CITY OF OWATONNA

LOCAL BOARD OF APPEALS AND EQUALIZATION MEETING

Tuesday, April 15, 2025 at 6:00 PM
Council Chambers, Charles S. Crandall Center at City Hall, 540 West Hills Circle
Roll Call - Council Members Svenby, Voss, Dotson, Burbank, Boeke, McCann and Raney

1. **Call to Order**
   1.1. Meeting Notice
2. **Roll Call**
3. **Approval of Agenda**
4. **Steele County Assessor Reports**
   4.1. 2025 Owatonna Assessment Report
   4.2. City of Owatonna Appeals
5. **Public Comments**
6. **Miscellaneous**
7. **Adjournment**

CITY OF OWATONNA

Important Notice Regarding Property Assessments
This may affect your 2026 property taxes

The Board of Appeal and Equalization of the City of Owatonna shall meet:

Date/Time: Tuesday, April 15, 2025 at 6:00 PM

Location: Charles S. Crandall Center Council Chambers

Address: 540 West Hills Circle, Owatonna, MN 55060

The purpose of this meeting is to determine whether property in the jurisdiction has been properly valued and classified by the assessor.

If you believe that the value or classification of your property is incorrect, please contact your assessor's office to discuss your concerns. If you disagree with the valuation of classification after discussing it with your assessor, you may appear before the local Board of Appeal and Equalization. The board shall review your assessments and may make corrections as needed. Generally, you must appeal to the local board before appealing to the county Board of Appeal and Equalization.

Given under my hand this 18th day of February, 2025.

Kris M Busse

Kris M. Busse
City Administrator/City Clerk
City of Owatonna

CITY OF OWATONNA

2025 ASSESSMENT REPORT

PROVIDED BY:

Steele County Assessor's Department

For the:

Local Board of Appeal and Equalization

April 15, 2025, 6:00 p.m.

Brian Anderson, SAMA,
Steele County Assessor

Benji Hager, AMA,
Appraiser III

2025 Steele County Assessor's Assessment Report
City of Owatonna

Overview

The purpose of the Local Board of Appeal and Equalization is to provide a fair and objective forum for property owners to appeal their valuation and/or classification. During, property owners' appeals will be dealt with fairly and objectively. The Assessor will review new information that is provided and will have the option to adjust value/classification as merited. This process cannot be used to appeal your current years property tax due.

State law requires the Assessor to value all the property at market value[1] every year. "All real property subject to taxation shall be listed and assessed every year with reference to its value on January 2." Property owners receive a *Notice of Valuation* every year in late March/early April.

Minnesota Statute 273.121 states, "All real property shall be valued at its market value. Market value is defined as, "The most probable price which a property will bring in a competitive and open market where the buyer and seller are each acting prudently and are under no duress. In estimating and determining such value, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis for taxation, nor shall adopt as criterion of value the price for which property would sell at auction or forced sale, or in the aggregate with all the property in the town or district but shall value each article or description of property to be fairly worth in money".

One of the primary goals of the Assessor is to be both accurate and uniform. Therefore, the assessment is updated in a uniform objective manner each year. For the January 2, 2025 assessment, we review sales from October 1, 2023, through September 30, 2024, to determine the accuracy of the previous assessment versus current market trends. The state mandates our median value is between 90% to 105% for sales on the open market or "Arm's Length Transactions". To calculate the sales ratio you would take the assessor's value divided by the sale price.

There are three reasons that valuations change each year.

1. Market adjustments due to the ever-changing market conditions of the real estate market. Different types of real estate changes at different rates.
2. Even in a stable market, property values will change due to equalization. If a property value based on analysis of sales, is thought to be under or over assessed, either in relation to other properties or to a range of acceptable guidelines, the valuation may increase or decrease.
3. The third reason for change is new improvements.

[1] Market value is defined as, "The most probable price which a property will bring in a competitive and open market where the buyer and seller are each acting prudently and are under no duress.

The Assessor's office is guided by state law and bound by Statute. For Instance, we must complete quintile review once every 5 years. Quintile is where we physically inspect the parcel. Due to Owatonna's size, it is broken down into sections. Each section is inspected once every five years. The breakdown of neighborhoods by year of inspection can be reviewed on the last page of this document.

After tonight's meeting if the property owner is still not satisfied with the 2025 assessment, the next step in the appeals process is to make an appointment to attend the:

Steele County Board of Appeal and Equalization convenes on June 17, 2025, at 7:00 p.m. at the Administrative Center in Owatonna.

Packet Outline

Adjustment for Market (Time) Trends

Minnesota Department of Revenue, Property Tax Data & Analysis Unit determines if there are any market condition trends occuring in each county. A simple linear regression of sales ratios is run over a 21-month study period to calculate market condition trends. If a trend has significance, the sale prices are adjusted for market conditions (time). For the 2025 assessment this study resulted in the following annual market trends for residential property in Steele County:

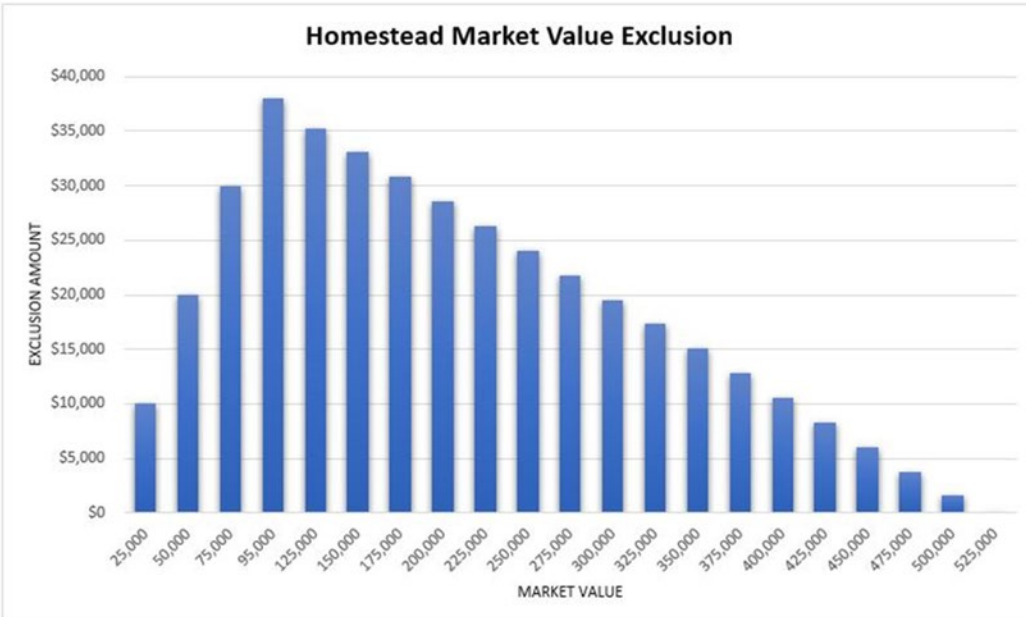
MARKET ADJUSTMENTS							
RESIDENTIAL PROPERTIES	2025	2024	2023	2022	2021	2020	2019
STEELE TWPS	4.78%	6.63%	9.13%	15.50%	11.42%	8.01%	6.59%
OWATONNA CITY	4.69%	6.63%	8.31%	17.07%	6.31%	4.84%	6.66%
ELLENDALE CITY	5.94%	6.63%	9.64%	20.67%	9.22%	4.64%	13.00%
BLOOMING PRAIRIE CITY	5.94%	6.63%	9.64%	20.67%	9.22%	4.64%	13.00%
MEDFORD CITY	4.78%	6.63%	10.81%	14.58%	6.31%	6.89%	6.59%

Based upon previous 21 months of sales leading up to the assessment.

Determined by the Minnesota Department of Revenue when statistically significant.

General Assessment Information

For homesteads valued at $95,000 or less, the exclusion is 40% of the market value, creating a maximum exclusion of $38,000. The exclusion is reduced as property values increase and phases out for homesteads valued at $517,200 or more. Properties that are partial homesteads (for example, when only one of two owners lives there) will have a reduced exclusion.



Statutory Class Rates

2025 Tax Capacity and Class Rates

Taxable Market Value X Class Rate = Tax Capacity

57 classifications condensed

Class Rates	EMV	Class Rate	Sub to State Tax
Residential	First $500,000	1.00%	No
	Over $500,000	1.25%	No
Apartments	No tier	1.25%	No
Commercial/	First $150,000	1.50%	No
Industrial	Over $150,000	2.00%	Yes

Agricultural:			
House, Garage, One Acre:			
Ag Homestead	First $500,000	1.00%	No
	Over $500,000	1.25%	No
Remainder of Ag Land:			
	First $3,800,000	0.50%	No
	Over $3,800,000	1.00%	No
Non- Homestead:	All Value	1.00%	No

Adjusted Sales Ratio By Jurisdiction

Minnesota Statute 273.121 states all property must be valued at its market value. To facilitate this, the Department of Revenue mandates the median ratio in each jurisdiction with an adequate amount of sales be between 90% & 105%. This ratio is determined by taking the assessed value divided by the sale price. The chart below displays each jurisdictions ratios before and after values were adjusted for the 2025 Assessment year.

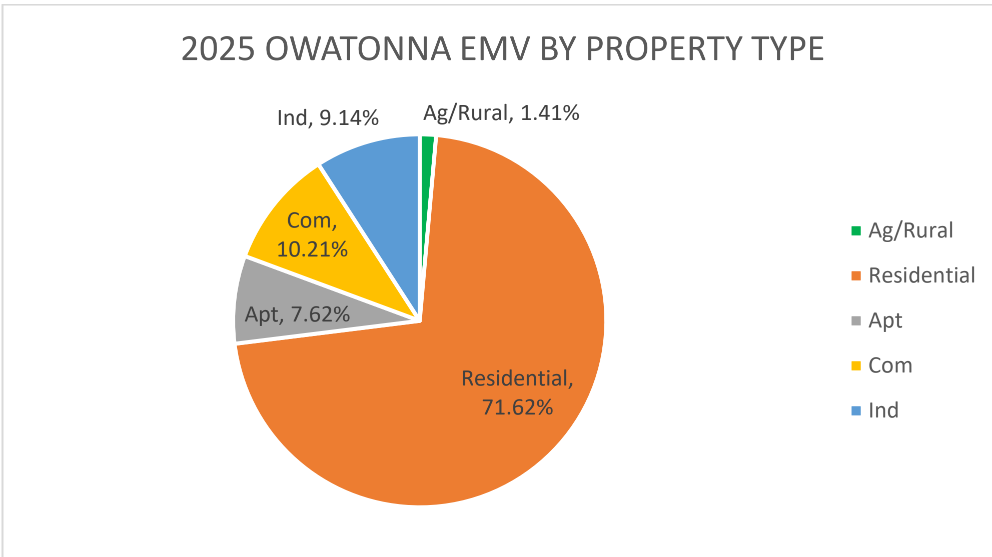
	MINNESOTA DEPARTMENT OF REVENUE SALES RATIO STUDY								
	2023			*2024*			*2025*		
RESIDENTIAL STATE STUDY	BEG	SALES	FINAL	**BEG**	**SALES**	**FINAL**	**BEG**	**SALES**	**FINAL**
01-BLOOMING PRAIRIE TWP	81.47%	3	90.33%	83.44%	2	92.88%	92.18%	3	95.24%
02-SUMMIT	-	-	-	82.76%	2	88.56%	79.23%	3	93.27%
03-BERLIN	76.63%	4	91.14%	91.60%	3	96.42%	89.27%	3	93.04%
04-AURORA	91.70%	2	92.76%	68.89%	2	80.49%	91.96%	3	96.74%
05-SOMERSET	98.14%	9	94.32%	88.38%	4	94.29%	92.87%	2	96.02%
06-LEMOND	90.41%	5	95.97%	-	-	-	84.71%	1	93.25%
07-HAVANA	68.20%	3	92.42%	94.47%	3	97.76%	87.49%	4	94.70%
08-OWATONNA TWP	67.28%	4	90.10%	82.07%	1	92.32%	99.62%	3	99.57%
09-MERIDEN	99.00%	4	92.49%	71.00%	2	78.77%	79.53%	4	93.01%
10-MERTON	71.21%	4	87.88%	-	-	-	81.18%	1	88.03%
11-MEDFORD TWP	89.12%	1	92.22%	71.39%	1	85.86%	78.03%	1	84.50%
12-CLINTON FALLS	89.99%	5	95.40%	80.85%	3	87.94%	84.99%	4	93.52%
13-DEERFIELD	86.54%	2	92.35%	87.39%	2	95.45%	80.48%	1	93.68%
14-BLOOMING PRAIRIE	77.31%	27	92.63%	90.24%	27	94.19%	90.45%	23	96.13%
15-ELLENDALE	91.96%	16	93.39%	87.79%	7	93.14%	88.60%	7	93.84%
16-MEDFORD	80.84%	24	91.60%	84.94%	7	93.30%	89.31%	10	94.65%
17-OWATONNA CITY	86.92%	392	92.33%	87.30%	289	93.60%	88.83%	290	94.06%
# OF GOOD RESIDENTIAL SALES	86.08%	505	92.32%	**87.22%**	**355**	**93.58%**	**88.82%**	**363**	**93.95%**
% CHANGE		-4.90%			-29.70%			2.25%	

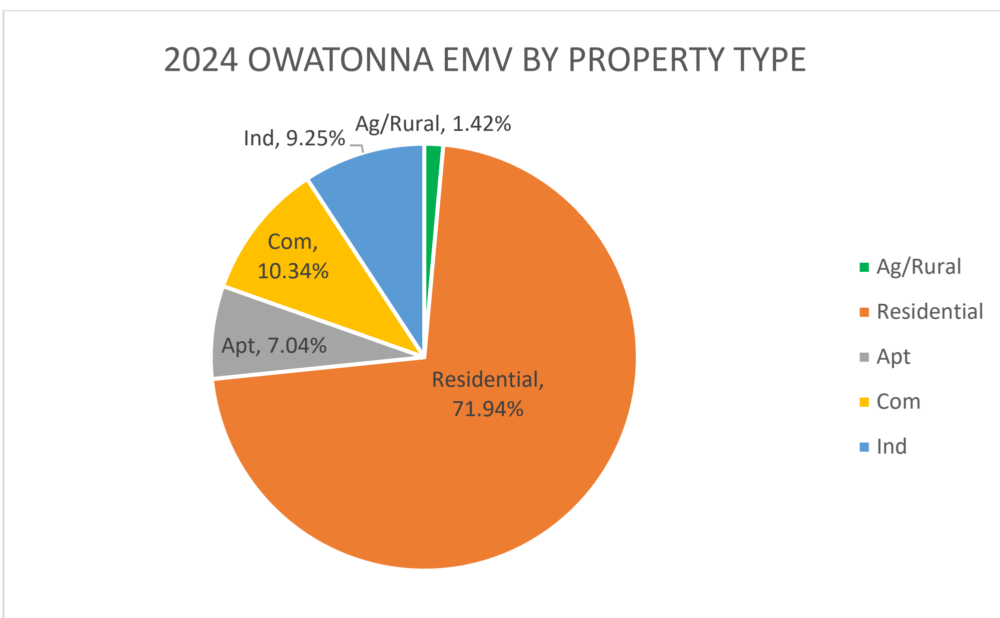
Residential New Starts by Jurisdion

Year Built	Aurora Twp	Berlin Twp	Blooming Prairie	Blooming Prairie Twp	Clinton Falls Twp	Deerfield Twp	Ellendale	Exempt Property	Havana Twp	Lemond Twp	Medford	Medford Twp	Meriden Twp	Merton Twp	Owatonna	Owatonna Twp	Somerset Twp	Summit Twp	Grand Total
2012	2	1		1		2	1			1	1		1		11	1	3	1	26
2013			3			1				1	1		1		24				31
2014	3	3	6	2	1	1			1	1	3	1	2	1	23		1	1	50
2015		4		1		1	1			1	3			1	15	3	2	2	34
2016	2	2	1		1	1	1			1	3		3		35	1	3	1	55
2017		6	2	1			1		1	1	1		1	1	36	2		1	54
2018		1	4			1	1		1		1	1	2		45	1		1	59
2019		4		1	2		1			2	3			2	35		1		51
2020		1	1	1	1	1	3				2		1		36		2	1	50
2021	2	1	3		1	1	2		2	2					37	1			52
2022	3		3	1			2			1			2		22		2		36
2023			1	1		1	1				1		1	1	23				30
2024		1	1		2			1					1		13	1	2		22
Grand Total	**12**	**24**	**25**	**9**	**8**	**10**	**14**	**1**	**5**	**11**	**19**	**2**	**15**	**6**	**355**	**10**	**16**	**8**	**550**

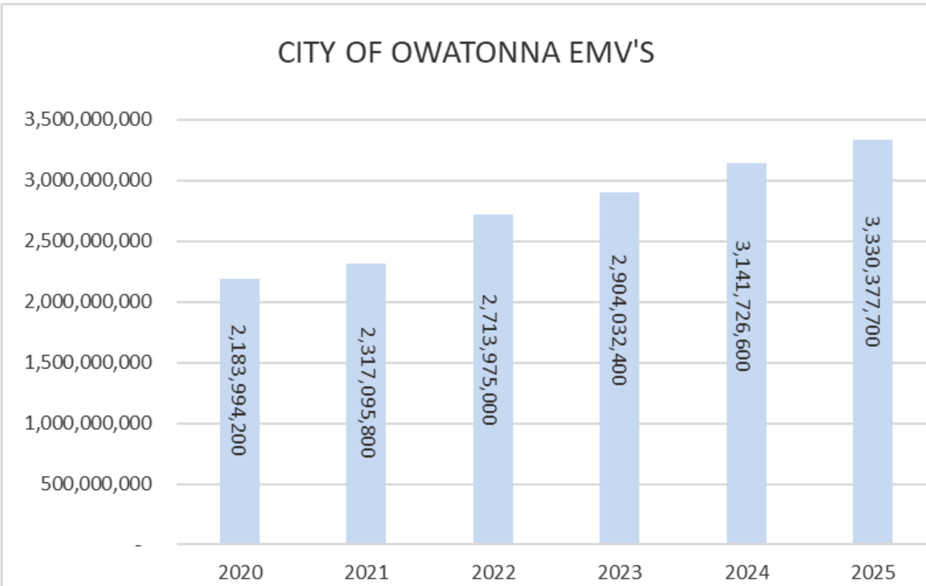
Owatonna 2025 Assessment Statistics

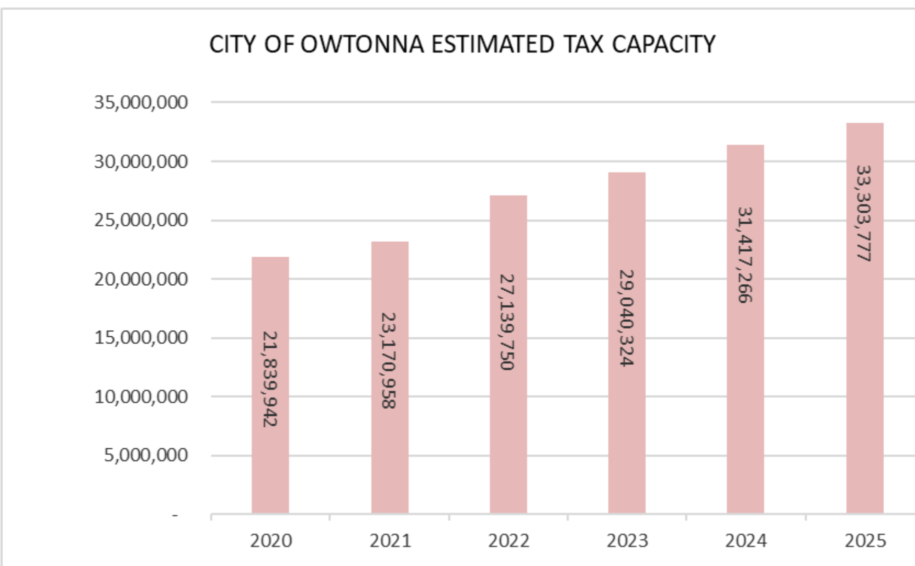
While assessor's office does not determine the amount of tax property owners pay, we do determine how the tax liability is distributed amongst properties based upon the market value. The market dynamics of each property class causes shifting of the tax liability between these classes. Because of the classification rates, commercial, industrial and utility properties take the brunt of the annual tax liability when looking only at market value. These pie charts illustrate the shifting that occurs in EMV due to slight market changes. The tax base in both 2024 and 2025 shows the residential sector amounts for the majority of the value.





OWATONNA FIVE YEAR ASSESSMENT HISTORY				
ASSMT YR	EMV	% CHG	Estimated NTC	% CHG
2025	$ 3,330,377,700	6.0%	$33,303,777	6.0%
2024	$ 3,141,726,600	8.2%	$31,417,266	8.2%
2023	$ 2,904,032,400	7.0%	$29,040,324	7.0%
2022	$ 2,713,975,000	17.1%	$27,139,750	17.1%
2021	$ 2,317,095,800	6.1%	$23,170,958	6.1%
2020	$ 2,183,994,200	7.5%	$21,839,942	7.5%





The Net Tax Capacity (NTC) is the effective measurement of the tax base. The NTC is the product of applying the statutory class rates to the Estimated Market Values of each property. The NTC reflects the changes in the market valuations plus the addition of new construction which leads to the expanding or contracting tax base. The NTC has been on a steady increase over the last five-years.

OWATONNA

TOTAL - ESTIMATE MARKET VALUE SUMMARY							
		2025		2024	PERCENTAGE CHANGE		2023
EMV	$	3,330,377,700	$	3,141,726,600		$	2,902,566,400
NC	$	42,375,000					
EMV (WITHOUT NC)	$	3,288,002,700	$	3,141,726,600	4.7%	$	2,902,566,400

RESIDENTIAL ESTIMATED MARKET VALUE SUMMARY							
ASSESSMENT YEAR =		2025		2024	PERCENTAGE CHANGE		2023
EMV	$	2,385,299,500	$	2,258,443,700			2,129,066,100
NC	$	12,049,100					
EMV (WITHOUT NC)	$	2,373,250,400	$	2,258,443,700	5.1%	$	2,129,066,100
MEDIAN VALUE	$	264,000	$	248,600		$	234,650
MEDIAN VALUE PER SQ FT	$	202	$	181		$	181
MEDIAN YEAR BUILT		1975		1975			1974
MEDIAN SQ FT (TLA - TOTAL LIVING AREA ABOVE GRADE)		1,324		1,322			1,320
NEW HOMES		13		22			22
SINGLE FAMILY		10		14			7
TOWNHOMES		0		0			0
PATIO HOMES		3		8			15

COMMERCIAL - ESTIMATED MARKET VALUE SUMMARY							
		2025		2024	PERCENTAGE CHANGE		2023
EMV	$	340,159,900	$	325,061,400		$	294,234,800
NC	$	8,133,600				$	-
EMV (WITHOUT NC)	$	332,026,300	$	325,061,400	2.1%	$	294,234,800

INDUSTRIAL - ESTIMATED MARKET VALUE SUMMARY							
		2024		2024	PERCENTAGE CHANGE		2023
EMV	$	304,159,900	$	292,514,400		$	255,854,200
NC	$	1,143,800				$	-
EMV (WITHOUT NC)	$	303,016,100	$	292,514,400	3.59%	$	255,854,200

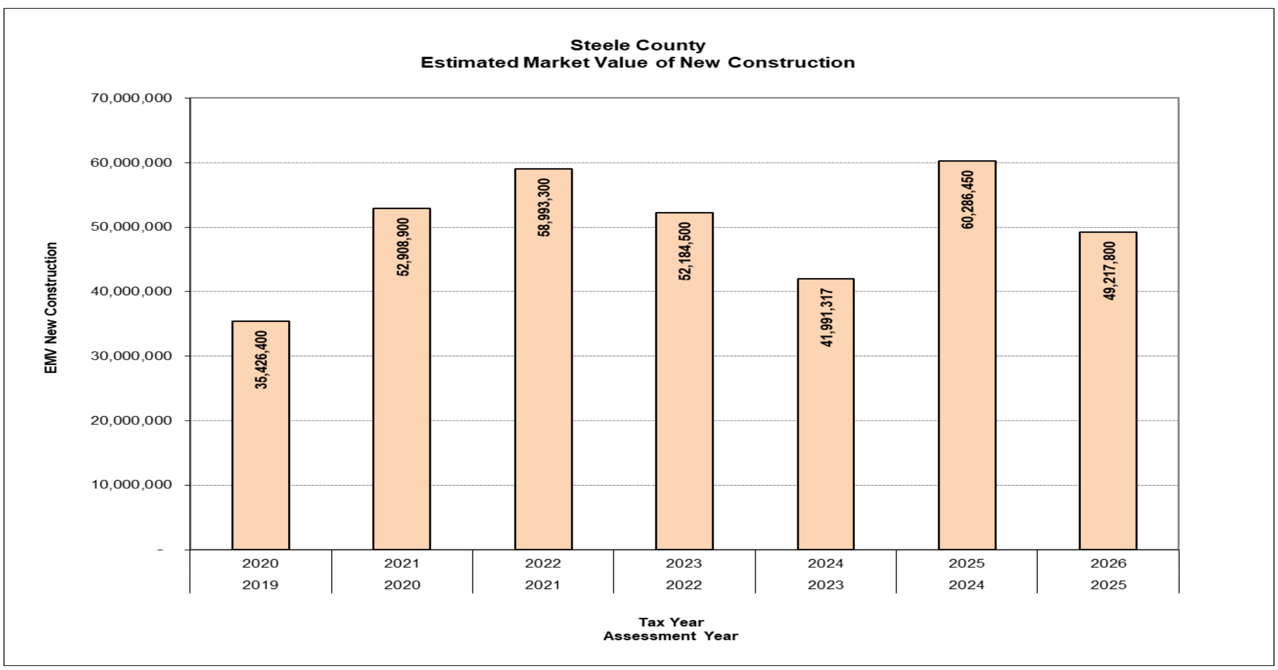
APARTMENTS - ESTIMATED MARKET VALUE SUMMARY							
		2025		2024	PERCENTAGE CHANGE		2023
EMV	$	245,554,600	$	212,959,200		$	174,619,600
NC	$	21,048,500				$	-
EMV (WITHOUT NC)	$	224,506,100	$	212,959,200	5.42%	$	174,619,600

AG/RURAL - ESTIMATED MARKET VALUE SUMMARY							
		2024		2024	PERCENTAGE CHANGE		2023
EMV	$	47,004,500	$	44,705,000		$	40,741,600
NC	$	-	$	-		$	-
EMV (WITHOUT NC)	$	47,004,500	$	44,705,000	5.14%	$	40,741,600

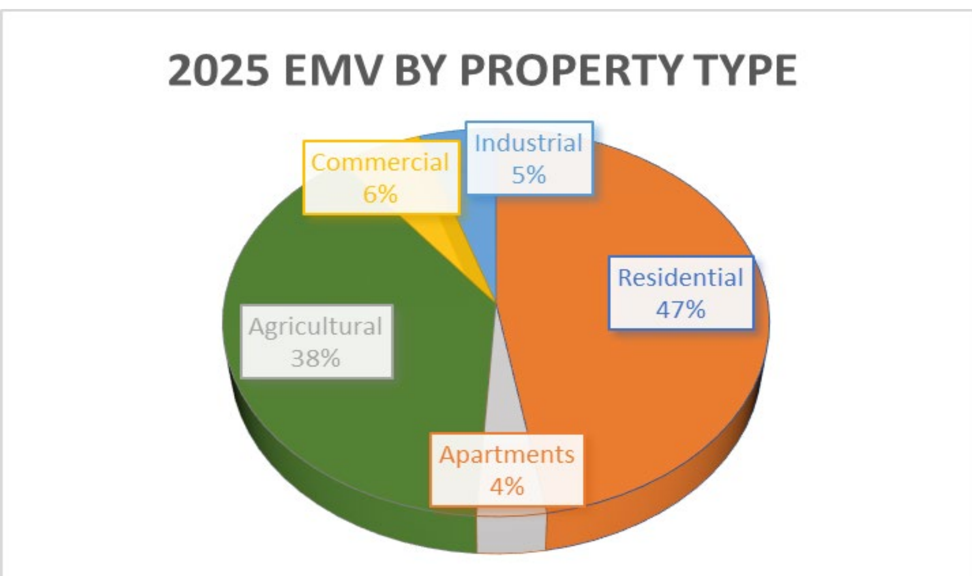
OWATONNA RESIDENTIAL SALES										
ASSESS MENT YEAR	Good Sales	# Sales	% OF TOTAL	MEDIAN RATIO	ANNUAL TIME ADJ	LOCAL EFFORT	ADJ MEDIAN RATIO	COD	MEDIAN SALE PRICE	$/SQ FT
2019	379	562	67.4%	85.91%	6.66%	6.4%	91.99%	6.16	$170,000	$ 135
2020	361	525	68.8%	87.88%	4.84%	5.1%	93.00%	4.94	$180,000	$ 142
2021	384	569	67.5%	87.47%	6.31%	5.1%	93.58%	5.03	$187,000	$ 149
2022	421	630	66.8%	74.51%	17.07%	16.0%	91.03%	6.37	$215,000	$ 167
2023	392	549	71.4%	86.92%	8.31%	5.5%	92.33%	6.02	$236,300	$ 175
2024	289	391	73.9%	87.30%	6.62%	6.5%	93.60%	6.85	$260,000	$ 201
2025	**290**	**394**	**73.6%**	**88.83%**	**4.69%**	**5.1%**	**94.06%**	**6.75**	**270,600**	**$ 215**
2026	97	144	67.4%	95.70%						

RESIDENTIAL VACANT LOT SALES				
ASSESS MENT YEAR	# OF GOOD SALES	TOTAL # OF SALES	MEDIAN RATIO	MEDIAN SALE PRICE
2018	21	30	99.28%	$30,000
2019	19	36	78.59%	$37,000
2020	18	24	97.33%	$31,900
2021	21	30	90.40%	$33,000
2022	26	39	84.90%	$35,600
2023	24	29	95.40%	$42,250
2024	9	10	90.00%	$37,750
2025	**12**	**16**	**84.86%**	**$44,750**
2026				
TOTAL PLATTED PARCELS				300
SALE SAMPLE SIZE				5.3%


City of Owatonna
Estimated Market Value of New Construction
EMV New Construction
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
21,813,300
40,223,900
52,658,200
41,842,300
31,865,514
49,149,850
42,375,000
2020 2019
2021 2020
2022 2021
2023 2022
2024 2023
2025 2024
2026 2025
Tax Year
Assessment Year


Steele County
Estimated Market Value of New Construction
EMV New Construction
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
35,426,400
52,908,900
58,993,300
52,184,500
41,991,317
60,286,450
49,217,800
2020 2019
2021 2020
2022 2021
2023 2022
2024 2023
2025 2024
2026 2025
Tax Year
Assessment Year

STEELE COUNTY 2025 ASSESSMENT TOTALS				
	GRAND TOTALS		**3/19/2025**	
Totals	Spring 2025	Fall 2024	%INC/DEC	W/O NC
Land	$ 3,432,429,800	$ 3,427,311,700	0.1%	
Building	$ 3,881,208,900	$ 3,611,424,900	7.5%	
Total EMV	$ 7,313,638,700	$ 7,038,736,600	3.9%	3.2%
Total # 2a Acres	232,395	232,418	-0.01%	
Total # 2b Acres	12,527	12,565	-0.30%	
Agricultural/Rural	$ 2,813,738,500	$ 2,809,563,900	0.15%	0.1%
Residential	$ 3,458,492,900	$ 3,255,558,200	6%	5.7%
Apartments	$ 262,007,100	$ 229,248,000	14.3%	5.1%
Manufactured Home Pk	$ 12,304,200	$ 12,255,700	0.4%	0.4%
Commercial	$ 401,128,800	$ 382,881,800	4.8%	2.6%
Industrial	$ 365,967,200	$ 349,229,000	4.8%	4.4%
Total New Improvements	$ 49,217,800	$ 60,346,250	-18.4%	
Agricultural	$ 1,406,800	$ 1,875,450		
Residential	$ 16,667,500	$ 16,781,000		
Non-Comm SRR	$ 142,000	$ 39,000		
Apartments	$ 21,111,500	$ 23,733,550		
Commercial/Industrial	$ 9,890,000	$ 17,917,250		



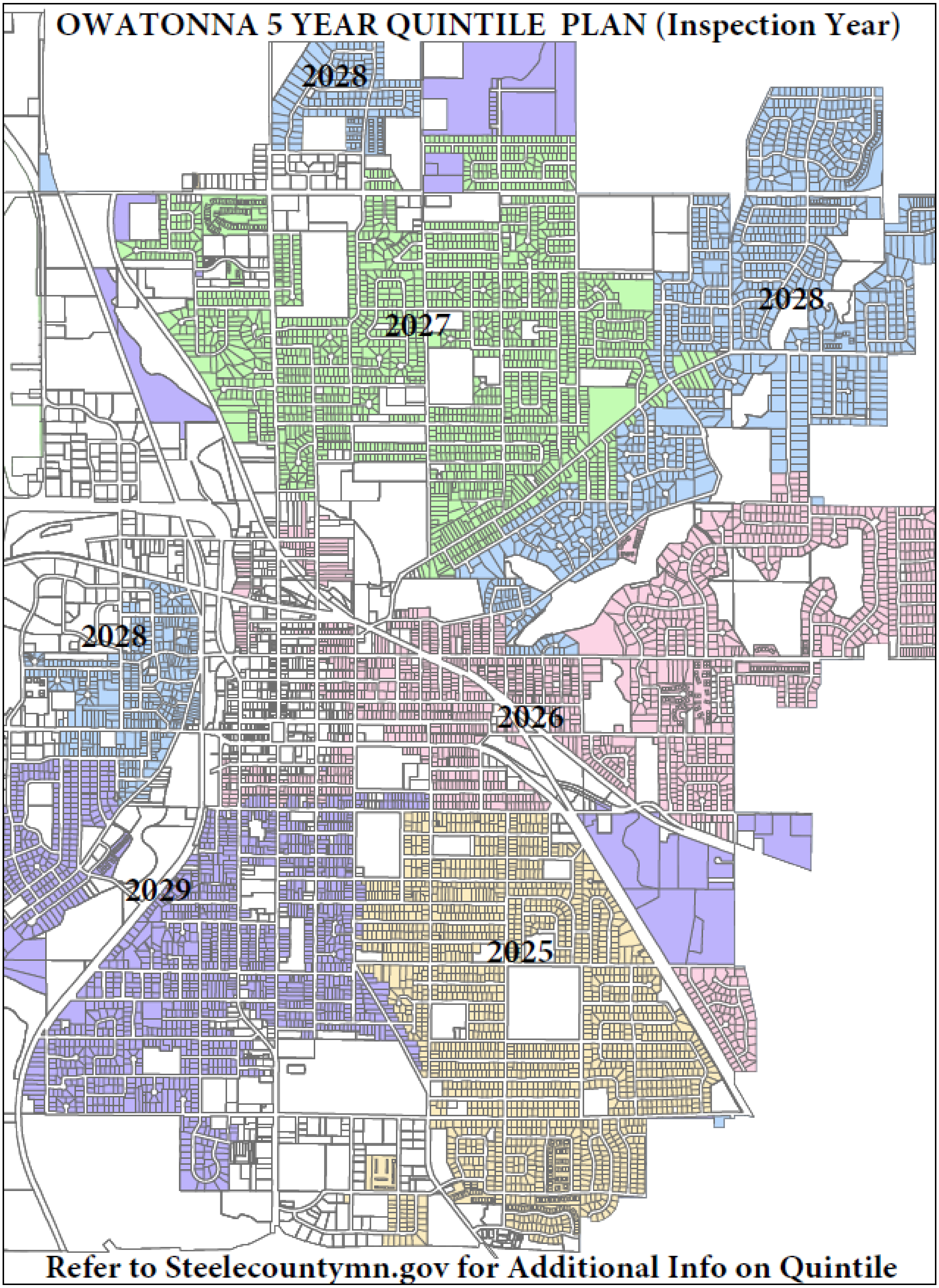
City Comparison in Steele County

CITY OF BLOOMING PRAIRIE				
	Spring 2025	Fall 2024	% CHG	w/o NC
Land	$ 34,523,300	$ 32,300,300	6.9%	
Building	$ 161,483,900	$ 152,975,100	5.6%	
*** Total EMV	$ 196,007,200	$ 185,275,400	5.8%	5.4%
**Ag/Rural	$ 7,291,000	$ 7,003,400	4.1%	4.1%
**Residential	$ 157,490,700	$ 148,221,400	6.3%	5.9%
**Apartments	$ 4,712,100	$ 4,636,200	1.6%	1.6%
Commercial	$ 15,650,300	$ 14,978,800	4.5%	
Industrial	$ 10,863,100	$ 10,435,600	4.1%	
**Commercial Industrial	$ 26,513,400	$ 25,414,400	4.3%	3.5%
**New Improvements	$ 819,500	$ 976,300	-16.1%	
Resid Hstd	$ 462,800	$ 788,100		
Resid N-Hstd	$ 118,700	$ 157,200		
Apartments	$ 20,000	$ 23,000		
Commercial	$ 218,000	$ 5,000		
Industrial	$ -	$ 3,000		

CITY OF ELLENDALE				
	Spring 2025	Fall 2024	%CHG	w/o NC
Land	$ 11,506,800	$ 11,479,400	0.2%	
Building	$ 55,807,400	$ 52,203,900	3.7%	
*** Total EMV	$ 67,314,200	$ 63,683,300	5.7%	5.3%
**Ag/Rural	$ 2,492,500	$ 2,472,200	0.8%	0.8%
**Residential	$ 55,969,600	$ 52,647,100	6.3%	5.9%
**Apartments	$ 3,649,300	$ 3,606,100	1.2%	1.2%
Commercial	$ 3,339,700	$ 3,186,500	4.8%	
Industrial	$ 1,863,100	$ 1,771,400	5.2%	
**Commercial Industrial	$ 5,202,800	$ 4,957,900	4.9%	4.9%
**New Improvements	$ 259,700	$ 604,500	-57.0%	
Resid Hstd	$ 209,800	$ 345,500		
Resid N-Hstd	$ 6,900	$ 151,000		
Apartments	$ 43,000	$ 108,000		
Commercial	$ -	-		

CITY OF MEDFORD				
	Spring 2025	Fall 2024	% CHG	w/o Imp
Land	25,880,900	$ 25,864,500	0.1%	
Building	130,715,500	$ 123,609,500	5.7%	
*** Total EMV	$ 156,596,400	$ 149,474,000	4.8%	4.5%
**Ag/Rural	1,464,300	$ 1,440,600	1.6%	1.6%
**Residential	$ 127,216,100	$ 121,033,300	5.1%	4.8%
**Apartments	$ 7,097,800	$ 7,097,800	0.0%	0.0%
Commercial	$ 19,291,500	$ 18,442,000	4.6%	
Industrial	$ 1,526,700	$ 1,460,300	4.5%	
**Commercial Industrial	$ 20,818,200	$ 19,902,300	4.6%	4.6%
**New Improvements	$ 352,700	$ 2,054,600	-82.8%	
Resid Hstd	$ 320,700	$ 560,600		
Resid N-Hstd	$ 9,000	$ 126,200		
Apartments	$ -	$ 1,367,800		
Commercial	$ 23,000	$ -		
Industrial	$ -	$ -		

Quinitle Plans



Owatonna Appeal & Equalization Meeting

April 15 2025

Parcel	Deedholder	Address	Original Classification / Adjusted Classification	Original Valuation / Adjusted Valuation	$ Change
17-002-2139 Rec#: 1	MILLER/STEVEN J & SANDRA L	1980 EDGEWOOD DR	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 393,000 / $ 393,000	$ 0
			Reason for Change: P = Appeal by property owner		
17-010-2313 Rec#: 1	SCHRADER/MYRTLE I	512 MAIN ST E	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 91,200 / $ 91,200	$ 0
			Reason for Change: P = Appeal by property owner		
17-119-0805 Rec#: 1	BEDNEY/ROBERT J	312 RIVERSIDE AVE	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 115,700 / $ 105,900	$ 9,800
			Reason for Change: R = Appeal by representative		
17-138-0321 Rec#: 1	KRAAY/JEFFERY T	149 COOLIDGE ST	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 55,000 / $ 55,000	$ 0
			Reason for Change: P = Appeal by property owner		
17-163-0111 Rec#: 1	KIRCHNER/RAYMOND L & CAROL D TRUSTEES	604 GLENDALE ST	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 212,000 / $ 212,000	$ 0
			Reason for Change: P = Appeal by property owner		
17-166-0407 Rec#: 1	HINZ/MARCIA	1218 7TH AVE NE	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 235,200 / $ 232,100	$ 3,100
			Reason for Change: P = Appeal by property owner		
17-197-0007 Rec#: 1	DALLAND/BARBARA A	605 12TH ST SE	Residential -Single Unit Dwell / Residential -Single Unit Dwell	$ 222,900 / $ 222,900	$ 0
			Reason for Change: P = Appeal by property owner		

Parcel	Deedholder	Address	Original Classification / Adjusted Classification	Original Valuation / Adjusted Valuation	$ Change
17-481-0103 Rec#: 1	BUTLER/BARRY ALEXANDER/& LORI LEE BUTLER	1830 MAPLEVIEW PL	Residential -Single Unit Dwell Residential -Single Unit Dwell	$ 850,600 $ 850,600	$ 0
			Reason for Change: P = Appeal by property owner		
17-106-0200 Rec#: 1	CRK PROPERTIES LLC	0 CEDAR AVE N	Ind Land/Bldg Ind Land/Bldg	$ 9,600 $ 9,600	$ 0
			Reason for Change: P = Appeal by property owner		
17-138-0110 Rec#: 1	DBI HOLDING LLC	1400 OAK AVE S	Com Land/Bldg Com Land/Bldg	$ 402,600 $ 402,600	$ 0
			Reason for Change: P = Appeal by property owner		
17-241-0203 Rec#: 1	CRK PROPERTIES LLC	711 CEDAR AVE N	Com Land/Bldg Com Land/Bldg	$ 896,300 $ 896,300	$ 0
			Reason for Change: P = Appeal by property owner		
17-241-0204 Rec#: 0	CRK PROPERTIES LLC	631 CEDAR AVE N	Com Land/Bldg Com Land/Bldg	$ 500,200 $ 500,200	$ 0
			Reason for Change: P = Appeal by property owner		
17-241-0205 Rec#: 1	CRK PROPERTIES LLC	629 CEDAR AVE N	Ind Land/Bldg Ind Land/Bldg	$ 71,300 $ 71,300	$ 0
			Reason for Change: P = Appeal by property owner		
17-574-0803 Rec#: 1	HERZOG PROPERTIES II, LLC	125 LANDMARK DR NE	Com Land/Bldg Com Land/Bldg	$ 639,500 $ 639,500	$ 0
			Reason for Change: P = Appeal by property owner		
17-574-0907 Rec#: 1	HERZOG PROPERTIES II, LLC	120 LANDMARK DR NE	Com Land/Bldg Com Land/Bldg	$ 535,300 $ 535,300	$ 0
			Reason for Change: P = Appeal by property owner		

Parcel	Deedholder	Address	Original Classification / Adjusted Classification	Original Valuation / Adjusted Valuation	$ Change