

Breitung Township
Local Board of Appeals & Equalization Meeting 05-06-2025, 1:00 PM
In Person Meeting at the Breitung Community Center
33 First Avenue, Soudan MN 55782

In Person

Present: Chairman Matthew Tuchel, Supervisor Erin Peitso, Clerk Amber Zak
Public: Ben Thomas – St Louis County Assessor (left at 2:04 PM), Paul Cherry – St Louis County Assessor, Rodella LaFreniere – St Louis County Assessor, Patrick Vanderbeek – St Louis County Assessor, Patty & Todd Christopherson (left at 3:15 PM), Colin Rohrenbach (left at 3:15 PM), Jennifer Willner (left at 3:15 PM), Cade Gornick (left at 2:40 PM), Karen Frazee (arrived at 1:04 PM, left at 2:54 PM), Jeffrey Johnson (left at 1:39 PM), James Mayer (arrived at 1:39 PM, left at 3:15 PM)

Meeting called to order by Chairman Tuchel at 1:00 PM

Property Discussion:

Patty & Todd Christopherson:	270-0084-00170
Colin Rohrenbach:	270-0083-00140
Jennifer Willner:	270-0020-00487
Cade & Andrea Gornick:	270-0095-00330
Karen Frazee	270-0083-00190
James Mayer	270-0074-00070
Vermilion Housing Corporation	270-0110-01082
Genelle & David Bjorgo	270-0110-00250
Clayton Halunen	270-0093-00030
	270-0093-00010
	270-0093-00020
Brad Johnson	270-0110-01570
5757 Echo Trail LLC (Kilberg)	270-0070-00660
Joseph & Kimberly Mohrhauser	270-0070-00880
	270-0070-00900
	270-0070-00910
Gregory Phillips	270-0110-01120
Ronald & Dianne Sikkila	270-0020-00425
Diane & Troy Wood	270-0110-02220
Carol Norberg	270-0083-00110
Nancy Dahlquist	270-0087-00150
Krzysztof & Beata Dziegielewski	270-0110-00280
Jeffrey Johnson	270-0110-00380

Patty & Todd Christopherson: in attendance to discuss. Patty explained their reasoning for appeal being that comparable sales do not equate to their increased valuation.

St Louis County (SLC) assessor discussed appropriate attributes of the home, noting there is not a hot tub on premises and they could adjust for that; offered an internal inspection of home to verify its condition. McKinley Park area home values went up 18.77% on average. Homeowner argued that sales have actually flattened; a comparable home with similar value was currently on the market for a lower asking price. Chairman Tichel noted that a decrease of roughly \$25,000 based on the asking price of similarly valued home would be acceptable.

Colin Rohrenbach: in attendance to discuss. Colin explained that he had made no improvements to the home and yet still received a 20% increase in EMV. He stated that Mallard drive cuts through his property as well. When discussing property attributes with assessors, it was noted that Mr. Rohrenbach does not have a standard septic system, only a 500-gallon holding tank. The assessor stated that they could make an adjustment for that in their property details report.

SLC assessors explained that recent sales have been coming in higher than assessment value; it is the goal of the county to assess properties to 95% of their EMV, hence the reasoning for the increase. Lakefront property has been selling quite regularly and has not seen a downturn. Chairman Tichel noted that there were no similar properties disproving the accuracy of the valuation, and therefore he envisioned no change to the valuation.

Jennifer Willner: in attendance to discuss. Had received a large jump in her property valuation with an increase of over \$250k/34%. She argued that no improvements had been made recently and that the increase due to property sales was egregious. She further argued that her garage was receiving a higher valuation due to partial insulation, when it was truly only a third of the garage that was insulated.

SLC assessors explained that EMV was calculated as an aggregate of all sales. Property attributes were discussed and it was noted that the property was receiving a lower tax rate due to the shape of the property and the shoreline. The garage size and insulation were discussed, the change the valuation of the insulated portion, it would need to be inspected. Again, properties have been selling for higher than the EMV which indicated a low valuation, hence the reasoning for the increase. Chairman Tichel noted that sales of similar properties indicated a correct valuation and there were no disproving factors to show that the valuation should be lowered.

Recess

A 10-minute recess was taken at 2:05 PM due to a work emergency that Chairman Tichel needed to attend to. No business was conducted during this time. Meeting resumed at 2:15 PM.

Cade Gornick in attendance to discuss. Mr. Gornick explained that the valuation has gone up year after year; he questioned whether the construction of an addition was the reason for the increased valuation this year. Mr. Gornick indicated he thought perhaps homes should not be able to sell for more than a certain percentage over their market value.

SLC assessor reviewed attributes of the home, a \$39k of the increase was due to the home's addition, however the remainder of the increase in value was also due to increased sales of comparable properties. Chairman Tuchel indicated that due to the construction increase and no dissimilar property sales, no change would be likely made to the valuation.

Karen Frazee in attendance to discuss. Reviewed home's attributes with assessor, finding them to be accurate. SLC assessor indicated the dollar value is correct based on surrounding sales data. Chairman Tuchel indicated that no change to the valuation should be made at this time.

James Mayer in attendance to discuss. Mr. Mayer argued that the valuation of his property should be lowered due to the type of geography of his back-lot (swamp). He explained that the lot size had been determined based on the ability to install a single-family home with septic; because the swamp comprised so much of the land, the lot size was quite large and contained many feet of waterfront. While he understood that waterfront size was the main contributing factor to the assessment, he argued that it should be lowered as he was unable to use a large portion of his property as it was considered wetlands. A comparison was made of the next-door land value and chairman Tuchel indicated he was open to a 10% drop in valuation.

Vermilion Housing Corporation: appeal by written statement, attached. Rodella LaFreniere commented on this property, indicating that she misunderstood the business model of the housing corporation and had incorrectly valued the property. She proposed an adjustment down of \$236,500.00.

Motion by Supervisor Tuchel to reduced the value of the property to \$222,400.00 based on the recommendation of the SLC assessor

2nd by Supervisor Peitso

Motion passed

Genelle & David Bjorgo: appeal by written statement, attached. Assessor confirmed that the chimney is old, non-functioning and there is no fireplace in the home, recommended decrease due to inaccuracy of valuation

Motion by Supervisor Tuchel to reduce the value of the property to \$185,600 based on the recommendation of the SLC assessor

2nd by Supervisor Peitso

Motion passed

Clayton Halunen: appeal by written statement, attached. Discussion on cost vs value of tennis court, deemed that a tennis court would not constitute its full value of installation in a sale; re-evaluated 2nd cabin as seasonal only

Motion by Supervisor Tichel to reduce the value of the tennis court by \$10,400 and reduce the value of the 2nd cabin by \$10,300 for a total value of \$2,093,700 on parcel 270-0093-00010

2nd by Supervisor Peitso

Motion passed

Brad Johnson: appeal by written statement, attached. Valuation deemed accurate by LBAE.

Motion by Supervisor Tichel to keep the value of the property as currently listed.

2nd by Supervisor Peitso

Motion passed

5757 Echo Trail LLC (Kilberg): appeal by written statement, attached. Valuation deemed accurate by LBAE.

Motion by Supervisor Tichel to keep the value of the property as currently listed.

2nd by Supervisor Peitso

Motion passed

Joseph & Kimberly Mohrhauser: appeal by written statement, attached. Valuation deemed accurate by LBAE.

Motion by Supervisor Tichel to keep the value of the property as currently listed.

2nd by Supervisor Peitso

Motion passed

Gregory Phillips: appeal by written statement, attached. LBAE had personal knowledge of the home and stated that the house was in poor condition as indicated in the written appeal.

Motion by Supervisor Tichel to change the condition of the home to poor resulting in a \$4400.00 reduction as advised by the SLC Assessor

2nd by Supervisor Peitso

Motion passed

Ronald & Dianne Sikkila: appeal by written statement, attached. Valuation deemed accurate by LBAE, noted that a portion of the increase was due to a change in classification being that the property was no longer water-access only.

Motion by Supervisor Tichel to keep the value of the property as currently listed.

2nd by Supervisor Peitso

Motion passed

Diane & Troy Wood: appeal by direct contact with SLC assessor: structure condition beyond poor, assessor recommended a drop to \$16,400 total valuation and a change of class code from 151 to 204 (seasonal to storage).

Motion by Supervisor Tuchel adjust valuation to \$16,400 and change the class code from 151 to 204 per SLC recommendation

2nd by Supervisor Peitso

Motion passed

Carol Norberg: appeal by direct contact with SLC assessor: basement was incorrectly valued at a much better condition than remainder of house, upon inspection, assessor determined this to not be the case. Assessor recommended decrease of \$74,200 to structure valuation due to assessor error.

Motion by Supervisor Tuchel adjust structure valuation down by \$74,200 per SLC recommendation

2nd by Supervisor Peitso

Motion passed

Nancy Dahlquist: appeal by direct contact with SLC assessor: requested reduction due to the shape of her lot and narrow water frontage, SLC Assessor suggested a reduction of \$88,300

Motion by Supervisor Tuchel adjust valuation down by \$88,300 per SLC recommendation

2nd by Supervisor Peitso

Motion passed

Krzystof & Beata Dziegielewski: appeal by direct contact with SLC assessor: several updates to valuation including square footage in right-of-way, no heat source, and a slab under the shed.

Recommendation by assessor to reduce valuation by \$1,200

Motion by Supervisor Tuchel adjust valuation down by \$1,200 per SLC recommendation

2nd by Supervisor Peitso

Motion passed

Jeffrey Johnson: in attendance to discuss, left prior to being able to voice his appeal. LBAE reviewed valuation with assessors, noting a 45% jump which was similar to the rest of the township.

Motion by Supervisor Tuchel to keep the value of the property as currently listed.

2nd by Supervisor Peitso

Motion passed

No motion was passed to approve the in-person appeals; the in-person appeals will be addressed at the Regular Town Board Meeting on 05-20-2025, whose minutes will be attached once approved.

Motion by Supervisor Tichel to adjourn the meeting at 4:30 PM

2nd by Chairman Peitso

Motion passed 2-0

Respectfully Submitted,

Amber Zak

Clerk, Breitung Township



Record of Appeals to 2025 Local Board of Appeal and Equalization

City/Town: **TOWN OF BREITUNG**

Total EMV:	226,773,400
Total Value Change	-513,500
Percentage Change:	-0.23%

Opening Date:	05/06/25
Reconvene Date:	
2nd Reconvene:	
Appeals:	23
Bd Changes:	10

Clerk email:	clerk@breitungtownship.org
Form entry done by:	PFV
Meeting is open book?	N

Appeal Number	Parcel Number xxx-xxxx-xxxx	Property Owner		Present Assessment							Board Action							Explanation for Change	EMV change	
				Rec	Class	HS	Land	Bldg	Total	New Imp	Rec	Class	HS	Land	Bldg	Total	New Imp			
1	270-0110-02220	Name	WOOD DIANE C	1	151	0	6,300	43,500	49,800	0	1	204	0	6,300	10,100	16,400	0	House's condition is poor. Floorboards are rotten and falling apart. The ceiling has holes. It is an unsafe living environment and could likely only be improved by a full renovation.	-33,400	
		Taxpayer	WOOD DIANE & TROY																Apr Init	
		Appeal Code	PO BOX 33 SOUDAN MN 55782																	PFV
		AR-Assess																		Clerical change?
		Total:			6,300	43,500	49,800	0	NC?	Total:	6,300	10,100	16,400	0		Disposition Code	1-Board Action			
2	270-0083-00110	Name	NORBERG CAROL A	1	203	1	187,900	783,300	971,200	0	1	203	1	187,900	709,100	897,000	0	Reviewed the basement and it has a similar finish to the main floor.	-74,200	
		Taxpayer	NORBERG CAROL A																	Apr Init
		Appeal Code	PO BOX 582 TOWER MN 55790																	PFV
		AR-Assess																		Clerical change?
		Total:			187,900	783,300	971,200	0	NC?	Total:	187,900	709,100	897,000	0		Disposition Code	1-Board Action			
3	270-0110-00250	Name	BJORGO GENELLE A	1	201	1	8,900	181,700	190,600	0	1	201	1	8,900	176,700	185,600	0	There is no fireplace in the house.	-5,000	
		Taxpayer	BJORGO GENELLE & DAVID																	Apr Init
		Appeal Code	P O BOX 132 12 MAIN ST SOUDAN MN 55782																	PFV
		W-In Writing																		Clerical change?
		Total:			8,900	181,700	190,600	0	NC?	Total:	8,900	176,700	185,600	0		Disposition Code	1-Board Action			
4	270-0110-01120	Name	PHILLIPS GREGORY U	1	151	0	9,000	48,900	57,900	0	1	151	0	9,000	44,500	53,500	0	Changed condition to poor.	-4,400	
		Taxpayer	PHILLIPS GREGORY U																	Apr Init
		Appeal Code	1816 74TH ST WINDSOR HEIGHTS IA 50324																	PFV
		W-In Writing																		Clerical change?
		Total:			9,000	48,900	57,900	0	NC?	Total:	9,000	44,500	53,500	0		Disposition Code	1-Board Action			
5	270-0087-00150	Name	DAHLQUIST NANCY R	1	201	1	237,600	229,800	467,400	0	1	201	1	198,700	180,400	379,100	0	Adjusted to account for the shape.	-88,300	
		Taxpayer	DAHLQUIST NANCY R																	Apr Init
		Appeal Code	BOX 11 5517 MIETTUNEN PLAT RD SOUDAN MN 55782																	PFV
		AR-Assess																		Clerical change?
		Total:			237,600	229,800	467,400	0	NC?	Total:	198,700	180,400	379,100	0		Disposition Code	1-Board Action			
6	270-0070-00660	Name	5757 ECHO LLC	1	151	0	296,200	846,000	1,142,200	0	1	151	0	296,200	846,000	1,142,200	0	No Change	0	
		Taxpayer	5757 ECHO TRAIL LLC																	Apr Init
		Appeal Code	4 RADNOR DR THE HILLS TX 78738																	PFV
		W-In Writing																		Clerical change?
		Total:			296,200	846,000	1,142,200	0	NC?	y	Total:	296,200	846,000	1,142,200	0		Disposition Code		1-Board Action	
7	270-0110-00280	Name	DZIEGIELEWSKI KRZYSZTOF	1	204	0	15,800	74,000	89,800	0	1	204	0	15,600	73,000	88,600	0	There is 1,818 sf of ROW on the property. The house has no heat source. However, I discovered the shed had a slab underneath it and had the wrong foundation.	-1,200	
		Taxpayer	DZIEGIELEWSKI KRZYSZTOF & DZIEGIELEWSKA BEATA																	Apr Init
		Appeal Code	9650 WATERSTONE PL APT 210B MINNETONKA MN 55305																	PFV
		AR-Assess																		Clerical change?
		Total:			15,800	74,000	89,800	0	NC?	Total:	15,600	73,000	88,600	0		Disposition Code	1-Board Action			

Appeal Number	Parcel Number xxx-xxxx-xxxx	Property Owner		Present Assessment							Board Action							Explanation for Change		EMV change
				Rec	Class	HS	Land	Bldg	Total	New Imp	Rec	Class	HS	Land	Bldg	Total	New Imp			
8	270-0110-01082	Name	VERMILION HOUSING CORP	1	205	0	10,500	173,000	183,500	0	1	205	0	10,500	78,400	88,900	0	Rent is capped. Appraiser error, based on the income approach value should be decreased.	-236,500	
		Taxpayer	VERMILION HOUSING CORP	2	324	0	15,800	259,600	275,400	0	2	324	0	15,800	117,700	133,500	0		Apr Init	
		Appeal Code	SOUDAN BUILDING PO BOX 609 TOWER MN 55790														0		PFV	
		AR-Assess															0		Clerical change?	
		Total:			26,300	432,600	458,900	0	NC?	Total:	26,300	196,100	222,400	0	Disposition Code	1-Board Action				
9	270-0020-00425	Name	SIKKILA RONALD A & DIANNE V	1	151	0	390,100	800	390,900	0	1	151	0	390,100	800	390,900	0	No Change	0	
		Taxpayer	SIKKILA RONALD A & DIANNE V														0		Apr Init	
		Appeal Code	9960 TOWNLINE RD IRON MN 55751														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			390,100	800	390,900	0	NC?	y	Total:	390,100	800	390,900	0	Disposition Code	1-Board Action			
10	270-0093-00010	Name	HALUNEN CLAYTON D	1	151	0	508,100	1,606,300	2,114,400	52,100	1	151	0	508,100	1,585,600	2,093,700	41,700	Tennis court decrease of \$10,300 to adjust to what it'd sell for. \$10,400 decrease for seasonal cabin.	-20,700	
		Taxpayer	HALUNEN CLAYTON D														0		Apr Init	
		Appeal Code	510 GROVELAND AVE UNIT 616 MINNEAPOLIS MN 55403														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			508,100	1,606,300	2,114,400	52,100	NC?	Total:	508,100	1,585,600	2,093,700	41,700	Disposition Code	1-Board Action				
11	270-0093-00020	Name	HALUNEN CLAYTON D	1	151	0	227,800	140,800	368,600	0	1	151	0	227,800	140,800	368,600	0	No Change	0	
		Taxpayer	HALUNEN CLAYTON D														0		Apr Init	
		Appeal Code	510 GROVELAND AVE UNIT 616 MINNEAPOLIS MN 55403														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			227,800	140,800	368,600	0	NC?	y	Total:	227,800	140,800	368,600	0	Disposition Code	1-Board Action			
12	270-0070-00880	Name	MOHRHAUSER JOSEPH EDMUND	1	204	0	173,200	489,100	662,300	0	1	204	0	173,200	489,100	662,300	0	No Change	0	
		Taxpayer	MOHRHAUSER JOSEPH E & KIMBERLY A														0		Apr Init	
		Appeal Code	PO BOX 170 VERMILLION MN 55085														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			173,200	489,100	662,300	0	NC?	y	Total:	173,200	489,100	662,300	0	Disposition Code	1-Board Action			
13	270-0070-00900	Name	MOHRHAUSER JOSEPH EDMUND	1	204	0	65,600	0	65,600	0	1	204	0	65,600	0	65,600	0	No Change	0	
		Taxpayer	MOHRHAUSER JOSEPH E & KIMBERLY A														0		Apr Init	
		Appeal Code	PO BOX 170 VERMILLION MN 55085														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			65,600	0	65,600	0	NC?	y	Total:	65,600	0	65,600	0	Disposition Code	1-Board Action			
14	270-0070-00910	Name	MOHRHAUSER JOSEPH EDMUND	1	204	0	73,300	0	73,300	0	1	204	0	73,300	0	73,300	0	No Change	0	
		Taxpayer	MOHRHAUSER JOSEPH E & KIMBERLY A														0		Apr Init	
		Appeal Code	PO BOX 170 VERMILLION MN 55085														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			73,300	0	73,300	0	NC?	y	Total:	73,300	0	73,300	0	Disposition Code	1-Board Action			
15	270-0110-01570	Name	JOHNSON BRADLEY	1	201	1	9,900	110,700	120,600	0	1	201	1	9,900	110,700	120,600	0	No Change	0	
		Taxpayer	JOHNSON BRAD														0		Apr Init	
		Appeal Code	6 JASPER ST PO BOX 31 SOUDAN MN 55782														0		PFV	
		W-In Writing														0	Clerical change?			
		Total:			9,900	110,700	120,600	0	NC?	y	Total:	9,900	110,700	120,600	0	Disposition Code	1-Board Action			

Appeal Number	Parcel Number xxx-xxxx-xxxxx	Property Owner		Present Assessment							Board Action							Explanation for Change		EMV change
				Rec	Class	HS	Land	Bldg	Total	New Imp	Rec	Class	HS	Land	Bldg	Total	New Imp			
16	270-0084-00170	Name	CHRISTOPHERSON TODD A	1	151	0	314,800	371,500	686,300	0	1	151	0	314,800	346,400	661,200	0	Adjusted to account for similar sale.	-25,100	
		Taxpayer	CHRISTOPHERSON TODD & PATRICIA														0		Apr Init	
		Appeal Code	23960 HAWTHORN AVE N FOREST LAKE MN 55025																0	PFV
		P-Proner															0		Clerical change?	
		Total:			314,800	371,500	686,300	0	NC?	Total:	314,800	346,400	661,200	0	Disposition Code	1-Board Action				
17	270-0083-00140	Name	ROHRENBACH COLIN B	1	151	0	188,900	181,600	370,500	0	1	151	0	188,900	181,600	370,500	0	No Change	0	
		Taxpayer	ROHRENBACH COLIN B																0	Apr Init
		Appeal Code	7971 17TH AVE N OAKDALE MN 55128																0	PFV
		P-Proner															0		Clerical change?	
		Total:			188,900	181,600	370,500	0	NC?	y	Total:	188,900	181,600	370,500	0	Disposition Code	1-Board Action			
18	270-0020-00487	Name	WILLNER JENNIFER KAYE	1	151	0	426,600	602,000	1,028,600	8,700	1	151	0	426,600	602,000	1,028,600	8,700	No Change	0	
		Taxpayer	WILLNER JENNIFER																0	Apr Init
		Appeal Code	406 WACOUTA ST UNIT 417 ST PAUL MN 55101-2045																0	PFV
		P-Proner															0		Clerical change?	
		Total:			426,600	602,000	1,028,600	8,700	NC?	y	Total:	426,600	602,000	1,028,600	8,700	Disposition Code	1-Board Action			
19	270-0095-00330	Name	GORNICK CADE	1	201	1	253,500	284,500	538,000	39,400	1	201	1	253,500	284,500	538,000	39,400	No Change	0	
		Taxpayer	GORNICK CADE & ANDREA																0	Apr Init
		Appeal Code	5699 HOODOO PT TOWER MN 55790																0	PFV
		P-Proner															0		Clerical change?	
		Total:			253,500	284,500	538,000	39,400	NC?	y	Total:	253,500	284,500	538,000	39,400	Disposition Code	1-Board Action			
20	270-0083-00190	Name	FRAZEE KAREN	1	201	1	334,800	381,400	716,200	0	1	201	1	334,800	381,400	716,200	0	No Change	0	
		Taxpayer	FRAZEE KAREN																0	Apr Init
		Appeal Code	1505 W MALLARD DRIVE TOWER MN 55790																0	PFV
		P-Proner															0		Clerical change?	
		Total:			334,800	381,400	716,200	0	NC?	y	Total:	334,800	381,400	716,200	0	Disposition Code	1-Board Action			
21	270-0074-00070	Name	MAYER JAMES W	1	201	1	282,000	43,700	325,700	800	1	201	1	257,300	43,700	301,000	800	Adjusted to a comparable sale.	-24,700	
		Taxpayer	MAYER JAMES W																0	Apr Init
		Appeal Code	PO BOX 469 VIRGINIA MN 55792																0	PFV
		P-Proner															0		Clerical change?	
		Total:			282,000	43,700	325,700	800	NC?	Total:	257,300	43,700	301,000	800	Disposition Code	1-Board Action				
22	270-0110-00380	Name	JOHNSON JEFFREY L	1	201	1	17,700	213,600	231,300	0	1	201	1	17,700	213,600	231,300	0	No Change	0	
		Taxpayer	JOHNSON JEFFREY L																0	Apr Init
		Appeal Code	16 CENTER ST PO BOX 41 SOUDAN MN 55782																0	PFV
		P-Proner															0		Clerical change?	
		Total:			17,700	213,600	231,300	0	NC?	y	Total:	17,700	213,600	231,300	0	Disposition Code	1-Board Action			
23	270-0093-00030	Name	HALUNEN CLAYTON D	1	151	0	147,100	0	147,100	0	1	151	0	147,100	0	147,100	0	No Change	0	
		Taxpayer	HALUNEN CLAYTON D																0	Apr Init
		Appeal Code	510 GROVELAND AVE UNIT 616 MINNEAPOLIS MN 55403																0	PFV
		W-In Writing															0		Clerical change?	
		Total:			147,100	0	147,100	0	NC?	y	Total:	147,100	0	147,100	0	Disposition Code	1-Board Action			