

MINUTES OF THE BOARD OF REVIEW  
MAY 20, 2025  
FINAL SESSION

On the 20th day of May 2025, the Keokuk County Board of Review assembled in the office of the Keokuk County Assessor at Sigourney, Iowa. The meeting was called to order at 9:01am on Tuesday, May 20th, 2025. Those present were Lonnie Bell, Stacy Flynn, Jone Roquet, Assessor Drew Sanders, and Clerk Jessica Buehneman.

Jessica read minutes of the last meeting, May 7th, 2025. Roquet moved to accept the minutes with Bell second. Motion carried.

The Board prepared for the 9:30 am phone hearing with Ian Pingel for Windsor Place assisted living. Assessor Sanders handed out a worksheet with comparable property from across the state. Windsor Place had the lowest price per square foot of all comparables provided by the assessor, and said comparables from Windsor Place were not adequate.

The phone hearing began at 9:26 am for Petition #7 SGCOS-091500. Pingel believed there were in fact comparables. Flynn asked about the \$205,000 difference in what Pingel was asking for versus what the petition stated. Pingel stated it was his mistake and error. The sale of the subject of \$1.2M was brought up. He said he also did not want to mention Covid markets, post Covid markets only. Pingel also brought up vacant sales. No income or expense information was ever received nor discussed in this phone call. The phone call ended at 9:39 am. The board discussed the phone call which had many discrepancies. Comparables were also not located in southeast Iowa as Pingel stated during the phone call. Further discussion ensued; Sanders stated vacant sales do not relate to current use and value. Flynn moved to deny the Petition. Bell second, all in favor, motion carried.

Petition #2 RLCOP-001775 Richland Area Child Care Organization. Construction started on this building in the fall of 2023 but did not get the deed until May of 2024. All paperwork was done in the right manner. Discussion ensued. Bell moved to make the organization exempt for 2024. Flynn second, motion carried.

Resolution #4 SGCOS-115000 was handed out. The Board discussed that it is no longer used as a church parsonage and should have a change in value. Flynn moved to approve the new/changed assessed value. Bell second. Motion carried.

Sanders gave out the budget report along with the proposed 2026-2027 budget. This included salaries, supplies, FICA, and IPERS. Small discussion followed by Flynn moving to approve the 2026-2027 budget. Second by Bell. Motion carried.

Board prepared for oral hearing of Petition #4 SGCOS-067800 William Menster. Menster appeared for the hearing at 10:54 am to discuss his Petition. Bell explained that everyone's assessment went up. Sanders explained that they do a median sales

price to compare other houses. Menster was asked if there was anything in the residence that should drop the market value. Menster had no comment or answer. Menster had no further comment.

Flynn looked at price per square foot on other comparables to Menster's. The Board discussed Menster's Petition. Noted that the seller was motivated to sell. Flynn mentioned it is dated, Sanders mentioned adding some obsolescence because of this. Flynn then looked up the seller's disclosure and found many things had been updated. The board discussed it further. Sanders stated that due to the alley and lack of yard space, there could be a 5% location factor put on the residence. This would bring the assessment down from \$342,760 to \$327,290. Flynn moved to add the 5% location factor to the residence, Bell second. Motion carried.

Petition #5 SGCOS-063100 Family Dollar. The board called Ryan LLC to discuss Petition #5 at 11:28 am. He noted square footage, value, and square foot averages from comparables. Flynn asked why he didn't use the Dollar General in Sigourney, the reply was "no reason". The phone call ended at 11:33 am. A short discussion ensued. The board decided there were no grounds to lower the value. Bell moved to deny the Petition for Dollar Tree, Flynn second, motion carried.

Sanders then handed out state reports along with a list of petitions. Sanders explained the state report and the board reviewed them. He also explained the 2 resolutions and stated the total value change. The three board members signed the report.

Sanders read the following final statement.

The Board thereupon acted upon protests remaining for their consideration, and the Board of Review of Keokuk County, holding its final session at the Keokuk County Court House in the City of Sigourney, Iowa, offered this Resolution, which was unanimously passed and adopted.

BE IT RESOLVED that all raises of assessments by this Board of Review appearing upon the lists heretofore otherwise acted upon since the dates of said posting, be, and they are, respectively approved and confirmed and ordered to be noted in both the records of this board and in the offices of the Keokuk County Assessor at Sigourney, Iowa, as in the final assessment in each instance, and

BE IT FURTHER RESOLVED THAT action taken on each and every protest where reductions were made are hereby proved and confirmed, and

BE IT FURTHER RESOLVED that there being no further business to come before this local Board of Review, all protest to his board not having been heretofore acted upon by this board, if any, are hereby denied, and

BE IT FURTHER RESOLVED THAT this Board of Review does finally adjourn.

Signed by all Board of Review members present this final day.

**Jone**  
**Roquet**

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**Stacy**  
**Flynn**

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**Lonnie R**  
**Bell**

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Chair Roquet declared the meeting adjourned at 12:16 pm.

**Jessica**  
**Buehneman**

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Clerk of Board of Review

Approved by:

**Jone**  
**Roquet**

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Chairperson