

**2023 OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42**

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

APPLICANT INFORMATION

ASSESSED IN NAME OF PIONEER LLC	
MAILING ADDRESS C/O O'DANIEL, SHAN 582 LONG DR	
PROPERTY ADDRESS (IF DIFFERENT THAN MAILING ADDRESS) 200 PIONEER LN LEAD SD	PHONE NUMBER 605-877-2344
COUNTY LAWRENCE	PARCEL NUMBER(S) 31735-00000-080-00
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - INCLUDE LOT, BLOCK, ADDITION, CITY OR SECTION, TOWNSHIP, AND RANGE Pavilion S/D Lot H Plat 2005-02127	

APPEAL NUMBER(S): **CountyStip-2023-78**
 REASON(S) FOR APPEALING: **Property Value**
 NOTES: **See attached**

I BELIEVE THE CORRECT FULL AND TRUE VALUE OF SAID PROPERTY ON LEGAL ASSESSMENT DATE WAS:
 BY SIGNING THIS DOCUMENT, I CERTIFY THAT I AM AUTHORIZED TO SIGN AND THAT THE ABOVE INFORMATION IS TRUE
 AND CORRECT.

SIGNATURE DATE: **4/6/2023 2:41:52 PM**

See attached

 TAXPAYER / TAXPAYER ATTORNEY

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

	ABSTRACT CLASS	ASSESSOR VALUE FROM	LOCAL BOARD TO	COUNTY BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
Land AG		\$0						
Bldg AG		\$0						
Land NA & NA OO	NA-DC	\$65,880 \$0						
Bldg NA, NA OO, MH and MH OO		\$617,540 \$0 \$0 \$0						
Total EQ		\$683,420						

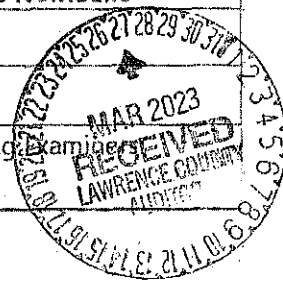
COUNTY AUDITOR SIGNATURE _____ DATE _____

- **Original copy:** OHE (if appealed to that body) - First copy: retained by county (if appealed to county board)
- **Second copy:** to assessor (if appealed to county board) - Third copy: to objector (after action by local board)

OBJECTION TO REAL PROPERTY ASSESSMENT
SDCL 10-11-13 thru SDCL 10-11-42

USE A SEPARATE FORM FOR EACH LEGAL DESCRIPTION - IF BARE AGRICULTURAL LAND, USE PT 17A

COURTHOUSE USE ONLY	
APPEAL NUMBERS	
Local Board:	
County Board:	
Office of Hearing Examiner:	



APPLICANT INFORMATION

ASSESSED IN NAME OF PIONEER LLC	EMAIL SHAN4726@GMAIL	PHONE NUMBER 605/877-2344	COUNTY LAWRENCE
MAILING ADDRESS 582 LONG DR	CITY SHERIDAN	STATE WY	ZIP CODE 82801
PROPERTY ADDRESS - if different than mailing address 200 PIONEER LN, LEAD		PARCEL NUMBER 31735-00000-080-00	
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED -- include lot, block, addition, city or section, township, and range PAVILION S/D LOT H PLAT 2005-02127			

I AM APPEALING THE: ABSTRACT CLASS EXEMPT STATUS OWNER-OCCUPIED PROPERTY VALUE STATUS

REASON(S) FOR APPEALING

Please see attached sheet.

IN MY OPINION, THE FULL AND TRUE VALUE OF SAID PROPERTY SHOULD BE:

\$ 195,880.⁰⁰/₁₀₀ TOTAL VALUE \$ 65,880.⁰⁰/₁₀₀ LAND VALUE \$ 130,000.⁰⁰/₁₀₀ BUILDING VALUE

By signing this document, I certify that I am authorized to sign and that the above information is true and correct.

SIGNATURE *Shan Daniel* DATE 3-24-2023
TAXPAYER / TAXPAYER ATTORNEY

COMPLETED BY LOCAL BOARD OF EQUALIZATION – ACTION BY LOCAL BOARD OF EQUALIZATION

NO CHANGE TO ASSESSOR'S VALUE CHANGED CLASSIFICATION CHANGED VALUATION

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

JURISDICTION _____ CLERK SIGNATURE _____ DATE _____

COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION

I, _____ make the following recommendation for the current year on the above stated property:

ABSTRACT TYPE	ASSESSOR VALUE FROM	LOCAL BOARD TO	CLASSIFICATION FROM	CLASSIFICATION TO	ASSESSOR RECOMMENDED VALUE	ASSESSOR RECOMMENDED CLASSIFICATION
1.	\$	\$			\$	
2.	\$	\$			\$	
3.	\$	\$			\$	
4.	\$	\$			\$	
5.	\$	\$			\$	

DIRECTOR OF EQUALIZATION OFFICE SIGNATURE _____ DATE _____

COMPLETED BY COUNTY BOARD OF EQUALIZATION – FINAL VALUE BY COUNTY BOARD OF EQUALIZATION

ABSTRACT TYPE	TO	CLASSIFICATION FROM	CLASSIFICATION TO
1.	\$		
2.	\$		
3.	\$		
4.	\$		
5.	\$		

COUNTY AUDITOR SIGNATURE _____ DATE _____

- Original copy: OHE (if appealed to that body) –
- First copy: retained by county (if appealed to county board)
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Stipulation between County & Property Owner

COUNTY OF LAWRENCE

Equalization Office, 90 Sherman St. Suite 4 Deadwood, SD 57732 Phone # - 605-578-3680 Fax-722-6221

PROPERTY OWNER: PIONEER LLC

582 LONG DR
SHERIDAN, WY 82801

LEGAL DESCRIPTION: LOT H PAVILION S/D

PARCEL NO.: 31735-00000-080-00

TO BE COMPLETED BY DIRECTOR OF EQUALIZATION OR APPRAISER PRIOR TO EQUALIZATION BOARD

I, BRETT RUNGE MAKE THE FOLLOWING RECOMMENDATION FOR THE CURRENT YEAR ON THE ABOVE STATED PROPERTY.

	ABSTRACT			ASSESSMENT				RECOMMENDATION		
	TYPE	ACRES	LAND	STRUCTURE	TYPE	ACRES		LAND	STRUCTURE	
1	NA-DC	2.91	\$ 65,880		1	NA-DC	2.91	\$ 65,880		
2	NA-DC2			\$ 617,540	2	NA-DC2			\$ 245,780	
3					3					
4					4					
5					5					
6					6					
7					7					
8					8					
9					9					
10					10					
	TOTAL		\$ 65,880	\$ 617,540		TOTAL		\$ 65,880	\$ 245,780	
	PROPERTY TOTAL			\$ 683,420		PROPERTY TOTAL			\$ 311,660	

SIGNATURE OF PROPERTY OWNER: _____

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COMMENTS: Owner was concerned with increase in property value. After looking at record and extensive research, a new value was calculated. There were changes to the building record including a large reduction in the value due to incurable functional superadequacy.

OBJECTION TO REAL PROPERTY ASSESSMENT

MARCH 24 2023

Reasons for Appeal

To the Board of Equalization and to the individuals responsible for the assessment of my property at 200 Pioneer Lane in Lead, SD (Parcel: # 31735-00000-080-00.

I formally request an appeal of reconsideration for my real property assessment, which has been assessed at \$683,420.00 a 337.47% increase. I could understand an evaluation of this magnitude if it was physically, and fiscally remodeled into apartments or an event center.

Allow me to explain why there is a mistake with my real property assessment. There were very few permanent changes to the building. It remains and always will be nothing more than a cold storage building, storing their equipment. What appears to be real property changes, are in fact the lessee's equipment. Meaning that, what looks like permanent changes to the real property is in fact part of their equipment that is not permanent to the real property.

If the lessee decided not to continue with the lease. The equipment belongs to the lessee, which would be removed as part of their equipment, as they vacate the building and lease. This in fact is a mobile system just sitting inside my building not part of the real property. So you see the new property assessment was a misunderstanding of what is part of the real property and the lessee's equipment.

In fact, in a conversation with the lessee, he volunteered to provide a signed document to these facts, that I have outlined in this request to reevaluate the property assessment and I will also sign a document stipulating that this is not my equipment. These documents can be drawn up and provided for you upon your request.

Here are the permanent changes to the real property that were made. They include a one inch water line. It was trenched in from city water to the building, also a septic system that has to be pumped out twice a year, was also installed. These would be new, and never there before real property changes.

I believe with these corrections I have outlined, a fair evaluation of said property would settle in closer to \$65,880.00 for land as you previously established and \$130,000.00 for the building with its updates a total assessed valuation of \$195,880.00.

I would like to address the square footage of the building. If I understand your assessed square footage of the building at 200 Pioneer Lane correctly, you have calculated the top, main floor at 11,476 square feet when in fact, there is no more than 6000 square feet of usable space. Also if I'm reading, the estimated square footage of the basement correctly. There has been an error in that calculation also. Due to the fact that the basement has three large concrete supports that consume most of the basement as well as holding up the main floor upstairs from falling into the basement. In addition, these behemoth concrete structures were used to support the weight of the three, 900 horsepower compressors that sat on them from above. There are barely 3,000 square feet of narrow hallways that lead to even less usable space in the basement.

Thank you for your consideration in this matter. If you have any requests or questions please do not hesitate to call or email.

Shan O'Daniel
605-877-2344
shan4726@gmail.com

Property Record Card

Parcel ID: 31735-00000-080-00

Quick Ref: R15669

Active

Tax Year: 2023

Run Date: 3/23/2023 12:00:13 PM

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OWNER NAME AND MAILING ADDRESS

PIONEER LLC
582 LONG DR
SHERIDAN, WY 82801
ADDITIONAL OWNERS: NO

SALES INFORMATION

Date	Type	Sale Amount	Src	Validity	Inst. Type	Instrument #
09/16/2022	8 - DC+DC2	0		No	WD - Warranty Deed	2022/06081
09/12/2022	8 - DC+DC2	0		No	QD - Quitclaim Deed	2022/06079
04/25/2005		18,040		No	D	2005/03045

PROPERTY STATUS ADDRESS

200 PIONEER LN
LEAD, SD

BUILDING PERMITS

Number	Issue Date	Amount	Status	Type	Desc
22-0019	03/30/2022	500,000	C	Remodel	Alterations

GENERAL PROPERTY INFORMATION

Primary Abs Code: NA-DC
Neighborhood: 60020 Commercial Lead
Tax Unit Group: 40-1 Lead-Deadwood School, LE-
Lead Fire, L-Lead/Deadwood
Sanitary District, CITY-LEAD

INSPECTION HISTORY

Date	Inspection Type	Reason	Appraiser	Contact-Code
08/15/2022	COMM	BP	TH	
12/01/2005	COMM	EXT	DSS	

RECENT APPEAL HISTORY

Tax Yr	Level	Case #	Status	Action
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Exemptions:

IMPROVEMENT COST SUMMARY

Residential:	\$0
Commercial:	\$617,540
Other Improvements:	\$0
Manufactured Homes:	\$0
Total Improvement Value:	\$617,540

APPRAISED VALUES

	Land	Building	Total	Method
Current	\$65,880	\$617,540	\$683,420	COST
Prior	\$65,880	\$90,340	\$156,220	COST

LEGAL DESCRIPTION

Pavilion S/D Lot H Plat 2005-02127

MARKET LAND INFORMATION

Method	AC/SF/Units	Infl	Factor	Model	Base Rate	Model Value	Final Value
SF	126760			COMM. LEAD	2.00	131,760	65,880
Total Market Land Value							65,880

PARCEL COMMENTS

Link: 31735-00000-070-00; Transfers: -, -, -

ABSTRACT SUMMARY

	Land	Buildings	Growth
Agricultural	0	0	C
Non Ag	65,880	617,540	471,06C
Owner Occ	0	0	C

Property Record Card

Parcel ID: 31735-00000-080-00

Quick Ref: R15669

Active

Tax Year: 2023

Run Date: 3/23/2023 12:00:13 PM

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GENERAL BUILDING INFORMATION

Name:
 Building Type:
 Identical Units:
 Total Stories:
 Abstract Code:

NA-DC2

R-1935
 S.F.

135.0'

2 STORY / B

No Sketch Available

RESSOR
 St Bldg

COMMERCIAL BUILDING SECTIONS

Sec	Occupancy	Cls	Pct	Hgt	Yr Blt	Eff Age	Qual	Flr Area	Str	Area	Per	Func	ECF
1	172 - Institutional Greenhouse, Large	S	100	17	1935	12	1.5	5,738	2	11,476	345	1000%	-0.30
1	701 - Finished Basement			10						5,975			

ADDITIONS

Sec	Code	Description	Units
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