

Lois Tande
20080 N Pinewish Court
Surprise, AZ 85374
(623) 556-5263
sdgenie@gmail.com
March 31, 2019

County Board
Brookings County
520 3rd St
Brookings, SD 57006

Dear County Board :

I am requesting an **Assessment Appeal for four parcels** that are each currently raw land with no improvements. I appealed these lots last year to the local township board, but was denied. I was very concerned about the excessive increase of the value from 2017 to 2018 when that higher value is not supported by comps, or now. They are all located in Laketon Township and this land has been owned by my family for over 100 years. Solomon Walters, my Great Grandfather, was a Brookings County Commissioner and also served as the elected Representative in the State Legislature for Brookings County, and he acquired the SW Quarter of Section 36 in four transactions, totaling 133.64 acres.

I acquired that 133.64 acre parcel. At this point in time, of that 133.64 acres, I only own these four parcels being appealed, ranging from 26,390 square feet up to 39,260 square feet for a total of 137,140 square feet or just under a combined 3.15 acres – The 2017 Assessed value of these parcels ranged from \$11,100 to \$18,500 for a combined 2017 Assessed Value of \$64,700. They now range from \$51,700 to \$87,800 for 2018 Assessed Value for a total of \$309,800 (a 378.8% increase in a single year despite no improvements being made) for 3.15 acres of raw land. That equates to an average of \$97,700 Assessed Value per acre. There have been no improvements to these parcels and they do not have infrastructure such as driveways, or utility service on the lots.

The increase in assessed value shown is from 2017 to 2018. No change from 2018 to 2019.

Lot 1B assessed value increased by 419.53% \$16,900 to \$87,800
Lot 1C assessed value increased by 365.77% \$11,100 to \$51,700
Lot 1E assessed value increased by 362.09% \$18,200 to \$84,100
Lot 1F assessed value increased by 365.95% \$18,500 to \$86,200

In addition to the excessive assessment value, if and when, a property value has increased for assessment purposes, I would think there should be a more gradual increase in assessed value than an increase of the percentage shown above in a one-year period. The assessed value did not change from 2018 to 2019.

The property tax due in 2019 for the four lots total	\$5,138.08
The property tax paid in 2018 for the four lots total	\$1,113.94

The total increase in taxes for the four lots in one year is \$4,024.14

The Parcel Numbers with assessments I am appealing follow:

11315-11252-363-05	35,080 sq ft	0.80 acre	\$87,800 2018 AV Land
11315-11252-363-10	26,390 sq. ft.	0.60 acre	\$51,700 2018 AV Land
11315-11252-363-20	39,260 sq. ft.	0.90 acre	\$84,100 2018 AV Land
11315-11252-363-25	36,410 sq. ft.	0.84 acre	\$86,200 2018 AV Land

Sales Comparable:

With the help of a local Brookings Realtor, Wade Price (605-690-0618) we found that there were insufficient sales of raw land without improvements on lakes to show current comparable sales. Also, during our phone call to your Equalization office last year, Chris Lilja stated that the comparable used for assessment included parcels with improvements because he said there have not been enough sales for comparable values of unimproved lots on lakes to be used, and based upon the lack of sales, especially those sales that would support an assessed value average of \$97,700 per acre of unimproved land, there certainly is **no adequate justification to increase the Assessments for these four parcels by a range of 362% up to 419% in value each during just this single most recent year.**

Chris Lilja also offered some sales comparable information in his February 26, 2018 letter:

In that letter from Chris Lilja, he mentioned the sales prices, but when we looked up the 2018 Assessed Value of those Parcels of the improved land which he shared, they cannot be fairly compared with my unimproved land parcels. Improved properties are not a good direct comparable to unimproved land, because improved properties have utilities, infrastructure like roads, etc. and are of a different grade or quality that make a direct comparison of improved land versus raw land not equitable.

Existing Assessments of nearby (mostly improved lots) compared:

We have found several parcels very close by on Oakwood Lakes where the appealed parcels are located, that have significantly lower Assessed Values. Parcel **11315-11252-363-02** with 0.52 acres near the same lakefront (similar in size to my four parcels and within view of my parcels) appears to have been assessed in 2016 at \$14,500 and then for 2017 and 2018 it appears to have been reclassified and dropped to \$200 each year.

Another Parcel on the Oakwood Lakes, **14100-11151-072-00** is 13.91 acres but is also improved. The Land portion of the Assessment is \$58,700 for 2018, which is about \$4,220 in Assessed Value per acre on the land. This \$58,700 Assessed Value for improved land is significantly less than the Assessed value on 3 out of 4 of my significantly smaller unimproved parcels of land which were given a 2018 Assessed Value increase to a \$97,700 per acre average.

Sincerely,



Lois Tande