



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

---

**Agenda Item:** Appeal 2026 True & Full Value for Gene & Maria Dubois  
Parcel number 44.1303.449.00  
2304 Chestnut St  
2304 CHESTNUT ST LOT 10 B34 COX'S ADDITION

---

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

---

**Staff Recommended Action:** Reduce the True & Full Value of \$428,000 to \$382,000 for  
The 2026 tax year:

Land = \$50,000

Improvements = \$332,000

Total = \$382,000

---

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

---

**BACKGROUND:**

This appeal involves a single-family residence built in 1956. The property is a 1 1/2 story, 2,544 sq ft dwelling on a 8,680 sq ft lot. Subject has a 331 square foot attached single-car garage.

- The Assessor's original 2026 value is \$428,000.
- The property owner questioned the increase and feels the increase is excessive.

**ANALYSIS AND FINDINGS OF FACT:**

- An interior inspection of this property was completed for the 2026 appeal on April 8, 2026, by Darin Winkler and Sheila Schreiner, senior real estate appraiser in the Assessing Department.
- The inspection of the property indicated that this property is exhibiting some deferred maintenance due to noted worn hardwood flooring and millwork, and two areas of water-staining on the ceiling. Features include painted exterior wood siding with the 1999 addition having steel siding, sunroom addition has vaulted ceiling, and 8' ceiling on main and 2<sup>nd</sup> floor. The many updates were completed by the previous owner, but due to deferred maintenance the condition of this property has diminished; therefore, a reduction in condition was considered appropriate.
- The attached garage is unfinished.
- The original true and full value of \$428,000 equated to \$168.24 per sq. ft.
- This property was part of our reappraisal cycle during the summer of 2022, and the property owner did allow an interior inspection.
- The increase in value was due to market adjustment as well as an expiring remodel exemption, of which the current owner was not aware of.
- Research of comparable properties similar to subject property that have sold was completed. The comparable properties range in sales price from \$265,000 to \$424,049, with a sales price per sq

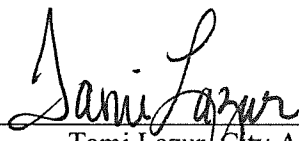
ft range of \$146.61 to \$213.84. The subject's reconsidered valuation of \$382,000 equates to \$150.16 per square foot.

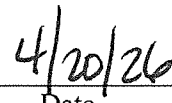
- The owner has been informed of our recommendation and agrees with the reconsidered 2026 value.
- **Based on the information indicated, it is my opinion that the 2026 value of \$382,000 is fair and equitable with like properties, and I recommend reducing the true and full value for the 2026 tax year.**

### 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, City Assessor

  
Date

2304 CHESTNUT ST, GRAND FORKS

Deed: DUBOIS, GENE W & MARIA C

Map Area: 14

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: SAS, 04/24/2019

CID#: 44130300449000

Tax Dist: Grand Forks City

Review/Date: DSW, 04/09/2026

DBA:

Plat Page: 8680

Entry Status: Inspected

MLS:

Subdiv: COX'S

Urban / Residential

Legal: 2304 CHESTNUT ST LOT 10

B34 COX'S

Land

Land Basis	Front	Rear	Side 1	Side 2	R. Lot	SF	Acres	Depth / Unit	EFF / Type	Qual./Land	Unit Price	Total	Topo	Econ	Other	\$Adj	Land Total (Rnd to \$1000)
Front Foot	62.00	62.00	140.00	140.00	0.00			1.00	62.00	R-800	\$800.00						
Sub Total						8,680.00	0.199					\$49,600	0%	0%	0%		\$50,000
Grand Total						8,680.00	0.199					\$49,600					\$50,000

Land Site Items

Front Foot	Street: Paving with Curb Gutter	Utilities: City	Zoning: Not Applicable
------------	---------------------------------	-----------------	------------------------

Sales

Building Permits

Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Prior Yr: 2025
6/4/2020	\$368,000	D000	802242	11/17/2020	20-00010577	N	\$0	Mechanical	Land	\$50,000	\$50,000
9/27/2011	\$181,098	D000	711692	10/1/2020	20-00010034	N	\$0	PLUMBING	Dwlg	\$332,000	\$359,000
				7/6/2020	20-00008716	N	\$0	Mechanical	Impr		
				8/6/2019	19-00005428	C	\$8,480	R REPAIRS	Total	\$382,000	\$409,000

Item	Descriptions	Size / Dim	Additional Comments	Grade	Values							Depr. Total (Rnd to dollar)	Map	Appr. Value (Rnd to \$1000)
					Cond	Year	Mult	Phys%	Fobs%	Eobs%	Other%			
P:449	Count R 101-Single-Family / Owner Occupied 1 1/2 Story Frame Basement - Full Base Heat: FHA - Gas Total Rms Above: 11; Below: 2 Foundation: C Blk Ext. walls: Wood Shakes/Shingles Roof: Asph / Gable Int. finish: Plaster / Drwl Floor: Carp/ Vinyl/ Hwd (+) Bsmt Fin 1 - Living Qtrs. (Multi) (Avg) (+) Air conditioning (+) Deck 1: Wood Deck (+) Deck 2: C.Blk/Brick Patio 4 (+) Plumbing Standard Bath - 3 Fixt Shower Stall Bath -3 Fixt Sink Fbgl Service Sink 2 (+) Built-In Appliances	Units 1,280 1,280 804 Tbl 1,280 370 SF 729 SF 1 1 1 1	RCN: \$416,975 TLA: 2,544 GLA: 1,648 /896  Bedrms: 4  \$27.75 per Tbl	3 V Good	1956	1.580	16.00	5	0	0	\$296,308			

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)
	Adjustments	Units												
	Dishwasher	1												
	Disposal	1												
	(+) Garage: Det Frame	331 SF	St.: 1.00	4										
1 of 2	Adtn (+) 1 Story Frame	224 SF		V Good	1963			50.00				\$7,943		
	Heat: FHA - Gas			A NML	1999	1.580		13.00	5	0	0	\$20,763		
	Air conditioning													
2 of 2	Adtn (+) 1 Story Frame	144 SF		V Good	1956	1.580		16.00	5	0	0	\$16,391		
	Heat: FHA - Gas													
	Air conditioning													
	Basement area	144 SF												
	<b>Residential Bldg TOTAL</b>													
	414 SF, Conc Parking, Avg Pricing											\$341,405	0.970	\$331,000
D	Yrd 1	Paving - Concrete		NML	1963			65				\$754	0.970	\$1,000

Prior Year	Comments	Value	Loc	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	Residential Remodel Exemption	Appr	Urban	Res	\$50,000	\$359,000	\$0	\$0	\$409,000
2024	Residential Remodel Exemption	Appr	Urban	Res	\$50,000	\$346,000	\$0	\$0	\$396,000
2023	Residential Remodel Exemption	Appr	Urban	Res	\$50,000	\$324,000	\$0	\$0	\$374,000

Permit Date	Number	Amount	Tag	Yr to check	Reason
11/17/2020	2020-00010577	\$0	No	2020	Mechanical
Replace furnace with new high eff gas furnace - VILANDRE FUEL & HEATING INC (M) - 0					
10/1/2020	2020-00010034	\$0	No	2020	PLUMBING
Install a sump pump - VILANDRE FUEL & HEATING INC (P) - (701) 775-5722					
7/6/2020	2020-00008716	\$0	No	2020	Mechanical
Gas Line Installation - VILANDRE FUEL & HEATING INC (M) - 0					
8/6/2019	2019-00005428	\$8,480	Complete	2019	R REPAIRS
Shingle house - MAVERICK CONSTRUCTION LLC - (701) 741-7568					





**Appeal for  
2304 Chestnut St**

**SUBJECT:**

		<u>Yr Blt</u>	<u>SF</u>		Land Value:	\$50,000			Improv Only
44.1303.449.00	2304 Chestnut St	1956	2544		Improv Value	<u>\$332,000</u>			<u>\$/ Sq. Ft.</u>
	1 Car Det Garage	311 SF			Total T&F Value	\$382,000			\$130.50
	Lot Sq Ft	8680			Total Value Per Sq. Ft.	\$150.16			
	Bsmt finish	Tes							
	<u>Address:</u>	<u>Yr Blt</u>	<u>TLA</u>	<u>Sale Date</u>	<u>Sales Price</u>	<u>Sales Price/ SF</u>	<u>Lot SF</u>	<u>Land Value</u>	<u>Imrov Value/SF</u>
44.2202.093.00	1003 Reeves	1922	2435	1/2/2024	\$357,000	\$146.61	7050	\$48,000	\$141.27
44.1102.030.00	1102 Belmont Rd	1925	1932	12/9/2025	\$320,135	\$165.70	7100	\$39,000	\$156.90
44.2906.006.00	2919 Chestnut St	1962	1983	10/20/2025	\$424,049	\$213.84	15000	\$67,000	\$180.05
44.2204.081.00	1419 Cottonwood St	1938	1592	6/25/2025	\$265,462	<u>\$166.75</u>	7000	\$38,000	<u>\$133.46</u>
					Median:	\$166.22			<u>\$149.09</u>



1.  
1003 Reeves Dr  
44.2202.093.00



2.  
1102 Belmont Rd  
44.1102.030.00



3.  
2919 Chestnut St  
44.2906.006.00



4.  
1419 Cottonwood St  
44.2204.081.00