



EQUALIZATION APPEALS MEETING

MONDAY, APRIL 27, 2023

420 Mt. Rushmore Road

Commission Meeting Room

Custer, SD 57730

Minutes of the Custer County Board of Equalization Meeting, Monday, April 27, 2023.

Board Members Present: Commission Chairman, Jim Lintz; Commissioners Mark Hartman, Michael Buskohl, Mike Linde and Craig Hindle.

A. Board of Equalization Appeals Meeting was called to order at 8:00 AM, followed by the Pledge of Allegiance.

B. Appeals:

1. Darwin & Bernice Schock; Parcel #001074. Motion by Buskohl; seconded by Linde to keep at Assessor's value and make no changes to the following values: AG-A 110,232; AG-A-1 2,822; NA-A1-S 338,455; vote taken; all aye; motion carried.

2. Lyndal Nelson; Parcel #010952. Motion by Hartman; seconded by Linde to approve STIP at the following values: NA-C-S 130,000; NA-C1 63,212; NA-C1-S 481,214; vote taken, all aye; motion carried.

3. Paradise Land Co LLC; Parcel #014921. Motion by Hindle; seconded by Linde to approve STIP at the following values: NA-D-S 73,907; NA-D1 17,721; vote taken, all aye; motion carried.

4. Paradise Land Co LLC; Parcel #012012. Motion by Hindle; seconded by Linde to approve STIP at the following values: NA-D-S 239,021; NA-D1-S 180,460; NA-D1 128,184; vote taken, all aye; motion carried. Upon further discussion, motion by Buskohl; seconded by Linde to change building description from "log cabin" to "wood-sided" residential vote taken, all aye; motion carried.

5. Donald Mease; Parcel #007498. Motion by Hindle; seconded by Hartman to approve STIP at the following values: NAC-S 78,330; NA1-S 150,743; vote taken, all aye; motion carried.

6. David Reid; Parcel #004939. Motion by Hindle; seconded by Busckohl to keep at Assessor's value and make no changes to the following values: NA-C-S 239,400; NA-C1-S 763,352; NA-C1 220,004; vote taken, all aye; motion carried.

7. Tara Heggen; Parcel #004723. Motion by Linde; seconded by Busckohl to keep at Assessor's value and make no changes to the following values: NA-C 44,520; NA-C1 37,953 ; upon further discussion, motion by Linde; seconded by Busckohl to amend previous motion and reduce value to \$37,953; vote taken, all aye; motion carried.

8. Gold Stone, LLC; Parcels #014387 and #014386. Motion by Hartman; seconded by Hindle to approve two STIPs at the following values: (014387) NA-DC 41,432; NA-DC 2 392,216; (014386) NA-DC 59,344; NA-DC 2 628,648; unless said values decrease lower than STIP values after inspection vote taken, all aye; motion carried.

9. Gold Stone, LLC; Parcel #008420. Motion by Busckohl; seconded by Linde to reduce Assessor's value to reflect purchase price of \$1,035,000; vote taken, all aye; motion carried.

10. Edward Luan and Jill Birkholz; (via phone) Parcels #007541, #007542 and #007543. Motion by Hartman; seconded by Linde to keep at Assessor's value and make no changes to the following value: (007541) NA-C 59,350; (007542) NA-C 58,015; (007543) NA-C 66,560; NA-C1 288,442; vote taken, all aye; motion carried.

11. Cushie, LLC Parcel #8913; Motion by Hartman; seconded by Busckohl to approve STIP at the following value: NA-DC 204,204; NA-DC2 5,948,477; and approve income approach and utilize the lower of the values; vote taken, all aye; motion carried.

12. Bruce-Tenn, LLC Parcel #8908; Motion by Hartman; seconded by Busckohl to approve STIP at the following value: NA-DC 213,730; NA-DC2 2,825,777; and approve income approach and utilize the lower of the values; vote taken, all aye; motion carried.

13. Super Flump & Lump, LLC Parcel #8915; Motion by Hartman; seconded by Busckohl to approve STIP at the following value: NA-DC 151,788; NA-DC2 1,383,387; and approve income approach and utilize the lower of the values; vote taken, all aye; motion carried.

14. Sun-Mark, Inc. Parcel #8691; Motion by Hartman; seconded by Busckohl to approve STIP at the following value: NA-DC 130,433; NA-DC2 462,512; and approve income approach and utilize the lower of the values; vote taken, all aye; motion carried.

15. Mikpat, LLC Parcel #8911; Motion by Hartman; seconded by Busckohl to approve STIP at the following value: NA-DC 224,952; NA-DC2 3,287,597; and approve income approach and utilize the lower of the values; vote taken, all aye; motion carried.

16. Boot Hill, LLC Parcel #11912; Motion by Busckohl; seconded by Linde to keep at Assessor's value and make no changes to the following value: NA-D 85,000 NA-D1 1,058,560; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

17. Boot Hill, LLC; Parcel #14913; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 26,593; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

18. Boot Hill, LLC; Parcel #14914; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,766; NA-D1 175,021; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

19. Boot Hill, LLC; Parcel #14915; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,766; NA-D1 177,175; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

20. Boot Hill, LLC; Parcel #14916; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,766; NA-D1 177,175; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

21. Boot Hill, LLC; Parcel #15140; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,760; NA-D1 179,835; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

22. Boot Hill, LLC; Parcel #15141; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,760; NA-D1 184,757; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

23. Boot Hill, LLC; Parcel #15142; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,760; NA-D1 184,716; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

24. Boot Hill, LLC; Parcel #15143; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,760; NA-D1 185,110; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

25. Boot Hill, LLC; Parcel #15144; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 24,760; NA-D1 185,110; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

26. Boot Hill, LLC; Parcel #15145; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 22,991; NA-D1 185,110; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

27. Boot Hill, LLC; Parcel #15358; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 35,371; NA-D1 86,672; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

28. Boot Hill, LLC; Parcel #15359; Motion by Busskohl; seconded by Linde to approve STIP at the following values: NA-D 28,297; NA-D1 96,578; unless functional obsolescence can be implemented; vote taken, all aye; motion carried.

29. Nicolas Quettier; Parcel #010934. Motion by Hartman; seconded by Busskohl to approve STIP at the following values: NA-C-S 175,000; NA-C1 2,456; NA-C1-S 19,542; NA-CM1-S 103,222; vote taken, all aye; motion carried.

30. Peggy Lesnick (via phone); Parcel #004147. Motion by Hindle; seconded by Busskohl to keep at Assessor's value and make no changes to the following values: NA-C-S 91,400; NA-C1 7,661; NA-C1-S 187,176; vote taken, all aye; motion carried.

31. Chris Miller; Parcel #007525. Motion by Hindle; seconded by Hartman to approve STIP at the following value: NA-C 51,400; NA-C1 3,425; vote taken, all aye; motion carried.

#### C. Omitted Property

1. Denise Eisland; Parcel #006409. Motion by Linde; seconded by Busskohl to approve STIP at the following value for omitted property: NAC-1 103,303; vote taken, all aye; motion carried.

D. Motion by approve the following STIPs as a whole made by Hindle; seconded by Busskohl; vote taken, all aye; motion carried.

#### STIPS

PARCEL #	NAME	PRIOR VALUE	STIP VALUE
1. 6165	BRENNAN WITT	159,087	153,260
2. 6065	ECHO VALLEY RANCH	294,110	2,835
3. 1659	ECHO VALLEY RANCH	845,190	279,898
4. 6067	ECHO VALLEY RANCH	290,540	6,256
5. 6068	ECHO VALLEY RANCH	197,500	2094
6. 6069	ECHO VALLEY RANCH	275,990	2,945
7. 6102	ECHO VALLEY RANCH	234,200	3,555
8. 6104	ECHO VALLEY RANCH	258,050	1,943
9. 15496	MARK & LISA JOHNSEN	47,472	34,000
10. 8631	SLBJN TRUST	54,150	45,550
11. 8630	SLBJN TRUST	27,075	22,775
12. 14605	ROBERT SOUTER	421,707	405,615
13. 6355	BRANDEON PAYNE	131,534	106,534
14. 4592	TRAVIS MAYER	417,508	402,541
15. 9139	MICHAEL CORNELISON	64,473	49,367
16. 15751	JOHN MCCANN	53,000	0
17. 15752	JOHN MCCANN	85,000	0
18. 15753	JOHN MCCANN	163,000	193,000

19. 15743	WILLIAM MAUERER	123,000	133,000
20. 15750	WILLIAM MAUERER	53,000	0
21. 6120	LANCE GRIGGS	574,887	395,811
22. 4761	TIMOTHY FITZNER	100,789	53,181
23. 4532	KERRY FLETCHER	48,000	28,000
24. 3847	DICK DEUTSCHER	851,552	732,536
25. 14633	STERLING TRUST	101,000	461
26. 14634	STERLING TRUST	101,000	608
27. 15703	1708 LLC	295,390	11,334
28. 14690	JOHN MARXEN	628,596	627,589
29. 11321	SHARON SPRINGER	41,060	40,533
30. 14300	JESSE ELLIOTT	363,123	337,445
31. 6695	ROBERSON FAMILY TRUST	252,518	223,980
32. 1469	EUGENE DEYO	359,829	108,945
33. 15065	EUGENE DEYO	382,819	239,120
34. 4844	CHERISH BAKER	744,571	625,405
35. 15333	BLACK HILLS POWER	1	0
36. 5188	MARYLN KROSCH	259,882	240,554
37. 5235	STEVEN KISSNER	107,407	82,999
38. 15259	ROBERT STANTON	70,500	894
39. 15256	ROBERT STANTON	70,500	907
40. 5389	CARL CUNDY	512,105	504,801
41. 14997	CARL CUNDY	313	0
42. 8122	ETHAN WALKER	427,914	365,987
43. 8141	KENT HAGG	292,780	242,972
44. 5149	PATRICK PENTEL	663,931	610,634
45. 15320	JAMES BRADY	97,366	69,8/04
46. 2458	WILMARTH TUTHILL	625,185	600,307
47. 15495	CHARLES FERRARO	47,652	34,000
48. 415	CALVIN WALSH	312,199	287,056
49. 9816	JUSTIN LOCKHART	44,270	34,673
50. 14297	RANDALL WEETER	357,624	355,682
51. 6536	JOSEPH BOYLES	644,438	533,868
52. 5385	CLARK WEBER	30,550	18,800
53. 11391	REUBIN BARTELS	625,031	573,402
54. 4187	TIMOTHY SKINNER	395,408	359,811
55. 5868	SCHUNING-STEWART TRUST	559,662	522,906
56. 14993	ALAN SWANSTROM	13,304	500
57. 6196	GLEN ERIN CABIN NORTH	277,140	272,820
58. 4213	TAMARA HALL	214,214	202,002
59. 4835	THOMAS FAMILY TRUST	412,689	398,101

60. 3848	GENE MCCARTNEY	680,258	547,367
61. 4792	SCOTT KELLOGG	583,026	543,914
62. 5131	CHARLES BLACK	137,346	123,254
63. 4699	MICHELLE SCHLEUNING	328,016	280,311
64. 5076	JON GALVIN	218,081	208,514
65. 5075	JON GALVIN	340,583	319,938
66. 5645	TNT PROPERTY	273,733	235,173
67. 5025	ROBERT MORGAN	741,839	662,933
68. 6409	DENISE EIESLAND	245,123	240,618
69. 11778	DACHIA ARRITOLA	269,791	248,476
70. 8910	BUFFALO RIDGE CAMP	3,719,517	3,425,148
71. 8909	BUFFALO RIDGE CAMP	899,385	710,539
72. 9029	BOOT HILL	152,945	99,414
73. 1645	LAUGHING COYOTE	1,652,747	1,506,772
74. 14032	BARKING FROG	96,965	58,179
75. 595	LRTT RANCH	261,384	232,148
76. 13386	SONTOS LLC	381,148	345,277
77. 8340	SONTOS LLC	1,071,429	746,334
78. 6072	CODY CHAMPION	379,727	357,849
79. 8113	BW GAS (YES WAY)	1,319,388	990,990
80. 4023	ANGELA PEMBLE	591,257	551,880
81. 4015	ANGELA PEMBLE	178,925	153,385
82. 8903	SONTOS	104,721	78,244
83. 8905	BRUCE-TENN LLC	604,977	288,11
84. 8906	BRUCE-TENN	55,637	41,614

Motion by Linde and seconded by Busskohl to adjourn the meeting at 3:55 PM; vote taken, all aye; motion carried.

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Jim Lintz, Chairman

Attest:

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Barbara Cox, Custer County  
Deputy Auditor