

Minutes of Board of Review  
May 7, 2025

On the seventh day of May 2025 the Keokuk County Board of Review assembled in the office of the Keokuk County Assessor at Sigourney, Iowa for the purpose of organizing the local Board of Review as provided in Iowa Code Section 441.33.

The meeting was called to order at 9:10 am on Wednesday, May 7<sup>th</sup>, 2025. Those present were Stacy Flynn, Jone Roquet, Lonnie Bell, Assessor Drew Sanders, and Clerk Jessica Buehneman.

Jessica read minutes of the last meeting, May 15, 2024. Roquet moved to accept the minutes with Flynn second. Motion carried.

It was moved by Flynn to nominate Roquet as Chairperson for this session of the Board of Review. Bell seconded. Motion carried.

Lonnie moved that Flynn serve as Vice Chairperson. Flynn accepted. Motion carried.

The board, being duly organized, proceeded to adopt the previous Rules of Procedures. Roquet moved to accept the rules of procedure. Flynn seconded. Motion carried.

Flynn motioned that Jessica Buehneman serve as secretary, seconded by Roquet. Motion carried.

Petitions and dates for deadlines were discussed. Sanders explained about Richland Child Care issue and how deed was late. The building was made taxable before it was finished and they wanted a hearing. He also talked about the American Legion and how they were exempt in 2024. Dollar Tree wants a hearing by phone. Sanders discussed the rest of the petitions and explained why they wanted hearings.

The Board started reviewing petitions that had not requested a hearing.

Petition #9 – Colton Showman – BNTOF-074925

Flynn mentioned not looking at Colten Showman's petition because postmark date was late. Sanders handed out Showman's petition to the board. Flynn made a motion to deny Showman's petition. The motion was seconded by Bell. Motion carried.

Petition #3 – American Legion Post #83 – HDCHP-013300

Sanders handed out copies of the American Legion's petition. Property was discussed. Bell moved to rollback and exempt the 2024 tax for them. Flynn seconded. Motion carried.

Petition #1 – Matthew Ives – SGCOS-048150

Sanders handed out Matthew Ives petition. Roquet brought up that there is not a signature or date on petition. Discussion was had. Sanders found in rule #5 that the petition must be

signed. Flynn moved to deny Ives petition because rule #5 was not followed, seconded by Bell. Motion passed.

Petition #6 – Cassie & Anthony Butler – HDCHP-047450

The board then discussed Cassie and Anthony Butler's property, and Drew handed out copies of the petition. Discussion was had to reclassify property from residential to agriculture. Flynn moved to reclassify the property. Seconded by Bell. Flynn amended the motion to include revaluing the property. Bell seconded the motion. Motion carried.

Drew discussed and explained the three resolutions.

Petition #8 – CTI Tower Assets II LLC – SGCOS-027875

Sanders then passed out the petition for the Citi Tower. Discussion was had; Drew passed out the lease for that property. Further discussion ensued. Flynn moved to deny Citi Tower's petition due to insufficient evidence of income. Bell seconded. Motion carried.

Petition #2 – Richland Area Child Care Organization – RLCOP-001775

Sanders handed out the petition for Richland Child Care. Discussion was had and that the board agrees with them. A phone call will be made to find out if they still want a hearing after learning that the Board agrees.

Petition #4 – William Menster – SGCOS-067800

Sanders passed out the William Menster petition. A discussion was had. BOR will prepare for a hearing. Information was returned to Sanders.

Petition #5 – FIDC 133 LLC – SGCOS-063100

Sanders handed out the petition for Dollar Tree. Discussion was had and there will be a phone hearing.

Petition #7 – 900 S Stone St Propco LLC – SGCOS-091500

Sanders handed out the petition for the nursing home. Drew gave out comparables which did not match up with their building. Two of the buildings were vacant, one was a foreclosure, and two were half the size as well as older. Discussion was had and a few more comparable properties were handed out. Information went back to Sanders.

The three resolutions were again discussed.

Resolution #1 – David Orham – HRCOK-005400

Sanders stated that the office had discovered that a deck had not been removed although it was listed in our notes. However, the owner filed an Informal Review which withdrew this resolution.

Resolution #2 – Alex & Jayne Garcia – THCOT- 000410

Sanders stated that the office discovered alley from the city had not been added to the land value. It was also discovered that a vacant land rate had not been applied. Value would change from \$6,650 to \$2,120. Flynn moved to approve the Alex Garcia resolution. Bell seconded. Motion carried.

Resolution #3 – Yahron Mills Estate – THCOT-001700

Sanders passed out the Yahron Mills Estate emails and property report card. Discussion was had concerning that the owner’s representative had requested an Informal Review. However, neither an Informal Review nor petition to the Board was filed. The appraisal report was handed out as well. With no physical petition being filed, the Board had nothing to act on and referred to the assessor for review for 2026 assessment.

Roquet motioned to approve the next meeting for Tuesday, May 20<sup>th</sup> at 9:00 am. Bell seconded.

Meeting was adjourned at 11:10 am on May 7th, 2025.

**Jone Roquet**

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Chairperson

**Jessica Buehneman**

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Clerk