



**BOARD OF EQUALIZATION
AGENDA**

MARCH 15, 2021

5:30PM – COMMISSION ROOM – 116 W CENTER ST

Please join the Zoom meeting from your computer, tablet or smartphone.
<https://zoom.us/j/97962610565>

CALL TO ORDER

You can also dial in using your phone.
+1 312 626 6799

ROLL CALL

Meeting ID: 979 6261 0565

ADOPT AGENDA

CONSIDER OBJECTION TO REAL PROPERTY ASSESSMENT

1) N 130' NW ¼ Blk 3, Kennedy's Ext. - 518 N Egan Ave

REVIEW 2021 ASSESSMENT ROLL

ADJOURN

Supplementary agenda information may be accessed at www.cityofmadisonsd.com
AGENDAS – CITY COMMISSION

If special accommodations are necessary to attend any Board of Commissioners meeting, please contact the Finance Office at (605) 256-7500 at least 24 hours before meeting time. All attempts shall be made to accommodate a request.

OBJECTION TO REAL PROPERTY ASSESSMENT

(SDCL 10-11-13 thru SDCL 10-11-42)

County of LAKE

TO BE COMPLETED BY PROPERTY OWNER:

APPEAL NUMBERS:

Off. of Hearing Exam. _____

Assessed in name of: Mary + Darrell Becker

County Brd. of Equal _____

Mailing address: PO Box 513

Local Brd. of Equal _____

Madison SD 57042

Phone No. 605 256-9634

Legal description of property being appealed (Include lot, block, addition and city or section, township and

range): N 130' NW 1/4 BLK 3 Kennedy's EXT # 1318M

(USE SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND - MAY USE PT 17A)

Parcel Number: 211200030000070

I am appealing the ✓ property value _____ abstract class _____

exempt status _____ owner-occupied status _____

Reason(s) for appealing: 3 Block Area example only 2 Properties Valued more yet several Homes in larger, updated Homes lower values. Property has been Raised several times in last 5 years more than 50K yet Home has depreciated

I believe the correct full and true value of said property on legal assessment date was: \$ 125,000 (total value)

\$ 27,500 land value \$ 97,500 building value

Full amount of insurance carried on structures \$ 250K (Replacement Amount)

OATH: I do solemnly swear that all statements made herein are to the best of my knowledge, true and correct.

Date 3/11/2021

Signature Mary A Becker

(Taxpayer/Taxpayer Attorney)

TO BE COMPLETED BY LOCAL BOARD OF EQUALIZATION - ACTION BY LOCAL BOARD OF EQUALIZATION:

No Change to Assessors Value _____ Changed Classification _____ Changed Valuation _____

Assessors Value

Local Board

Classification

From

To

From

To

Abstract Type	\$		\$			
Abstract Type	\$		\$			
Abstract Type	\$		\$			
Abstract Type	\$		\$			
Abstract Type	\$		\$			

Signature _____

Jurisdiction _____

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

	Assessors Value		Local Board		Classif.		Assessor's Recommendation	
	From	To	From	To	From	To	Value	Classif
Abstract Type	\$		\$					
Abstract Type	\$		\$					
Abstract Type	\$		\$					
Abstract Type	\$		\$					
Abstract Type	\$		\$					

Signature _____

TO BE COMPLETED BY COUNTY BOARD OF EQUALIZATION - FINAL VALUE BY COUNTY BOARD OF EQUALIZATION:

	To	Classification	
		From	To
Abstract Type	\$		
Abstract Type	\$		
Abstract Type	\$		
Abstract Type	\$		
Abstract Type	\$		

Signature _____

County Auditor

3/11/2021 TN

We are appealing the assessment of our property at 518 N Egan Ave Madison SD.

Legal : N 130' NW 1/4 blk 3 Kennedys Ext # 1318M

I purchased property in 11/ 2006 for \$ 95,000. In 2008 I got married and moved back into my other home.

10/ 2010 after several months on the market with no offers I sold the property on CFD. For \$124,000. On the Contract we raised the price to \$ 124K and they agreed to also reroof the house, repaint the exterior and interior, replace all the windows and pay off the CFD. Well that didn't happen. After 4 years of on again off again payments being made and none of the updates being done, they finally agreed to Quit Claim on the property and moved out. 9/2014. Only after damaging the interior throughout.

9/2014 After so much stress about the property my folks (who were only on property as I was single when I purchased it) also did a quit claim for property and my now husband was added.

2014 I tried to sale property for \$ 110,000 with no nibbles. I finally rented it out but they only paid first month and never paid again. So out they went and in 2015 my niece and her 5 kids moved to town and I have allowed her to live in the home and is currently in the home. NO updates to anything have been done to the property since I purchased it.

The taxable amount on property for 2014 payable in 2015 was \$ 126,900 so assessed would have been about \$ 121k.

2019 taxable amount payable in 2020 was \$ 152,900 so assessed would be about \$ 146K.

Now 2020 taxable is \$ 185, 140 assessed about \$ 177K.

It has been raised and raised and is not going to bring anything close to the assessed value. I will be lucky to get the 2014 assessed value and only after many thousands of dollars put into the property,,, ie. roof, interior paint, exterior paint, update plumbing, flooring and windows.

I have enclosed a diagram of 3 square blocks of properties and their posted current assessed values. MANY of them are worth much more than this property yet only TWO are valued higher. One which has had many updates and has an indoor basketball court addition. One that is very well cared for Historic home.

I feel property located at 304 NE 4th valued at \$ 94,600 is a very similar as our home in that in 12/ 2005 it sold for \$ 170k then 2009 for \$ 127k then in 2020 went down to \$ 63,500 the up to \$ 149,900 and then 9/2020 to \$ 75,000 and is now valued at \$ 94,600.

I also have listed properties that have sold and their values.



Mary Becker

PO BOX 513

Madison SD 57042

605-256-9634

2021 REAL ESTATE ASSESSMENT NOTICE

DIRECTOR OF EQUALIZATION
Lake County
200 E CENTER
MADISON SD 57042

THIS IS NOT A TAX BILL - SEE BACK SIDE

TO: BECKER, DARRELL D & MARY
23443 455 AVE
MADISON, SD 57042

PARCEL: 21120-00300-000-70 ADDITION: KENNEDY'S EXTENSION
LEGAL DESCRIPTION(FOR ASSESSMENT PURPOSES ONLY):
N130' NW1/4 BLK 3 KENNEDY'S EXT
#1318M

TOWNSHIP / CITY: MADISON CITY
SCHOOL DISTRICT: MADISON CN 39-2
FIRE DISTRICT: MADISON FIRE

PROPERTY ADDRESS:
518 N EGAN AVE

PROPERTY TYPE/CLASS	ACRES	VALUE	PARCEL TOTAL
-----	-----	-----	-----
Other Non-Ag Land		27,500	
Other Non-Ag Bldgs		149,500	
Total Assessed Value		177,000	177,000

Summary

Parcel ID 211200030000070
Property Address 518 N EGAN AVE 0
Legal Description N130' NW1/4 BLK 3 KENNEDY'S EXT #1318M
(Note: Verify Legal Descriptions for documents with Register of Deeds)
Districts School: 3
 Fire: 21
Owner Occupied N/A
Exempt N/A

Appeal

Owner

BECKER, DARRELL D & MARY
 23443 455 AVE
 MADISON, SD 570420000

Sales

Filing Date	Sale Price	Grantor	Grantee	Book / Page	Deed Type
09/19/2014	\$0	BECKER, FRANCIS H AND OPAL P BE	BECKER, DARRELL D AND MARY BECK	590 / 173	Q
09/04/2014	\$0	HEWITT, DALE E AND THERESA R KI	BECKER, FRANCIS H & OPAL P ETAL	590 / 149	O
10/04/2010	\$124,000	BECKER, FRANCIS H & OPAL & DARR	HEWITT, DALE E AND THERESA R KI	525 / 143	C
11/20/2006	\$95,000	PRESUHN, SHIELA KATHARINE ESTAT	BECKER, MARY A; FRANCIS E BECKE	464 / 60	O
11/20/2006	\$0	BAUERLE, ELDON D	PRESUHN, SHIELA KATHARINE ESTAT	464 / 59	O

Valuation

Taxation

County	2020
Township/City	\$477.86
School	\$1,235.44
Other	\$2,110.78
Special Assessments	\$4.26
	\$125.00
Late Fines/Interest	\$0.00
1st Half Due	\$1,976.67
1st Half Paid	\$0.00
2nd Half Due	\$1,976.67
2nd Half Paid	\$0.00
Total Due	\$3,953.34

*Currently
177,000
Value!*

No data available for the following modules: Tax Sale, Soils, Photos.

The GIS data is not a legally recorded map, survey, or legal document, and the GIS data may contain errors. The GIS data is for reference only and the public may not use or rely upon the GIS data in any other way. The GIS data is provided on an "as is" basis, and Lake County makes no representations, guarantees or warranties regarding the GIS data whatsoever, including but not limited to representations, guarantees or warranties that the GIS data is fit for any purpose.

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Last Data Upload: 3/10/2021, 5:08:25 AM

Version 2.3.110

N. Egan

500 NEgan 210,500	510 NEgan 57,500	518 NEgan 177,000	
120 NE 4th 52,800	511 N Hawk 68,600	517 N Hawk 125,200	523 N Hawk 73,200

Values of
homes within 3 blocks

N Harth

202 NE 4th 135,200	516 N Harth 75,900	520 N Harth 58,900	522 N Harth 98,800
210 NE 4th 58,200			
214 NE 4th 48,900	515 N Lee 151,500	519 N Lee 174,800 ★	
224 NE 4th 103,500			

N Lee

303 NE 4th 94,600	516 N Lee 198,400	Condo
503 N Washington 99,400 *	513 N Washington 112,500	521 N Washington 127,500

Washington

RECORD OF CHANGE IN OWNERSHIP

Grantee (Purchaser)	Date	Book	Page	Sale Price	Remarks
Bauerle / Presumpt	11-20-06	464	59	-0-	W/P
Presumpt / Becker	11-20-06	464	60	25,000	exe Don
Becker/Hewitt + Kientek	10-4-10	525	143	124,000	CFD
Hewitt/Becker + Elai	9-4-14	590	149	-0-	QCD - terminate CFD
Becker/Becker	9-19-14	590	173	-0-	QCD

LAND VALUE CALCULATION

Size of Lot or No. Acres		Depth or other influence		Effective Front Feet	Basic Unit Value	Total Value
Table	Factor	Rule	Factor			
20				127.4	170	21658
2014				127.4	180	22932
2020	land increase 20%					27,500
20						
20						

FIELD NOTES

2020 Structure increase 15%

6/28/99

21120-00300-000-70
KENNEDY'S EXTENSION

Becker/Darrell D + Mary
PRESUMPT, SHEILA KATHARINE
510 N EGAN AVE 23443 455 Ave.
MADISON, SD 57042

PA= 518 N. Egan Ave

LEGAL DESCRIPTION--
N130' NW1/4 BLK 3 KENNEDY'S EXT.
#1316M

SCHL DIST=LAKE CENT 39-2-03
ACRES=
LAND CL=D-S BLDG CL=D1-S BLDG CL=
EXMPT= X-NA1= CM/RES=



CONTINUOUS RECORD OF ASSESSED VALUE

YEAR	2019	2020-21	20	20	20	20	20	20
IMPROVEMENTS-NA								
LAND-NA								
OTHER								
TOTAL-NA								

