

**2020 Ames City Board of Review Minutes
May 21, 2020 – Morning Session**

The members of the Ames Board of Review assembled for an electronic meeting on May 21, 2020, at 9:30 a.m. for a regular meeting. Chairperson Jackson called the meeting to order at 9:30 a.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
Scott Harvey, Residential Appraiser
Dan Boberg, Appraisal Technician, Recording Clerk
Lisa Henschel, Database Manager, Zoom Coordinator

Jackson stated that he felt he needed to make some remarks regarding Board process for this year for anyone viewing, stating that the Board regretted that they couldn't hold meetings in the City Council Chambers as is the norm. He also stated that he felt meeting via Zoom met all the objectives of the Board, leading to a considered opinion on each case. He reminded appellants viewing that the rules of the Board require evidence to be presented at the time the petition is filed, and that that will be the evidence considered. He likened the procedures of the Board to a legal process, where the appellant files an appeal and the Assessor's Office has the opportunity to respond, with the Board reviewing both sets of information concurrently prior to the meeting, at the same time as the appellants get a response. The Board would then consider both sides and make decisions.

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

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0148	09-23-225-200	3448 SOUTHDALE DR	\$ 114,600	ENGELS, BETH ANN REVOCABLE TRUST ENGELS, BETH ANN TRUSTEE
Petition Grounds	2. That said property is assessed for more than the value authorized by law. 3. That said property is not assessable, is exempt from taxes or is misclassified.			
Representative	N/A			
Notes	Jackson stated that this was a case of a value change for 2020 being applied to 2019 as well.			

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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								
						2019 Assessment	+ -	Adjustment	2019 Revised Assessment
Land (\$):						40,300	-	11,600	28,700
Improvement (\$):						120,900	-	35,000	85,900
Total (\$):						161,200	-	46,600	114,600
Class Change to:						N/A			
Other Notes:						N/A			

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0160	09-16-386-180	3006 COTTONTAIL LN	\$ 279,200	PUDENZ, RYAN D HUNT, ANGELA M
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated that this was due to construction being done in the home that had been missed due to a clerical error. Johnston stated that she thought that it was interesting that the permit value was so much higher than the value due to how the space was valued. Jackson stated that permit values are more an estimate of cost rather than an increase in value of the property.			

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	+	5,000	69,800
Improvement (\$):						194,500	+	14,900	209,400
Total (\$):						259,300	+	19,900	279,200
Class Change to:						N/A			
Other Notes:						N/A			

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0154	09-16-479-030	3014 WHITE OAK DR	\$ 344,300	ROBERTSON, ALISON EDWINA & MALCOM JOHN
Petition Grounds	1. That said assessment is not equitable as compared with assessments of other like property in the city. 2. That said property is assessed for more than the value authorized by law.			
Representative	N/A			
Notes	Jackson stated that the appellant had submitted an appraisal for refinance. He asked to that the comparison grids created by the Assessor's Office be displayed for the entire meeting, and then said that the values had very small adjustments for the comparables that were at or above the value of the subject property.			

Board of Review's Decision				
Made Motion:	Whitman		Seconded:	Murphy
Vote on Motion:	5	to	0	No:
Petition is:	Denied			

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0155	09-02-101-010	518 13 TH ST	\$ 151,600	ATWOOD, RANDY CLAIR & CYNTHIA SUE
Petition Grounds	1. That said assessment is not equitable as compared with assessments of other like property in the city. 2. That said property is assessed for more than the value authorized by law. 4. That there is an error in the assessment.			
Representative	N/A			
Notes	Jackson stated that the Assessor's Office had found some adjustments to be made to the property record. He summarized the two issues that the Assessor's Office had found, an incorrect view rating and the lot contour. He noted that the owner had disputed one of these, stating the property was on a "bank" rather than on a "near level" contour. Jackson said he wasn't certain what effect this would have on the property, as the bank was on the edge of the lot, not on the segment with the home. Larson stated that he felt that the value the property was purchased for of \$135,000 was a reasonable amount.			

Board of Review's Decision				
Made Motion:	Johnston		Seconded:	Larson
Vote on Motion:	5	to	0	No:
Petition is:	Granted			

	2020 Assessment	+ -	Adjustment	2020 Revised Assessment				
Land (\$):	37,900	-	4,200	33,700				
Improvement (\$):	113,700	-	12,400	101,300				
Total (\$):	151,600	-	16,600	135,000				
Class Change to:	N/A							
Other Notes:	N/A							

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0163	09-02-332-040	617 DOUGLAS AVE	\$ 223,200	COLBY, CLARK A III GRETEMAN, KRISTEN A
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 the appellant had raised an objection regarding procedure, but that he felt he had addressed it with his opening statement. He further stated that the appellant argued that the property is not worth the amount that had been paid for the property in a recent sale, having only bought the home to protect the value of an adjacent property that he owned. Jackson opined that the purchase of this property appeared to be an arm's length transaction.</p> <p>Johnston pointed out that the appellant had stated that the appraisal did not matter because it was only made with the intent to secure a loan. Jackson mentioned that sometimes on refinances an appraiser will only establish that the property is worth more than the amount of a loan and are undervalued, but that this was a purchase appraisal.</p> <p>Clark Colby was attending the Zoom meeting and attempted to speak but was muted as he had not been called upon by the Board.</p>			

Board of Review's Decision				
Made Motion:	Whitman		Seconded:	Johnston
Vote on Motion:	5	to	0	No:
Petition is:	Denied			
Abstained:				

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0162	09-06-290-070	5319 WESTFIELD DR	\$ 385,700	ACEVEDO, NURIA C NIEMELA, RYAN P
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	<p>Jackson stated that the petition merely stated there was an error but did not indicate what it was and that he felt it was more an instance of a ground 2 than a ground 4 complaint. Jackson further stated that he did not understand the Assessor's valuation of the property. Jackson stated that this was another case where the Board was considering a value based upon purchase price.</p> <p>Johnston stated that she'd like to ask how much properties had increased over the span of 2019, with Jackson responding that he had taken the value since it had been suggested by the appellant. Lynch stated that there had not been much inflation based upon the spreadsheet that had been presented to the Board in the educational meeting.</p> <p>Larson stated that he felt the burden of proof is on the appellant and that he had never seen it argued by the appellant. Jackson argued that it had been submitted in an informal manner, with notes on the assessment roll. Lynch noted that it would have been nice to have obtained a full appraisal from the appellant, something that the Assessor's Office had been unable to do starting in the informal review period and until the case had been presented here. Johnston felt that perhaps this was another case where the appellant did not understand the 75/25 split for residential values.</p>			

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Board of Review's Decision									
Made Motion:	Jackson				Seconded:			Whitman	
Vote on Motion:	5	to	0	No:				Abstained:	
Petition is:	Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment					
Land (\$):	96,400	-	3,900	92,500					
Improvement (\$):	289,300	-	11,800	277,500					
Total (\$):	385,700	-	15,700	370,000					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0173	05-31-373-060	5426 TENNESSEE ST	\$ 219,900	POPLIN, STEPHEN R & ALENKA
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated that this was a case of improvements to the property that were not in the record.			

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 (\$):	55,000	+	4,600	59,600		55,000	+	4,600	59,600
Improvement (\$):	164,900	+	13,800	178,700		164,900	+	13,800	178,700
Total (\$):	219,900	+	18,400	238,300		219,900	+	18,400	238,300
Class Change to:	N/A					N/A			
Other Notes:	N/A					N/A			

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0002	05-34-153-010	1801 20 TH ST	\$ 26,983,400	NORTHCREST INC
Petition Grounds	2. That said property is assessed for more than the value authorized by law. 3. That said property is not assessable, is exempt from taxes or is misclassified. 4. That there is an error in the assessment.			
Representative	N/A			
Notes	Jackson stated that this was an update of a case considered last year. He stated that a value had to be assessed whether the property was exempt or not, and further stated that this was merely an increase of the partial value with no evidence present to support this was incorrect, merely that it had not been exempted by the Assessor. He noted that the question of the exempt status of this property was before the District Court as the case last year had been appealed.			

Board of Review's Decision				
Made Motion:	Johnston		Seconded:	Whitman
Vote on Motion:	5	to	0	No:
Petition is:	Denied			
Abstained:				

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0164	09-05-480-020	3126 STORY ST	\$ 168,000	HUNT STREET CO-OP INC
Petition Grounds	2. That said property is assessed for more than the value authorized by law.			
Representative	N/A			
Notes	Jackson stated that the appeal was based upon a recent agreement to purchase, and that this was a case of an older property in a market that has become filled with newer and more modern options.			

Board of Review's Decision				
Made Motion:	Johnston		Seconded:	Murphy
Vote on Motion:	5	to	0	No:
Petition is:	Granted			
Abstained:				
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment
Land (\$):	99,000		0	99,000
Improvement (\$):	69,000	-	38,000	31,000
Total (\$):	168,000	-	38,000	130,000
Class Change to:	N/A			
Other Notes:	N/A			

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0165	09-09-176-010	2526 KNAPP ST	\$ 188,000	HUNT STREET CO-OP INC
Petition Grounds	2. That said property is assessed for more than the value authorized by law.			
Representative	N/A			
Notes	Jackson stated that this was the same as the previous case.			

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 (\$):	70,000	-	0	70,000					
Improvement (\$):	118,000	-	28,000	90,000					
Total (\$):	188,000	-	28,000	160,000					
Class Change to:	N/A								
Other Notes:	N/A								

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0004 thru 2020-0147	09-23-120-200 thru 09-23-120-915	120 JADE ST, UNITS 101-324 214 JADE ST, UNITS 101-324	\$ 12,498,000	Bricktowne Ames LC
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	Jackson stated this was a recommendation from the Assessor's Office to correct the error of leaving out building value for the 2019 assessment year.			

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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								
						2019 Assessment	+ -	Adjustment	2019 Revised Assessment
Land (\$):						1,227,800		0	1,227,800
Improvement (\$):						0	+	4,516,000	4,516,000
Total (\$):						1,227,800	+	4,516,000	5,743,800
Class Change to:						N/A			
Other Notes:						N/A			

Case	Property ID	Class	Situs	2019 Land Value	2019 Improve Value	2019 Total Value	Improve Increase	Revised Improve Value	Revised Total Value
20-0004	09-23-120-200	R	120 JADE ST UNIT 101	7,900	0	7,900	29,100	29,100	37,000
20-0005	09-23-120-205	R	120 JADE ST UNIT 102	12,000	0	12,000	44,300	44,300	56,300
20-0006	09-23-120-210	R	120 JADE ST UNIT 103	7,900	0	7,900	29,100	29,100	37,000
20-0007	09-23-120-215	R	120 JADE ST UNIT 104	7,900	0	7,900	29,100	29,100	37,000
20-0008	09-23-120-220	R	120 JADE ST UNIT 105	7,900	0	7,900	29,100	29,100	37,000
20-0009	09-23-120-225	R	120 JADE ST UNIT 106	7,900	0	7,900	29,100	29,100	37,000
20-0010	09-23-120-230	R	120 JADE ST UNIT 107	7,900	0	7,900	29,100	29,100	37,000
20-0011	09-23-120-235	R	120 JADE ST UNIT 108	7,900	0	7,900	29,100	29,100	37,000
20-0012	09-23-120-240	R	120 JADE ST UNIT 109	7,900	0	7,900	29,100	29,100	37,000
20-0013	09-23-120-245	R	120 JADE ST UNIT 110	7,900	0	7,900	29,100	29,100	37,000
20-0014	09-23-120-250	R	120 JADE ST UNIT 111	7,900	0	7,900	29,100	29,100	37,000
20-0015	09-23-120-255	R	120 JADE ST UNIT 112	7,900	0	7,900	29,100	29,100	37,000
20-0016	09-23-120-260	R	120 JADE ST UNIT 113	7,900	0	7,900	29,100	29,100	37,000
20-0017	09-23-120-265	R	120 JADE ST UNIT 114	7,900	0	7,900	29,100	29,100	37,000
20-0018	09-23-120-270	R	120 JADE ST UNIT 115	7,900	0	7,900	29,100	29,100	37,000
20-0019	09-23-120-275	R	120 JADE ST UNIT 116	7,900	0	7,900	29,100	29,100	37,000
20-0020	09-23-120-280	R	120 JADE ST UNIT 117	7,900	0	7,900	29,100	29,100	37,000

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Case	Property ID	Class	Situs	2019 Land Value	2019 Improve Value	2019 Total Value	Improve Increase	Revised Improve Value	Revised Total Value
20-0021	09-23-120-285	R	120 JADE ST UNIT 118	7,900	0	7,900	29,100	29,100	37,000
20-0022	09-23-120-290	R	120 JADE ST UNIT 119	7,900	0	7,900	29,100	29,100	37,000
20-0023	09-23-120-295	R	120 JADE ST UNIT 120	7,900	0	7,900	29,100	29,100	37,000
20-0024	09-23-120-300	R	120 JADE ST UNIT 121	7,900	0	7,900	29,100	29,100	37,000
20-0025	09-23-120-305	R	120 JADE ST UNIT 122	7,900	0	7,900	29,100	29,100	37,000
20-0026	09-23-120-310	R	120 JADE ST UNIT 123	12,000	0	12,000	44,300	44,300	56,300
20-0027	09-23-120-315	R	120 JADE ST UNIT 124	12,000	0	12,000	44,300	44,300	56,300
20-0028	09-23-120-320	R	120 JADE ST UNIT 201	12,000	0	12,000	44,300	44,300	56,300
20-0029	09-23-120-325	R	120 JADE ST UNIT 202	12,000	0	12,000	44,300	44,300	56,300
20-0030	09-23-120-330	R	120 JADE ST UNIT 203	7,900	0	7,900	29,100	29,100	37,000
20-0031	09-23-120-335	R	120 JADE ST UNIT 204	7,900	0	7,900	29,100	29,100	37,000
20-0032	09-23-120-340	R	120 JADE ST UNIT 205	7,900	0	7,900	29,100	29,100	37,000
20-0033	09-23-120-345	R	120 JADE ST UNIT 206	7,900	0	7,900	29,100	29,100	37,000
20-0034	09-23-120-350	R	120 JADE ST UNIT 207	7,900	0	7,900	29,100	29,100	37,000
20-0035	09-23-120-355	R	120 JADE ST UNIT 208	7,900	0	7,900	29,100	29,100	37,000
20-0036	09-23-120-360	R	120 JADE ST UNIT 209	7,900	0	7,900	29,100	29,100	37,000
20-0037	09-23-120-365	R	120 JADE ST UNIT 210	7,900	0	7,900	29,100	29,100	37,000
20-0038	09-23-120-370	R	120 JADE ST UNIT 211	7,900	0	7,900	29,100	29,100	37,000
20-0039	09-23-120-375	R	120 JADE ST UNIT 212	7,900	0	7,900	29,100	29,100	37,000
20-0040	09-23-120-380	R	120 JADE ST UNIT 213	7,900	0	7,900	29,100	29,100	37,000
20-0041	09-23-120-385	R	120 JADE ST UNIT 214	7,900	0	7,900	29,100	29,100	37,000
20-0042	09-23-120-390	R	120 JADE ST UNIT 215	7,900	0	7,900	29,100	29,100	37,000
20-0043	09-23-120-395	R	120 JADE ST UNIT 216	7,900	0	7,900	29,000	29,000	36,900
20-0044	09-23-120-400	R	120 JADE ST UNIT 217	7,900	0	7,900	29,000	29,000	36,900
20-0045	09-23-120-405	R	120 JADE ST UNIT 218	7,900	0	7,900	29,000	29,000	36,900
20-0046	09-23-120-410	R	120 JADE ST UNIT 219	7,900	0	7,900	29,000	29,000	36,900

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20-0047	09-23-120-415	R	120 JADE ST UNIT 220	7,900	0	7,900	29,000	29,000	36,900
20-0048	09-23-120-420	R	120 JADE ST UNIT 221	7,900	0	7,900	29,000	29,000	36,900
20-0049	09-23-120-425	R	120 JADE ST UNIT 222	7,900	0	7,900	29,000	29,000	36,900
20-0050	09-23-120-430	R	120 JADE ST UNIT 223	12,000	0	12,000	44,300	44,300	56,300
20-0051	09-23-120-435	R	120 JADE ST UNIT 224	12,000	0	12,000	44,300	44,300	56,300
20-0052	09-23-120-440	R	120 JADE ST UNIT 301	12,000	0	12,000	44,300	44,300	56,300
20-0053	09-23-120-445	R	120 JADE ST UNIT 302	12,000	0	12,000	44,300	44,300	56,300
20-0054	09-23-120-450	R	120 JADE ST UNIT 303	7,900	0	7,900	29,000	29,000	36,900
20-0055	09-23-120-455	R	120 JADE ST UNIT 304	7,900	0	7,900	29,000	29,000	36,900
20-0056	09-23-120-460	R	120 JADE ST UNIT 305	7,900	0	7,900	29,000	29,000	36,900
20-0057	09-23-120-465	R	120 JADE ST UNIT 306	7,900	0	7,900	29,000	29,000	36,900
20-0058	09-23-120-470	R	120 JADE ST UNIT 307	7,900	0	7,900	29,000	29,000	36,900
20-0059	09-23-120-475	R	120 JADE ST UNIT 308	7,900	0	7,900	29,000	29,000	36,900
20-0060	09-23-120-480	R	120 JADE ST UNIT 309	7,900	0	7,900	29,000	29,000	36,900
20-0061	09-23-120-485	R	120 JADE ST UNIT 310	7,900	0	7,900	29,000	29,000	36,900
20-0062	09-23-120-490	R	120 JADE ST UNIT 311	7,900	0	7,900	29,000	29,000	36,900
20-0063	09-23-120-495	R	120 JADE ST UNIT 312	7,900	0	7,900	29,000	29,000	36,900
20-0064	09-23-120-500	R	120 JADE ST UNIT 313	7,900	0	7,900	29,000	29,000	36,900
20-0065	09-23-120-505	R	120 JADE ST UNIT 314	7,900	0	7,900	29,000	29,000	36,900
20-0066	09-23-120-510	R	120 JADE ST UNIT 315	7,900	0	7,900	29,000	29,000	36,900
20-0067	09-23-120-515	R	120 JADE ST UNIT 316	7,900	0	7,900	29,000	29,000	36,900
20-0068	09-23-120-520	R	120 JADE ST UNIT 317	7,900	0	7,900	29,000	29,000	36,900
20-0069	09-23-120-525	R	120 JADE ST UNIT 318	7,900	0	7,900	29,000	29,000	36,900
20-0070	09-23-120-530	R	120 JADE ST UNIT 319	7,900	0	7,900	29,000	29,000	36,900
20-0071	09-23-120-535	R	120 JADE ST UNIT 320	7,900	0	7,900	29,000	29,000	36,900
20-0072	09-23-120-540	R	120 JADE ST UNIT 321	7,900	0	7,900	29,000	29,000	36,900

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20-0073	09-23-120-545	R	120 JADE ST UNIT 322	7,900	0	7,900	29,000	29,000	36,900
20-0074	09-23-120-550	R	120 JADE ST UNIT 323	12,000	0	12,000	44,300	44,300	56,300
20-0075	09-23-120-555	R	120 JADE ST UNIT 324	12,000	0	12,000	44,300	44,300	56,300
20-0076	09-23-120-560	R	214 JADE ST UNIT 101	12,000	0	12,000	44,300	44,300	56,300
20-0077	09-23-120-565	R	214 JADE ST UNIT 102	12,000	0	12,000	44,300	44,300	56,300
20-0078	09-23-120-570	R	214 JADE ST UNIT 103	7,900	0	7,900	29,000	29,000	36,900
20-0079	09-23-120-575	R	214 JADE ST UNIT 104	7,900	0	7,900	29,000	29,000	36,900
20-0080	09-23-120-580	R	214 JADE ST UNIT 105	7,900	0	7,900	29,000	29,000	36,900
20-0081	09-23-120-585	R	214 JADE ST UNIT 106	7,900	0	7,900	29,000	29,000	36,900
20-0082	09-23-120-590	R	214 JADE ST UNIT 107	7,900	0	7,900	29,000	29,000	36,900
20-0083	09-23-120-595	R	214 JADE ST UNIT 108	7,900	0	7,900	29,000	29,000	36,900
20-0084	09-23-120-600	R	214 JADE ST UNIT 109	7,900	0	7,900	29,000	29,000	36,900
20-0085	09-23-120-605	R	214 JADE ST UNIT 110	7,900	0	7,900	29,000	29,000	36,900
20-0086	09-23-120-610	R	214 JADE ST UNIT 111	7,900	0	7,900	29,000	29,000	36,900
20-0087	09-23-120-615	R	214 JADE ST UNIT 112	7,900	0	7,900	29,000	29,000	36,900
20-0088	09-23-120-620	R	214 JADE ST UNIT 113	7,900	0	7,900	29,000	29,000	36,900
20-0089	09-23-120-625	R	214 JADE ST UNIT 114	7,900	0	7,900	29,000	29,000	36,900
20-0090	09-23-120-630	R	214 JADE ST UNIT 115	7,900	0	7,900	29,000	29,000	36,900
20-0091	09-23-120-635	R	214 JADE ST UNIT 116	7,900	0	7,900	29,000	29,000	36,900
20-0092	09-23-120-640	R	214 JADE ST UNIT 117	7,900	0	7,900	29,000	29,000	36,900
20-0093	09-23-120-645	R	214 JADE ST UNIT 118	7,900	0	7,900	29,000	29,000	36,900
20-0094	09-23-120-650	R	214 JADE ST UNIT 119	7,900	0	7,900	29,000	29,000	36,900
20-0095	09-23-120-655	R	214 JADE ST UNIT 120	7,900	0	7,900	29,000	29,000	36,900
20-0096	09-23-120-660	R	214 JADE ST UNIT 121	7,900	0	7,900	29,000	29,000	36,900
20-0097	09-23-120-665	R	214 JADE ST UNIT 122	7,900	0	7,900	29,000	29,000	36,900
20-0098	09-23-120-670	R	214 JADE ST UNIT 123	7,900	0	7,900	29,000	29,000	36,900

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Case	Property ID	Class	Situs	2019 Land Value	2019 Improve Value	2019 Total Value	Improve Increase	Revised Improve Value	Revised Total Value
20-0099	09-23-120-675	R	214 JADE ST UNIT 124	12,000	0	12,000	44,300	44,300	56,300
20-0100	09-23-120-680	R	214 JADE ST UNIT 201	12,000	0	12,000	44,300	44,300	56,300
20-0101	09-23-120-685	R	214 JADE ST UNIT 202	12,000	0	12,000	44,300	44,300	56,300
20-0102	09-23-120-690	R	214 JADE ST UNIT 203	7,900	0	7,900	29,000	29,000	36,900
20-0103	09-23-120-695	R	214 JADE ST UNIT 204	7,900	0	7,900	29,000	29,000	36,900
20-0104	09-23-120-700	R	214 JADE ST UNIT 205	7,900	0	7,900	29,000	29,000	36,900
20-0105	09-23-120-705	R	214 JADE ST UNIT 206	7,900	0	7,900	29,000	29,000	36,900
20-0106	09-23-120-710	R	214 JADE ST UNIT 207	7,900	0	7,900	29,000	29,000	36,900
20-0107	09-23-120-715	R	214 JADE ST UNIT 208	7,900	0	7,900	29,000	29,000	36,900
20-0108	09-23-120-720	R	214 JADE ST UNIT 209	7,900	0	7,900	29,000	29,000	36,900
20-0109	09-23-120-725	R	214 JADE ST UNIT 210	7,900	0	7,900	29,000	29,000	36,900
20-0110	09-23-120-730	R	214 JADE ST UNIT 211	7,900	0	7,900	29,000	29,000	36,900
20-0111	09-23-120-735	R	214 JADE ST UNIT 212	7,900	0	7,900	29,000	29,000	36,900
20-0112	09-23-120-740	R	214 JADE ST UNIT 213	7,900	0	7,900	29,000	29,000	36,900
20-0113	09-23-120-745	R	214 JADE ST UNIT 214	7,900	0	7,900	29,000	29,000	36,900
20-0114	09-23-120-750	R	214 JADE ST UNIT 215	7,900	0	7,900	29,000	29,000	36,900
20-0115	09-23-120-755	R	214 JADE ST UNIT 216	7,900	0	7,900	29,000	29,000	36,900
20-0116	09-23-120-760	R	214 JADE ST UNIT 217	7,900	0	7,900	29,000	29,000	36,900
20-0117	09-23-120-765	R	214 JADE ST UNIT 218	7,900	0	7,900	29,000	29,000	36,900
20-0118	09-23-120-770	R	214 JADE ST UNIT 219	7,900	0	7,900	29,000	29,000	36,900
20-0119	09-23-120-775	R	214 JADE ST UNIT 220	7,900	0	7,900	29,000	29,000	36,900
20-0120	09-23-120-780	R	214 JADE ST UNIT 221	7,900	0	7,900	29,000	29,000	36,900
20-0121	09-23-120-785	R	214 JADE ST UNIT 222	7,900	0	7,900	29,000	29,000	36,900
20-0122	09-23-120-790	R	214 JADE ST UNIT 223	12,000	0	12,000	44,300	44,300	56,300
20-0123	09-23-120-795	R	214 JADE ST UNIT 224	12,000	0	12,000	44,300	44,300	56,300
20-0124	09-23-120-800	R	214 JADE ST UNIT 301	12,000	0	12,000	44,300	44,300	56,300

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Case	Property ID	Class	Situs	2019 Land Value	2019 Improve Value	2019 Total Value	Improve Increase	Revised Improve Value	Revised Total Value
20-0125	09-23-120-805	R	214 JADE ST UNIT 302	12,000	0	12,000	44,300	44,300	56,300
20-0126	09-23-120-810	R	214 JADE ST UNIT 303	7,900	0	7,900	29,000	29,000	36,900
20-0127	09-23-120-815	R	214 JADE ST UNIT 304	7,900	0	7,900	29,000	29,000	36,900
20-0128	09-23-120-820	R	214 JADE ST UNIT 305	7,900	0	7,900	29,000	29,000	36,900
20-0129	09-23-120-825	R	214 JADE ST UNIT 306	7,900	0	7,900	29,000	29,000	36,900
20-0130	09-23-120-830	R	214 JADE ST UNIT 307	7,900	0	7,900	29,000	29,000	36,900
20-0131	09-23-120-835	R	214 JADE ST UNIT 308	7,900	0	7,900	29,000	29,000	36,900
20-0132	09-23-120-840	R	214 JADE ST UNIT 309	7,900	0	7,900	29,000	29,000	36,900
20-0133	09-23-120-845	R	214 JADE ST UNIT 310	7,900	0	7,900	29,000	29,000	36,900
20-0134	09-23-120-850	R	214 JADE ST UNIT 311	7,900	0	7,900	29,000	29,000	36,900
20-0135	09-23-120-855	R	214 JADE ST UNIT 312	7,900	0	7,900	29,000	29,000	36,900
20-0136	09-23-120-860	R	214 JADE ST UNIT 313	7,900	0	7,900	29,000	29,000	36,900
20-0137	09-23-120-865	R	214 JADE ST UNIT 314	7,900	0	7,900	29,000	29,000	36,900
20-0138	09-23-120-870	R	214 JADE ST UNIT 315	7,900	0	7,900	29,000	29,000	36,900
20-0139	09-23-120-875	R	214 JADE ST UNIT 316	7,900	0	7,900	29,000	29,000	36,900
20-0140	09-23-120-880	R	214 JADE ST UNIT 317	7,900	0	7,900	29,000	29,000	36,900
20-0141	09-23-120-885	R	214 JADE ST UNIT 318	7,900	0	7,900	29,000	29,000	36,900
20-0142	09-23-120-890	R	214 JADE ST UNIT 319	7,900	0	7,900	29,000	29,000	36,900
20-0143	09-23-120-895	R	214 JADE ST UNIT 320	7,900	0	7,900	29,000	29,000	36,900
20-0144	09-23-120-900	R	214 JADE ST UNIT 321	7,900	0	7,900	29,000	29,000	36,900
20-0145	09-23-120-905	R	214 JADE ST UNIT 322	7,900	0	7,900	29,000	29,000	36,900
20-0146	09-23-120-910	R	214 JADE ST UNIT 323	12,000	0	12,000	44,300	44,300	56,300
20-0147	09-23-120-915	R	214 JADE ST UNIT 324	12,000	0	12,000	44,300	44,300	56,300
				1,227,800	0	1,227,800	4,516,000	4,516,000	5,743,800

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Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0168	09-14-225-040	700 SE 16 TH ST	\$ 17,013,500	MENARD INC
Petition Grounds	2. That said property is assessed for more than the value authorized by law. 4. That there is an error in the assessment.			
Representative	N/A			
Notes	Jackson stated that no information had been provided by the appellant and that this was a case of filing the appeal first because the law required filing the appeal with the Board first.			

Board of Review's Decision				
Made Motion:	Johnston		Seconded:	Whitman
Vote on Motion:	5	to	0	No:
Petition is:	Denied			
Abstained:				

Case #	Property ID	Property Address	2020 Assessed Value	Owner
2020-0175	05-33-202-050	2720 LONDON DR	\$ 283,600	TSAI, WEI-CHANG WU, MENG
Petition Grounds	<ul style="list-style-type: none"> Initiated by City Assessor 			
Representative	N/A			
Notes	<p>Jackson stated that this was an office recommendation based on information that was not in the record. Johnston stated that there had been several times that the Board had accepted a 2020 sales price as the value, and that she offered this amount as a middle ground between the value recommended by the assessor and the sales price the appellant received in a recent purchase.</p> <p>Larson stated that the sale had been in March and he wasn't sure what the value was for the two months prior. Johnston noted Lynch's earlier remark about stable values would be relevant to this conversation.</p> <p>The Board asked Bilslend if he could determine when the work in the home had taken place. Bilslend responded that he felt the basement was worked on when the home had initially been built and had not been entered into the record. Swaim mentioned that the original plans had not reflected a basement, but that notes found in the file in Inspections indicated that there was some basement in the initial build. Whitman indicated he felt the value should also be changed for 2019.</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:	Partially Granted								
	2020 Assessment	+ -	Adjustment	2020 Revised Assessment		2019 Assessment	+ -	Adjustment	2019 Revised Assessment
Land (\$):	70,900	+	13,300	84,200		70,900	+	13,300	84,200
Improvement (\$):	212,700	+	40,100	252,800		212,700	+	40,100	252,800
Total (\$):	283,600	+	53,400	337,000		283,600	+	53,400	337,000
Class Change to:	N/A					N/A			
Other Notes:	N/A					N/A			

Whitman asked if there were no meetings scheduled for the next week, with Swaim confirming.

Having no further business, Whitman moved to adjourn. Johnston seconded. The Board adjourned this meeting at 10:42 a.m.

Ron Murphy, Clerk

Thomas Jackson, Chairperson