

**Minutes of May 14, 2025**  
**Cedar County Board of Review**

The Cedar County Board of Review was called to order by Chairperson Budelier on May 16, 2025 at 9:00 a.m. in the Assessor's Office at the Cedar County Courthouse. Present were Board members Sheila Budelier, Mary Paustian, Doug Hoffman and Dan Roberts. Also present was Joleen Carpenter, Clerk. Absent was William Moomey.

Taylor Iowa Farms – Dennis Taylor met with the Board to discuss the assessment he received on Parcel 0140-02-10-300-003-0 located at 182 Jackson Ave. in Mechanicsville. Taylor stated to the board that the house needs to be demolished due to the black mold and is uninhabitable and the corn crib has been gone for a couple of years. The board informed Taylor to report the removal of the dwelling to the Assessor. The petitioner left the hearing and discussion was held. The board agreed to change the condition of the dwelling due to the information that was provided to them.

Moved by Hoffman and seconded by Roberts to change condition of the dwelling from fair to very poor, remove the appliances and plumbing in the structure and removed the corn crib. The assessment was lowered from \$264,520 to \$209,450.

Ayes: All

Absent: Moomey

Dennis Weber met with the Board to discuss the assessment he received on Parcel 0140-02-19-200-007-0 located at 653 Old Lincoln Hwy. in Mechanicsville. He stated his property is not worth the assessed value as he needs to replace the siding and the windows. Member Hoffman mentioned to Weber to allow the Assessor into the home for accurate data. Weber stated he should not have to have anyone in his house. The petitioner left the hearing and discussion was held.

Moved by Budelier and seconded by Paustian there will be no change to the above parcel assessment of \$373,750.

Ayes: All

Absent: Moomey

David Archibald and Johanna Estes met with the Board to discuss the assessment they received on Parcel 0220-04-14-100-005-0 located 2238 120<sup>th</sup> St. in Lowden. They stated the value is too high. It was suggested that they apply for homestead. The petitioner left the hearing and discussion was held. The board reviewed the property record card and Roberts mentioned they have two good size well kept buildings. The dwelling value is \$170,090 and the buildings are assessed at \$57,610.

Moved by Budelier and seconded by Paustian there would be no change to the above parcel assessment of \$302,900.

Ayes: All

Absent: Moomey

Dennis Ray did not show up for his hearing on parcel 0170-10-34-326-004-0 located at 274 W Rochester Avenue in Atalissa. The board reviewed the petition and property record card.

Moved by Hoffman and seconded by Paustian there will be no change to the above parcel assessment of \$297,250.

Ayes: All

Absent: Moomey

Lisa Scott met with Board to discuss the assessment she received on Parcel 0390-03-27-126-003-0 located at 94 Lombard St. in Clarence. She stated the value of her property has increased by \$60k in the past years and not sure what is going on, as you are pricing people out of their home. Member Hoffman asked the petitioner to go over the characteristics of her home. Scott stated they redid the siding, carpet and painted the home 11 years ago and have not done any updates since then. Member Paustian inquired and verified the plumbing fixtures. The petitioner left the hearing and discussion was held. The board discussed the condition of the dwelling as there are no updates for the 1979 home.

Moved by Budelier and seconded by Roberts to change the condition of dwelling from above normal to normal and lower the assessment from \$213,430 to \$193,280.

Ayes: All

Absent: Moomey

Sheila Budelier left the meeting.

Richard Budelier met with the Board to discuss the assessments he received on Parcel 0370-12-16-115-002-0 located at 131 Main St in Bennett, Parcel 0370-12-16-108-008-0 located at 304 Poplar St in Bennett and Parcel 0120-16-11-127-006-0 located at 2235 South St in Sunbury. Richard informed the board he purchased the property at 131 Main St in Bennett for \$2000 in 2019 as a foreclosure. There is no electricity in the dwelling and he is doing the floors. He plans on using this as storage in the future. The property located at 304 Poplar St in Bennett is being utilized as rental property and he has improved the exterior. The property located at 2235 South St in Sunbury has been updated on the exterior but not the interior. The petitioner left the hearing and discussion was held.

Moved by Paustian and seconded by Roberts to add 45% functional obsolescence for vacancy on parcel 0370-12-16-115-002-0, lowering the assessment from \$48,940 to \$29,090; Parcel 0370-12-16-108-008-0 no change in the assessment value; and parcel 0120-16-11-127-006-0 change the condition from very good to good, lowering the assessment from \$154,400 to \$147,450.

Ayes: All

Absent: Moomey, Budelier

Sheila Budelier met with the Board to discuss the assessment she received on Parcel 0400-16-36-153-005-0 located at 106 7<sup>th</sup> St. in Durant. She provided comparable properties and requested a reduction in the land value and dwelling value. The petitioner left the hearing and discussion was held.

Moved by Hoffman and seconded by Paustian there will be no change to the above parcel assessment of \$345,350.

Ayes: All

Absent: Moomey, Budelier

Marcus Ostofi was not able to attend the hearing on parcel 0400-16-36-278-009-0 located at 1002 12<sup>th</sup> Ave. in Durant. The board reviewed the property record card and information the petitioner provided. The appraisal was completed for financial reasons, not ad valorem.

Moved by Paustian and seconded by Budelier to change condition of the dwelling from very good to good and lower the assessment from \$261,970 to \$253,120.

Ayes: All

Absent: Moomey

Chris Eicher met with the Board to discuss the assessment he received on Parcel 0370-12-16-126-004-0 located at 311 Poplar St. in Bennett. He stated his value has gone up 70% in the past three years. He reviewed his property with the board. He mentioned he does not have a fireplace, and it is a two-bedroom home and has a new roof. Member Paustian reviewed the plumbing fixtures with the petitioner. The petitioner left the hearing and discussion was held. The board reviewed the property record card and assessment values in the area. Moved by Hoffman and seconded by Paustian to remove the fireplace and one sink; lowering the assessment from \$253,780 to \$248,590.

Ayes: All

Naye: Budelier

Absent: Moomey

Donald Norton met with Board to discuss the assessment he received on Parcel 0300-14-25-100-008-0 located at 1178 320<sup>th</sup> St. in Moscow. Donald provided the board with interior pictures of his cabin and was not able to find other comparables. The petitioner left the hearing and discussion was held. The board agreed that due to the interior being studded out an obsolescence would be provided.

Moved by Hoffman and seconded by Budelier to apply a 45% functional obsolescence until the project is complete and lower the assessment from \$369,650 to \$225,010.

Ayes: All

Absent: Moomey

Kelly Garvin met with the Board to discuss the assessment she received on Parcel 0300-15-18-400-007-0, Parcel 0300-15-19-200-004-0 and Parcel 0300-15-20-100-002-0. Kelly stated she reported this property twenty years ago and through the years the value has increased 143%. This is family land, and we will not be selling this property and cannot justify the value. The board members reviewed the property record cards and it is all land with a barn on one of the parcels and a 1950 garage on one of the parcels. The board informed Kelly there is a Forest Reserve exemption on the parcels and mentioned to Kelly to schedule an in-person visit with the Assessor to view the barn and/or garage. Member Hoffman explained that the land prices have increased across the county.

Moved by Budelier and seconded by Paustian there will be no change to the above parcels.

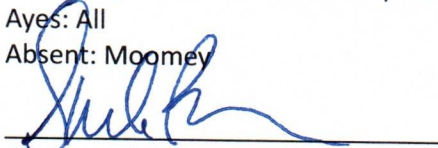
Ayes: All

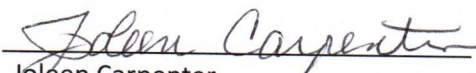
Absent: Moomey

Motion by Paustian seconded by Budelier to adjourn at 12:10 p.m. until May 19, 2025, at 9:00 a.m.

Ayes: All

Absent: Moomey

  
Sheila Budelier  
Chairperson

  
Joleen Carpenter  
Clerk