



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

Agenda Item: Appeal 2026 True & Full Value for James K Hays, Jr
Parcel number 44.2802.073.00
21 Fenton Ave
LOT 19 B 5 RIVERSIDE PARK ADDITION

Submitted by: Tami Lazur, City Assessor

Staff Recommended Action: Reduce the True & Full Value from \$27,000 to \$18,000:

Land = \$18,000

Improvements = \$0

Total = \$18,000

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

BACKGROUND:

This appeal involves a 3500 square foot lot that had 2 sheds in prior years.

- The Assessor's original 2026 value is \$27,000.
- The owner questioned the value and feels the value is excessive.

ANALYSIS AND FINDINGS OF FACT:

- An inspection of this property was completed for the 2026 appeal on April 7, 2026, by Sheila Schreiner.
- The inspection of the site showed that 2 sheds have been removed and there is currently a shed on skids (no foundation) located on the lot. Since the shed is not attached to the ground, it is considered personal property and is not taxable.
- This lot is buildable per Planning & Zoning.
- Research of vacant lots in subject neighborhood was completed with finding of 2 parcels to support the lot valuation. Both sales are superior to subject in total square footage and effective front feet, as a site with 50' of effective front foot would not restrict the potential new construction like that of the subject with a 25' effective front foot. Obsolescence is applied to recognize this difference.
- The owner has been informed of our recommendation and agrees with the valuation change.
- **Based on the information indicated, it is my opinion that the 2026 value of \$18,000 is fair and equitable with like properties, and I recommend a reduction in the true and full value for the 2026 tax year.**

21 FENTON AVE, GRAND FORKS

Deed: HAYS JR, JAMES K

Map Area: 08

Checks/Tags:

Contract:

Route: 000-000-000

Lister/Date: SAS, 10/03/2016

CID#: 44280200073000

Tax Dist: Grand Forks City

Review/Date: SAS, 04/11/2018

DBA:

Plat Page: 3500

Entry Status: Outbuildings Only

MLS:

Subdiv: RIVERSIDE PARK ADDITION

Urban / Residential

Legal: 21 FENTON AVE. LOT 19 B 5

RIVERSIDE PARK 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 | 25.00 | 25.00 | 140.00 | 140.00 | 0.00 | | | 1.00 | 25.00 | R-900 | \$900.00 | | | | | | |
| Sub Total | | | | | | 3,500.00 | 0.080 | | | | | \$22,500 | 0% | 20% | 0% | | \$18,000 |
| Grand Total | | | | | | 3,500.00 | 0.080 | | | | | \$22,500 | | | | | \$18,000 |

Land Site Items

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

Sales

Building Permits

Values

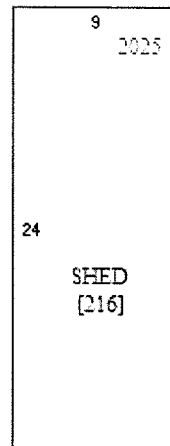
| Date | \$ Amount | NUTC | Recording | Date | Number | Tag | \$ Amount | Reason | Type | Appraised | Prior Yr: 2025 |
|------------|-----------|------|-----------|-----------|--------|-----|-----------|--------|-------|-----------|----------------|
| 11/30/2022 | \$0 | D099 | 830703 | 8/24/1999 | 64573 | N | \$0 | Other | Land | \$18,000 | \$18,000 |
| 4/24/2001 | \$383 | D005 | 0 | 7/16/1987 | 45950 | N | \$1,000 | Other | Dwlg | | \$9,000 |
| 3/2/1998 | \$60,000 | D023 | 0 | 3/16/1981 | 39904 | N | \$500 | Other | Impr | | |
| | | | | 6/25/1975 | 33145 | N | \$300 | Other | Total | \$18,000 | \$27,000 |

| 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:73 | Count R 111-Detached Structures Only None (-) No Base Heat adjustment Foundation: None Ext. walls: None Roof: None Int. finish: None Floor: None | Units 0 | RCN: \$0 TLA: 0 GLA: 0 / 0 | 5 NML | | 1900 | 1.040 | 42.00 | 0 | 0 | 0 | \$0 | | | |
| | Residential Bldg TOTAL | | | | | | | | | | | | \$0 | 0.920 | \$0 |

| Prior Year | Comments | Value | Loc | Class | Land Value | Dwelling Value | Improvement Value | M & E Value | Total Value |
|------------|-----------|-------|-------|-------|------------|----------------|-------------------|-------------|-------------|
| 2025 | 4-11-2025 | Appr | Urban | Res | \$18,000 | \$9,000 | \$0 | \$0 | \$27,000 |
| 2024 | 4-3-2024 | Appr | Urban | Res | \$18,000 | \$9,000 | \$0 | \$0 | \$27,000 |
| 2023 | 3-24-2023 | Appr | Urban | Res | \$17,000 | \$10,000 | \$0 | \$0 | \$27,000 |

| Permit Date | Number | Amount | Tag | Yr to check | Reason | |
|---------------------------|--------|---------|-----|-------------|--------|--|
| 8/24/1999 | 64573 | \$0 | No | 2014 | Other | |
| demolish house and garage | | | | | | |
| 7/16/1987 | 45950 | \$1,000 | No | 2014 | Other | |
| basement wdw | | | | | | |
| 3/16/1981 | 39904 | \$500 | No | 2014 | Other | |
| Weatherization | | | | | | |
| 6/25/1975 | 33145 | \$300 | No | 2014 | Other | |
| build carport | | | | | | |

SHED IS CONSTRUCTED ON SKIDS SO NO ADDED VALUE



**Appeal for
21 Fenton Ave**

SUBJECT:

| | | | | | |
|----------------|-----------------------------|---------------|----------------|---------------------|----------|
| 44.2802.073.00 | 21 Fenton Ave | <u>Yr Blt</u> | <u>Site SF</u> | Land Value: | \$18,000 |
| | | 1975 | 3500 | Improv Value | \$0 |
| | | | | Total T&F Value | \$18,000 |
| | | | | Total Value Per EFF | \$720.00 |
| | Effective Front Foot (EFF): | 25 | | Total Value Per SF | \$5.14 |

Sales:

| <u>Address:</u> | <u>EFF</u> | <u>Site SF</u> | <u>Sale Date</u> | <u>Sales Price</u> | <u>Sales Price/ EFF</u> | <u>Sales Price/SF</u> |
|-----------------|------------|----------------|------------------|--------------------|-------------------------|-----------------------|
| 221 Conklin Ave | 50 | 7000 | 8/13/2025 | \$68,000 | \$1,360.00 | \$9.71 |
| 122 Conklin Ave | 50 | 7000 | 8/26/2025 | \$50,750 | \$1,015.00 | \$7.25 |



1.
221 Conklin Ave
44.2802.121.00



2.
122 Conklin Ave
44.2802.219.00