

2020 State Board of Equalization

August 11, 2020

File No.: 2020-MCLEAN-SCHAFFER

County or City: McLean County

Appellant: Robert G Schaffer

Issue: Protests the assessed value on his residential property.

Summary: Mr. Schaffer is protesting the assessed value of his residential property parcel number 83 001 0090 8000.

Notes:

600 E. BOULEVARD AVE., DEPT 127
BISMARCK, ND 58505-0599

WWW.ND.GOV/TAX | TAXINFO@ND.GOV  NORTH DAKOTA

July 31, 2020

To whom it may concern:

On March 26, 2020 I received notice of an increase of my real estate assessment of \$46,300.00. I called the local equation board president and Mayor Mr. Ken Skuza and asked if they received anything on my property about this increase. He said he had not as of March 26, 2020.

I then called Mr. Oberg on March 30, 2020 and asked why the increase. He told me he used the Realtors listing price for his new assessment value. I asked why and he said that the realtors know what property values are worth and that the pictures on the web site looked nice. I asked what kind of sale ratio you can get out of a realtor asking price. No answer to that question.

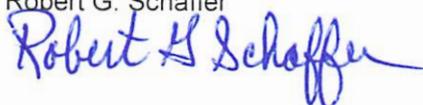
There has been no inside improvements since the Vanguard assessment. The exterior has new vinyl siding and windows. There has never been any obsolescence on this property (83000100908000).

On March 13, 2020 I went to the local Equalization Board meeting in Riverdale to explain my protest. The Board looked thru the parcel list of property increases in Riverdale and voted to leave all for sale properties at the 2019 assessment values until you have a sales ratio instead of using realtor listing price. As Mr. Oberg told the Board he has used for the tax increase. I then received as new letter from Mr. Oberg on May 23, 2020 changing the assessment value to \$60,500. A \$34,300 increase.

I went with Mr. Skuza (our local Equalization Board Pres.) to the County Equalization Board meeting on June 2, 2020 to explain our protest on how Mr. Oberg using realtor asking price for the sales ratio assessment increase. The County Board told Mr. Oberg to work with us. After the meeting Mr. Skuza and myself asked Mr. Oberg to meet with us the following week. Mr. Skuza called Mr. Oberg's office on June 11, 2020 to set up this meeting and receiving no answer left a message. No call back was received. Mr. Skuza called Mr. Oberg's office again on June 12, 2020 and talked with Mr. Oberg who refused to meet and work with us as directed by the County Equalization Board.

What I am asking the State Board of Equalization to do is leave my 2019 assessment as is (\$126,200.) If my property should sell there will be a new sales ratio to work with.

Sincerely,
Robert G. Schaffer



McLEAN COUNTY DIRECTOR OF TAX

Assessor Hub provided by Vanguard Appraisals, Inc



Parcel Number: 83 0001 00908 000
Deed Holder: SCHAFFER, ROBERT & WANDA
Property Address: 108 4TH ST
 RIVERDALE, [MAP THIS ADDRESS](#)
Map Area: RIVERDALE CITY RES
Legal Description: S 40' LOT 7 & ALL LOT 8 BLK 14
Property Report: [PROPERTY REPORT \(PDF FILE\)](#)

EQUALIZATION



*Letters from county Equalition board
 march 25 increase \$172,500.00
 may 22 increase 160,500.00
 \$172,500. = 46,300.00 increase
 \$ 160,500. = 34 300 increase*



Pin 83 0001 00908 000 Photo

1 / 2



Current Value Information

Land Value	Dwelling Value	Improvement Value	Total Value
\$20,600	\$105,600	\$0	\$126,200

Prior Year Value Information

Year	Land Value	Dwelling Value	Improvement Value	Total Value
2019	\$20,600	\$105,600	\$0	\$126,200
2018	\$20,600	\$105,600	\$0	\$126,200

More Years...

Land Front Foot Information

Lot	Front	Rear	Side 1	Side 2
Main Lot	140.00	140.00	120.21	126.20

Residential Building Information

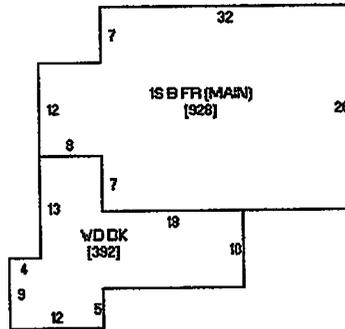
Occupancy	Style	Year Built	Total Living Area
Single-Family / Owner Occupied	1 Story Frame	1975	928

Yard Extra Information

Description	Item Count	Year Built
Shed	1	1980

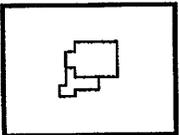
*no central air or water sprinkler sys.
 or egress window in basement*

Sketch



Sketch of Pin 83 0001 00908 000

1 / 1



STATE BOARD OF EQUALIZATION NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

RIVERDALE
(Name of Twp/City/District)

MCLEAN
(Name of County)

You are hereby notified, in accordance with North Dakota Century Code (N.D.C.C.) § 57-02-53(1)(b) that the true and full valuation has been increased by three thousand dollars or more and ten percent or more than the amount of the last assessment on property you own described as follows:

Parcel Number: 83 0001 00908 000
Deedholder: SCHAFFER, ROBERT & WANDA

Mailing Address: 108 4TH ST
RIVERDALE, ND 58565

Legal Description:
S 40' LOT 7 & ALL LOT 8 BLK 14
Subdivision: 83-0001 ORIGINAL TOWNSITE

	True & Full Value*
Current Year Assessment (2020)	\$172,500
Prior Year Assessment (2019)	\$126,200
Change in Assessment	\$46,300

\$ 150,000
10% = 138,280.00

Reason for increase in value:
2020 ASSESSMENT

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district.

As provided in N.D.C.C. ch. 57-23, all assessments in excess of the true and full value are subject to correction and abatement. Any person having any estate, right, title, or interest in or lien upon any real property who claims that the assessment made or the tax levied against the same is excessive or illegal, in whole or in part, is entitled to make an application for abatement, refund, or compromise, as the case may be, and have such application granted if the facts upon which the application is based bring it within the provisions of this chapter for abatement, refund, or compromise. In addition, if an abatement is based upon any of the grounds specified in N.D.C.C. § 57-23-04 and if the application for abatement will not result in a refund of tax or a compromise of a tax, the abatement application may be signed and submitted by either the county auditor or the assessor who made the assessment resulting in the tax specified in the abatement application. The application for abatement must be filed with the county auditor on or before November first of the year following the year in which the tax becomes delinquent.

Received March 26, 2020
McLean County Parcel List \$172,500 increase of \$46,300.00
Dated March 11 2020

* As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2

NOTICE OF INCREASE IN REAL ESTATE ASSESSMENT

RIVERDALE
(Name of Twp/City/District)

MCLEAN
(Name of County)

Parcel Number: 83 0001 00908 000

SCHAFFER, ROBERT & WANDA

108 4TH ST
RIVERDALE, ND 58565-0000

Legal Description:
S 40' LOT 7 & ALL LOT 8 BLK 14
Subdivision: 83-0001 ORIGINAL TOWNSITE

	True & Full Value*
Current Year Assessment (2020)	\$160,500
Prior Year Assessment (2019)	\$126,200
Change in Assessment	\$34,300

Reason for increase in value:

2020 ASSESSED VALUE ADJUSTMENT - PLEASE CALL THE ASSESSOR BEFORE THE MEETING WITH ANY QUESTIONS.
462-8541

You are hereby notified in accordance with North Dakota Century Code, the true and full valuation on property you own has increased since the previous year's assessment to one or more of the following levels:

- The assessor has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.
- The township, city, or county board of equalization proposes to increase the true and full value returned by the assessor resulting in a cumulative increase of more than fifteen percent from the amount of the previous year's assessment.
- The township, city, or county board of equalization, or action by the State Board of Equalization has increased the true and full valuation to a level of 10% or more and \$3,000 or more from the previous year's assessment.

An increase in assessment does not mean property taxes on the parcel will increase. The taxing district must base its tax rate on the number of dollars raised from property taxes in the previous taxable year by the taxing district. Notice of public hearing will be mailed to the property owner if a greater property tax levy is being proposed by the taxing district.

Hearing Schedule

Unless the increase results from actions taken by the State Board of Equalization, a property owner may appeal the current year's assessment by contacting the assessor or the boards of equalization. The equalization boards will hold hearings as follows:

Name/Location	Date	Time
MCLEAN COUNTY County Board of Equalization MCLEAN COUNTY COURTHOUSE	6/5/2020	11:00 AM

Assessment Official: MCLEAN COUNTY ASSESSOR

Mailing Address: PO BOX 1108

City, State, Zip: WASHBURN ND 58577

Phone: 462-3548

Date: 5/20/2020

* As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2

Office of State Tax Commissioner:

State Board of Equalization

Attn: Property Tax

600 E. Boulevard Ave.

Bismarck, ND, 58505-0599

State Board of Equalization:

On March 26th, 2020, Mr. Robert Schaffer contacted me, Kenneth M. Skuza Jr. Mayor of Riverdale, ND. Mr. Schaffer was upset about his property tax increase. I told Mr. Schaffer to contact Mr. Ryan Oberg the McLean County Tax Assessor. A short time later, Mr. Schaffer called me back and said Mr. Oberg increased his assessment base off his realtor's listing price.

On March 31st, 2020, I called Mr. Oberg. I told Mr. Oberg; I was calling in reference to Mr. Schaffer's property increase. Mr. Oberg told me he used Mr. Schaffer's listing price. I asked why the change? I thought you used "sales ratio". Mr. Oberg said have you seen the pictures of his house It is very nice. I asked Mr. Oberg if anyone else in Riverdale was assessed off realtor's listing price. Mr. Oberg said no.

On 04-13-2020, The Riverdale City Board of Equalization met. Five other properties were assessed off the realtor's listing price. The Riverdale Board of Equalization reduced all five properties back to the 2019 assessment price.

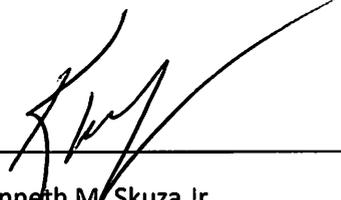
On 06-02-2020, The McLean County Board of Equalization met. They reversed the City of Riverdale's decision. Commissioner Lee told Mr. Oberg and I to work this out.

On 06-12-2020 I called Mr. Oberg. I asked Mr. Oberg when we could meet or did, he want to go over this matter on the phone. Mr. Oberg became angry. I don't remember everything that he said. But he finally stated he would do anything I asked. After the angry outburst I did not want to talk to him and told him to leave everything as is. I would tell Mr. Schaffer to go to the State Board.

My concern as Mayor of Riverdale is; Realtor listing prices are fluctuating numbers and should not be used. For example; Parcel number 83 0001 00452 00 was listed at \$214,900.00. Mr. Oberg assessed the property at \$208,900.00. Today the property is listed at \$199,900.00 and still has not sold. How will this affect future homeowners listing their homes?

I would like to see the State Board of Equalization uphold the City of Riverdale decision on Mr. Schaffer's property.

Thank You,



Kenneth M. Skuza Jr.
Mayor of Riverdale

McLEAN COUNTY DIRECTOR OF TAX

Parcel Number: 83 0001 00452 000
Deed Holder: DAMMEN, DEANNA
Property Address: 407 2ND ST
 RIVERDALE, [MAP THIS ADDRESS](#)
Map Area: RIVERDALE CITY RES
Legal Description: LOT 2 BLK 6
Property Report: [PROPERTY REPORT \(PDF FILE\)](#)

EQUALIZATION



Pin 83 0001 00452 000 Photo

1 / 2



Current Value Information

Land Value	Dwelling Value	Improvement Value	Total Value
\$14,000	\$99,100	\$0	\$113,100

Prior Year Value Information

Year	Land Value	Dwelling Value	Improvement Value	Total Value
2019	\$14,000	\$99,100	\$0	\$113,100
2018	\$14,000	\$99,100	\$0	\$113,100

More Years...

Land Front Foot Information

Lot	Front	Rear	Side 1	Side 2
Main Lot	90.00	90.00	148.51	155.00

Residential Building Information

Occupancy	Style	Year Built	Total Living Area
Single-Family / Owner Occupied	1 Story Frame	1990	1,350

Yard Extra Information

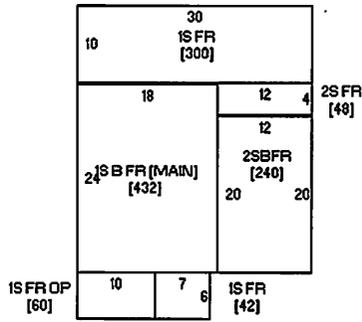
Description	Item Count	Year Built
ATT LEAN-TO	1	2006

Building Permit Information

Date	Number	Tag Descr	Tag Date	Amount	Reason
------	--------	-----------	----------	--------	--------

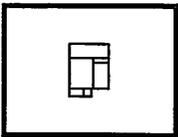
07/18/2008	2008-11	No	01/01/2010	15,000	Addition
04/28/2006	2006-10	No	01/01/2007	15,000	New Bldg

Sketch



Sketch of Pin 83 0001 00452 000

1 / 1



Riverdale sales for 2019

83 0001 00565 000: sold for: \$125,000.00
Assessed at: \$ 112,800.00

83 0001 00886 000: Sold for: \$165,000.00
Assessed at: \$ 151,800.00

83 0001 00904 000: Sold for: \$220,000.00
Assessed at: \$ 277,700.00

83 0001 00907 000: Sold for: \$172,500.00
Assessed at: \$ 124,300.00

sold in 2019

83 0302 00005 000: Sold for: \$150,000.00
Assessed at: \$ 122,00.00

83 0302 00010 000: Sold for: \$219,000.00
Assessed at: \$ 155,500.00

sold in july 2019

83 0001 00452 000: For sale: \$214,900.00
Assessed at: \$208,900.00
Sale drop: \$199,500.00

83 0001 00568 000: For sale: \$139,900.00
Assessed at: \$129,800.00

83 0001 00908 000: For sale: \$189,900.00
Assessed at: \$160,500.00
Sale drop: ~~\$184,900.00~~
\$179,900.00

McLEAN COUNTY DIRECTOR OF TAX

Assessor Hub provided by Vanguard Appraisals, Inc.

Parcel Number: 83 0001 00907 000
Deed Holder: BURESH, RONALD F & SHARON K
Property Address: 106 4TH ST RIVERDALE, [MAP THIS ADDRESS](#)
Map Area: RIVERDALE CITY RES
Legal Description: S 60' LOT 6 & N 60' LOT 7 BLK 14
Property Report: [PROPERTY REPORT \(PDF FILE\)](#)



1 / 1



Sold @ 172,500⁰⁰ in 2019
DID HEUSE SALE PRICE?

Sold in 2017 for \$172,500

increase to \$124,300.

Current Value Information			
Land Value	Dwelling Value	Improvement Value	Total Value
\$18,000	\$89,100	\$0	\$107,100

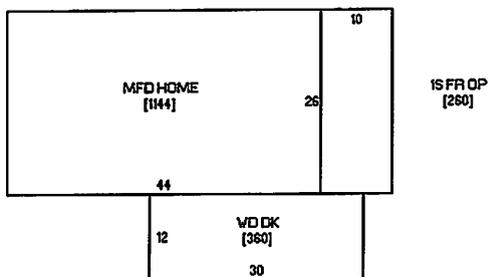
Prior Year Value Information				
Year	Land Value	Dwelling Value	Improvement Value	Total Value
2019	\$18,000	\$89,100	\$0	\$107,100
2018	\$18,000	\$89,100	\$0	\$107,100
▼ More Years...				

Land Front Foot Information				
Lot	Front	Rear	Side 1	Side 2
Main Lot	120.00	120.00	126.20	134.11

Residential Building Information			
Occupancy	Style	Year Built	Total Living Area
▼ Single-Family / Owner Occupied	Mfd Home (Double)	1996	1,144

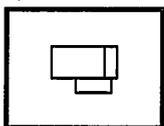
increase \$17,200.00

Sketch



Sketch of Pin 83 0001 00907 000

1 / 1



Parcel Number: 83 0302 00008 000
Deed Holder: HUSTON, KEVIN A & JENNIFER M
Property Address: 106 6TH ST
 RIVERDALE, [MAP THIS ADDRESS](#)
Map Area: RIVERDALE CITY RES
Legal Description: LOT 8 BLK 1
Property Report: [PROPERTY REPORT \(PDF FILE\)](#)

EQUALIZATION



1 / 1



Current Value Information

Land Value	Dwelling Value	Improvement Value	Total Value
\$14,100	\$141,000	\$0	\$155,100

Prior Year Value Information

Year	Land Value	Dwelling Value	Improvement Value	Total Value
2019	\$14,100	\$141,000	\$0	\$155,100
2018	\$14,100	\$141,000	\$0	\$155,100
More Years...				

Land Front Foot Information

Lot	Front	Rear	Side 1	Side 2
Main Lot	100.00	100.00	107.49	111.85

Residential Building Information

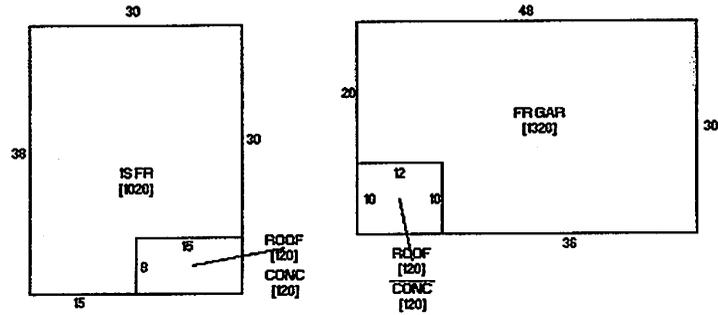
Occupancy	Style	Year Built	Total Living Area
Single-Family / Owner Occupied	1 Story Frame	2015	1,020

Garage 1320 sqft

Date	Number	Tag Descr	Tag Date	Amount	Reason
01/26/2015	2014-2	Yes	01/01/2015	65,000	New Dwlg

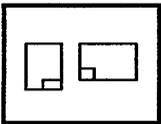
*92 sqft larger
 40 years newer
 3 car garage with Bath room?*

Sketch



Sketch of Pin 83 0302 00008 000

1/1



McLEAN COUNTY DIRECTOR OF TAX

Assessor Hub provided by Vanguard Appraisals, Inc.

Parcel Number: 83 0302 00010 000
Deed Holder: SWANBLING, NORMAN J & CAROL M
Property Address: 110 6TH ST
 RIVERDALE, [MAP THIS ADDRESS](#)
Map Area: RIVERDALE CITY RES
Legal Description: LOTS 9-10 BLK 1
Property Report: [PROPERTY REPORT \(PDF FILE\)](#)



1 / 1



219,000
Don't know what happened here

*Sold in July 2019 for 219,000.00
 increase \$33,300.
 2020*

Current Value Information			
Land Value	Dwelling Value	Improvement Value	Total Value
\$30,700	\$91,500	\$0	155,500

Prior Year Value Information				
Year	Land Value	Dwelling Value	Improvement Value	Total Value
2019	\$30,700	\$91,500	\$0	\$122,200
2018	\$30,700	\$91,500	\$0	\$122,200

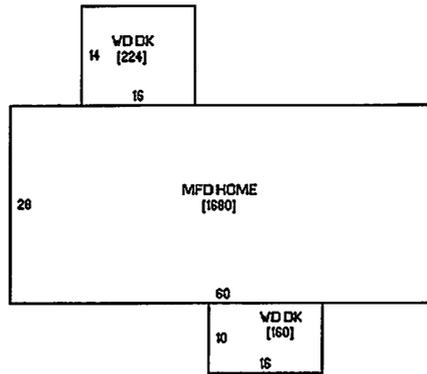
Land Front Foot Information				
Lot	Front	Rear	Side 1	Side 2
Main Lot	225.13	218.00	104.00	104.00

Residential Building Information			
Occupancy	Style	Year Built	Total Living Area
Single-Family / Owner Occupied	Mfd Home (Double)	1997	1,680

Yard Extra Information		
Description	Item Count	Year Built
Shed	1	1998

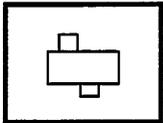
*22 yrs. newer
 752 sq ft soft farage
 3 car garage + large shed*

Sketch



Sketch of Pin 83 0302 00010 000

1/1



CALCULATE SQ FT / HOUSE $\frac{1}{3}$ LOT



Appellant Information – State Board of Equalization

Please complete this form in its entirety. The information provided will be taken into consideration when investigating and reaching a conclusion in regard to the appeal presented. To provide ample time for investigation, all information to support the appeal (property information, pictures, income information, etc.) must be received by August 3, 2020. Please email or mail any supporting documentation to:

propertytax@nd.gov or Office of State Tax Commissioner
 Attn: Property Tax
 600 E. Boulevard Ave.
 Bismarck, ND 58505-0599

Appellant Contact Information

Name ROBERT & WANDA SCHAFFER
 Address 108-4TH ST City RIVERDALE State N.D Zip 58565
 Phone number 701-654 7673 Email address BWSCHAFFER@WESTRIV.COM

Information for Property Under Appeal

Address 108-4th ST City RIVERDALE State N.D Zip 58565
 Township (If applicable) _____ County MCLEAN
 Parcel ID 83000100908000 Legal Description S40' Lot 7 & ALL Lot 8 BLK 14
83-0001 ORIGINAL TOWNSITE

Answer the questions below that apply to the appeal:

Did you receive a notice of increase letter prior to or after the township equalization meeting?

- Prior to After N/A

Did you appeal at the township level?

- Yes No

Did you receive a notice of increase letter prior to or after the city equalization meeting?

- Prior to After N/A

Did you appeal at the city level?

- Yes No

Did you receive a notice of increase letter prior to or after the county equalization meeting?

- Prior to After N/A

Did you appeal at the county level?

- Yes No

In order for the Office of State Tax Commissioner to discuss income information with a representative, please provide a release of information on letterhead to the Property Tax Division. The release can be emailed to propertytax@nd.gov.

