

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-SARGENT-COGSWELL-STRANGE

Prepared By: Property Tax Division

County or City: CITY OF COGSWELL

Appellant: JEANNIE STRANGE

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Jeannie Strange is appealing the property value on parcel 27-8507000, located at 115 7th Street, Cogswell, ND.

Analysis: The appellant purchased the home April 25, 2025, after the City of Cogswell board of equalization meeting on April 7, 2025. The appellant and family arrived in Cogswell on May 28, 2025, and she did attend the county board of equalization meeting on June 3rd and June 10th but did not appeal. She asked the county tax director for contact information to appeal to the State Board of Equalization. Property Tax Division staff met with the appellant, Jeannie Strange, to tour the property on August 22, 2025.

During the site visit, staff made note of four bedrooms located on the second floor are in the process of being updated with paint and vinyl plank tiles. Staff also noticed what appears to be some structural damage to the foundation of the home as the kitchen floor sags in the middle. The owner is working with a company to shore up the home's main support beam.

North Dakota Century Code §57-13-04(3)(a)(1) provides, "The board does not have authority to reduce an assessment until the owner of the property has established to the satisfaction of the board that the owner of the property had first appealed the assessment to the local equalization board of the taxing district in which the property was assessed and to the county board of equalization of the county in which the property was assessed."

Summary of Findings: Appellant did not appeal at all local levels; as required by N.D.C.C. § 57-13-04(3)(a)(1).

Proposal for Board Review: No action required due to non-adherence to the statutory procedure.
