

**2020 Ames City Board of Review Minutes
May 18, 2020 – Afternoon Session**

The members of the Ames Board of Review assembled for an electronic meeting on May 18, 2020, at 1:30 p.m. for a regular meeting. Chairperson Jackson called the meeting to order at 1:31 p.m.

Members present: Thomas Jackson, Chairperson
Jami Larson, Vice-Chairperson
Ron Murphy, Clerk
Gail Johnston
Bill Whitman

Also present: Greg Lynch, Ames City Assessor
Brenda Swaim, Chief Deputy Assessor
Chris Bilslend, Residential Appraiser
Dan Boberg, Appraisal Technician, Recording Clerk
Lisa Henschel, Database Manager, Zoom Coordinator

Minutes for the meeting on May 1, 2020, were approved unanimously and without revision.

Jackson stated that he wished to take a moment to discuss procedure before moving on to the cases on the agenda. He thought that because there would be no oral hearings this year, it was determined that the Board of Review would make their decision based upon the information supplied by the appellant and the Assessor’s Office, with no further arguments from the Assessor’s Office because there would be no chance for a rebuttal from the appellant.

The Board proceeded to consider appeals for which no oral hearing was requested.

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0167	09-05-400-015	447 WESTWOOD DR	\$ 560,500	SATTERWHITE, MICHAEL C & WEINER, CARLA A
Petition Grounds	4. That there is an error in the assessment.			
Representative	N/A			
Notes	<p>Jackson stated that he had a question about the math on the recommendation, but he was not sure how to phrase it due to the discussed procedure of no arguments presented by the Assessor’s Office. He said that he was not sure what a deduction that was reflected in the recommendation was referring to. Swaim explained that the final value was calculated as if construction was complete, but some dwelling value was removed due to the value being a partial value, so that the 75%/25% split between dwelling and land for residential lots would be maintained. Jackson further stated that he understood this case reflected a long discussion between the appellant and the Assessor’s Office.</p> <p>Larson asked if the exempt portion of the value needed to be stated or if the Board was okay with the change as written, and it was determined that it was acceptable as written.</p>			

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Board of Review's Decision									
Made Motion:	Whitman				Seconded:			Murphy	
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
	2020 Assessment	+	Adjustment	2020 Revised Assessment					
		-							
Land (\$):	222,100	-	95,400	126,700					
Improvement (\$):	338,400	+	38,000	376,400					
Total (\$):	560,500	-	57,400	503,100					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0166	09-23-226-170	635 MEADOW PL	\$ 124,300	KETTWICK, DREW M
Petition Grounds	1. That said assessment is not equitable as compared with assessments of other like property in the city. 4. That there is an error in the assessment.			
Representative	N/A			
Notes	Jackson stated that the 2020 value for this property had been changed during the informal review process and the Assessor's Office recommended applying the same value to 2019.			

Board of Review's Decision									
Made Motion:	Johnston				Seconded:			Larson	
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
						2019 Assessment	+	Adjustment	2019 Revised Assessment
							-		
Land (\$):						31,100	-	5,300	25,800
Improvement (\$):						93,200	-	15,700	77,500
Total (\$):						124,300	-	21,000	103,300
Class Change to:	N/A								
Other Notes:	N/A								

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0161	05-34-403-010	1330 20 TH ST	\$ 259,300	KILMER, LEE H & LUCILLE P
Petition Grounds	4. That there is an error in the assessment.			
Representative	N/A			
Notes	Jackson stated that this was also a case of a change during the informal review process being recommended to also be applied to the 2019 value.			

Board of Review's Decision									
Made Motion:	Larson				Seconded:	Johnston			
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
						2019 Assessment	+ -	Adjustment	2019 Revised Assessment
Land (\$):						64,800	-	2,000	58,800
Improvement (\$):						194,500	-	5,900	176,500
Total (\$):						259,300	-	7,900	235,300
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0001	05-22-150-160	2216 LEOPOLD DR	\$ 402,500	DROPPTS, STEVE & THERESA
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	<p>Jackson stated that this was a matter of correcting errors in the record, and that this recommendation was for 2019 and 2020.</p> <p>After a motion, it was discussed as to how the appellant hears about the change involved, and if they have an option to appeal to the Board. Lynch stated that the appellant always had the option of going to the Property Assessment Appeal Board or District Court, but that in the case of increases and office initiated appeals they were notified.</p>			

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Board of Review's Decision									
Made Motion:	Johnston				Seconded:			Whitman	
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment		2019 Assessment	+ -	Adjustment	2019 Revised Assessment
Land (\$):	100,600	-	11,900	88,700		100,600	-	11,900	88,700
Improvement (\$):	301,900	-	35,500	266,400		301,900	-	35,500	266,400
Total (\$):	402,500	-	47,400	355,100		402,500	-	47,400	355,100
Class Change to:	N/A					N/A			
Other Notes:	N/A					N/A			

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0157	05-33-244-050	2635 24 TH ST	\$ 308,700	TAYLOR, ROBERT W TRUSTEE TAYLOR, ROBERT W REVOCABLE TRUST
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Henschel informed the Board that there had been a revision to this recommendation that morning, due to the wrong version of the file being uploaded to Dropbox for the Board to review. Jackson stated that the current Dropbox file reflected what was being reflected on the screen on Zoom.			

Board of Review's Decision									
Made Motion:	Larson				Seconded:			Johnston	
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	77,200	+	1,400	78600					
Improvement (\$):	231,500	+	4500	236,000					
Total (\$):	308,700	+	5,900	314,600					
Class Change to:	N/A								
Other Notes:	N/A								

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0150	05-28-354-110	3216 TUPELO CIR	\$ 343,400	SHAH, AMIT & YOGITA
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated this was once again a case of a recommendation stating an increase to correct a clerical error. The recommendation further stated that this appeal had been going through the informal process but had run out of time and therefore been taken to the Board.			

Board of Review's Decision									
Made Motion:	Johnston				Seconded:	Larson			
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
	2020 Assessment	+	Adjustment	2020 Revised Assessment					
		-							
Land (\$):	85,900	+	9,600	95,500					
Improvement (\$):	257,500	+	29,000	286,500					
Total (\$):	343,400	+	38,600	382,000					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0149	05-28-462-100	2739 LONDON DR	\$ 368,800	MUEGGENBORG, LANCE D & PEREZ, ROSEMARY J
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated that basement finish had been added to reflect the evidence found in listing photographs since the home had last been assessed. Larson asked if the Assessor's Office had been contacted by the homeowner or if this was just a matter of due diligence. Jackson responded that there were several cases that came about due to real estate listings. Bilsend explained that listings were a resource the Assessor's Office used to determine irregularities.			

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Board of Review's Decision									
Made Motion:	Whitman				Seconded:			Johnston	
Vote on Motion:	5	to	0	No:				Abstained:	
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	92,200	+	8,700	100,900					
Improvement (\$):	276,600	+	26,100	302,700					
Total (\$):	368,800	+	34,800	403,600					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0152	05-33-206-060	2809 BRISTOL DR	\$ 216,400	DIETZ, CATHLEEN M & NEAL
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated that this was another revision to correction information regarding recent improvements to the property.			

Board of Review's Decision									
Made Motion:	Johnston				Seconded:			Larson	
Vote on Motion:	5	to	0	No:				Abstained:	
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	54,100	+	9,500	63,600					
Improvement (\$):	162,300	+	28,500	190,800					
Total (\$):	216,400	+	38,000	254,400					
Class Change to:	N/A								
Other Notes:	N/A								

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0151	05-27-190-240	1606 WOODHAVEN CIR	\$ 260,800	HILL-KLEKNER, CHRISTINA & KLEKNER, ALON
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated that this change was due to the addition of some basement finish and removal of obsolescence and a fireplace.			

Board of Review's Decision									
Made Motion:	Johnston				Seconded:	Whitman			
Vote on Motion:	5	to	0	No:		Abstained:			
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	65,200	+	11,500	76,700					
Improvement (\$):	195,600	+	34,600	230,200					
Total (\$):	260,800	+	46,100	306,900					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0156	05-27-107-140	1956 WYNGATE DR	\$ 221,100	NORDHUS, PHIL & MARY
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated that this is a similar situation to previous cases, a correction in the record due to recent remodeling. Johnston asked if this should be applied to 2019 as well. Jackson stated he wasn't sure that an increase could be applied to the previous year. Swaim asked Lynch if the Board could do any change they wanted, with Lynch replying that was his understanding. Larson stated he had a concern about valuing work that was not permissible. Johnston stated that it was a procedural question, not one specific to this property. Jackson stated that in this instance it was similar to a correction of condition.			

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Board of Review's Decision									
Made Motion:	Whitman				Seconded:			Larson	
Vote on Motion:	5	to	0	No:				Abstained:	
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	55,300	+	5,800	61,100					
Improvement (\$):	165,800	+	17,500	183,300					
Total (\$):	221,100	+	23,300	244,400					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0159	05-34-479-240	1412 HARDING AVE	\$ 173,800	MILLER, BETH & MARTIN
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated this was another instance of basement finish not reflected in the record and a correction of that record.			

Board of Review's Decision									
Made Motion:	Whitman				Seconded:			Johnston	
Vote on Motion:	5	to	0	No:				Abstained:	
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	43,500	+	3,500	47,000					
Improvement (\$):	130,300	+	10,500	140,800					
Total (\$):	173,800	+	14,000	187,800					
Class Change to:	N/A								
Other Notes:	N/A								

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0158	05-26-353-050	2907 DUFF AVE	\$ 265,700	CAKERICE, MYRNA JEAN
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Based upon the materials present, a motion was made to accept the recommendation.			

Board of Review's Decision										
Made Motion:	Johnston			Seconded:	Larson					
Vote on Motion:	5	to	0	No:				Abstained:		
Petition is:										
	2020 Assessment	+	Adjustment	2020 Revised Assessment						
Land (\$):	66,400	-	6,400	60,000						
Improvement (\$):	199,300	-	19,300	180,000						
Total (\$):	265,700	-	25,700	240,000						
Class Change to:	N/A									
Other Notes:	N/A									

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0153	05-29-250-040	4021 ALDRIN AVE	\$ 322,900	VEZEAU, DEBRA BENJAMIN
Petition Grounds	1. That said assessment is not equitable as compared with assessments of other like property in the city.			
Representative	N/A			
Notes	<p>Jackson stated that this case was filed under equitability. He further stated that the Assessor's Office had reviewed the property and that a comparison grid had the property well outside the range of comparables, and therefore the property was adjusted.</p> <p>Johnston asked if a cash sale price is generally lower than a mortgage. Jackson stated that all cash price just states there is no appraisal due to lack of financing. Johnston elaborated that she was wondering if a seller would be more motivated to accept an offer where they knew the money was assured to be coming. Murphy stated that a seller wasn't always guaranteed a closed transaction, and that his opinion was that it would be considered safer if there was a mortgage on it.</p> <p>Larson asked about the effect of larger land size. He stated that he assumed the reason it was higher initially is that it was thrown off by the lot being so much bigger than comparables. After being asked, Bilslend responded that there is a very limited number of inner townhomes in the area, and that they aren't considered desirable. Jackson stated that he noted the comparables used were end units, and that he did not see where the size of this lot was odd. Bilslend stated that the base for the land value worksheet is much different than average. Johnston thought a large lot would be more desirable, as did Larson. Bilslend stated that a functional adjustment present was due to the orientation of the lot.</p>			

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Board of Review's Decision							
Made Motion:	Johnston			Seconded:	Larson		
Vote on Motion:	5	to	0	No:		Abstained:	
Petition is:	Granted						
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment			
Land (\$):	80,700	-	7,000	73,700			
Improvement (\$):	242,200	-	21,100	221,100			
Total (\$):	322,900	-	28,100	294,800			
Class Change to:	N/A						
Other Notes:	N/A						

Lynch stated he had looked for information during the latter half of the meeting and found that, according to Iowa Code, as long as taxes have not been paid the Board of Review can change the value of a property.

There was a brief conversation regarding how everyone felt the meeting had worked, with Jackson stating he felt it had been a bit awkward, but workable. There was some discussion about the difficulties of moving between the zoom meeting and documentation in Dropbox for Board use. The remainder of the Board stated that they were content with how the meeting had occurred.

Having no further business, Whitman moved to adjourn. Larson seconded. The Board adjourned this meeting at 2:31 p.m.

Ron Murphy, Clerk

Thomas Jackson, Chairperson