



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

Agenda Item: Appeal 2026 True & Full Value for Kathleen Sacchetti
Parcel number 44.1703.032.00
1127 S 12th St
LOT 16 BLK 2, GUSTAFSSON'S ADDITION

Submitted by: Tami Lazur, City Assessor

Staff Recommended Action: Reduce the True & Full Value from \$175,000 to \$119,000:

Land = \$39,000

Improvements = \$80,000

Total = \$119,000

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

BACKGROUND:

This appeal involves a single-family residence built in 1952. The property is a 1 story, 1,046 sq ft dwelling on a 7,000 sq ft lot. Subject has a detached double-car garage.

- The Assessor's original 2026 value is \$175,000.
- 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 inspection of this property was completed for the 2026 appeal on April 7, 2026, by Darin Winkler and Julie Litzinger, both Sr Real Estate Appraisers for the City of Grand Forks.
- The exterior inspection of the subject property shows vinyl siding that sits directly on the ground which does not prevent noted water seepage in basement, good condition asphalt shingles, and wood windows with metal inserts. The interior inspection of the subject property showed deferred maintenance with dated interior throughout, low ceiling height, missing doors and trim, sagging subfloor in bathroom, low quality kitchen cabinets, and stained millwork and ceilings.
- The detached garage is in normal condition for a 1960's build.
- The original true and full value of \$175,000 equated to \$167 per sq. ft.
- Research for comparable properties similar to subject in style, size, and condition that have sold was completed and produced limited results. The comparable properties range from \$65,014 to \$195,029, with a sales price per sq ft range of \$62.33 to \$184.24. The reconsidered cost approach for subject is \$119,000 or \$113.77 per sq ft.
- The owner has been informed of our recommendation and agrees with the reconsidered value.

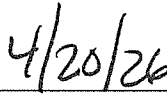
- Based on the information indicated, it is my opinion that the 2026 value of \$119,000 is fair and equitable with like properties, and I recommend reducing the true and full value for the 2026 tax year.

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

Deed: SACCHETTI, KATHLEEN S
 Contract:
 CID#: 44170300032000
 DBA:
 MLS:

Map Area: 12
 Route: 000-000-000
 Tax Dist: Grand Forks City
 Plat Page: 7003
 Subdiv: GUSTAFSSON'S ADDITION

Checks/Tags:
 Lister/Date: JML, 05/15/2019
 Review/Date: DSW, 04/07/2026
 Entry Status: Inspected

Urban / Residential

Legal: 1127 S. 12TH ST. LOT 16

B 2 GUSTAFSSON'S ADDITION

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	50.00	50.00	140.00	140.00	0.00			1.00	50.00	R-775	\$775.00						
Sub Total						7,000.00	0.161					\$38,750	0%	0%	0%		\$39,000
Grand Total						7,000.00	0.161					\$38,750					\$39,000

Sales

Building Permits

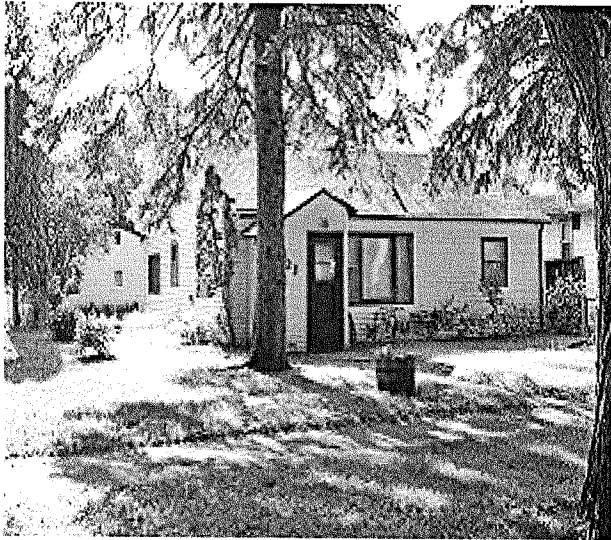
Values

Date	\$ Amount	NUTC	Recording	Date	Number	Tag	\$ Amount	Reason	Type	Appraised	Exempt Amount	Net Assmt
				8/5/1997	59213	N	\$12,255	Other	Land	\$39,000		
				2/20/1997	56778	N	\$950	Other	Dwlg	\$80,000		
				5/2/1994	52632	N	\$9,190	Other	Impr			
				6/29/1992	50935	N	\$1,200	Other	Total	\$119,000		

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)
P:32	R	Count	Adjustments	Units										
		1	101-Single-Family / Owner Occupied											
			1 Story Frame	462	RCN: \$129,015	5-5								
			Basement - Full	462	TLA: 1,046 GLA: 1,046 /0	Poor	1952	0.990	51.00	0	0	0	\$43,241	
			Base Heat: FHA - Gas											
			Total Rms: 6		Bedrms: 1									
			Foundation: C Blk/Conc											
			Ext. walls: Vinyl											
			Roof: Asph / Gable											
			Int. finish: Drywall											
			Floor: Carp/ Vinyl											
			(+) Air conditioning	462										
			(+) Porch 1: 1S Frame Enclosed	24 SF										
			(+) Deck 1: Concrete Patio	179 SF										
		1	(+) Plumbing											
			Standard Bath - 3 Fixt	1										
			(+) Garage: Det Frame	672 SF	St.: 2.00	4								
1 of 2	Adtn		(+) 1 Story Frame	416 SF		NML	1963		60.00			\$10,431		
2 of 2	Adtn		(+) 1 Story Frame	168 SF		Poor	1952	0.990	51.00	0	0	0	\$13,888	
						Poor	1952	0.990	51.00	0	0	0	\$6,088	
			Residential Bldg TOTAL									\$73,648	1.040	\$77,000
	Yrd		Shed		140 SF, Fr. Shed, Avg Pricing									
D		1				NML	1976		65			\$1,656	1.040	\$2,000

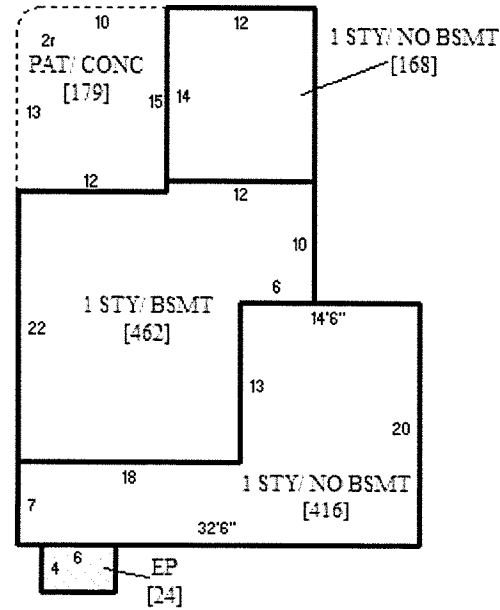
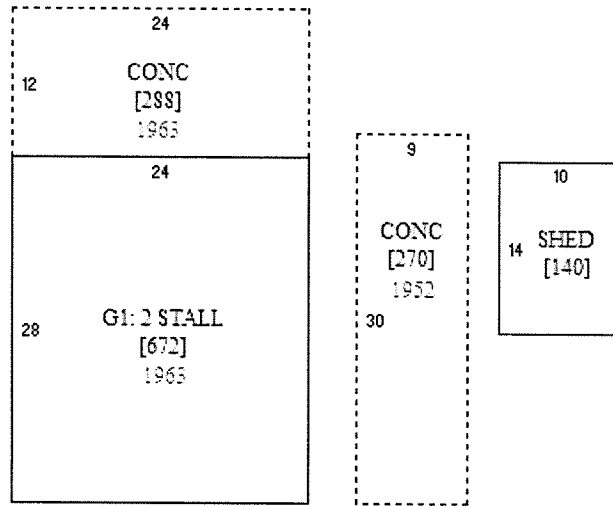
Item	Descriptions	Size / Dim	Additional Comments	Grade	Year	Mult	Phys%	Fobs%	Eobs%	Other%	Depr. Total (Rnd to dollar)	Map	Appr. Value (Rnd to \$1000)
D	Count Yrd 1	Adjustments Paving - Concrete	Units 288 SF, Conc Parking, Avg Pricing	Cond NML	1963		65				\$524	1.040	\$1,000
D	Yrd 1	Paving - Concrete	270 SF, Conc Parking, Low Pricing	NML	1952		65				\$369	1.040	\$0

Prior Year	Comments	Value	Loc	Class
2025	4-11-2025	Appr	Urban	Res
2024	4-3-2024	Appr	Urban	Res
2023	3-24-2023	Appr	Urban	Res
2022	3-13-2022	Appr	Urban	Res
2021	4/6/2021	Appr	Urban	Res

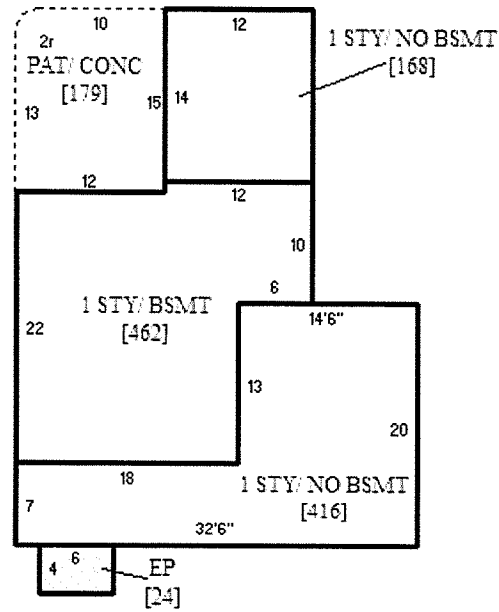
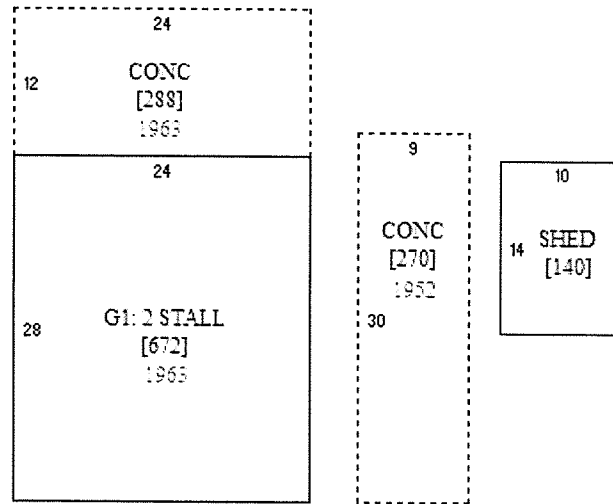


Permit Date	Number	Amount	Tag	Yr to check	Reason
8/5/1997	59213	\$12,255	No	2014	Other
repair flood damage					
2/20/1997	56778	\$950	No	2014	Other
reshingle garage					
5/2/1994	52632	\$9,190	No	2014	Other
vinyl siding, facia					
6/29/1992	50935	\$1,200	No	2014	Other
replace 2 windows					

Permit Date	Number	Amount	Tag	Yr to check	Reason	
9/3/1976	34766	\$300	No	2014	Other	
Reshingle roof						
7/9/1976	34466	\$350	No	2014	Other	
Repair patio,footings						
8/7/1964	24130	\$700	No	2014	Other	
Addition						







**Appeal for
1127 S 12th St**

SUBJECT:

		<u>Yr Blt</u>	<u>SF</u>			<u>Improv Only</u>
44.1703.032.00	1127 S 12th St	1952	1,046	Land Value:	\$39,000	<u>\$/ Sq. Ft.</u>
	2 car garage, detached		672	Improv Value	<u>\$80,000</u>	\$76.48
				Total T&F Value	\$119,000	
				Total Value Per Sq. Ft.	\$113.77	

Sales:

	<u>Address:</u>	<u>Yr Blt</u>	<u>SF</u>	<u>Sale Date</u>	<u>Sales Price</u>	<u>Sales Price/ SF</u>	<u>Land Value</u>	<u>Imrov Value/SF</u>
44.2303.060.00	808 S 12th St	1917	1043	8/6/2025	\$64,014	\$61.37	\$39,000	\$23.98
44.2905.332.00	2115 7th Ave N	1954	1128	9/3/2025	\$195,029	\$172.90	\$45,000	\$133.00
44.2802.019.00	109 Seward Ave	1914	924	3/3/2025	\$150,739	\$163.14	\$45,000	\$114.44
44.2204.121.00	1405 Cherry St	1940	824	8/27/2025	\$151,815	\$184.24	\$38,000	<u>\$138.13</u>
							median	\$123.72



1.
808 S 12th St
44.2303.060.00



2.
2115 7th Ave N
44.2905.332.00



3.
109 Seward Ave
44.2802.019.00



4.
1405 Cherry St
44.2204.121.00