From: Rittberger Shannon

Sent: Wednesday, June 18, 2014 12:20 PM

To: Mitchell Sharlene **Cc:** Wessel Lori

Subject: Iversen Abatement

Sharlene,

A representative of Mavis Iversen was in my office and informed us of an error in the property data that we have for this property, specifically an incorrect living area size. We verified our measurements and corrected the data for the future. When asked if a tax refund is possible, I informed him that the only recourse is the abatement process. I also stated that I did not consider this applicable to the abatement statute due to the absence of an appeal of the property assessment. He chose to submit the abatement application with his request for the abatement amount.

The property data incorrectly indicated the garage area of the house as living area, instead of garage. It appears to have been incorrect for many years. The owner calculated a difference in taxes based solely upon the square footage difference, without consideration of the value for that area as a garage. The owner also requests a tax refund of that amount for 13 years.

Shannon Rittberger, CSDA

Pennington County Director of Equalization