

MINUTES: BOARD OF REVIEW
Wednesday, May 19, 2021

The members of the Mills County Board of Review reconvened in the boardroom, main level of the courthouse, Glenwood, Iowa. Notice of this meeting was given by email to BOR members and posted at the courthouse entrance windows. At 8:40 a.m., Chairman Mike Stewart called the meeting to order. Members present were Mike Stewart, Deanne Buffington, Mike Bowden, Pam Sargent, and Richard Roenfeld. This is a quorum. Also present were: Assessor Christina Govig and Tara Copeland, Deputy.

Motion by Bowden to approve the agenda. Second by Roenfeld. Ayes – all Nays – none motion carried

Motion by Bowden to approve the minutes dated May 17, 2021 as written. Second by Buffington. Ayes – all Nays – none Motion carried

Revisit Petition #23 – Parcel #03043-002 – Richards – After discussion, motion by Stewart to uphold said petition on Grounds #4, to correct listing of the property; instructed the Assessor to change the square footage to 2664, this ruling is subject to a full inspection otherwise the square footage is to be reverted to the 2021 value of 3154. This change brings the value to \$598,939 (-\$45,690). Second by Roenfeld. Ayes – all Nays – none. Motion carried.

Revisit Petition #18 – Parcel #11991-000 – Mueller - After discussion, motion by Buffington to deny said petition on Grounds #5, as there is no evidence of fraud or misconduct. Second by Sargent. Motion by Buffington for board to act on its own accord to change condition from Above Normal to Below Normal, bringing the value to \$169,187 (-\$16,856). Second by Sargent. Ayes – all Nays – none. Motion carried.

Revisit Petition #26 – Parcel #02737-002 – Prochnow - After discussion, motion by Bowden to uphold petition on Grounds #3, misclassification; change classification to Agricultural, bringing the value to \$352,130 (-\$91,792) Second by Buffington. Ayes – Stewart, Bowden, Buffington, & Roenfeld Nays – Sargent. Motion carried.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Zoss appeared and was sworn. Mr. Zoss testified that petitions should be dismissed. He cited Iowa Code, Administrative Rules and State of Iowa Dept. of Revenue finding that there is no evidence of non-compliance within Mills County Assessor’s office. Submitted documentation to the board.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Gregory appeared and was sworn. Mr. Gregory testified that petitions should be dismissed. He contended that Mr. McDowell does not have all the information about his sale. Mr. Gregory also disagrees with the ability for a private citizen to be able to assess property of other people. Bowden asked if Mr. McDowell inspected Mr. Gregory’s property, the answer was no he did not.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Speck appeared and was sworn. Mr. Speck testified that petitions should be dismissed. He stated that he bought multiple parcels with his sale and Mr. McDowell is trying to assess the parcel with his dwelling at the full sale price. Mr. Speck stated that no one he has voted for has appointed Mr. McDowell to assess his property or any others.

Petition #1 – Parcel #12735-000 – Davis – No oral hearing requested. After discussion, motion by Buffington to dismiss said petition, as the board has lacks jurisdiction to rule on a petition that was not submitted properly. Second by Sargent. Ayes – all Nays – none. Motion carried.

Petition #7 – Parcel #02925-003-01 – Mead – No oral hearing requested. After discussion, motion by Roenfeld to uphold said petition on Grounds #1. Apply obsolescence of 15% to dwelling, bringing the value to \$164,747 (-\$17,567) Second by Sargent. Ayes – all Nays – none. Motion carried.

Petition #30 – First National Bank of Omaha – Withdrawn – No board action.

Petition #19 – Parcel #06800-001 – Smithers - After discussion, motion by Bowden to deny said petition on Grounds #4, as there are not any listing errors evident. Second by Buffington. Motion by Buffington for board to act on its own accord to apply 5% obsolescence to the dwelling, bringing the value to \$327,559 (**-\$15,430**). Second by Sargent. Ayes – all Nays – none. Motion carried.

Petition #24 – Parcel #02133-008 – Fredrickson – No oral hearing requested. After discussion, motion by Bowden to dismiss said petition, as the property is equitable to like properties. Second by Roenfeld. Ayes – all Nays – none. Motion carried.

Petition #27 – Parcel #05883-000 – Ellis – No oral hearing requested. After discussion, motion by Bowden to deny said petition on Grounds #5, as there is no evidence of fraud or misconduct. Second by Buffington. Ayes – all Nays – none. Motion carried.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Mayo appeared and was sworn. Mr. Mayo testified that petitions should be dismissed. He stated that he bought multiple parcels with his sale and Mr. McDowell is trying to assess the parcel with his dwelling at the full sale price.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Millsap appeared and was sworn. Ms. Millsap testified that petitions should be dismissed. She stated that Mr. McDowell is challenging the law.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Wood appeared and was sworn. Ms. Wood testified that petitions should be dismissed. She stated that she believes the code 441.42 only allows a taxpayer to make a complaint to the Board of Review. Only an officer of a taxing entity can in fact protest valuations of properties on behalf of the public. McDowell is not an elected official and therefore cannot act on behalf of the public. She submitted documents to the board.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Anderson appeared and was sworn. Ms. Anderson testified that petitions should be dismissed. She stated that the Assessor has guidelines to follow set forth by the state. She trusts the Assessor to do her job and believes she is.

Petition #31 – Parcel #12492-000 – Reed - After discussion, motion by Stewart to deny said petition on Grounds #1. Second by Sargent. Motion by Stewart for board to act on its own accord to remove the dwelling built 1970 as Bowden verified it was removed, bringing the value to \$375,688 (**-\$100,862**). Second by Sargent. Ayes – all Nays – none. Motion carried.

Petition #33 – Parcel #05566-000 – Yates – No oral hearing requested. After discussion, motion by Buffington to dismiss said petition, as the property is equitable. Second by Sargent. Ayes – all Nays – none. Motion carried.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Timmerman joined the board via teleconference and was sworn. Ms. Timmerman testified that petitions should be dismissed. She stated that the Assessor's method is the way it should be done.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Taylor appeared and was sworn. Ms. Taylor testified that petitions should be dismissed. She stated that the house has multiple water issues throughout and Mr. McDowell is wrong about the market value. She stated that it is veering on harassment and that McDowell has never been to her house and therefore cannot say he knows anything about it.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Michel appeared and was sworn. Mr. Michel testified that petitions should be dismissed. He stated that the assessments are done under current standards and not the board's position to overrule those standards. He stated that the law allowing for Mr. McDowell's protest allows harassment, he feels this causes mental hardship on others.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Ziegler appeared and was sworn. Mr. Ziegler testified that petitions should be dismissed. He stated that Mr. McDowell does not understand the whole process and that the Director of Revenue dictates how to do assessments. Mr. Ziegler also challenged the right of McDowell to protest property that is not his own. He submitted documents to the board.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owner: Chamberlain appeared and was sworn. Mr. Chamberlain testified that petitions should be dismissed. He submitted documents to the he did not want his valuation changed. It was determined that Mr. Chamberlain was not part of the McDowell protest. Board asked the Assessor to review this property for the 2022 assessment year.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owners: Mr. & Mrs. Schulenberg appeared and were sworn. Mrs. Schulenberg testified that petitions should be dismissed. She stated that it was not right and not fair for the board to proceed with Mr. McDowell's flawed assessments.

Regarding Petitions #6 & #10 – Multiple Parcels – Filed by McDowell – Affected property owners: Mr. & Mrs. Chambers appeared and was sworn. Mrs. Chambers testified that petitions should be dismissed. She stated they overpaid for their home because they lost their home in the 2019 Missouri River Flood. She also stated she felt it was an invasion of her privacy for Mr. McDowell to protest her property and put her address on social media.

The next meeting will be Thursday, May 20 @ 8:30 am and will be in the Board of Supervisors Boardroom, main level of the courthouse, Glenwood, Iowa.

The board having finished its work for this day, it was moved by Bowden to recess. Second by Sargent.



Mike Stewart, Chairman



Pam Sargent, Clerk

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