

## Staff Report for 2024 State Board of Equalization

**File No.:** 2024-REPORT-WILLIAMS-TIOGA-SKYVIEW ESTATES, LLC

**Prepared By:** PROPERTY TAX DIVISION

**County or City:** CITY OF TIOGA

**Appellant:** SKYVIEW ESTATES, LLC

**Type of Appeal:** RESIDENTIAL VALUE

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**Appeal Issue:** Skyview Estates, LLC, represented by Lee Grossman of SW&L Attorneys, is appealing a total value of \$1,971,610 on 22 parcels: 03-000-00-88-01-010, 03-000-00-88-01-020, 03-000-00-88-01-030, 03-000-00-88-01-040, 03-000-00-88-01-050, 03-000-00-88-01-060, 03-000-00-88-01-080, 03-000-00-88-01-090, 03-000-00-88-01-100, 03-000-00-88-01-110, 03-000-00-88-02-010, 03-000-00-88-02-020, 03-000-00-88-02-030, 03-000-00-88-02-040, 03-000-00-88-02-050, 03-000-00-88-02-060, 03-000-00-88-02-070, 03-000-00-88-02-080, 03-000-00-88-02-090, 03-000-00-88-02-100, 03-000-00-88-02-110, and 03-000-00-88-03-060 located on Sky View Drive and Sunrise Lane, Tioga, ND.

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**Analysis:** Skyview Estates, LLC, represented by Lee Grossman of SW&L Attorneys, is appealing the total value of \$1,971,610 on the twenty-two parcels with manufactured homes and the 23<sup>rd</sup> parcel which has had the manufactured home removed. The 23 individually platted lots and the 22 manufactured homes were purchased for \$750,000 on March 27, 2024, and the appellant contends that the average price per parcel should be \$32,608.70, which is the purchase price.

Property Tax Division staff completed an onsite inspection on Wednesday, August 28, 2024, with representative Dave Taylor present. Staff also visited with Williams County Director of Tax Equalization, Darcy Anderson, and Williams County Appraiser, Lea Dunn.

Skyview Estates, LLC is concerned with the comparable sales the county assessor used to compare to their properties. There are not many mobile home sales each year within small cities such as Tioga and therefore, it can be difficult to find an exact comparison to the subject property. Properties are not required to be identical to be used as a comparison.

Considering the three approaches to value, the income approach to value was not considered for this appeal because the appellant did not provide income and expense information necessary for the income approach to be utilized.

The cost approach to value was considered for this appeal. There are two different qualities of mobile homes within the 22 parcels; 7 are single-wide FEMA homes and 15 are single-wide manufactured homes. The distinction being the difference in quality of construction materials and amenities within the homes. The calculated value per FEMA home is \$39,078, and the calculated value per the non-FEMA home is \$58,373, resulting in an estimated value of \$1,149,143, which is lower than the county approved value.

The sales approach to value was considered for this appeal. Because there are 7 single-wide FEMA and 15 single-wide mobile homes, the Property Tax Division staff used the most comparable properties in Tioga. The calculated value per FEMA home is \$94,343, and the calculated value per non-FEMA home is \$104,930, resulting in an estimated value of \$2,234,316, which is higher than the county approved value.

Upon review of all information submitted by Skyview Estates, LLC, and Williams County, the cost and sales approaches to value were weighted. The per parcel value for the FEMA homes is \$67,683, and the per parcel value for the non-FEMA homes is \$92,651 for a total valuation of \$1,863,551 for the 22 parcels, which is lower than the county approved value of \$1,971,610.

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**Summary:** Upon review of all information submitted by Skyview Estates, LLC, and Williams County, the cost and sales approaches to value were weighted. The per parcel value for the FEMA homes is \$67,683, and the per parcel value for the non-FEMA homes is \$92,651 for a total valuation of \$1,863,551 for the 22 parcels, which is lower than the county approved value of \$1,971,610.

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**Proposal for Review:** Direct Williams County to decrease the true and full value by 16% on the following 7 parcels which contain FEMA homes: 03-000-00-88-01-020, 03-000-00-88-01-030, 03-000-00-88-01-040, 03-000-00-88-01-050, 03-000-00-88-01-100, 03-000-00-88-01-060, and 03-000-00-88-01-090 to a true and full value of approximately \$67,683 per parcel. This is a reduction to the overall approximate valuation of \$91,967, resulting in a total true and valuation of approximately \$1,879,643.

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