

## Minutes of the Board of Review

### Opening Session

May 5, 2026

On the 5<sup>th</sup> of May 2026, 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 1:05 p.m. Those present were Board members Jone Roquet, Stacy Flynn, and Charles Fritz, Assessor Drew Sanders, and Clerk Jessica Buehneman.

Jessica read the minutes of the last meeting, May 20<sup>th</sup>, 2025. Roquet moved to accept the minutes with Flynn second. Motion carried.

The Board then prepared to nominate a new Chair of the Board. Fritz moved to nominate Jone Roquet with Flynn second. Motion carried.

The Board then prepared to nominate a Vice Chair. Roquet nominated Stacy Flynn, with Fritz second. Motion carried. Flynn moved to keep Jessica Buehneman as the Board Clerk, Roquet second. Motion carried.

Flynn moved to continue to use the same Rules of Procedure for the 2026 appeal year, Fritz second. Motion carried.

Assessor Sanders handed out a budget worksheet. Fritz moved to recommend the budget with a 3% increase, Flynn second. Motion carried.

Assessor Sanders handed out and explained an omitted assessment. There was a short discussion. Then Sanders handed out tank court case and explained that it's still to be decided in the Supreme Court.

The 2025 sales analysis was handed out and explained. Discussion ensued.

Assessor Sanders handed out a resolution, Ollie Baptist Church, a vacant lot with parcel number OLCOP-005800. Paperwork had been filled out to make this property exempt for 2026. Small discussion regarding property. Flynn moved to change the property to exempt for the 2025 assessment year, Fritz second. Motion carried.

Assessor Sanders handed out sales ratio group statistics which were followed by discussion.

Petition #1 SGCOS-091500, Windsor Place Senior Living campus. Property record cards were shown, comparables were also discussed at length. The Board found many discrepancies in the comparables which led to further discussion. An income statement was also handed out with discussion following. No decision at this time.

Petition #2 KOCOK-029400 and KOCOK-029500 Keota Health Care Center. Comparables and property record cards were handed out with a discussion following. The Board agreed to a phone hearing during the next meeting.

Flynn moved to set the next meeting date to May 12<sup>th</sup> at 1:00 p.m., Roquet second.  
Motion carried. Meeting adjourned at 2:42 p.m.

**Jone Roquet**

Chair

**Jessica Buehneman**

Clerk