

**LYNDEN TOWNSHIP
STEARNS COUNTY
STATE OF MINNESOTA
LOCAL BOARD OF APPEAL AND EQUALIZATION
APRIL 11, 2023 6:00 P.M.**

Those present in addition to appellants were Supervisors Tom Plaggerman, Dennis Niemi and Scott O’Konek. Stearns County Appraiser for Agriculture, Residential and Shoreland properties in Lynden Township, Mitch Determan; and, Kathy Korte, Stearns County Appraiser for Commercial Industrial. Also present is Town Clerk Jenny Schmidt.

Chair Plaggerman called the meeting to order at 6:00 p.m. and led the pledge of allegiance. Plaggerman reviewed *Minnesota Statutes, Section 274.01, subdivision 1a* and guidelines regarding the meeting. The record should reflect two (2) Supervisors have been certified as having completed the State Dept. of Revenue required training, which was verified by Stearns County records. Specifically, Plaggerman and Niemi, whose certification expires 7-1-2023.

There were 2 scheduled appointments (2 total parcels), 0 walk-ins, and 0 written correspondence.

The 2023 Assessment Overview from the Assessor is based on the results of the assessment sales ratio study covering the period from October 1, 2021 through September 30, 2022. There were 21 qualified sales during this time period, 12 off water and 9 on water. The sales indicated a median ratio of 91.7% based on sales activities. There was \$2,148,000 of new construction. This is down from \$5,471,800 a year ago.

The results of the Local Board of Appeal for 2023 are as follows:

NAME	PARCEL#	ACTION
1. Mark Wilkens	19.10999.0051	
<p>Wilkens appeared as per appointment, contesting the valuation of \$920,100 of this 1.03 acre parcel. Wilkens argues that Stearns Co uses excessive sales ratio to justify its numbers and suggests assessing land value and home separate. Rather than comparing his property to 433 Beachwood, they could use 1223 & 1257 Basswood. Construction is not yet complete, with approximately \$100,000 worth of projects pending. Determan indicates in June 2022 the County Board heard his appeal and granted a 2.4% value reduction from \$942,200 to \$920,100 and that value was held flat for 2023. He recommends no adjustment. Niemi is not comfortable comparing Stearns vs Wright properties and lake homes on different lakes. O’Konek and Plaggerman believe the valuation is accurate and adjustments have already been made. Similar to 2022 LBEA, an appraisal is absent. Niemi makes a motion for no change in value, seconded by Plaggerman, all in favor, motion passed.</p>		

NAME	PARCEL#	ACTION
2. Anthony Thole	19.10962.0000	
<p>Thole did not appear. No action taken.</p>		

The Board acknowledges receipt of Determan's 4-11-2023, 2023 Assessment Report and waives the reading of it, but will include it as part of these minutes.

Plaggerman made a motion to adjourn the Board of Appeal and Equalization meeting, seconded by Niemi, all in favor, motion passed. Meeting adjourned at 7:05 p.m.

Respectfully Submitted,

Jenny Schmidt

Lynden Township Clerk

Attached 2023 Local Board of Appeal & Equalization Record and Packet