

March 10, 2026

Local Board of Equalization for the City of Flandreau, South Dakota
1005 W. Elm Ave.
Flandreau, SD 57028

Re: Appeal of Assessed Value of \$115,603
303 E. Third Ave., Flandreau, SD, Parcel 21.10.16.01

Dear Local Board of Equalization:

The purpose of this letter is to appeal from the assessed value of \$115,603 for Parcel 21.02.16.01, which is located at 303 E. Third Ave., Flandreau, SD 57028. A copy of the 2026 Real Estate Assessment Notice is attached as Exhibit A. The undersigned, Conkling LLC, acquired the property from the Ronald Conkling Estate for \$75,000 in March of 2025. Conkling LLC is a South Dakota limited liability company, is 100% owned by the Charles H. Tanck Living Trust. Charles was the brother of Rachel Conkling and was a co-personal representative of the Ronald J. Conkling Estate. Court approval of the transaction was required by the probate process and was obtained on February 25, 2025, based on the certified appraisal of Alex V. Protsch of MidPrairie Appraisals, LLC of Howard, SD, who was engaged on the recommendation of First National Bank. Copies of three summary pages from this appraisal and the court's order approving the sale and the Deed are attached as Exhibit B. The property was assessed last year for \$108,390 and after an appeal was filed the assessed value was reduced to the \$75,000 purchase price. There have been no changes to this property since March 2025. The undersigned requests the Board to again reduce the assessed value of the property to \$75,000 based on the recent court-approved sale price.

Sincerely,



Catherine A. Tanck, Manager
CONKLING LLC
3904 S. Willow Ave.
Sioux Falls, SD 57105
605-838-9556

Exhibit A
Assessment Notice

Exhibit B
Appraisal Summary, Court Order and Deed

APPRAISAL OF REAL PROPERTY



LOCATED AT

303 E 3rd Ave
Flandreau, SD 57028
E.70' of Lots 1 & 2 & E70'N10' of Lot 3, Block 16 Pettigrew's 1st Addition to Flandreau, SD

FOR

Cathy Tanck
303 E 3rd Ave
Flandreau, SD

AS OF

01/11/2024

BY

Alex V Protsch
MidPrairie Appraisals, LLC
Po Box 562
Howard, SD 57349-0562
(605) 530-0761
aprotsch@midprairieapp.com

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Po Box 562
Howard, SD 57349-0562
(605) 530-0761

07/11/2024

Cathy Tanck
303 E 3rd Ave
Flandreau, SD

Re: Property: 303 E 3rd Ave
Flandreau, SD 57028
Borrower: None
File No.: MPA-24-83-Tanck

Opinion of Value: \$ 75,000
Effective Date: 01/11/2024

In accordance with your request, I have appraised the above referenced property. The report of that appraisal is attached.

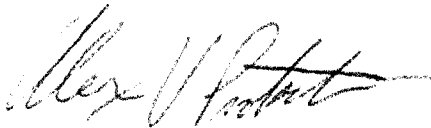
The purpose of the appraisal is to develop an opinion of market value for the property described in this appraisal report, as improved, in unencumbered fee simple title of ownership.

This report is based on a physical analysis of the site and improvements, a locational analysis of the neighborhood and city, and an economic analysis of the market for properties such as the subject. The appraisal was developed and the report was prepared in accordance with the Uniform Standards of Professional Appraisal Practice.

The opinion of value reported above is as of the stated effective date and is contingent upon the certification and limiting conditions attached.

It has been a pleasure to assist you. Please do not hesitate to contact me or any of my staff if we can be of additional service to you.

Sincerely,



Alex V Protsch
License or Certification #: 1138CR
State: SD Expires: 09/30/2024
aprotsch@midprairieapp.com

SUMMARY OF SALIENT FEATURES

SUBJECT INFORMATION	Subject Address	303 E 3rd Ave
	Legal Description	E.70' of Lots 1 & 2 & E70'N10' of Lot 3, Block 16 Pettigrew's 1st Addition to Flandreau,
	City	Flandreau
	County	Moody
	State	SD
	Zip Code	57028
	Census Tract	9597.00
	Map Reference	Flandreau
SALES PRICE	Sale Price	\$
	Date of Sale	
CLIENT	Borrower	None
	Lender/Client	Cathy Tanck
DESCRIPTION OF IMPROVEMENTS	Size (Square Feet)	720
	Price per Square Foot	\$ 104.00
	Location	N;Res;
	Age	89
	Condition	C4
	Total Rooms	5
	Bedrooms	2
	Baths	1.0
APPRAISER	Appraiser	Alex V Protsch
	Date of Appraised Value	01/11/2024
VALUE	Opinion of Value	\$ 75,000

Dated this 27th day of February, 2025.

BY THE COURT:

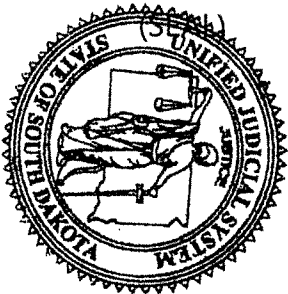


Circuit Court Judge
Second Judicial Circuit


ATTEST: **Karla Kalb**

KARLA KALB, Clerk of Courts

By  Deputy



FILED
FEB 25 2025
Minnehaha County, S.D.
Clerk Circuit Court

STATE OF SOUTH DAKOTA } ss.
MINNEHABA COUNTY }
I hereby certify that the foregoing
instrument is a true and correct copy
of the original as the same appears
on record in my office.
FEB 25 2025
Clerk of Courts, Minnehaha County
By  Deputy

Document prepared by:
Martin P. Oyos
Christopherson, Anderson, Paulson & Fideler, LLP
426 E 8th St.
Sioux Falls, SD 57103
(605) 336-1030

Transfer Fee \$ 75.00

PERSONAL REPRESENTATIVES' DEED

Charles H. Tanck and Catherine A. Tanck were appointed co-personal representatives of the estate of Ronald J. Conkling by the Clerk of the Circuit Court of Minnehaha County, South Dakota, on August 14, 2020, and said Letters of Co-Personal Representatives are unrevoked and remain in full force and effect; a copy of said Letters of Co-Personal Representatives is attached to this deed.

Charles H. Tanck and Catherine A. Tanck, as the duly appointed, qualified, and acting co-personal representatives of the estate of Ronald J. Conkling, Grantor, hereby sell, convey, transfer, assign, and release to Conkling, LLC, a South Dakota Limited Liability Company, Grantee, of 3904 S Williow Ave., Sioux Falls, SD 57105, all interest of the decedent and the estate of decedent in the following described real estate in Moody County, South Dakota:

East Seventy Feet (E 70') of Lots One and Two (1 & 2), and the East Seventy Feet (E 70') of the North Ten Feet (N 10') of Lot Three (3), all in Block Sixteen (16) of Pettigrew's First Addition to the City of Flandreau, South Dakota

