

STATE OF MINNESOTA  
COUNTY OF TODD

TAX COURT  
JUDICIAL DISTRICT  
REGULAR DIVISION

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James and Michael Sarff,  
Petitioners,

FINDINGS OF FACT,  
CONCLUSIONS OF LAW AND  
ORDER FOR JUDGMENT

vs.

County of Todd,

File No. C2-95-206

Dated: December 1, 1995

Respondent.

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The Honorable Diane L. Kroupa, Judge of the Minnesota Tax Court, heard this matter at the Todd County District Court Facilities, in Long Prairie, Minnesota on October 11, 1995.

James Sarff appeared pro se for the Petitioners.

Charles Rasmussen, Todd County Attorney, appeared for the Respondent.

The issues in this case are: (1) the January 2, 1994 fair market value of 80 acres of agricultural land located in Todd County, Minnesota; (2) whether a joint tenant, a son who occupies the property, is entitled to a full homestead credit; and (3) whether the subject property was unequally assessed when compared with other agricultural land in Todd County.

No post-trial briefs were filed by either party. The matter is considered submitted to the Court for decision on October 11, 1995.

The Court, having heard and considered the evidence adduced at the hearing, and upon all of the files, records and proceedings herein, now makes the following:

## FINDINGS OF FACT

1. Petitioners have a sufficient interest in the property to maintain this petition; all statutory and jurisdictional requirements have been complied with, and the Court has jurisdiction over the subject matter of the action and the parties hereto.

2. The subject property consists of 80 acres of agricultural classed property (PIN 28-0017400) legally described as the W 1/2 of SE 1/4, Section 20, Township 131, Range 35, in Wykeham Township in Todd County, Minnesota.

3. Petitioners are father and son who own the subject property as joint tenants.

4. Michael Sarff, the son, occupies the subject property with his wife. James Sarff, the father, lives with his wife approximately five miles away on 240 acres that he claims as his homestead.

5. The Todd County Assessor placed an estimated market value of \$38,900 on the subject property consisting of \$13,900 attributable to the site improvements and \$25,000 attributable to the land.

6. The Respondent's appraiser, Debbie Ostrowski, the Todd County Deputy Assessor, appraised the subject property at \$39,100 as of January 2, 1994.

7. James Sarff testified that the value of the subject property is \$20,525 primarily due to the poor condition of the farm house that he asserts should have a value of zero.

8. We find the fair market value of the subject property to be \$38,900 as of January 2, 1994.

9. We find that Michael Sarff is entitled to the homestead credit as determined by the assessor.

10. Based upon the Sales Ratio Study, we find there is no unequal assessment treatment.

#### CONCLUSIONS OF LAW

1. The assessor's estimated market value for the subject property of \$38,900 as of January 2, 1994 is hereby affirmed.

2. The assessor's classification of the subject property for the January 2, 1994 assessment is hereby affirmed.

LET JUDGMENT BE ENTERED ACCORDINGLY. THIS IS A FINAL ORDER. A STAY OF 15 DAYS IS HEREBY ORDERED.

BY THE COURT,

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Diane L. Kroupa, Judge  
MINNESOTA TAX COURT

DATED: December 1, 1995

#### MEMORANDUM

The subject property is 80 acres of agricultural classed property located in the west central part of Todd County in Minnesota. The subject property has been in the family for nine generations except for a brief period beginning in 1985 when the family lost it to the bank. Petitioners repurchased the subject property from the bank in 1989 for \$19,500. Petitioners are father and son who own the subject property as joint tenants. James is the father ("Dad") and Michael is the son who occupies the subject property ("Son").

The Todd County Assessor placed an estimated market value of \$38,900 on the subject property consisting of \$13,900 attributable to the site improvements and \$25,000 attributable to the land. Dad agrees with the assessor's value per acre for each category of land<sup>1</sup>. He disagrees, however, with the number of acres in each category of land and with the value of the site improvements. We affirm the assessed value of the subject property.

We recognize Dad's experience with farming this specific property and we acknowledge that the Deputy Assessor, Debbie Ostrowski, testified she relied upon the soil book figures rather than traversing the property itself. The record is not clear as to the number of acres that Dad testified are in each category of land. When we added the number of acres provided by Dad, the sum did not equal 80 acres (an undisputed fact by the parties). Accordingly, based upon the record, we affirm the assessor's estimated value of the land of \$25,000.

The next issue is the value of the site improvements. The parties' major disagreement involves the value of the house<sup>2</sup>. Both parties agree that the house is in poor condition. Dad testified that the house should have a value of zero because of its poor condition. The county assessor determined that the assessed value of the house

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<sup>1</sup> Dad disagrees with the assessor that land categorized as "waste" should have a value of \$50 per acre. He testified that "waste" land should have a value of \$25 per acre without giving an understandable explanation. Accordingly, we rely upon the assessor's determination that "waste" land has a value of \$50 per acre. See James Sarff v. County of Todd, File No. C6-94-344 (Minn. Tax Ct. Nov. 2, 1995) for the agreed upon value per acre of land.

<sup>2</sup> The parties also disagree regarding the value of four structures on the property. Dad asserts that one barn should be valued at \$500, one 14 x 13 silo should be valued at \$100, one grain bed should be valued at \$1,600 and one utility shed should have a zero value. However, Dad presented no credible evidence as to the value of these items. Accordingly, we rely upon the value determined by the assessor.

was \$7,900. Despite the poor condition of the house, we are extremely reluctant to say that the house has no value. We rely upon the assessed value of \$7,900 because we have no credible evidence as to the value of the house.

As to the other site improvements, we rely upon the assessed value. We note that the assessor has made adjustments from time to time to reflect the quality of the site improvements. Accordingly, we find that the fair market value of the subject property is \$38,900 (i.e., the assessor's estimated value of the subject property as of January 2, 1994).

#### Homestead Exemption

It is not clear exactly what Dad is contesting with respect to the homestead exemption. At one point, it seemed that Son was denied a full homestead because Dad and Son own the subject property as joint tenants (even though only Son and his wife occupy the property). In reviewing the record, however, the subject property is getting a full homestead. We affirm the assessor's determination regarding the homestead due to the lack of credible evidence on this issue.

#### Unequal Assessment

We next address Petitioners' claim that the subject property was unequally assessed on January 2, 1994 when compared with other agricultural land in Todd County. Respondent did not introduce any evidence regarding Petitioners' unequal assessment claim.

We take judicial notice of the 1994 Assessment/Sales Ratio Study prepared by the Department of Revenue for the Minnesota Tax Court (the "Study"). The Study serves to demonstrate the percentages at which properties are valued by the assessor

compared to their actual market values. The Study indicates that four agricultural properties were sold in Wykeham Township in Todd County (where the subject property is located) between January and September of 1994. We find that four sales are insufficient to support an unequal assessment for agricultural properties during the relevant period. Gamble Development Co. v. County of St. Louis, File No. 135535 (Minn. Tax Ct. July 20, 1981). The countywide Study shows that the median level of assessment for 86 agricultural properties sold was 93.1% of value. Because the general level of agricultural assessment within Todd County is greater than 90% of value based upon the Study, we grant no relief for Petitioners' unequal assessment claim.

D.L.K.