

## 2020 County Board of Equalization

<b>Appeal #</b>	2020-005	<b>Property</b>	W 1/2 SE 1/4 Sec 29-110-50 80 Acres
<b>Date:</b>	4/7/2020	<b>Parcel #</b>	06000-11050-294-00
<b>Name:</b>	Lyle D Johnson	<b>Filed By:</b>	Johnson, Lyle & DOE
<b>Address:</b>	46726 212th St Brookings, SD 57006		

	Assessment Notice	Appellant's Request	Local Board Action	Assessor's Recommendation
<b>Structures</b>				
<b>Land</b>	70,500	57,600	57,600	70,500
<b>TOTAL</b>	<b>70,500</b>	<b>57,600</b>	<b>57,600</b>	<b>70,500</b>

### ASSESSOR'S COMMENTS

DOE feels local board did not maintain equalization when granting a value reduction.  
 This parcel's soil inventory is 100% non-crop soils, so no adjustment can be applied  
 for low lying/no production.

### APPELLANT'S COMMENTS

DOE & appellant have discussed this matter over the phone, and both parties reached an understanding.

### BOARD RECOMMENDATION