



**MARION COUNTY BOARD OF REVIEW
MEETING MINUTES – ORIGINAL SESSION
MONDAY, MAY 2, 2022**

On the 2nd day of May, 2022, the members of the Marion County Board of Review met in the Assessor's Office at the courthouse for the purpose of organizing the local Board of Review, as provided in Iowa Code Section 441.33.

The meeting came to order this day at 9:06 a.m. Those members present were Carrie Carter, John Jensen, Kathleen "Kay" Smith, Al VanZee, and Bob Warrick. Also present was Assessor Kelli Kingrey.

It was moved by John and seconded by Bob that Al be appointed Chairperson at this session of the Board. 5 ayes, 0 nays; motion carried. Al was elected Chairperson of the Board, and thereupon acted as such.

It was moved by John and seconded by Bob that Kay be appointed Clerk at this session of the Board. 5 ayes, 0 nays; motion carried. Kay was elected Clerk of the Board, and thereupon acted as such.

It was moved by John and seconded by Bob that John be appointed Vice-Chairperson at this session of the Board. 5 ayes, 0 nays; motion carried. John was elected Vice-Chairperson of the Board, and thereupon acted as such.

The Board reviewed the Rules of Procedure (see following). A vote was called for the Board to adopt said Rules necessary to discharge its duties. Motion by Bob, second by John. 5 ayes, 0 nays; motion carried.

The Board being duly organized proceeded to set a date for the next meeting to hold hearings and act upon petitions and resolutions on Wednesday, May 18th, 2021 at 8:30 a.m.

Clerk



MARION COUNTY BOARD OF REVIEW
COURTHOUSE
KNOXVILLE, IOWA 50138
PHONE: 641-828-2215

2022 Rules of Procedure – Marion County Board of Review

1. Protests shall not be considered unless filed in writing during the time prescribed by law – from **April 2nd through April 30th**. Completed protests are to be filed at the Assessor's Office by 4:30 PM April 30th, or they may be mailed to the Assessor's Office but must have an April 30th, 2022 postmark by the U.S. Postal Service.
2. Taxpayers filing a protest may request an oral hearing before the Board. However, a written request for an oral hearing must be requested in the place provided for on the protest form. No oral hearing may be held in the absence of such a written request. The Assessor's Office shall schedule the oral hearings. Please enter a phone number where you can be reached.
Note: The property owner or aggrieved taxpayer may combine on one form protests of assessment on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of such protests, the person making the combined protests may request that the oral hearings be held consecutively.
3. Except for Agricultural Land, the assessments should be close to market value or what the property should bring on the market as compared to the recent sales of comparable properties. **Comparison of taxes or protest of taxes for the current or prior years on the property being protested or any other properties are not acceptable or valid.** The Board of Review is concerned only with the valuation process. If the assessed value is fair and equitable, and you are still concerned with the amount of taxes owed, you need to consult the levying bodies (County Supervisors, City Councils, School Boards, etc.). Each of these groups hold public hearings before the levy is set.
4. If the property protested has an income stream, an income and expense statement for that property would be helpful, although not required and would not be confidential, if provided to the Board.
5. The Board may choose to delay its decision-making process until it has had time to review comparable properties, study data presented, research law or court cases, or whatever research they deem necessary to arrive at a just decision.
6. All decisions of the Board shall be given by written notice to the owner or aggrieved taxpayer at the address stated on the petition form.
7. The Chairman of the Board of Review has the power to set a time limit of 15 minutes for each hearing.
8. All meetings of the Board of Review shall be in compliance with the Iowa open meetings law.

9. No member of the Board of Review shall discuss the assessments on properties or any proceedings of this Board when not in session. In all other instances, the Robert's Rules of Order shall guide the Board in conducting business.
10. If the property being protested is based upon a certified appraisal, the petitioner must submit the full appraisal with the petition.
11. The Board of Review will accept emailed petition forms, as long as they meet the deadline requirements.



MARION COUNTY BOARD OF REVIEW
MEETING MINUTES – ORIGINAL SESSION (CONT'D)
MONDAY, MAY 2, 2022

After all members were sworn in by the County Attorney, taking the Oath of Office, the Board began reviewing non-oral petitions.

CHILD & FAMILY EYE CARE PC – 15050-005-00 – PETITION #3:

The Board discussed the location of the commercial lot; they believe it to be well-used by downtown commercial businesses. Wondered why the City hasn't demanded that the lot be paved; wondered if there were unknown circumstances, perhaps being grandfathered in. Discussed the comparables being exempt lots, commercial lots in different neighborhoods therefore having differing land rates, and one being a residential lot.

DECISION: John moved to change the value from \$61,340 to \$45,000; Carrie seconded; all ayes; motion carried. Reason #1.

KEVIN JONES – 14434-010-00 – PETITION #4:

The Board discussed the proximity of the parcel to the owner's home parcel. Noted that the parcel was purchased two years ago for \$50,000. Reviewed comparables; two of them are undeveloped lots which will come up to full market value when built upon. The other was an unbuildable outlot in a new subdivision, most likely intended for a retention pond/water drainage.

DECISION: Carrie moved to deny; Al seconded; all ayes; motion carried. Reason #2.

TOM & SWANNIE NICHOLS – 00908-000-00 – PETITION #6:

At the suggestion of the Board during the equalization order protest, owners have petitioned for the 2021 assessment year to have the dwelling value lowered after a house fire.

DECISION: John moved to set the value the same as the 2022 assessment year (\$4,970 for the dwelling having 90% obsolescence); Carrie seconded; all ayes; motion carried. Reason #6.

DAVID & SANDRA VANDER LINDEN – 17632-000-00 – RESOLUTION #1:

Notification from owners and verification from aerial photo that the building is no longer here.

DECISION: John moved to remove the building value for 2022; Al seconded; all ayes; motion carried. Reason #3.

ROB & JANELLE COUNTS – 02820-000-00 – RESOLUTION #2:

Notification and verification from aerial photo that the house has been removed.

DECISION: John moved to remove all building value for 2022; Al seconded; all ayes; motion carried. Reason #3.

LITTLE EAGLE LLC – 12257-320-00 – RESOLUTION #3:

Per phone call, dwelling dimensions were incorrect.

DECISION: John moved to correct dimensions, setting 2022 dwelling value at \$75,650; Carrie seconded; all ayes; motion carried. Reason #3.

MILL FARM PARTNERS LLC – 17402-045-15 – PETITION #10 / RESOLUTION #4:

MILL FARM PARTNERS LLC – 17402-045-10 – PETITION #11 / RESOLUTION #5:

These properties are Section 42 apartments and are to be valued according to Section 42 Reporting Form. The assessor mistakenly added the wrong Section 42 value from the original parcel and missed the newly-constructed parcel's report altogether. The petitions were withdrawn after the petitioners were made aware of the ability for the Board to correct the 2022 values without needed to formally protest.

DECISION: Carrie moved to correct the errors, setting the value of 17402-045-15 from \$1,366,470 to \$823,310 (rounded) and 17402-045-10 from \$6,616,560 to \$1,366,470 (rounded); Bob seconded; all ayes; motion carried. Reason #3.

With no further business, the Board adjourned at 10:00 A.M. The next meeting will be on Wednesday, May 18th at 8:30 A.M. to listen to oral hearings and subsequently adjourn for the year.



**MARION COUNTY BOARD OF REVIEW
MEETING MINUTES – ORIGINAL SESSION
WEDNESDAY, MAY 18, 2022**

JOHN TUCKER – 10703-220-14 – PETITION #1:

The Board reviewed the information provided. It was asked again if the listing was correct and up-to-date; that was confirmed. The Board recalled that after last year’s protest, all condos in this area are graded and assessed equitably. Price per square foot isn’t relevant (as reiterated by the PAAB conclusions from 2021), since the price goes down the larger the structure. The Board concluded that in today’s market, the current value is correct.

DECISION: John moved to deny; Bob seconded; all ayes; motion carried. Reason #2.

ARTHUR DE PAULA CARRIJO – 13650-380-00 – PETITION #7:

The Board reviewed the provided appraisal. This house is a newly-constructed dwelling that was purchased in July of 2021 for \$401,800. The average value of the comparable properties used in the appraisal was approximately \$427,000; the appraisal for the subject property came in at \$410,000. The Board discussed that this house might not have as many amenities or “extras” as some other houses in the Fountain Hills subdivision.

DECISION: John moved to set the value at \$410,000; Carrie seconded; all ayes; motion carried. Reason #1.

RON & ANGELA PAXTON – 17405-008-00 – PETITION #8:

The petitioners described the interior of both buildings; the storage building has a concrete floor, insulation, but no lining and no further finish. The main “venue” building has approximately 10% sheetrock for wall covering and Class C pine for the rest, concrete floors, no commercial kitchen or any extra amenities. The construction costs were approximately \$500,000 but did not include labor since the work was done themselves. The Board of Review kept in mind that the value would be what it would possibly sell for in an open market and agreed the current value may be too high based on the description and the location.

DECISION: John moved to set the total value to \$858,800; Bob seconded; all ayes; motion carried. Reason #1.

PRECISION, INC. – 14552-011-07 – PETITION #12:

Per previous conversations between the assessor and tax rep Wayne Grabman, the Board agreed to make a change in building value based on a recent appraisal; increasing the addition’s functional obsolescence from 5% to 25%, and adding 5% other obsolescence to both the main structure and addition (building value to \$1,565,190). The Board considered the current land value and its use.

DECISION: John moved to set the total value at \$1,775,000 (\$1,565,190 allocated to the improvements and \$209,810 allocated to the land); Carrie seconded; all ayes; motion carried. Reason #1.

PRECISION, INC. – 17222-000-00, 17217-004-00, 17214-004-01, 17214-006-00, 17214-007-00 – PETITION #13(A, B, C, D, E):

Tax rep Wayne Grabman provided some sales comps for this unit of properties. Based on that study, the requested total amount was \$1,549,456; current total value of these parcels is \$1,936,820. The Board reviewed building conditions, years built, aerial photos.

DECISION: Carrie moved to change the classification of parcel 17214-007-00 from commercial to industrial; John seconded; all ayes; motion carried. Reason #4. For parcel 17222-000-00, Carrie moved to change the condition of building 1 (1979 year built) & its 6 additions from normal to below normal; and for parcel 17217-004-00 to change the condition of the building and its 2 additions from normal to below normal (new total value of all parcels to \$1,841,040); Kay seconded; all ayes; motion carried. Reason #1.

PRECISION, INC. – 17215-002-00, 17216-000-00, 17253-002-00 – PETITION #14(A, B, C):

Tax rep Wayne Grabman provided some sales comps for this unit of properties. Based on that study, the requested total amount was \$1,166,176; current total value of these parcels is \$1,457,720. The Board reviewed building conditions, years built, aerial photos.

DECISION: Carrie moved to change the classification of parcel 17253-002-00 from commercial to industrial; Bob seconded; all ayes; motion carried. Reason #4. Carrie moved to add 20% economic obsolescence on the land for parcel 17253-002-00; value to \$35,050, and John, in conjunction to that, moved to set the total value of all three parcels to \$1,400,000; Bob seconded; all ayes; motion carried. Reason #1.

FAMILY VIDEO MOVIE CLUB – 09739-005-00 – PETITION #9:

This building has been totally vacant since 2020. No offers to purchase or lease. Building is in decent shape; still divided into three separate rental spaces. Requested value based on circumstances is \$370,144.

DECISION: Bob moved to change the condition from very good to normal and add 25% economic obsolescence to the land bringing the value to \$372,050; Al seconded; all ayes with John abstaining; motion carried. Reason #1.

GEOFFREY & HEATHER WHELOCK – 11890-006-00 – PETITION #5:

The previous owner had protested the 6% equalization order in the fall, which the Board removed, bringing the value back to \$953,910. After that (for the 2022 assessment year), the assessor's office made some adjustments after reviewing the listing and house amenities, lowering the value to \$772,640. The Wheelocks purchased the property January, 2022 for \$599,000; appraisal was \$610,000. The house stayed on the market with no real interest for about 6 months. The house is over-built for the area.

DECISION: Carrie moved to set the 2022 value at the appraisal amount of \$610,000; John seconded; all ayes; motion carried. Reason #1.

RYLE SMITH – 14756-015-00 – PETITION #2:

This parcel consists of three different buildings; an office, mini-storage, and older pole building storage. Comparables were presented to the Board for the brick office building and the mini-storage, using price per square foot. Board members recalled that one of the comparables (Red Door Storage) had a significant amount of obsolescence that they applied due to a previous petition; this particular property may have been improved since then and could be overdue for a re-check by the assessor's office. The Board saw the notes from the commercial appraiser who had inspected the office after the assessor received the building permit for a remodel from the City of Pella. The appraiser was not able to inspect the entire building and made his best estimates, per the note.

DECISION: Carrie moved to change the condition of the office building (along with its addition) from very good to normal and to increase the functional obsolescence on the 1980s storage building from 10% to 15%, reducing the 2022 value to \$767,750; John seconded; all ayes; motion carried. Reason #1.

With no further business, Kay moved to adjourn; Carrie seconded; all ayes; motion carried. Meeting adjourned at 12:20 P.M.