

**MINUTES OF THE 2015 SESSION OF THE  
BOARD OF EQUALIZATION AND REVIEW  
CITY OF ESCANABA, MICHIGAN**

Tuesday Morning Session

9:00 a.m.

March 3, 2015

Pursuant to the statutes of the State of Michigan, the Board of Equalization and Review of the City of Escanaba, Michigan, convened in Room C102 of City Hall, 410 Ludington Street, on the above named date for the purpose of organization and reviewing the assessment roll prepared for the City by the Assessor for the year 2015, and/or any other items brought before the board.

**Present:** Board Members, Mayor Marc D. Tall, Dennis J. Pearson, William LaMarch, Jason Neumeier, and Judy Schroeder, City Assessor Daina Norden, Assistant City Assessor Kevin P. Dubord, and City Clerk Robert S. Richards, Clerk of the Board.

**Absent:** Dennis J. Pearson

Assessor Daina Norden opened the meeting and called for nominations for the reorganization of the Board of Review.

Nominations were called for Chairperson of the 2015 Board of Review. Board Member Tall called for Board Member Pearson to serve as the 2015 Chairperson of the Board of Equalization and Review, and to close Nominations and cast a unanimous ballot for Board Member Pearson to serve as Chairperson for the 2015 Board of Review. Ayes were unanimous for Board Member Pearson to serve as Chairperson for the 2015 Board of Review.

LaMarch moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to nominate Board Member Schroeder as Vice Chairperson.

Tall moved, Neumeier seconded, **CARRIED UNANIMOUSLY**, to approve the December 18, 2014, Board of Review Minutes as submitted.

Consensus to approve the agenda as submitted.

It was the consensus of the Board to use approved Established Procedures for the 2015 Board of Review. Appeals will be 10 minutes each per appointment, with no more than two properties per appointment, and furthermore every appellant must fill out an appeal form. All decisions would be made after the appellants leave the room, and after further Board discussion and review.

City Assessor Daina Norden also reviewed with the Board Members, the following:

- 2015 Assessment Roll & Changes made by Assessor:

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- Sales Studies;
- Bulletins from the State Tax Commission & Documents prepared by the Assessor;
- Discussed a possible work study session if needed. Scheduled Friday March 13, 2015, 9:00 am.

**Disabled Veterans Exemptions**

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Disabled Veteran Exemptions, with the exception of VE-21 for Pamela Vizineau and Pamela Oliver, which needed further information:

***Veteran  
 Exemption***

Appeal No.	Parcel No.	Name Applicant Name Owner	Filed Affidavit	Attached Proof	100% Disabled	Spc. Adapted	Unemployable	PRE Percentage		2014 Taxable	2014 Taxable Revised	Difference	Reason
								2014 SEV					
VE-1	010-2930-476-009	<u>Steven J Cummings</u> same	X	X	X			100	22,609	18,329	0	(18,329)	Approved 2/17/15
VE-2	100-2931-204-012	<u>Cummings Mildred</u> <u>Cummings Boyd &amp; Mildred</u>	X	X	D			100	30,853	22,158	0	(22,158)	Approved 2/17/15
VE-3	340-2930-383-007	<u>Woodbury William</u> <u>Woodbury William &amp; Jeanne</u>	X	X			X	100	33,062	25,863	0	(25,863)	Approved 2/17/15
VE-4	090-2931-141-002	<u>Drefs Paul</u> <u>Drefs Paul &amp; Dorothy</u>	X	X	X			100	47,114	40,554	0	(40,554)	Approved 2/17/15
VE-5	420-2836-100-039	<u>Duncan John C</u> <u>Duncan John &amp; Christine</u>	X	X	X			100	72,217	67,101	0	(67,101)	Approved 2/17/15
VE-6	100-2931-280-003	<u>Fix Ann M</u> same	X	X	D			100	80,554	53,553	0	(53,553)	Approved 2/17/15

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VE-7	100-2931-260-003	<u>David Wilson</u> David & Ruth Wilson	X	X	X			10 0	57,730	46,050	0	(46,050)	Approved 2/17/15
VE-8	100-2931-261-008	<u>Segorski Michael</u> same	X	X	X			10 0	50,592	48,851	0	(48,851)	Approved 2/17/15
VE-9	420-2825-300-017	<u>Hanson Michael J</u> <u>Hanson Michael &amp; Katherine</u>	X	X	X			10 0	121,021	113,523	0	(113,523)	Approved 2/17/15
VE-10	302-5931-457-008	<u>Gouin Christopher C</u> same	X	X			X	10 0	30,647	29,207	0	(29,207)	Approved 2/17/15
VE-11	320-2930-456-012	<u>Kern Ronald E</u> <u>Kern Ronald E &amp; Lois J</u>	X	X			X	10 0	35,967	35,139	0	(35,139)	Approved 2/17/15
VE-12	130-2930-102-004	<u>King Delore M</u> same	X	X			X	10 0	37,015	14,968	0	(14,968)	Approved 2/17/15
VE-13	350-2930-336-007	<u>Doran James A</u> <u>Doran James A &amp; Susan C</u>	X	X			X	10 0	34,173	29,782	0	(29,782)	Approved 2/17/15
VE-14	320-2930-457-015	<u>Dagenais Richard L</u> same	X	X			X	10 0	32,500	31,027	0	(31,027)	Approved 2/17/15
VE-15	420-2836-200-058	<u>DeChristopher Joseph</u> <u>DeChristopher Joseph &amp; Loretta</u>	X	X			X	10 0	39,288	26,803	0	(26,803)	Approved 2/17/15
VE-16	370-2919-104-012	<u>Papineau Brent N</u> same	X	X	X			10 0	34,947	29,929	0	(29,929)	Approved 2/17/15
VE-17	428-0000-800-014	<u>Bullard Victoria L</u> same	X	X	D			10 0	2,770	2,770	0	(2,770)	Approved 2/17/15
VE-18	090-2931-193-001	<u>Vinette Ruth</u> same	X	X	D			10 0	73,873	58,867		(58,867)	Approved 3/3/15
VE-19	090-2931-176-005	<u>Guy LaPorte</u> <u>Guy &amp; Debra Laporte</u>	X	X			X	10 0	66,358	64,056		(64,056)	Approved 3/3/15
VE-20	010-2930-432-012	<u>William Horgan</u> <u>William &amp; Jean Horgan</u>	X	X			X	10 0	19,088	10,992		(10,992)	Approved 3/3/15

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VE-21	370-2919-178-004	<u>Pamela Vizineau</u> <u>Pamela Oliver</u>	X	X	D			100	30,300	30,184		(30,184)	Need Further Information Tabled until July
VE-22	370-2919-158-004	<u>Dale Varney</u> <u>Dale &amp; Betty Varney</u>	X	X	X			100	46,970	45,165		(45,165)	Approved 3/3/15
VE-23	100-2931-212-002	<u>James Bourdeau</u> <u>same</u>	X	X			X	100	32,873	31,750		(31,750)	Approved 3/3/15
VE-24	420-2836-200-030	<u>Howard Degrand</u> <u>Howard &amp; Jeanne Degrand</u>	X	X			X	100	86,963	86,325		(86,325)	Approved 3/3/15
VE-25	380-3606-101-002	Daniel Mosier Dan & Sue Mosier	X	X			X	100	56,314	51,124		(51,124)	Approved 3/3/15
VE-26	300-3606-156-007	Dennis Grall	X					100	66,009	58,867	0	(58,867)	Approved 3/3/15
VE-27	340-2930-377-003	Mary Casey	X					100					Tabled until July 2015

**Assessor's Changes**

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Assessor changes as submitted.

**Other Changes**

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**Late Property Division**

Appeal No:	Parcel Number	Name	2015 SEV 2015 Taxable	Revised 2015 SEV Revised 2015 Taxable	Classification	Reason
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O-1	420-2931-100-066	Stenberg Brothers Inc	58,500 28,001	22,500 10,769	401 - Residential	Late Land Division
O-2	420-2931-100-082	Stenberg Brothers Inc	0 0	16,000 7,658	401 - Residential	Late Land Division
O-3	420-2931-100-083	Stenberg Brothers Inc	0 0	20,000 9,574	401 - Residential	Late Land Division

**Late Filed Personal Property**

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Corrected SEV Taxable	Difference	Reason
O-4	430-0000-308-500	Wisconsin Kenworth	62,186 62,186	18,656 18,656	-43,530 -43,530	Late File Personal Property Statement
O-5	430-0000-023-500	The Auto Club Group	0 0	1,948 1,948	1,948 1,948	Late File Personal Property Statement
<b>Classification Change</b>						
Appeal No:	Parcel Number	Name	2015 Classification	Corrected 2015 Classification	Difference	Reason

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O-6	420-3606-100-053	LaMarche Bryan & Lindsey	201 - Commercial	401 - Residential	Change from South Lincoln Road Commercial to South 22nd Street Residential use. All ideas have been proposed, planning construction of home in spring.
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## Poverty Exemption

Appeal No.	Parcel No.	Name Applicant Name Owner	2014 SEV	2014 Taxable	2014 Taxable Revised	Difference	Reason
PE-01	320-2930-453-010	<u>Helen Derouin</u> same	20,560	20,560		(20,560)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved
PE-02	370-2919-180-010	<u>Frank Sacco</u> same	35,736	34,996		(34,996)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved
PE-03	420-2931-101-010	<u>Harold Lachapelle</u> same	40,880	38,976		(38,976)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved
PE-04	130-2930-126-010	<u>Chire L Larson</u> same	34,644	25,980		(25,980)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved
PE-05	260-2919-333-014	<u>Patricia Abba</u> same	17,637	17,326		(17,326)	Tabled to July 2015 Req. Addt'l Information
PE-06	130-2930-130-010	<u>James Kern</u> same	15,790	10,739		(10,739)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved
PE-07	412-2836-200-018	<u>Jennifer Neumann</u> same	38,648	36,754		(36,754)	Tall moved, Neumeier seconded, Ayes Unanimous Deny - Income Exceeds
PE-08	090-2931-186-004	<u>Theresa Adams</u> same	43,313	40,007		(40,007)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved
PE-09	320-2930-456-013	<u>Cheryl Corbiere</u> same	27,396	26,608		(26,608)	Tall moved, LaMarch seconded, Ayes Unanimous, Approved

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PE-10	370-2919-177-015	<u>Clara Viau</u> same	36,638	35,843		(35,843)	LaMarch moved, Tall seconded, Ayes Unanimous, Approved
PE-11	370-2919-151-003	<u>Christine Launderville</u> same	18,340	16,032		(16,032)	Tall moved, Schroeder seconded, Ayes Unanimous, Approved
PE-12	420-2836-200-088	<u>Carrie Brabyn</u> same	29,063	19,440		(19,440)	Tall moved, Neumeier seconded, Ayes Unanimous Deny - Income Exceeds
PE-13	420-2836-200-089	<u>Kevin Brabyn &amp; Hillary Miller</u> same	21,603	16,716		(16,716)	Tall moved, Schroeder seconded, Ayes Unanimous, Approved
PE-14	412-2836-200-003	Colleen Burnard same	37,697	35,889		(35,889)	Pearson moved, Schroeder seconded, Ayes Unanimous, Approved

The time being 9:43 a.m., and having no further business to come before the Board, or public comment, the Board recessed until March 9, 2015, 9:00 a.m.

Board of Equalization and Review - continued

March 9, 2015

Monday Session

9:00 a.m.

March 9, 2015

**Present:** Mayor Tall, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder (Arrived at 10:04 A.M.), City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

**Absent:** None

The Board heard the following protests and set new assessments:

	<b>NAME</b>	<b>PARCEL NUMBER</b>	<b>PROPOSED 2015 ASSESSMENT</b>	<b>BOARD OF REVIEW ASSESSMENT</b>
15-001	David Moyle 1501 1 <sup>st</sup> Avenue South	320-2930-409-001	36,133	34,000 SEV
15-002	Mitchell Hohn 406 South 16 <sup>th</sup> Street	420-3501-200-003	13,549	No Change
15-003	No Appointment			
15-004	Michael St. John 1805 South 16 <sup>th</sup> Street	180-2931-382-003	54,172	50,000 SEV 50,000 TAX
15-005	No Appointment			
15-006	No Appointment			
15-007	Boot Shop Inc 2400 Ludington Street	120-2825-426-009	178,799	No Show
15-008	Pat Barron 3000 29 <sup>th</sup> Avenue North	420-2812-300-002	113,073	No Change
15-009	Pat Barron 1519 North 26 <sup>th</sup> Street	420-2824-200-004	71,373	No Change
15-010	Paul Caswell 910 South 11 <sup>th</sup> Street	100-2931-237-010	77,059	71,500 SEV 71,500 TAX

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15-011	Mike Decker 315 North 18 <sup>th</sup> Street	360-2930-178-016	20,449	18,000 SEV 18,000 TAX
15-012	No Appointment			
15-013	No Appointment			
15-014	No Appointment			
15-015	No Appointment			
15-016	No Appointment			
15-017	No Appointment			
15-018	Martin Noel 1808 Lake Shore Drive	030-2931-457-009	48,131	46,000 SEV 46,000 TAX
15-019	Chris & Denise Hirn 616 South 15 <sup>th</sup> Street	100-2931-201-003	48,146	35,000 SEV 35,000 TAX
15-020	Christine Ryan 616 Willow Creek Road	420-2836-100-072	109,969	No Change
15-021	No Appointment			
15-022	Frances Balcerak 1427 North 16 <sup>th</sup> Street	370-2919-178-009	31,996	No Change
15-023	Jerry Smith 1230 Lake Shore Drive	100-2931-281-008	55,934	51,500 SEV 51,500 TAX
15-024	No Appointment			
15-025	Craig Tylor 227 North 11 <sup>th</sup> Street	010-2930-279-010	38,445	10,000 SEV 10,000 SEV

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15-026	No Appointment			
15-027	No Appointment			
15-028	Mark & Laurie Skrobiak 2318 Ludington Street	120-2825-427-011	35,930	No Change
15-029	No Appointment			
15-030	No Appointment			
15-031	No Appointment			
15-032	No Appointment			
15-033	No Appointment			
15-034	Daryl & Francis C. Prez 3105 Lake Shore Drive	420-3501-400-025	52,144	50,000 SEV
15-035	No Appointment			
15-036	Paul Fix 529 South 9 <sup>th</sup> Street	010-2929-360-009	93,635	No Change

**Assessor's Changes**

Tall moved, LaMarch seconded, **CARRIED UNANIMOUSLY**, to approve the following Assessor changes as submitted.

**Other Changes**

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**Late Filed Personal Property**

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Corrected SEV Taxable	Difference	Reason
O-07	430-0000-229-540	Lecaptain Dance Studio	200 200	0 0	-200 -200	No personal property / business not open
O-08	430-0000-029-900	Basic Marine Inc	30,614 30,614	31,45 0 31,450	+836 +836	Late filed Personal Property Statement

**Late Property Division**

Appeal No:	Parcel Number	Name	2015 SEV 2015 Taxable	Revised 2015 SEV Revised 2015 Taxable	Classification	Reason
O-09	250-3606-126-012	James & Shannon Baxter	8,100 8,100	2,700 2,700	401 - Residential	Late Land exchange - subtract 40 feet
O-10	250-3606-126-011	James & Shannon Baxter	46,994 46,994	52,39 4 52,394	401 - Residential	Late Land exchange - add 40 feet

Board of Equalization and Review - continued

March 9, 2015

Wednesday Session

2:05 p.m.

March 11, 2015

**Present:** Mayor Tall (Arrived at 2:15 p.m.), Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder, City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards, and Deputy Clerk Tammy Weissert.

**Absent:** None

The Board heard the following protests and set the new assessments:

	<b>NAME</b>	<b>PARCEL NUMBER</b>	<b>PROPOSED 2015 ASSESSMENT</b>	<b>BOARD OF REVIEW ASSESSMENT</b>
15-037	Virginia V. Noblet LE ETAL 1642 South 16 <sup>th</sup> Street	180-2931-378-016	57,563	45,000 SEV 45,000 TAX
15-038	Richard L. Chrisman 2400 Ludington Street	120-2825-426-009	178,799	145,000 SEV 145,000 TAX
15-039	Dennis M. Vedin 805 South 17 <sup>th</sup> Street	090-2931-139-002	39,801	No Change
15-040	Bobbi Silverstone 1426 Stephenson	370-2919-178-001	35,651	No Change
15-041	Bobbi Silverstone 514/516 South 15 <sup>th</sup> Street	320-2930-455-055	32,919	30,000 SEV 30,000 TAX
15-042	Jamie & Russell Beaver 914 Ludington Street	010-2930-428-011	28,958	No Change
15-043	M&B Enterprises 1122 North 18 <sup>th</sup> Street	270-2919-327-004	38,899	No Change
15-044	UP Apartments 409 South 14 <sup>th</sup> Street	320-2930-453-004	55,988	49,000 SEV 49,000 TAX
15-045	UP Apartments 1000 1 <sup>st</sup> Avenue North	010-2930-280-017	49,249	No Change

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15-046	Lily-Ann Zorza 1114 1 <sup>st</sup> Avenue South	010-2930-429-013	43,571	15,000 SEV 15,000 TAX
15-047	Northern Michigan Bank 2805 North Lincoln Road	420-2813-200-015	199,663	No Change
15-048	Northern Michigan Bank 2727 North Lincoln Road	420-2813-200-008	290,855	No Change
15-049	Northern Michigan Bank 723 Ludington Street	010-2929-306-001	240,404	162,500 SEV 162,500 TAX
15-050	David Wescott 1023 6 <sup>th</sup> Avenue South	100-2931-231-001	32,484	31,484 SEV 31,484 TAX
15-051	Jeff Diebolt 314 North 11th	010-2930-277-006	20,311	No Change
15-052	Jeff Diebolt 308 South 18 <sup>th</sup> Street	350-2930-341-007	26,152	No Change
15-053	Jeff Diebolt 313 South 9 <sup>th</sup>	010-2929-351-005	28,853	No Change
15-054	Jeff Diebolt 1222 1 <sup>st</sup> Avenue North	320-2930-259-014	19,407	No Change
15-055	Jeff Diebolt 1112 Stephenson	260-2919-328-005	24,201	No Change
15-056	Jeff Diebolt 1422 North 16 <sup>th</sup> Street	370-2919-179-003	28,176	No Change
15-057	Jeff Diebolt 919 2 <sup>nd</sup> Avenue South	010-2930-478-002	0	No Change
15-058	KIV & MAHI Hospitality Inc. 2301 North Lincoln Road	420-2813-200-004	610,829	No Change

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15-059	Judy M Nelson 2553 Lake Shore Drive	210-3606-183-001	53,255	No Change
15-060	Hall Law Firm 517 Ludington Street	010-2929-308-004	94,902	No Change
15-061	Hall Law Firm 517 Ludington Street	010-2929-308-001	10,023	No Change
15-062	Kenneth LaCosse 3126 7 <sup>th</sup> Avenue South	025-2836-100-019	95,376	No Change
15-063	Kenneth LaCosse 211 North 16 <sup>th</sup> Street	360-2930-184-016	25,573	5,000 SEV 5,000 TAX
15-064	Kenneth LaCosse 1012 9 <sup>th</sup> Avenue South	100-2931-238-010	38,655	No Change

Board of Equalization and Review - continued

March 9, 2015

Wednesday Session

6:00 p.m.

March 11, 2015

**Present:** Mayor Tall, Chairperson Pearson, Board Members LaMarch, Neumeier, Schroeder City Assessor Norden, Assistant City Assessor Dubord, City Clerk Richards.

**Absent:** None

The Board heard the following protests and set new assessments:

	<b>NAME</b>	<b>PARCEL NUMBER</b>	<b>PROPOSED 2015 ASSESSMENT</b>	<b>BOARD OF REVIEW ASSESSMENT</b>
15-065	Rita Nelson 1420 2 <sup>nd</sup> Avenue South	320-2930-410-008	55,973	45,000 SEV 45,000 TAX
15-066	Jodanna Derouin 1616 South 16 <sup>th</sup> Street	180-2931-378-023	51,440	45,800 SEV 45,800 TAX
15-067	Derek Parker 833 North Lincoln Road	225-2919-300-833	57,895	50,000 SEV 50,000 TAX
15-068	Timothy S. Ostrander 1507 10 <sup>th</sup> Avenue South	100-2931-255-001	48,884	44,000 SEV 44,000 TAX
15-069	Gabriela Carignan 321 South 13 <sup>th</sup> Street	320-2930-416-007	43,195	No Change
15-070	Gorden VanEnkevort 1318 8 <sup>th</sup> Avenue South	100-2931-211-066	35,193	No Change

**Assessor's Changes**

Neumeier moved, Tall seconded, **CARRIED UNANIMOUSLY**, to approve the following Assessor changes as submitted.

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Other Changes

Late Filed Personal Property

Appeal No:	Parcel Number	Name	2014 SEV Taxable	Corrected SEV Taxable	Difference	Reason
O-11	430-0000-200-600	Nortrax Inc	61,904	53,527	-8,377	Personal Property Amended Statement - overstated phone system
O-12	430-0000-272-014	PNC Equipment Finance	0	5,609	+5,609	Late filed Personal Property Statement - Does not qualify for the exemption
O-13	430-0000-325-077	Pro Serv	2,506	0	-2,506	Business Closed
O-14	430-0000-004-001	All Seasons Garden Supply	105	0	-105	Exemption form
O-15	430-0000-376-075	SISV Inc	42,246	44,828	+2,582	Late filed Personal Property Statement
O-16	430-0000-165-000	Groos & Co Inc	3,932	0	-3,932	Late filed Personal Property Statement

The Board finalized 2015 remaining assessments and there being no further business or public comment to come before the 2015 Board of Equalization and Review the Board adjourned at 9:24 p.m. until the call of the Chair.

Respectfully submitted,

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 Robert S. Richards, CMC,  
 Clerk of the Board