

Staff Report for 2025 State Board of Equalization

File No.: 2025-SARGENT-GWINNER-CIESYNSKI

Prepared By: Property Tax Division

County or City: CITY OF GWINNER

Appellant: HOPE CIESYNSKI

Type of Appeal: RESIDENTIAL VALUE

Appeal Issue: Hope Ciesynski is appealing the property value of \$243,800 on parcel 31-9679000, located at 310 4th Ave SE, Gwinner, ND.

Analysis: Sargent County Board of Equalization denied all residential property recommendations from the Sargent County Tax Director which left the residential values out of tolerance. Sargent County's 2025 true and full assessed value is \$243,800 on this parcel, of which \$225,700 is attributable to the improvements and \$18,100 is attributable to the land.

Property Tax Division staff completed an onsite inspection of the property on Thursday, August 21, 2025, with Hope Ciesynski present. Staff also visited with Sargent County Tax Director, LaJuana Hayen.

The property is a 1996 single-family, one-story home located in Gwinner. Hope Ciesynski feels that her valuation is too high based on the appraisal document dated October 2, 2024, completed for financing purposes for her home purchase.

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 and cost approaches to value were utilized.

The sales approach to value was used to compare similar properties to the subject property. The average improvement value of the comparable properties is \$137.65 per square foot and \$2.24 per square foot for the land. Using these per square foot values and applying them to the subject property indicates a true and full value of \$210,942 with \$177,290 attributable to the improvements and \$33,652 attributable to the land, which is lower than the 2025 county assessed value of \$243,800.

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 \$240,902 with \$222,802 attributable to the improvement and \$18,100 attributable to the land, which is lower than the 2025 county assessed value of \$243,800.

Both the sales and cost approaches to value were weighted for an estimated improvement value of \$212,316, a land value of \$18,100, and a true and full value of \$230,416. 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: Sargent County's 2025 true and full assessed value is \$243,800 for this single-family residence located in Gwinner. The two approaches to value indicate a value of \$230,416 which is lower than the 2025 county value of \$243,800. 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.
