

Staff Report for 2023 State Board of Equalization

File No.: 2023-PEMBINA-BILISKE

Prepared By: Property Tax Division

County or City: Pembina County

Appellant: Dennis Biliske

Issue: Appeal of Agricultural Land Valuation

Summary: Mr. Dennis Biliske is appealing the valuation of parcels 01-1760000, 01-1770000, and 23-0130000 located in Pembina County.

Analysis:

Recommendation:

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

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





Appellant Information – State Board of Equalization

County or City: Pembina
Appellant: Dennis L. Biliske
Type of Appeal: Agricultural

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, 2023, 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,
600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address:
Township Name: Akra
County: Pembina
Parcel ID: 01-1760000
Legal Description: E 1/2 SE 1/4 Sect 23-Twp 161 Range 055

Appellant Contact Information:

Appellant Name: Dennis L. Biliske
Address: P.O. Box 272, Hensel, ND 58241
Phone Number: 701-215-2058
Email Address: dbiliske@resourceauction.com

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☒ Yes ☐ No
(If No, please see the Consent to Release Financial Info)

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

****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
3. Consent to Release Financial Information, if required

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 – State Board of Equalization

County or City: Pembina
Appellant: Dennis L. Biliske
Type of Appeal: Agricultural

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, 2023, 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,
600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address:
Township Name: Thingvalla
County: Pembina
Parcel ID: 23-0130000
Legal Description: SE ¼ Sect 2- Twp 160 Range 056

Appellant Contact Information:

Appellant Name: Dennis L. Biliske
Address: P.O. Box 272, Hensel, ND 58241
Phone Number: 701-215-2058
Email Address: dbiliske@resourceauction.com

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☒ Yes ☐ No
(If No, please see the Consent to Release Financial Info)

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

****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
3. Consent to Release Financial Information, if required

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 – State Board of Equalization

County or City: Pembina
Appellant: Dennis L. Biliske
Type of Appeal: Agricultural

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, 2023, 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,
600 E Boulevard Ave., Bismarck, ND 58505-0599

Information for Property Referenced in Appeal:

Address:
Township Name: Akra
County: Pembina
Parcel ID: 01-1770000
Legal Description: W ½ SE ¼ Sect 23- Twp 161 Range 055

Appellant Contact Information:

Appellant Name: Dennis L. Biliske
Address: P.O. Box 272, Hensel, ND 58241
Phone Number: 701-215-2058
Email Address: dbiliske@resourceauction.com

Answer the questions below that apply to the appeal:

Are you the owner of the property of this appeal? ☒ Yes ☐ No
(If No, please see the Consent to Release Financial Info)

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

****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
3. Consent to Release Financial Information, if required

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.

From Dennis Biliske email dated 8/2/2023, 7:01 AM, (attachment – 2023 W2 Akra 23) (Dennis sent the next email as he stated this attachment had an error.)

To the North Dakota State Board of Appeals;

Thank You for accepting this request on August 2nd before your office opened for the day. I called late yesterday afternoon and the party I spoke to said you would accept these appeals.

Attached please find the required document for an appeal of valuation/ equalization for Pembina County, ND.

The Akra Township Board of Equalization appealed to Pembina County as a whole moving that they rejected 2023 ag land increases due to lack of reason for increase and lack of soil modifiers. The board further moved that the Pembina County Commission use 2022 ag land values and add an increase of 5.25% in lieu of increases noted on Parcel Soils Assessments.

Based on this broad based “Township Wide” appeal being turned down by the county, I am seeking an appeal on this parcel. The productivity levels are low, there is a vast difference in soils throughout this parcel and I feel the abrupt hike in valuation is not just at this time.

I have no issue paying my fair share, but ask that the current equalization process in Pembina County be further investigated.

Thank You for Your Consideration,

Dennis L. Biliske

Cell (701) 215-2058

Email- dbiliske@resourceauction.com

From Dennis Biliske email dated 8/2/2023, 7:07 AM, (attachment – 2023 W2 Akra 23)

To the North Dakota State Board of Appeals;

*Please note prior appeal sent with incorrect attachment, this email matches the attached parcel, I apologize (see below regarding pasture vs. farmland) Thank You

Thank You for accepting this request on August 2nd before your office opened for the day. I called late yesterday afternoon and the party I spoke to said you would accept these appeals.

Attached please find the required document for an appeal of valuation/ equalization for Pembina County, ND.

The Akra Township Board of Equalization appealed to Pembina County as a whole moving that they rejected 2023 ag land increases due to lack of reason for increase and lack of soil modifiers. The board further moved that the Pembina County Commission use 2022 ag land values and add an increase of 5.25% in lieu of increases noted on Parcel Soils Assessments. *In addition to the large increase, there is 20 acres mislabeled as farmland on this parcel that is actually pasture. I asked for this to be corrected at the township equalization meeting and the assessor may have spoken to the proper person about changing this, I am currently unaware if that is the case or not.

Based on this broad based "Township Wide" appeal being turned down by the county, I am seeking an appeal on this parcel. The productivity levels are low, there is a vast difference in soils throughout this parcel and I feel the abrupt hike in valuation is not just at this time.

I have no issue paying my fair share, but ask that the current equalization process in Pembina County be further investigated.

Thank You for Your Consideration,

Dennis L. Biliske

Cell (701) 215-2058

Email- dbiliske@resourceauction.com

From Dennis Biliske email dated 8/2/2023, 7:08 AM, (attachment – 2023 E2 Akra 23)

To the North Dakota State Board of Appeals;

Thank You for accepting this request on August 2nd before your office opened for the day. I called late yesterday afternoon and the party I spoke to said you would accept these appeals.

Attached please find the required document for an appeal of valuation/ equalization for Pembina County, ND.

The Akra Township Board of Equalization appealed to Pembina County as a whole moving that they rejected 2023 ag land increases due to lack of reason for increase and lack of soil modifiers. The board further moved that the Pembina County Commission use 2022 ag land values and add an increase of 5.25% in lieu of increases noted on Parcel Soils Assessments.

Based on this broad based “Township Wide” appeal being turned down by the county, I am seeking an appeal on this parcel. The productivity levels are low, there is a vast difference in soils throughout this parcel and I feel the abrupt hike in valuation is not just at this time.

I have no issue paying my fair share, but ask that the current equalization process in Pembina County be further investigated.

Thank You for Your Consideration,

Dennis L. Biliske

Cell (701) 215-2058

Email- dbiliske@resourceauction.com

From Dennis Biliske email dated 8/2/2023, 7:11 AM, (attachment – 2023 TGV SE 4)

To the North Dakota State Board of Appeals;

Thank You for accepting this request on August 2nd before your office opened for the day. I called late yesterday afternoon and the party I spoke to said you would accept these appeals.

Attached please find the required document for an appeal of valuation/ equalization for Pembina County, ND.

The Thingvalla Township Board of Equalization appealed to Pembina County as a whole moving that they rejected 2023 ag land increases due to lack of reason for increase and lack of soil modifiers. The board further moved that the Pembina County Commission use 2022 ag land values and add an increase of 5.25% in lieu of increases noted on Parcel Soils Assessments.

Based on this broad based “Township Wide” appeal being turned down by the county, I am seeking an appeal on this parcel. The productivity levels are low, there is a vast difference in soils throughout this parcel and I feel the abrupt hike in valuation is not just at this time.

I did also file a hard copy appeal with the Thingvalla Board of Equalization on this parcel stating that it had water and salinity issues and that I felt the new valuation was accordingly high.

I have no issue paying my fair share, but ask that the current equalization process in Pembina County be further investigated.

Thank You for Your Consideration,

Dennis L. Biliske

Cell (701) 215-2058

Email- dbiliske@resourceauction.com