



**BOARD OF COMMISSIONERS AGENDA**

**MONDAY, MARCH 16, 2026**

**5:30 PM**

**COMMISSION CHAMBERS – 503 S HIGHLAND AVENUE**

Please join the Zoom meeting from your computer, tablet or smartphone.

<https://us06web.zoom.us/j/88526683369> | Meeting ID: 885 2668 3369

You can also dial in using your phone.

+1 312-626-6799

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**ADOPT AGENDA**

**PUBLIC COMMENT**

- 1) Appeal 2026-01: Parcel 21060-00200-040-10 Krueger, Silas - 111 N Liberty Avenue
- 2) Appeal 2026-02: Parcel 21090-00800-090-10 Krueger, Silas - 816 NW 1st Street
- 3) Appeal 2026-03: Parcel 21997-01000-110-10 Heilman, Richard - 1424 SW 1st Street
- 4) Appeal 2026-04: Parcel 21327-00100-050-10 Lehr, Robert - 418 Cedar Court
- 5) Appeal 2026-05: Parcel 21700-00000-020-10 Krahling, Conrad - 720 NE 6th Street
- 6) Appeal 2026-06: Parcel 21010-01600-090-10 Keene, Jarod - 117 S Egan Avenue
- 7) Appeal 2026-07: Parcel 21170-00600-020-20 Fods, Tyler - 913 N Josephine Avenue

**BUSINESS**

- 8) Consideration and Action on Appeal 2026-01: Parcel 21060-00200-040-10 Krueger, Silas - 111 N Liberty Avenue
- 9) Consideration and Action on Appeal 2026-02: Parcel 21090-00800-090-10 Krueger, Silas - 816 NW 1st Street
- 10) Consideration and Action on Appeal 2026-03: Parcel 21997-01000-110-10 Heilman, Richard - 1424 SW 1st Street
- 11) Consideration and Action on Appeal 2026-04: Parcel 21327-00100-050-10 Lehr, Robert - 418 Cedar Court
- 12) Consideration and Action on Appeal 2026-05: Parcel 21700-00000-020-10 Krahling, Conrad - 720 NE 6th Street
- 13) Consideration and Action on Appeal 2026-06: Parcel 21010-01600-090-10 Keene, Jarod - 117 S Egan Avenue
- 14) Consideration and Action on Appeal 2026-07: Parcel 21170-00600-020-20 Fods, Tyler - 913 N Josephine Avenue

**REVIEW 2025 ASSESSMENT ROLL**

**ADJOURN**

**Anyone wishing to speak to an item on the agenda must be acknowledged by the chair and come to the podium to address the Mayor and City Commission. Addressing other audience members will not be permitted.**

Supplementary agenda information may be accessed at [www.CityofMadisonSD.gov](http://www.CityofMadisonSD.gov)


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.

The City of Madison is an equal opportunity employer and provider.

# Board of Equalization

## Appeals / 2026

1. Appeal 2026-01: Parcel 21060-00200-040-10 KRUEGER, SILAS (111 N Liberty Avenue):

 21060-00200-040-10 (D) GOTH, JUSTIN R (C) KRUEGER, SILAS & HELENA (CFD) Property: 111 N LIBERTY AVE MADISON, SD 57042-0000 Mailing: 1208 CRESTED BUTTE AVE BROOKINGS, SD 57006-0000 Sort: KRUEGER, SILAS & HELENA (CFD) Abs Cd: D+D1 Full & True:	Tax Dist: Madison CN 39-2 Legal: S1/2 LOT 3 & ALL LOT 4 BLK 2 COBURN & VAN DOREN S-T-R: Filed Date: 07/24/2024 Exe Building Value: NA-D \$27,500 NA-D1 \$106,200	Map: None Subdiv: 00000 NONE Plat Map: Deeded Acres: 0.00 TI Acres: 0.24 #736M Sale Date: 07/24/2024 Book/Page: 727/361 Exo Land Value:	Deed Type: C Avg Pcl Rating: N/A Yr Blt: 1909 Total \$133,700 Disc \$0
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**OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE  
AGRICULTURAL LAND, USE PT 17A

<b>COURTHOUSE USE ONLY</b>
<b>APPEAL NUMBERS</b>
Local Board: <b>2026-01</b>
County Board:
Office of Hearing Examiners:

**APPLICANT INFORMATION**

ASSESSED IN NAME OF Kreuger, Silas	EMAIL	PHONE NUMBER (605) 691-2554	COUNTY LAKE
MAILING ADDRESS 1208 Crested Butte Avenue	CITY Brookings	STATE SD	ZIP CODE 57006
PROPERTY ADDRESS - if different than mailing address 111 Liberty Avenue, Madison, SD 57042	PARCEL NUMBER 210600020004010		
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range S1/2 LOT 3 & ALL LOT 4 BLK 2 COBURN & VAN DOREN #736M			

I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

**REASON(S) FOR APPEALING**  
Property was purchased at fair market value for \$ 115,000

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 115,000 TOTAL VALUE \$ \_\_\_\_\_ LAND VALUE \$ \_\_\_\_\_ BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_  
TAXPAYER / TAXPAYER ATTORNEY

605-691-2559

Dear City Assessor,

I am writing to formally request a review and reassessment of the following properties located in Madison, South Dakota:

1. 111 Liberty Ave
2. 816 NW 1st

We recently purchased 111 Liberty Ave for \$115,000. The current assessed value is listed at \$133,567.00.

We also purchased 816 NW 1st for \$78,000. The current assessed value is listed at \$96,600.00.

We believe both properties were purchased at fair market value. Based on these recent purchase prices, we respectfully request that the assessed values be reviewed and adjusted accordingly for property tax billing.

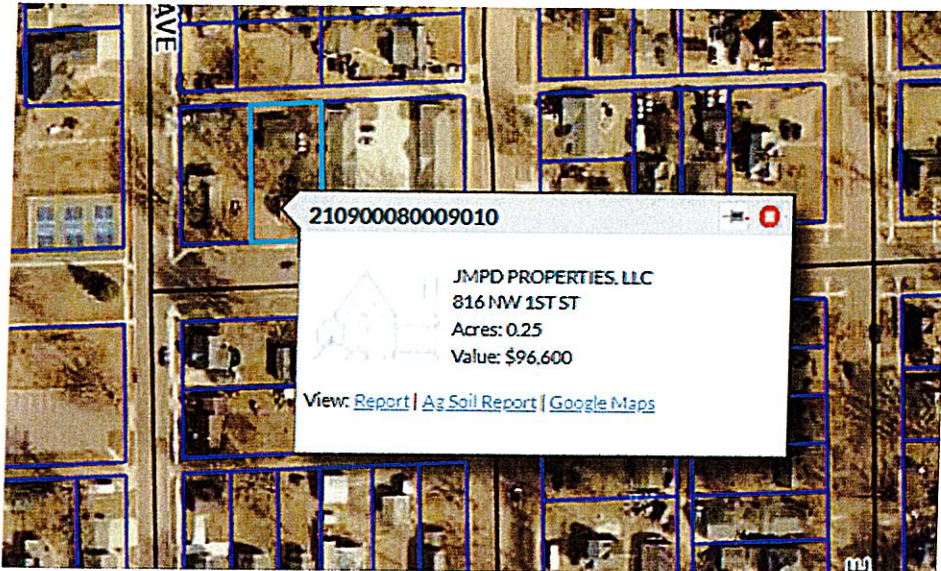
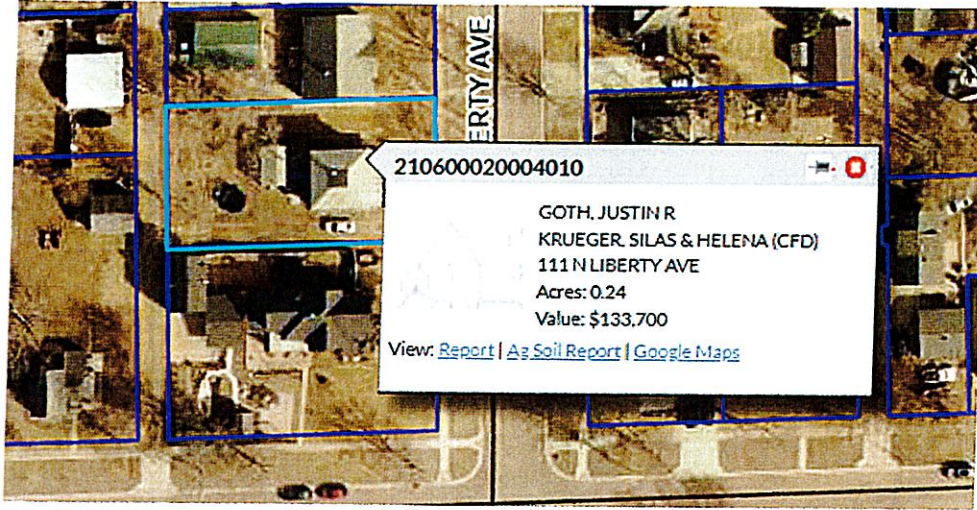
If needed, we are happy to provide copies of closing statements or any additional documentation that would assist in your review.

Thank you for your time and consideration. We appreciate your assistance and look forward to your response.

Sincerely,

Silas Krueger





2. Appeal 2026-02: Parcel 21090-00800-090-10 KRUEGER, SILAS (816 NW 1st Street):

2	21090-00800-090-10	Tax Dist: Madison CN 39-2	Map: None
	(D) JMPD PROPERTIES, LLC		Subdiv: 0000-NONE
	Property: 816 NW 1ST ST MADISON , SD 57042-0000	Deeded Acres: 0.00	Plat Map:
	Mailing: 23735 459 AVE	Legal: E1/2 LOT 8 & ALL LOT 9 BLK 8 WADDELLS ADD	TU Acres: 0.25
	MADISON, SD 57042-0000	S-T-R:	#918M
	Sort: JMPD PROPERTIES, LLC	Filed Date: 08/04/2003	Sale Date: 08/01/2003
	Abs Cd: D-D1	Book/Page: 384/766	Deed Type: WD
	Exe Building Value:		Avg Pcl Rating: N/A
	NA-D	NA-D1	Yr Blt: 1944
	\$27,800	\$68,800	Total
	Full & True:		\$96,600
			Disc
			\$0

**OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

<b>COURTHOUSE USE ONLY</b>
<b>APPEAL NUMBERS</b>
Local Board: <u>2024-02</u>
County Board:
Office of Hearing Examiners:

**APPLICANT INFORMATION**

ASSESSED IN NAME OF Kreuger, Silas	EMAIL	PHONE NUMBER (605) 691-2554	COUNTY LAKE
MAILING ADDRESS 1208 Crested Butte Avenue	CITY Brookings	STATE SD	ZIP CODE 57006
PROPERTY ADDRESS - if different than mailing address 816 NW 1st Street		PARCEL NUMBER 210900080009010	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range E1/2 LOT 8 & ALL LOT 9 BLK 8 WADDELLS ADD #918M			

I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

REASON(S) FOR APPEALING  
Property was purchased at fair market value for \$ 78,000

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 78,000 TOTAL VALUE \$ \_\_\_\_\_ LAND VALUE \$ \_\_\_\_\_ BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_  
TAXPAYER / TAXPAYER ATTORNEY

605-691-2554

Dear City Assessor,

I am writing to formally request a review and reassessment of the following properties located in Madison, South Dakota:

1. 111 Liberty Ave
2. 816 NW 1st

We recently purchased 111 Liberty Ave for \$115,000. The current assessed value is listed at \$133,567.00.

We also purchased 816 NW 1st for \$78,000. The current assessed value is listed at \$96,600.00.

We believe both properties were purchased at fair market value. Based on these recent purchase prices, we respectfully request that the assessed values be reviewed and adjusted accordingly for property tax billing.

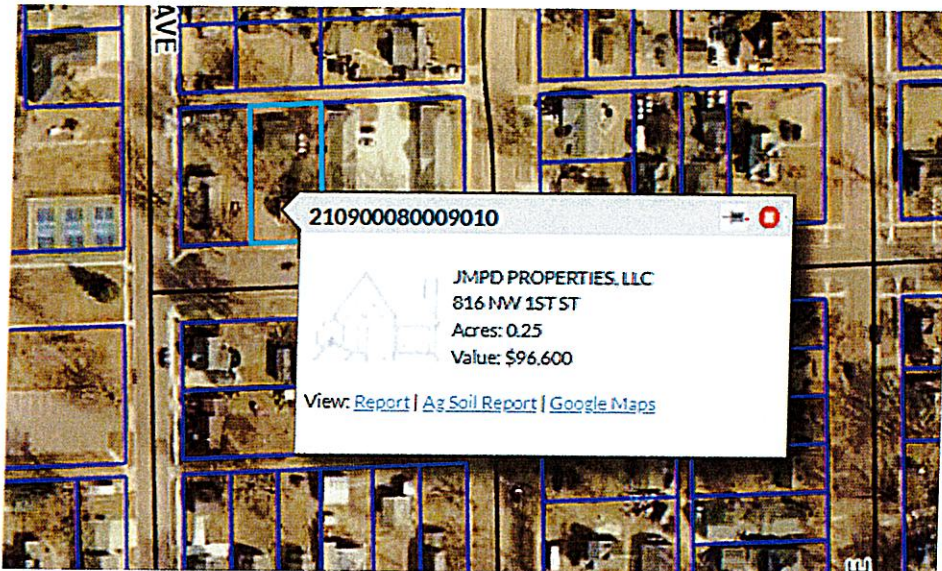
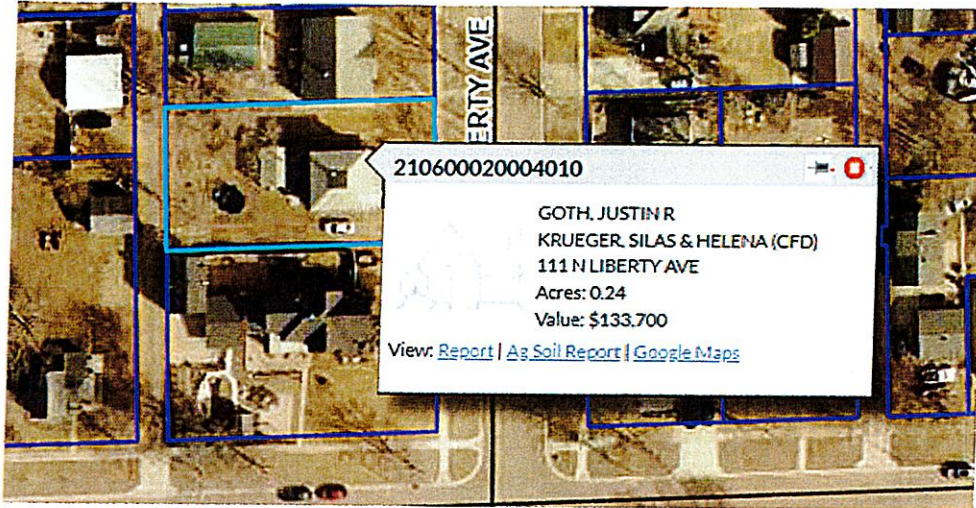
If needed, we are happy to provide copies of closing statements or any additional documentation that would assist in your review.

Thank you for your time and consideration. We appreciate your assistance and look forward to your response.

Sincerely,

Silas Krueger





3. Appeal 2026-03: Parcel 21997-01000-110-10 HEILMAN, RICHARD (1424 SW 1st Street):

3	21997-01000-110-10	Tax Dist: Madison CN 39-2	Map: None
	(D) HEILMAN, RICHARD P		Subdiv: 00000-NCNE
	Property: 1424 SW 1ST ST MADISON , SD 57042-0000	Deeded Acres: 0.00	Plat Map:
	Mailing: 1424 SW 1ST ST MADISON, SD 57042-0000	Legal: LOT 11 CO AUD SUBDIV EXC S16172 COUNTY AUD SUB NE1/4 12-106-53 #2365M	Ttl Acres: 2.87
	Sort: HEILMAN, RICHARD P	S-T-R:	
	Abs Cd: D	Filed Date: 08/24/2005	Sale Date: 04/23/2004
		Book/Page: 440/422	Deed Type: OT
			Avg Pcl Rating: N/A
		Exe Building Value:	Yr Blt: 1900
		Exe Land Value:	
		NA-D-S	NA-D1-S
		\$58,000	\$205,600
			Total
			\$263,600
			Disc
			\$0

**OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

<b>COURTHOUSE USE ONLY</b>
<b>APPEAL NUMBERS</b>
Local Board: <u>2020. 03</u>
County Board:
Office of Hearing Examiners:

**APPLICANT INFORMATION**

ASSESSED IN NAME OF Heilman, Richard	EMAIL	PHONE NUMBER (605) 480-1307	COUNTY LAKE
MAILING ADDRESS 1424 SW 1st Street	CITY Madison	STATE SD	ZIP CODE 57042
PROPERTY ADDRESS - if different than mailing address 1424 SW 1st Street	PARCEL NUMBER 219970100011010		
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range LOT 11 CO AUD SUBDIV EXC S161/2 COUNTY AUD SUB NE1/4 12-106-53 #2365M			

I AM APPEALING THE ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

REASON(S) FOR APPEALING  
I feel my property is over priced compared to the homes East of me.  
+ House S E also

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 200,000 TOTAL VALUE \$ 50,000 LAND VALUE \$ 150,000 BUILDING VALUE

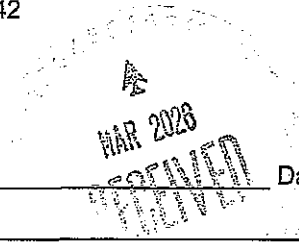
By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE Richard Heilman DATE 3-12-26  
TAXPAYER / TAXPAYER ATTORNEY

# HEILMAN CONSTRUCTION

1424 SW 1st  
MADISON, SOUTH DAKOTA 57042

PHONE (605) 480-1307



M \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip No. \_\_\_\_\_

I have two houses to the  
East of me that are for  
at 200,000 ea.

Both are older mine and  
been updated.

I feel I am over price

I should be 200,000  
or less

Richard Heilman

3-6-26

Email / No

# HEILMAN CONSTRUCTION

1424 SW 1st  
MADISON, SOUTH DAKOTA 57042

PHONE (605) 480-1307

M Heilman Const Income Report Date \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip No. \_\_\_\_\_

	Income		
	SS + mil Ret	16800	-
	Const Income	19910	-
	Expenses	36710	-
	Materials use	12071	-
	Insur	1834	
	Bud's	720	
	Elect 1942 - 1/4 shop	247	
	Heat 264 1/2 - office	132	
	Dor	242	
	Tire Ex gas jets	3100	15246
	Repairs	360	3460
		3460	- 18706
	Net Income		18004

4. Appeal 2026-04: Parcel 21327-00100-050-10 LEHR, ROBERT (418 Cedar Court):

4

21327-00100-050-10  
(D) LEHR, ROBERT D & GAIL A  
Property: 418 CEDAR CT MADISON, 00000-0000  
Mailing: 418 CEDAR CT  
MADISON, SD 57042-0000  
Sort: LEHR, ROBERT D & GAIL A  
Abs Cd: D+D1  
Full & True:

Tax Dist: Madison CN 39-2  
Deeded Acres: 0.00  
Legal: LOT 5 AMERT'S 3RD ADDITION #2452M  
S-T-R:  
Filed Date: 05/19/2017  
Exo Building Value:

Map: None  
Subdiv: 00000-NONE  
Plat Map:  
Ttl Acres: 0.54  
Deed Type: WD  
Avg Pcl Rating: N/A  
Yr Blt: 1994  
Exe Land Value:  
NA-D-S NA-D1-S  
\$47,000 \$457,300  
Total Disc  
\$504,300 \$0

OBJECTION TO REAL PROPERTY ASSESSMENT  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE  
AGRICULTURAL LAND, USE PT 17A

COURTHOUSE USE ONLY	
APPEAL NUMBERS	
Local Board:	2024-04
County Board:	
Office of Hearing Examiners:	

APPLICANT INFORMATION

ASSESSED IN NAME OF Lehr, Robert	EMAIL	PHONE NUMBER (605) 270-0742	COUNTY LAKE
MAILING ADDRESS 418 Cedar Court	CITY Madison	STATE SD	ZIP CODE 57042
PROPERTY ADDRESS - if different than mailing address 418 Cedar Court	PARCEL NUMBER 213270010005010		
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range LOT 5 AMERT'S 3RD ADDITION #2452M			

I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

REASON(S) FOR APPEALING

Square footage of property is listed at 3,770 feet. That measurement includes about 500 square feet of unfinished basement which I was told is not assessable. Secondly based on comps I put together it does not logically flow with the assessed value of the property.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 396,618.30 TOTAL VALUE \$ 47,000 LAND VALUE \$ 443,618.30 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE Robert D Lehr DATE 3/12/26  
TAXPAYER / TAXPAYER ATTORNEY

DATE: March 10, 2026  
TO: Municipal Board of Equalization  
SUBJECT: Notice of Property Tax Appeal for 418 Cedar Ct in Madison, SD

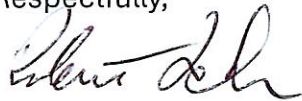
The County Director's of Equalization office informed me yesterday (March 9,2026) that they had not prepared the books necessary for comparative analysis on properties in the City of Madison. The office informed me that I needed to file this appeal by March 12, 2026 and so this letter contains the appeal for the property listed above in the Subject line.

I did some research and found that my property at 418 Cedar Ct has square footage listed as 3,770 feet. That measurement includes about 500 square feet of unfinished basement which I was told is not assessable by current County practices. **My first appeal, therefore, is to correct the total square feet of my property and send me a new assessment.** This square footage has been used for the 8 years I have lived at 418 Cedar Ct.

My second appeal is based on a couple of comps I put together myself on page two of this letter. Note that the square footage of the three properties and their reported square footage does not logically flow with the assessed value of the property. In addition, the properties are being assessed for more value than they can be sold for which will soon create a real issue for this county. I am sure you are aware of this problem, but I just wanted to point it out.

I will be available for a remeasurement of the inside of my house to verify the proper square footage if necessary. Thank you for your time and consideration.

Respectfully,



Robert Lehr

418 Cedar Ct, Madison, SD

605-270-0742

lehrrod@sbcglobal.net

**COMPARATIVE PROPERTIES TO 418 CEDAR CT**

		353.400		
417 Cedar CT	2025 Assessed Taxes \$400,400		Sell \$345,000	Sq Ft 2,192 161.22
		455,500		
1024 N Josephine	2025 Assessed Taxes \$482,500		Sell (still on Mkt)	Sq Ft 4,149 109.78
		457,300		
418 Cedar Ct	2025 Assessed Taxes \$504,300		Not for sale	Sq Ft 3,770 121.29
				<u>3270</u>
				<u>130.76</u>

5. Appeal 2026-05: Parcel 21700-00000-020-10 KRAHLING, CONRAD (720 NE 6th Street):

5	21700-00000-020-10	Tax Dist: Madison CN 39-2	Map: None
	(D) JENSEN, SHARLENE & ETAL, KRAHLING, CONRAD D, KRAHLING, DAVID		Subdiv: 00000-NCNE
Property: 720 NE 6TH ST MADISON, SD 57042-0000	Legal: LOT 2 HANNEMANS ADD MADISON CITY #2060M	Deded Acres: 0.00	Plat Map:
Mailing: 21833 444 AVE	S-T-R:		Ttl Acres: 0.27
OLDHAM, SD 57051-0000	Sort: JENSEN, SHARLENE & ETAL	Filed Date: 11/14/2024	Sale Date: 11/14/2024
Abs Cd: D+D1	Exe Building Value:	Book/Page: 727/819	Deed Type: OT
Full & True:			Avg Pct Rating: N/A
		Exe Land Value:	Yr Blt: 1959
		NA-D-S	Total
		\$19,281	\$249,282
		NA-D1-S	Disc
			\$0

**OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE  
AGRICULTURAL LAND, USE PT 17A

<b>COURTHOUSE USE ONLY</b>
<b>APPEAL NUMBERS</b>
Local Board: <u>2020-05</u>
County Board:
Office of Hearing Examiners:

**APPLICANT INFORMATION**

ASSESSED IN NAME OF Krahling, Conrad	EMAIL	PHONE NUMBER (605) 480-3234	COUNTY LAKE
MAILING ADDRESS 720 NE 6th Street	CITY Madison	STATE SD	ZIP CODE 57042
PROPERTY ADDRESS - if different than mailing address 720 NE 6th Street	PARCEL NUMBER 217000000002010		
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range LOT 2 HANNEMANS ADD MADISON CITY #2060M			


I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE STATUS

**REASON(S) FOR APPEALING**  
Last March we had two realtors give a current market assessment of the property. Both also came and inspected the property and came up with values of \$ 205,000 & \$ 219,000.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 216,240.<sup>00</sup> TOTAL VALUE \$ 19,281.<sup>00</sup> LAND VALUE \$ 196,959.<sup>00</sup> BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE  DATE 3/12/20  
TAXPAYER / TAXPAYER ATTORNEY

Conrad Krahlung  
720 NE 6th St.  
Madison SD 57042

605. 480. 3239

To: Clerk of Madison Board of Equalization  
regarding: Lot 2 Hannemans addition # 2000M

I, Conrad Krahlung, wish to contest or appeal  
the valuation given to my residence at  
720 NE. 6th St.

Last March we had two realators give a  
current market assessment of the property.

Both also came and inspected the property  
Exit Realty came up with a valuation of  
205 thousand and Signature Realty came up  
with a value of 219 thousand.

Cy Kuly

6. Appeal 2026-06: Parcel 21010-01600-090-10 KEENE, JAROD (117 S Egan Avenue):



21010-01600-090-10  
(D) KEENE, JAROD

Property: 117 S EGAN AVE MADISON, SD 57042-0000  
Mailing: 1171 CYBER CT  
MADISON, SD 57042-0000

Sort: KEENE, JAROD  
Abs Cd: DC+DC2

Full & True:

Tax Dist: Madison CN 39-2

Legal: LOT 9 BLK 16 ORIG PLAT #145M  
S-T-R:

Filed Date: 05/14/2021

Exe Building Value:

NA-DC	NA-DC2
\$12,375	\$172,485

Deeded Acres: 0.00

Sale Date: 06/10/2021

Exe Land Value:

Map: None  
Subdiv: 00000-NONE  
Plat Map:  
Tit Acres: 0.08

Book/Page: 650/670

Exe Land Value:

Deed Type: WD  
Avg Pct Rating: N/A  
Yr Blt:

Total	Disc
\$184,860	\$0

**OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

<b>COURTHOUSE USE ONLY</b>
<b>APPEAL NUMBERS</b>
Local Board: <b>2024-06</b>
County Board:
Office of Hearing Examiners:

**APPLICANT INFORMATION**

ASSESSED IN NAME OF Keene, Jarod	EMAIL jarod.keene@live.com	PHONE NUMBER (605) 593-7775	COUNTY LAKE
MAILING ADDRESS 1171 Cyber Court	CITY Madison	STATE SD	ZIP CODE 57042
PROPERTY ADDRESS - if different than mailing address 117 S. Egan Avenue		PARCEL NUMBER 210100160009010	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED -- include lot, block, addition, city or section, township, and range LOT 9 BLK 16 ORIG PLAT #149M			

I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

**REASON(S) FOR APPEALING**

Proposed increase appears to be base on the assumption that substantial improvements were completed following a permit submitted last year. The work associated with that permit was never fully completed. A more modest assessment, around \$ 80,000, would better reflect the property's current condition and market value.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 80,000 TOTAL VALUE \$ \_\_\_\_\_ LAND VALUE \$ \_\_\_\_\_ BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_  
TAXPAYER / TAXPAYER ATTORNEY

**Dear Municipal Board of Equalization,**

I am writing to formally appeal the proposed assessed value of my property at 117 S Egan Ave, now assessed at \$172,485. The previous assessed value was \$39,100, and the proposed increase appears to be based on the assumption that substantial improvements were completed following a permit submitted last year.

While a permit was filed, the work associated with that permit was never actually completed. As a result, the condition and characteristics of the property remain largely unchanged from the time of the previous assessment. Because the improvements were not carried out, the basis for the significant increase in the assessed value does not accurately reflect the current state of the property.

I respectfully request that the assessment be reviewed and adjusted to better reflect the property as it currently exists. While some increase in value may be reasonable due to general market conditions, the proposed value of \$172,485 appears to significantly overstate the property's actual value given that the permitted improvements were not completed. A more modest assessment, around \$80,000, would better reflect the property's current condition and market value.

If helpful, I would be happy to provide documentation confirming that the permitted work was not performed or to arrange for an inspection of the property.

Thank you for your time and consideration of this appeal. I appreciate your review and look forward to resolving this matter. Please feel free to contact me if additional information is needed.

**Sincerely,**

Jarod Keene  
1171 Cyber Ct. Madison, SD 57042  
jarod.keene@live.com

7. Appeal 2026-07: Parcel 21170-00600-020-20 FODS, TYLER (913 N Josephine Avenue):

7	21170-00600-020-20		Tax Dist: Madison CN 39-2		Map: None		
	(D) FODS, TYLER & BRIONNA				Subdiv: 00000-NONE		
Property: 913 N JOSEPHINE AVE MADISON, SD 57042-0000		Legal: LOT 1 & N1/2 LOT 2 BLK 6 KENN SUB BLKS 4-5-6 & N1/2 7 #1443M		Deeded Acres: 0.00		Plat Map:	
Mailing: 913 N JOSEPHINE AVE MADISON, SD 57042-0000		S-T-R:		TI Acres: 0.25		#1443M	
Sort: FODS, TYLER & BRIONNA		Filed Date: 04/09/2020		Sale Date: 04/09/2020		Book/Page: 670/36	
Abs Cd: D+D1		Exe Building Value:		Exe Land Value:		Deed Type: VD	
Full & Truo:				NA-D-S NA-D1-S		Avg Pct Rating: N/A	
				\$30,665 \$256,821		Yr Blt: 1939	
						Total	
						\$287,485	
						Disc	
						\$0	

**OBJECTION TO REAL PROPERTY ASSESSMENT**  
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

<b>COURTHOUSE USE ONLY</b>
<b>APPEAL NUMBERS</b>
Local Board: <u>2024-07</u>
County Board:
Office of Hearing Examiners:

**APPLICANT INFORMATION**

ASSESSED IN NAME OF Fods, Tyler	EMAIL tylerfods@gmail.com	PHONE NUMBER (605) 270-4249	COUNTY LAKE
MAILING ADDRESS 913 N. Josephine Avenue	CITY Madison	STATE SD	ZIP CODE 57042
PROPERTY ADDRESS - if different than mailing address 913 N. Josephine Avenue		PARCEL NUMBER 211700060002020	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED – include lot, block, addition, city or section, township, and range LOT 1 & N1/2 LOT 2 BLK 6 KENN SUB BLKS 4-5-6 & N1/2 7 #1448M			

I AM APPEALING THE: ABSTRACT CLASS  EXEMPT STATUS  OWNER-OCCUPIED  PROPERTY VALUE  STATUS

REASON(S) FOR APPEALING  
Home is 87 years old. Purchased in April of 2020 at \$ 211,000. An increase of \$ 127,220 does not seem to align with surrounding homes.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 280,000 TOTAL VALUE \$ 30,665 LAND VALUE \$ 249,335 BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE *Tyler Fods* DATE 3-12-26  
TAXPAYER / TAXPAYER ATTORNEY

3/11/2026

Tyler Fods  
913 N Josephine Ave  
Madison SD 57042  
605-270-4249  
[tylerfods@gmail.com](mailto:tylerfods@gmail.com)

To whom it may concern,

I am writing to you to formally appeal my 2026 property taxes at my residence of 913 N Josephine Ave. I personally believe that our house is being taxed at a much higher amount than what it's worth. With it being taxed at \$287,486 that would put our property value at \$338,220 from my understanding after visiting with the Lake County Equalization office today. In my opinion the property is worth around \$275,000-\$280,000.

This house was built in 1939, that puts it at 87 years old and moved into Madison around 1968. When my wife and I bought this property in April of 2020 we paid \$211,000. I understand property values have gone up since that day, but not \$127,220. I looked back on the properties that the private appraiser compared this property to at that time of our purchase, and below you will find that list with what they are being taxed at in this current day.

1. 724 NE 6<sup>th</sup> St. - \$259,500
2. 321 NW 4<sup>th</sup> St. - \$203,700
3. 506 NE 3<sup>rd</sup> St. - \$233,800
4. 616 NE 5<sup>th</sup> St. - \$238,300

Tyler Fods

