

# APPRAISING THE PLAINS *of Kansas*

Volume 26 | Issue 2 | Spring 2022



## KCAA LEGISLATIVE RECEPTION REVIEW

The KCAA legislative reception was held Jan. 25 at the Cyrus Hotel in Topeka. Twenty-five appraisers and appraisal staff members and 33 legislators took advantage of the evening activity.

Pictured above: Several appraisers listen to Sen. Kellie Warren, R-Leawood, during the legislative reception.

[Read the full recap on page 3.](#)

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KCAA News + Notes starts on page 8, including an update on the Johnson County Walmart Appeals case, executive board minutes, education opportunities, and KCAA Conference details.



# KATHY'S KORNER

**KATHY BRIDGES, LINN COUNTY,  
KCAA PRESIDENT**

**T**his is an unprecedented year.

As each of you read this, we are nearing the end of the 2022 valuation cycle. For many, including myself,

these past few months have likely been filled with a high level of anxiety as market values have just kept ticking up at record highs, not only with real estate values, but on many personal property items we must value as well. In addition, some counties may be experiencing more appeals as a result of the higher values.

People who know me know that I try to find the positive in negative situations and I have truly had that challenge over the past year. I'd have to say, in my 29 years of being in mass appraisal, this last year has presented many firsts, and trying to keep a positive mindset has been important.

The challenges kept presenting themselves during the months leading to values going out. As I was conducting analysis for 2022 in a brand new county, I was making large upward adjustments to pretty much everything I touched. My inner self kept telling me – 'follow what the indications are showing and keep moving ahead.' After each phase of analysis, I do have to confess that I would then call another county appraiser and talk with him or her about what our county was experiencing and to see if they were seeing the same trends and upward increases as I was, and to no surprise - they were as well. So, knowing that I was not the only county appraiser dealing with this craziness, and that I had others to lean on for support, is a great feeling since we are all in this together.

On another positive note, I was very excited to see the public relations amp up in many counties! As I perused the web and on social media, I found numerous county appraisers using public relations as a tool to inform the public of the increases in valuations within their communities. PR is a very scary thing to many, but can also be rewarding, and I applaud each of you that took that leap this year to inform the public in your counties! In addition, remember that your internal public relations are just as important. By keeping your staff, commissioners and even other departments informed within the courthouse can really make a difference.

**“Knowing that I was not the only county appraiser dealing with this craziness, and that I had others to lean on for support, is a great feeling since we are all in this together.”**

Speaking of keeping informed, the legislature is in session, and it is very important to educate ourselves on what is happening in Topeka and what could affect our mass appraisal world. In January, we held our KCAA legislative reception and had a great turnout. Although we did not have much on our agenda at that time, as this session moves forward, appraisal and valuation issues will likely be on the forefront.

A reminder to everyone, the KCAA Annual Conference is a time to learn, build relationships and have fun, so be sure to get signed up for the conference that is scheduled for June 5 to 8 in Wichita at the Drury Hotel. Many fun events and educational workshops/sessions are planned along with a great time for all.

Lastly, I would be remiss if I did not mention several significant losses within our mass appraisal family. The loss of Mark Low and Greg McHenry is still weighing on my heart with disbelief. These men were very different, but very genuine individuals and very passionate about our profession, touching many lives along the way. Each definitely left a legacy and will always be remembered.

May the rest of this year be filled with peace, happiness, love and a time to create new memories, and as indicated in the last newsletter – always remember that we are better together! ■

**Read more about:**

- KCAA Legislative Update, page 4
- KCAA Annual Conference, page 11
- Mark Low, page 12
- Greg McHenry, page 12



# KCAA LEGISLATIVE RECEPTION



## KCCA Legislative Reception

At the KCAA legislative reception on Jan. 25, Sean Robertson, Saline County Appraiser and KCAA representative at legislative sessions, provided topics to discuss — from ratio studies to K.S.A. 19-430. Heavy appetizers were served along with great conversation. Appraisers and appraisal staff are encouraged to get involved in legislative matters by working on the legislative committee or by talking with senators and representatives. ■

Top left: Kathy Bridges, Linn County, and Matt Willard, Wyandotte County, talk with Rep. Vic Miller, D-Topeka, during the reception.

Top right: Rep. Ken Rahjes, R-Agra, speaks with Lisa Ree, Ellis County, and Mark Clark, Sedgwick County.

Right: Melinda Latham, Mitchell County, and Mindy Harting, Sheridan County, hand out name tags and check-in participants.



Lance Leis, Washington County, and David Gillmore, Russell County, pose with Sen. Elaine Bowers, R-Concordia.



DeLinda White, Labette County, and Jamie Wilson, Franklin County, have a friendly discussion about KAC with Ryan Michaelis, Morris/Wabaunsee County, and Bruce Chladny, Executive Director of KAC.



Lori Reedy and Anna Burson, both of Cowley County, pose with Rep. Joe Newland, R-Neodesha, and Rep. Cheryl Helmer, R-Mulvane.



# LEGISLATIVE UPDATE

## SEAN ROBERTSON, SALINE COUNTY, KCAA LEGISLATIVE REPRESENTATIVE

This is the second year of this legislative body and being an election year for many legislators, a number of bills were expected to be introduced pertaining to appraisers and the property taxation process. However, there have not been a large number of those bills introduced at this point.

Some of the newly introduced bills this session that are of interest (in varying degrees) to appraisers are:

### **SB374**

This bill discontinues the property tax exemption for new developments of renewable energy resources. The hearing on this bill revealed a number of arguments for and against the wind farm exemptions.

### **SB542**

This bill lays out the complaint process should a taxpayer feel a taxing entity has not followed the provisions of SB13. Although not directly affecting appraisers, the appeal process would be heard by the Board of Tax Appeals. This creates the possibility of an even greater backlog for BOTA going forward.

### **SB554**

This bill would amend the definition of agricultural land to include land owned and operated by for-profit zoos. This bill, if passed in its current form, could create a slippery slope where land classified as agricultural is no longer identified by agricultural production but is granted a de facto exemption if that property would not otherwise qualify for an exemption.

### **SB555**

This bill would allow for the proration of most personal property if sold by Sept. 1.

*SB374, SB542, SB554 and SB555 have not yet been acted upon by the Senate Assessment and Taxation Committee.*

### **SB431**

This bill increases the residential property exemption for the school mill levy from the first \$20,000 of valuation to the first \$65,000 of valuation. This would result in the exemption amount going from \$46 per year to \$149.50 per year.

### **SB433**

This bill would exempt personal trailers from property taxation if they are over 30 years old.

### **SB464**

This bill would discontinue the 1.5 mills that go to the State for educational buildings. I believe this concept was in an early draft of SB13 and has resurfaced as a stand-alone bill.

*SB431, SB433, and SB464 have been passed out of the Senate Assessment and Taxation Committee.*

### **HB2493**

This bill amends the definition of both residential and agricultural classification. As introduced, this bill would define agricultural land as being at least two acres and define residential classification as intended to be used for human occupation. The intent of this bill was to halt developers from throwing seed on 0.25 acre lots in order to get preferential ag use treatment and halt the differentiation of residential vs. commercial use for storage buildings based on whose goods are being stored in those buildings. This bill has not been granted a hearing in the House Taxation Committee.

### **HB2729**

This bill exempts 50% of the first \$200,000 of value for residential properties owned by a person who is over 65 years of age and has owned the home for at least 10 consecutive years. This bill had a hearing in the House Taxation Committee, but has not yet been acted upon by the Committee. ■

Track bills as they move through  
the Kansas legislative process

[kslegislature.org/li](https://kslegislature.org/li)



# Appeal ‘Proportunities’

BY JANA ROBBINS, WYANDOTTE COUNTY, STAFF WRITER

Nobody likes taxes — especially property taxes. Income taxes have a single day to focus on — sales tax is all but invisible, but we have almost three months to engage with our citizens after valuation notices are sent. There are two ways to look at what may be called “property tax season.” We can look at it as a grind or as an opportunity. We are of the opinion that it is our best opportunity to engage with our citizens to explain how the appraisal system works, provide them with knowledge and market data, and make them partners in refining our values to better reflect fair market value. We prefer to take this approach in our messaging and in our hearing processes from start to finish.

To assist in minimizing the number of appeals our office receives, we reach out to the public first. Even though we have steadily increased property values the last three to four years, our number of appeals has declined. We attribute that decline to the following community outreach:

- Put appraisal info, guides and visuals out on your website.
- Create Facebook, YouTube and Twitter accounts.
- Create visuals or short “explainer” videos on upcoming phases/valuation items.
- Send out news releases.
- Ask commissioners, neighborhood groups and business associations to invite you to meet with community members at their events.

## Engage, Educate and Empower

Appeals should be looked at as an opportunity. This is a chance to not only verify property data but engage, educate and empower our citizens. They may not like the answer, but at least they will have a better understanding of why and how the process works. Engaging, educating and empowering citizens:

- Opens the door for staff to clear up some of the appraisal/valuation misconceptions floating around out there.
- Allows for corrections to be made if needed.
- Allows them to be heard.
- Ensures staff is able to provide good public service and creates a positive customer experience.
- Provides a visual way for the public to digest information. Create visuals, interactive maps, statistic

reports, etc. for public use. This can be done via brochure, flyer, graphic or video. Display these items in appeal waiting areas, social media platforms, YouTube, local newsletters and media outlets.

“Appeals should be looked at as an opportunity. This is a chance to not only verify property data but engage, educate and empower our citizens.”

Offering various ways to appeal at the county level may provide relief not only to the property owners, but staff as well. Thanks to technology, we are now able to accommodate large amounts of people with less effort.

- In person: great for engagement, but can be time consuming and difficult to conclude.
- Virtual: still get that engagement, but great for live walkthroughs and real-time data updates. Setting up links and connection may cause some hurdles.
- Phone: quick and great for limited hearing times, however, the engagement piece of the appeal process is diminished and lack of visuals may cause confusion.
- No Contact: straight to the point, mostly based upon evidence submitted. Downside is there is no engagement opportunity unless there are issues with the evidence submitted, at which point the appeal turns into a phone hearing anyway.

Another helpful appeals tool is to prepare your appellant with the necessary tools and information when coming in for the appeal. Our goal is to send the message, “help us help you.”

- Send out helpful appeals tips and good documentation items on the back of the confirmation letter that the appellant could consider submitting as evidence.
- Put market and appraisal information on your website and social media platforms in simple, easily understood terms.
- Include a questionnaire (paper or online) with the confirmation letter that can be filled out by the appellant in advance and reviewed during the hearing.
- Have market and neighborhoods reports readily available.

Appeal form templates and examples are available on the [KCAA's website](#). ■



# Appeal Packet



Any Level



20 minutes

A great appeal tool available to all counties is Orion's Batch Appeal Packets. The packets can be used for a single appeal or for large groups of appeals. They can be designed to work for any appeal level and even better – they are customizable as needed.

Once the packet is created, it can be accessed by all Orion users. Each user has the ability to modify that packet as needed.

Orion's Appeal Packet generating tool is a one stop shop for gathering and presenting appraisal information to appellants and other hearing officers.



## INGREDIENTS

Appeal Form  
Appraisal Card  
Comparable Sales Report  
Cost Valuation Report  
GIS Map  
Income Approach Report  
Income Valuation Report  
Property Form  
Property Photo  
Property Sketches  
Table of Contents  
Table of Contents Line Item  
User Document  
Value Indication & Selection Statement

## METHOD

1. In Group Appeals, open the Appeal Packet icon. Your Default packet will automatically launch.
2. Build several different packets for staff to quickly generate based upon pre-determined appeal type parameters.
3. For upper level appeals, add some oomph to those packets:
  - a. Property Summary
  - b. User Documents: Maps, NBHD Profiles, Sales & Listing data, yearly analyses and reports, aerial and Pictometry imagery, and visual aides.
  - c. User Documents are stored in Orion and can be used for other packets, no need to keep importing it into Orion.
4. For County level appeals, packets can include basic items such as Interview Sheet (created in appeal forms), PRC, and Comp sheet if needed.
5. For the upper level appeals, attach them to the Document's tab.
6. Use Adobe Pro for additional editing outside of Orion when needed.



# How to Engage Your Legislative Partners



BY DOROTHY JACKS, CFA, AAS,  
IAAO PAST PRESIDENT

*(Adapted from an IAAO presentation at the 2021 IAAO Conference in Chicago – developed and presented by Dorothy Jacks and Mike Twitty, elected Florida Property Appraisers from Palm Beach and Pinellas Counties, respectively).*

Each state's legislative process can seem daunting, but no work in the office of assessor can be done without it. You can develop a plan to influence the law-making process to your advantage and you can advance a needed change in legislation and fend off what might be an unwelcome change in the law. All you need is some education, planning and execution.

The work begins with education. Getting to know your state's legislative process is critical. Finding out when the legislature is in session is important, but equally important is finding out when committees will convene and begin creating their agenda and priorities. Usually, legislation starts as an idea that is taken up by a supportive legislator (a sponsor for your bill) and moved through committees before going to a voting body.

Once you know which committee to approach, take a look at the people on that committee – find out if one of them might be local (all politics is local) and willing to discuss your idea. The optimal person

is the Chair of the committee. While it isn't always possible to connect with them, if you or one of your colleagues knows or works in the Chair's district, start there.

**“Make sure you are communicating in as simple language as possible and using real-world examples whenever you can.”**

Once you have a sponsor, make sure they are educated on the ins and outs of your idea. The more prepared they are, the better. Sometimes this is done with the legislator's staff who are their eyes and ears. Your relationship with the staff can be as important as with the legislator themselves.

Now it's time to plan. Make sure to have support from your peers in other jurisdictions and in the community. Spend some time building the support team and making calls to other local politicians, mayors and council members who might be working with the legislature on other issues. They need to be in your corner, ready to communicate their support for your idea. Make sure you are communicating in as simple language as possible and using real-world examples whenever you can. The subject of assessment is sometimes hard to grasp – if you can't explain it to them, they aren't going to be able to explain it to the legislators.

Now you can execute. Track the bill regularly as it moves through its committee stops. Make sure the legislators' staff and others have as much data as they need to tackle questions. Go to committee meetings and speak on the importance of the bill. Make sure you are available to your sponsor and their staff at all times; be an advocate in as many ways as possible. Things can change rapidly, so be ready to pivot and possibly compromise on your language. Sometimes it is worth a minor change if it means success.

Remember, in any given year, thousands of bill ideas may be filed and only hundreds (sometimes fewer) will be even voted upon. Don't get discouraged. Often, a legislative session gets “hijacked” by an issue that takes all the air out of the room – it is no reflection on your work, it is just lawmaking at work. If you are not successful the first year, get ready to try again the next year. Be sure to find out if there were concerns with your idea and see if you can adapt. Do you need a stronger sponsor? Can you adjust your language? Should you approach the idea from a different tack?

Otto von Bismarck said “Laws are like sausage, better not to see them being made.” It's so true, but with a good plan and hard work, the sausage can sure taste good. ■



## Update on Johnson County Walmart Appeals at Kansas Supreme Court

BY BRAD ELDRIDGE, DOUGLAS COUNTY, CO-EDITOR

### BOTA PROCEEDINGS

In January 2019, the Kansas Board of Tax Appeals (BOTA) heard cases presented on 11 properties (nine Walmart and two Sam's Club stores) for the 2016 and 2017 tax years. The taxpayer's requested values were roughly 50% to 70% of those set by the Johnson County Appraiser's Office, with an average requested value at 54% of the county's values.

Representing the county were attorneys Ryan Carpenter and Kathryn Meyers, as well as six expert witnesses, including appraisers Kyle Blanz, RMA (Johnson County BOTA Specialist), Peter Korpacz, MAI, CRE, FRICS, Robert (Robin) Marx, MAI, SRA, and Bernie Shaner, MAI.

Representing the taxpayer was attorney Linda Terrill, who ushered the testimony of eight expert witnesses, including appraiser Gerald Maier, MAI.

The evidence presented focused on fee simple property rights, market value and the use of build-to-suit rent comparables (Prieb decision, Kansas Court of Appeals, 2012). The experts who provided testimony on these subjects are some of the most highly regarded veteran appraisers in our industry.

BOTA concluded value reductions that ranged from 57% to 83% of the county's values, with an average determination of 63% of the county's value.

### APPEALS COURT PROCEEDINGS

At the request of Johnson County, the Kansas Court of Appeals reviewed the BOTA decision. The Appeals Court published its findings on October 8, 2021. Johnson County contended that BOTA erroneously interpreted and applied the law, that its decision was not supported by substantial competent evidence, and that its decision was unreasonable, arbitrary, or capricious.

The Court of Appeals affirmed BOTA's decision in favor of the taxpayer (Walmart).

### KANSAS SUPREME COURT

Johnson County has filed the matter with the Kansas Supreme Court, asking it to make determinations on the following issues:

- Whether the Prieb court stepped outside its judicial review function by ruling on matters of generally accepted principles of real estate appraisal instead of limiting its ruling to matters of law.
- Whether the Prieb decision improperly limits BOTA's ability to weigh the evidence, credibility of experts and differing appraisal methodologies when making valuation decisions.
- Whether Prieb is supported by proper legal or statutory authority, and
- Whether the Court of Appeals inappropriately relied on stare decisis in these matters.

The Kansas Association of Counties (KAC) filed an amicus brief that was granted by the Kansas Supreme Court on February 18. For those of you playing Assessment Acronym Bingo (AAB) at home — that's eight plays and you should have a win by now.

### WHAT IS AN AMICUS BRIEF?

This is not a type of Underoos that bears your favorite Greek super hero. An individual or organization that is not party to a legal matter can file as an amicus curiae party — translated from Latin as "friend of the court." Amicus briefs are typically filed where broad public interests are involved and may apply in situations where civil rights are in question.

In this case, KAC was approved as an amicus curiae because it is a quasi-public agency which seeks to advance the public interest by promoting effective, responsive county government in Kansas. In particular, the Prieb decision and its application impacts counties in Kansas beyond the single county (Johnson) that is party to the action at the Supreme Court.

*continued on page 9*



*Walmart Appeals at Supreme Court continued from page 8*

## WHAT IS STARE DECISIS?



The fourth issue brought by Johnson County is stare decisis. No, this is not the decision-making process of challenging someone to a staring contest (I recommend never challenging an owl to a staring contest — they

will always win). Stare decisis is a rule or matter of law determined by a previous legal case.

In this situation, there is evidence that the Prieb decision inappropriately pushes BOTA to make broad pronouncements about real estate valuation practice and conflicts with other statutory authority.

The Court of Appeals decision for this matter included a 10-page dissenting opinion that questions the soundness of Prieb because its weak foundation that leads to sweeping applications in real estate valuation/taxation, as well as resulting in rejecting expert testimony that leads to an unfair hearing.

## Timeline

The timeline of events going forward in 2022 is impacted by when the amicus brief is filed.

- Amicus brief due March 21
- Typically, amicus briefs are due 30 days prior to argument, so the argument before the Supreme Court would not be earlier than April 20.
- The Supreme Court opinion could be released any time after argument. Opinions typically are released on Fridays.
- If the argument happens in April, it is not likely that the opinion would be released prior to June.
- If the argument doesn't happen until late April, then the opinion will likely happen in July.
- The Supreme Court may be sensitive to the fact that BOTA hearings will be impacted by this ruling and may release an opinion more quickly to avoid disruption.

Based on this information, we should have guidance by the end of the year from the highest court in our state as to whether the Prieb decision has influence on the valuation of real estate in Kansas. Until then, be careful with your staring contest versus your computer screens! ■

*Sources: Jay Hall, Attorney for Kansas Association of Counties, and Ryan Carpenter, Attorney for Johnson County; Images from Bing*

## KCAA Executive Board October Meeting Minutes

**Location:** Sheraton Overland Park Convention Center, Redbud Room, 6100 College Blvd.

**Date:** Tuesday, Oct. 19, 2:30 p.m.

**In Attendance:** Kathy Briney, Wendy Prosser, Cindy Magill, Ryan Janzen, Rachelle Standley, Kelly Deslauries, Ryan Michaelis, DeLinda White, Melinda Latham, Steve Bauman, Lori Reedy, Heather Poore, Sean Robertson

### I. Previous Meeting Minutes

Motion made to approve amended minutes (corrected for date, hour vs. day for pay)

### II. Financial Report

Cindy provided financial information

### III. Treasurer's Report

Lori will provide Aug.-Oct. reports at next meeting.

### IV. Newsletter

Heather presented new editor contract proposal for the newsletter. The newsletter committee will meet in November to discuss updated changes. Approve the contract with Howards for the newsletter editing. No opposed.

### V. PVD Contract

Verbiage about CPA doing tax return was brought up. Cindy will notify PVD that CPA is not preparing tax return at this point. Discuss with PVD if that verbiage can be removed from the contract.

### VI. 22 Budget & Committees

Budget changes to Newsletter and Computer Maintenance, but other than that, no adjustments. Ryan talked about Microsoft Power BI and the associated committee. Talk to David (PVD) tomorrow about Power BI class. Committee list was discussed. Sean asked if Bob Kent spoke to anyone about a committee. He has, and he created an advisory board with the members he wanted. Approved amended 2022 budget.

### VII. 22 KCAA Dues

Dues have not gone up since 2005. It was determined to not raise dues for this year.

### VIII. Orion Users Conference & Orion Enhancement Fund

Doing another request for funds based on parcel count was brought up. Last time this was done was 2015. A motion was made and seconded that an invoice will be submitted for voluntary payment to the fund based on parcel count. Motion passed with no dissent. Cindy to get updated parcel count from PVD.

### IX. 22 Legislation & Legislative Update

Legislative update will be Tuesday, Jan. 25 at the

*continued on page 10*

# KCAA NEWS + NOTES

## KCAA EDUCATION OPPORTUNITIES

Below is a list of the education KCAA plans to offer in 2022. [Register online.](#)

COURSE	DATE	LOCATION	INSTRUCTOR	COST
USPAP Update	April 4	Wichita	Barry Couch	\$165 (Bring Publication & Reference Manual)
USPAP	April 5-7	Wichita	Barry Couch	\$260 (Bring Publication & Reference Manual)
RMA Residential Review	June 21-23 Oct. 4-6	Wichita Topeka	Kara Endicott	\$300
RMA Commercial Review	June 1-3 Nov. 15-17	Wichita Topeka	Brad Eldridge	\$300
IAAO 101 Fundamentals of Real Property Appraisal	June 20-23	Wichita	Brad Eldridge	\$525
IAAO 102 Income Approach	July 18-22	Topeka	Marion Johnson	\$525
IAAO 201 Appraisal of Land	May 9-13	Manhattan	Marion Johnson	\$525
IAAO 300 Fundamentals of Mass Appraisal	Aug. 8-12	Topeka	Kara Endicotte	\$525
IAAO 400 Assessment Administration	Sept. 26-30	Wichita	Kara Endicott	\$525
<b>Locations</b>				

### TOPEKA

Shawnee County Annex  
1515 NW Saline St.  
Topeka, KS 66618

### MANHATTAN

Bluemont Hotel  
1212 Bluemont Ave.  
Manhattan, KS 66502  
785-473-7091

### WICHITA

Courtyard Wichita E.  
2975 N. Webb Rd.  
Wichita, KS 67226  
316-636-4600

*Meeting minutes continued from page 9*

Cyrus Hotel. Sean talked about updated information regarding legislation. Definition of Fee Simple. Giving local entities the ability to tax. Minimum acreage for ag use. Define classification a little better. Farm Bureau is the big lobbyist for farmers and Chamber of Commerce for commercial, some feel residential homeowners don't seem to have a voice at the legislative level.

### X. Secretary Review

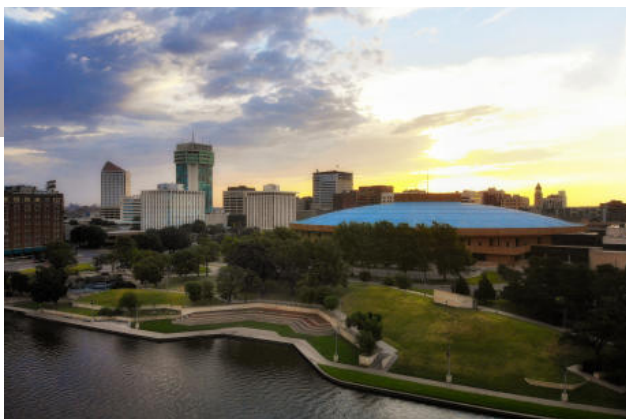
Approved to increase pay to \$43,000. Cindy will provide contract to Kathy to sign.

### XI. Other Business

- Kathy — Mike Taylor was approached by county appraisers to lobby for KCAA. It was discussed that KCAA has non-paid lobbyist already that is doing a great job.
- PVD will be talking about ratio study tomorrow. David had some feedback from regional meetings that will be discussed.
- DeLinda said they finally won the River Rock case. Saltwater disposal cases will be going to BOTA in November.

Meeting adjourned with next meeting being held in January.■





## 2022 KCAA Annual Conference

Sunday, June 5 - Wednesday, June 8

[Drury Plaza Hotel Broadview](#)

400 W. Douglas  
Wichita, KS 67202

[Register Online](#)



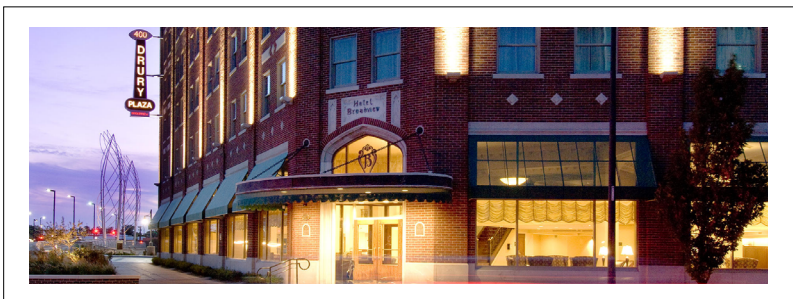
**SUNDAY** - KCAA is excited to announce the 2022 annual business conference! For those arriving Sunday, June 5, there will be a Sunday Funday event that evening. We will be axe throwing at [Blade & Timber](#), 535 W. Douglas (walking distance from the Drury) and our very own chef, Mike Castaneda, Food Network celebrity, [World of Food participant](#) and Devour food truck owner, will provide food. You can try your hand at axe throwing and enjoy the delicious food, or just join us for food and socializing.



**MONDAY** - Golf will be Monday morning at [Auburn Hills Golf Course](#). Monday night, [Chicken N Pickle](#) is our destination for food, fun and, of course, Pickleball.



**TUESDAY** - Tuesday will include education (see registration form for options), luncheon and evening banquet. KCAA retirees will be recognized. PVD will close out the conference on Wednesday morning. As usual, there will be a vendor area during the conference. During our time at the Drury, Wichita will be celebrating the 50th anniversary of [Riverfest](#) — entertainment, activities and food — all within walking distance. KCAA will provide a Riverfest button to all full-registrants. This button will grant you admittance to all Riverfest has to offer. Plan to enjoy Riverfest courtesy of KCAA! ■



## In Memoriam



**MARK ALLEN LOW**

Mark Allen Low passed away peacefully at home on Jan. 16, 2022. He was born July 9, 1952 in Fowler to Irwin and Coletta Low.

As a young boy, he attended the Fowler school system and graduated from Fowler High School where he played football and tennis and was very active in local and state FFA Chapters. After high school, he attended a technical college in Denver for radio and TV repair, and worked for a repair shop in Meade. After working as a bartender at the Cowtown Steakhouse in Dodge City, he was appointed Meade County Appraiser. Mark was a successful appraiser for Meade County for many years before becoming the Finney County Appraiser where he worked until he retired. While retired he continued to consult with a number of counties.

A devoted father, he leaves a stepson, Brett Post and wife Kinzie of Dodge City; a son, Brady Low and wife Leslie of Liberal; brother Kendall Low and wife Stephanie of Westwood; five grandchildren, Jaxson, Blake, Richard, Gwendolyn, and Andrew; and two nephews, Derek and Spencer.

He was preceded in death by his parents, Irwin and Coletta Low; brothers Phillip and Terry;

and sister Cindy. A dedicated son, Mark took great care of his parents prior to their passing.

He shared the humor in life and had a joke and a smile for everyone. His two dogs were his companions at home. He was a great leader of the Gerber family reunions and a good friend to his cousins. ■

## GREGORY LYNN MCHENRY

Gregory Lynn McHenry, 60, Manhattan, Kansas, passed away peacefully with family by his side Feb. 24, 2022, at the KU Medical Center in Kansas City, ending a five-year battle with multiple myeloma, a bone marrow cancer.

Born in Concordia, March 26, 1961, to Duane and Marie (Hardman) McHenry, Greg grew up on a farm near Clyde, and during his youth enjoyed 4-H, showing horses and working on the farm. He attended Cloud County Community College and Kansas State University, graduating with a degree in agricultural economics. While in college he played trombone in the jazz band.

On Aug. 1, 1987, he married Tawny Rosenow. God blessed them with three beautiful children, Scott Gregory, Jessica Marie and Ryan Jacob.

In 1988, Greg began his career at the Riley County Appraiser's Office, going on to serve as the county appraiser from 2006 until his death. He also served as the Clay County Appraiser for several years in a dual role. He was an advocate for the Kansas "fair and equitable" property valuation process. As one who deeply cared for his appraisal staff, he had great appreciation for their support during his illness.

Greg served as the 2021 president of the International Association of Assessing Officers (IAAO), president-elect in 2020, vice president in 2019, and as a

member of the IAAO board of directors from 2015-17.

A true family man, Greg enjoyed coaching his kids' baseball and softball teams, and helping with the Manhattan Track Club. For many seasons he was a member of the chain crew for Manhattan High School football. He loved K-State sports, especially football, and cheered on the Cats from the same seats for more than three decades, rain or shine, win or lose. Greg and Tawny enjoyed camping, biking, country line dancing and traveling for IAAO events. They reached their goal of riding the entire Katy Trail across Missouri with Tawny's sisters and spouses. Throughout his illness, Greg continued to plan rides each summer, including those for the upcoming 2022 event. The couple attended Westview Community Church throughout their marriage where Greg served many terms on its local board of administration.

Greg is survived by his wife, Tawny; son Scott (Camila), Reno, Nevada; daughter Jessica Saathoff (Justin), Berryton; and son Ryan, Kansas City, Missouri; grandchildren James and Gloria McHenry, Liam McHenry and Lane Saathoff; his parents, Duane and Marie, and brother, Doug (Nancy), Salina; sister, Brenda Danielson (Gary), Agenda; as well as many nieces and nephews to whom he was affectionately known as "Uncle Great."

He was preceded in death by his grandparents, Olga and Clovis Hardman, and Donald and Gladys McHenry; and a grandson, Wayne McHenry.

Greg touched many lives and will be greatly missed. He loved Jesus and wanted everyone to know God's love and saving grace. ■

*Read Heather Poore's remembrance of Greg McHenry on page 13*





## CONDUCTOR ON THE WABASH:

One last reflection on Greg McHenry, Riley County Appraiser, AAS, RMA; Past IAAO President

BY HEATHER POORE, ROOKS COUNTY, CO-EDITOR

The Wabash Cannonball, known as the Kansas State Wildcat's second fight song, is a song that is historical, made up by hobos back in the late 1890's. This American folk song's rhythm was steeped in the sound of the train tracks and softened by the beauty of the country that the many trains that ran through the Midwest were privy to during the golden age of railroad. The song itself was the only piece of sheet music to survive KSU's Nichols Hall fire in 1968 and the band's director thought it a sign that it should be played.

Why all this history on the Wabash? A former Kansas State Alumni recently lost his fight to cancer at the end of February. And appropriately, that was the last song played at Greg McHenry's funeral on March 11.

McHenry served as Riley County's appraiser for the last 30 years. Like the Wabash Cannonball, McHenry was known for his welcoming demeanor and quick smile. He started this career by accident like most appraisers, just applying for a temporary

reappraisal job when his position was being eliminated due to budget cuts. With his background on the farm, the ag delineation job at Riley County seemed like the perfect in-between job. However, McHenry found the work not only suited him, but he had a unique ability to connect with people.

This understanding of relationships led to McHenry speaking at community groups, on the radio and anywhere that would allow him to speak about appraisals and how the taxation system worked in Riley County. This led to stronger community partnerships, which was good, but not quite enough to win over the hearts and minds of property owners. Then an idea was born. He and Riley County appraisal analyst Allen Todd hired 502 Media to make a short video explaining how a tax bill is created and how the appraiser's office fits into that equation. At the beginning of the campaign, informal appeals dropped 40% and the relationship with the community improved even

*continued on page 14*

*McHenry continued from page 13*

more. The success was not just limited to Riley County; over 100 other jurisdictions have tailored the video to promote their offices. Additional videos were added in Riley County after this success, with future property owners as the target group.

**“Life is too short to waste on worrying or stressing. Just do your honest best in all that you do and let God take care of the rest.”**

This leadership to reach out extended into positions within the Kansas County Appraisers Association and the International Association of Assessing Officers. McHenry served as president of the KCAA and was a mentor with the Kansas City IAAO regional chapter. He was voted to represent Region 1 on the IAAO Board of Directors in 2015-2017. McHenry went on to be elected as vice president in 2018 and just finished his term as IAAO President in 2021. There were numerous committees he served on, from the KCAA legislative committee to the IAAO Hagemann Trust committee. McHenry was extremely grateful for his amazing team at Riley County, KCAA and IAAO. All three of these groups placed high value on education and informed decisions, something McHenry himself valued.

He was not a man that would sweat the small stuff. “Life is too short to waste on worrying or stressing,” McHenry said in a past article that appeared in Appraising the Plains. “Just do your honest best in all that you do and let God take care of the rest.”

The guy with an easy smile that never seemed to let the pain of his five-year battle touch him. He just kept chugging along until he finally came to his last stop on his life's train route. The last lines of the Wabash Cannonball are a fitting tribute to McHenry, who wanted Every Man A Wildcat. The last stanza of the Wabash was tailored just for Greg McHenry by his pastor Brian Smith.

*Now here's to Greg McHenry, may his name forever stand*

*And always be remembered by those throughout the land*

*His earthly days are over and the purple curtains fall*

*We'll carry him home to victory on the Wabash Cannonball. ■*

## Milestones



**RYAN JANZEN**, CAE, RMA, Lyon County Appraiser, along with his wife, Amanda, would like to introduce Sage Noelle. She was born Dec. 7, weighing in at 9 pounds and 21 inches long. Big sister Nora was very excited to welcome the new addition.



**MELANIE ROWLISON**, retired PVD staff, is excited to announce her first grandchild: Clark Alexander Rowlison, born on Feb. 15 to parents Jessica and Ian.



**EMILY VOLLBRACHT** married Matthew Murrow in Tipton at St. Boniface Catholic Church on Dec. 18. Parents of the couple are Duane and Kris Vollbracht of Grinnell and Phillip and Michelle Murrow of Tipton. Emily is employed as the Gove County Appraiser. Matt is employed by Pivot Bio as a commercial agronomist. The couple currently resides in Grinnell, along with their dog Nova. ■

## SHARE YOUR GOOD NEWS

Appraising the Plains wants to spread the word on your major milestones. Let us know if you've just gotten married, had an addition to your family or any other life success.

Email co-editor Heather Poore: [rookscoapp@gmail.com](mailto:rookscoapp@gmail.com).





# REAL ESTATE NOTES OF INTEREST

BY BRAD ELDRIDGE, DOUGLAS COUNTY, CO-EDITOR

## Rise in Farm Real Estate Values Accelerates

*by Francisco Stott and Ty Kreitman, Federal Reserve of Kansas City, February 10, 2022.*

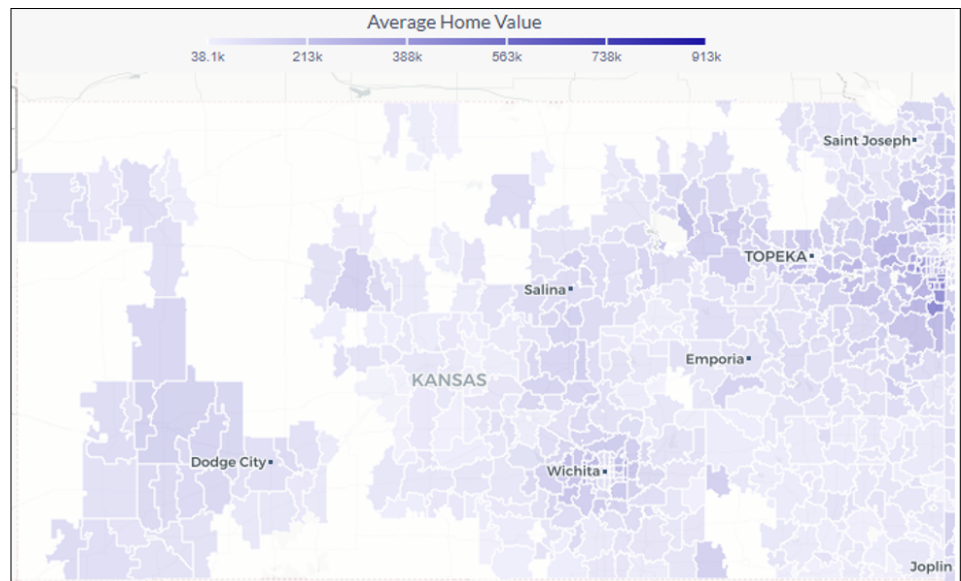
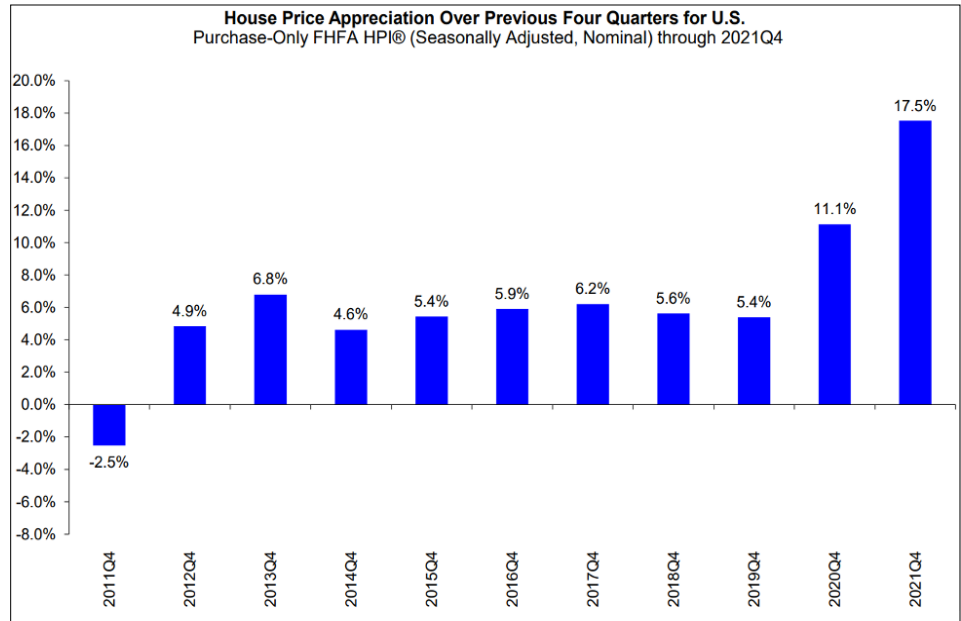
"Farmland values continued to increase at a rapid pace through the end of 2021. Alongside sustained strength in farm income and credit conditions, the value of all types of farmland in the Tenth District was more than 20% higher than a year ago."

## U.S. House Prices Rise 17.5% over the Last Year; Up 3.3% from the Third Quarter

*Federal Housing Financing Agency, February 22, 2022.* "Housing trends over the past year have created challenges. The quick house price gains may be counterbalanced as mortgage rates increase. However, more expensive housing has elevated affordability to become a broader concern as available supply remains limited." *See graph at top right.*

## See Average Home Value by ZIP Code in Wichita and Kansas

*by Julie Mah, Wichita Eagle, March 8, 2022.* "You can see the average value of homes in Wichita and other Kansas cities, in this interactive map. The figures are by ZIP code." *See map bottom right.*



## Mortgage Rates Exceed Four Percent

*Freddie Mac, March 17, 2022.* "The Federal Reserve raising short-term rates and signaling further increases means mortgage rates should continue to rise over the course of the year. While home purchase demand

has moderated, it remains competitive due to low existing inventory, suggesting high house price pressures will continue during the spring home-buying season."

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# REAL ESTATE NOTES OF INTEREST

*Real Estate Notes continued from page 15*

**Realtor.com® February Housing Report: Home Prices Hit All-Time High Ahead of Spring Buying Season**, *Realtor.com.*, March 3, 2022. “In February (2022), listing prices grew at a double-digit annual pace nationwide (+12.9%) and in nearly half of the 50 largest U.S. markets, led by the southern (+12.5%) and western (+12.1%) regions.”

**Kansas Housing Market Stats – January 2022**, *by Heather Gray, Kansas Association of Realtors*, February 22, 2022. “Home prices continue to increase across the state. The statewide average sale price in January was \$260,366 an 8% increase compared to last year. Midwest prices rose 7.8% and U.S. prices rose 15.4%.”

**Zillow January 2022-January 2023 Home Value & Sales Forecast**, *Zillow Research*, February 16, 2022. “Zillow expects annual home value growth to continue to accelerate through the spring, peaking at 21.6% in May before gradually slowing to 17.3% by January 2023.”

**When Will High Home Prices Come Down? Maybe They Won't, Says Wichita State Economist**, *by Dion Lefler, Wichita Eagle*, February 17, 2022. “Today’s housing prices — and construction costs for new homes — may wind up changing the way Wichitans look at some neighborhoods that haven’t gotten much attention for the last several decades. We don’t have the labor to build our way out of this. And if we can’t build our way out...maybe our preferences are going to change.”

**Buyers Pay up to 3.7% more for Homes that Work Hard & Play Hard**, *by Jeff Tucker, Zillow Research*, March 15, 2022. “A broadband internet connection and other remote work-friendly features can help a home sell for up to 2.5% more than expected. Homes with retreat spaces including a she-shed or meditation room can sell for around 2% more.”

**December Rental Data: Rents Surged by 10.1% in 2021**, *by Jiayi Xu and Danielle Hale, Realtor.com.* January 26, 2022. “December marks the sixth month in a row where rent growth has reached double digits for 0-2 bedrooms properties (19.3% Y/Y), pushing the median rent in the 50 largest metros to \$1,781.”

**SFR Investors Continue to Gobble Up Available Homes**, *by Bendix Anderson, WealthManagement.com*, March 3, 2022. “Enticed by rapidly increasing rents in the sector, investors

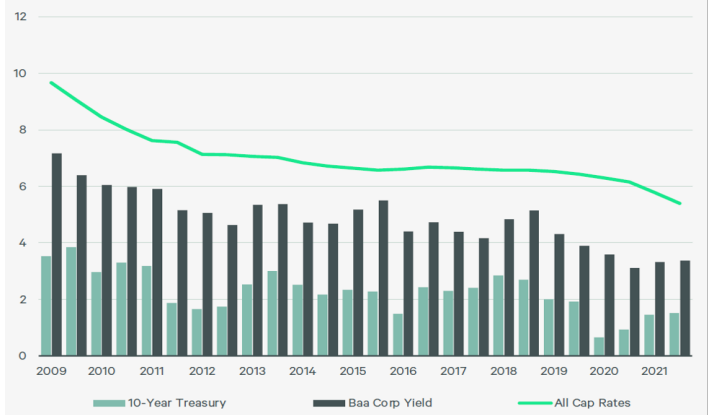
have accounted for more than one-quarter of all single-family home sales in recent months.”

**Contract for Deed: The Promise of Homeownership that Often Leaves Midwest Buyers Out in the Cold**, *by Steve Vockrodt and Laura Ziegler, KCUR 89.3*, March 2, 2022. “The contract for deed option is marketed as a way for people who can’t get a conventional mortgage to realize the dream of owning a home. But more often than not, buyers do not end up as homeowners.”

**Consumer Financial Protection Bureau Outlines Options To Prevent Algorithmic Bias In Home Valuations**, *Consumer Financial Protection Bureau*, February 23, 2022. “Both in-person and algorithmic appraisals appear to be susceptible to bias and inaccuracy, absent appropriate safeguards. The Consumer Financial Protection Bureau (CFPB) outlined options to ensure that computer models used to help determine home valuations are accurate and fair.”

**CBRE H2 2021 Cap Rate Survey**, *CBRE*, March 2022. “As the U.S. heals from the pandemic, investor demand for real estate has grown to new heights.”

FIGURE 3: Real estate cap rate and bond yield (%)



**2022 U.S. Self-Storage Investment Forecast**, *Marcus & Millichap*, March 9, 2022. “Self-storage operators saw record performance over the last two years as lifestyles adapted to the pandemic. Report includes 2022 economic, demographic and capital markets outlooks; In-depth analysis of housing trends and implications for storage users; and Supply and demand forecasts for every market.”

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# REAL ESTATE NOTES OF INTEREST

*Real Estate Notes continued from page 16*

## **Growth in New Types of Health and Wellness**

**Tenants Drives Retail Leasing Activity**, by Jenn

Elliot, *WealthManagement.com*, March 10, 2022.

"The entire category of health and wellness is expanding to include more than traditional medical, dental and vision uses."

## **Hospitality Market Update**, CBRE Hotels, February

28, 2022. "The worst of 2022 is likely behind us.

January was a low point, but things have started to improve in February."

## **Yes, Lenders Are Interested in Financing Retail**

**Properties**, by Jenn Elliott,

*WealthManagement.com*, February 22, 2022. "Debt

is widely available for retail properties after a couple of years of being hard to come by."

## **Self-Driving Trucks Start to Propel Land Rush**

**Near Major Cities**, by Konrad Putzier, *Wall Street*

*Journal*, February 28, 2022. "You can't just put a

truck anywhere. That is creating a significant supply-

and-demand imbalance. Investors are looking to

profit by buying up these hard-to-find sites and

renting them out to logistics or traditional trucking

companies under five- or 10-year leases."

## **The Net Lease Auto Report Q4 2021**, *The Boulder*

*Group*, March 3, 2022. "The supply chain constraints

and chip shortages increased the length of car

ownership, benefiting the auto parts and auto

service sectors. The current vehicle fleet in the

United States continues to age, providing investors

with further confidence in the auto parts and auto

service sectors. According to IHS Markit, the typical

age of a vehicle on the road is more than 12 years old

– representing an all-time high."

## **U.S. Office Buildings Face \$1.1 Trillion**

**Obsolescence Hurdle**, *Bloomberg (via*

*WealthManagement.com*), March 2, 2022. "About

30% of U.S. office buildings are at high risk at

becoming obsolete, according to one consultant."

## **Publicly-Traded REIT Earnings Jumped 24.6% in**

**2021**, by David Bodamer, *WealthManagement.com*,

March 8, 2022. "Impacted by global uncertainty,

publicly-traded REITs' total returns have started the

year slow despite strong news during fourth quarter

earnings results."

## **The Impact of Inflation on U.S. Consumers**, by

James Bohnaker and Rebecca Rockey, *Cushman*

*& Wakefield*, March 7, 2022. "U.S. inflation is at its highest level in 40 years, but it has not yet had a material impact on overall consumer spending.

Supply chain disruptions, the reopening of the economy, and energy prices account for nearly two-thirds of the current inflation."

## **Russian Money Flows Through U.S. Real Estate**,

by Heidi Przybyla and Christine Haughney, *NBC*

*News*, March 2, 2022. "Despite new sanctions,

Russians have spent years pouring funds into

properties."

## **The Great Resignation's Impact on Office Users**,

*CBRE Viewpoint*, March 2, 2022. "Employers can

proactively focus on addressing employees' pain

points, optimizing flexible work arrangements,

redesigning offices to better support hybrid work,

fostering cultures that transcend physical space and

tapping new markets for talent."

## **These Are the Top 5 Reasons People Are Quitting**

**During the Great Resignation, According to a**

**Massive New Analysis (Hint: None of Them Is**

**Pay)**, by Jessica Stillman, *Inc.com*, January 18, 2022.

"There have been endless think pieces written in

the past few months about what exactly is driving

the so-called Great Resignation. Is it people leaving

to start their own independent thing? Is it fed-up

low-wage workers using a tiny bit of new leverage to

demand less awful treatment? Or is it more about

professionals who can afford to be choosy searching

for jobs that better align with their values and

aspirations?"

## **New Employee Surprises Company with Rustic**

**Cubicle Renovation**, by Francesca Gariano,

*Today.com*, January 22, 2022. "After an extended

period working from home during the pandemic,

some workers are beginning to return to the

workplace and saying goodbye to their home

offices. One employee took their return to the

office extra serious this year, opting for a complete

makeover of his cubicle to make things feel more

homey." ■

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## GRANT OPPORTUNITIES

Grant opportunities are available for those wanting to attend classes or conferences, but are in need of help with the cost.

**HAGEMANN TRUST:** More information about the Timothy N. Hagemann Memorial Membership Trust, created in 1993 to honor Kansan Timothy Hagemann, and other IAAO opportunities is available on the IAAO website.

**GRANT IN AID:** KCAA has Grant in Aid funds available. Information can be found on the [KCAA website](http://www.kcaa.org). Applications will be accepted through Sunday, May 15, 2022.

*KCAA Appraising the Plains of Kansas* is a quarterly publication of the Kansas County Appraisers Association. KCAA invites readers to submit articles or topics of interest for inclusion in *Appraising the Plains*. Send them to Cindy Brenner, KCAA, PO Box 988, Meade, KS 67864. Ph. (620) 873-7449. Fax (620) 873-2237. Email: [kcaa@sbcglobal.net](mailto:kcaa@sbcglobal.net). Visit KCAA online at [www.kscaa.net](http://www.kscaa.net)