



City of Grand Forks  
Staff Report  
Board of Equalization 4/20/2026

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**Agenda Item:** Appeal 2026 True & Full Value for Neighborhood Station Stores, LLC  
Parcel number 44.1129.004.00  
110 8<sup>th</sup> Ave S  
LOT 4 BLK 1, AUDITOR'S SUBDIVISION #16

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**Submitted by:** Tami Lazur, City Assessor

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**Staff Recommended Action:** Maintain the True & Full Value of \$261,000:

Land = \$62,000

Improvements = \$199,000

Total = \$261,000

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April 20, 2026 – **Board of Equalization Action:**

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## BACKGROUND:

This appeal involves a single-family residence built in 1922. The property is a 1 3/4 story, 2,228 sq ft dwelling on a 9,100 sq ft lot. Subject has a detached single-car garage.

- The Assessor's original 2026 value is \$261,000.
- The property owner questioned the increase and feels the increase is excessive due to the condition of the property.

## ANALYSIS AND FINDINGS OF FACT:

- An exterior inspection of this property was completed for the 2026 appeal on April 14, 2026, by Darin Winkler and myself for the City of Grand Forks.
- We attempted to view the property with an interior inspection, but property owner was unwilling. The exterior inspection of the subject property showed deferred maintenance with peeling paint noted on all areas of the siding, windows and the front covered porch. The concerns conveyed by property owners in phone call include being located next to pump station, the neighborhood has people coming over dike and onto property, and the driveway is shared. Property owners feel that any work completed, such as shingle replacement & sheetrock replacement with interior paint, since purchase, are maintenance related. Additionally, new basement windows along with 2 egress windows have been installed since purchase. A flyer on the door stated no entrance, as the hardwood floors had been refinished. Based on our exterior inspection, it is our opinion that this property remains in below normal condition. However, we are unsure of unpermitted improvements completed in the interior.
- The detached garage is of single-wall construction and is poor condition.
- The original true and full value of \$261,000 equated to \$117.15 per sq. ft.

- This property was part of our reappraisal cycle during the summer of 2024. No interior inspection was able to be completed at that time.
- The increase in value was due to market adjustment as applied to all properties in this sales area. This sales area had 13 sales that were deemed useable in our sales ratio study and the sales ratios ranged from 76.94% to 123.08% with a median sales ratio of 87.17%.
- Research into comparable properties similar to subject property that have sold was completed and produced limited results. The comparable properties range in sales price from \$211,012 to \$320,135, with a sales price per sq ft range of \$100.29 to \$165.70.
- Evidence to support market resistance of being adjacent to lift station is not available.
- Property was purchased by current owners in September 2025 for \$195,000. This property was listed with the local MLS service and was on the market for 29 days from list to closing date. This property was listed for sale by owner, prior to the MLS listing, for an unknown length of time.
- The owner has been informed of our recommendation.
- **Based on the information indicated, it is my opinion that the 2026 value of \$261,000 is fair and equitable with like properties, and I recommend no change in the true and full value for the 2026 tax year.**

### SUPPORT MATERIALS:

- Assessor's cost summary
- Assessor Photo of subject property
- Assessor's property sketch
- Comparable sales from local market
- Comparable photo page

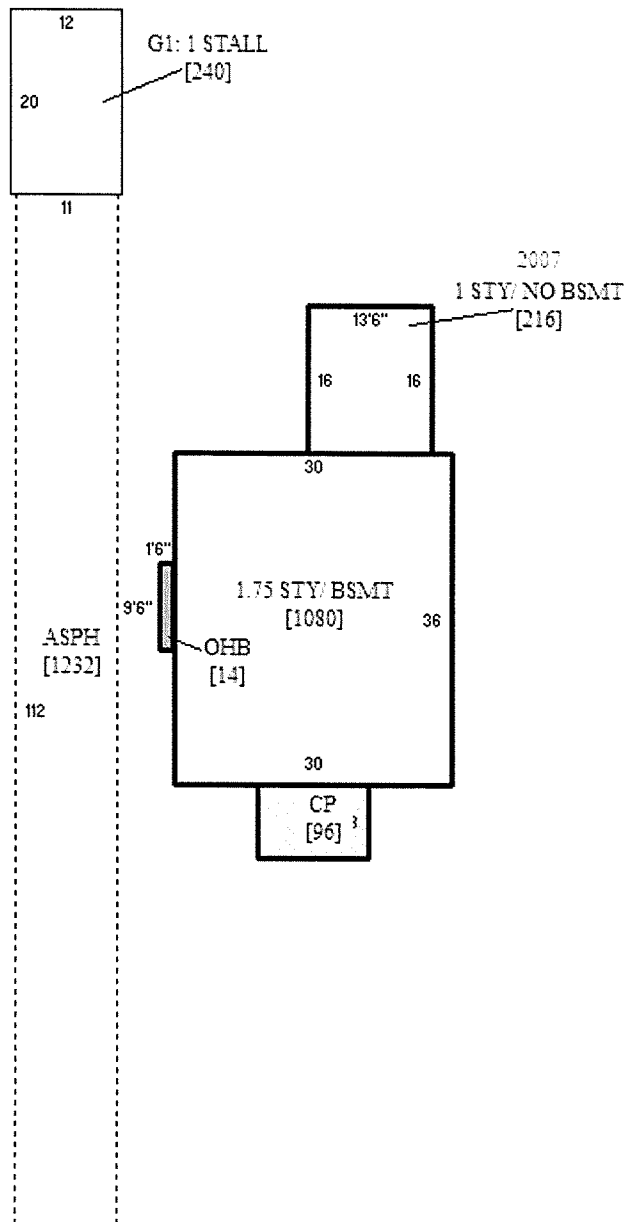
Respectfully submitted: Tami Lazur 4/17/26  
Tami Lazur, City Assessor Date



Item	Descriptions	Size / Dim	Additional Comments	Grade	Cond	Year	Mult	Phys%	Fobs%	Eobs%	Other%	Depr. Total (Rnd to dollar)	Map	Appr. Value (Rnd to \$1000)
2 of 2	Count Adjustments Heat: FHA - Gas Air conditioning Adtn (+) 1 Story Frame Heat: FHA - Gas Air conditioning	Units 14 SF			NML	1922	1.420	35.00	0	0	0	\$1,061		
			<b>Residential Bldg TOTAL</b>									\$197,211	1.000	\$197,000
D	Yrd 1 Paving - Asphalt		1,232 SF, Asphalt Parking, Avg Pricing		NML	1980		65				\$1,541	1.000	\$2,000

Prior Year	Comments	Value	Loc	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	4-11-2025	Appr	Urban	Res	\$62,000	\$178,000	\$0	\$0	\$240,000
2024	4-3-2024 - VALUE CORRECTION AFTER M	Appr	Urban	Res	\$62,000	\$173,000	\$0	\$0	\$235,000
2023	3-24-2023 - VALUE CORRECTION AFTER I	Appr	Urban	Res	\$62,000	\$172,000	\$0	\$0	\$234,000

Permit Date	Number	Amount	Tag	Yr to check	Reason
10/8/2025	2025-00027956	\$8,500	Complete	2025	R ALT REM
Reshingle house - ACKERMAN CONSTRUCTION - (701) 215-2713					
10/15/2007	77096	\$25,000	No	2014	New
26x32 detached garage and 13.5'x16' rear addition on house					
7/22/2003	70929	\$1,000	No	2014	Alter/Remodel
Handicap Ramp					
8/19/1998	27148-M	\$0	No	2014	Mechanical





**Appeal for  
110 8th Ave S**

**SUBJECT:**

		<u>Yr Blt</u>	<u>SF</u>				
44.1129.004.00	110 8th Ave S	1922	2228	Land Value:	\$62,000	Improv Only	
	1 car garage (240 SF)			Improv Value	\$199,000	\$/ Sq. Ft.	
	Lot Sq Ft	9100		Total T&F Value	\$261,000	\$89.32	
	Minimal Bsmt finish			Total Value Per Sq. Ft.	\$117.15		

**Sales:**

	Address:	Yr Blt	TLA	Sale Date	Sales Price	Sales Price/ SF	Lot SF	Land Value	Improv Value \$/ Sq. Ft.
44.1203.002.00	309 Belmont Rd	1908	1784	1/10/2025	\$255,000	\$142.94	6500	\$47,000	\$116.59
44.1102.030.00	1102 Belmont Rd	1925	1932	12/9/2025	\$320,135	\$165.70	7100	\$39,000	\$145.52
44.1127.001.00	709 Chestnut St	1893	2104	9/30/2025	\$211,012	\$100.29	6705	\$36,000	\$83.18
44.1207.034.00	618 Belmont Rd	1898	2238	7/25/2025	\$312,048	\$139.43	7598	\$48,000	\$117.98
44.1801.086.00	906 Belmont Rd	1910	2256	6/16/2025	\$229,000	\$101.51	7115	\$39,000	\$84.22
				median:		\$142.94			\$116.59



1.  
309 Belmont Rd  
44.1103.002.00



2.  
1102 Belmont Rd  
44.1102.030.00



3.  
709 Chestnut St  
44.1127.001.00



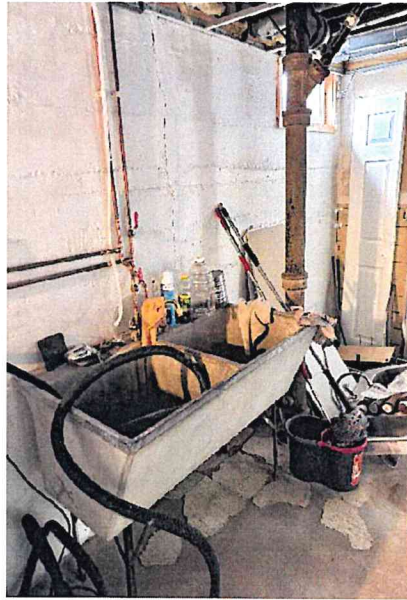
4.  
618 Belmont Rd  
44.1207.034.00



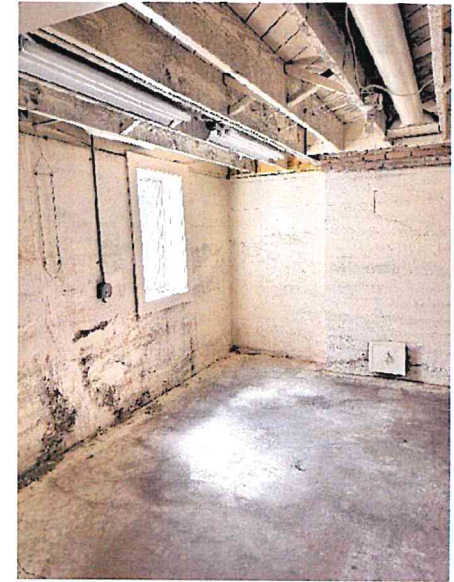
5.  
906 Belmont Rd  
44.1801.086.00



110 8<sup>th</sup> Ave S  
Bsmt photo #1



110 8<sup>th</sup> Ave S  
Bsmt photo #2



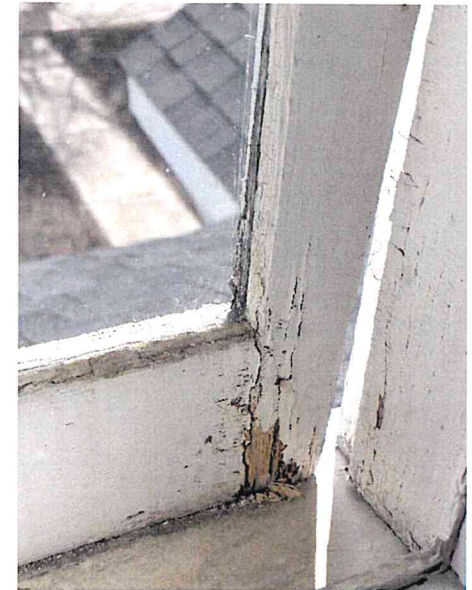
110 8<sup>th</sup> Ave S  
Bsmt photo #3



110 8<sup>th</sup> Ave S  
Bsmt photo #4



110 8<sup>th</sup> Ave S  
Bsmt photo #5



110 8<sup>th</sup> Ave S  
Window/Wood Rot



110 8<sup>th</sup> Ave S  
Wood rot



110 8<sup>th</sup> Ave S  
Wood rot