

**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 <b>LAUER, MARY FRANCES</b>	
MAILING ADDRESS <b>720 OAK LN SPEARFISH SD 57783</b>	
PROPERTY ADDRESS (IF DIFFERENT THAN MAILING ADDRESS) <b>720 OAK LN SPEARFISH SD</b>	PHONE NUMBER <b>605-645-7601</b>
COUNTY <b>LAWRENCE</b>	PARCEL NUMBER(S) <b>20450-00602-050-32</b>
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - INCLUDE LOT, BLOCK, ADDITION, CITY OR SECTION, TOWNSHIP, AND RANGE <b>Don Deberg S/D Lot 13 Plat Bk7 Pg2</b>	

APPEAL NUMBER(S): **County-2023-57**  
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: **3/27/2023 1:35:22 PM**

*See attached*  
\_\_\_\_\_  
TAXPAYER / TAXPAYER ATTORNEY

**COMPLETED BY DIRECTOR OF EQUALIZATION PRIOR TO COUNTY BOARD OF EQUALIZATION**

	ABSTRACT CLASS	ASSESSOR	LOCAL	COUNTY	CLASSIFICATION	CLASSIFICATION	ASSESSOR	ASSESSOR
		VALUE	BOARD	BOARD			RECOMMENDED	RECOMMENDED
		FROM	TO	TO	FROM	TO	VALUE	CLASSIFICATION
Land AG		\$0						
Bldg AG		\$0						
Land NA & NA OO	NA-C-S	\$0 \$55,280						
Bldg NA, NA OO, MH and MH OO	NA-C1-S	\$0 \$349,730 \$0 \$0						
<b>Total EQ</b>		<b>\$405,010</b>						

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)

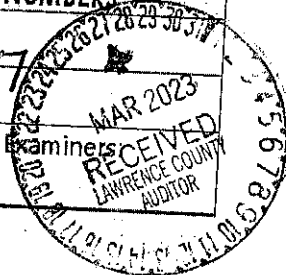
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Mailed 3/22/23

FORM: PT 17

### 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:	8023-57
Office of Hearing Examiners:	



#### APPLICANT INFORMATION

ASSESSED IN NAME OF LAUER, MARY FRANCES	EMAIL WILD <del>F</del> LAUER@RU	PHONE NUMBER 605-645-7601	COUNTY LAWRENCE
MAILING ADDRESS 720 OAK LANE	CITY SPEARFISH	STATE SD	ZIP CODE 57783
PROPERTY ADDRESS - if different than mailing address S/A	PARCEL NUMBER 20450-00602-050-32		
LEGAL DESCRIPTION OF PROPERTY BEING APPEALED - include lot, block, addition, city or section, township, and range Don Deberg S/D Lot 13 Plat BK7 Pg2			

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

#### REASON(S) FOR APPEALING

*Appealing the extreme raise in taxes that puts me in a squeeze when my income is not experiencing that same kind of raise!*

*NOTE: my email is wildflower@rushmore.com*

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

\$ \_\_\_\_\_ TOTAL VALUE \$ \_\_\_\_\_ LAND VALUE \$ \_\_\_\_\_ BUILDING VALUE

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

SIGNATURE

*Mary Lauer*

TAXPAYER / TAXPAYER ATTORNEY

DATE

*3-24-23*

**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 \_\_\_\_\_

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Parcel ID: 20450-00602-050-32 Quick Ref: R03715

Property Record Card

Active Tax Year: 2023 Run Date: 3/22/2023 2:13:49 PM Page 1 of 2

OWNER NAME AND MAILING ADDRESS

LAUER, MARY FRANCES  
720 OAK LN  
SPEARFISH, SD 57783  
ADDITIONAL OWNERS: NO

PROPERTY SITUS ADDRESS

720 OAK LN  
SPEARFISH, SD

GENERAL PROPERTY INFORMATION

Primary Abs Code: NA-C-S  
Neighborhood: 36248 Deberg, Fuller, Schwan  
Tax Unit Group: RDDE-Deburg Road District, SP-Spearfish Fire, 40-2 Spearfish School, CNTY-COUNTY/OUTSIDE CITY

PROPERTY FACTORS

Topography:  
Utilities:

Access:  
Year Reviewed: 2011  
Next Review: 2016

LEGAL DESCRIPTION

Don Deberg S/D Lot 13 Plat Bk7 Pg2

SALES INFORMATION					
Date	Type	Sale Amount	Src	Validity	Inst. Type Instrument #
08/14/2019		0		No	TJ - Termination of Joint Ter 2019/02384
04/30/1998		93,000		Yes	WD - Warranty Deed 1998/01929
09/29/1997		0		No	QC 1998/00026

BUILDING PERMITS					
Number	Issue Date	Amount	Status	Type	Desc
08-5834	09/01/2008	5,812	C		10X18 STORAGE ROOM ON EXISTING SHOP
0397	04/11/1994	18,950	C		ADD BEDROOM & BASEMENT & NEW POLE BLDG.
94-1320	01/25/1994	7,750	C		30'X40' POLE BLDG

INSPECTION HISTORY					
Date	Inspection Type	Reason	Appraiser	Contact-Code	
05/04/2011	RES	COMP	CSYMONDS		
11/18/2008	RES	BP	SSANDVIG		
07/16/1997	RES	EXT	PK		

RECENT APPEAL HISTORY			ASSESSMENT VALUE HISTORY		
Tax Yr	Level	Case # Status Action	2022	2021	2020
			349,689	265,260	284,847

IMPROVEMENT COST SUMMARY			APPRAISED VALUES			
Residential:	Commercial:	Other Improvements:	Land	Building	Total	Method
\$349,730	\$0	\$0	\$55,280	\$349,730	\$405,010	COST
Manufactured Homes:	\$0		\$45,280	\$290,980	\$336,240	COST
Total Improvement Value:	\$349,730					

MARKET LAND INFORMATION						
Method	AC/SF/Units	Infl	Factor	Model	Base Rate	Modal Value Final Value
AC	0.570			DEBERG, FULLER, SCHW	55,000.00	55,280 55,280
Total Market Land Value						55,280

PARCEL COMMENTS

Transfers: - . . . . .

ABSTRACT SUMMARY			
	Land	Buildings	Growth
Agricultural	0	0	C
Non Ag	0	0	C
Owner Occ	55,280	349,730	C

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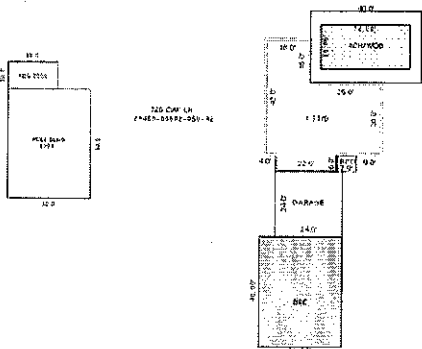
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DWELLING INFORMATION

Res Type: 1 - Single-Family Residence  
 Style: 12 - Bi-level  
 Style:  
 Quality: 3.0  
 Year Bt: 1977  
 Eff Age: 12  
 Main Floor: 1,480  
 Total Living Area: 1,480  
 MH Width:  
 MH Length:  
 Abs Code: NA-C1-S

BUILDING DESCRIPTION

Bedrooms: 4  
 Full Bath: 2  
 Half Bath:  
 Phys Cond: 30



No Sketch Available

COST SUMMARY

MS RCN: 276,593  
 MS Depreciation: 35,397  
 MS RCNLD: 241,196  
 Pct Comp:  
 Func %:  
 ECF: -0.45  
 Overall %: 1.264436  
 Lump Sum:  
 Desc:  
 Building Value: 349,730

BUILDING COMMENTS

CHANGED BML TO BPF. ADDED RCH AND 240 FT OF DRC. LOWERED EA FROM 14 TO 12 PER REAPPRAISAL -CS

RESIDENTIAL COMPONENTS					RESIDENTIAL COMPONENTS				
Code	Units	Pct	Year	RCNLD	Code	Units	Pct	Year	RCNLD
107 - Frame, Siding, Vinyl		100		97,960	801 - Total Basement Area	1,348			23,983
208 - Composition Shingle		100		3,605	803 - Partition Finish Area	1,348			33,928
351 - Warmed & Cooled Air		100		8,189	903 - Wood Deck	1,040			11,898
6601005 - Paving, Concrete	1,200			4,788	904 - Slab Porch with Roof	42			900
601 - Plumbing Fixtures	11			14,177	622 - Raised Subfloor	132			1,066
641 - Single 1-Story Fireplace	1			3,436	6602066 - Patio Roof, Wood, Including Built Up, Compositi	512			6,682
701 - Attached Garage	576			13,405	1637 - Storage Building, Wood	180			4,028

ADDITIONS									
Sec	Code	Description	Units	Unit Cost	Depr Age	Depr Pct	RCN	Depr Amount	Calc Value
1	PO2	POLE BLDG W/CONCRETE	1,200	11,000	12	0.24	13,200	3,168	10,032