

April 21, 2026

At 9:00 a.m. the meeting of the McCook County Commission was called to order in their Meeting Room by Chairman Steve Gordon. Members present: Charles Mehlbrech, Tom Heumiller, and Charles Liesinger. Absent: Marc Dick. Tom Tott was present.

Motion Mehlbrech to convene as County Board of Equalization. Second Liesinger. Motion carried.

Chairman Gordon called for approval of the Equalization agenda. Motion Liesinger to approve the agenda as posted. Second Heumiller. Motion carried.

Public comment: none.

Conflict of interest: none.

Anna Flogstad, Director of Equalization, brought the following items before the Board.

SALEM CITY

Darin Schroeder (present) Parcel 17.59.0106
Assessed value: NADS 16302 NAD1S 520,600
Legal description: Lot 6 Reif's Add

Reason for appeal: I fully respect the Dept of Equalization policies and procedures and understand the significance of the situation. However, I believe that there are important considerations and additional information that were not taken into account, which I would like to bring to your attention.

The additional information I would present is the market value of the property. Market value information was gathered from Zillow from some recent listed and sold properties in the neighborhood. Comparable #1, 440 E Lightner Ave, was sold in August of 2023 for \$345,000 and is listed at 2,947 sq ft, which would show a sold price of \$117/sq ft. Comparable #2, 530 E Sabers Ave, was sold in May of 2025 for \$400,000 and is listed at 2,783 sq ft, which would show a sold price of \$144/sq ft. Zillow lists it at 2,620 sq ft. Due to the property being under my control, the true square footage based off the final appraisal completed in October of 2023, which show total square footage of 3,198. The difference in property square footage is that Zillow typically uses finished square footage in the square foot estimates. The property would show market value in the range of \$306,540 to \$460,512. The low coming from Zillow square footage and comparable #1 sale and the high coming from appraisal square footage and the comparable #2 sale.

In conclusion, the true market value of the property would use comparable #2 price per square foot and Zillow square footage. This would equate to a market value for the property of \$377,380.

Thank you for your time and consideration.

The Local Board lowered assessed values to NADS 16,302 and NAD1S 395,000.

Assessor recommendation: retain NADS value of 16,302 and lower NAD1S value to 421,300

Following appeal discussion, motion Liesinger to approve Assessor recommended values of NADS 16,302 and NAD1S 421,300.

Second Gordon. Ayes: Liesinger, Heumiller, Gordon. Nay: Mehlbrech. Motion carried.

GREENLAND TOWNSHIP

Alexander & Brittany Dawson Parcel 09.22.200201
Assessed value: NAC 50,687

Legal description: Tr 1 Dawson's Addin S2NW4 22-102-53

Reason for appeal: I bought this land in 2024 for \$24,000, it has been assessed and equalized for more than that. This land was purchased as Ag land and I'm getting taxed as residential. It is a pasture/waterway that cannot be used for residential nor did it come with any building eligibility. It is a completely different tract of land from the tract that we reside on therefore I believe it should stay as Ag land and be valued accordingly.

The Local Board lowered the NAC value to 24,000 and changed the classification from Rural Residential to Ag.

Assessor's recommendation: lower NAC value to 31,540 - This parcel is land locked, comparable land locked parcels in the county are valued at \$5,120 as well. This parcel doesn't and doesn't meet Ag criteria so the Local Board cannot change the classification.

Following appeal discussion, motion Liesinger to approve Assessor recommended value NAC 31,540 and retain RR classification.

Second Mehlbrech. Motion carried.

With time between appeals, Dir of Equalization Flogstad brought the following applications before the Board.

Motion Heumiller to approve 2 Ag Status applications that were received after assessment notices were sent. Second Mehlbrech.

Motion carried.

Motion Liesinger to approve 2 applications for Owner Occupied Status that were received after deadline. Second Mehlbrech.

Motion carried.

Motion Heumiller to approve 2 Disabled Veteran Tax Exemptions received after November 1st deadline. Second Mehlbrech.

Motion carried.

Motion Mehlbrech to approve 94 applications for Elderly Disabled Tax Freeze (10 applications denied). Second Liesinger.

Motion carried.

SALEM CITY

Travis Peterson Parcel 17.00.1402

Assessed value: NADC2 56,700 NADC 6,819

Legal description: Lots 2, 3, & 4 Blk 14 OT

Reason for appeal: way too much of a jump in value.

The Local Board made no changes to the values.

Assessor Flogstad is appealing the Local Board decision, recommending lowering NADC2 value to 20,000 and retaining NADC value of 6,819. Motion Liesinger to approve Assessor recommended values of NADC2 20,000 and NADC 6,819. Second Mehlbrech. Motion carried.

With time before the next appeal, Dir of Equalization Flogstad brought the following clerical errors of the assessment roll for the 2026 notices, before the Board.

Meadow View Hutterian Brethren

Parcel 18.32.0202 – change classification to Commercial. Motion Liesinger to approve the change in classification to Commercial.

Second Mehlbrech. Motion carried.

Nicole Cieszynski/Travis Peterson

Parcels 17.80.000602 – property ownership on MH update. Motion Liesinger to update ownership showing Travis Peterson as owner.

Ownership changed over a year ago, title was brought to Equalization to show the update. Second Gordon. Motion carried.

Terry Eckerman

Parcel 20.10.0204 – Purchased from City of Spencer, need to remove exempt status and add value. Motion Liesinger to remove the exempt status and add NAD value of 1,089. Second Heumiller. Motion carried.

Michael Przymus

Parcel 19.42.0101 – update value, home was sketched incorrectly as a 1 ½ story, should be 1 story. Motion Liesinger to lower NAD1-S value to 56,800 from 63,300. Second Gordon. Motion carried.

Loretta Corbin

Parcels 08.80.1802 & 08.80.1803 – MH ownership incorrect, sketch wrong. Value for 08.80.1802 switched to \$41,700, ownership Loretta Corbin. Value on 08.80.1803 switched to \$9,000, ownership Hannah & Tyler Iverson. Motion Liesinger to update ownership. Second Mehlbrech. Motion carried.

Brandon Jacobsen

Parcel 21.70.0315 – house value entered wrong (there was an appeal to this value, so has been changed already through that process).

Michael Elvebo

Parcel 08.34.1003 – Ag exempt value wrong, change to \$10,000 from \$8,500. Motion Heumiller to correct the Ag exemption. Second Mehlbrech. Motion carried.

Brannan Family Trust

Parcel 14.07.3000 – remove building value. Motion Liesinger to remove AGA1 valuation of 48,400. Second Mehlbrech. Motion carried.

Painter Land LLC

Parcels 01.07.4000 – remove building value. Motion Liesinger to remove AGA1 valuation of 600. Second Heumiller. Motion carried.

Tschetter Rev Trust

Parcel 11.34.4000 remove grain bin. Motion Heumiller to remove AGA1 valuation of 3,000 for grain bin. Second Liesinger. Motion carried.

Kostboth Trust

Parcel 10.34.3002 & 21.60.3413 – switch to Ag land. Motion Liesinger to change classification to AG from NA. Second Heumiller. Motion carried.

SUN PRAIRIE TOWNSHIP

Travis & Danielle Peterson Parcel 03.20.1042 Travis Peterson present.

Assessed value: NAC 67,000 NAC1 78,700

Legal description: Tr 2 of Sandine's 1st Add NE4 20-104-55

Reason for appeal: valuation is too high and buildings are removed.

The Local Board lowered NAC value to 10,000 and NAC1 value to 70,400.

Assessor's recommendation: lower NAC value to 33,500 and retain NAC1 value 78,700

Peterson noted that the 10,000 was supposed to be per acre, not the total value, so he is okay with 33,500.

Motion Heumiller to approve Assessor recommended values, NAC 33,500 and NAC1 78,700. Second Liesinger. Motion carried.

Travis & Danielle Peterson Parcel 03.20.104101

Assessed value: NAC 35,000

Legal description: Tr 1 of Peterson's Add NE4 20-104-55

Reason for appeal: valuation is too high.

The Local Board lowered NAC value to 10,000.

Assessor's recommendation: lower NAC value to 17,500

Motion Liesinger to approve Assessor recommended value, NAC 17,500. Second Heumiller. Motion carried.

Travis & Danielle Peterson Parcel 03.20.104103
Assessed value: NAC 35,000
Legal description: Tr 3 of Peterson's Add NE4 20-104-55
Reason for appeal: valuation is too high.
The Local Board lowered NAC value to 10,000.
Assessor removed building, lowering NAC value to 17,500
Motion Liesinger to approve Assessor recommended value, NAC 17,500. Second Heumiller. Motion carried.

Travis & Danielle Peterson Parcel 03.20.104104
Assessed value: NAC 37,250 NAC1 900
Legal description: Tr 4 of Peterson's Add NE4 20-104-55
Reason for appeal: valuation is too high.
The Local Board lowered NAC value to 10,000 and NAC1 value to zero.
Assessor's recommendation: lower NAC value to 18,625 and remove NAC1 value.
Motion Heumiller to approve Assessor recommended values, NAC 18,625 and NAC1 zero. Second Liesinger. Motion carried.

Travis & Danielle Peterson Parcel 03.20.104102
Assessed value: NAC 37,400 NAC1 85,800
Legal description: Tr 2 of Peterson's Add NE4 20-104-54
Reason for appeal: valuation is too high.
The Local Board lowered NAC value to 10,000 and NAC1 value to 83,800.
Assessor's recommendation: lower NAC value to 18,700 and retain NAC1 value of 85,800.
Motion Heumiller to approve Assessor recommended values, NAC 18,700 and NAC1 85,800. Second Liesinger. Motion carried.

BENTON TOWNSHIP

Donald & Joyce Rieck Parcel 05.07.2004
Assessed value: NAC-S 104,320 NAC1-S 324,500 NAC1 29,100
Legal description: N29.32 AC of Lot 1 in NW4NW4 7-103-56
Reason for appeal: The assessed value in 2024 was \$20,000 and the equalized value was \$18,000. The assessed value in 2025 is \$60,000 with the equalized value of \$73,800. I appealed this before and my appeal was granted. The comps used were for properties 25 to 30 miles closer to Sioux Falls. Things have not changed that much since then. I feel these increases are not correct. The amount of tax owed increased \$616.76, about a 220% increase. ---- My residence that sits on 29.32 acres of land, in 2024 was assessed at \$428,820 with an equalized value of \$390,226. The 29.32 acres of land it sits on was assessed at \$29,100 with an equalized value of \$26,481. The assessed value of my residence in 2025 is \$428,820, the same but the equalized value of my residence went up to \$527,449 with that an increase of tax on my residence of \$1244.46 in one year. The increase on the land increased \$107.08 for a total increase of \$1,351.64.
The Local Board lowered the total assessed value from 457,920 to 430,000.
Assessor's recommendation: retain values, NACS 104,320 and NAC1S 324,500 and NAC1 29,100.
Motion Liesinger to approve Assessor recommended values, NACS 104,320, NAC1S 324,500, and NAC1 29,100. Second Heumiller. Motion carried.

GREENLAND TOWNSHIP

Brock Reuter Parcel 09.13.4001
Assessed value: NAC 88,800
Legal description: Tr 1 of Water's Add 13-102-53
Reason for appeal: I am writing today in response to a significant rise in my property taxes this year. I spoke to Anna at the County office and she was more than helpful in explaining that it has been rezoned from "ag" classification due to it being a small parcel and not generating enough income to meet the "ag" status for tax purposes, I understand that those are the regulations and not much can be done about that. However, I do feel that the new valuation is quite high for what the property is and am hoping that there can be an adjustment of value to reflect the limited usage of the property. This year is has an assessed value of \$88,800 & an equalized value of \$109,224. I purchased the property from family for approximately \$3,100/acre. The reason for purchase is just to have a little land to call my own and use for some hunting. I have enrolled the property into a CRP habitat/pollinator program, so I am limited to what I can do with the property due to program restrictions. This particular piece of ground is also only accessible for 7-9 months of the year, depending on snowfall, as it is located in the middle of a large section, the road that used to pass in front of the property was closed in the early 1980's and is no more than a 2 track dirt trail, so after the first snow of the year it is blown shut and inaccessible by vehicle until the snow melts in the spring. In addition, any substantial rainfall will make the property hard to access for a few days after as well. Also, the soil quality of this particular area is quite poor and has a good amount of slop and wasted ground due to a small drainage that runs thru it as well. I am hoping that the value of the property can be re-evaluated to what would be a more fair number for the limited usage the property provides. I appreciate your time and consideration in this matter.
Reuter lives outside of the county, so doesn't have to appeal to Local Board first.
Assessor's recommendation: lower NAC value to 44,400 (on no maintenance road).
Motion Liesinger to approve Assessor recommended NAC value of 44,400. Second Heumiller. Motion carried.

Dated the 21st day of April 2026.

Steve Gordon
Chairman, County Board of Equalization

ATTEST:
Geraldyn Sherman
Auditor, McCook County