7	CA 1	15	CA 1 - Lot 15	Walleye Loop	Weinberger, Cody
8	CA 1	17	CA 1 - Lot 17	Walleye Loop	Crane Children Trust Attn. Stephen Crane
9	CA 1	24	CA 1 - Lot 24	Walleye Loop	Vasey, Gary & Judy
10	CA 1	25	CA 1 - Lot 25	Walleye Loop	Schatz, Brian & Amber
11	CA 1	32	CA 1 - Lot 32	Walleye Loop	Swindler, Garret & Jennifer
12	CA 1	33	CA 1 - Lot 33	Walleye Loop	Paluh, Beverly & John
13	CA 1	34	CA 1 - Lot 34	Walleye Loop	Huether, Linda & Snider, Tina
14	CA 1	35	CA 1 - Lot 35	Walleye Loop	Lee, Cynthia & Jerry
15	CA 1	36	CA 1 - Lot 36	Walleye Loop	Huber, Corrie & Carol & Eli
16	CA 1	60	CA 1 - Lot 60	Walleye Loop	Daniels, Grant & Sheryl
17	CA 1	61	CA 1 - Lot 61	Walleye Loop	Hertz, Keith & Jeanette
18	CA 1	62	CA 1 - Lot 62	Walleye Loop	Schmidt, Mark
19	CA 2	1	CA 2 - Lot 01	Sturgeon Ridge	Simonieg, Thomas & Donald
20	CA 2	2	CA 2 - Lot 02	Sturgeon Ridge	Bingert, Kyle & Mathew
21	CA 2	3	CA 2 - Lot 03	Sturgeon Ridge	Fisher, Dennis & Brenda
22	CA 2	6	CA 2 - Lot 06	Sturgeon Ridge	Emter, Ronald & Donna & Richard
23	CA 2	7	CA 2 - Lot 07	Fishermans Way	Doll, Lance & Renee
24	CA 2	8	CA 2 - Lot 08	Rainbow Ln	Jangula, Andy & Pam
25	CA 2	9	CA 2 - Lot 09	Rainbow Ln	Ahneman, Laurel & Jon Ahneman
26	CA 2	17	CA 2 - Lot 17	Pike Pt	Peterson, Mark (Peterson Family Property Trust)
27	CA 2	18	CA 2 - Lot 18	Pike Pt	Peltz, Andrew
28	CA 2	19	CA 2 - Lot 19	Drum Dr	Kurtz, Duane & Carol & Matthew & Tyler
29	CA 2	20	CA 2 - Lot 20	Drum Dr	Doll, Sherry & Terry & Tomas
30	CA 2	21	CA 2 - Lot 21	Pike Pt	Kinnischtzke, Lynn
31	CA 2	22	CA 2 - Lot 22	Pike Pt	Yeager, Ronald & Deborah & Nevaeh
32	CA 2	23	CA 2 - Lot 23	Pike Pt	Baron, Wayne & Claire
33	CA 2	24	CA 2 - Lot 24	Pike Pt	Thilmony, Steve & Rebecca
34	CA 2	26	CA 2 - Lot 26	Pike Pt	Russell, TJ & Gina (T&G Family Trust)
35	CA 2	27	CA 2 - Lot 27	Muskie Ln	Yanish, Lance & Emily
36	CA 2	30	CA 2 - Lot 30	Pike Pt	Kramer, Jayme & Stacy
37	CA 2	34	CA 2 - Lot 34	Fishermans Way	Vander Linden, Ron & Glenda
38	CA 2	35	CA 2 - Lot 35	Muskie Ln	Becker, Joan
39	CA 2	36	CA 2 - Lot 36	Muskie Ln	Ulmer, Dan & Renee
40	CA 2	37	CA 2 - Lot 37	Pike Pt	Roemmich, Nicholas & Lyndsey
41	CA 2	38	CA 2 - Lot 38	Pike Pt	Wert, Jon & Sheri
42	CA 2	39	CA 2 - Lot 39	Salmon Run	Parke, Michael
43	CA 2	40	CA 2 - Lot 40	Salmon Run	Repnaw, Bonnie & Daren
44	CA 3	3	CA 3 - Lot 03	Crayfish Btm	Dykshoorn, Shirley
45	CA 3	4	CA 3 - Lot 04	Crayfish Btm	Erhardt, Eric & Kathryn; Mosbrucker, Terrence & Diane
46	CA 3	6	CA 3 - Lot 06	Crayfish Btm	Justin Olson and Jackie Olson
47	CA 3	7	CA 3 - Lot 07	Crayfish Btm	Brorby, Jody & Carlson, Farrel
48	CA 3	9	CA 3 - Lot 09	Shiner St	Sloven, David
49	CA 3	10	CA 3 - Lot 10	Buffalo Rd	Brown, Henry & Joyce
50	CA 3	11	CA 3 - Lot 11	Buffalo Rd	Conmy, Patrick & Josephine
51	CA 3	12	CA 3 - Lot 12	Buffalo Rd	Conmy, Patrick

			2023 CABIN LIST		
	Area	Lot	Area - Lot	Street	Name
52	CA 3	13	CA 3 - Lot 13	Sunfish Shr	Mills Moore, Sherry
53	CA 3	15	CA 3 - Lot 15	Sunfish Shr	Ulmer, Elden & Ulmer, Keith
54	CA 3	16	CA 3 - Lot 16	Sunfish Shr	Schoellkopf, Philipp & Melissa
55	CA 3	17	CA 3 - Lot 17	Sunfish Shr	Tyler Woeste
56	CA 3	18	CA 3 - Lot 18	Sunfish Shr	Diede, William & Tracy
57	CA 3	21	CA 3 - Lot 21	Church Bay Rd	Mildenberger, Randy & Laura
58	CA 3	22	CA 3 - Lot 22	Bluegill Blfs	Vollmers, Walter & Judith
59	CA 3	24	CA 3 - Lot 24	Bluegill Blfs	Fitzsimmons, Bob
60	CA 3	25	CA 3 - Lot 25	Bluegill Blfs	Perry, Tyler & Alicia
61	CA 3	26	CA 3 - Lot 26	Bluegill Blfs	Mushik, Ross & Patti
62	CA 3	29	CA 3 - Lot 29	Bluegill Blfs	Mayfield, Maureen
63	CA 3	30	CA 3 - Lot 30	Bluegill Blfs	Nodland Family Trust Attn. Jillian Nodland
64	CA 3	31	CA 3 - Lot 31	Bluegill Blfs	Hellman, Kevin & Mary
65	CA 3	32	CA 3 - Lot 32	Bluegill Blfs	Hancock, Bryce Jr. & Hancock, MarShele
66	CA 3	33	CA 3 - Lot 33	Bluegill Blfs	Wolf, Terry & Linda
67	CA 3	36	CA 3 - Lot 36	Bluegill Blfs	Kautzman, Eugene & Cynthia
68	CA 3	52	CA 3 - Lot 52	Sunfish Shr	Kamins, Maury & Kay
69	CA 3	53	CA 3 - Lot 53	Sunfish Shr	Skjod Children Irrevocable Trust; Jeremy Skjod
70	CA 3	54	CA 3 - Lot 54	Sunfish Shr	Sigler, Jamie & Sebastian, John
71	CA 3	55	CA 3 - Lot 55	Sunfish Shr	Pfleger, Gregory & Donna
72	CA 3	56	CA 3 - Lot 56	Sunfish Shr	Kramer, Ryan
73	CA 3	57	CA 3 - Lot 57	Sunfish Shr	Knoop, Dave & Karen
74	CA 3	59	CA 3 - Lot 59	Sunfish Shr	Kilzer, Ralph & Marcia; Kilzer, Jeanne
75	CA 3	60	CA 3 - Lot 60	Sunfish Shr	Brintnell, David & Margaret; Matt Brintnell
76	CA 3	61	CA 3 - Lot 61	Sunfish Shr	Dinneen, Beth
77	CA 3	62	CA 3 - Lot 62	Sunfish Shr	Axtman, Amy
78	CA 3	63	CA 3 - Lot 63	Sunfish Shr	Banker, Tana & Brad
79	CA 3	64	CA 3 - Lot 64	Sunfish Shr	Olson, Rick & Kylee & Marshall
80	CA 3	65	CA 3 - Lot 65	Sunfish Shr	Meidinger, Terris & Brenda
81	CA 3	66	CA 3 - Lot 66	Sunfish Shr	Wolf, Tracy and Jane
82	CA 3	67	CA 3 - Lot 67	Sunfish Shr	Anfinson, Jacki; Charnholm, Brad
83	CA 3	68	CA 3 - Lot 68	Sunfish Shr	Staiger, Russell & Shirley
84	CA 3	69	CA 3 - Lot 69	Sunfish Shr	McConnell, Jeffrey & Barbara
85	CA 3	70	CA 3 - Lot 70	Sunfish Shr	Schirado, Anthony & Paulette
86	CA 3	71	CA 3 - Lot 71	Sunfish Shr	Wild, Trish & Brian
87	CA 3	72	CA 3 - Lot 72	Sunfish Shr	Dinneen, Beth
88	CA 4	1	CA 4 - Lot 01	Bass Loop	Twite, Andre; Twite, Carolyn
89	CA 4	2	CA 4 - Lot 02	Bass Loop	Clarys, Deborah
90	CA 4	3	CA 4 - Lot 03	Bass Loop	Bren, Dale & Kim
91	CA 4	4	CA 4 - Lot 04	Bass Loop	Beckler, Tim; Beckler, Gwen; Wilz, Giselle; Wilz, Sallie
92	CA 4	5	CA 4 - Lot 05	Bass Loop	Brackel, Leo & Janelle
93	CA 4	6	CA 4 - Lot 06	Bass Loop	Brackel, Kent & Kathleen
94	CA 4	7	CA 4 - Lot 07	Bass Loop	Radig, Scott & Mischelle
95	CA 4	8	CA 4 - Lot 08	Bass Loop	Chmielewski, Alan & Kathy
96	CA 4	9	CA 4 - Lot 09	Bass Loop	Romsaas, Lon & Jennifer; Kirk Romsaas; Jodi Wolf
97	CA 4	10	CA 4 - Lot 10	Bass Loop	Skabo, Jay & Linda
98	CA 1	63	CA 1 - Lot 63	Walleye Loop	Roth, Kelly & Yvonne
99	CA 2	14	CA 2 - Lot 14	Rainbow Ln	Schroeder, Cheryl
100	CA 2	16	CA 2 - Lot 16	Pike Pt	Doll, Lionel & Kathy
101	CA 2	25	CA 2 - Lot 25	Pike Pt	Sease, Dale & MarJean
102	CA 2	31	CA 2 - Lot 31	Pike Pt	French, Janel (Wahl) & Terry & Timothy Wahl

			2023 CABIN LIST		
	Area	Lot	Area - Lot	Street	Name
103	CA 3	8	CA 3 - Lot 08	Shiner St	Conrad, Kari & Lee, Ervin
104	CA 3	14	CA 3 - Lot 14	Sunfish Shr	Gaffaney, Shane & Pat
105	CA 3	19	CA 3 - Lot 19	Sunfish Shr	Krenz, Julie
106	CA 3	20	CA 3 - Lot 20	Church Bay Rd	Govig, Paul
107	CA 3	23	CA 3 - Lot 23	Bluegill Blfs	Brandt, Jeffery & Kristin Brandt
108	CA 3	28	CA 3 - Lot 28	Bluegill Blfs	Nodland, Beth
109	CA 3	34	CA 3 - Lot 34	Bluegill Blfs	Gerhart, Gregory
110	CA 3	58	CA 3 - Lot 58	Sunfish Shr	Doe, Tracy & Shari

**2023 TRAILER LIST**

	<b>Area</b>	<b>Lot</b>	<b>Area - Lot</b>	<b>Street</b>	<b>Name</b>
111	TA 1	1	TA 1 - Lot 01	Sauger Way	Jeromchek, Juanita & James
112	TA 1	2	TA 1 - Lot 02	Sauger Way	Prindiville, Dennis & Charlene
113	TA 1	4	TA 1 - Lot 04	Sauger Way	Schafer, Doug & Cathy
114	TA 1	5	TA 1 - Lot 05	Sauger Way	Baltzer, Michael & Renae
115	TA 1	6	TA 1 - Lot 06	Sauger Way	Jahner, Thomas & Terrance
116	TA 1	7	TA 1 - Lot 07	Sauger Way	Kuntz, Troy & BryAnna
117	TA 1	8	TA 1 - Lot 08	Sauger Way	Roehrich, Carol & Richard
118	TA 1	9	TA 1 - Lot 09	Sauger Way	Brandt, Ronald & Kathy; Feil, Landon
119	TA 1	10	TA 1 - Lot 10	Sauger Way	Ressler, Scott & Jamie
120	TA 1	11	TA 1 - Lot 11	Sauger Way	Schlobohm, Robert & Marilyn
121	TA 1	12	TA 1 - Lot 12	Sauger Way	Binegar, Randall
122	TA 1	13	TA 1 - Lot 13	Sauger Way	Towne, Roy & Salem & Alyce Balzer
123	TA 1	14	TA 1 - Lot 14	Sauger Way	Koch, Marilyn
124	TA 1	15	TA 1 - Lot 15	Sauger Way	Schmautz, Wayne & Lori
125	TA 1	16	TA 1 - Lot 16	Sauger Way	O'Brien, Patrick & Lori
126	TA 1	17	TA 1 - Lot 17	Sauger Way	Barth, Debbie or Jeremy; Hoggarth, Michael & Kathleen
127	TA 1	18	TA 1 - Lot 18	Sauger Way	Freezon, Patrick & Blair
128	TA 1	19	TA 1 - Lot 19	Sauger Way	Nilsen, Tim & Denise
129	TA 1	20	TA 1 - Lot 20	Sauger Way	Barnhardt, James and Austin
130	TA 1	21	TA 1 - Lot 21	Sauger Way	Gietzen, Robert & Lori
131	TA 1	23	TA 1 - Lot 23	Sauger Way	Miller, Charlie & Tina
132	TA 1	25	TA 1 - Lot 25	Sauger Way	Ward, Janine & Ward, Robert
133	TA 1	26	TA 1 - Lot 26	Sauger Way	Anderson, Duane & Melissa
134	TA 1	27	TA 1 - Lot 27	Sauger Way	Keator, Melvin & Gail
135	TA 1	28	TA 1 - Lot 28	Sauger Way	Peterson, Levi & Michell
136	TA 1	29	TA 1 - Lot 29	Sauger Way	Morgenstern, Marlys & Wheeler, Mary
137	TA 1	30	TA 1 - Lot 30	Sauger Way	Flagg, Marshall
138	TA 1	31	TA 1 - Lot 31	Sauger Way	Bader, Myron & Eric and Moreno, Amanda
139	TA 1	32	TA 1 - Lot 32	Sauger Way	Schwindt, Larry & Nanci
140	TA 1	33	TA 1 - Lot 33	Sauger Way	Rodakowski, David & Karen
141	TA 1	34	TA 1 - Lot 34	Sauger Way	Volk, John & Vickie
142	TA 1	35	TA 1 - Lot 35	Sauger Way	Wagner, Larry & Faith; Carrie Kovash; Carin Souther
143	TA 1	36	TA 1 - Lot 36	Sauger Way	Meuchel, Terry & Carletta
144	TA 1	37	TA 1 - Lot 37	Sauger Way	Thomas, Robert & Margery; Gaugler, Lamont & Tara
145	TA 1	38	TA 1 - Lot 38	Sauger Way	Beechie, Bruce
146	TA 1	39	TA 1 - Lot 39	Sauger Way	Roll, Brent & Mary
147	TA 2	1	TA 2 - Lot 01	Perch Pl	Rasmussen, Roger
148	TA 2	2	TA 2 - Lot 02	Perch Pl	Schlatter, Kurt & Sandra
149	TA 2	3	TA 2 - Lot 03	Perch Pl	Vogelpohl, Steven
150	TA 2	4	TA 2 - Lot 04	Perch Pl	Strommen, Chris & Laurie
151	TA 2	5	TA 2 - Lot 05	Perch Pl	Wax, Scott & Tiffanni
152	TA 2	7	TA 2 - Lot 07	Cisco Pt	Heidt, Henrietta
153	TA 2	8	TA 2 - Lot 08	Cisco Pt	Braun, Allen & Susan
154	TA 2	10	TA 2 - Lot 10	Cisco Pt	Reisenauer, Kyle & Carolyn
155	TA 2	11	TA 2 - Lot 11	Cisco Pt	Meuler, Nadine
156	TA 2	12	TA 2 - Lot 12	Cisco Pt	Lippert, Vicki & Jessica
157	TA 2	13	TA 2 - Lot 13	Cisco Pt	Nameniuk, Daniel & Shelly
158	TA 2	14	TA 2 - Lot 14	Cisco Pt	Dykema, Kenneth or Lingle, Rebecca
159	TA 2	16	TA 2 - Lot 16	Cisco Pt	Fettig, Brian
160	TA 2	17	TA 2 - Lot 17	Cisco Pt	Halbgewachs, Matt & Rebecca
161	TA 2	18	TA 2 - Lot 18	Cisco Pt	Broer, Rebecca or Cianni, Kristi

**2023 TRAILER LIST**

	<b>Area</b>	<b>Lot</b>	<b>Area - Lot</b>	<b>Street</b>	<b>Name</b>
162	TA 2	19	TA 2 - Lot 19	Cisco Pt	Vetter, Diane
163	TA 2	20	TA 2 - Lot 20	Cisco Pt	Vetter, Leo
164	TA 2	21	TA 2 - Lot 21	Cisco Pt	Jones, Mike & Kim & Jeremy
165	TA 2	22	TA 2 - Lot 22	Cisco Pt	Spear, Dwight & Arlene
166	TA 2	23	TA 2 - Lot 23	Cisco Pt	Sprecher, Debra & Jan & Garrett; Kensmoe, Amanda
167	TA 2	24	TA 2 - Lot 24	Cisco Pt	Manolovits, Betty or Srb, Sheila
168	TA 2	26	TA 2 - Lot 26	Cisco Pt	Geiss, James & Carmen
169	TA 2	27	TA 2 - Lot 27	Cisco Pt	Hochhalter, Rick & Tara
170	TA 2	28	TA 2 - Lot 28	Cisco Pt	Seibel, Jason & Rae Ann
171	TA 2	29	TA 2 - Lot 29	Perch Pl	Stelter, Mark & Preston
172	TA 2	30	TA 2 - Lot 30	Perch Pl	Peltz, Lyle and Linda (Peltz Revocable Trust)
173	TA 2	31	TA 2 - Lot 31	Perch Pl	Woodbury, Sandra & Mollman, Cassie
174	TA 2	32	TA 2 - Lot 32	Perch Pl	Wrangham, James and Jesse
175	TA 2	34	TA 2 - Lot 34	Perch Pl	Sayler, Shane; Sayler, Fay
176	TA 2	37	TA 2 - Lot 37	Perch Pl	Alt, Jim
177	TA 2	39	TA 2 - Lot 39	Perch Pl	Schmidt, Jacob
178	TA 2	40	TA 2 - Lot 40	Perch Pl	Wiedmann, Scott & Colette
179	TA 2	41	TA 2 - Lot 41	Perch Pl	Ottmar, Desmond & Renee
180	TA 2	42	TA 2 - Lot 42	Perch Pl	Shepard, Arthur & Trish & Kylee
181	TA 2	43	TA 2 - Lot 43	Perch Pl	Messer, Quinn
182	TA 3 (S	1	TA 3 (SS) - Lot 01	Catfish Ln	Paulson, Ben
183	TA 3 (S	2	TA 3 (SS) - Lot 02	Catfish Ln	Thomas, Isodore
184	TA 3 (S	3	TA 3 (SS) - Lot 03	Catfish Ln	Seidler, Tim & Lisa
185	TA 3 (S	6	TA 3 (SS) - Lot 06	Catfish Ln	Wangsvick, Michael & Jared
186	TA 3 (S	7	TA 3 (SS) - Lot 07	Catfish Ln	Eggers, Josh or Eggers, Mike
187	TA 3 (S	8	TA 3 (SS) - Lot 08	Catfish Ln	Heid, Kristen & Marty
188	TA 3 (S	9	TA 3 (SS) - Lot 09	Catfish Ln	Schlafmann, Theresa & Dave
189	TA 3 (S	11	TA 3 (SS) - Lot 11	Catfish Ln	Larson, Robert
190	TA 3 (S	12	TA 3 (SS) - Lot 12	Catfish Ln	Hauge, Jim & Jody and Indovina, Shannon
191	TA 3 (S	13	TA 3 (SS) - Lot 13	Catfish Ln	Mosbrucker, Troy or Zentner, Lawrence
192	TA 3 (S	14	TA 3 (SS) - Lot 14	Catfish Ln	Hertz, Heather and Stan Blickensderfer
193	TA 3 (S	15	TA 3 (SS) - Lot 15	Catfish Ln	Roller, Pete & Pacht, Pam
194	TA 3 (S	17	TA 3 (SS) - Lot 17	Catfish Ln	Fleck, Troy & Brad
195	TA 3 (S	18	TA 3 (SS) - Lot 18	Catfish Ln	Roth, Howard & Kathy
196	TA 3 (S	19	TA 3 (SS) - Lot 19	Catfish Ln	Schaible, Jerry & Jacky
197	TA 3 (S	20	TA 3 (SS) - Lot 20	Catfish Ln	Ormiston, G. Todd & Rita
198	TA 3 (S	21	TA 3 (SS) - Lot 21	Catfish Ln	Scott Hale & Tammy Dittus
199	TA 3 (S	22	TA 3 (SS) - Lot 22	Catfish Ln	Halverson, Dan & Jane
200	TA 3 (S	23	TA 3 (SS) - Lot 23	Catfish Ln	Senn, Kevin & Doreen
201	TA 3 (S	24	TA 3 (SS) - Lot 24	Catfish Ln	Boehm, Scott & Lisa
202	TA 3 (S	39	TA 3 (SS) - Lot 39	Catfish Ln	Steffes, Tom & Cindy & Terry
203	TA 3 (S	40	TA 3 (SS) - Lot 40	Catfish Ln	Lawrey, Dallas & Sara
204	TA 3 (S	41	TA 3 (SS) - Lot 41	Catfish Ln	Meschke, Dennis
205	TA 3 (S	42	TA 3 (SS) - Lot 42	Catfish Ln	Auer, Rodney or Vogel, Janessa
206	TA 3 (S	43	TA 3 (SS) - Lot 43	Catfish Ln	Fiedler, John & Peggy
207	TA 3 (S	44	TA 3 (SS) - Lot 44	Catfish Ln	Carvell, Charles
208	TA 3 (S	45	TA 3 (SS) - Lot 45	Catfish Ln	Friedt, Dion and Andy
209	TA 3 (S	46	TA 3 (SS) - Lot 46	Catfish Ln	Rothschiller, Joe
210	TA 1	24	TA 1 - Lot 24	Sauger Way	Forster, Celestine & Brandt, Cynthia
211	TA 1	40	TA 1 - Lot 40	Sauger Way	Theurer, Kevin
212	TA 2	6	TA 2 - Lot 06	Perch Pl	Wetzstein, William or Paul or Mark

**2023 TRAILER LIST**

	<b>Area</b>	<b>Lot</b>	<b>Area - Lot</b>	<b>Street</b>	<b>Name</b>
213	TA 2	9	TA 2 - Lot 09	Cisco Pt	Haakenson, Blake
214	TA 2	15	TA 2 - Lot 15	Cisco Pt	Winckler-Beierlein, Mary
215	TA 2	25	TA 2 - Lot 25	Cisco Pt	Kramer, Keith & Marie; Bethany Woodworth; Kelsey Smith
216	TA 2	33	TA 2 - Lot 33	Perch Pl	Bachmeier, Wade and Kelly
217	TA 2	35	TA 2 - Lot 35	Perch Pl	Miller, Danielle & Wilhelmy; Shanda Maddock
218	TA 2	36	TA 2 - Lot 36	Perch Pl	Miller, Lance & Chad
219	TA 2	38	TA 2 - Lot 38	Perch Pl	Krein, Kelvin & Renie & Emily; Melissa Hausauer
220	TA 3 (S	4	TA 3 (SS) - Lot 04	Catfish Ln	Friedt, Dean and Ben
221	TA 3 (S	10	TA 3 (SS) - Lot 10	Catfish Ln	Hauge, James & Deb
222	TA 3 (S	15A	TA 3 (SS) - Lot 15A	Catfish Ln	Fitterer, Douglas & Janelle
223	TA 3 (S	16	TA 3 (SS) - Lot 16	Catfish Ln	Binstock, Andrew
224	TA 3 (S	25	TA 3 (SS) - Lot 25	Catfish Ln	Roth, Kevin



**Testimony by Randall Binegar**  
On behalf of the  
**Heart Butte Association**  
to the  
**N.D. State Board of Equalization**  
**August 8, 2023**

My name is Randy Binegar. I am the president of the Heart Butte Association, or HBA. The HBA represents about 200 trailer and cabin permittees located around Lake Tschida, in Grant County. The HBA's Board of Directors voted to appeal the large property tax increases as an Association. The names and addresses of those I am representing here today are attached to my testimony. My own personal Lake Tschida trailer is located on lot 12, Sauger Way, Trailer Area 1.

The land we occupy at Lake Tschida is **not** owned by the trailer/cabin owners, instead we are able to use it by way of a highly restrictive permit from the Federal Government via the Bureau of Reclamation. We do not lease the land. Per NDCC 57-02-08, federal lands cannot be charged a property tax.

The Federal Government via the Bureau of Reclamation has made annual "**Payments in Lieu of Taxes (PILT)**" payments to Grant County since 1953 for the land at Lake Tschida. By charging the cabin owners property taxes, Grant County is double dipping, or double taxing, i.e., Grant County is being unjustly enriched by the PILTs. Here is a link to a Department of the Interior website showing a breakdown of [PILT payments](#) paid to North Dakota counties with federal land in 2022.

Grant County and their contractor, Vanguard Appraisals, Inc., were not aware of all of the facts when determining the property valuation increases for the Lake Tschida cabins. In my early conversations with Bob Ehler of Vanguard Appraisals he was not aware that we are subject to an extremely restrictive permit that requires we pay annual permit fees to the Bureau of Reclamation's managing partner, the Grant County Tri-Cities Joint Job Development Association, or **JDA**.

The JDA consists of representatives from the only 3 significant towns in Grant County; Elgin, Carson, and New Leipzig. This permit fee is based on a Market Survey completed by the Bureau of Reclamation. The cabin fee is about \$2,500 annually, and is adjusted upward annually based on Land Index Rate changes. These fees have increased 110% since 2016. These fees are not "property taxes" but do represent payment to a Grant County political subdivision for the use of the land.

The JDA permits for the Lake Tschida cabins have 32 pages of permit restrictions and conditions we must meet, including limiting the square-foot size of the cabins, and separate fees for use of campers and parking spots. An example of a [cabin permit](#) can be found here.

Permittees cannot pick up a hammer without first completing a project application and getting pre-approval to do work. Heck, we can't even trim our trees without receiving prior permission. Failure to do so results in large fines or termination of your permit. So, not owning this land has severe drawbacks.

We are also limited by our Bureau permit conditions to no more than seven months of occupancy per year, April 1 – Oct 31. But most cabins are only used 3-4 months per year. Outside of this timeframe neither the Bureau or the County plow snow off the roads so we would be unable to use the cabins much of the year anyway.

Property tax evaluation increases in the 200%-300% range were proposed for the cabins at Lake Tschida which is significantly higher than the increases seen in other parts of Grant County. These increases will result in Lake Tschida property taxes for the cabin owners being inequitable with the other property owners in Grant County. Increases, like the ones proposed, would result in a disproportionate share of the property tax burden falling upon the Lake Tschida cabin owners.

Grant County's method for appraising Lake Tschida's cabins is broken. For property tax real estate assessment determination purposes, there is a "dwelling" or "structure" value component and a "land" value component that, together, make up a full property's value. For in-town homes, like in Elgin, Carson, or Bismarck; typically, there is a 20% land value – 80% dwelling value split. But for water-front property, the split is more typically 75% land value – 25% dwelling value. This is why we have seen some Tschida cabin/trailer owners clear off their lots and start from scratch. I did this myself four years ago. The value is in the lot! And the lot, or land, is Federally owned, and therefore not taxable.

The property tax assessing business uses "comparables" to set appraised values. So, let's compare the Lake Tschida cabins to other cabins located on another popular North Dakota lake, Lake Metigoshi in Bottineau County. Lake Metigoshi has less than half of the area size of Lake Tschida. I randomly pulled seven property valuations from cabins located around Lake Metigoshi attempting to consider cabins and lots of various size. Like Lake Tschida cabins, some have air conditioning, heat, garages, recent improvements, and some do not. The Metigoshi cabins lots ranged from 0.27 to 3.0 acres, with the average size being an acre. The total appraised values of these seven Lake Metigoshi cabins ranged from \$191,000 to \$695,000. The percent of land values of these seven appraisals, all with living dwellings, ranged from 39% to 95%, with the average land value percentage being 73% of the total property valuation.

The Bottineau County Assessor's appraisals of the seven Lake Metigoshi cabins are attached to this testimony. They have the Vanguard Appraisal logo on them. These appraisals showing on average 73% of the assessed value being attributed to the land is in stark contrast to the Grant County Assessor's appraisals which attribute 0% of the Lake Tschida cabin's value to the land value. The value of the Lake Tschida lake-side lots (or the value of the permits for the lake lots),

play a significant role in the sales value of these cabins. And we pay for the lake lots in the form of \$2500 annual payments to the JDA.

Using a real Lake Tschida cabin as an example - Grant County listed this dwelling value in 2022 at \$85,000, and increased this dwelling value to \$338,000 in 2023. Using the 2022 dwelling value of \$85,000, and applying the 75% land/25% dwelling split for lake lots, the 2022 data would equate to an estimated sales price value of \$340,000 (\$85,000 dwelling value, and \$255,000 land value). This is probably a little high, but still reasonable. However, using the proposed 2023 increase to a dwelling value of \$338,000, the estimated sales price of the property would be \$1.4 million, which is completely out of line with market conditions.

So, for Lake Tschida cabins/trailers, there should be an estimate of the land value to compare and reconcile against the sale price estimates. The estimated value of the land portion would not end up being taxed as property, but is needed to fully capture the picture of the market.

And when there is a cabin sale, an estimated lot or land value can be removed from the property valuation. Last year a small older trailer was sold on a small Tschida lot for \$120,000 and the new owner is planning to remove the entire structure and bring in something newer. So, \$120,000 would seem to be a good starting point or a minimum land value.

The sale price of Lake Tschida cabins reported to Grant County are generally inflated because the cabins are typically sold completely furnished with many extra expensive add-ons like docks and boats. While I was testifying at the Grant County Tax Equalization meeting on June 7<sup>th</sup> in Carson, Bob Ehler of Vanguard Appraisals advised me that a Tschida cabin just sold for \$265,000 and the appraised value was less so we should be happy with the current appraisals. I visited with the folks who sold that cabin and learned that the \$265,000 sales price reported to Grant County included 3-year old furnishings because the cabin had been completely remodeled. Those furnishings included 3 new queen beds and mattresses, kitchen table and chairs, 2 fridges, a freezer, porch swing, 2 gas grills, 2 couches, 2 kayaks, 2 paddle boards, push mower, riding mower, and a dock with a jet ski holder, just to name a few.

The HBA requests the State Tax Department to consider the legality of charging permittees property tax on federal lands for which the County already receives PILT payments. The HBA also requests that the State Tax Dept. instruct Grant County to 1) reevaluate the proposed increases to the Lake Tschida cabins/trailers valuation using an appropriate land value/dwelling value split for lake-front properties, and deduct the land value from property valuations; and 2) Develop a process for cabin and trailer sales to estimate the non-structure related merchandise and subtract that value from the sales price. We, the Heart Butte Association, would like to work with Grant County to fix the problems and resolve these issues.

Thank you for your consideration of our property tax increase concerns. If you have any questions, please contact me at 701-595-4947, or via email at hbapresident1@gmail.com.

Randall Binegar

Heart Butte Association President

Links:

[PILT payments](#)

[cabin permit](#)

Deed: **SOLPER REV LIV TR, DAVID & S**  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: **SOLPER'S BAY**  
 Route: **901-001-960**  
 Tax Dist: **0201025403**  
 Plat Page:  
 Subdiv: **4067 SOLPER'S 4TH ADDITION**

Checks/Tags:  
 Lister/Date: **CR, 06/24/2003**  
 Review/Date: **TG, 09/08/2003**  
 Entry Status: **Inspected**

**Rural / Residential**  
 Legal: E1/2 LOT 2 164 75

Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
<b>FF Main</b>	109.00	135.00	589.00	589.00	0.00			1.39	163.56	R-2400	\$2,400.00						
Sub Total						71,858.00	1.650					\$392,536	15%	10%	0%	\$0	\$300,300
<b>Grand Total</b>						71,858.00	1.650					\$392,536					\$300,300

Street	Utilities	Zoning	Land Use
<b>FF Main</b>	Paved	City Sewer	Not Applicable

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
				3/23/2012	2849	Y	\$300,000	New Dwlg	Land	\$300,300	\$0	\$0	\$300,300
									Dwlg	\$116,600	\$0	\$0	\$116,600
									Impr		\$0	\$0	
									Total	\$416,900	\$0	\$0	\$416,900

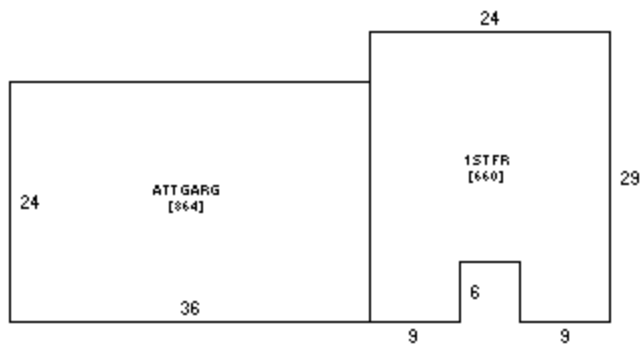
Res. Structure	Finish	Plumbing	Addition	Garage
Occ. Code 101	Ttl Rooms Above # 0	Full Bath 1	Addition No Additions	Garage 1 of 1
Occ. Descr. Single-Family / Owner Occupied	Ttl Rooms Below # 0	Shower Stall Bath	Year Built	Style Att Fr.
Year Built 2012		Toilet Room	EFA	W X L 0' X 0'
EFA / EFYr 11 / 2012		Lavatory	EFA Year	Area (SF) 864
Arch. Dsgn N/A	Foundation Conc	Water Closet	Style	Year Built 2012
Style 1 Story Frame	Exterior Walls None	Sink	Area (SF)	EFA 11
AreaSF/TLA 660 / 660	Roof Asph / Gable	Shower Stall/Tub	Condition	EFF Year 2012
GLA 1st/2nd 660 / 0	Interior Finish None	Mtl St Sh Bath	Phy-Depr. %	Grade Main Building
Grade 3+10	Flooring None	Mtl Stall Shower	Bsmt (SF)	Condition NML
Grade Mult. 1.420	<b>Non-base Heating</b>	No Bathroom	NoBsmt Flr(SF)	Bsmt (SF)
Condition NML	<b>Fireplace</b>	Wet Bar	Heat	Qtrs Over None
Phy-Depr. % 4%	Floor/Wall # 0	Whirlpool Bathroom	AC	Qtrs Over (SF)
Basement None	Pipeless # 0	Whirlpool Tub	Attic (SF)	Qtrs AC (SF)
No Bsmt Flr. 0	Hand Fired (Y/N) No	No Hot Water Tank		%Phy/Fobs/Eobs 4.00-0-0
Heat Yes	Space Heat # 0	No Plumbing		Door Opnrs
AC Yes	<b>Appliances</b>	Sewer & Water Only	<b>Obsolescence</b>	Stalls- Bsmt / Std
Attic None	Range Unit	Water Only w/Sink	Functional % 0%	
	Oven - Single	Hot Tub	Economic % 0%	
	Oven - Double	Bidet	Other % 0%	
	Dishwasher	Fbgl's Service Sink	None	
	Microwave	Urinal	None	
	Trash Compactor	Sauna	None	
	Jennair	W'Pool Bath w/Shower	None	
	Security System			



Bldg / Addn	Description (RCN \$121,453)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	660		\$75,440									
	Adjustment for basement - None			(\$11,060)									
	Base Heat												
	Add Central Air	660	\$2,250.00	\$2,250									
	Garage: Att Frame	864 SF		\$18,900	1.420	2012	4.00						
	<b>Building Sub Total</b>			<b>\$85,530</b>	1.420	2012	4.00	0	0	0	<b>\$116,594</b>		
	<b>Building TOTAL Value</b>										<b>\$116,594</b>	<b>1.000</b>	<b>\$116,600</b>

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$300,300	\$116,600	\$0	\$0	\$416,900
2022		Appr	Rural	Res	\$275,300	\$116,600	\$0	\$0	\$391,900
2021		Appr	Rural	Res	\$275,300	\$117,800	\$0	\$0	\$393,100
2020		Appr	Rural	Res	\$275,300	\$117,800	\$0	\$0	\$393,100
2019		Appr	Rural	Res	\$287,800	\$117,800	\$0	\$0	\$405,600
2018		Appr	Rural	Res	\$287,800	\$119,000	\$0	\$0	\$406,800
2017		Appr	Rural	Res	\$287,800	\$119,000	\$0	\$0	\$406,800
2016		Appr	Rural	Res	\$287,800	\$107,100	\$0	\$0	\$394,900
2015		Appr	Rural	Res	\$287,800	\$102,900	\$0	\$0	\$390,700
2014		Appr	Rural	Res	\$287,800	\$102,900	\$0	\$0	\$390,700
2013		Appr	Rural	Res	\$225,200	\$62,000	\$0	\$0	\$287,200
2012		Appr	Rural	Comm	\$144,300	\$0	\$0	\$0	\$144,300
2011		Appr	Rural	Comm	\$123,600	\$0	\$0	\$0	\$123,600
2010		Appr			\$113,300	\$0	\$0	\$0	\$113,300
2009		Appr			\$113,300	\$0	\$0	\$0	\$113,300
2008		Appr			\$72,100	\$0	\$0	\$0	\$72,100
2007		Appr			\$56,700	\$0	\$0	\$0	\$56,700
2006		Appr			\$51,500	\$0	\$0	\$0	\$51,500
2005		Appr			\$46,400	\$0	\$0	\$0	\$46,400

2004		Appr			\$36,100	\$0	\$0	\$0	\$36,100
2003		Import			\$10,300	\$0	\$0	\$0	\$10,300



Sketch 1 of 1





**Notes:**

VAI 09/08/2003 SHORELINE IS ALL CHANNEL- IBR APPLIED AN ADDITION 10% TOPO TO LAND DUE TO CHANNEL/WETLANDS.

AMB; 3/28/2013 EST MEASUREMENTS AND COMPLETION. APPLIED 40% FACTOR UNTIL COMPLETED; FNDN, FRAMING; ROUGH PLUMBING AND ELECTRIC IN PLACE; WINDOWS AND DOORS IN PLACE. DUE TO DEPTH OF SNOW DEPTH; UNABLE TO GET TO LAKE FRONT SIDE AT THIS TIME. REMOVED VACANCY FACTOR AND CHANGED PARCEL TO PDF 2 FROM 5;

AMB; MARCH 2014 CHANGED UC OBSOL FACTOR FROM 40 TO 25%. CURRENTLY IT APPEARS GARAGE AS PREVIOUSLY CONSTRUCTED IS BEING CHANGE IN DIMENSION - FOLLOW UP WITH ZONING ADMINSITRATOR.

14 SOLPER BAY RD E,

Deed: GOHRICK, JEROL

Map Area: METIGOSHE-LAKE FRONT

Checks/Tags:

Contract:

Route: 901-001-910

Lister/Date: CR, 06/24/2003

CID#:

Tax Dist: 0201025403

Review/Date: TG, 09/08/2003

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: 4067 SOLPER'S 4TH ADDITION

Rural / Residential

Legal: LOT 4 34 164 75

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
<b>FF Main</b>	215.00	215.00	604.00	604.00	0.00			1.40	301.00	R-3200	\$3,200.00						
Sub Total						129,860.00	2.981					\$963,200	50%	0%	0%	\$0	\$481,600
<b>Grand Total</b>						129,860.00	2.981					\$963,200					\$481,600

Street	Utilities	Zoning	Land Use
<b>FF Main</b>	Paved	City Sewer/Well	Not Applicable

Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
11/15/2019	\$690,000	D000	42311	9/30/2006	2520	Y	\$15,000	New Dwlg	Land	\$481,600	\$0	\$0	\$481,600
07/25/1997	\$20,000	D000	179-544						Dwlg	\$213,400	\$0	\$0	\$213,400
									Impr		\$0	\$0	
									Total	\$695,000	\$0	\$0	\$695,000

Res. Structure	Finish	Plumbing	Addition	Garage							
Occ. Code	101	Ttl Rooms Above #	7	Bedrooms Above #	3	Full Bath	1	Addition	No Additions	Garage	1 of 1
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath	1	Year Built		Style	Att Fr.
Year Built	1998					Toilet Room	1	EFA		W X L	0' X 0'
EFA / EFYr	25 / 1998					Lavatory	1	EFA Year		Area (SF)	1,025
Arch. Dsgn	N/A	Foundation	Wd			Water Closet		Style		Year Built	1998
Style	1 Story Frame	Exterior Walls	Composition Siding			Sink	1	Area (SF)		EFA	25
AreaSF/TLA	2,740 / 2,740	Roof	Asph / Hip			Shower Stall/Tub		Condition		EFF Year	1998
GLA 1st/2nd	2,740 / 0	Interior Finish	Drwl			Mtl St Sh Bath		Phy-Depr. %		Grade	Main Building
Grade	4+10	Flooring	Carp / Vinyl			Mtl Stall Shower		Bsmt (SF)		Condition	NML
Grade Mult.	1.150	<b>Non-base Heating</b>		<b>Fireplace</b>		No Bathroom		NoBsmt Flr(SF)		Bsmt (SF)	
Condition	NML	Floor/Wall #	0	Gas/Elec-Side, 1 Sty	1	Wet Bar		Heat		Qtrs Over	None
Phy-Depr. %	9%	Pipeless #	0			Whirlpool Bathroom		AC		Qtrs Over (SF)	
Basement	Crawl	Hand Fired (Y/N)	No			Whirlpool Tub		Attic (SF)		Qtrs AC (SF)	
No Bsmt Flr.	0	Space Heat #	0			No Hot Water Tank		<b>Obsolescence</b>		%Phy/Fobs/Eobs	9.00-0-0
Heat	FHA - Gas	<b>Appliances</b>				No Plumbing		Functional %	0%	Door Opnrs	
AC	Yes	Range Unit	Built-In Vacuums			Sewer & Water Only		Economic %	0%	Stalls- Bsmt / Std	
Attic	None	Oven - Single	Intercom System			Water Only w/Sink		Other %	1%		
		Oven - Double	Bl Stereo			Hot Tub		Other			
		Dishwasher				Bidet		None			
		Microwave				FbglS Service Sink		None			
		Trash Compactor				Urinal		None			
		Jennair				Sauna		None			
		Security System				W'Pool Bath w/Shower		None			

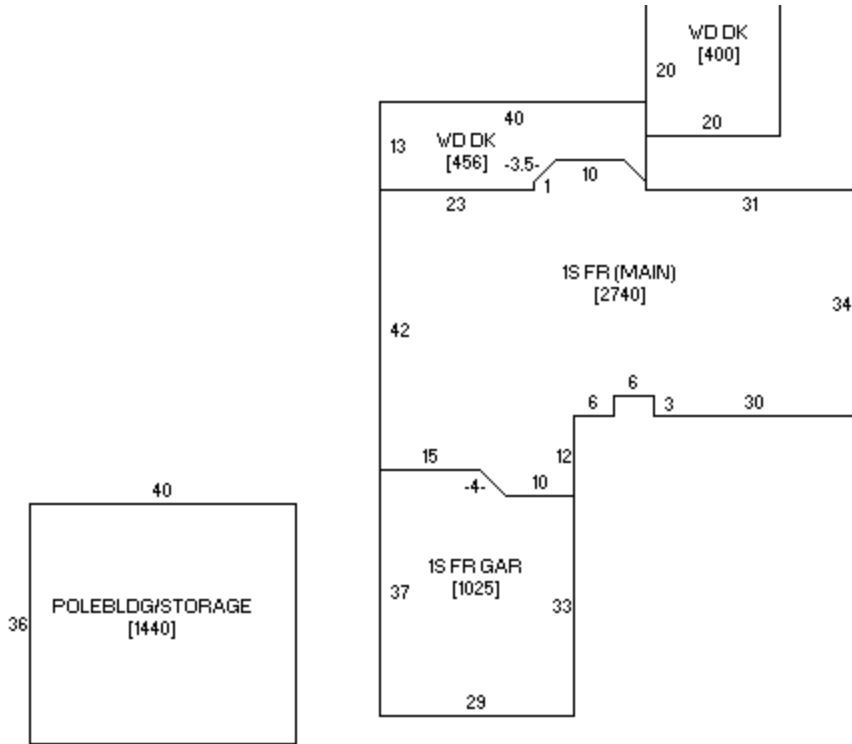


Bldg / Addn	Description (RCN \$223,133)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	2,740		\$176,710									
	Adjustment for basement - Crawl			(\$31,520)									
	Base Heat: FHA - Gas												
	Add Central Air	2,740	\$3,850.00	\$3,850									
	Deck #1: Wood Deck-High	456 SF	\$20.00	\$9,120									
	Deck #2: Wood Deck-Med	400 SF	\$16.00	\$6,400									
	Plumbing	5	N/A	\$4,900									
#1	Fireplace: Gas/Elec-Side, 1 Story	1	\$3,300.00	\$3,300									
	Garage: Att Frame	1,025 SF		\$21,269	1.150	1998	9.00						
	<b>Building Sub Total</b>			<b>\$194,029</b>	1.150	1998	9.00	0	0	1	<b>\$201,020</b>		
	<b>Building TOTAL Value</b>										<b>\$201,020</b>	<b>1.000</b>	<b>\$201,000</b>

Count	Ag Building Description	Units	Price	Base Value/RC	Grade	Year	Phys%	Fobs%	Eobs%	Other%	Ag Fctr%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
1	Computer			\$15,696	4/1.00									
	924-Machine or Utility Bldg 36' x 40'	1,440 SF	\$10.90	\$16,481	NML	2007	25.00	0	0	0	0%	\$12,361	1.000	\$12,400
	<b>Ag Buildings TOTAL Value</b>													\$12,400

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$481,600	\$213,400	\$0	\$0	\$695,000
2022		Appr	Rural	Res	\$451,500	\$213,900	\$0	\$0	\$665,400
2021		Appr	Rural	Res	\$451,500	\$214,200	\$0	\$0	\$665,700
2020		Appr	Rural	Res	\$451,500	\$214,600	\$0	\$0	\$666,100
2019		Appr	Rural	Res	\$481,600	\$212,200	\$0	\$0	\$693,800
2018		Appr	Rural	Res	\$481,600	\$212,500	\$0	\$0	\$694,100
2017		Appr	Rural	Res	\$481,600	\$212,800	\$0	\$0	\$694,400
2016		Appr	Rural	Res	\$481,600	\$213,400	\$0	\$0	\$695,000
2015		Appr	Rural	Res	\$481,600	\$203,800	\$0	\$0	\$685,400
2014		Appr	Rural	Res	\$481,600	\$204,000	\$0	\$0	\$685,600
2013		Appr	Rural	Res	\$406,400	\$204,300	\$0	\$0	\$610,700
2012		Appr	Rural	Res	\$361,200	\$206,500	\$0	\$0	\$567,700
2011		Appr	Rural	Res	\$316,100	\$210,300	\$0	\$0	\$526,400
2010		Appr			\$270,900	\$210,300	\$0	\$0	\$481,200
2009		Appr			\$270,900	\$216,900	\$0	\$0	\$487,800
2008		Appr			\$165,600	\$201,400	\$0	\$0	\$367,000
2007		Appr			\$124,200	\$134,200	\$0	\$0	\$258,400
2006		Appr			\$112,900	\$125,600	\$0	\$0	\$238,500
2005		Appr			\$101,600	\$125,600	\$0	\$0	\$227,200

2004		Appr			\$79,000	\$125,600	\$0	\$0	\$204,600
2003		Import			\$20,600	\$131,735	\$0	\$0	\$152,335



Sketch 1 of 1



**Notes:**

VAI 06/24/2003 - KITCHEN HAS CENTER ISLAND AND IS OPEN TO BOTH LIVING RM AND FAMILY ROOM. LARGE MUD ROOM AND LARGE LAUNDRY ROOM. GLASS DOORS. WELL SHARED WITH ANOTHER DWELLING.

VAI 12/04/2003 IBR APPLIED AN ADDITION 10% TOPO TO LAND DUE TO WETLANDS.

AMB 1/4/07 ADDED STORAGE SHOP.

AMB; 2012 - CHANGED YARD ITEM - EXTRA ITEM - METAL STORAGE TO AG BLDG - UTILITY BUILDNG; EQUITABLE WITH SHOPS AROUND LMRS DISTRICT. SHOP HAS FRAMED OFFICE SPACE- CONSIDERED IN WITH GRADING; DIRT FLOOR..

Deed: **IREY, RICHARD & CONNIE**  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: **METIGOSHE-LAKE FRONT**  
 Route: **901-016-050**  
 Tax Dist: **0201025403**  
 Plat Page:  
 Subdiv: **4003 LAKE METIGOSHE PARK**

Checks/Tags:  
 Lister/Date: **CR, 08/29/2003**  
 Review/Date: **TG, 09/22/2003**  
 Entry Status: **Inspected**

Rural / Residential  
 Legal: LOTS 8 & 9

**Land**

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$1.00)
<b>FF Main</b>	100.00	130.00	140.00	140.00	0.00			1.02	112.20	R-3200	\$3,200.00						
Sub Total						16,100.00	0.370					\$359,040	15%	0%	0%	\$0	\$305,200
<b>Grand Total</b>						16,100.00	0.370					\$359,040					\$305,200

Street	Utilities	Zoning	Land Use
<b>FF Main</b>	Paved	City Sewer/Well	Not Applicable

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
				5/14/2008	2585	Y	\$3,000	New Dwlg	Land	\$305,200	\$0	\$0	\$305,200
				9/11/2002	2274	N	\$150,000	New Dwlg	Dwlg	\$275,800	\$0	\$0	\$275,800
				6/22/2002	2243	N	\$2,500	Utility Shed	Impr		\$0	\$0	
									Total	\$581,000	\$0	\$0	\$581,000

Res. Structure	Finish	Plumbing	Addition	Garage
Occ. Code: 101	Ttl Rooms Above #: 7	Full Bath: 1	Addition: 1 of 4	Garage: 1 of 1
Occ. Descr: Single-Family / Owner Occupied	Ttl Rooms Below #: 0	Shower Stall Bath	Year Built: 2002	Style: Att Fr.
Year Built: 2002		Toilet Room: 1	EFA: 21	W X L: 0' X 0'
EFA / EFYr: 21 / 2002		Lavatory	EFA Year: 2002	Area (SF): 932
Arch. Dsgn: N/A	Foundation: Conc	Water Closet	Style: 1 Sty Fr.	Year Built: 2002
Style: 1 1/2 Story Frame	Exterior Walls: Composition Siding	Sink	Area (SF): 20	EFA: 21
AreaSF/TLA: 960 / 2,880	Roof: Asph / Gable	Shower Stall/Tub: 1	Condition: Normal	EFF Year: 2002
GLA 1st/2nd: 1,574 / 1,306	Interior Finish: Drwl / Knotty Pine	Mtl St Sh Bath	Phy-Depr. %: 7.00	Grade: Main Building
Grade: 3+5	Flooring: Carp / Ceramic / Hdwd	Mtl Stall Shower	Bsmt (SF):	Condition: NML
Grade Mult: 1.340	<b>Non-base Heating</b>	No Bathroom	NoBsmt Flr(SF):	Bsmt (SF):
Condition: NML	<b>Fireplace</b>	Wet Bar	Heat: HW - Floor	Qtrs Over: Frame
Phy-Depr. %: 7%	Floor/Wall #: 0	Whirlpool Bathroom: 1	AC: No	Qtrs Over (SF): 634
Basement: None	Pipeless #: 0	Whirlpool Tub	Attic (SF):	Qtrs AC (SF):
No Bsmt Flr: 0	Hand Fired (Y/N): No	No Hot Water Tank	See other pages for more additions.	
Heat: HW - Floor	Space Heat #: 0	No Plumbing	<b>Obsolescence</b>	
AC: No	<b>Appliances</b>	Sewer & Water Only	Functional %: 0%	Door Opnrs:
Attic: None	Range Unit	Water Only w/Sink	Economic %: 0%	Stalls- Bsmt / Std:
	Oven - Single	Hot Tub	Other %: 0%	
	Oven - Double	Bidet	None	
	Dishwasher	Fbgl Service Sink	None	
	Microwave	Urinal	None	
	Trash Compactor	Sauna	None	
	Jennair	W'Pool Bath w/Shower	None	
	Security System			

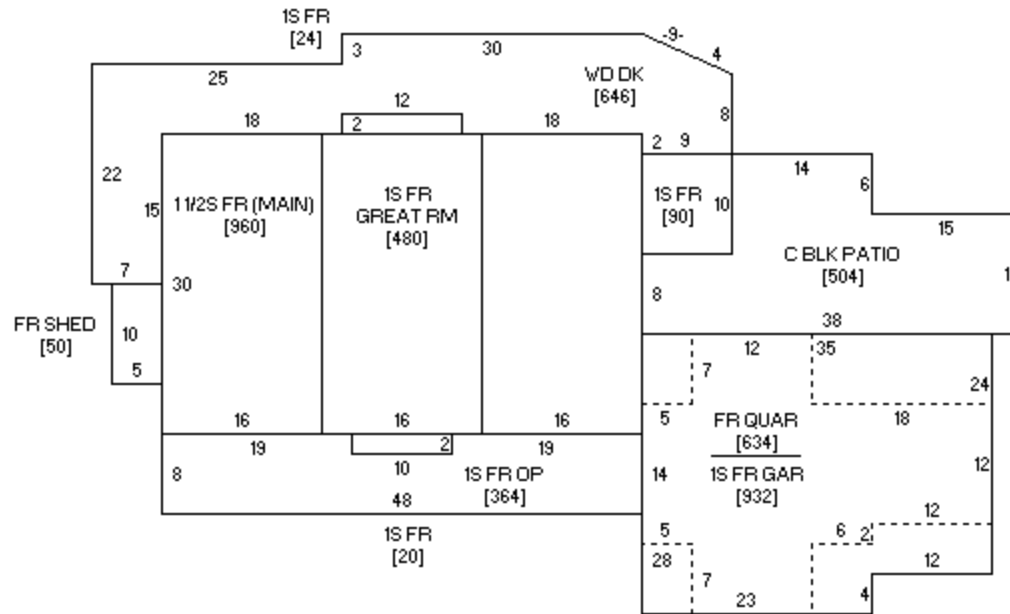




Bldg / Adtn	Description (RCN \$296,596)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 1/2 Story Frame	960		\$121,540									
	Adjustment for basement - None			(\$14,340)									
	Base Heat: HW - Floor												
#1	Porch: 1S Frame Open	364 SF	\$9,260.00	\$9,260									
	Deck #1: Wood Deck-High	646 SF	\$20.00	\$12,920									
	Deck #2: Brick/Blk Patio-High	504 SF	\$8.00	\$4,032									
	Plumbing	4	N/A	\$6,700									
#1	Fireplace: Masonry, 1 1/2 Story	1	\$5,100.00	\$5,100									
	Garage: Att Frame	932 SF		\$40,759	1.340	2002	7.00						
	Qtrs Over: Frame	634 SF											
	<b>Building Sub Total</b>			<b>\$186,571</b>	1.340	2002	7.00	0	0	0	<b>\$232,505</b>		
BEx	FR SHED	50 SF	\$12.00	\$600	1.340		7.00	0	0	0	<b>748.00</b>		
1 of 4	Adtn 1 Story Frame	20 SF		\$1,710	1.340	2002	7.00	0	0	0	<b>\$2,131</b>		
2 of 4	Adtn 1 Story Frame	24 SF		\$1,710	1.340	2002	7.00	0	0	0	<b>\$2,131</b>		
3 of 4	Adtn 1 Story Frame	90 SF		\$4,900	1.340	2002	7.00	0	0	0	<b>\$6,106</b>		
4 of 4	Adtn High Ceiling-Frame	480 SF		\$26,450	1.340	2002	7.00	0	0	0	<b>\$32,962</b>		
	<b>Building TOTAL Value</b>										<b>\$275,835</b>	<b>1.000</b>	<b>\$275,800</b>

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$305,200	\$275,800	\$0	\$0	\$581,000
2022		Appr	Rural	Res	\$286,100	\$275,800	\$0	\$0	\$561,900
2021		Appr	Rural	Res	\$286,100	\$275,800	\$0	\$0	\$561,900
2020		Appr	Rural	Res	\$286,100	\$278,800	\$0	\$0	\$564,900
2019		Appr	Rural	Res	\$305,200	\$278,800	\$0	\$0	\$584,000
2018		Appr	Rural	Res	\$305,200	\$278,800	\$0	\$0	\$584,000
2017		Appr	Rural	Res	\$305,200	\$278,500	\$0	\$0	\$583,700
2016		Appr	Rural	Res	\$305,200	\$278,500	\$0	\$0	\$583,700
2015		Appr	Rural	Res	\$305,200	\$266,000	\$0	\$0	\$571,200
2014		Appr	Rural	Res	\$305,200	\$268,000	\$0	\$0	\$573,200
2013		Appr	Rural	Res	\$257,500	\$268,000	\$0	\$0	\$525,500
2012		Appr	Rural	Res	\$228,900	\$268,700	\$0	\$0	\$497,600
2011		Appr	Rural	Res	\$200,300	\$268,600	\$0	\$0	\$468,900
2010		Appr			\$171,700	\$268,700	\$0	\$0	\$440,400
2009		Appr			\$171,700	\$278,600	\$0	\$0	\$450,300
2008		Appr			\$104,900	\$257,700	\$0	\$0	\$362,600
2007		Appr			\$78,700	\$171,800	\$0	\$0	\$250,500
2006		Appr			\$71,500	\$171,800	\$0	\$0	\$243,300
2005		Appr			\$64,400	\$171,800	\$0	\$0	\$236,200

2004		Appr		\$50,100	\$171,800	\$0	\$0	\$221,900
2003		Import		\$26,200	\$49,967	\$0	\$0	\$76,167



Sketch 1 of 1



**Notes:**

VAI 08/29/2003 - GRANITE KITCHEN COUNTERS. WINTERIZED. GARAGE HAS DRYWALL FINISH WITH 9' CEILING AND IN FLR HEAT. 19' DROP FROM DWELLING TO DOCK, THEN LARGE, LOW BANK.

VAI 12/03/2003 - IBR NO CHANGE.

VAI 01/01/2005 - NO CHANGE...

Deed: **BOOKLESS, JERILYN**  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: **METIGOSHE-LAKE FRONT**  
 Route: **901-003-230**  
 Tax Dist: **0201025403**  
 Plat Page:  
 Subdiv: **4019 NORTH LAKE PARK**

Checks/Tags:  
 Lister/Date: **CR, 07/15/2003**  
 Review/Date: **TG, 09/09/2003**  
 Entry Status: **Estimated**

Rural / Residential

Legal: LOT 21 LESS PTS DEEDED 164 75

**Land**

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
<b>SqFt X Rate</b>						20,020.00	0.460			R-425	\$8.50					\$0	
Subtotal						20,020.00	0.460					\$170,170	0%	0%	0%	\$0	\$170,200
<b>Grand Total</b>						20,020.00	0.460					\$170,170					\$170,200

Street	Utilities	Zoning	Land Use
SqFt X Rate	None	None	Not Applicable

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
									Land	\$170,200	\$0	\$0	\$170,200
									Dwlg	\$20,800	\$0	\$0	\$20,800
									Impr		\$0	\$0	
									Total	\$191,000	\$0	\$0	\$191,000

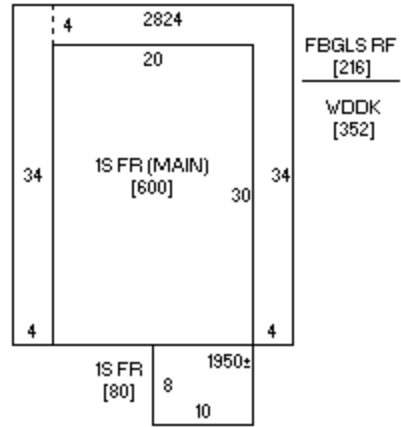
Res. Structure	Finish	Plumbing	Addition	Garage						
Occ. Code	101	Ttl Rooms Above #	3	Bedrooms Above #	2	Full Bath	Addition	1 of 1	Garage	No garages
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath	Year Built	1970	Style	
Year Built	1950					Toilet Room	EFA	53	W X L	
EFA / EFYr	73 / 1950					Lavatory	EFA Year	1970	Area (SF)	
Arch. Dsgn	N/A	Foundation	C Blk			Water Closet	Style	1 Sty Fr.	Year Built	
Style	1 Story Frame	Exterior Walls	Wd Lap			Sink	Area (SF)	80	EFA	
AreaSF/TLA	600 / 680	Roof	Asph / Gable			Shower Stall/Tub	Condition	Poor	EFF Year	
GLA 1st/2nd	680 / 0	Interior Finish	Panel			Mtl St Sh Bath	Phy-Depr. %	45.00	Grade	
Grade	6-15	Flooring	Carp / Vinyl			Mtl Stall Shower	Bsmt (SF)		Condition	
Grade Mult.	0.580	<b>Non-base Heating</b>		<b>Fireplace</b>		No Bathroom	NoBsmt Flr(SF)		Bsmt (SF)	
Condition	BL NML	Floor/Wall #	0	Freestanding, 1 Sty	1	Wet Bar	Heat	No	Qtrs Over	
Phy-Depr. %	49%	Pipeless #	0			Whirlpool Bathroom	AC	No	Qtrs Over (SF)	
Basement	Crawl	Hand Fired (Y/N)	No			Whirlpool Tub	Attic (SF)		Qtrs AC (SF)	
No Bsmt Flr.	0	Space Heat #	0			No Hot Water Tank			%Phy/Fobs/Eobs	
Heat	No	<b>Appliances</b>				No Plumbing			Door Opnrs	
AC	No	Range Unit	Built-In Vacuums			Sewer & Water Only	<b>Obsolescence</b>			Stalls- Bsmt / Std
Attic	None	Oven - Single	Intercom System			Water Only w/Sink	Functional %	0%		
		Oven - Double	Bl Stereo			Hot Tub	Economic %	0%		
		Dishwasher				Bidet	Other %	0%		
		Microwave				FbglS Service Sink	None			
		Trash Compactor				Urinal	None			
		Jennair				Sauna	None			
		Security System				W'Pool Bath w/Shower	None			



Bldg / Adtn	Description (RCN \$40,571)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	600		\$72,460									
	Adjustment for basement - Crawl			(\$10,500)									
	Adjustment for no base heat			(\$3,100)									
	Deck #1: Wood Deck-Med	352 SF	\$16.00	\$5,632									
	Deck #2: FbglS/Mtl Roof-Med	216 SF	\$6.25	\$1,350									
	Plumbing	2	N/A	(\$200)									
#1	Fireplace: Freestanding, 1 Story	1	\$0.00	\$0									
	<b>Building Sub Total</b>			<b>\$65,642</b>	0.580	1950	49.00	0	0	0	<b>\$19,417</b>		
Adtn	1 Story Frame	80 SF		\$4,308	0.580	1970	45.00	0	0	0	<b>\$1,374</b>		
	<b>Building TOTAL Value</b>										<b>\$20,791</b>	<b>1.000</b>	<b>\$20,800</b>

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$170,200	\$20,800	\$0	\$0	\$191,000
2022		Appr	Rural	Res	\$170,200	\$21,200	\$0	\$0	\$191,400
2021		Appr	Rural	Res	\$170,200	\$21,600	\$0	\$0	\$191,800
2020		Appr	Rural	Res	\$170,200	\$21,900	\$0	\$0	\$192,100
2019		Appr	Rural	Res	\$180,200	\$22,700	\$0	\$0	\$202,900
2018		Appr	Rural	Res	\$180,200	\$23,500	\$0	\$0	\$203,700
2017		Appr	Rural	Res	\$180,200	\$23,900	\$0	\$0	\$204,100
2016		Appr	Rural	Res	\$180,200	\$24,700	\$0	\$0	\$204,900
2015		Appr	Rural	Res	\$180,200	\$24,200	\$0	\$0	\$204,400
2014		Appr	Rural	Res	\$180,200	\$25,000	\$0	\$0	\$205,200
2013		Appr	Rural	Res	\$160,200	\$26,700	\$0	\$0	\$186,900
2012		Appr	Rural	Res	\$160,200	\$26,900	\$0	\$0	\$187,100
2011		Appr	Rural	Res	\$160,200	\$27,700	\$0	\$0	\$187,900
2010		Appr			\$160,200	\$27,700	\$0	\$0	\$187,900
2009		Appr			\$160,200	\$30,400	\$0	\$0	\$190,600
2008		Appr			\$120,100	\$20,100	\$0	\$0	\$140,200
2007		Appr			\$90,100	\$13,400	\$0	\$0	\$103,500
2006		Appr			\$80,100	\$13,400	\$0	\$0	\$93,500
2005		Appr			\$72,100	\$13,400	\$0	\$0	\$85,500

2004	Appr		\$56,100	\$13,400	\$0	\$0	\$69,500
2003	Import		\$33,800	\$6,696	\$0	\$0	\$40,496



Sketch 1 of 1





**Notes:**

VAI 07/15/2003 - DWELLING AGE ESTIMATED. SOME NC STORAGE IN CRAWL SPACE. SEASONAL. BELOW NORMAL EXTERIOR NEEDS PAINT. 17' DROP FROM ROAD TO DOCK. 12' DROP FROM DWELLING TO DOCK, THEN LOW BANK.

AMB; MARCH 2013 - NOTED OWNER REPLACED WINDOWS IN 2012.

Deed: **KJELSHUS, LANCE & KIMBERLY**  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: **METIGOSHE-LAKE FRONT**  
 Route: **901-002-760**  
 Tax Dist: **0201025403**  
 Plat Page:  
 Subdiv: **4022 SUNSET BAY**

Checks/Tags:  
 Lister/Date: **CR, 07/14/2003**  
 Review/Date: **TG, 09/09/2003**  
 Entry Status: **Outbuildings Only**

**Rural / Residential**  
 Legal: LOT 15 164 75

Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
<b>FF Main</b>	75.00	71.00	160.00	160.00	0.00			1.06	78.09	R-3200	\$3,200.00						
Sub Total						11,680.00	0.268					\$249,877	0%	0%	0%	\$0	\$249,900
<b>Grand Total</b>						11,680.00	0.268					\$249,877					\$249,900

Street	Utilities	Zoning	Land Use
<b>FF Main</b>	Paved	City Sewer	Not Applicable

Sales			Building Permits				Values						
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
				6/16/2004	2374	N	\$6,500	New Dwlg	Land	\$249,900	\$0	\$0	\$249,900
									Dwlg	\$19,600	\$0	\$0	\$19,600
									Impr		\$0	\$0	
									Total	\$269,500	\$0	\$0	\$269,500

Res. Structure	Finish	Plumbing	Addition	Garage							
Occ. Code	101	Ttl Rooms Above #	4	Bedrooms Above #	2	Full Bath	1	Addition	No Additions	Garage	No garages
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath		Year Built		Style	
Year Built	1985					Toilet Room		EFA		W X L	
EFA / EFYr	38 / 1985					Lavatory		EFA Year		Area (SF)	
Arch. Dsgn	N/A	Foundation	Pier			Water Closet		Style		Year Built	
Style	Mfd Home (Single)	Exterior Walls	Vinyl			Sink		Area (SF)		EFA	
AreaSF/TLA	728 / 728	Roof	Asph / Gable			Shower Stall/Tub		Condition		EFF Year	
GLA 1st/2nd	728 / 0	Interior Finish	Drwl			Mtl St Sh Bath		Phy-Depr. %		Grade	
Grade	4	Flooring	Carp / Vinyl			Mtl Stall Shower		Bsmt (SF)		Condition	
Grade Mult.	1.050	<b>Non-base Heating</b>		<b>Fireplace</b>		No Bathroom		NoBsmt Flr(SF)		Bsmt (SF)	
Condition	V Good	Floor/Wall #	0			Wet Bar		Heat		Qtrs Over	
Phy-Depr. %	60%	Pipeless #	0			Whirlpool Bathroom		AC		Qtrs Over (SF)	
Basement	None	Hand Fired (Y/N)	No			Whirlpool Tub		Attic (SF)		Qtrs AC (SF)	
No Bsmt Flr.	0	Space Heat #	0			No Hot Water Tank				%Phy/Fobs/Eobs	
Heat	Yes	<b>Appliances</b>				No Plumbing				Door Opnrs	
AC	No	Range Unit	Built-In Vacuums			Sewer & Water Only		<b>Obsolescence</b>		Stalls- Bsmt / Std	
Attic	None	Oven - Single	Intercom System			Water Only w/Sink		Functional %	0%		
		Oven - Double	Bl Stereo			Hot Tub		Economic %	0%		
		Dishwasher				Bidet		Other %	0%		
		Microwave				FbglS Service Sink		None			
		Trash Compactor				Urinal		None			
		Jennair				Sauna		None			
		Security System				W'Pool Bath w/Shower		None			



Bldg / Addn	Description (RCN \$47,393)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	Mfd Home (Single)	728		\$37,840									
	Base Heat												
	Deck #1: Wood Deck-Med	456 SF	\$16.00	\$7,296									
	<b>Building Sub Total</b>			<b>\$45,136</b>	1.050	1985	60.00	0	0	0	<b>\$18,957</b>		
	<b>Building TOTAL Value</b>										<b>\$18,957</b>	<b>1.000</b>	<b>\$19,000</b>



Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$249,900	\$19,600	\$0	\$0	\$269,500
2022		Appr	Rural	Res	\$234,300	\$19,600	\$0	\$0	\$253,900
2021		Appr	Rural	Res	\$234,300	\$19,600	\$0	\$0	\$253,900
2020		Appr	Rural	Res	\$234,300	\$19,600	\$0	\$0	\$253,900
2019		Appr	Rural	Res	\$249,900	\$19,600	\$0	\$0	\$269,500
2018		Appr	Rural	Res	\$249,900	\$19,600	\$0	\$0	\$269,500
2017		Appr	Rural	Res	\$249,900	\$19,600	\$0	\$0	\$269,500
2016		Appr	Rural	Res	\$249,900	\$19,600	\$0	\$0	\$269,500
2015		Appr	Rural	Res	\$249,900	\$18,700	\$0	\$0	\$268,600
2014		Appr	Rural	Res	\$249,900	\$18,700	\$0	\$0	\$268,600
2013		Appr	Rural	Res	\$210,800	\$19,600	\$0	\$0	\$230,400
2012		Appr	Rural	Res	\$187,400	\$20,900	\$0	\$0	\$208,300
2011		Appr	Rural	Res	\$164,000	\$24,500	\$0	\$0	\$188,500
2010		Appr			\$140,600	\$24,500	\$0	\$0	\$165,100
2009		Appr			\$140,600	\$25,800	\$0	\$0	\$166,400
2008		Appr			\$85,900	\$18,500	\$0	\$0	\$104,400
2007		Appr			\$64,400	\$12,200	\$0	\$0	\$76,600
2006		Appr			\$58,600	\$12,200	\$0	\$0	\$70,800
2005		Appr			\$52,700	\$12,200	\$0	\$0	\$64,900

2004	Appr		\$36,900	\$3,000	\$0	\$0	\$39,900
2003	Import		\$18,600	\$824	\$0	\$0	\$19,424

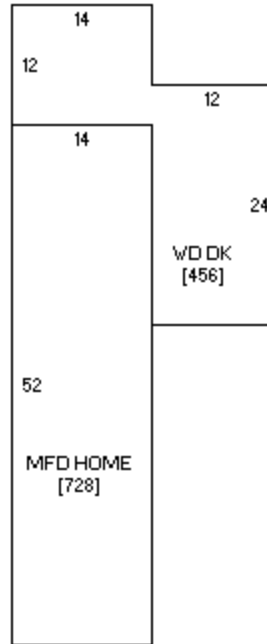




Photo 1 of 2 02/08/2013



Photo 2 of 2 12/07/2004

**Notes:**

VAI 07/14/2003 - 10' DROP, THEN LOW BANK.

VAI-12/01/2003 IBR NO CHANGE.

VAI 01/01/2005 - REMOVED 10% VACANCY ADJUSTMENT FROM LAND...MOVED USED MFD ONTO CONCRETE SLAB...PURCHASE PRICE OF MFD \$6,500...

2 BIRCHWOOD HEIGHTS RD,

Deed: PRITCHARD, KIMBERLEY A

Map Area: SOLPER'S BAY

Checks/Tags:

Contract:

Route: 901-002-45C

Lister/Date: TG, 12/05/2004

CID#:

Tax Dist: 0201025403

Review/Date: TG, 09/08/2003

DBA:

Plat Page:

Entry Status: Inspected

MLS:

Subdiv: 4080 BIRCHWOOD BAY ADDITION

Rural / Residential

Legal: LOT 2

**Land**

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$100)
<b>SqFt X Rate</b>						40,880.00	0.939			R-325	\$7.25					\$0	
Subtotal						40,880.00	0.939					\$296,380	60%	0%	0%	\$0	\$118,600
<b>Grand Total</b>						40,880.00	0.939					\$296,380					\$118,600

Street	Utilities	Zoning	Land Use
SqFt X Rate	None	None	Not Applicable

Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
				7/10/2003		Y	\$0	New Dwlg	Land	\$118,600	\$0	\$0	\$118,600
									Dwlg	\$186,300	\$0	\$0	\$186,300
									Impr		\$0	\$0	
									Total	\$304,900	\$0	\$0	\$304,900

Res. Structure		Finish				Plumbing				Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	5	Bedrooms Above #	2	Full Bath		Addition	No Additions		Garage	1 of 1	
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	0	Bedrooms Below #	0	Shower Stall Bath	1	Year Built			Style	Att Fr.	
Year Built	2003					Toilet Room		EFA			W X L	0' X 0'	
EFA / EFYr	20 / 2003					Lavatory	1	EFA Year			Area (SF)	600	
Arch. Dsgn	N/A	Foundation	Conc			Water Closet		Style			Year Built	2003	
Style	1 Story Frame	Exterior Walls	Wd Lap			Sink	1	Area (SF)			EFA	20	
AreaSF/TLA	1,252 / 1,252	Roof	Asph / Gable			Shower Stall/Tub		Condition			EFF Year	2003	
GLA 1st/2nd	1,252 / 0	Interior Finish	Drwl			Mtl St Sh Bath		Phy-Depr. %			Grade	Main Building	
Grade	3+5	Flooring	Carp / Ceramic / Hdwd			Mtl Stall Shower		Bsmt (SF)			Condition	NML	
Grade Mult.	1.340	<b>Non-base Heating</b>		<b>Fireplace</b>		No Bathroom	1	NoBsmt Flr(SF)			Bsmt (SF)		
Condition	A NML	Floor/Wall #	0	Gas/Elec-Side, 1 Sty	1	Wet Bar		Heat			Qtrs Over	None	
Phy-Depr. %	5%	Pipeless #	0			Whirlpool Bathroom	1	AC			Qtrs Over (SF)		
Basement	None	Hand Fired (Y/N)	No			Whirlpool Tub		Attic (SF)			Qtrs AC (SF)		
No Bsmt Flr.	0	Space Heat #	0			No Hot Water Tank		<b>Obsolescence</b>			%Phy/Fobs/Eobs	7.00-0-0	
Heat	HW - Radiant	<b>Appliances</b>				No Plumbing		Functional %	0%		Door Opnrs		
AC	Yes	Range Unit	Built-In Vacuums			Sewer & Water Only		Economic %	0%		Stalls- Bsmt / Std		
Attic	3/4 Finished 563SF	Oven - Single	Intercom System			Water Only w/Sink		Other %	0%				
		Oven - Double	Bl Stereo			Hot Tub		None					
		Dishwasher				Bidet		None					
		Microwave				FbglS Service Sink		None					
		Trash Compactor				Urinal		None					
		Jennair				Sauna		None					
		Security System				W'Pool Bath w/Shower		None					

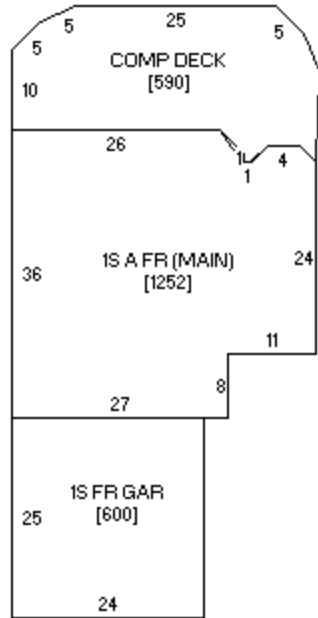




Bldg / Addn	Description (RCN \$196,497)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	1,252		\$107,360									
	Adjustment for basement - None			(\$17,380)									
	Base Heat: HW - Radiant												
	Add Central Air	1,252	\$2,330.00	\$2,330									
	Add 3/4 Finished attic	563		\$15,110									
	Deck #1: Vinyl/CompoDeck-Med	590 SF	\$20.00	\$11,800									
	Veneer #1 1/2 Story Sim Stone	108.00 LF	\$35.00	\$3,780									
	Veneer #2 1 Story Sim Stone	8.00 LF	\$70.00	\$560									
	Plumbing	5	N/A	\$5,500									
#1	Fireplace: Gas/Elec-Side, 1 Story	1	\$3,300.00	\$3,300									
	Garage: Att Frame	600 SF		\$14,280	1.340	2003	7.00						
	<b>Building Sub Total</b>			<b>\$146,640</b>	1.340	2003	5.00	0	0	0	<b>\$186,290</b>		
	<b>Building TOTAL Value</b>										<b>\$186,290</b>	<b>1.000</b>	<b>\$186,300</b>

Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$118,600	\$186,300	\$0	\$0	\$304,900
2022		Appr	Rural	Res	\$114,500	\$186,300	\$0	\$0	\$300,800
2021		Appr	Rural	Res	\$114,500	\$186,500	\$0	\$0	\$301,000
2020		Appr	Rural	Res	\$114,500	\$186,500	\$0	\$0	\$301,000
2019		Appr	Rural	Res	\$114,500	\$186,500	\$0	\$0	\$301,000
2018		Appr	Rural	Res	\$114,500	\$188,400	\$0	\$0	\$302,900
2017		Appr	Rural	Res	\$114,500	\$188,400	\$0	\$0	\$302,900
2016		Appr	Rural	Res	\$114,500	\$188,400	\$0	\$0	\$302,900
2015		Appr	Rural	Res	\$114,500	\$181,900	\$0	\$0	\$296,400
2014		Appr	Rural	Res	\$114,500	\$181,900	\$0	\$0	\$296,400
2013		Appr	Rural	Res	\$81,800	\$181,900	\$0	\$0	\$263,700
2012		Appr	Rural	Res	\$81,800	\$181,900	\$0	\$0	\$263,700
2011		Appr	Rural	Res	\$81,800	\$183,800	\$0	\$0	\$265,600
2010		Appr			\$81,800	\$169,000	\$0	\$0	\$250,800
2009		Appr			\$47,900	\$177,400	\$0	\$0	\$225,300
2008		Appr			\$33,500	\$135,600	\$0	\$0	\$169,100
2007		Appr			\$26,400	\$90,400	\$0	\$0	\$116,800
2006		Appr			\$24,000	\$90,400	\$0	\$0	\$114,400
2005		Appr			\$21,600	\$90,400	\$0	\$0	\$112,000

2004	Appr		\$16,800	\$76,700	\$0	\$0	\$93,500
2003	Import		\$600	\$0	\$0	\$0	\$600



Sketch 1 of 1



**Notes:**

VAI 07/10/2003 - 20' DROP THEN LARGE, LOW BACK YARD...AT TIME OF REVIEW DWLG FRAMED AND ROOF ON. UPPER FLOOR APPROX 14X18 AND 18X18... ASSUMED 50% COMPLETE FOR 1-1-04 CHECK 1-1-05 FOR CORRECT LISING AND COMPLETION...REMOVE 50% UNTIL COMPLETE...

VAI 01/01/2005 - INSPECTED AND CHANGED LISTING...VERY GOOD QUALITY...HOT WATER IN FLOOR HEAT BOTH HOUSE AND GARAGE...COST @ 190K FOR DWLG...CHECK 1-1-06 FOR WOOD DECK...

VAI 12/06/2005 - CHECK 1-1-07 FOR WOOD DECK...

AMB: 1/2007 CHECK 1-1-08 FOR WOOD DECK.

AMB: 2010 REPLATED PARCELS (4002-980-050 & 4002-893-050) W/ROGER NELSON. USED PARCEL 4002-908-050 TO CREATE THIS NEW PARCEL NUMBER.

AMB: NOV 2010; OWNER ADDED DECKING, W/O PERMIT. GET UPDATED PHOTO.

Deed: **THORSON, THOMAS**  
 Contract:  
 CID#:  
 DBA:  
 MLS:

Map Area: **METIGOSHE-LAKE FRONT**  
 Route: **901-001-870**  
 Tax Dist: **0201025403**  
 Plat Page:  
 Subdiv: **4020 THE SHORES**

Checks/Tags:  
 Lister/Date: **CR, 07/09/2003**  
 Review/Date: **TG, 09/08/2003**  
 Entry Status: **Estimated**

**Rural / Residential**  
 Legal: LOTS 6 & 7 164 75

Land																	
Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth/Unit	EFF/Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd nearest \$1.00)
<b>FF Main</b>	150.00	163.00	131.00	131.00	0.00			1.00	154.33	R-3200	\$3,200.00						
Sub Lot 2	0.00	73.00	117.00	117.00	0.00			0.97	23.60	NONE	\$0.00						
Sub Total						24,772.00	0.569					\$493,867	30%	0%	0%	\$0	\$345,700
<b>Grand Total</b>						24,772.00	0.569					\$493,867					\$345,700

Street	Utilities	Zoning	Land Use
<b>FF Main</b> Paved	Septic / Well	Not Applicable	Not Applicable

Sales				Building Permits				Values					
Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	B of R	St. Equalized	Pr Yr: 2023
									Land	\$345,700	\$0	\$0	\$345,700
									Dwlg	\$19,800	\$0	\$0	\$19,800
									Impr		\$0	\$0	
									Total	\$365,500	\$0	\$0	\$365,500

Res. Structure		Finish				Plumbing				Addition		Garage	
Occ. Code	101	Ttl Rooms Above #	3	Bedrooms Above #	2	Full Bath		Addition	No Additions	Garage	1 of 1		
Occ. Descr.	Single-Family / Owner Occupied	Ttl Rooms Below #	2	Bedrooms Below #	0	Shower Stall Bath		Year Built		Style	Det Fr.		
Year Built	1920	Living Qtrs. W/ Walk-o	400		\$21.00	Toilet Room		EFA		W X L	0' X 0'		
EFA / EFYr	103 / 1920					Lavatory		EFA Year		Area (SF)	312		
Arch. Dsgn	N/A	Foundation	Wd			Water Closet		Style		Year Built	1960		
Style	1 Story Frame	Exterior Walls	Wd Lap			Sink		Area (SF)		EFA	63		
AreaSF/TLA	798 / 798	Roof	Asph / Hip			Shower Stall/Tub		Condition		EFF Year	1960		
GLA 1st/2nd	798 / 0	Interior Finish	Panel			Mtl St Sh Bath	1	Phy-Depr.%		Grade	6		
Grade	6+5	Flooring	Carp / Vinyl			Mtl Stall Shower		Bsmt (SF)		Condition	V Poor		
Grade Mult.	0.710	<b>Non-base Heating</b>		<b>Fireplace</b>		No Bathroom	1	NoBsmt Flr(SF)		Bsmt (SF)			
Condition	Poor	Floor/Wall #	0	Freestanding, 1 Sty	1	Wet Bar		Heat		Qtrs Over	None		
Phy-Depr.%	75%	Pipeless #	0			Whirlpool Bathroom		AC		Qtrs Over (SF)			
Basement	Full	Hand Fired (Y/N)	No			Whirlpool Tub		Attic (SF)		Qtrs AC (SF)			
No Bsmt Flr.	0	Space Heat #	0			No Hot Water Tank		<b>Obsolescence</b>		%Phy/Fobs/Eobs	80.00-0-0		
Heat	FHA - Gas	<b>Appliances</b>				No Plumbing		Functional %	0%	Door Opnrs			
AC	No	Range Unit	Built-In Vacuums			Sewer & Water Only		Economic %	0%	Stalls- Bsmt / Std			
Attic	None	Oven - Single	Intercom System			Water Only w/Sink		Other %	0%				
		Oven - Double	Bl Stereo			Hot Tub							
		Dishwasher				Bidet							
		Microwave				FbglS Service Sink							
		Trash Compactor				Urinal							
		Jennair				Sauna							
		Security System				W'Pool Bath w/Shower							



Bldg / Addn	Description (RCN \$74,286)	Units	Price	Base Value	Grade Mult	Year	Phys%	Fobs%	Eobs%	Other%	Depreciated Total (Rnd nearest dollar)	Map	Appraised Value (Rnd nearest \$100)
	101 — Single-Family / Owner Occupied												
	1 Story Frame	798		\$84,140									
#1	Bsmt Fin - Living Qtrs. W/ Walk-out (Low)	400 Tbl	\$21.00	\$8,400									
	Base Heat: FHA - Gas												
	Deck #1: Wood Deck-Med	384 SF	\$16.00	\$6,144									
	Deck #2: Wood Deck-Med	384 SF	\$16.00	\$6,144									
	Plumbing	2	N/A	(\$200)									
#1	Fireplace: Freestanding, 1 Story	1	\$0.00	\$0									
	<b>Building Sub Total</b>			<b>\$104,628</b>	0.710	1920	75.00	0	0	0	<b>\$18,572</b>		
	Garage: Det Frame	0' X 0'		\$3,240	6	1960	80.00	0	0	0	<b>\$648</b>		
	<b>Building TOTAL Value</b>										<b>\$19,220</b>	<b>1.000</b>	<b>\$19,200</b>



Prior Year	Comment	Value Type	Location	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2023		Appr	Rural	Res	\$345,700	\$19,800	\$0	\$0	\$365,500
2022		Appr	Rural	Res	\$324,100	\$19,800	\$0	\$0	\$343,900
2021		Appr	Rural	Res	\$324,100	\$19,800	\$0	\$0	\$343,900
2020		Appr	Rural	Res	\$324,100	\$19,800	\$0	\$0	\$343,900
2019		Appr	Rural	Res	\$345,700	\$19,900	\$0	\$0	\$365,600
2018		Appr	Rural	Res	\$345,700	\$19,900	\$0	\$0	\$365,600
2017		Appr	Rural	Res	\$345,700	\$19,900	\$0	\$0	\$365,600
2016		Appr	Rural	Res	\$345,700	\$20,000	\$0	\$0	\$365,700
2015		Appr	Rural	Res	\$345,700	\$19,200	\$0	\$0	\$364,900
2014		Appr	Rural	Res	\$345,700	\$19,200	\$0	\$0	\$364,900
2013		Appr	Rural	Res	\$291,700	\$33,500	\$0	\$0	\$325,200
2012		Appr	Rural	Res	\$259,300	\$33,500	\$0	\$0	\$292,800
2011		Appr	Rural	Res	\$226,900	\$34,300	\$0	\$0	\$261,200
2010		Appr			\$194,500	\$34,300	\$0	\$0	\$228,800
2009		Appr			\$194,500	\$36,000	\$0	\$0	\$230,500
2008		Appr			\$118,800	\$23,500	\$0	\$0	\$142,300
2007		Appr			\$89,100	\$15,700	\$0	\$0	\$104,800
2006		Appr			\$81,000	\$15,700	\$0	\$0	\$96,700
2005		Appr			\$72,900	\$15,700	\$0	\$0	\$88,600



2004	Appr			\$56,700	\$15,700	\$0	\$0	\$72,400
2003	Import			\$31,600	\$12,464	\$0	\$0	\$44,064

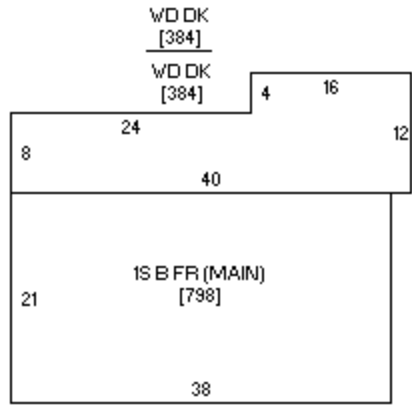




Photo 1 of 1 07/09/2003

**Notes:**

VAI 07/09/2003 - DWELLING & DET GARAGE AGES ESTIMATED. BELOW NORMAL EXTERIOR. SIDING SHOWS AGE. 2 SLIDING GLASS DOORS. 12' DROP, LOW BANK. 1984± ROOF. 1990± WINDOWS.