



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

---

**Agenda Item:** Appeal 2026 True & Full Value for Laura A & James B Fehr  
Parcel number 44.2972.017.00  
3086 44<sup>th</sup> Ave S  
LOT 7 BLK 2, SOUTHERN ESTATES TENTH ADDITION

---

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

---

**Staff Recommended Action:** Hold the True & Full Value at \$502,000:

Land = \$92,000

Improvements = \$410,000

Total = \$502,000

---

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

---

**BACKGROUND:**

This appeal involves a single-family residence built in 2018. The property is a 2 story, 2,760 sq ft dwelling with a slab foundation and is located on a 9,832 sq ft lot. Subject has an attached three-stall garage.

- The Assessor's original 2026 value is \$502,000.
- The property owner questioned the increase and feels the increase is excessive.

**ANALYSIS AND FINDINGS OF FACT:**

- An inspection of this property was completed for the 2026 appeal on April 11, 2026, by Darin Winkler, Sr Real Estate Appraiser, and myself for the City of Grand Forks.
- The exterior inspection of the subject property shows vinyl siding with cut-stone on front of dwelling & shaker-accent siding above garage, vinyl windows, architectural shingles on gable roof. The interior inspection of the subject property showed the dwelling to be in normal condition for a home built in 2018. Features include carpet & laminate flooring throughout, ceramic tiled floors in bathrooms, kitchen with island and deluxe countertops, dining area, main floor laundry, primary bath with soaking tub, ceramic-tiled walk-in shower, toilet room, and single sink, full bath, ½ bath on main floor, & gas fireplace. Four bedrooms and office are located on second floor. Overall quality and condition are consistent with market expectations.
- The attached garage has sheetrock & taped interior finish with in-floor heat and is in normal condition.
- The original true and full value of \$502,000 equated to \$181.88 per sq. ft.
- Research for comparable properties similar to subject in style, with slab foundations, size, and condition that have sold was completed. The comparable properties range in value from \$353,128 to \$549,880 with a sales price per sq ft range of \$177.83 to \$199.23. All comparables

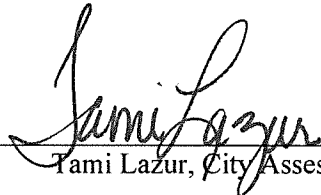
have attached two-stall garages. Comparable #3 is a new construction property and is inferior to subject due to minimally finished garage, all vinyl flooring as compared to subject having ceramic tile in all bathrooms, and the primary bathroom of this comparable consists of standard vanity, fiberglass shower, and single sink with laminate counters. Comparable #1 used is the exact property with exception of a 2-stall garage as compared to subject's three-stall garage. Comparable #2 is slightly older than subject and is in subject's neighborhood. An additional sale with an attached 3-stall garage on slab is provided, but this property is superior to subject property overall. It is my opinion that most weight would be placed on sales #1 and #2 as they are most similar to subject.

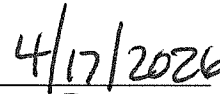
- The owner has been informed of our recommendation.
- **Based on the information indicated, it is my opinion that the 2026 value of \$502,000 is fair and equitable with like properties, and I recommend no change in the true and full value for the 2026 tax year.**

### 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, City Assessor

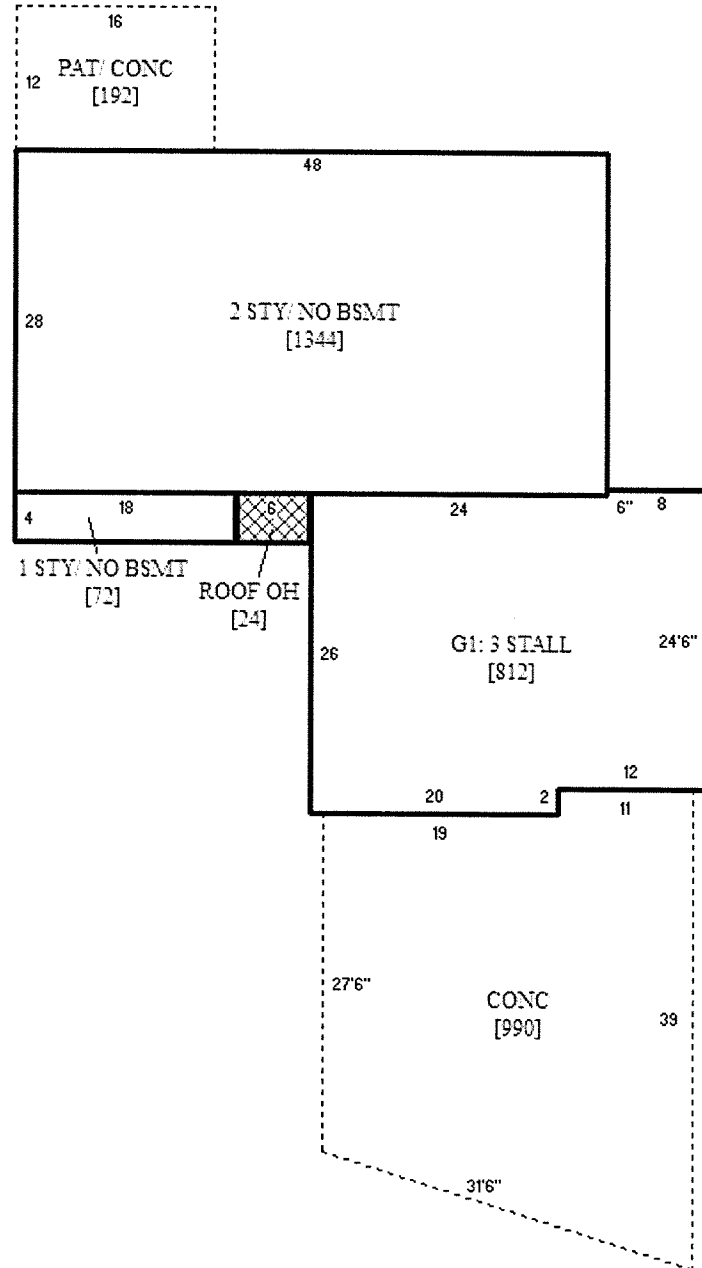
  
Date



Item	Descriptions	Size / Dim	Additional Comments	Grade	Cond	Year	Mult	Phys%	Fobs%	Eobs%	Other%	Depr. Total		Appr. Value
												(Rnd to dollar)	Map	
1 of 1	Count	Adjustments	Units											
		Dishwasher	1											
		Microwave	1											
		Disposal	1											
		(+) Fireplace 1: Gas,	1											
		(+) Garage: Att Frame	812 SF		NML	2018			3.00	5				
		Int Finish: Fin. Minimal	812 SF											
		(+) BEx 1: FLR HT ABV GRD	1,344 SF					1.580	3.00	5	0	0	\$5,870	
		(+) BEx 2: FLR HT GAR	812 SF					1.580	3.00	5	0	0	\$3,546	
		(+) BEx 3: Crawl/Slab Foundation - 1150SF	1,344 SF					1.580	3.00	5	0	0	\$29,352	
	Adtn	(+) 1 Story Frame	72 SF		NML	2018	1.580	3.00	5	0	0	\$8,270		
		Heat: FHA - Gas												
		Air conditioning												
		<b>Residential Bldg TOTAL</b>										\$409,685	0.990	\$406,000
D	Yrd	Paving - Concrete	990 SF, Conc Parking, Avg Pricing		NML	2018			16			\$4,324	0.990	\$4,000

Prior Year	Comments	Value	Loc	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	4-11-2025	Appr	Urban	Res	\$92,000	\$373,000	\$0	\$0	\$465,000
2024	4-3-2024	Appr	Urban	Res	\$92,000	\$362,000	\$0	\$0	\$454,000
2023	3-24-2023	Appr	Urban	Res	\$86,000	\$359,000	\$0	\$0	\$445,000

Permit Date	Number	Amount	Tag	Yr to check	Reason
11/20/2018	2018-00002907	\$0	No	2018	Mechanical
New Home - TOTAL CARE PLUMBING INC - (701) 335-3488					
9/6/2018	2018-00001643	\$0	No	2018	Mechanical
New Home - GRAND FORKS HEATING INC - (701) 746-8838					
8/1/2018	2018-00001238	\$0	No	2018	WATER SEWER
- BIG AL'S CONSTRUCTION LLC - (701) 740-2758					
8/1/2018	2018-00001239	\$0	No	2018	EXCAVATION
on both sides of 44th Ave S - BIG AL'S CONSTRUCTION LLC - (701) 740-2758					





**Appeal for  
3086 44th Ave S**

**SUBJECT:**

44.2972.017.00	3086 44th Ave S 3 car garage Slab foundation	Yr Blt SF 2018 2760	Land Value: Improv Value Total T&F Value Total Value Per Sq. Ft.	\$92,000 \$410,000 <hr/> \$502,000 \$181.88	Improv Only \$/ Sq. Ft. \$148.55
----------------	--	------------------------	---	--	--

**Sales:**

	Address:	Yr Blt	SF	Sale Date	Sales Price	Sales Price/ SF	Land Value	Imrov Value/SF	Slab or Bsmt	Garage
44.2130.032.00	6027 S 14th St	2023	2760	4/28/2025	\$549,880	\$199.23	\$79,000	\$170.61	slab	2 car attached
44.2121.004.09	3937 S 35th St	2015	2212	5/24/2024	\$393,349	\$177.83	\$64,000	\$148.89	slab	2 car attached
44.1384.040.00	941 David Dr	2024	1819	12/10/2025	\$353,128	\$194.13	\$74,000	\$153.45	slab	2 car attached
44.2123.014.00	1722 Kings View Dr	2020	3082	3/11/2025	\$866,061	\$281.01	\$117,000	\$243.04	slab	3 car attached



1.  
6027 S 14<sup>th</sup> St  
44.2130.032.00



2.  
3937 S 35<sup>th</sup> St  
44.2121.004.09



3.  
941 David Dr  
44.1384.040.00