

# MINUTES of the BOARD OF MINNEHAHA COUNTY COMMISSIONERS SITTING AS A COUNTY BOARD OF EQUALIZATION

4/11/2017 9:59 AM

Commissioners Cindy Heiberger, Gerald Beninga, Jeff Barth, Jean Bender, and Dean Karsky were present. Olivia Larson, Deputy Auditor, was also present.

Commissioner Cindy Heiberger called the meeting to order.

Commissioners scribed to an oath as a members of the 2017 Minnehaha County Board of Equalization.

**MOTION by Barth, seconded by Beninga, to direct the Director of Equalization to correct errors and make necessary changes for the year 2017 pursuant to 10-11-26. 5 ayes. MOTION by Barth, seconded by Bender, to approve in compliance with SDCL 10-6A-2 to allow the Director of Equalization to make changes for elderly low income assistance freeze for 2017 as certified by the Minnehaha County Treasurer. 5 ayes. MOTION by Barth, seconded by Bender, to approve in compliance with SDCL 1-19B-25 to allow the Director of Equalization to make the necessary changes in value for the qualifying Historical properties. 5 ayes. MOTION by Karsky, seconded by Barth, to give the Director of Equalization authorization to make the necessary changes in value for those properties qualifying for the Discretionary formula under SDCL 10-6-35.2. 5 ayes. MOTION by Barth, seconded by Beninga, to give the Director of Equalization authorization to exempt those properties qualifying for the exemption of dwellings owned by certain paraplegic veterans under SDCL 10-4-24.10. 5 ayes. MOTION by Barth, seconded by Bender, to give the Director of Equalization authorization to exempt portion of those properties qualifying for the partial exemption of dwellings owned by certain disabled veterans under SDCL 10-4-40. 5 ayes. MOTION by Barth, seconded by Bender, to adjust all appealed properties to their actual sale value; if taken place during the last assessment year and confirmed an arm's length transaction by the Director of Equalization. 5 ayes.**

Rec-id: 25970  
County Appeal: 1  
Taxpayer: 633 W 10TH LLC  
Legal: BENNETT'S 1ST ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1 OF LOTS 16, 17 &  
Lot: 18 Block: 17

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$40,615 to \$0. Changed Na-Bldg Value from \$96,181 to \$0. Changed Total Value from \$136,796 To \$0. New Status Code is C1. Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 59703  
County Appeal: 2  
Taxpayer: ALPHA CENTER  
Legal: BROWN ADDN TO CITY OF SIOUX FALLS  
Description: (EX LOT H1)  
Lot: 1E Block: 1

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$152,638 to \$0. Changed Na-Bldg Value from \$573,334 to \$0. Changed Total Value from \$725,972 To \$0. New Status Code is C1. Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 59704  
County Appeal: 3  
Taxpayer: ALPHA CENTER  
Legal: BROWN ADDN TO CITY OF SIOUX FALLS  
Description: (EX LOT H1)  
Lot: 1C Block: 1

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$22,459 to \$0. Changed Total Value from \$22,459 To \$0. New Status Code is C1.  
Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 35718  
County Appeal: 4  
Taxpayer: BEACON APARTMENTS LIMITED PARTNERSHIP  
Legal: HILLTOP HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Lot: 13 Block: 1

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$30,592 to \$0. Changed Na-Bldg Value from \$185,732 to \$0. Changed Total Value from \$216,324 To \$0. New Status Code is C1. Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 53684  
County Appeal: 5  
Taxpayer: BEACON APARTMENTS LIMITED PARTNERSHIP  
Legal: 14-101-49 SIOUX FALLS CITY UNPLATTED  
Description: CO AUD SUB SW 1/4 N33 VAC 11TH ST LYING ADJ & S160.5 TRACT 51 & S80.25 TRACT 52

Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$65,221 to \$0. Changed Na-Bldg Value from \$404,193 to \$0. Changed Total Value from \$469,414 To \$0. New Status Code is C1. Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 25890  
County Appeal: 6  
Taxpayer: INTER-LAKES COMMUNITY ACTION PARTNERSHIP INC  
Legal: BENNETT'S 1ST ADDN TO CITY OF SIOUX FALLS  
Description: S1/2 LOT 6 & ALL

Lot: 7 Block: 12  
Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$18,876 to \$0. Changed Total Value from \$18,876 To \$0. New Status Code is C1.  
Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 27580  
County Appeal: 8  
Taxpayer: SIOUX FALLS MINISTRY HOUSING LIMITED PARTNERSHIP  
Legal: BROOKINGS & EDMUNDS ADDN TO CITY OF SIOUX FALLS  
Description: LOTS 1 THRU

Lot: 6 Block: 23  
Motion by: Karsky Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$257,400 to \$0. Changed Na-Bldg Value from \$1,174,309 to \$0. Changed Total Value from \$1,431,709 To \$0. New Status Code is C1. Beninga Abstained.  
Ayes: 4 Nays: 0

Rec-id: 89241  
County Appeal: 9  
Taxpayer: TECHNOLOGY HEIGHTS APARTMENTS LIMITED PARTNERSHIP  
Legal: THELIN ADDN TO CITY OF SIOUX FALLS  
Lot: 2 Block: 12

Motion by: Karsky Seconded by: Bender to approve the following:

Changed Na-Land Value from \$105,040 to \$0. Changed Na-Bldg Value from \$690,786 to \$0. Changed Total Value from \$795,826 To \$0. New Status Code is C1. Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 25831  
County Appeal: 23  
Taxpayer: VOLUNTEERS OF AMERICA DAKOTAS  
Legal: BENNETT'S 1ST ADDN TO CITY OF SIOUX FALLS  
Description: S1/2 6 & ALL  
Lot: 7 Block: 8

Motion by: Karsky Seconded by: Bender to approve the following:

Changed Na-Land Value from \$37,125 to \$0. Changed Na-Bldg Value from \$18,909 to \$0. Changed Total Value from \$56,034 To \$0. New Status Code is C1. Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 25832  
County Appeal: 24  
Taxpayer: VOLUNTEERS OF AMERICA DAKOTAS  
Legal: BENNETT'S 1ST ADDN TO CITY OF SIOUX FALLS  
Description: N 40' E 76'  
Lot: 8 Block: 8

Motion by: Karsky Seconded by: Bender to approve the following:

Changed Na-Land Value from \$10,640 to \$0. Changed Na-Bldg Value from \$4,369 to \$0. Changed Total Value from \$15,009 To \$0. New Status Code is C1. Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 25834  
County Appeal: 25  
Taxpayer: VOLUNTEERS OF AMERICA DAKOTAS  
Legal: BENNETT'S 1ST ADDN TO CITY OF SIOUX FALLS  
Description: E76' S4' LOT 8 & E76' LOT (EX LOT H2)  
Lot: 9 Block: 8

Motion by: Karsky Seconded by: Bender to approve the following:

Changed Na-Land Value from \$13,568 to \$0. Changed Na-Bldg Value from \$3,397 to \$0. Changed Total Value from \$16,965 To \$0. New Status Code is C1. Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 79710  
County Appeal: 26  
Taxpayer: VOLUNTEERS OF AMERICA  
Legal: GREEN HILLS ADDN TO CITY OF SIOUX FALLS  
Lot: 13A Block: 7

Motion by: Karsky Seconded by: Bender to approve the following:

Changed Na-Land Value from \$33,060 to \$0. Changed Total Value from \$33,060 To \$0. New Status Code is C1. Beninga Abstained.

Ayes: 4 Nays: 0

Rec-id: 50737  
County Appeal: 27  
Taxpayer: AUGUSTANA UNIVERSITY ATTN: CAROL SPILLUM  
Legal: UNIVERSITY 3RD ADDN TO CITY OF SIOUX FALLS  
Description: LOTS 24 THRU  
Lot: 27 Block: 29

Motion by: Beninga Seconded by: Bender to approve the following:  
New Status Code is E2.

Ayes: 5 Nays: 0

**Gerald Beninga and Jean Bender left the meeting.**

Rec-id: 25541  
County Appeal: 32  
Taxpayer: AVERA MCKENNAN  
Legal: BELMONT ADDN TO CITY OF SIOUX FALLS  
Description: LOTS 17 THRU 22 (EX E10 S15 LOT 18 & EX E10 LOTS 19, 20, 21 & 22) & N1/2 (EX E10)  
Lot: 23 Block:  
Motion by: Barth Seconded by: Karsky to approve the following:  
Changed Na-Land Value from \$102,229 to \$0. Changed Na-Bldg Value from \$18,177 to \$0. Changed Total Value from \$120,406 To \$0. New Status Code is H9.  
Ayes: 3 Nays: 0

Rec-id: 89627  
County Appeal: 33  
Taxpayer: SANFORD HEALTH  
Legal: BLDGS ON LEASED SITE IN THE CITY OF SIOUX FALLS  
Description: LOCATED ON TRACT 1 (EX LOT A & EX TR 1 AIRPORT 6TH ADDN) AIRPORT 5TH ADDITION  
Motion by: Barth Seconded by: Karsky to approve the following:  
Changed Na-Bldg Value from \$1,734,264 to \$0. Changed Total Value from \$1,734,264 To \$0. New Status Code is H9.  
Ayes: 3 Nays: 0

**Gerald Beninga and Jean Bender returned to the meeting.**

Rec-id: 40265  
County Appeal: 34  
Taxpayer: APOSTOLIC HOUSE OF DELIVERANCE  
Legal: MOCKING BIRD HILL ADDN TO CITY OF SIOUX FALLS  
Lot: 9 Block: 1  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is R1.  
Ayes: 5 Nays: 0

Rec-id: 68545  
County Appeal: 35  
Taxpayer: FIRST SLAVIC CHURCH  
Legal: 30-101-48 SIOUX FALLS CITY UNPLATTED  
Description: TRACT 1 (EX LOT H-1) KATIE ADDITION SE1/4  
Motion by: Barth Seconded by: Beninga to approve the following:  
Changed Na-Land Value from \$227,290 to \$0. Changed Na-Bldg Value from \$1,072,911 to \$0. Changed Total Value from \$1,300,201 To \$0. New Status Code is R1.  
Ayes: 5 Nays: 0

Rec-id: 24637  
County Appeal: 36  
Taxpayer: JESUS ONLY APOSTOLIC CHURCH  
Legal: AIRPORT ADDN TO CITY OF SIOUX FALLS  
Description: VAC JEFFERSON AVE ADJ TO BLKS 33 & 38 & W1/2 VAC HOWARD ST ADJ TO BLK 38 & ALL LOTS 1, 2, 3, 10, 11, 12 & W50' LOTS 4 & 9 (EX TRACT 1)  
Lot: Block: 38  
Motion by: Barth Seconded by: Beninga to approve the following:  
Changed Na-Land Value from \$232,042 to \$0. Changed Na-Bldg Value from \$661,938 to \$0. Changed Total Value from \$893,980 To \$0. New Status Code is R1.  
Ayes: 5 Nays: 0

Rec-id: 73281  
County Appeal: 37  
Taxpayer: KING OF GLORY CHURCH  
Legal: J W HORNER LUMBER CO TRACT 1 ADDN TO CITY OF SIOUX FALLS  
Description: (EX RY) LOTS 10 TO 12 BLOCK 15 ROWLAND'S ADDN & TRACTS 1 & 2

Motion by: Barth Seconded by: Beninga to approve the following:  
Changed Na-Land Value from \$231,546 to \$0. Changed Na-Bldg Value from \$355,209 to \$0. Changed Total Value from \$586,755 To \$0. New Status Code is R1.  
Ayes: 5      Nays: 0

Rec-id: 41932  
County Appeal: 38  
Taxpayer: LIFE CHURCH  
Legal: PARKLAND ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 14A    Block:  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is R1.  
Ayes: 5      Nays: 0

Rec-id: 73554  
County Appeal: 39  
Taxpayer: NORTHWEST DISTRICT OF THE WESLEYAN CHURCH, THE  
Legal: FRENCH CREEK 2ND ADDN TO CITY OF BRANDON  
Lot: 3A    Block: 6  
Motion by: Barth Seconded by: Beninga to approve the following:  
Changed Na-Land Value from \$273,975 to \$0. Changed Na-Bldg Value from \$290,444 to \$0. Changed Total Value from \$564,419 To \$0. New Status Code is R1.  
Ayes: 5      Nays: 0

Rec-id: 31035  
County Appeal: 40  
Taxpayer: ST MARK EVAN LUTHERAN CHURCH  
Legal: ERICKSEN-AUSTIN ADDN TO CITY OF SIOUX FALLS  
Description: (EX 1 TO 5)  
Lot:      Block: 1  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is R1.  
Ayes: 5      Nays: 0

Rec-id: 52938  
County Appeal: 7  
Taxpayer: MASJID ATTAKWA  
Legal: WESTMOOR ADDN TO CITY OF SIOUX FALLS  
Description: LOTS 13 &  
Lot: 14    Block: 3  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is R1.  
Ayes: 5      Nays: 0

Rec-id: 29089  
County Appeal: 41  
Taxpayer: ETHIOPIAN ORTHODOX TEWAHEDO SAINT KEDAN MEHRAT CHURCH  
Legal: COVELL'S 2ND ADDN TO CITY OF SIOUX FALLS  
Description: 10 &  
Lot: 11    Block: 22  
Motion by: Barth Seconded by: Beninga to approve the following:  
Changed Na-Land Value from \$40,612 to \$0. Changed Na-Bldg Value from \$4,196 to \$0. Changed Total Value from \$44,808 To \$0. New Status Code is R2.  
Ayes: 5      Nays: 0

Rec-id: 42471  
County Appeal: 42  
Taxpayer: OUR REDEEMER LUTHERAN CONGREGATION

Legal: PETTIGREW & TATES 4TH ADDN TO CITY OF SIOUX FALLS  
Description: W1/2 VAC 30TH ST LYING BETWEEN BLOCKS 12 & 13 & ALL  
Lot: Block: 12  
Motion by: Barth Seconded by: Beninga to approve the following:  
New Status Code is R2.  
Ayes: 5 Nays: 0

Rec-id: 42571  
County Appeal: 43  
Taxpayer: ARNTZ, TIMOTHY GERHARD  
Legal: PETTIGREW & TATES 4TH ADDN TO CITY OF SIOUX FALLS  
Description: 13 & S1/2  
Lot: 14 Block: 22  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$26,400 to \$11,258. Changed Na-Bldg Value from \$84,858 to \$0. Changed Total Value from \$111,258 To \$11,258. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 25322  
County Appeal: 44  
Taxpayer: BETHKE, LILLIAN P  
Legal: BELLEVIEW PARK ADDN TO CITY OF SIOUX FALLS  
Description: SUBD W1/2 BLK 14  
Lot: 4 Block:  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$120,988 to \$20,988. Changed Total Value from \$144,188 To \$44,188. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 44248  
County Appeal: 45  
Taxpayer: BIXBY, ERNEST LEROY & CHERYL A  
Legal: RIVERDALE ADDN TO CITY OF SIOUX FALLS  
Lot: 16 Block: 4  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$26,781 to \$24,980. Changed Na-Bldg Value from \$98,199 to \$0. Changed Total Value from \$124,980 To \$24,980. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 88091  
County Appeal: 46  
Taxpayer: CHAFFINS, STEPHEN & JUDY  
Legal: WESTRIDGE ADDITION TO THE CITY OF SIOUX FALLS  
Lot: 3 Block: 2  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$140,864 to \$40,864. Changed Total Value from \$184,064 To \$84,064. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 72521  
County Appeal: 47  
Taxpayer: COBB, VERNON OR FOSS, MELISSA  
Legal: MARION MANOR MOBILE HOME COURT SIOUX FALLS CITY  
Description: 2001 FORTUNE--27 X 48 SERIAL NO. FHMI06960M  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$37,617 to \$0. Changed Total Value from \$37,617 To \$0. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 42102

County Appeal: 48  
Taxpayer: DICKES, HEATH & SARAH  
Legal: PEBBLE CREEK ADDN TO CITY OF SIOUX FALLS  
Lot: 58 Block: 4  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$127,696 to \$27,696. Changed Total Value from \$155,187 To \$55,187. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 60963  
County Appeal: 49  
Taxpayer: DYER, CHRIS & RENEE  
Legal: PRAIRIE POINTE ADDN TO CITY OF SIOUX FALLS  
Lot: 16 Block: 1  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$291,816 to \$191,816. Changed Total Value from \$328,896 To \$228,896. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 68679  
County Appeal: 50  
Taxpayer: EVENSON, RONALD C & KAREN D  
Legal: TRAUBS ADDN TO CITY OF BRANDON  
Lot: 8 Block: 10  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$201,949 to \$101,949. Changed Total Value from \$225,889 To \$125,889. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 89001  
County Appeal: 51  
Taxpayer: FABER, JO  
Legal: ASPEN HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Lot: 9A Block: 27  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$128,898 to \$28,898. Changed Total Value from \$146,711 To \$46,711. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 88572  
County Appeal: 52  
Taxpayer: FEIST, RICHARD  
Legal: ROOSEVELT PARK ADDN TO CITY OF SIOUX FALLS  
Lot: 2 Block: 27  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$231,369 to \$131,369. Changed Total Value from \$274,569 To \$174,569. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 70577  
County Appeal: 53  
Taxpayer: FENSTERMAKER, DOUGLAS  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 13 Block: 2  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$36,946 to \$19,370. Changed Na-Bldg Value from \$82,424 to \$0. Changed Total Value from \$119,370 To \$19,370. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 78153  
County Appeal: 54  
Taxpayer: PUSCH PROPERTIES LLC  
Legal: HALEY PARK ADDN TO CITY OF SIOUX FALLS  
Lot: 17 Block: 1

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$196,108 to \$96,108. Changed Total Value from \$230,649 To \$130,649. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 88466  
County Appeal: 55  
Taxpayer: GENTRY, RONNIE D & KATHLEEN  
Legal: SUNRISE ESTATES ADDN TO CITY OF BRANDON  
Lot: 15 Block: 11

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$240,306 to \$140,306. Changed Total Value from \$280,064 To \$180,064. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 59116  
County Appeal: 56  
Taxpayer: GRAMLICK, GREGORY L & JANE E  
Legal: STONEY BROOK ADDN TO CITY OF SIOUX FALLS  
Lot: 53 Block: 9

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$168,865 to \$68,865. Changed Total Value from \$209,476 To \$109,476. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 69693  
County Appeal: 57  
Taxpayer: GRAY, JORDAN & ZULMA  
Legal: RAEGAN ADDN TO CITY OF SIOUX FALLS  
Lot: 12 Block: 8

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$177,158 to \$77,158. Changed Total Value from \$208,950 To \$108,950. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 80250  
County Appeal: 58  
Taxpayer: HABERER, CYNTHIA L  
Legal: ASPEN HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Description: UNIT 34 ASPEN HEIGHTS CONDOS LOTS 1 THRU 17, 18A, 19A, 20 & 21  
Lot: Block: 1

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$10,498 to \$9,059. Changed Na-Bldg Value from \$98,561 to \$0. Changed Total Value from \$109,059 To \$9,059. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 76040  
County Appeal: 59  
Taxpayer: HAGEDORN, GENE H  
Legal: BASELINE HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Lot: 15A Block: 1

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$230,803 to \$130,803. Changed Total Value from \$279,182 To \$179,182. New Status



Code is ID.  
Ayes: 5      Nays: 0

Rec-id: 87094  
County Appeal: 60  
Taxpayer: HEESCH, DENNIS  
Legal: RIVER AVE MOBILE HOME COURT GARRETSON CITY  
Description: 1974 BUDDY--12 X 56 SERIAL NO. 04561255H  
Lot: 13      Block:  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$2,075 to \$0. Changed Total Value from \$2,075 To \$0.  
Ayes: 5      Nays: 0

Rec-id: 65337  
County Appeal: 61  
Taxpayer: HOILAND, DARREL E & ROSEMARY C  
Legal: SWANSONS ESTATES ADDN TO CITY OF BRANDON  
Lot: 14      Block: 14  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$178,189 to \$78,189. Changed Total Value from \$203,128 To \$103,128. New Status  
Code is ID.  
Ayes: 5      Nays: 0

Rec-id: 52729  
County Appeal: 62  
Taxpayer: HURNEY, JOHN A & JOANN L  
Legal: WESTERN HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Lot: 22      Block: 14  
Motion by: Barth Seconded by: Bender to approve the following:  
New Status Code is ID. Changed Na-Land Value from \$28,041 to \$0. Changed Na-Bldg Value from \$96,612 to \$0.  
Changed Total Value from \$124,653 To \$0. Note: Qualifies for Elderly Freeze & P & T Vets  
Ayes: 5      Nays: 0

Rec-id: 40826  
County Appeal: 63  
Taxpayer: JEENINGA, TONYA L  
Legal: NORTON TRACTS SUBD IN CITY OF SIOUX FALLS  
Description: N 1/2 E 1/2 TRACT 22  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$119,477 to \$19,477. Changed Total Value from \$127,540 To \$27,540. New Status  
Code is ID.  
Ayes: 5      Nays: 0

Rec-id: 12782  
County Appeal: 64  
Taxpayer: JOHNSON, DARLENE E & DEANE L  
Legal: WALL LAKE TOWNSHIP 101-51  
Description: N 565.71' S 1774.71' W 231' W 1/2 SW 1/4 11 101 51  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$111,065 to \$11,065. Changed Total Value from \$171,815 To \$71,815. New Status  
Code is ID.  
Ayes: 5      Nays: 0

Rec-id: 71077  
County Appeal: 394  
Taxpayer: KITTELSON, LEONA  
Legal: HORIZON HEIGHTS ADDN TO CITY OF COLTON  
Lot: 2      Block: 2  
Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Land Value from \$8,034 to \$0. Changed Na-Bldg Value from \$86,252 to \$0. Changed Total Value from \$94,286 To \$0. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 36954  
County Appeal: 66  
Taxpayer: KOHLER, TERRENCE & STARLA R  
Legal: HUNTINGTON HILLS ADDN TO CITY OF SIOUX FALLS  
Description: HUNTERS RIDGE SEC  
Lot: 16 Block: 3

Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Land Value from \$21,970 to \$14,089. Changed Na-Bldg Value from \$92,119 to \$0. Changed Total Value from \$114,089 To \$14,089. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 26036  
County Appeal: 67  
Taxpayer: MADIGAN, JOHN E II & CYNTHIA G  
Legal: BENNETT'S 1ST ADDN TO CITY OF SIOUX FALLS  
Description: N 33'  
Lot: 3 Block: 23

Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Bldg Value from \$105,009 to \$5,009. Changed Total Value from \$115,305 To \$15,305. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 62497  
County Appeal: 68  
Taxpayer: MILLER, LOREN D & JEAN A  
Legal: MORROWS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT G  
Lot: 8 Block:

Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Bldg Value from \$147,719 to \$47,719. Changed Total Value from \$175,387 To \$75,387. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 82175  
County Appeal: 69  
Taxpayer: MUNKEL, WILLIAM E & GERALDINE A  
Legal: LEGACY RIDGE ADDITION TO THE CITY OF SIOUX FALLS  
Lot: 1 Block: 5

Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Bldg Value from \$154,595 to \$54,595. Changed Total Value from \$195,376 To \$95,376. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 79252  
County Appeal: 70  
Taxpayer: NOYES, RYLEY  
Legal: JAMES ADDN TO CITY OF SIOUX FALLS  
Lot: 11 Block: 7

Motion by: Barth Seconded by: Bender to approve the following:

Changed Na-Bldg Value from \$185,449 to \$85,449. Changed Total Value from \$224,694 To \$124,694. New Status Code is ID.

Ayes: 5 Nays: 0

Rec-id: 78232  
County Appeal: 72

Taxpayer: OLSON, ANNA P  
Legal: NORTH RIDGE ADDN TO CITY OF SIOUX FALLS  
Lot: 4B Block: 10  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$118,687 to \$18,687. Changed Total Value from \$139,421 To \$39,421. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 69123  
County Appeal: 71  
Taxpayer: PAULSEN, RYAN & ERIN SRSTKA  
Legal: ROOSEVELT PARK ADDN TO CITY OF SIOUX FALLS  
Lot: 1 Block: 7  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$324,473 to \$224,473. Changed Total Value from \$369,822 To \$269,822. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 11593  
County Appeal: 73  
Taxpayer: QUANBECK, MARY E LIV TRUST BY MARY & KERMIT QUANBECK TR  
Legal: WAYNE TOWNSHIP 101-50  
Description: N1/2 SW1/4 11 101 50  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$172,077 to \$72,077. Changed Total Value from \$401,457 To \$301,457. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 24028  
County Appeal: 74  
Taxpayer: REINERS, PATRICIA M  
Legal: MORNINGSIDE ADDN TO CITY OF HUMBOLDT  
Description: LOTS 1 TO  
Lot: 4 Block: 1  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$13,888 to \$5,384. Changed Na-Bldg Value from \$91,496 to \$0. Changed Total Value from \$105,384 To \$5,384. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 45645  
County Appeal: 75  
Taxpayer: REISDORFER, PATRICIA M  
Legal: SCENIC HILLS ADDN TO CITY OF SIOUX FALLS  
Description: REPLAT  
Lot: 9 Block: 9  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$198,456 to \$98,456. Changed Total Value from \$237,856 To \$137,856. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 31129  
County Appeal: 76  
Taxpayer: RICCI, IAN C  
Legal: FAIRFAX & ROWLAND'S TO SIOUX FALLS  
Description: SCHOCKS SUB BLKS 8 & 9  
Lot: 5 Block: 9  
Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$141,941 to \$41,941. Changed Total Value from \$171,712 To \$71,712. New Status Code is ID.

Ayes: 5      Nays: 0

Rec-id:            75228  
County Appeal:    77  
Taxpayer:        STOMBERG, ROBERT J & DAWN M  
Legal:            PARKVIEW ESTATES TO CITY OF BRANDON  
Lot: 3      Block: 15

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$197,593 to \$97,593. Changed Total Value from \$227,908 To \$127,908. New Status Code is ID.  
Ayes: 5      Nays: 0

Rec-id:            88788  
County Appeal:    78  
Taxpayer:        SUNDLING, THOMAS & KASEY GAUTHIER  
Legal:            WILLOW RIDGE ADDITION TO THE CITY OF SIOUX FALLS  
Lot: 26      Block: 5

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$233,101 to \$133,101. Changed Total Value from \$283,101 To \$183,101. New Status Code is ID.  
Ayes: 5      Nays: 0

Rec-id:            22294  
County Appeal:    79  
Taxpayer:        TOOL, HUBERT W JR & JACQUELINE K  
Legal:            DELL RAPIDS CITY ORIGINAL  
Description:      LOT 2 & N 11.2' LOT 4 & W1/2 VAC ALLEY  
Lot:              Block: 56

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$16,830 to \$10,755. Changed Na-Bldg Value from \$93,925 to \$0. Changed Total Value from \$110,755 To \$10,755. New Status Code is ID.  
Ayes: 5      Nays: 0

Rec-id:            52370  
County Appeal:    80  
Taxpayer:        VANMIDDENDORP, DAVID J & PAMELA K  
Legal:            WEST PARK ESTATES TO CITY OF SIOUX FALLS  
Lot: 7      Block: 3

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$193,747 to \$93,747. Changed Total Value from \$233,837 To \$133,837. New Status Code is ID.  
Ayes: 5      Nays: 0

Rec-id:            69169  
County Appeal:    81  
Taxpayer:        WARMBEIN-CHRISTMAN, JERRY & AIMEE J CHRISTMAN  
Legal:            SIOUX HEIGHTS ADDN TO CITY OF SIOUX FALLS  
Description:      TRACT 1  
Lot:              Block: 4

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Bldg Value from \$119,063 to \$19,063. Changed Total Value from \$154,388 To \$54,388. New Status Code is ID.  
Ayes: 5      Nays: 0

Rec-id:            36286  
County Appeal:    82  
Taxpayer:        WILLIAMS, RANDALL  
Legal:            HOLIDAY ESTATES ADDN TO CITY OF SIOUX FALLS  
Lot: 10      Block: 2

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$23,808 to \$15,526. Changed Na-Bldg Value from \$91,718 to \$0. Changed Total Value from \$115,526 To \$15,526. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 39338  
County Appeal: 83  
Taxpayer: YARROW, ARLAN D & CAROL R & DENELLE ENSZ  
Legal: MASON'S ADDN TO CITY OF SIOUX FALLS  
Description: DENNIS SUB TRACT 8 W1/3 9 TO  
Lot: 12 Block: 1

Motion by: Barth Seconded by: Bender to approve the following:  
Changed Na-Land Value from \$8,800 to \$8,185. Changed Na-Bldg Value from \$99,385 to \$0. Changed Total Value from \$108,185 To \$8,185. New Status Code is ID.  
Ayes: 5 Nays: 0

Rec-id: 62641  
County Appeal: 395  
Taxpayer: MAVERICK AIR CENTER LLC  
Legal: BLDGS ON LEASED SITE IN THE CITY OF SIOUX FALLS  
Description: LOCATED ON NE1/4 5-101-49 (HANGAR #12)

Motion by: Beninga Seconded by: Barth to approve the following:  
Changed Na-Bldg Class from no class code to DC2. Changed Na-Bldg Value from \$0 to \$318,794. Changed Total Value from \$0 To \$318,794.  
Ayes: 5 Nays: 0

Rec-id: 22847  
County Appeal: 90  
Taxpayer: GILLETTE, MATTHEW R & CASEY L  
Legal: SCHWEBACHS ADDN TO CITY OF DELL RAPIDS  
Lot: 6 Block: 1

Motion by: Beninga Seconded by: Barth to approve the following:  
Owner Occupied status granted. Changed Na-Land Class from D to DS. Changed Na-Bldg Class from D1 to DS1.  
Ayes: 5 Nays: 0

Rec-id: 86723  
County Appeal: 91  
Taxpayer: HENNING, KYLE & MEGAN  
Legal: SOUTHERN VISTAS ADDITION TO THE CITY OF SIOUX FALLS  
Lot: 13 Block: 18

Motion by: Beninga Seconded by: Barth to approve the following:  
Owner Occupied status granted. Changed Na-Land Class from D to DS. Changed Na-Bldg Class from D1 to DS1.  
Ayes: 5 Nays: 0

Rec-id: 87006  
County Appeal: 92  
Taxpayer: GERAETS, PATRICK M FAMILY LIMITED PARTNERSHIP  
Legal: BUSKERUD ADDITION 16-104-49 DELL RAPIDS TOWNSHIP  
Description: TRACT 1B

Motion by: Beninga Seconded by: Barth to approve the following:  
Owner Occupied status granted. Changed Na-Land Class from C to CS. Changed Na-Bldg Class from C1 to CS1.  
Ayes: 5 Nays: 0

**4/11/2017 11:53 AM**

**Motion by Barth, seconded by Bender, to recess until April 17, 2017. 5 ayes.**

**4/17/2017 9:00 AM**

**The Minnehaha County Board of Equalization reconvened. Jeff Barth, Jean Bender, Gerald Beninga, Cindy**

**Heiberger, and Dean Karsky were present. Olivia Larson, Deputy Auditor was also present.**

Rec-id: 62130  
County Appeal: 84  
Taxpayer: PETERSON, MERTON  
Legal: FAIRWAY DRIVE ADDN TO CITY OF SIOUX FALLS  
Lot: 2 Block: 3  
Motion by: Barth Seconded by: Heiberger to approve the following:  
No Change.  
Ayes: 5 Nays: 0

Rec-id: 49179  
County Appeal: 85  
Taxpayer: MAYER, LANCE W & JENNIFER L  
Legal: TERRACE LAWN ADDN TO CITY OF SIOUX FALLS  
Lot: 4 Block: 7  
Motion by: Heiberger Seconded by: Bender to approve the following:  
No Change.  
Ayes: 5 Nays: 0

Rec-id: 12897  
County Appeal: 93  
Taxpayer: FUERSTENBERG, GLENN B & KRISTI  
Legal: WALL LAKE TOWNSHIP 101-51  
Description: E 1/3 HULDA ACRES SW1/4 25 101 51  
Motion by: Barth Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 5 Nays: 0

Rec-id: 64083  
County Appeal: 86  
Taxpayer: O'TOOLE, PAUL W JR & COLLEEN M  
Legal: SMITH & GROVERS ADDN TO HARTFORD  
Description: N77.2 E120 R3 OF LOTS 10 TO  
Lot: 12 Block:  
Motion by: Karsky Seconded by: Barth to approve the following:  
No Change.  
Ayes: 5 Nays: 0

Rec-id: 67582  
County Appeal: 87  
Taxpayer: MERGEN, CAROL JEAN REV TRUST  
Legal: SPRUCE GLEN ADDN TO CITY OF DELL RAPIDS  
Lot: 8 Block: 1  
Motion by: Bender Seconded by: Barth to approve the following:  
No Change.  
Ayes: 5 Nays: 0

Rec-id: 40968  
County Appeal: 88  
Taxpayer: COOVER, JADA R  
Legal: NORTON TRACTS SUBD IN CITY OF SIOUX FALLS  
Description: S194 TRACT 109  
Motion by: Heiberger Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 4 Nays: 1 - Jeff Barth

Rec-id: 77627  
County Appeal: 89

Taxpayer: LARSON, SHIRLEY E  
Legal: VISTA PARK ADDN TO CITY OF SIOUX FALLS  
Description: UNIT 202 VISTA TOWERS CONDOMINIUMS TRACT 2  
Motion by: Bender Seconded by: Barth to approve the following:  
Changed Na-Bldg Value from \$161,782 to \$149,282. Changed Total Value from \$170,000 To \$157,500.  
Ayes: 3 Nays: 2 - Cindy Heiberger, Dean Karsky

Rec-id: 11980  
County Appeal: 94  
Taxpayer: SHAYKETT 3410 REALTY CO LLC  
Legal: BURKEY TRACTS IN CITY OF SIOUX FALLS  
Description: TRACT 14  
Motion by: Barth Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 5 Nays: 0

Rec-id: 11979  
County Appeal: 95  
Taxpayer: SHAYKETT 3410 REALTY CO LLC  
Legal: BURKEY TRACTS IN CITY OF SIOUX FALLS  
Description: TRACT 13  
Motion by: Heiberger Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 5 Nays: 0

**Beninga recused himself from the meeting.**

Rec-id: 70570  
County Appeal: 10  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 6 Block: 2  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$30,210 to \$0. Changed Total Value from \$30,210 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70571  
County Appeal: 11  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 7 Block: 2  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$30,210 to \$0. Changed Total Value from \$30,210 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70572  
County Appeal: 12  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 8 Block: 2  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$30,210 to \$0. Changed Total Value from \$30,210 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70573  
County Appeal: 13

Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 9 Block: 2  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70582  
County Appeal: 106  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 3 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$30,000 to \$0. Changed Na-Bldg Value from \$80,670 to \$0. Changed Total Value from \$110,670 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70591  
County Appeal: 15  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 12 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$30,000 to \$0. Changed Total Value from \$30,000 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70596  
County Appeal: 16  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 17 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70597  
County Appeal: 17  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 18 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70599  
County Appeal: 18  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 20 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0



Rec-id: 70601  
County Appeal: 19  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 22 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70602  
County Appeal: 20  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 23 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70607  
County Appeal: 21  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 28 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

Rec-id: 70609  
County Appeal: 22  
Taxpayer: SOUTH EASTERN DEVELOPMENT FOUNDATION  
Legal: GRASSLANDS ADDN TO CITY OF SIOUX FALLS  
Description: TRACT 1  
Lot: 30 Block: 3  
Motion by: Karsky Seconded by: Heiberger to approve the following:  
Changed Na-Land Value from \$24,503 to \$0. Changed Total Value from \$24,503 To \$0. New Status Code is C1.  
Ayes: 4 Nays: 0

**Jean Bender recused herself from the meeting.**

Rec-id: 25632  
County Appeal: 28  
Taxpayer: AVERA MCKENNAN  
Legal: BELMONT ADDN TO CITY OF SIOUX FALLS  
Description: VAC STREETS & ALLEYS LYING WITHIN & LOTS 1 THRU 5, 6A, 55A & 56 TO 60 &  
Lot: 67A Block:  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is H4.  
Ayes: 3 Nays: 0

Rec-id: 33035  
County Appeal: 29  
Taxpayer: AVERA MCKENNAN  
Legal: GERIN & JOHNSON'S ADDN TO SIOUX FALLS  
Description: S1/2 VAC 21ST ST ADJ & W1/2 VAC ALLEY LYING ADJ & E1/2 VAC 9TH AVE & LOTS 3A TO  
Lot: 14B Block: 15  
Motion by: Barth Seconded by: Karsky to approve the following:

New Status Code is H4.  
Ayes: 3      Nays: 0

Rec-id: 58655  
County Appeal: 30  
Taxpayer: AVERA MCKENNAN  
Legal: GERIN & JOHNSON'S ADDN TO SIOUX FALLS  
Description: W1/2 VAC 10TH AVE & N1/2 VAC 21ST ST & E1/2 VAC 9TH AVE &  
Lot: 8B    Block: 10  
Motion by: Karsky Seconded by: Barth to approve the following:  
New Status Code is H4.  
Ayes: 3      Nays: 0

Rec-id: 80383  
County Appeal: 31  
Taxpayer: AVERA MCKENNAN  
Legal: LORRAINE TOWNE CENTER ADDN TO THE CITY OF SIOUX FALLS  
Lot: 5    Block:  
Motion by: Barth Seconded by: Karsky to approve the following:  
Changed Na-Land Value from \$1,659,838 to \$127,973. Changed Na-Bldg Value from \$8,878,807 to \$684,780.  
Changed Total Value from \$10,538,645 To \$812,753. New Status Code is HP.  
Ayes: 3      Nays: 0

**Gerald Beninga and Jean Bender returned to the meeting.**

Rec-id: 83262  
County Appeal: 104  
Taxpayer: TATANKA DEVELOPMENT LLC  
Legal: NATIONAL REALTY COMPANY'S SECOND ADDN TO CITY OF SIOUX FALLS  
Description: TRACT A  
Lot: 3    Block:  
Motion by: Barth Seconded by: Heiberger to approve the following:  
No Change.  
Ayes: 5      Nays: 0

Rec-id: 53443  
County Appeal: 105  
Taxpayer: KIROPA PROPERTIES LLC  
Legal: NATIONAL REALTY COMPANY'S SECOND ADDN TO CITY OF SIOUX FALLS  
Description: TRACT A  
Lot: 2    Block:  
Motion by: Bender Seconded by: Karsky to approve the following:  
No Change.  
Ayes: 5      Nays: 0

**4/17/2017 10:36 AM**

**Motion by Barth, seconded by Karsky, to recess until April 25, 2017. 5 ayes.**

**4/25/2017 11:00 AM**

**The Minnehaha County Board of Equalization reconvened. Jeff Barth, Gerald Beninga, and Cindy Heiberger were present. Olivia Larson, Deputy Auditor was also present.**

Rec-id: 87487  
County Appeal: 96  
Taxpayer: ESTATES AT THE WILLOWS LLC, THE  
Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS  
Description: TRACT 4

Lot: 1A Block:

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Land Value from \$140,000 to \$70,000. Changed Total Value from \$140,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87488

County Appeal: 97

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 2A Block:

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Land Value from \$125,000 to \$70,000. Changed Total Value from \$125,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87489

County Appeal: 98

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 3A Block:

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Land Value from \$125,000 to \$70,000. Changed Total Value from \$125,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87490

County Appeal: 99

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 4A Block:

Motion by: Heiberger Seconded by: Barth to approve the following:

Changed Na-Land Value from \$130,000 to \$70,000. Changed Total Value from \$130,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87491

County Appeal: 100

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 5A Block:

Motion by: Heiberger Seconded by: Barth to approve the following:

Changed Na-Land Value from \$130,000 to \$70,000. Changed Total Value from \$130,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87492

County Appeal: 101

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 6A Block:

Motion by: Heiberger Seconded by: Barth to approve the following:

Changed Na-Land Value from \$130,000 to \$70,000. Changed Total Value from \$130,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87494

County Appeal: 102

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 8A Block:

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Land Value from \$130,000 to \$70,000. Changed Total Value from \$130,000 To \$70,000.

Ayes: 3 Nays: 0

Rec-id: 87495

County Appeal: 103

Taxpayer: ESTATES AT THE WILLOWS LLC, THE

Legal: WILLOW RUN ADDITION TO THE CITY OF SIOUX FALLS

Description: TRACT 4

Lot: 9A Block:

Motion by: Barth Seconded by: Heiberger to approve the following:

Changed Na-Land Value from \$130,000 to \$70,000. Changed Total Value from \$130,000 To \$70,000.

Ayes: 3 Nays: 0

**4/25/2017 11:08 AM**

**Motion by Barth, seconded by Heiberger, to adjourn as the County Board of Equalization. 3 ayes.**

Gerald Beninga

Chair

ATTEST:

Olivia Larson

Deputy Auditor