

**MEMORANDUM**

To: Devils Lake Board of Equalization/City Commission  
 From: Rob Johnson, City Assessor  
 Date: April 30, 2024  
 Re: Formal appeals of 2024 property valuations

At the April 15<sup>th</sup>, 2024 Board of Equalization meeting there were 9 property owners who addressed the board to file a formal appeal and/or signed the appeal roster to formally appeal their 2024 property valuations. Adding these to the property owners who met with me prior to the meeting there are a total of 41 properties that were appealed.

I have met with all property owners and have reviewed the valuations for each property appealed. Attached to this memo you will find a spreadsheet that defines the properties appealed, the 2023 valuation, the initial 2024 valuation and the recommended 2024 valuation. There were 41 property appeals documented. 11 resulted in no change in the 2024 value whereas 30 properties did have an adjustment to the initial 2024 value. All but 3 properties still experienced an increase in value from 2023.

I spoke with the property owners and sent letters advising them of the new valuation recommendation for 2024 and their right to address this board again with their recommended valuation and justification. The next step in their appeal process is to the Ramsey County Board of Equalization on Tuesday, June 4<sup>th</sup> at 8:30 AM.

The impacts of these adjustments on the projected taxable value of the city are defined below:

Proposed Values	Taxable Value (Less TIF Districts)				
	Commercial	Residential	Subtotal	Utilities*	Total
2024 Initial	\$ 9,807,849	\$12,300,563	\$22,108,412	\$ 680,000	\$22,788,412
2024 Adjusted	\$ 9,774,389	\$12,284,696	\$22,059,085	\$ 680,000	\$22,739,085
Difference	\$ (33,460)	\$ (15,867)	\$ (49,327)	\$ -	\$ (49,327)

\*Estimated

My recommendation is to approve the 2024 valuations as presented including the values for the 41 appealed properties.

2024 Devils Lake Board of Equalization  
Formal Appeal List

	Name	Property ID	Property Address	2023 Value	Original '24 Value	Recommended '24 Value
1	Brenda Severson	39-1804-00036-000	815 8th Ave NE	\$ 132,900.00	\$ 152,400.00	\$ 135,300.00
2	Dale Tofte	39-1104-00027-001	1102 15th St SE	\$ 209,900.00	\$ 238,900.00	\$ 229,200.00
3	Dennis Olson	39-0802-00002-000	106 18th St NE	\$ 249,900.00	\$ 286,500.00	\$ 286,500.00
4	Donald Herda	39-0000-00808-000	212 11th St NW	\$ 195,400.00	\$ 225,100.00	\$ 225,100.00
5	Evan Markestad	39-1504-00006-000	313 13th Ave SE	\$ 242,700.00	\$ 278,500.00	\$ 255,200.00
6	Gary Reiger	39-0000-00558-000	615 7th St SE	\$ 201,400.00	\$ 231,200.00	\$ 231,200.00
7	J.R. Patel	39-0701-00003-000	1109 Highway 2 S	\$ 612,500.00	\$ 683,700.00	\$ 622,200.00
8	Jason Toso	39-1805-00026-000	1204 4th Ave NE	\$ 180,400.00	\$ 207,500.00	\$ 200,400.00
9	Jeff Klemetsrud	39-1806-00112-000	1004 4th Ave NW	\$ 132,300.00	\$ 226,700.00	\$ 211,700.00
10	Joel Wheeler	39-1801-00010-000	1414 Lincoln Ave NE	\$ 205,900.00	\$ 236,400.00	\$ 208,100.00
11	Kyle (Wal-Mart)	39-0510-00002-000	1424 Highway 2 E	\$ 8,210,900.00	\$ 9,280,500.00	\$ 9,126,100.00
12	Lyle Jaeger	39-0301-00069-000	920 6th St NE	\$ 190,300.00	\$ 218,500.00	\$ 216,500.00
13	Michelle Defoe	39-1201-00005-002	501 14th St NE	\$ 224,700.00	\$ 255,400.00	\$ 255,400.00
14	Michelle Lundy	39-0303-00009-000	310 9th Ave SE	\$ 187,100.00	\$ 214,000.00	\$ 192,500.00
15	Mitch Rhen (Fireside)	39-0000-00575-000	215 Highway 2 E	\$ 717,800.00	\$ 809,100.00	\$ 717,800.00
16	Mitch Rhen (Fireside)	39-0000-00576-002	215 Highway 2 E	\$ 1,612,700.00	\$ 1,811,600.00	\$ 1,612,700.00
17	Paul Saastad	39-0403-00022-000	1521 Sweetwater Dr NE	\$ 272,200.00	\$ 312,700.00	\$ 276,100.00
18	Peggy & Ole Hoel	39-0000-00707-001	421 12th St NW	\$ 53,500.00	\$ 59,500.00	\$ 55,000.00
19	Peter Foss	39-2735-00030-000	1401 3rd St NE	\$ 1,722,700.00	\$ 1,949,700.00	\$ 1,949,700.00
20	Ron Possen	39-0601-00026-000	1017 Washington St SE	\$ 157,400.00	\$ 179,600.00	\$ 170,500.00
21	Russell Gerhardt	39-1801-00011-000	303 14th St NE	\$ 243,200.00	\$ 276,300.00	\$ 253,500.00
22	Ryan Mykelbust	39-1502-00005-000	320 14th St NE	\$ 255,000.00	\$ 292,600.00	\$ 255,000.00
23	Sandy Joramo	39-1104-00006-000	1227 14th St SE	\$ 163,700.00	\$ 187,600.00	\$ 187,600.00
24	Scott Gainsforth	39-1309-00002-000	801 Walnut St E	\$ 171,300.00	\$ 195,300.00	\$ 195,300.00
25	Scotty Anderson	39-0804-00050-000	905 9th St NE	\$ 76,300.00	\$ 85,600.00	\$ 85,600.00
26	Stacey Rolland	39-1804-00077-000	1109 5th Ave NE	\$ 199,800.00	\$ 230,200.00	\$ 201,800.00
27	Steven Lang	39-0000-00736-000	222 13th St NW	\$ 137,400.00	\$ 156,600.00	\$ 156,600.00
28	Tom Lamotte	39-0000-00088-000	711 5th St NE	\$ 45,600.00	\$ 166,900.00	\$ 158,400.00
29	Tom Lamotte	39-0000-00090-000	717 5th St NE	\$ 35,300.00	\$ 148,800.00	\$ 141,100.00
30	Tom Lamotte	39-0000-00135-000	205 5th St NE	\$ 10,100.00	\$ 158,300.00	\$ 132,200.00
31	Tom Lamotte	39-0000-00155-000	301 4th St NE	\$ 208,400.00	\$ 229,800.00	\$ 223,700.00
32	Tom Lamotte	39-0000-00156-000	305 4th St NE	\$ 67,600.00	\$ 74,500.00	\$ 72,500.00
33	Tom Lamotte	39-0000-00157-000	309 4th St NE	\$ 152,900.00	\$ 169,100.00	\$ 164,500.00
34	Tom Lamotte	39-0000-00169-000	422 4th Ave NE	\$ 216,600.00	\$ 242,500.00	\$ 235,100.00
35	Tom Lamotte	39-0000-00326-000	614 2nd St NE	\$ 38,800.00	\$ 42,700.00	\$ 41,400.00
36	Tom Lamotte	39-0000-00776-000	203 11th St NW	\$ 52,400.00	\$ 58,800.00	\$ 56,700.00
37	Tom Lamotte	39-1202-00001-002	425 College Dr S	\$ 2,118,900.00	\$ 2,355,000.00	\$ 2,287,600.00
38	Tom Lamotte	39-1302-00030-000	301 8th St NE	\$ 106,300.00	\$ 120,100.00	\$ 116,200.00
39	Tom Lamotte	39-1900-00030-000	1202 16th St SE	\$ 601,700.00	\$ 758,500.00	\$ 758,500.00
40	Tom Lamotte	39-2002-00011-000	1623 5th Ave NE	\$ 454,700.00	\$ 514,200.00	\$ 514,200.00
41	Wade Shively	39-0405-00004-008	2003 Summers St NW	\$ 262,500.00	\$ 295,200.00	\$ 271,800.00