

2022 Board of Review

Town of Harrison

The Board of Review for the Town of Harrison was held at Northland Church on Thursday, June 23, 2022. Notice of the meeting was posted as required by law. The meeting was called to order by Town Chairman Dean Lashua at 3:00 P.M. Present at the meeting were (Supervisor 1) Mike Schultz, (Supervisor 2) John Phillips, (Town Clerk) Fran Moen, and (Assessor) Amy Bazile. John Phillips holds the BOA Member Training Affidavit. A motion was made by Fran Moen and second by Mike Schultz to appoint Dean Lashua to Chair the meeting. Motion carried.

The Town held a revaluation this year. Mark Kraklow filed and Objection and had a 3:30 appointment. The 2 parcels in question are 07-23-44-6 and 07-23-41-1. These parcels are owned by Mark & Jane Kraklow and are located at N10658 Mud Lake Road 54945.

The Clerk swore in the Assessor Amy Bazile and Mr. Mark Kraklow. Mr. Kraklow stated in his objection that nothing has changed to increase his assessment and is being increased due to the rise in sales of properties within the area that are being used as MFL, Recreational, and urban sprawl. The Assessment is not based on any agricultural use. The cost of agricultural land has tripled. Property values are not comparable with the tax base. Taxes payable do not return for 2 years after an economical down turn. Property has not regained its value since the last down turn.

Assessor Amy Bazile explained what the different classifications of land are. Assessors consider information from many sources to determine your assessment. Under state law, the best indicator of market value is a recent arm's-length sale of property provided it is in line with recent arm's length sales of reasonably comparable property.

After hearing from both parties Chairman Dean Lashua closed the testimony of this case and the Board went into deliberations based upon the sworn testimony just presented. The Board of Review entered a motion of determination based upon the sworn testimony just presented as to whether the Assessor's valuation is correct or incorrect. The Clerk held a roll call on the motion. The results are: Dean Lashua (Correct) Mike Schultz (Correct) John Phillips (Correct) and Fran Moen (Correct). Chairman Dean Lashua stated that the case is closed. There were no other appointments for the BOA.

A motion was made by John Phillips and second by Mike Schultz to adjourn the BOA at 5:00 P.M. Motion carried.

Submitted by,

Fran Moen (Clerk)