

## Staff Report for 2024 State Board of Equalization

**File No.:** 2024-REPORT-MORTON-MANDAN-ALYSSA SYMANOWSKI

**Prepared By:** PROPERTY TAX DIVISION

**County or City:** MORTON COUNTY

**Appellant:** ALYSSA SYMANOWSKI

**Type of Appeal:** RESIDENTIAL VALUE

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**Appeal Issue:** Alyssa Symanowski is appealing the property value of \$549,300 on parcel number 30-0347620, located at 4480 Wrangler Road, Mandan, ND.

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**Analysis:** The Morton County Board of Equalization approved a 2024 true and full value of \$549,300. Of which \$482,900 is attributable to the improvements and \$66,400 is attributable to the land.

Property Tax Division staff completed an onsite inspection of the property on Tuesday, September 3, 2024, with the appellant, Alyssa Symanowski, present. Staff also reviewed information submitted by Mrs. Symanowski and Morton County Tax Director, Donald LaFluer.

The income approach to value was not used to determine the value of this property because the property is used as a residence, and it is not an income producing property.

The cost approach to value was considered for this appeal. The cost approach was calculated based on Marshall & Swift © Valuation Service manual. This approach was based on several factors including characteristics of the property, price per square foot, local and regional multipliers, and depreciation. The cost approach indicated a true and full value of \$515,740, which is lower than the County's true and full value of \$549,300.

The sales approach to value was considered for this appeal. Current, comparable sales information submitted by Mrs. Symanowski and Mr. LaFluer were reviewed. Additionally, staff completed their own research on current, comparable sales and vacant lot sales. Sales of vacant lots indicated land in Morton County is based on a tiered system. The average value per acre in Tier 1, Tier 2, and Tier 3 is \$63,976.37, \$32,057.95, and \$6,418.94 respectively. The subject property's land is valued at \$58,421.38, \$29,210.69, and \$5,842.14 respectively, indicating that the subject property's land value is currently below the average. Current, comparable sales indicate the average price per square foot of improvement is \$177.82

while the subject property is assessed at \$163.64. The sales approach indicates a true and full value of \$697,971, which is higher than the County's true and full value of \$549,300.

Upon review of all information submitted by Mrs. Symanowski, Morton County, and independent research by Property Tax Division staff, the cost and sales approaches to value were weighted. The final indicated true and full value for the subject property is \$606,856. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

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**Summary:** The Morton County Board of Equalization approved a 2024 true and full value of \$549,300. Upon review of all information, and weighting the cost and sales approaches to value, the indicated true and full value for the subject property is \$606,856. The difference is an opinion of assessment and could fluctuate depending on how the market is viewed and does not warrant a change.

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**Proposal for Review:** No action required.

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