



STATE OF MINNESOTA
COUNTY OF HENNEPIN

TAX COURT
REGULAR DIVISION

Shauntina Decarla Beatty,
Petitioner,

**FINDINGS OF FACT, CONCLUSIONS OF
LAW, AND ORDER FOR JUDGMENT**

vs.

File No.: 27-CV-25-3214

County of Hennepin,
Respondent.

This matter came on for trial before the Honorable Beverly J. Luther Quast, Judge of the Minnesota Tax Court.

Petitioner Shauntina Decarla Beatty is self-represented.

Jennifer A. Waters, Assistant County Attorney, represents Respondent Hennepin County.

Petitioner Shauntina Decarla Beatty challenged the classification and exemption status of a residential property located in Minneapolis, Minnesota, as of January 2, 2024 (for taxes payable in 2025).¹ During trial on March 3, 2026,² Ms. Beatty declined to put forth evidence during her case-in-chief to overcome the assessment’s presumed validity. Hennepin County subsequently moved the court to dismiss, which we granted, and now so memorialize.

Based on the files, records, and proceedings herein, the court now makes the following:

¹ Pet. (filed Feb. 25, 2025).

² Sched. Order (filed Mar. 13, 2025); T.C. Not. In-Person Hr’g (filed Feb. 18, 2026).

FINDINGS OF FACT

1. Petitioner Shauntina Decarla Beatty has sufficient interest in the property to maintain this petition; all statutory and jurisdictional requirements have been fulfilled; and the court has jurisdiction over the subject matter of the action and the parties thereto.

2. Ms. Beatty timely filed and served a property tax petition contesting the January 2, 2024 assessment of the subject property for taxes payable in 2025.

3. The subject property, PID 16-029-24-34-0039, was located in the City of Minneapolis, Hennepin County, Minnesota, as of the assessment date.

CONCLUSIONS OF LAW

1. Ms. Beatty’s testimony did not contain sufficient evidence to overcome the prima facie validity of Hennepin County’s assessment.

ORDER FOR JUDGMENT

1. The assessment as of January 2, 2024 (for taxes payable in 2025) is affirmed.

2. The above-captioned petition is dismissed.

IT IS SO ORDERED. THIS IS A FINAL ORDER. LET JUDGMENT BE ENTERED ACCORDINGLY.



BY THE COURT:

Beverly J. Luther Quast Digitally signed by Beverly J. Luther Quast
Date: 2026.05.07 10:46:18 -05'00'

Beverly J. Luther Quast, Judge
MINNESOTA TAX COURT

Dated: May 7, 2026

MEMORANDUM

I. BACKGROUND

Ms. Beatty filed a property tax petition for taxes payable in 2025, alleging the subject property was incorrectly classified and exempt from taxation as of January 2, 2024.³ The subject is a residential property with a tax parcel identification number of 16-029-24-34-0039, located in the City of Minneapolis, Hennepin County, Minnesota.⁴ Before trial, both parties submitted briefs to the court. In her pretrial brief, Ms. Beatty challenged the County’s assessment “for adherence or lack thereof as it relates to the State of Minnesota Statutes and procedural practices on taxation of real property,” claiming “[t]he evidence will support the respondent’s actions created the perfect setting allowing for predatory and discriminatory practices.”⁵ In its brief, the County argued the subject was properly classified as a homesteaded Community Land Trust property and Ms. Beatty failed to timely seek a property tax exemption as she did not file a statement of exemption with the assessor by February 1, 2024.⁶

Ms. Beatty did not submit a witness list. At the outset of trial, Ms. Beatty moved for continuance to arrange for additional witnesses that had not been disclosed. The County opposed Ms. Beatty’s motion, arguing that trial should continue as scheduled because its witness was present and ready to testify. The court denied Ms. Beatty’s motion and proceeded with trial.

After Ms. Beatty gave her opening statement, the County requested a recess for the parties to meet and confer off the record. The court took a recess from 11:27 a.m. to 11:58 a.m. After

³ Pet.

⁴ Stip. Facts ¶¶ 2, 3 (filed Feb. 20, 2026).

⁵ Pet’r’s Pretrial Br. (filed Feb. 24, 2026). The statutes Ms. Beatty claims the County has failed to adhere to include Minnesota Statutes sections 273.11, 273.17, 273.20, 274.01, 274.12, 273.11, subd. 12, and 273.13, subd. 25 (2024). *Id.*

⁶ Resp’t’s Pretrial Br. 2 (filed Feb. 24, 2026).

recess, Ms. Beatty chose to rest her case-in-chief without presentation of evidence or further testimony. The County then moved for dismissal under Minn. R. Civ. P. 41.02(b) on the grounds that Ms. Beatty failed to overcome the presumptions under Minn. Stat. § 271.06, subd. 6(a), and § 272.01, subd. 1 (2024).

II. APPLICABLE LAW AND ANALYSIS

Absent evidence to the contrary, an assessor's classification for tax purposes is presumed valid. *Schmieg v. Cnty. of Chisago*, 740 N.W.2d 770, 773 (Minn. 2007); *see also* Minn. Stat. § 271.06, subd. 6(a) (“[T]he order of ... the appropriate unit of government in every case shall be prima facie valid.”). To overcome this presumption, a taxpayer must introduce evidence that “the subject property qualifies for a different classification.” *James Ballentine Post 246, VFW U.S. v. Cnty. of Hennepin*, No. 27-CV-21-13987, 2024 WL 3434933, at *4 (Minn. T.C. July 16, 2024) (citation omitted). Additionally, all property is presumed taxable, Minn. Stat. § 272.01, subd. 1, and the party seeking exemption bears the burden of proving they are entitled to it. *White Earth Land Recovery Project v. Cnty. of Becker*, 544 N.W.2d 778, 780 (Minn. 1996). A taxpayer must offer evidence to rebut these presumptions, and “merely showing up will not defeat the prima facie validity of an assessment.” *S. Minn. Beet Sugar Coop v. Cnty. of Renville*, 737 N.W.2d 545, 558 (Minn. 2007).

Ms. Beatty rested her case-in-chief without presenting evidence, therefore there was no evidence for the court to consider. We find that Ms. Beatty did not present evidence to overcome the prima facie validity of the County's assessment. *See* Minn. Stat. § 271.06, subd. 6(a).

B.J.L.Q.