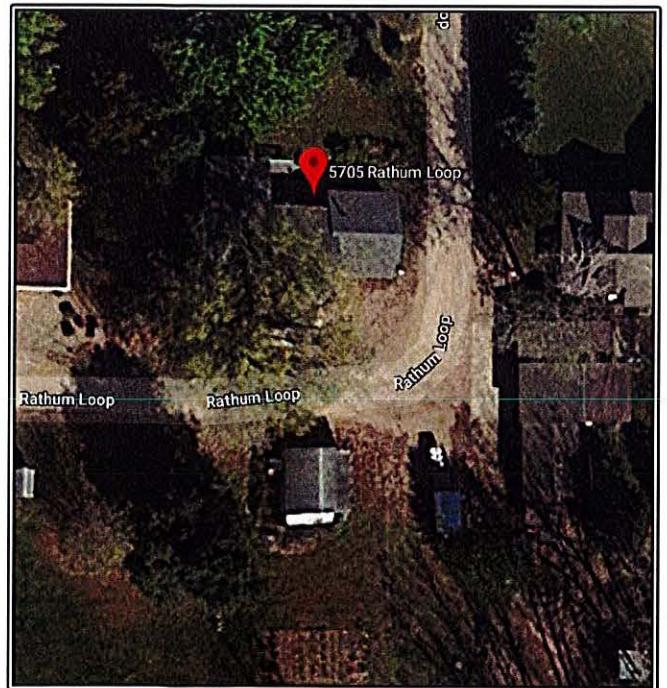


**BROOKINGS COUNTY - REBUTTAL BK1**

	<b>BK 1A - Proximate to a Wind Turbine</b>	<b>BK 1B - Not Proximate to a Wind Turbine</b>
Address	21088 487th Ave. Elkton, South Dakota	5705 Rathum Loop Brookings, South Dakota
Distance from Turbine	1,028 Feet	N/A
Sale Date	October 14, 2016	June 5, 2015
Sale Price	\$183,000	\$142,000
Sale Price/Sq. Ft. (A.G.)	\$66.64	\$68.33
Year Built	2003	1973
Building Size (Sq. Ft.)	2,746	2,078
Lot Size (Acres)	8.00	0.49
Style	One-story, frame (vinyl) 5 bdrms., 3 ba.	One-story; frame (vinyl) 9 rms., 3 bdrms.
Basement	Partial Central air;	Crawlspace/Partial Central air;
Utilities	Forced-air heat; Well & septic	Forced-air heat; Well & septic
Other	1-car attached garage Patio, deck, utility buildings	1-car attached garage; 3-car detached garage; Patio, deck, utility buildings



**EXHIBIT**  
tabbles® *A14-5*

Both the 487<sup>th</sup> Avenue property and the Rathum Loop property are ranch-style houses, however Rathum Loop appears to only contain three bedrooms, where 487<sup>th</sup> Avenue has five bedrooms. An upward adjustment of Rathum Loop for the superior building style of 487<sup>th</sup> Avenue is required. In the case of the Rathum loop property, there are utility buildings, a detached three-car garage, and then a one-car garage attached to the house, however the 487<sup>th</sup> Avenue property has a just one larger utility building and an attached one-car garage. A downward adjustment for the superior out buildings of Rathum Loop is required. The 487<sup>th</sup> Avenue building is of newer construction and Rathum Loop is approximately 50 years old. Both properties are considered to be in normal condition by the Brookings County Assessor. An upward adjustment of Rathum Loop is required for 487<sup>th</sup> Avenue’s newer vintage. An upward adjustment is made for the larger building size of the 487<sup>th</sup> Avenue property. The 487<sup>th</sup> Avenue property is also situated on a much larger lot than that of the Rathum Loop property requiring an upward adjustment; however, both lots are surrounded by agricultural and pasture land, which mitigates the size differential to some degree.

Considering the adjustments noted in the following table for the older vintage and smaller size of the Rathum Loop property and the superior market conditions of the 487<sup>th</sup> Avenue property, Thus, the difference in the sale price does not support the conclusion that proximity to the wind turbines had a negative impact on the value of the 487<sup>th</sup> Avenue property.

**ADJUSTMENT GRID - BK 1**

SALE NO.	LOCATION	SALE DATE	YEAR BUILT	BUILDING SIZE	LOT SIZE	STYLE	BASEMENT	UTILITIES	OUT-BUILDINGS
1B	5705 Rathum Loop Brookings, South Dakota	+	+	+	+	+	o	o	-
	+	Positive adjustment based on comparable being inferior in comparison to property#1A							
	-	Negative adjustment based on comparable being superior in comparison to property#1A							
	o	No adjustment necessary							

**BROOKINGS COUNTY - REBUTTAL BK 2**

	<b>BK 2A - Proximate to a Wind Turbine</b>	<b>BK 2B - Not Proximate to a Wind Turbine</b>
Address	19824 478th Ave. Toronto, South Dakota	20485 475th Ave. Brookings, South Dakota
Distance from Turbine	1,548 Feet	N/A
Sale Date	March 14, 2011	August 10, 2016
Sale Price	\$235,000	\$300,000
Sale Price/Sq. Ft. (A.G.)	\$100.38	\$129.53
Year Built	1998	2016
Building Size (Sq. Ft.)	2,341	2,316
Lot Size (Acres)	9.50	19.10
Style	1.5-story, frame (stone/vinyl) 3 bdrms., 1.2 ba.	One-story; frame (vinyl) 4 bdrms., 3 ba.
Basement	Partial	Full
Utilities	Radiant floor heat; Well & septic	Central air; Geothermal heat; Well & septic
Other	1-car attached garage	3-car attached garage



Although the 478<sup>th</sup> Avenue property is a 1.5-story house and the 475<sup>th</sup> Avenue property is a ranch-style house, the two houses are of equivalent size. In the case of the 475<sup>th</sup> Avenue property, there an attached three-car garage, while the 478<sup>th</sup> Avenue property has an attached one-car garage. A downward adjustment for the superior out buildings of 475<sup>th</sup> Avenue is required. The 475<sup>th</sup> Avenue building is of newer construction than 478<sup>th</sup> Avenue property. Both properties are considered to be in normal condition by the Brookings County Assessor. A downward adjustment of 475<sup>th</sup> Avenue is required for its newer vintage, as well as a downward adjustment of 475<sup>th</sup> Avenue for its superior market conditions. The 475<sup>th</sup> Avenue property is situated on a much larger lot than that of the 478<sup>th</sup> Avenue property requiring a downward adjustment; however, both lots are surrounded by agricultural and pasture land, which mitigates the size differential to some degree.

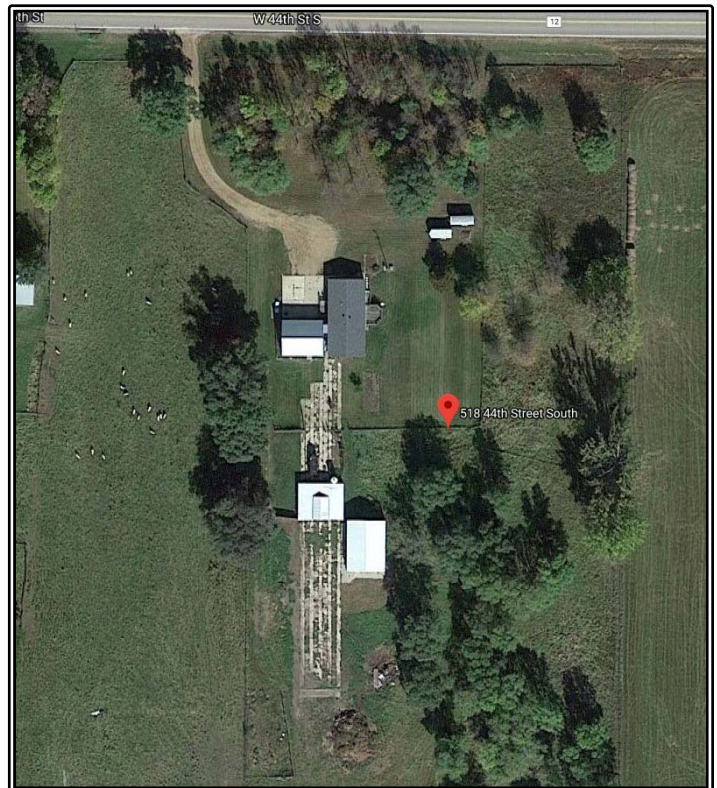
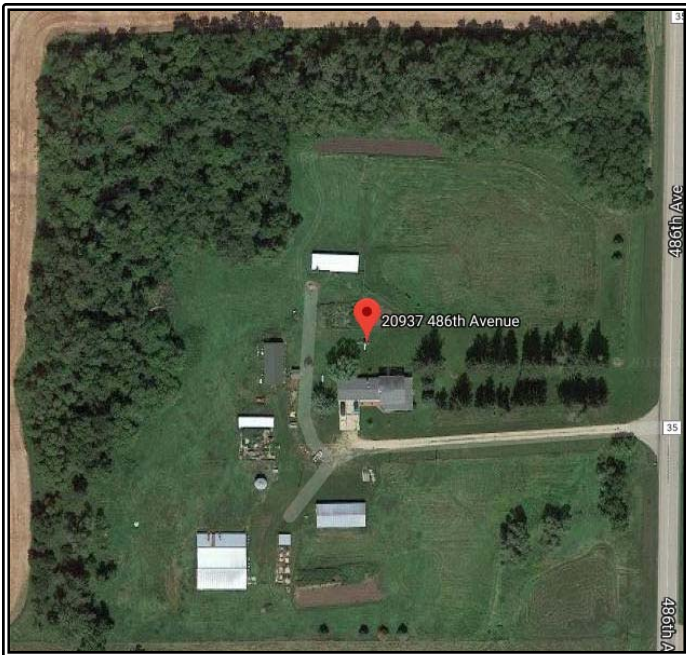
Considering the adjustments noted in the following table for the newer vintage and superior market conditions of the 475<sup>th</sup> Avenue property, the difference in the sale price does not support the conclusion that proximity to the wind turbines had a negative impact on the value of the 478<sup>th</sup> Avenue property.

**ADJUSTMENT GRID - BK 2**

SALE NO.	LOCATION	SALE DATE	YEAR BUILT	BUILDING SIZE	LOT SIZE	STYLE	BASEMENT	UTILITIES	OUT-BUILDINGS
2B	20485 475th Ave. Brookings, South Dakota	-	-	○	-	○	-	-	-
+	Positive adjustment based on comparable being inferior in comparison to property #2A								
-	Negative adjustment based on comparable being superior in comparison to property #2A								
○	No adjustment necessary								

**BROOKINGS COUNTY - REBUTTAL BK 3**

	<b>BK 3A - Proximate to a Wind Turbine</b>	<b>BK 3B - Not Proximate to a Wind Turbine</b>
Address	20937 486th Ave. Elkton, South Dakota	518 W. 44th St. S. Brookings, South Dakota
Distance from Turbine	1,433 Feet	N/A
Sale Date	December 1, 2011	October 9, 2017
Sale Price	\$175,000	\$175,900
Sale Price/Sq. Ft. (A.G.)	\$79.26	\$104.70
Year Built	1918	1990
Building Size (Sq. Ft.)	2,208	1,680
Lot Size (Acres)	14.28	4.55
Style	Two-story, frame (vinyl) 4 bdrms., 2 ba.	One-story; frame (vinyl) 3 bdrms., 2 ba.
Basement	Partial	Crawlspace
Utilities	Central air; Forced-air heat;	Central air; Forced-air heat;
Other	Well & septic 2-car attached garage	Well & septic 2-car detached garage



The 486<sup>th</sup> Avenue property is a two-story house and the 44th Street South property is a one-story house, and the 486<sup>th</sup> Avenue has an extra bedroom. The superior style and number of bedrooms of the 486<sup>th</sup> Avenue property requires an upward adjustment. In the case of the out buildings, both properties have a two-car garage. The 44th Street South building is of newer construction than 486<sup>th</sup> Avenue property, which is 100 years old. Both properties are considered to be in normal condition by the Brookings County Assessor. A downward adjustment of 44th Street South is required for its newer vintage, as well as a downward adjustment of 44th Street South for its superior market conditions. The 486<sup>th</sup> Avenue property is situated on a much larger lot than that of the 44th Street South property requiring an upward adjustment; however, both lots are surrounded by agricultural and pasture land, which mitigates the size differential to some degree.

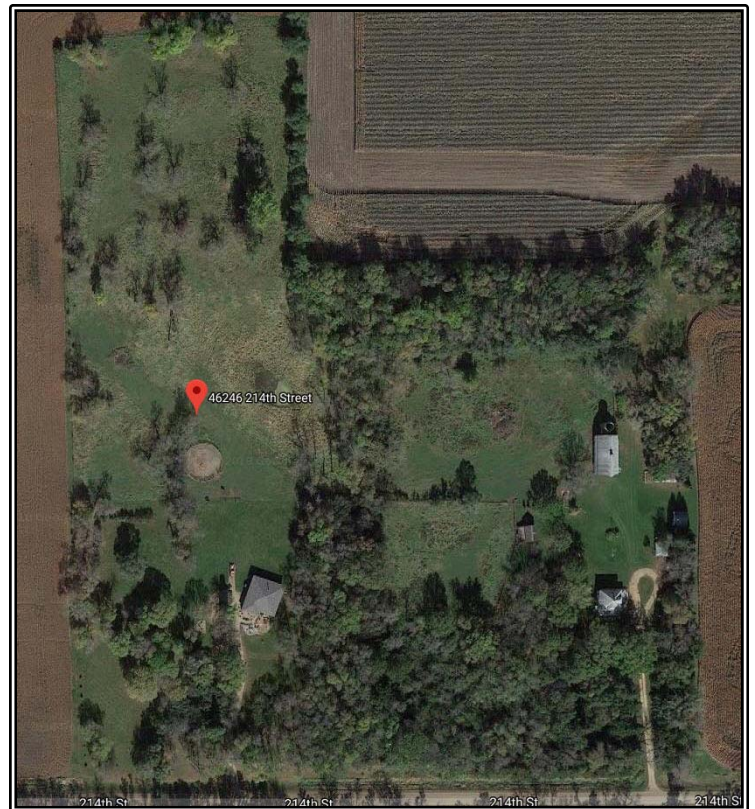
Considering the adjustments noted in the following table for the newer vintage and superior market conditions of the 44th Street South property, the difference in the sale price does not support the conclusion that proximity to the wind turbines had a negative impact on the value of the 486<sup>th</sup> Avenue property.

**ADJUSTMENT GRID - BK 3**

<b>SALE NO.</b>	<b>LOCATION</b>	<b>SALE DATE</b>	<b>YEAR BUILT</b>	<b>BUILDING SIZE</b>	<b>LOT SIZE</b>	<b>STYLE</b>	<b>BASEMENT</b>	<b>UTILITIES</b>	<b>OUT-BUILDINGS</b>
3B	518 W. 44th St. S. Brookings, South Dakota	-	-	+	+	+	+	o	o
+	Positive adjustment based on comparable being inferior in comparison to property #3A								
-	Negative adjustment based on comparable being superior in comparison to property #3A								
o	No adjustment necessary								

**BROOKINGS COUNTY - REBUTTAL BK 4**

	<b>BK 4A - Proximate to a Wind Turbine</b>	<b>BK 4B - Not Proximate to a Wind Turbine</b>
Address	19636 475th Ave. Toronto, South Dakota	46246 214th St. Volga, South Dakota
Distance from Turbine	2,309 Feet	N/A
Sale Date	November 21, 2013	December 21, 2016
Sale Price	\$530,000	\$317,000
Sale Price/Sq. Ft. (A.G.)	\$151.60	\$182.81
Year Built	1989	2001
Building Size (Sq. Ft.)	3,496	1,734
Lot Size (Acres)	13.00	10.43
Style	One-story; frame (vinyl) 5 bdrms., 3 ba.	One-story; frame (vinyl) 4 bdrms., 3 ba.
Basement	Partial Central air;	Full Central air;
Utilities	Forced-air heat; Well & septic	Geothermal heat; Well & septic
Other	3-car attached garage; two large commercial utility buildings; gazebo	1-car attached garage; 2-car detached garage



Both the 475<sup>th</sup> Avenue property and the 214<sup>th</sup> Street property are a one-story ranch style house. In the case of the out buildings, the 475<sup>th</sup> Avenue property is superior with two large commercial style utility buildings and a three-car attached garage compared to the 214<sup>th</sup> Street property with a two-car detached garage and a one-car attached garage. The superiority of the 475<sup>th</sup> Avenue buildings require an upward adjustment. A downward adjustment is required for the superior basement size of the 214<sup>th</sup> Street property. The 214<sup>th</sup> Street building is of newer construction than 475<sup>th</sup> Avenue property. Both properties are considered to be in normal condition by the Brookings County Assessor. A downward adjustment of 214<sup>th</sup> Street is required for its newer vintage, as well as a downward adjustment of 214<sup>th</sup> Street for its superior market conditions. The 475<sup>th</sup> Avenue property is situated on a larger lot than that of the 214<sup>th</sup> Street property requiring an upward adjustment; however, both lots are surrounded by agricultural and pasture land, which mitigates the size differential to some degree.

Considering the adjustments noted in the following table for the newer vintage and superior market conditions of the 214<sup>th</sup> Street property, the difference in the sale price does not support the conclusion that proximity to the wind turbines had a negative impact on the value of the 475<sup>th</sup> Avenue property.

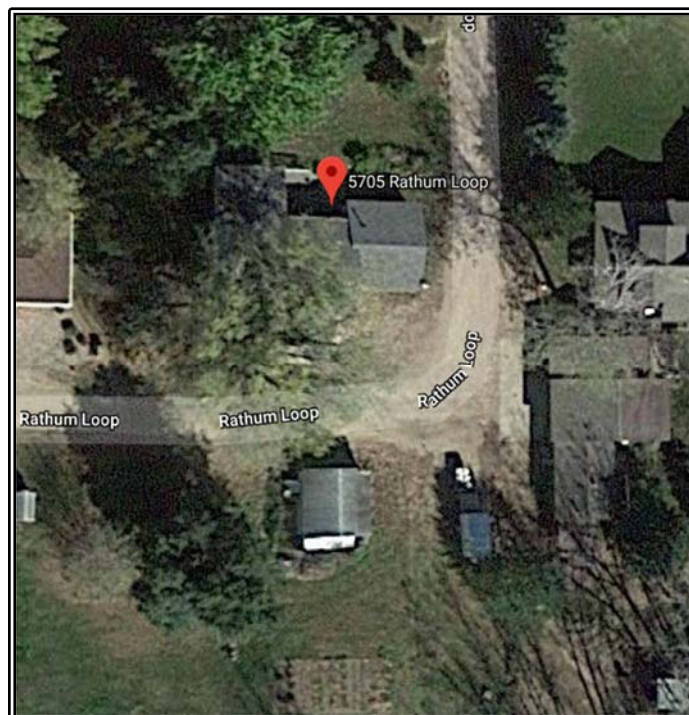
**ADJUSTMENT GRID - BK 4**

SALE NO.	LOCATION	SALE DATE	YEAR BUILT	BUILDING SIZE	LOT SIZE	STYLE	BASEMENT	UTILITIES	OUT-BUILDINGS
4B	46246 214th St. Volga, South Dakota	-	-	+	+	o	-	-	+
+	Positive adjustment based on comparable being inferior in comparison to property #4A								
-	Negative adjustment based on comparable being superior in comparison to property #4A								
o	No adjustment necessary								



**BROOKINGS COUNTY - REBUTTAL BK 5**

	<b>BK 5A - Proximate to a Wind Turbine</b>	<b>BK 5B - Not Proximate to a Wind Turbine</b>
Address	48646 207th St. Elkton, South Dakota	5705 Rathum Loop Brookings, South Dakota
Distance from Turbine	1,118 Feet	N/A
Sale Date	March 26, 2014	June 5, 2015
Sale Price	\$190,000	\$142,000
Sale Price/Sq. Ft. (A.G.)	\$87.96	\$68.33
Year Built	1936	1973
Building Size (Sq. Ft.)	2,160	2,078
Lot Size (Acres)	6.95	0.49
Style	Two-story, frame (vinyl) 3 bdrms., 3 ba.	One-story; frame (vinyl) 9 rms., 3 bdrms.
Basement	Partial Central air;	Crawlspace/Partial Central air;
Utilities	Forced-air heat; Well & septic	Forced-air heat; Well & septic
Other	1-car attached garage; 2-car detached garage	1-car attached garage; 3-car detached garage; Patio, deck, utility buildings



Although the 207<sup>th</sup> Street property is a two-story house and the Rathum Loop property is a ranch-style house, the two houses are of equivalent size. However, an upward adjustment to Rathum Loop is required for the superior building style of 207<sup>th</sup> Street property. In the case of the Rathum loop property, there are utility buildings, a detached three-car garage, and then a one-car garage attached to the house, while the 207<sup>th</sup> Street property has an attached one-car garage and a detached two-car garage. A downward adjustment for the superior out buildings of Rathum Loop is required. The Rathum Loop building is of newer construction yet is still approximately 50 years old. The 207<sup>th</sup> Street property is closer to 80 years old. Both properties are considered to be in normal condition by the Brookings County Assessor. A downward adjustment of Rathum Loop is required for its newer vintage, as well as a downward adjustment of Rathum Loop for its superior market conditions. The 207<sup>th</sup> Street property is situated on a much larger lot than that of the Rathum Loop property requiring an upward adjustment; however, both lots are surrounded by agricultural and pasture land, which mitigates the size differential to some degree.

Considering the adjustments noted in the following table for the newer vintage and superior market conditions, yet smaller lot size of the Rathum Loop property, the difference in the sale price does not support the conclusion that proximity to the wind turbines had a negative impact on the value of the 207<sup>th</sup> Street property.

**ADJUSTMENT GRID - BK 5**

SALE NO.	LOCATION	SALE DATE	YEAR BUILT	BUILDING SIZE	LOT SIZE	STYLE	BASEMENT	UTILITIES	OUT-BUILDINGS
5B	5705 Rathum Loop Brookings, South Dakota	-	-	o	+	+	o	o	-
+	Positive adjustment based on comparable being inferior in comparison to property #5A								
-	Negative adjustment based on comparable being superior in comparison to property #5A								
o	No adjustment necessary								

**BROOKINGS COUNTY - REBUTTAL BK 7**

	<b>BK 7A - Proximate to a Wind Turbine</b>	<b>BK 7B - Not Proximate to a Wind Turbine</b>
Address	20922 485th Ave. Elkton, South Dakota	46464 218th St. Volga, South Dakota
Distance from Turbine	1,959 Feet	N/A
Sale Date	August 4, 2010	November 14, 2014
Sale Price	\$180,000	\$190,600
Sale Price/Sq. Ft. (A.G.)	\$107.14	\$113.45
Year Built	1992	1918
Building Size (Sq. Ft.)	1,680	1,680
Lot Size (Acres)	13.35	15.00
Style	One-story; frame (vinyl) 4 bdrms., 2 ba.	Two-story; frame (vinyl) 5 bdrms., 2 ba.
Basement	Partial Central air;	Full Central air;
Utilities	Geothermal heat; Well & septic	Forced-air heat; Well & septic
Other	1-car attached garage	1-car detached garage



The 218<sup>th</sup> Street property is a two-story house with five bedrooms and the 485<sup>th</sup> Avenue property is a one-story ranch style house with four bedrooms. The superior style of 218<sup>th</sup> Street property requires a downward adjustment. In the case of the out buildings, both properties have a one-car garage. The 485<sup>th</sup> Avenue building is of newer construction than the 218<sup>th</sup> Street property, which is 100 years old. Both properties are considered to be in normal condition by the Brookings County Assessor. An upward adjustment of 218<sup>th</sup> Street is required for 485<sup>th</sup> Avenue’s newer vintage, as well as a downward adjustment of 218<sup>th</sup> Street for its superior market conditions. The 218<sup>th</sup> Street property is situated on a larger lot than that of the 485<sup>th</sup> Avenue property requiring an upward adjustment; however, both lots are surrounded by agricultural and pasture land, which mitigates the size differential to some degree.

Considering the adjustments noted in the following table for the older vintage, yet superior market conditions of the 218<sup>th</sup> Street property, the difference in the sale price does not support the conclusion that proximity to the wind turbines had a negative impact on the value of the 485<sup>th</sup> Avenue property.

**ADJUSTMENT GRID - BK 7**

SALE NO.	LOCATION	SALE DATE	YEAR BUILT	BUILDING SIZE	LOT SIZE	STYLE	BASEMENT	UTILITIES	OUT-BUILDINGS
7B	46464 218th St. Volga, South Dakota	-	+	o	o	-	-	+	o
+	Positive adjustment based on comparable being inferior in comparison to property #7A								
-	Negative adjustment based on comparable being superior in comparison to property #7A								
o	No adjustment necessary								

