

**Mayor:**  
Mark Steffenson

**Councilmembers:**  
Judy Hanson  
Kristy Barnett  
Kristy Janigo  
Rachelle Johnson



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**2023 Local Board of Appeal and  
Equalization Agenda  
April 18, 2023 - 7:00 p.m.**

**"Serving Today, Shaping Tomorrow"**

1. CALL TO ORDER

A. 2023 Local Board Of Appeal And Equalization

Documents:

[2023 BOA AGENDA.PDF](#)  
[2023 PETITIONERS LIST APRIL 18,2023.PDF](#)  
[2023 BOA POWER POINT.PDF](#)

ADJOURNMENT

**AGENDA  
CITY OF MAPLE GROVE  
2023 LOCAL BOARD OF APPEAL AND EQUALIZATION  
TUESDAY, APRIL 18, 2023  
COUNCIL CHAMBERS  
7:00 PM**

1. Call to order
2. Roll call of the Mayor and City Councilmember participants to establish a quorum
3. Adopt agenda
4. Assessor remarks/presentation
5. Consideration of appeals
  - a. Assessor's list of appeals
  - b. Additional/walk-in appeals
  - c. Additional items from the staff of the Assessor's Office
6. Recess the Local Board of Appeal and Equalization meeting until Tuesday, May 2, 2023 at 7:00 PM





## 2023 Local Board of Appeal & Equalization Petitioners

Petitioner Number	Name	Address	Parcel ID	2022 Assessed Value	2023 Assessed Value	Assessor Recommended Value	Local Board Action
The following petitioners have agreed to the Assessor's value recommendation:							
12	Paul McLellan (Service Lighting Inc.)	11621 95th Ave N	11-119-22-43-0018	\$1,972,200	\$2,615,100	\$2,313,600	
13	Holly Graff (Purchase Agreement in Place)	6574 Berkshire Lane N	34-119-22-24-0040	\$309,500	\$314,400	\$280,000	
14	Rosa Elia Velazquez Villanueva Ricardo Figueroa Quiroga	7218 Sunnyslope Dr N	27-119-22-42-0008	\$376,000	\$410,300	\$376,000	
15	Randall & Melissa Moberg	10552 Wellington La N	01-119-22-23-0028	\$432,300	\$429,800	\$419,800	
16	Kevin & Kaylene Hautamaki	19098 100th Pl N	07-119-22-22-0065	\$702,600	\$704,800	\$692,700	
17	Raja & Jyothi Tella	14826 64th Ave N	33-119-22-42-0052	\$488,100	\$519,000	\$512,500	
18	Janet & Casey Lund	17266 69th Ave N	29-119-22-33-0061	\$743,800	\$796,400	\$770,300	
19	David & Jan Voges	13881 90th Ave N	15-119-22-24-0024	\$406,000	\$401,000	\$375,000	
20	Reka Leopold & Lee Meinerz	10550 Union Terrace Lane N	01-119-22-24-0017	\$371,300	\$381,500	\$355,000	
21	Sean Cullen	6275 Empire La N	34-119-22-33-0037	\$505,100	\$520,000	\$475,000	
22	Dennis & Mary Ingledue	10304 107th Pl N	01-119-22-21-0016	\$400,600	\$412,400	\$398,700	





# 2023 Local Board of Appeal & Equalization

Tuesday, April 18, 2023

7:00 PM

Council Chambers

City of Maple Grove Government Center

# City of Maple Grove 2023 Assessment Summary

## Total city market value

2023	\$14.2 billion
2022	\$13.5 billion

The total value of the city increased by 5.8%.

Total new construction assessed value was \$346.6 million.

# 2023 Market Value Changes by Property Type

Property Type	Value Change
Single Family	1.2%
Lakeshore	0.1%
Townhomes	0.5%
Condominiums	1.7%
Duplex & Triplex	4.3%
Twin Homes	5.7%
<b>All Residential Property</b>	<b>1.4%</b>
Commercial	6.1%
Industrial	21.7%
Apartments	0.4%



# What is “market value?”

Market value is an estimate of the approximate price for which you could sell your property.

Market value is the price that would tend to prevail under typical, normal competitive open market conditions.

*The price obtained at a forced sale shall not be considered.*

# How are market values estimated?

2023 assessed values are based on sales that took place in the city between October 1, 2021, and September 30, 2022.

Consideration is given to:

- Sales of the subject property, if possible
- Sales of comparable properties within each neighborhood
- Sales of comparable properties within the city

For Local Board purposes, sales on or after October 1, 2022, are also considered, as they are relevant to the value as of the January 2, 2023 assessment date.

# What are market condition adjustments?

- Market condition adjustments (time adjustments) are part of the assessment process to help recognize market differences that occur between the date of sales and the assessment date of January 2
- The market condition adjustment is based on a 21-month sales study period. Sales that took place between January of 2021 and September of 2022 are included in the study.
- A market condition adjustment will be applied within the city if the following conditions are met:
  - The city contains 30 sales in the 21-month study period
  - The sales indicate statistical significance

# 2023 market condition adjustments

Property Type	Annual Adjustment
Single Family	2.55%
Lakeshore	2.55%
Condominiums	2.55%
Townhomes	2.55%
Twin Homes	2.55%
Duplexes/Triplexes	2.55%

# How are market value and property tax related?

- The market value reflects the real estate market, and it is independent of the budgeting/property tax process.
- The property tax amount is based on budgets of the county, school district, and city.
- A market value increase does not necessarily equate to an increase in property tax.
- Property tax shift can result from several factors.
  - Differing value changes by property type
  - Value increases above or below the average value increase
  - Property improvements

# What are my options for property tax assistance?

## **Regular property tax refund**

- Based on income and homestead status

## **Special property tax refund**

- Based on homestead status and the amount of property tax increase

## **Property tax deferral for senior citizens**

- Based on age, income, length of homestead status and property occupancy

## **Contact Information:**

**Minnesota Department of Revenue**

651-556-6091

[revenue.state.mn.us](http://revenue.state.mn.us)

# What are the responsibilities of the Local Board?

- Review the 2023 estimated market value & classification
- Add omitted property to the assessment roll

## **The Board has the authority to:**

- Increase, decrease or leave values unchanged
- Change property classifications

## **The Board does not have the authority to:**

- Adjust previous years values or classifications
- Adjust property tax amounts
- Exempt property from taxation

# How does the Local Board process work?

- The Mayor and City Council serve as the Local Board of Appeal and Equalization.
- Certified members of the Board
  - Councilmembers Hanson, Johnson, Janigo
- Petitioners will present their appeal to the Board based on the agenda, in person or in writing.
- Board will recess until the May 2 reconvene meeting.



# How does the Local Board process work?

- The assessor's office provides a written recommendation to the Board and each petitioner.
- The Board will decide on each appeal at the reconvene meeting on Tuesday, May 2.
- Petitioners will be notified by mail of the Board's decision.
- Petitioners not satisfied with the results of the Board may seek further action at the County Board of Appeal and Equalization.

# What if I disagree with the Local Board's decision?

## **County Board of Appeal & Equalization**

Monday, June 12, 2023

Hennepin County Government Center

In order to attend petitioners must have appeared before the Local Board of Appeal and Equalization.

An appointment is requested by May 17. To schedule an appointment contact Hennepin County Taxpayer Services at 612-348-7050. Walk in appointments are available.

Staff appraisers from the City of Maple Grove will complete property reviews and recommendations for the County Board of Appeal and Equalization.

Details of the County Board meeting will be included with our decision letter that will be mailed to each petitioner.

# City of Maple Grove Assessing Division

763-494-6250

[assessing@maplegrovern.gov](mailto:assessing@maplegrovern.gov)