

WOODROW TOWNSHIP

LOCAL BOARD OF APPEAL AND EQUALIZATION MEETING MINUTES

APRIL 21, 2026

10:00 A.M.

The meeting was called to order by Supervisor Colter Peterson at 10:00 a.m. All joined in the Pledge of Allegiance. Also present are Supervisor Scott Wold, Scott Vinkemeier, Appraiser for Woodrow Township and Nick Daigle Staff Appraiser from Cass County. Sign in sheet is available upon request from the Clerk Cathy Dietrich. Not present was Clerk Cathy Dietrich and Supervisor Alex Haagensen.

The purpose of this meeting is to provide a fair and objective forum for anybody to appeal their valuation or their classification. There was no discussion regarding property taxes as that is not the purpose of this meeting. Valuations and property taxes are two different things and change independently. Appeal options were provided if there is disagreement with any decisions made at this meeting.

County staff provided an overview of the annual assessment changes:

- 779 good sales in the county sales study (Oct. 1, 2024 – Sept. 30, 2025).
- 15 foreclosures countywide, 0 in Woodrow Township.
- Countywide valuation adjustments included:
 - +10% to mini-storage and boat storage properties
 - + \$2,000/acre to gravel pits
 - +20–25% to commercial property values
- Woodrow Township had 35 good sales, down six from last year.
- No building value changes were made this year; sales supported keeping building values stable.
- Miscellaneous lakeshore and plat adjustments were applied.
- Woodrow Township's total estimated market value is \$729,706,100, an increase of \$11,873,400 from the prior year.
- Approximately \$8.4 million of that increase was from new construction.

Assessors noted that market activity has slowed slightly, and Woodrow Township's overall valuation increased only 1.65%, largely due to new construction.

A township-wide reassessment was completed during the summer of 2025, including site visits, photos, and data verification.

Property Owner Appeal

A property owner on Buckshot Trail appeared to request a reduction in valuation.

Owner Statements

- Property is just over 2 acres, with 72% designated wetland and 28% buildable.
- Structure is a converted two-car garage, used seasonally, with a garage door forming one wall.
- No kitchen, no sink, and minimal amenities; intended as a low-maintenance summer cabin.
- Surrounding properties are year-round homes, and the owner felt comparisons were not equivalent.
- Requested a reduction from the proposed valuation increase.

Assessor Response

- Proposed valuation: \$237,900, up from \$160,300.
- Increase was driven by:
 - Recent sales of adjacent properties, including one with higher elevation and more shoreline.
 - Reassessment of shoreline quality: previously classified as "completely unusable," but updated because the property has a dock, making the shoreline "usable" under county criteria.
- Structure is valued as a garage with living space, not a cabin.
- Building value actually decreased by \$1,000 due to depreciation.
- Land value is the primary driver of the increase.
- Nearby properties also saw significant increases, including one that rose from \$109,000 to \$183,000.

Board Discussion

- Chair Peterson explained how valuation does not directly determine taxes; taxes depend on levies set by the township, county, and school district.
- If all properties rise proportionally, individual tax burdens remain similar unless levies change.
- The township levy remained flat this year.
- The Board emphasized the need for fairness and consistency across all taxpayers.
- No factual errors or misclassifications were identified that would justify altering the assessor's valuation.

No adjustment was made to the property's valuation.

The property owner asked about the process for making Buckshot Trail a township road.

The Board explained:

- Buckshot Trail is a private road.
- To be considered for adoption, the road must first be upgraded to township standards at the expense of benefiting property owners.
- Estimated cost would be hundreds of thousands of dollars.
- The Board does not believe it is appropriate for township taxpayers to fund improvements benefiting only a small number of residents.

With no additional attendees or appeals, the Board confirmed there were no further items to add to the record. County staff briefly discussed shoreline quality adjustments made during reassessment.

MEETING ADJOURNED: M/S/P Peterson/Wold 10:30 a.m.



* Chair, Colter Peterson



* Clerk, Cathy Dietrich

* Clerk not present for meeting; the meeting was recorded and minutes of recording written by Cathy Dietrich Township Clerk





Local Board of Appeal and Equalization

LBAE 2026

Jurisdiction Information

County	Jurisdiction	County Mailing Address
Cass	Woodrow	PO BOX 3000
City	State	County MN Tax ID
WALKER	MIN	8026405
	ZIP Code	
	56484	

Overview of All Board Activity

Parcels Appealed	Parcels Reduced	Parcels Increased	Class Changes	Parcels Not Changed
1	0	0	0	1
Total Change in EMV	Jurisdiction Total EMV	% Change Total EMV		
	729,706,100	0.00%		

Meeting

Meeting Date
04/21/2026

Board Activities

Property Owner RICK BALLMAN	Assessor Land EMV 197,000	Assessor Improvement 40,900	Assessor Total EMV 237,900	Assessor Class 4c(12) SRR cabin
Parcel Id 51-017-1207	Board Land EMV 197,000	Board Improvement 40,900	Board Total EMV 237,900	Board Class 4c(12) SRR cabin
Appeal Code P = Property Owner	Changes to EMV 0	Type Of Change No Change	Explanation Of Change leftblank	

Certification

Name

Denise Rittgers

Email

denise.rittgers@casscountymn.gov

Phone Number

218-547-7298

Submission Date

04/21/2026