

**Minutes of May 20, 2026**  
**Cedar County Board of Review**

The Cedar County Board of Review was called to order by Chairperson Budelier on May 20, 2026, at 9:00 a.m. in the Assessor's Office at the Cedar County Courthouse. Present were board members Doug Hoffman, Mary Paustian, and Dan Roberts. Also present was Marilyn Carney, Clerk and Cari Dauber, County Assessor. William Moomey was absent.

Moved by Roberts was seconded by Paustian to approve the May 1<sup>st</sup> minutes.

Ayes: All

Absent: Moomey

Assessor Dauber presented the petitions and materials for the board members regarding the oral/non hearings.

Petition #1 – No oral hearing requested. The duplex property is located at 311 7<sup>th</sup> Avenue in Clarence. Grounds for petition was assessment is not equitable as compared with other like properties. The board reviewed the five comparable properties that were submitted. After reviewing the subject's property parcel card, the most comparable property is located at 204 Maple Street in Stanwood. Discussion was held on grades and assessment values.

Moved by Hoffman was seconded by Roberts to apply 10% obsolescence and to reduce the grade from 4+5 to 4 to equal to the other side of the duplex. The assessment value was reduced from \$246,710 to \$229,420.

Ayes: All

Absent: Moomey

Petition #2 – Mike Klinkkammer was not present to the hearing. The subject property is located at 221 250<sup>th</sup> Street, rural West Branch. The board reviewed the parcel record card and the comparable properties submitted. In the findings the subject property is assessed at 571,130 and it was purchased in April 2026 for 311,000. Also, this property was in foreclosure, but the former owner filed bankruptcy and then sold it to Klinkkammer. On this property there is a steel utility building that is assessed at 99,000. Klinkkammer claims that he has an appraisal of 445,000, although did not present this to the board.

Moved by Roberts was seconded by Paustian for no change in the assessment value.

Ayes: All

Absent: Moomey

Petition #3 – Rod Kress was present. The subject property is located at 245 Oxford Jct Road in rural Clarence area. Kress explained that his house assessment has increased over 50% in the last three years. His assessment is 572,820 and presented three comparable properties regarding the values and locations. Board members asked Kress several questions regarding his property, cost to build, contractor, and the current condition of the home. Kress has insurance coverage at 425,000. Kress thought a fair assessment value of his dwelling would be 472,000. Kress left the hearing. The board members discussed the location and assessment value of the subject property compared to the other comparable properties. The comparable properties Kress provided are very comparable on the assessment value when all factors are reviewed. Hoffman stated that the subject property is located on

a paved road and a very quiet area compared to Monroe Avenue which is a very busy gravel road. After reviewing all these factors Budelier stated the value is within the 5% tolerance.

Moved by Roberts was seconded by Paustian for no change in the assessment value.

Ayes: All

Absent: Moomey

Petition #4 & #5 – Care Initiatives was scheduled for an in person hearing although notified the board on Friday that they will not be participating in the hearing. The subject properties are located at 104 E 4<sup>th</sup> Street in Mechanicsville and 451 W Orange Street in West Branch. County Attorney Blank was present. Attorney Blank has reviewed and researched all the documents to determine whether these properties qualify for exemption. Blank explained in all the documents they are not specific in the documentation if this information is specifically for our county properties, it is very vague. Discussion continued various topics: Medicare payments, compensation for board members and President/Vice President and the lack of charity evidence in the information provided to the board. The consensus of the board members was they could not change these properties to an exempt status due to the lack of charitable evidence.

Moved by Paustian was seconded by Budelier for no change regarding the request for exempt status for the properties at 451 W. Orange in West Branch and 104 E 4<sup>th</sup> Street in Mechanicsville due to the lack of charitable evidence.

Ayes: All

Absent: Moomey

Petition #7 & #8 – City of Tipton. The city attorney Doug Herman was present via phone. The subject properties are agricultural parcels: 0470-11-06-300-027-0 & 0470-11-06-300-027-3. Herman stated that per Code section 427.1, the parcels are for public purposes, and the rental of agricultural land is secondary. He stated prior court cases and referenced them to the board members. Herman reference chapter 15A is for economic development growth and stated the land is shovel ready. Herman also stated that it is not feasible for taxpayers to pay the real estate taxes. Hoffman asked about this land being shoveled ready and how agricultural use would be for public use. Herman stated the city has made this land readily available for city purposes. Budelier asked what the selling price is for the land. Herman stated he does not know that amount and more than likely the city would enter into an abatement agreement. Roberts asked about the lease of the land and the process. Herman typically stated they go through a public bid process. Budelier asked what the city receives for the land rental. Herman stated the lease which ended on March 2026 was with the prior owner, TEDCO and land was leased by Moes. Herman stated he does not have a copy of the current lease with the city. Rent was \$6,875 for 25 acres; at a rate of \$275 an acre. Budelier asked the Attorney to email that information to the Assessor. The phone call concluded. Discussion was held within board members. Topics included the land being shoveled ready due to currently the land is classed as agricultural, therefore, the city would have to rezone the area. The lack of not being able to provide the current lease. The lack of evidence to prove these parcels are exempt based on primary purpose is agricultural. The board members agreed that when this land has a development agreement it would change the use and classification for the city. These parcels have been leased out and farmed as agricultural for several years. The board members stated that the taxpayers are not paying taxes for these parcels due to the revenue the city receives for this land is more than the real estate taxes.

Moved by Roberts was seconded by Budelier for no change in the exemption status due they do not meet the qualifications for the exempt status.

Ayes: All

Absent: Moomey

Petition #6 – Zac Herold was present. The subject property is located at 171 Solon Road in rural Solon area. Herold was unaware of the process of assessing properties. The board broadly explained the process. Herold reviewed the comparables he presented and stated the characteristics of the interior of his dwelling. He stated the cost for building and the land was \$400,000. The board members explained the land value and the dwelling comparables. Herold stated he is not here for contesting his assessed value as he is contesting his real estate taxes. Paustian explained the assessment then the tax process for the value. Herold compared his real estate taxes to his neighbors. After researching, the difference in real estate taxes is that the neighbor has the H65 exemption on their parcel. Further discussion was held on credit available to the taxpayers. Herold left the meeting.

Moved by Hoffman seconded by Paustian for no change in assessment value.

Ayes: All

Absent: Moomey

Motion by Hoffman seconded by Budelier to adjourn at 12:30 p.m. to adjourn.

*Sheila Budelier*

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Sheila Budelier  
Chairperson

*Marilyn Carney*

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Marilyn Carney  
Clerk