

**FALL RIVER COUNTY APPROVED CONSOLIDATED BOARD OF EQUALIZATION**  
**MINUTES OF APRIL 22, 2025**

The Fall River Consolidated Board of Equalization met on April 22, 2025. Present: Joe Allen, Les Cope, Joe Falkenburg, Deb Russell, Deb Johnston (City of Hot Springs Council Member), David Levey (City of Edgemont Council Member) and Sue Ganje, Auditor. Present from the Director of Equalization Department were: Lily Heidebrink, Director of Equalization, Morgan Erickson, Certified Assessor and Heather Shaffer, Certified Assessor. Sandra Wahlert was absent.

An invocation was given by Russell.

The Pledge of Allegiance was given, and the meeting was called to order at 9:00 a.m.

The agenda was reviewed for conflicts; none were noted. ALL MOTIONS RECORDED IN THESE MINUTES WERE PASSED BY UNANIMOUS VOTE, UNLESS OTHERWISE STATED.

The Board reviewed the responsibilities and took their Oaths of Office and reviewed the Assessment Books for the entire County. Only Commissioners vote on the tax-exempt properties, on new 2024 applications for Owner-occupied changes reported by the March 15, 2025 deadline, Elderly/Disabled tax freeze applications, Veteran tax-exempt applications. Commissioners and other entity representatives vote on stipulation changes and add-ons. Other entity representatives shall only vote on appeals within their jurisdictions, Levey abstained from those items.

Reference the information below for the forthcoming appeal determinations:

Parcel_Number	Deedholder	ORIG LAND VL	ORIG BLDG VL	ADJ LAND VL	ADJ BLDG VL
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Motion made by Russell, seconded by Allen, to take no action on the following:

75340-00705-241-00	HANNAH, RYAN & STACY	\$ 62,530	\$ -	\$ 62,530	\$ -
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Motion made by Russell, seconded by Allen, to take no action on the following:

65163-00000-006-00	BURGESS, DEAN O & JONI A	\$ 235,430	\$ 521,490	\$ 235,430	\$ 521,490
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Motion made by Russell, seconded by Allen, to take no action on the following:

11000-00705-163-50	DAKE LIVING TRUST	\$ 280,400	\$ -	\$ 280,400	\$ -
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Motion made by Allen, seconded by Russell, to take no action on the following:

11000-00705-211-50	DAKE LIVING TRUST	\$ 307,020	\$ -	\$ 307,020	\$ -
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Motion made by Russell, seconded by Allen, to take no action on the following:

11000-00705-222-22	FEIST, KENNETH & ALICIA FEIST REVOCABLE TRUST	\$ 115,360	\$ 718,580	\$ 115,360	\$ 718,580
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A brief break was taken at 10:00 a.m.

Motion made by Russell, seconded by Falkenburg, to take no action on the following:

11000-00705-142-32	LUALLIN, RANDY	\$ 142,160	\$ -	\$ 142,160	\$ -
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With Cope voting no, all others voting yes, motion carried.

Motion made by Allen, seconded by Russell, to take no action on the following:

75115-00000-001-28	WYCZALEK, BEATA	\$	37,180	\$	-	\$	37,180	\$	-
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Motion made by Johnston, seconded by Russell, to approve the following:

75440-00900-003-00	WHITMAN, ANTHONY DALE & MOLLY SUE	\$	42,800	\$	55,870	\$	36,380	\$	47,490
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Motion made by Russell, seconded by Johnston, to take no action on the following:

75390-03400-004-00	NAZE, JESSE R & DEBRA M	\$	156,980	\$	505,150	\$	156,980	\$	505,150
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Motion made by Allen, seconded by Cope, to take no action on the following:

65257-00000-014-00	WOELK, WILLIAM E	\$	34,430	\$	-	\$	34,430	\$	-
65257-00000-015-00	WOELK, WILLIAM E	\$	42,350	\$	-	\$	42,350	\$	-

The Board recessed for lunch at 11:23 a.m. The meeting resumed at 1:00 p.m.

Motion made by Russell, seconded by Allen, to approve the following:

65295-00000-026-00	BDH PROPERTIES LLC	\$	70,000	\$	389,230	\$	70,000	\$	311,970
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Motion made by Russell, seconded by Allen, to take no action on the following noting that Rick Fuss and Sara W Bechtum were previously included on the stipulation list:

65190-00300-011-00	FUSS, RICK & BECHTUM, SARAH W	\$	78,200	\$	113,220	\$	78,200	\$	113,220
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Motion made by Allen, seconded by Russell, to take no action on the following:

65190-00300-004-00	FUWON TRUST	\$	39,360	\$	-	\$	39,360	\$	-
65190-00300-005-00	FUWON TRUST	\$	35,000	\$	-	\$	35,000	\$	-
65190-00300-009-00	FUWON TRUST	\$	39,400	\$	-	\$	39,400	\$	-
65190-00300-010-00	FUWON TRUST	\$	39,040	\$	-	\$	39,040	\$	-

Motion made by Johnston, seconded by Russell, to take no action on the following:

75380-01500-019-00	PAW 2 LLC	\$	46,200	\$	195,800	\$	46,200	\$	195,800
75380-01500-005-00	PAW 2 LLC	\$	46,200	\$	250,510	\$	46,200	\$	250,510

Motion made by Russell, seconded by Cope, to approve the following:

12000-00706-322-80	NOVOTNY, JACOB & KRISTI	\$	26,240	\$	-	\$	23,620	\$	-
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Motion made by Johnston, seconded by Russell, to take no action on the following:

75410-00600-028-00	NOVOTNY, JACOB & KRISTI	\$	27,110	\$	100,020	\$	27,110	\$	100,020
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Motion made by Russell, seconded by Allen, to take no action on the following:

75180-00705-132-06	GRAYLESS, BRIAN & ROBYN	\$ 567,700	\$ 545,970	\$ 567,700	\$ 545,970
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Motion made by Russell, seconded by Allen, to take no action on the following:

11000-00705-014-01	WHITAKER, PRESTON & EUGENA	\$ 181,440	\$ 148,530	\$ 181,440	\$ 148,530
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Motion made by Russell, seconded by Falkenburg, to take no action on the following:

11000-00705-142-40	CHRISTIANSON, WILLIAM J & JOLIE D	\$ 114,040	\$ -	\$ 114,040	\$ -
11000-00705-142-41	CHRISTIANSON, WILLIAM J & JOLIE D	\$ 97,000	\$ -	\$ 97,000	\$ -

Motion made by Russell, seconded by Johnston, to take no action on the following:

75430-00400-010-00	CASA C IELO LLC	\$ 21,130	\$ -	\$ 21,130	\$ -
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Motion made by Russell, seconded by Johnston, to take no action on the following:

75390-03400-004-00	NAZE, JESSE R & DEBRA M	\$ 156,980	\$ 505,150	\$ 156,980	\$ 505,150
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Motion made by Allen, seconded by Cope, to take no action on the following:

11000-00705-251-10	MERRILL, DANIEL	\$ 160,500	\$ -	\$ 160,500	\$ -
11000-00705-252-50	MERRILL, DANIEL	\$ 25,250	\$ -	\$ 25,250	\$ -
11000-00705-251-20	MERRILL, DANIEL	\$ 91,750	\$ -	\$ 91,750	\$ -
11000-00705-252-00	MERRILL, DANIEL	\$ 151,000	\$ 450,270	\$ 151,000	\$ 450,270

Motion made by Johnston, seconded by Allen, to take no action on the following:

75370-01900-033-00	WILKE, STEVEN D	\$ 19,500	\$ -	\$ 19,500	\$ -
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Robert Torres attended the meeting and asked for an appeal, however, had not written a formal appeal, no action taken.

Chairman Falkenburg declared the meeting adjourned at 3:15 p.m.

/s/ Joe Falkenburg  
Joe Falkenburg, Chairman  
Fall River County Board of Equalization

ATTEST:  
/s/ Sue Ganje, Auditor  
Sue Ganje, Auditor  
Fall River County