

Staff Report for 2025 State Board of Equalization

File No.: 2025-REPORT-WELLS-GESSELE

Prepared By: Property Tax Division

County or City: WELLS COUNTY

Appellant: LYDIA GESSELE

Type of Appeal: RESIDENTIAL PROPERTY

Appeal Issue: Lydia Gessele is appealing the property value of \$342,250 on parcel number 27167000, located at 631 32nd Ave NE, Chaseley, ND.

Analysis: Lydia Gessele brought up a concern regarding the taxable status of her property. All property in North Dakota is taxable unless it is expressly exempt. North Dakota Century Code § 57-02-08 provides which property is exempt from taxation. No evidence was submitted by Lydia Gessele or Jana Mogren that indicates that the subject property is exempt from taxation.

An on-site inspection of the property was declined. Staff reviewed information submitted by Lydia Gessele and Wells County Tax Director, Jana Mogren.

Upon review of the minutes from the June 5, 2025, Wells County Board of Equalization meeting, and the April 24, 2025, Delger Township Board of Equalization meeting, Lydia Gessele did not appeal at the Township or County Board of Equalization meetings. 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: Lydia Gessele had concern regarding the taxable status of her property. All property in North Dakota is taxable unless it is expressly exempted in North Dakota Century Code. No evidence was submitted by either Lydia Gessele or Wells County indicating that the subject property is exempt from taxation.

The appellant did not appeal at all local levels; as required by North Dakota Century Code § 57-13-04(3)(a)(1).

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