



STATE TAX COMMISSION OF MISSOURI

THE EMPIRE DISTRICT)	Appeal No. 23-89510 etal
ELECTRIC COMPANY,)	
)	Appeal & Parcel Numbers set out on
Complainant(s),)	Attached spreadsheet (129 appeals)
)	
v.)	
)	
SUSAN CHAPMAN, ASSESSOR,)	
TANEY COUNTY, MISSOURI,)	
Respondent.)	

DECISION AND ORDER

This decision encompasses 129 of 139 tracts appealed by Complainant that were all combined for hearing, but in the hearing officer's discretion and for ease of understanding and analysis, were divided into categories for decision. Three other decisions were issued encompassing the other 10 appeals.

The Empire District Electric Company, (Complainant) appeals the Taney County Board of Equalization's (BOE) decision finding that the properties are commercial in nature and the true value in money (TVM) of the subject properties on January 1, 2023 were as set out in the Column titled, "Assessor's Market Value (2023)", on the attached spreadsheet. Complainant further alleged discrimination on the Complaint for Review filed with the State Tax Commission (STC), but stated in the hearing that Discrimination

was not being pursued. Complainant claims the subject properties are overvalued and incorrectly classified. Complainant produced substantial and persuasive evidence establishing the value of the properties but failed to produce substantial and persuasive evidence of misclassification. The BOE's decision is set aside.¹

Complainant was represented by counsel Matthew Landwehr. Respondent was not represented by counsel. The evidentiary hearing was conducted on January 22, 2025, via WebEx before Senior Hearing Officer Todd D. Wilson.

Preliminary Matters.

Prior to the beginning of the hearing, Complainant moved to have a Court Reporter record and transcribe the hearing. Respondent objected. The objection is overruled. The motion is granted, Complainant may have the hearing recorded and transcribed.

Complainant asserted a Motion in Limine to prohibit the Respondent from presenting any evidence as the deadline for providing exhibits and witnesses had passed and Respondent had not presented any evidence or names of witnesses to Complainant. The motion was initially taken under advisement to see if the situation would arise. Complainant renewed its Motion when Respondent was giving her opening statement. The Motion is overruled, and Respondent was allowed to make a statement and the statement was given the weight due. At the conclusion of the hearing, the parties were given until March 21, 2025, to submit briefs. Complainant timely submitted a brief in support of its

¹ Complainant timely filed a complaint for review of assessment. The State Tax Commission (STC) has authority to hear and decide Complainant's appeal. Mo. Const. art. X, Section 14; section 138.430.1, RSMo 2000. All statutory citations are to RSMo 2000, as amended.

position.

FINDINGS OF FACT

1. Subject Property. The subject properties are 129 of 139 properties owned by Complainant and appealed for 2023. The remaining 10 properties were decided in separate Decisions. The vast majority of the subject properties are located in or near the floodplain of Lake Taneycomo with many of them completely or almost completely under water as set out in detail in the appraisal report. Complainant asserts that many of the properties that are classified as commercial in nature, should be classified agricultural.

Lake Taneycomo was created in 1913 by the completion of the Ozark Beach Dam Project. Ownership of the main channel of the lake is primarily held by the United States Army Corps of Engineers. Complainant owns most of the remaining parcels adjoining Lake Taneycomo with much of it being subject to the Federal Energy Regulatory Commission (FERC) rules and regulations.

The various tracts in these Appeals are comprised of the approximate number of acres shown on the attached spreadsheet with their parcel/locator numbers, Zoning classification, the Assessor's 2023 value and the value determined by the appraisal report.

2. Respondent and BOE. Respondent classified the subject properties as commercial and determined the TVM on January 1, 2023, was as set out. The BOE classified the subject property as commercial and did not change the Assessor's values for the properties as of January 1, 2023.

3. Complainant's Evidence. Complainant presented testimony from Jeff Lebeda

and Edward Dinan. Complainant submitted the following exhibits, which were all received without objection:

Exhibit	Description	Ruling
A	Written Direct Testimony of Edward Dinan	Admitted
A1	Appraisal Report	Admitted
A2	Spreadsheet	Admitted
A3	Correction to page 372 of appraisal	Admitted
B	Written Direct Testimony of Jeffrey Lebeda	Admitted
B1	Photos of Flooding	Admitted
B2	FERC Order	Admitted
B3	Summary of Parcels	Admitted
B4	Master Lease	Admitted
B5	Branson Landing	Admitted
B6	Branson Landing Lease	Admitted
B7	Letter from City of Branson	Admitted
B8	Recorded Flowage Easement	Admitted
B9	City of Branson Lease	Admitted
B10	2004 Amendment to City of Branson Lease	Admitted
B11	MDC Cooper Creek Agreement	Admitted
B12	MDC Lease area survey	Admitted

Jeffrey Lebeda is a Land Administrator and is employed by Complainant. Mr. Lebeda is responsible for overseeing the real property of Complainant and to ensure compliance with FERC rules and regulations. Mr. Lebeda prepared Exhibit B3, which is an explanation of the FERC restrictions on most of the properties owned by Complainant. Mr. Lebeda also explained that nine of the tracts owned by Complainant are leased to the Missouri Department of Conservation (MDC), for use as Wildlife Management Areas under the terms of the lease set out in Exhibit B11.

Complainant then had Edward Dinan testify. Mr. Dinan is an MAI certified and Missouri Licensed real estate appraiser. Mr. Dinan utilized the comparable sales approach

to value the subject properties as set out on the attached spreadsheet. The attached spreadsheet is a modified version of the spreadsheet created by Mr. Dinan and submitted as Exhibit A2.

There was no evidence presented that the properties were devoted primarily to raising or harvesting of crops; or to the feeding, breeding and management of livestock. There was no evidence presented that the properties include land devoted to and qualified for payments or other compensation under a soil conservation or agricultural assistance program.

5. Respondent's Evidence. Respondent made a statement in which she stated that assessment of the property of Complainant had not been increased for decades and she was merely attempting to bring the property to market in accordance with her duties as Assessor.

6. Value. The properties are commercial and the TVM on January 1, 2023, was as set out in the far right column of the attached spreadsheet.

7. No Evidence of New Construction & Improvement. There was no evidence of new construction and improvement from January 1, 2023, to January 1, 2024, therefore the assessed value for 2023 remains the assessed value for 2024. Section 137.115.1.

CONCLUSIONS OF LAW

1. Assessment and Valuation

Pursuant to Article X, Sections 4(a) and 4(b), Mo. Const. of 1945 real property and tangible personal property is assessed at its value or such percentage of its value as may be

fixed by law for each class and for each subclass. Article X, Sections 4(a) and 4(b), Mo. Const. of 1945. Commercial real property is assessed at 32% of its TVM as of January 1 of each odd-numbered year. Section 137.115.5(1)(c). "True value in money is the fair market value of the property on the valuation date, and is a function of its highest and best use, which is the use of the property which will produce the greatest return in the reasonably near future." *Snider v. Casino Aztar/Aztar Mo. Gaming Corp.*, 156 S.W.3d 341, 346 (Mo. banc 2005) (internal quotation omitted). The fair market value is "the price which the property would bring from a willing buyer when offered for sale by a willing seller." *Mo. Baptist Children's Home v. State Tax Comm'n*, 867 S.W.2d 510, 512 (Mo. banc 1993). Determining the TVM is a factual issue for the STC. *Cohen v. Bushmeyer*, 251 S.W.3d 345, 348 (Mo. App. E.D. 2008). The "proper methods of valuation and assessment of property are delegated to the Commission." *Savage v. State Tax Comm'n*, 722 S.W.2d 72, 75 (Mo. banc 1986).

"For purposes of levying property taxes, the value of real property is typically determined using one or more of three generally accepted approaches." *Snider*, 156 S.W.3d at 346. These three approaches are the cost approach, the comparable sales approach, and the income approach (also known as income capitalization). *Id.* at 346-48; *Missouri Baptist Children's Home v. State Tax Comm'n* ("MBCH"), 867 S.W.2d 510, 511 n.3 (Mo. banc 1993).

The comparable sales approach "is most appropriate when there is an active market for the type of property at issue such that sufficient data are available to make a comparative

analysis." *Snider*, 156 S.W.3d at 348. For this reason, the comparable sales approach is typically used to value residential property. "The comparable sales approach uses prices paid for similar properties in arms-length transactions and adjusts those prices to account for differences between the properties." *Id.* at 347-48 (internal quotation omitted). "Comparable sales consist of evidence of sales reasonably related in time and distance and involve land comparable in character." *Id.* at 348.

2. Evidence

The hearing officer is the finder of fact and determines the credibility and weight of the evidence. *Kelly v. Mo. Dep't of Soc. Servs., Family Support Div.*, 456 S.W.3d 107, 111 (Mo. App. W.D. 2015). The finder of fact in an administrative hearing determines the credibility and weight of expert testimony. *Hornbeck v. Spectra Painting, Inc.*, 370 S.W.3d 624, 632 (Mo. banc 2012). "It is within the purview of the hearing officer to determine the method of valuation to be adopted in a given case." *Tibbs v. Poplar Bluff Assocs. I, L.P.*, 599 S.W.3d 1, 9 (Mo. App. S.D. 2020). The hearing officer "may inquire of the owner of the property or of any other party to the appeal regarding any matter or issue relevant to the valuation, subclassification or assessment of the property." Section 138.430.2. The Hearing Officer's decision regarding the assessment or valuation of the property may be based solely upon his inquiry and any evidence presented by the parties, or based solely upon evidence presented by the parties. *Id.*

3. Complainant's Burden of Proof

The BOE's valuation is presumptively correct. *Rinehart v. Laclede Gas Co.*, 607

S.W.3d 220, 227 (Mo. App. W.D. 2020). To prove overvaluation, a taxpayer must rebut the BOE's presumptively correct valuation and prove the "value that should have been placed on the property." *Snider*, 156 S.W.3d at 346. The taxpayer's evidence must be both "substantial and persuasive." *Id.* "Substantial evidence is that evidence which, if true, has probative force upon the issues, and from which the trier of fact can reasonably decide the case on the fact issues." *Savage*, 722 S.W.2d at 77 (internal quotation omitted). Evidence is persuasive when it has "sufficient weight and probative value to convince the trier of fact." *Daly v. P.D. George Co.*, 77 S.W.3d 645, 651 (Mo. App. E.D. 2002); *see also White v. Dir. of Revenue*, 321 S.W.3d 298, 305 (Mo. banc 2010) (noting the burden of persuasion is the "party's duty to convince the fact-finder to view the facts in a way that favors that party"). A taxpayer does not meet his burden if evidence on any essential element of his case leaves the STC "in the nebulous twilight of speculation, conjecture and surmise." *See, Rossman v. G.G.C. Corp. of Missouri*, 596 S.W.2d 469, 471 (Mo. App. 1980).

4. Definition of Agricultural Property.

Section 137.016.2 states that all real property used for agricultural purposes and devoted primarily to the raising and harvesting of crops; . . . is to be classified as agricultural land. This definition has been examined by the Western District Court of Appeals in *Rinehart v. Bateman*, 363 S.W.3d 357 in which case it was found that the production of hay can, based upon the facts of each individual case, be considered raising and harvesting of crops. The Court further went on to say that if that definition is satisfied, there is no need to examine the factors in Section 137.016.5.

5. Classification of vacant land.

Missouri Revised Statute Section 137.016(5) sets out 8 factors to be used to determine

the classification of land which is vacant, unused, or held for future use if a determination as to its classification cannot be made under the definitions set out in 137.016(1). The 8 factors are:

- (1) Immediate prior use, if any, of such property;
- (2) Location of such property;
- (3) Zoning classification of such property; except that, such zoning classification shall not be considered conclusive if, upon consideration of all factors, it is determined that such zoning classification does not reflect the immediate most suitable economic use of the property;
- (4) Other legal restrictions on the use of such property;
- (5) Availability of water, electricity, gas, sewers, street lighting, and other public services for such property;
- (6) Size of such property;
- (7) Access of such property to public thoroughfares; and
- (8) Any other factors relevant to a determination of the immediate most suitable economic use of such property.

6. Complainant Proved Overvaluation but not Misclassification.

Complainant presented substantial and persuasive evidence to support its opinion of value on the properties through the appraisal report of Mr. Dinan and his testimony to establish the TVM of the subject properties on January 1, 2023. Complainant provided substantial and persuasive evidence to support its opinions of value for the various properties and those values are hereby accepted.

The evidence established that the properties were not used to further any agricultural purpose. The 8 factors set out in 137.016(5) shall be reviewed to determine whether those factors would indicate that the properties should be agricultural or commercial in nature. 1, the immediate prior use of the property - Complainant maintains that prior to the property being used for Lake Taneycomo, the property was agricultural in nature. 2, the

location of the properties – by the aerial photos contained in Exhibit 1, it is clear that in close proximity to the subject properties, there are developed properties either for residential or commercial use 3, zoning classification – the properties have a variety of zoning classifications with many being zoned A-1 Agricultural even though no agricultural use is apparent. 4, Other legal restrictions – most of the properties are within the FERC boundary, so legal restrictions apply as to any change in use. 5, Availability of utilities – it does not appear that all of the properties have immediate access to utilities, but they are all in relatively close proximity to other, developed tracts. 6, Size of the properties – the majority of the properties are very small, however, some of the tracts are large enough for commercial agriculture but the topography of the tracts would make it extremely difficult. 7, Access to roads – the tracts do not all appear to have direct access to public roads, however, there do appear to be open, public roads which are in the immediate area. It is unclear how the tracts that are underwater would be accessed by roads. 8, Other factors – many of the properties are completely submerged in water, many of the others are completely or almost completely in a floodplain. The most important thing to consider in classification is the use of the property. Other than a reported prior use of the property over 100 years ago, there is no agricultural use of the various properties. The factors do not indicate that the properties should be considered agricultural, therefore, they are commercial.

Complainant failed to provide substantial and persuasive evidence of misclassification, therefore, the presumption that the BOE determination was correct has

not been overcome as to classification and the properties shall remain commercial.

CONCLUSION AND ORDER

The properties are commercial and the TVM on January 1, 2023, is as set out in the far right column of the attached spreadsheet.

Application for Review

A party may file with the Commission an application for review of this decision within 30 days of the mailing date set forth in the certificate of service for this decision. The application "shall contain specific detailed grounds upon which it is claimed the decision is erroneous." Section 138.432. The application must be in writing, and may be mailed to the State Tax Commission, P.O. Box 146, Jefferson City, MO 65102-0146, or emailed to Legal@stc.mo.gov. A copy of the application must be sent to each person listed below in the certificate of service.

Failure to state specific facts or law upon which the application for review is based will result in summary denial. Section 138.432.

Disputed Taxes

The Collector of Taney County, as well as the collectors of all affected political subdivisions therein, shall continue to hold the disputed taxes pending the possible filing of an application for review, unless said taxes have been disbursed pursuant to a court order under the provisions of section 139.031.

SO ORDERED on July 10, 2025.
STATE TAX COMMISSION OF MISSOURI

Todd D. Wilson
Senior Hearing Officer
State Tax Commission

Certificate of Service

I hereby certify that a copy of the foregoing has been electronically mailed and/or sent by U.S. Mail on July 11th, 2025, to:

Complainant(s) and/or Counsel for Complainant(s), the County Assessor and/or Counsel for Respondent and County Collector.

Stacy M. Ingle
Legal Assistant

2023 Appeal Number	Parcel	Total Acres	Zoning	Assessor's Market Value (2023)	Appraised Fair Market Value
23-89510	08-8.0-33-002-001-002.003	0.97	Commercial 3	\$4,220	\$400
23-89511	08-8.0-33-002-001-002.000	2.43	A-1 Agricultural	\$10,590	\$610
23-89512	08-8.0-33-001-003-001.001	2.64	A-1 Agricultural	\$3,680	\$660
23-89513	08-8.0-28-000-000-098.000	17.62	C-2, Commercial	\$275,470	\$22,030
23-89514	08-8.0-28-000-000-002.000	5.7	A-1 Agricultural	\$24,840	\$7,130
23-89515	08-8.0-28-000-000-001.000	9.8	A-1 Agricultural	\$42,690	\$2,450
23-89516	08-8.0-27-000-000-014.000	1.4	Unknown	\$6,090	\$2,800
23-89517	08-8.0-27-000-000-013.000	9.6	A-1 Agricultural	\$357,340	\$9,900
23-89518	08-7.0-25-001-005-001.000	11.55	A-1 Agricultural	\$5,780	\$2,900
23-89519	08-7.0-25-001-003-037.000	4.78	A-1 Agricultural	\$20,810	\$5,980
23-89520	08-7.0-25-000-000-002.002	0.57	A-1 Agricultural	\$280	\$140
23-89521	08-6.0-14-000-000-010.000	156.37	A-1 Agricultural	\$2,990,280	\$221,320
23-89522	08-6.0-14-000-000-001.000	271.32	A-1 Agricultural	\$9,193,840	\$295,330
23-89523	08-6.0-13-000-000-020.004	1.07	Unknown	\$4,660	\$2,140
23-89524	08-6.0-13-000-000-020.000	49.05	Unknown	\$24,530	\$36,040
23-89525	08-6.0-13-000-000-018.000	30.4	A-1 Agricultural	\$15,190	\$7,600
23-89527	08-5.0-22-000-000-007.000	25.72	A-1 Agricultural, R-1	\$663,750	\$30,290
23-89528	08-5.0-22-000-000-005.000	2.65	A-1 Agricultural	\$1,340	\$660
23-89530	08-5.0-22-000-000-001.000	41.5	A-1 Agricultural	\$2,680,250	\$71,530
23-89531	08-5.0-21-004-001-001.000	81.5	A-1 Agricultural	\$2,804,370	\$140,430
23-89532	08-5.0-15-000-000-036.002	6.01	Unknown	\$3,010	\$1,500
23-89533	08-5.0-15-000-000-036.000	10	A-1 Agricultural	\$5,000	\$2,500
23-89535	08-5.0-15-000-000-033.000	4.41	A-1 Agricultural	\$19,210	\$4,960
23-89536	08-5.0-15-000-000-027.000	12.4	A-1 Agricultural	\$396,740	\$15,370
23-89537	08-5.0-15-000-000-019.000	19.03	A-1 Agricultural	\$963,240	\$26,690
23-89538	08-5.0-15-000-000-001.000	51.38	A-1 Agricultural	\$1,456,200	\$88,760
23-89539	08-2.0-10-000-000-056.000	0.55	A-1 Agricultural	\$2,400	\$690
23-89540	08-2.0-10-000-000-052.000	167.53	A-1 Agricultural	\$7,045,960	\$306,790
23-89541	08-2.0-10-000-000-050.000	45.51	A-1 Agricultural	\$22,760	\$11,380
23-89542	08-2.0-10-000-000-046.001	2.18	A-1 Agricultural	\$1,090	\$550
23-89543	08-2.0-10-000-000-045.001	0.77	A-1 Agricultural	\$390	\$190
23-89544	08-1.0-12-004-024-002.000	0.89	A-1 Agricultural	\$450	\$220
23-89545	08-1.0-12-004-024-001.000	4.2	A-1 Agricultural	\$2,100	\$1,050
23-89546	08-1.0-12-004-003-003.000	29.6	Unknown	\$14,800	\$7,400
23-89547	08-1.0-12-004-003-002.000	0.25	Unknown	\$1,090	\$310

23-89548	08-1.0-11-004-008-036.002	0.67	A-1 Agricultural	\$340	\$420
23-89549	08-1.0-11-004-008-036.001	7.17	Unknown	\$3,590	\$7,260
23-89550	08-1.0-11-004-008-036.000	22.61	Unknown	\$856,430	\$45,030
23-89551	08-1.0-11-002-002-001.000	32.5	A-1 Agricultural	\$79,870	\$55,900
23-89552	08-1.0-11-000-000-002.000	29	A-1 Agricultural	\$86,220	\$37,150
23-89555	04-9.0-32-004-015-003.000	11.43	A-1 Agricultural	\$5,720	\$2,860
23-89556	04-9.0-32-000-000-005.000	34.1	A-1 Agricultural	\$109,980	\$57,560
23-89557	04-9.0-32-000-000-004.000	22.54	A-1 Agricultural	\$11,270	\$25,360
23-89558	04-9.0-32-000-000-003.000	73.31	A-1 Agricultural	\$36,660	\$18,330
23-89559	04-9.0-32-000-000-002.000	17.22	A-1 Agricultural	\$8,610	\$4,310
23-89560	04-9.0-32-000-000-001.000	21.71	A-1 Agricultural	\$94,570	\$27,700
23-89561	04-9.0-31-000-000-013.000	1.8	A-1 Agricultural	\$900	\$450
23-89562	04-9.0-31-000-000-001.000	2	A-1 Agricultural	\$1,000	\$500
23-89563	04-9.0-30-000-000-069.000	3.66	A-1 Agricultural	\$1,830	\$920
23-89564	04-9.0-30-000-000-063.000	13.04	A-1 Agricultural	\$527,240	\$6,760
23-89565	04-9.0-30-000-000-003.000	42.4	A-1 + R-1	\$21,200	\$27,900
23-89566	04-9.0-30-000-000-002.000	24.6	A-1 Agricultural	\$12,300	\$6,150
23-89567	04-9.0-29-003-001-033.000	66.45	A-1 Agricultural	\$2,710,950	\$58,130
23-89568	04-9.0-29-003-001-032.000	13.75	A-1 Agricultural	\$6,880	\$3,440
23-89569	04-9.0-29-003-001-017.001	14.5	A-1 Agricultural	\$1,010,590	\$18,130
23-89570	04-9.0-29-002-003-010.000	7.56	A-1 Agricultural	\$3,780	\$1,890
23-89571	04-9.0-29-002-003-001.000	29.36	A-1 Agricultural	\$1,896,430	\$36,700
23-89572	04-9.0-29-002-001-002.000	3.6	A-1 Agricultural	\$1,800	\$900
23-89574	04-4.0-20-003-016-007.000	14.97	A-1 Agricultural	\$7,490	\$3,740
23-89575	04-4.0-20-003-016-001.000	21.21	A-1 Agricultural	\$65,400	\$28,010
23-89576	04-4.0-19-004-013-001.000	31.32	A-1 + R-1	\$15,660	\$8,030
23-89577	04-4.0-19-004-012-001.000	7.01	A-1 Agricultural	\$26,650	\$8,760
23-89578	04-4.0-19-003-014-001.001	0.05	A-1 Agricultural	\$19,625	\$50
23-89579	09-3.0-07-000-000-014.001	0.59	A-1 Agricultural	\$2,570	\$1,180
23-89580	17-3.0-07-000-000-031.001	3.39	A-Agricultural	\$14,770	\$6,340
23-89581	17-3.0-07-000-000-030.003	1.41	A-Agricultural	\$6,140	\$2,820
23-89582	04-9.0-30-000-000-012.001	0.18	R-1, Residential	\$780	\$300
23-89583	18-6.0-24-001-001-001.001	2.75	A-1 Agricultural	\$11,980	\$13,750
23-89584	17-3.0-07-000-000-033.000	34.89	CON- Conservation	\$1,676,580	\$61,900
23-89585	17-3.0-07-000-000-031.000	0.58	A-Agricultural	\$2,530	\$730
23-89586	17-3.0-07-000-000-030.000	0.34	A-Agricultural	\$1,480	\$680
23-89587	17-3.0-07-000-000-015.000	3	A-Agricultural	\$13,070	\$6,000
23-89588	17-3.0-07-000-000-014.000	0.14	A-Agricultural	\$610	\$280

23-89589	17-3.0-07-000-000-010.000	2.34	A-Agricultural	\$10,190	\$4,500
23-89590	17-3.0-07-000-000-003.000	3.16	A-1 Agricultural	\$1,580	\$790
23-89591	17-2.0-10-000-000-008.000	12.04	M-1	\$542,461	\$700,000
23-89592	17-2.0-04-003-036-001.001	0.59	Unzoned	\$300	\$150
23-89593	17-2.0-04-003-025-001.001	5.7	Unzoned	\$2,850	\$1,430
23-89594	17-2.0-04-002-037-001.000	11.46	Planned Development	\$2,955,980	\$114,600
23-89595	17-2.0-04-002-001-006.002	4.9	Planned Development	\$318,860	\$49,000
23-89596	17-2.0-04-001-018-003.000	0.16	Residential 1	\$80	\$40
23-89597	17-2.0-04-001-017-003.000	0.85	Residential 1	\$16,690	\$210
23-89598	17-2.0-04-001-017-001.000	1.21	Residential 1	\$5,270	\$1,360
23-89599	17-2.0-04-001-013-013.000	0.66	Residential 1	\$8,170	\$170
23-89600	17-2.0-04-001-013-012.000	1.66	A-1 Agricultural	\$7,230	\$2,080
23-89601	17-2.0-04-001-003-006.003	0.57	Commercial 3	\$9,400	\$140
23-89602	17-2.0-04-001-003-006.000	0.68	Commercial 3	\$131,020	\$850
23-89603	17-2.0-04-001-003-003.000	1.98	Commercial 3	\$990	\$500
23-89606	09-4.0-18-001-000-025.000	8	A-1 Agricultural	\$4,000	\$2,000
23-89607	09-4.0-18-001-000-019.000	8.13	A-1 Agricultural	\$11,780	\$3,470
23-89608	09-3.0-08-004-007-012.001	0.25	A-1 Agricultural	\$1,090	\$420
23-89609	09-3.0-08-004-007-009.000	5.11	A-1 Agricultural	\$22,260	\$10,220
23-89610	09-3.0-08-004-007-008.000	0.7	A-1 Agricultural	\$700	\$180
23-89611	09-3.0-08-004-007-005.000	2.54	A-1 Agricultural	\$11,060	\$4,890
23-89613	09-3.0-08-003-002-005.000	38	A-1 Agricultural	\$165,530	\$33,250
23-89614	09-3.0-08-003-002-001.000	51	A-1 Agricultural	\$1,890,739	\$196,840
23-89615	09-3.0-08-003-001-001.000	3.88	A-1 Agricultural	\$48,850	\$35,540
23-89616	09-3.0-08-002-006-001.000	12.25	A-1 Agricultural	\$715,482	\$31,250
23-89617	09-3.0-08-002-005-016.000	66	A-1 Agricultural	\$536,581	\$357,210
23-89618	09-3.0-08-001-011-002.000	0.23	A-1 Agricultural	\$1,000	\$290
23-89619	09-3.0-08-001-011-001.000	0.8	A-1 Agricultural	\$14,304	\$11,680
23-89620	09-3.0-08-001-010-025.001	7.2	A-1 Agricultural	\$31,360	\$9,000
23-89621	09-3.0-08-001-010-024.002	1.87	A-1 Agricultural	\$7,182,342	\$4,610,000
23-89622	09-3.0-08-001-010-024.001	1.55	A-1 Agricultural	\$1,550	\$390
23-89623	09-3.0-08-001-010-022.000	3.88	A-1 Agricultural	\$338,030	\$7,160
23-89624	09-3.0-07-002-002-001.000	14.32	A-1 Agricultural	\$7,160	\$3,580
23-89625	09-3.0-07-002-001-001.000	18.85	A-1 Agricultural	\$9,430	\$4,710
23-89626	09-3.0-07-001-013-002.000	0.22	R-1, Residential	\$8,000	\$2,400
23-89627	09-3.0-07-000-000-014.000	1.41	A-1 Agricultural	\$6,140	\$2,820
23-89628	09-3.0-07-000-000-011.000	40.42	A-1 Agricultural	\$112,100	\$28,280
23-89629	09-3.0-07-000-000-010.000	28	A-1 Agricultural	\$14,000	\$7,000

23-89630	09-3.0-07-000-000-009.000	17	A-1 Agricultural	\$8,500	\$4,250
23-89631	09-3.0-06-000-000-048.000	6.06	A-1 Agricultural	\$3,030	\$1,520
23-89632	09-3.0-06-000-000-046.000	65	A-1 Agricultural	\$32,500	\$20,350
23-89633	09-3.0-06-000-000-045.000	18	A-1 Agricultural	\$9,000	\$4,500
23-89634	09-3.0-05-000-000-031.000	40	A-1 Agricultural	\$20,000	\$26,600
23-89635	09-3.0-05-000-000-030.000	32	A-1 Agricultural	\$16,000	\$8,000
23-89636	08-9.0-32-004-003-003.000	1	A-1 Agricultural	\$4,360	\$250
23-89638	08-8.0-33-004-004-007.000	1.95	Commercial 3	\$254,830	\$590
23-89639	08-8.0-33-004-004-006.000	1.19	Commercial 3	\$155,510	\$1,800
23-89640	08-8.0-33-003-026-003.000	0.28	Planned Development	\$73,180	\$2,800
23-89641	08-8.0-33-003-018-004.000	0.48	Downtown	\$428,632	\$450,000
23-89642	08-8.0-33-003-005-007.000	1.04	Unzoned	\$520	\$260
23-89643	08-8.0-33-003-004-002.000	6.19	Unzoned	\$3,100	\$1,550
23-89644	08-8.0-33-002-001-003.002	3.01	Planned Development	\$458,910	\$30,100
23-89645	08-8.0-28-000-000-034.009	2	High Density Residential	\$78,800	\$30,000
23-89646	08-8.0-33-003-001-002.000	5.1	Planned Development	\$763,830	\$51,000
23-89647	08-8.0-33-002-001-003.000	9.9	Unzoned	\$43,120	\$2,480
23-89648	08-9.0-29-000-000-004.000	2.87	R-1, Residential	\$12,500	\$14,350