



BOARD OF REVIEW MINUTES
2025 MARCH MEETING – [MCL 211.30](#)

ORGANIZATIONAL MEETING

Location: Hillsdale City Hall, 2nd Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242
Date/Time: Tuesday, March 4, 2025 – 9:00 AM

2024 Chair Laycock called the meeting to order at 9:00 AM. The Pledge of Allegiance was recited.

Roll Call

D. Kerry Laycock – PRESENT
Dennis L. Wainscott – PRESENT
Becki Jaeger – PRESENT
Alternate 1 – POSITION VACANT
Alternate 2 – POSITION VACANT
Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT
Olivia Smith, MCAO, Appraiser (support staff) – PRESENT

Assessing District Required Board of Review Training Report Form 5731 was completed and signed by BOR members to be attached to Form L-4037 (Board of Review) upon completion of the business of the 2025 March Board of Review.

Election of 2025 Chair and Secretary (through December 31, 2025)

Motion by Jaeger to elect Laycock as Chair, second by Wainscott. Motion carried unanimous.
Motion by Kerry to elect Jaeger as Secretary, second by Wainscott. Motion carried unanimous.

Public Comment

None – no public present

Correspondence

- State Tax Commission (STC) Bulletins and Guidelines were sent out to the Board by Assessor Thomas as they were made available.
- Assessor Report
 - There are currently no pending Michigan Tax Tribunal (MTT) or State Tax Commission (STC) appeals.
- Other Correspondence – None

New Business

- Assessor Thomas turned over the 2025 Assessment Roll to the Board
- The Board reviewed the 2025 Equalization, Land Value, and Economic Condition Factor (ECF) studies.
 - Land Value and ECF studies have been posted on the City Assessor's webpage for public access.

- Some neighborhoods saw large adjustments to land values due to changes in the land value tables based on sales analyzed by zoning.
 - Also added paired sales analysis to adjust older sales to current value in the land value study.
- The Board reviewed the 2025 Poverty Exemption Guideline Resolution as approved by the Hillsdale City Council.
 - Also posted on the City Assessor's webpage.
- The Board reviewed the March Taxpayer Appeal procedures.
 - Taxpayers to be heard in 15-minute appointment blocks.
 - Taxpayers appearing without appointment will be scheduled into the next available appointment block.
 - All taxpayers may file appeals in person or by letter.
 - All taxpayers appearing and letter appeals received prior to 9:00 PM Tuesday, March 11, 2025, will be considered.
 - Additional meeting dates and times to complete business (including additional appointment times for in-person appeals) may be scheduled at the discretion of the Board as needed (must be posted 18 hours in advance in compliance with OMA).
 - The Assessor will be using the computer and large monitor from Council Chambers to show the Board and taxpayers the property data used to calculate assessments, pictures, maps, and other relevant data.

General Public Comment – limit to three (3) minutes per person

None – no public present

Recess 9:32 AM

Motion by Jaeger, second by Laycock. Motion carried unanimous.

APPEAL HEARINGS – DAY 1

Location: Hillsdale City Hall, 2nd Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242

Date/Time: Monday, March 10, 2025 – 9:00 AM – 3:00 PM

Chair Laycock called the meeting to order at 9:06 AM. The Pledge of Allegiance was recited.

Roll Call

D. Kerry Laycock – PRESENT

Dennis L. Wainscott – ABSENT (EXCUSED)

Becki Jaeger – PRESENT

Alternate 1 – POSITION VACANT

Alternate 2 – POSITION VACANT

Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT

Olivia Smith, MCAO, Appraiser (support staff) – PRESENT

Appeals

Sidney Michael, Daniel Brown, Devin Sandahl, Drew Homovec, Ben Cole, Mark and Miranda Parker, Brandon Janes, Brian Sober, Mike McGlothlin, Colm Maines, and Bob Norton appeared to present appeals. Board member Wainscott arrived at 12:10 PM. Lunch was brought in from Subway. Letter

appeals submitted as of March 10, 2025 were presented by the Assessor. The Board asked staff to contact Jonathan Wyatt to appear in person as his written petition was incomplete (the poverty exemption application was only partially completed and not signed).

Recess

Chair Laycock called the meeting to recess at 3:00 PM.

APPEAL HEARINGS – DAY 2

Location: Hillsdale City Hall, 2nd Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242

Date/Time: Tuesday, March 11, 2025 – 3:00 PM – 9:00 PM

Chair Laycock called the meeting to order at 3:00 PM. The Pledge of Allegiance was recited.

Roll Call

D. Kerry Laycock – PRESENT

Dennis L. Wainscott – ABSENT (EXCUSED)

Becki Jaeger – PRESENT

Alternate 1 – POSITION VACANT

Alternate 2 – POSITION VACANT

Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT

Olivia Smith, MCAO, Appraiser (support staff) – PRESENT

Appeals

Shavit Rootman, Colm Maines and an affiliate of Hillsdale Renaissance, Mark Parker, Ted Jansen, Alan and Julie Beeker, Luke Parker, Jean Adams and her son (?), Daniel and Kimberly Moyer, Matt Patillo, Janet Whalen, and Sarah Maier appeared to present appeals. Dinner was brought in from Here's to You Pub and Grub. Brant Cohen and John Powell of CL Red, Grant Baker, and Brett Boyd appeared to file appeals. Katherine Church had an appointment scheduled for 3:15 PM but cancelled prior to her scheduled time and did not reschedule. She was advised by staff that she could submit a written appeal prior to adjournment of the March Board of Review session. There were no additional taxpayers present waiting to be heard as of 9:00 PM.

Motion by Jaeger, second by Laycock to schedule an additional meeting for 9:00 AM Thursday, March 13, 2025, to complete remaining business.

Recess

Chair Laycock called the meeting to recess at 9:00 PM.

DECISIONS – DAY 3

Location: Hillsdale City Hall, 2nd Floor Conference Room, 97 N Broad St, Hillsdale, MI 49242

Date/Time: Thursday, March 13, 2025 – 9:00 AM

Chair Laycock called the meeting to order at 8:58 AM. The Pledge of Allegiance was recited.

Roll Call

D. Kerry Laycock – PRESENT
Dennis L. Wainscott – ABSENT (EXCUSED)
Becki Jaeger – PRESENT
Alternate 1 – POSITION VACANT
Alternate 2 – POSITION VACANT
Kimberly Thomas, MAAO, Assessor (advisory only) – PRESENT
Olivia Smith, MCAO, Appraiser (support staff) – PRESENT

Appeals

Form 5076 was received on Wednesday, March 12, 2025, postmarked March 7, from Cottage Inn/Silos Fun Park. As they had not yet adjourned, the Board accepted the petition as timely and granted the exemption. The Board again asked staff to contact Jonathan Wyatt to appear to correct his incomplete application for poverty exemption. His appeal was moved to the bottom of the stack of petitions. All remaining undecided petitions were considered and decisions rendered, with Wyatt's being the last one considered*.

The 2025 March Board of Review Summary report was printed out of the 2025 assessing database and reviewed. This report is attached and made a part of these minutes, along with all forms L-4035 (Petition), L-4035a (Taxable Value Calculation Worksheet), and any proofs submitted by petitioner or assessor. Form L-4037 (Board of Review) was printed and signed by the Board of Review members present.

Adjournment

Motion by Jaeger, second by Laycock to adjourn the 2025 March Board of Review at 12:00 PM Thursday, March 13, 2025. Motion carried unanimous.

Respectfully submitted,



Becki Jaeger
2025 Hillsdale City Board of Review Secretary

*Jonathan Wyatt appeared as the Board was cleaning up from the meeting. He was advised that the meeting was adjourned, his petition was denied due to the incomplete application, and he would receive the written decision in the mail with instructions on filing an appeal with the Michigan Tax Tribunal if he wished to pursue his request further.

The next meeting of the Hillsdale City Board of Review is tentatively scheduled for Tuesday, July 22, 2025 at 9:00 AM in the City Hall 2nd floor conference room to correct qualified errors ([MCL 211.53b](#)) and any other business authorized by state law.

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-126-108-03	MICHAEL, SIDNEY B	202	30020	M25-01	90,600	11,169	0.000
MBOR	55 HILLSDALE ST				90,600	11,169	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-278-24	BROWN, DANIEL G & EMILY A WUNSCH	201	30020	M25-02	86,600	86,174	99.000
MBOR	98 N BROAD ST				86,600	86,174	99.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-226-05	SANDAH L ENTERPRISES LLC	401	30020	M25-03	52,100	52,100	100.000
MBOR	148 N WEST ST DUPLEX				52,100	52,100	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-917-181-00	CORECOYLE COMPOSITES LLC	004	30020	M25-04	0	0	0.000
MBOR	221 INDUSTRIAL DR IFT FROZEN				0	0	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-228-10	COLE, KATHLEEN A LIVING TRUST	401	30020	M25-05	160,000	160,000	100.000
MBOR	140 N MANNING ST & 142				160,000	160,000	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-228-02	COLE, KATHLEEN A LIVING TRUST	401	30020	M25-06	50,000	50,000	100.000
MBOR	155 N WEST ST				50,000	50,000	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-229-08	COLE, KATHLEEN A LIVING TRUST	401	30020	M25-07	48,800	48,800	100.000
MBOR	125 N MANNING ST				48,800	48,800	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-229-09	COLE, KATHLEEN A LIVING TRUST	401	30020	M25-08	48,400	48,400	100.000
MBOR	123 N MANNING ST				48,400	48,400	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-228-01	COLE, KATHLEEN A LIVING TRUST	401	30020	M25-09	73,800	73,800	100.000
MBOR	2 RIVER ST				73,800	73,800	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-254-19	PARKER, MARK D & MIRANDA M	401	30020	M25-10	84,100	24,223	0.000
MBOR	14 RIPPON AVE DUPLEX				72,600	24,223	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-11,500	0	0.000
006-327-401-22	JANES, BRANDON	401	30020	M25-11	60,100	60,100	100.000
MBOR	14 S NORWOOD AVE				60,100	60,100	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000

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2025 MBOR Change Report
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Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-327-479-21	SOBER, BRIAN HARTLEY & TIFFANY DAWN	401	30020	M25-12	49,000	49,000	100.000
MBOR	154 S MANNING ST				40,000	40,000	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-9,000	-9,000	0.000
006-222-326-11	SURMAC INVESTMENTS, LLC	201	30020	M25-13	1,814,200	1,465,824	0.000
MBOR	250 W CARLETON RD -300 EV				1,814,200	1,465,824	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-285-26	HILLSDALE RENAISSANCE LLC	201	30020	M25-14	177,100	108,756	0.000
MBOR	2 N HOWELL ST ETAL				132,500	108,756	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-44,600	0	0.000
006-327-428-18	HILLSDALE RENAISSANCE LLC	201	30020	M25-15	64,500	61,241	0.000
MBOR	16 S HOWELL ST				54,500	54,500	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-10,000	-6,741	0.000
006-227-285-24	HILLSDALE RENAISSANCE LLC	201	30020	M25-16	102,500	79,593	0.000
MBOR	20 N HOWELL ST				102,500	79,593	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-127-283-09	HILLSDALE RENAISSANCE LLC	201	30020	M25-17	192,700	170,836	0.000
MBOR	49 N HOWELL ST ETAL				192,700	170,836	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-282-09	HILLSDALE RENAISSANCE LLC	201	30020	M25-18	182,400	133,102	0.000
MBOR	74 N HOWELL ST & 76				125,000	125,000	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-57,400	-8,102	0.000
006-227-276-34	HILLSDALE RENAISSANCE LLC	201	30020	M25-19	43,400	43,400	100.000
MBOR	58 N WEST ST				43,400	43,400	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-276-33	HILLSDALE RENAISSANCE LLC	201	30020	M25-20	46,500	46,500	100.000
MBOR	60 N WEST ST				46,500	46,500	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-126-162-13	HILLSDALE RENAISSANCE LLC	201	30020	M25-21	168,700	154,297	0.000
MBOR	31 N BROAD ST ETAL				132,500	132,500	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-36,200	-21,797	0.000
006-227-236-07	HILLSDALE RENAISSANCE LLC	201	30020	M25-22	159,900	159,900	100.000
MBOR	49 E CARLETON RD				127,500	127,500	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-32,400	-32,400	0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-126-160-07	HILLSDALE RENAISSANCE LLC	201	30020	M25-23	99,700	76,536	0.000
MBOR	59 N BROAD ST & 61				99,700	76,536	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-327-453-29	HILLSDALE RENAISSANCE LLC	401	30020	M25-24	60,800	60,800	100.000
MBOR	78 READING AVE				60,800	60,800	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-426-401-22	HILLSDALE RENAISSANCE LLC	201	30020	M25-25	248,900	248,900	100.000
MBOR	300 E BACON ST				150,000	150,000	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-98,900	-98,900	0.000
006-126-160-27	HILLSDALE RENAISSANCE LLC	201	30020	M25-26	59,700	45,157	0.000
MBOR	75.5 N BROAD ST				59,700	45,157	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-236-06	HILLSDALE RENAISSANCE LLC	201	30020	M25-27	130,000	71,881	0.000
MBOR	16 HILLSDALE ST				95,800	71,881	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-34,200	0	0.000
006-126-164-16	HILLSDALE RENAISSANCE LLC	201	30020	M25-28	261,800	261,800	0.000
MBOR	117 E BACON ST				181,100	181,100	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-80,700	-80,700	0.000
006-227-285-15	HILLSDALE RENAISSANCE LLC	201	30020	M25-29	116,500	76,294	0.000
MBOR	12 N HOWELL ST				116,500	76,294	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-285-25	HILLSDALE RENAISSANCE LLC	201	30020	M25-30	88,000	69,798	0.000
MBOR	22 N HOWELL ST				88,000	69,798	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-285-14	HILLSDALE RENAISSANCE LLC	201	30020	M25-31	107,300	68,973	0.000
MBOR	14 N HOWELL ST ETAL				107,300	68,973	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-285-05	HILLSDALE RENAISSANCE LLC	201	30020	M25-32	119,000	78,459	0.000
MBOR	42 N HOWELL ST				119,000	78,459	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-285-08	HILLSDALE RENAISSANCE LLC	201	30020	M25-33	104,900	58,457	0.000
MBOR	36 N HOWELL ST				104,900	58,457	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000

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Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-227-282-13	HILLSDALE RENAISSANCE LLC	201	30020	M25-34	114,700	67,846	16.670
MBOR	56 N HOWELL ST				114,700	67,846	16.670
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-282-12	HILLSDALE RENAISSANCE LLC	201	30020	M25-35	132,700	76,787	0.000
MBOR	60 N HOWELL ST & 62				132,700	76,787	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-278-26	HILLSDALE RENAISSANCE LLC	201	30020	M25-36	228,000	172,244	0.000
MBOR	92 N BROAD ST				228,000	172,244	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-426-401-05	CHASE RESIDENCE LLC	401	30020	M25-37	113,400	113,400	100.000
MBOR	252 E BACON ST				85,000	85,000	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-28,400	-28,400	0.000
006-126-105-03	PIWONKA INVESTMENTS LLC	401	30020	M25-38	91,400	91,400	100.000
MBOR	81 HILLSDALE ST				91,400	91,400	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-126-179-08	KARKAU, SCOTT	401	30020	M25-39	26,900	26,900	100.000
MBOR	185 E CARLETON RD				26,900	26,900	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-221-276-01	TWO2ONE, LLC	301	30020	M25-40	283,700	280,429	0.000
MBOR	221 INDUSTRIAL DR AD VALOREM				283,700	280,429	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-222-177-21	VERIZON WIRELESS/CELLCO PARTNERSHIP	210	30020	M25-41	900	900	0.000
MBOR	121 MECHANIC ST CELL SITE				900	900	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-222-403-03	CFP GROUP, LLC	202	30020	M25-42	169,500	41,118	0.000
MBOR	55 MCCLELLAN ST				114,200	41,118	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-55,300	0	0.000
006-222-457-06	VERIZON WIRELESS/CELLCO PARTNERSHIP	210	30020	M25-43	0	0	0.000
MBOR	60 W FAYETTE ST 5000914279				5,200	5,200	0.000
Net change	AMENDED PERSONAL PROPERTY				5,200	5,200	0.000
006-227-252-03	WYATT, JONATHAN	401	30020	M25-44	51,600	39,080	0.000
MBOR	64 SPRING ST				51,600	39,080	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000

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Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-327-452-20	ROCKLIN 2001 LLC	401	30020	M25-45	123,400	123,400	100.000
MBOR	2 READING AVE				123,400	123,400	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-335-001-15	MOSLEY FAMILY REV LIVING TRUST	202	30020	M25-46	123,100	123,100	100.000
MBOR	3343 BECK RD				123,100	9,169	0.000
Net change	UNCAPPED IN ERROR/NOT TRANSFER				0	-113,931	-100.000
006-335-001-16	MOSLEY FAMILY REV LIVING TRUST	202	30020	M25-47	123,100	123,100	100.000
MBOR	3447 BECK RD				123,100	9,169	0.000
Net change	UNCAPPED IN ERROR/NOT TRANSFER				0	-113,931	-100.000
006-335-001-17	MOSLEY FAMILY REV LIVING TRUST	202	30020	M25-48	123,100	123,100	100.000
MBOR	3455 BECK RD				123,100	8,975	0.000
Net change	UNCAPPED IN ERROR/NOT TRANSFER				0	-114,125	-100.000
006-426-306-13	KARKAU, SCOTT	401	30020	M25-49	92,000	92,000	100.000
MBOR	55 S BROAD ST				16,200	16,200	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-75,800	-75,800	0.000
006-900-009-20	VERIZON WIRELESS/CELLCO PARTNERSHIP	251	30020	M25-50	90,000	90,000	0.000
MBOR	VARIOUS				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000
006-900-100-29	DANONE NORTH AMERICA LLC	251	30020	M25-51	90,000	90,000	0.000
MBOR	3680 W CARLETON RD				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000
006-900-100-34	HOME CITY ICE COMPANY	251	30020	M25-52	90,000	90,000	0.000
MBOR	3600 W CARLETON RD & 3680				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000
006-900-125-22	AUTO-CHLOR SYSTEM OF MID SOUTH LLC	003	30020	M25-53	0	0	0.000
MBOR	24 N HOWELL ST RETIRED PP				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				0	0	0.000
006-900-253-02	SEASONAL SWING LLC	251	30020	M25-54	90,000	90,000	0.000
MBOR	47 N BROAD ST				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000
006-900-460-01	HILLSDALE HANDYMAN	251	30020	M25-55	90,000	90,000	0.000
MBOR	41 E BACON ST				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-227-128-06	FASTETHERNET LLC	201	30020	M25-56	141,600	141,600	100.000
MBOR	154 LEWIS ST				141,600	48,758	0.000
Net change	UNCAPPED IN ERROR/NOT TRANSFER				0	-92,842	-100.000
006-900-104-25	BEHAVIORAL WELLNESS CENTER LLC	251	30020	M25-57	90,000	90,000	0.000
MBOR	263 INDUSTRIAL DR				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000
006-126-127-02	BAROOTMAN ENTERPRISES LLC	401	30020	M25-58	94,500	93,408	0.000
MBOR	101 OAK ST				94,500	93,408	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-126-176-03	BAROOTMAN ENTERPRISES LLC	401	30020	M25-59	62,800	33,126	0.000
MBOR	16 MARION ST				62,800	33,126	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-126-226-14	DSR ENTERPRISES LLC	401	30020	M25-60	83,400	76,611	0.000
MBOR	179 STATE ST				83,400	76,611	0.000
Net change					0	0	0.000
006-126-128-08	DSR ENTERPRISES LLC	401	30020	M25-61	82,800	61,493	0.000
MBOR	59 OAK ST				82,800	61,493	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-276-22	DSR ENTERPRISES LLC	401	30020	M25-62	101,300	101,300	100.000
MBOR	100 N WEST ST				101,300	77,118	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	-24,182	-100.000
006-222-229-14	BAROOTMAN ENTERPRISES LLC	401	30020	M25-63	77,900	77,835	0.000
MBOR	388 HILLSDALE ST				77,900	77,835	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-327-452-05	CHARGER PROPERTY MANAGEMENT LLC	401	30020	M25-64	56,100	56,100	100.000
MBOR	46 W SOUTH ST				56,100	56,100	100.000
Net change					0	0	0.000
006-335-001-01	PARKER, MARK D & MIRANDA M	201	30020	M25-65	241,100	118,288	0.000
MBOR	3203 BECK RD				241,100	118,288	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-229-12	JANSEN, THEODORE N & PENNY E	401	30020	M25-66	55,800	16,638	0.000
MBOR	46 RIVER ST				43,000	12,038	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-12,800	-4,600	0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-227-229-18	JANSEN, THEODORE N & PENNY E	401	30020	M25-67	99,800	20,303	0.000
MBOR	104 HILLSDALE ST				99,800	20,303	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-222-481-16	BEEKER, ALAN C & JULIE A	401	30020	M25-68	131,000	61,613	0.000
MBOR	140 HILLSDALE ST				200,000	61,613	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				69,000	0	0.000
006-227-276-21	PARKER, LUKE A	401	30020	M25-69	73,600	73,600	100.000
MBOR	55 N NORWOOD AVE				62,500	62,500	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-11,100	-11,100	0.000
006-123-151-04	ADAMS, JEAN M	401	30020	M25-70	79,100	79,100	100.000
MBOR	103 WILLIAMS CT				79,100	79,100	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-327-428-12	MOYER, DANIEL B & KIMBERLY M	201	30020	M25-71	68,900	28,095	0.000
MBOR	41 WALDRON ST				68,900	28,095	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-126-127-05	95 OAK STREET LLC	401	30020	M25-72	69,100	69,100	100.000
MBOR	95 OAK ST				60,000	60,000	100.000
Net change	VALUE CHANGED BY REAPPRAISAL				-9,100	-9,100	0.000
006-215-301-09	WHALEN, DAVID M & JANET L	401	30020	M25-73	227,500	201,142	0.000
MBOR	38 WILDLIFE DR				227,500	201,142	0.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-227-282-10	MT MAIER PROPERTIES LLC	201	30020	M25-74	63,300	63,300	100.000
MBOR	70 N HOWELL ST & 72				63,300	63,300	100.000
Net change					0	0	0.000
006-900-160-12	BIG PINES BREWING	251	30020	M25-75	90,000	90,000	0.000
MBOR	89 MCCOLLUM ST				0	0	0.000
Net change	AMENDED PERSONAL PROPERTY				-90,000	-90,000	0.000
006-619-008-05	KEEFER HOUSE HOTEL LLC	201	30020	M25-76	2,379,300	2,379,300	0.000
MBOR	104 N HOWELL ST OPRA REHAB				1,309,100	1,309,100	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-1,070,200	-1,070,200	0.000
006-227-278-21	HILLSDALE TIFA	201	30020	M25-77	347,400	279,401	0.000
MBOR	110 N BROAD ST				250,000	250,000	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-97,400	-29,401	0.000

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Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
006-222-101-01	HILLSDALE CAPITAL MANAGEMENT LLC	201	30020	M25-78	553,600	553,600	100.000
MBOR	501 W CARLETON RD				553,600	553,600	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-015-300-07	HILLSDALE CAPITAL MANAGEMENT LLC	202	30020	M25-79	136,400	136,400	100.000
MBOR	3003 W CARLETON RD				136,400	136,400	100.000
Net change	ASSESSMENT AFFIRMED/NO CHANGE				0	0	0.000
006-126-157-06	BAKER, GRANT G	201	30020	M25-80	124,600	40,595	0.000
MBOR	115 E CARLETON RD AD VALOREM				124,600	40,595	0.000
Net change					0	0	0.000
006-222-326-22	BOYD, ROGER L TRUST	201	30020	M25-81	1,271,700	952,437	0.000
MBOR	210 W CARLETON RD				800,000	800,000	0.000
Net change	VALUE CHANGED BY REAPPRAISAL				-471,700	-152,437	0.000
006-900-221-00	COTTAGE INN/SILOS FUN PARK	251	30020	M25-82	70,200	70,200	0.000
MBOR	3883 W CARLETON RD				0	0	0.000
Net change	EXEMPTION APPROVED				-70,200	-70,200	0.000
TOTAL VALUE CHANGES: 82					Assessed	Taxable	
Total post March BOR values (Real)					11,399,600	9,320,970	
Total post March BOR adjustments (Real)					-2,172,500	-2,092,489	
Total post March BOR values (Personal)					0	0	
Total post March BOR adjustments (Personal)					-700,200	-700,200	
Total post March BOR values (Real & Personal)					11,399,600	9,320,970	