

Staff Report for 2025 State Board of Equalization

File No.: 2025-RANSOM-DOPP

Prepared By: Property Tax Division

County or City: RANSOM COUNTY

Appellant: SUSAN DOPP

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Susan Dopp is appealing the property value of \$375,600 on parcel number 13-3996000, located at 13291 55th Street SE, Enderlin, ND.

Analysis: The Ransom County Board of Equalization approved a 2025 true and full value of \$375,600, of which \$169,000 is attributable to the improvements and \$206,600 is attributable to the land.

Property Tax Division staff completed an onsite inspection of the property on Thursday, August 21, 2025, with Susan Dopp and Michael Martin present. Staff also visited with Ransom County Property Tax Director, Teresa Haecherl.

The property is a 1960 single-family, one-story home with outbuildings, located in Ransom County near Enderlin. Appellant feels that her valuation is too high based on the home being built in 1960 for \$17,000, that all her outbuildings should be exempt, and that her agricultural land is not being valued appropriately. After reviewing information provided and an onsite inspection, three of the outbuildings did not appear to be utilized for agricultural purposes. Staff also reviewed agricultural land data from Liberty Township and found that the agricultural land is valued appropriately based on soil types and applied modifiers.

Considering the three approaches to value, the income approach to value was not used to determine the value of this property due to its use as a residence and the fact that it is not an income producing property. Therefore, the sales comparison and cost approaches to value were utilized.

The sales comparison approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$130.33 per square foot and \$0.14 per square foot for residential land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$379,503 with \$182,468 attributable to the improvements and \$197,034 attributable to land, which is higher than the county approved value of \$375,600.

The cost approach to value was considered for this appeal. The cost approach, based on characteristics of the property, depreciation, year built, and square footage, in no specific order of significance, resulted in an estimated true and full value of \$348,263 with \$141,663 attributable to the improvements and \$206,600 attributable to the land, which is lower than the county approved value of \$375,600.

Both the sales comparison and cost approaches to value were weighted for an estimated improvement value of \$152,597, a land value of \$206,600, and a true and full value of \$359,197. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Summary of Findings: The Ransom County Board of Equalization approved a 2025 true and full value of \$375,600 for this single-family residence in Ransom County. The two approaches to value indicate a value of \$359,197 which is lower than the county approved value of \$375,600. The difference is an opinion of value and could fluctuate depending on how the market is viewed and does not warrant a change.

Proposal for Board Review: No action required.
