



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

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**Agenda Item:** Appeal 2026 True & Full Value for Jerry & Laurel Moran  
Parcel number 44.3306.010.00  
605 24<sup>th</sup> Ave S  
W 50' of Lot 10 & E 16' of Lot 11 Block 1, White Clover Subdivision

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

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**Staff Recommended Action:** Maintain the True & Full Value of \$235,000 for the 2026 tax year:

Land = \$49,000                      Improvements = \$186,000                      Total = \$235,000

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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 1958. The property is a 1 story, 1,056 sq ft dwelling on a 7,920 sq ft lot on 24<sup>th</sup> Ave S. Subject has a 420 square foot attached two-car garage.

- The Assessor's original 2026 value is \$235,000.
- 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 10, 2026, by Tim Ward and Julie Litzinger, senior real estate appraisers in Assessing Department.
- The inspection of the property shows the property to be average quality in above normal condition. Features include original shake siding, updated shingles, new air conditioning unit, approximately 80% basement finish, patio and wood deck off the rear of the garage and home.
- The attached garage is unfinished and in normal condition
- The original true and full value of \$235,000 equated to \$222.54 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. *RL 4-20-26*
- Research on comparable properties similar to subject property that have sold was completed. The comparable properties range in sales price from \$227,000 to \$300,180 with a sales price per sq ft range of \$225.20 to \$284.26. Subject's value equates to \$222.54 per sq. ft.
- The owner has been informed of our recommendation and agrees with the 2026 value.

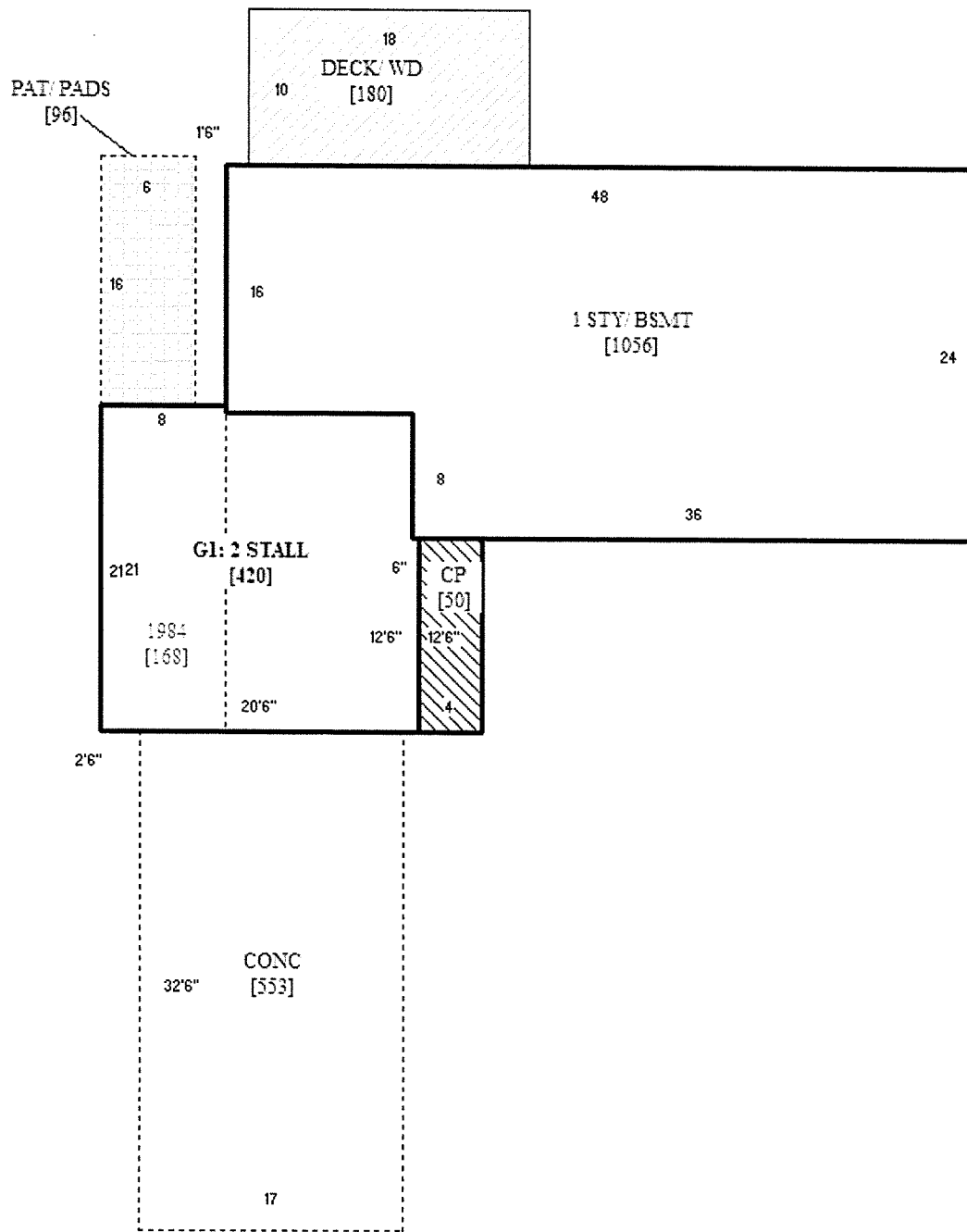




Item	Descriptions	Size / Dim	Additional Comments	Grade	Year	Mult	Phys%	Fobs%	Eobs%	Other%	Depr. Total (Rnd to dollar)	Map	Appr. Value (Rnd to \$1000)
Count	Adjustments	Units		Cond									
	(+) Garage: Att Frame	420 SF	St.: 2.00	A NML	1969		24.00				\$176,042	1.050	\$185,000
	<b>Residential Bldg TOTAL</b>												
D	Yrd 1 Paving - Concrete PITTED @ REAPPRAISAL		553 SF, Conc Parking, Avg Pricing	BL NML	1958		70				\$863	1.050	\$1,000

Prior Year	Comments	Value	Loc	Class	Land Value	Dwelling Value	Improvement Value	M & E Value	Total Value
2025	4-11-2025	Appr	Urban	Res	\$49,000	\$172,000	\$0	\$0	\$221,000
2024	4-3-2024	Appr	Urban	Res	\$42,000	\$174,000	\$0	\$0	\$216,000
2023	3-24-2023	Appr	Urban	Res	\$42,000	\$174,000	\$0	\$0	\$216,000

Permit Date	Number	Amount	Tag	Yr to check	Reason
1/1/9999	19482	\$1,000	No	2014	Other
Add rooms & bath in bsmt					
7/6/2023	2023-00020036	\$4,206	Complete	2023	R REPAIRS
Replace soffit and fascia - A & L SIDING & HOME IMPROVEMENT - (701) 775-0980					
8/8/2013	85724	\$7,000	No	2015	Reshingle
Reshingle dwelling					
5/27/2009	33188-M	\$0	No	2014	Mechanical
Add free standing gas fireplace in basement					





2024/04/02

**Appeal for  
605 24th Ave S**

**SUBJECT:**

		<u>Yr Blt</u>	<u>SF</u>			<u>Improv Only</u>
44.3306.010.00	605 24th Ave S	1958	1056	Land Value:	\$49,000	<u>\$/ Sq. Ft.</u>
	2 car det garage (420 SF)			Improv Value	\$186,000	\$176.14
	Lot Sq Ft	7920		Total T&F Value	<u>\$235,000</u>	
	Bsmt finish	yes		Total Value Per Sq. Ft.	\$222.54	

**Sales:**

	<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>
44.1303.457.00	410 24TH AVE S	1956	1,008	08/01/2025	\$227,000	\$225.20	9555	\$42,000	\$218.25
44.3306.134.00	807 24TH AVE S	1959	1,040	05/22/2025	\$250,000	\$240.38	7800	\$48,000	\$218.27
44.1303.414.00	502 22ND AVE S	1956	1,008	09/23/2025	\$269,402	\$267.26	8870	\$50,000	\$202.78
44.3306.019.00	614 25TH AVE S	1959	1,056	11/13/2025	\$300,180	\$284.26	8400	\$52,000	\$267.22
					median:	\$253.82			\$218.26



1.  
410 24<sup>th</sup> Ave S  
44.1303.457.00



807 24TH AVE S

2.  
807 24<sup>th</sup> Ave S  
44.3306.134.00



3.  
502 22<sup>nd</sup> Ave S  
44.1303.414.00



614 25TH AVE S

4.  
614 25<sup>th</sup> Ave S  
44.3306.019.00