



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Equalization Appeal Information Sheet

Appointment Time: None (Written Appeal)

Owner Name: Worms, Christopher

Property ID#: 39-0-060900

Physical Address: 46639 220th Avenue
McGregor, MN 55760

Estimated Market Value 2011 Assessment: \$52,500

Classification 2011 Assessment: Rural Vacant Land

Estimated Market Value 2012 Assessment: \$53,700 then increased to \$76,900

Classification 2012 Assessment: Rural Vacant Land

Reason for Appeal: Mr. Worms had requested a review of the land typing on his two parcels. After review, the parcel with the pole building (39-0-061200) was reduced in value and is not being appealed. Parcel 39-0-060900 was reviewed and it was determined to have 400' of frontage on Flowage Lake, which had previously been omitted. The flowage was valued similarly to other parcels near it, which resulted in an increased land value. A corrected notice was sent out for both parcels. The Workman Township Board voted "No Change" at their Local Board of Appeal & Equalization because Mr. Worms asked for the review and it should be corrected no matter which way the value was going.

Assessor's Recommendation: No change.

Comments: Workman Township is under reassessment next year and the frontage would have been valued at that time.

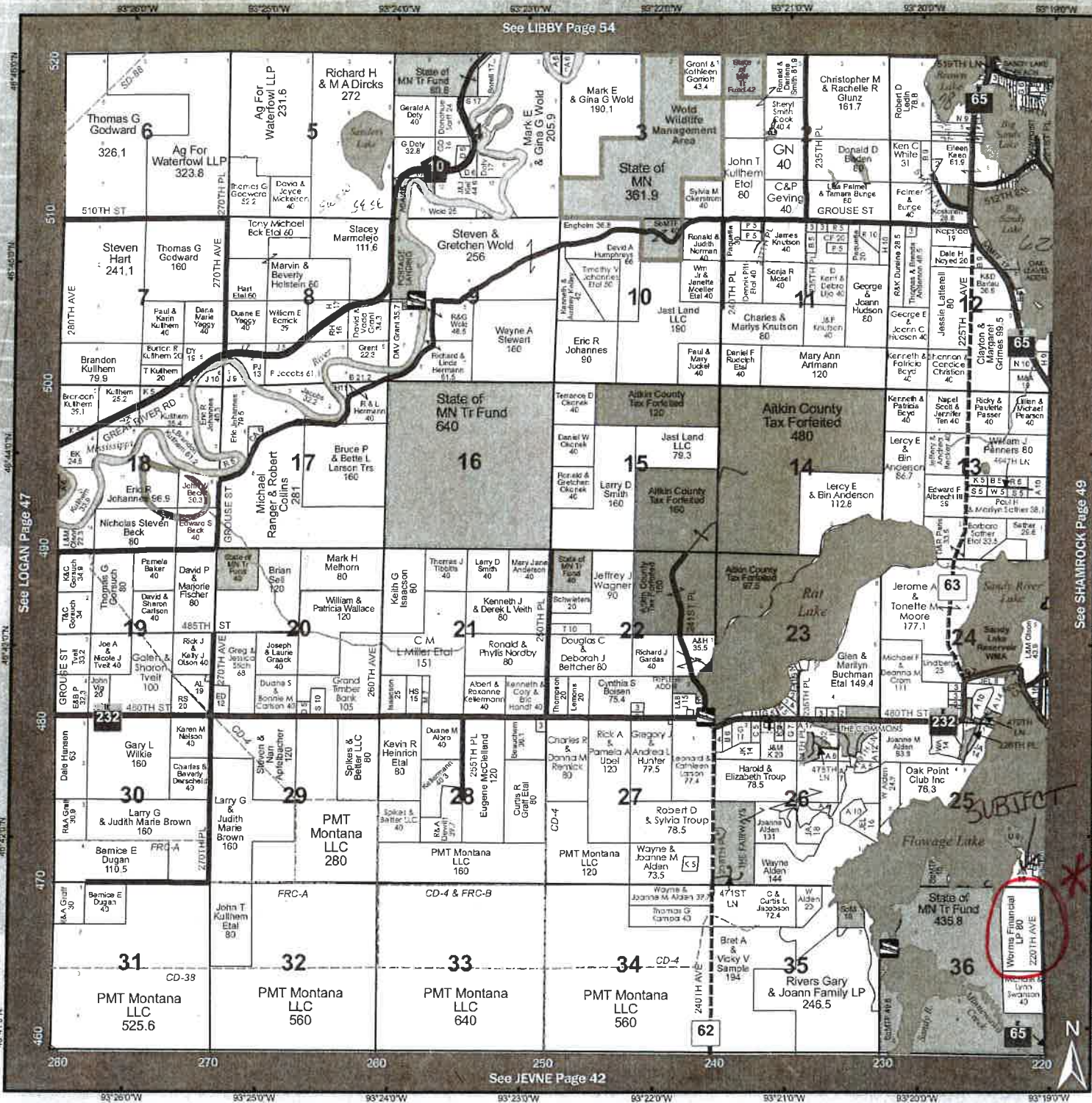


WORKMAN

T.49N. - R.24W



© 2009, Regents of the University of Minnesota. All Rights Reserved.



See LOGAN Page 47

See LIBBY Page 54

See JEVNE Page 42

See SHAMROCK Page 49



SHAWN HOOVER
Owner/Broker

ASPEN REALTY, Inc.

Your Northland Connection!

240 W. Hwy. 210 - McGregor, MN
Ph: (218) 768-4663 www.aspenrealtymn.com



PAUL HOOVER
Sales Agent



These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Worms, Christopher

5/11/2012 8:18:31 AM

0 225450 900 Feet



Scale: 1:11,167



0 70 140 280 Feet



Scale: 1:3,243

39-0-060900

6/8/2012 9:56:25 AM

These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.



Fee Owner: 108282
 WORMS, CHRISTOPHER J
 Taxpayer: 108282 FALCO:F.O.
 WORMS, CHRISTOPHER J
 1441 RICE STREET
 ST PAUL MN 55117

DISTRICTS:
 Twp/City . . : 39 WORKMAN TWP
 School . . . : 4 MCGREGOR
 Lake : 10061 BIG) SANDY FLOWAGE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 36 49.0 24 Acres: 40.00
 NE NE
 Parcel notes:
 LEOAE 4/23/2012 SMW: PER LETTER TO CLERK-
 APPEAL OF VALUE ON THIS PARCEL (FEELS THE
 FRONTAGE SHOULDN'T BE VALUED SINCE SWAMPY)
 LOCAL BOARD VOTED NO CHANGE SINCE WANTED
 THE REVIEW OF THE PARCELS.

ON 04/11/2012 AT 15:28, SMW1 WROTE: MIKE
 RECEIVED PHONE CALL FROM MR. WORMS ABOUT
 THIS PARCEL. SMW CALLED MR. WORMS BACK AND
 WENT OVER CARDS FOR THESE TWO PARCELS
 (061200). MR. WORMS ASKED ME TO REVIEW
 THE LAND TYPING SO DID SO FOR 2012 INSTEAD
 OF WAITING FOR WORKMAN RA.
 SENT NEW NOTICE

SALES HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted
WORMS, CHRISTOPHER WORMS FINANCIAL	2010/10	W	2 2	1	1
WORMS FINANCIAL LP WORMS, LUVERNE & LO	2007/01	W	2	140,000	140,000

TRANSFER HISTORY: -----

Doc Date	Doc Nbr	To
2010/10/26		WORMS, CHRISTOPHER J
2007/01/24		WORMS FINANCIAL LP

ASSESSMENT DETAILS: -----

Year	Rcd	Class	Land	MKT	Acres	CAMA	Estimated	Deferred	Taxable
2012	Rcd: 1	Class: 111 Rural Vacant Land	Land		40.00	76,900	76,900		76,900
		Hstd: 0 rural-vacant-nonhomestead-land	Total	MKT		76,900	76,900		76,900
		MP/Seq: 39-0-060900 000							
		Own% Rel AG% Rel NA% Dsb%							
2011	Rcd: 1	Class: 111 Rural Vacant Land	Land		40.00	52,500	52,500		52,500
		Hstd: 0 rural-vacant-nonhomestead-land	Total	MKT		52,500	52,500		52,500
		MP/Seq: 39-0-060900 000							
		Own% Rel AG% Rel NA% Dsb%							
2010	Rcd: 1	Class: 111 Rural Vacant Land	Land		40.00	54,600	54,600		54,600
		Hstd: 0 rural-vacant-nonhomestead-land	Total	MKT		54,600	54,600		54,600
		MP/Seq: 39-0-060900 000							
		Own% Rel AG% Rel NA% Dsb%							
2009	Rcd: 1	Class: 111 Rural Vacant Land	Land		40.00	64,350	64,400		64,400
		Hstd: 0 rural-vacant-nonhomestead-land	Total	MKT		64,350	64,400		64,400
		MP/Seq: 39-0-060900 000							
		Own% Rel AG% Rel NA% Dsb%							

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2012	111	0	76,900			76,900		76,900			76,900	

TAX SECTION:

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2013		.00	.00	.00	.00	.00	.00	.00	.00	.00
2012		336.00	.00	.00	.00	.00	.00	.00	.00	336.00
2011		318.00	.00	.00	.00	.00	.00	.00	.00	318.00
2010		346.00	.00	.00	.00	.00	.00	.00	.00	346.00

CAMA LAND DETAILS:

Land market: 39 WORKMAN / ZONE 3
 Neighborhood: 39 WORKMAN
 COG: 108282 1 Ac/ FF/ SF: 79.00
 Wid: .00 Dth: 450.00

Last calc date/env: 04/23/12 I
 1.00 Asmt year: 2012
 Lake:
 Avg CER:

NOTES:

ON 04/11/2012 AT 15:28, SMW1 WROTE:
 MR. WORMS ASKED ME TO REVIEW THE LAND
 TYPING ON HIS TWO PARCELS - DID FOR 2012
 INSTEAD OF WORKMAN RA 2013. PER TOM V:
 400' OF FRONTAGE ON BIG SANDY FLOWAGE
 400' = 90% COPG ADJ
 -85% QUALITY ADJUSTMENT TO SHOW THAT SHORE
 IS WEEDY AND FLOWAGE AREA IS WEEDY ALSO
 DID WALK INTO FRONTAGE AREA - ABOUT 100'
 WILLOW BRUSH BETWEEN HARD SHORE AND WATER

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreage	PTR	Value	Improvement	CER	Factors
01-0061 FF	400.00	C			700.00	94.50	37800	1	111	4.13					
LWD-R AC	34.00				1150.00	1150.00	39100	1	111	34.00					
ROAD AC	1.00							1	111	1.00					
Front feet:	400.00				35.00	Totals:	76,900								
FF/SF acres:	4.13				39.13	Mineral:									

CAMA SUMMARY:

Schedule: 2012 Insp/ By/ Cmp: 04/23/2012 SW P
 Neighborhood: 39 WORKMAN





24-0-025001

Parcel No.

Parcel No.

Betley

Buyer

Buyer

Christenson

Seller

Seller

August 2010

Date of Sale

Date of Sale

\$55,000

Sale Price

Sale Price

\$0

Personal Property

Personal Property

\$55,000

Adjusted Sale Price

Adjusted Sale Price

\$83,600 2011: Assmt reduced to \$73,200

Assessor's EMV at Sale

Assessor's EMV at Sale

152% 2011: 133.1%

Sale Ratio

Sale Ratio

Section 12 Lake

Lake

Lake

Front Feet:

Approx. 430'ff

Frontage Quality:

**Very weedy & shallow
Lot has a buildable site
430' @ 85% (size)
200'-50% Q, 230'-90% Q**

Square Area/Acreage:

Approx. 5.84 acres

Res. Quality: Unimproved parcel

Effective Age: N/A

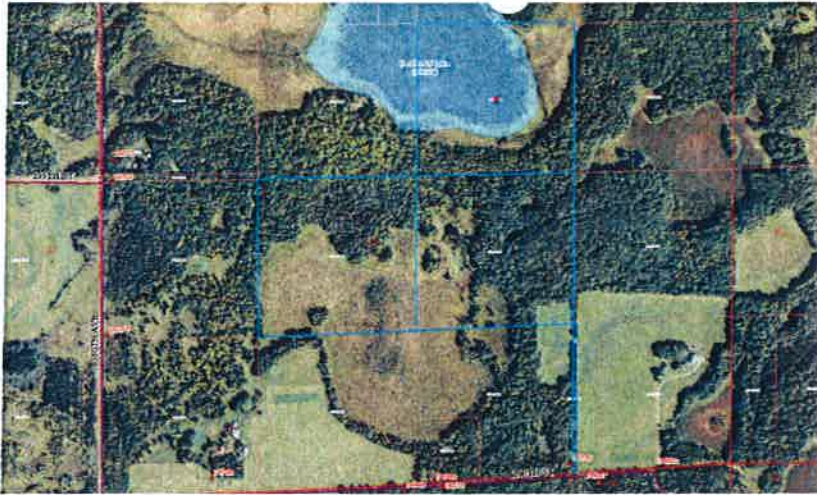
Outbuildings: N/A

Section 12 base rate reduced from \$800 to \$700 for 2011 assessment.

***neighbor to neighbor sale, buyer already owned adjacent parcel 24-0-023403 (was exposed to mkt).**

COMPARABLE SALE #2

Pt of Section 25



24-0-047300, 24-0-048000, 24-0-048500

Parcel No. & 24-0-047801

Parcel No.

Carron

Buyer

Buyer

Pearson

Seller

Seller

2011, June

Date of Sale

Date of Sale

\$200,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$200,000

Adjusted Sale Price

Adjusted Sale Price

\$207,300

Assessor's EMV at Sale

Assessor's EMV at Sale

103%

Sale Ratio

Sale Ratio

Section 25 Lake

Lake

Lake

Front Feet:

**1300' @ \$63/ff
-60% Quality
-30 copg, -25 2nd sz**

Frontage Quality:

Remote Access to lake

Square Area/Acreage:

121 Acres

**59 upland
11 lwd
38 swp**



32-0-052503

Parcel No.

Parcel No.

Bottemiller

Buyer

Buyer

Braun

Seller

Seller

April 2010

Date of Sale

Date of Sale

\$136,000

Sale Price

Sale Price

\$5,000

Personal Property

Personal Property

\$131,000

Adjusted Sale Price

Adjusted Sale Price

For 2011 assmt: BSL base rate reduced from \$1,400 to \$1,300

\$90,200 2011 assmt: reduced to **\$83,900**

Assessor's EMV at Sale

Assessor's EMV at Sale

68.9% 2011 assmt. reduced to **64.0%**

Sale Ratio

Sale Ratio

Big Sandy

Lake

Lake

Front Feet:

Approx. 350 ff

Frontage Quality:

Poor, in shallow weedy bay. \$1,400 base @ sale
-10% size -80% quality
(\$252 per ff)

Square Area/Acreage:

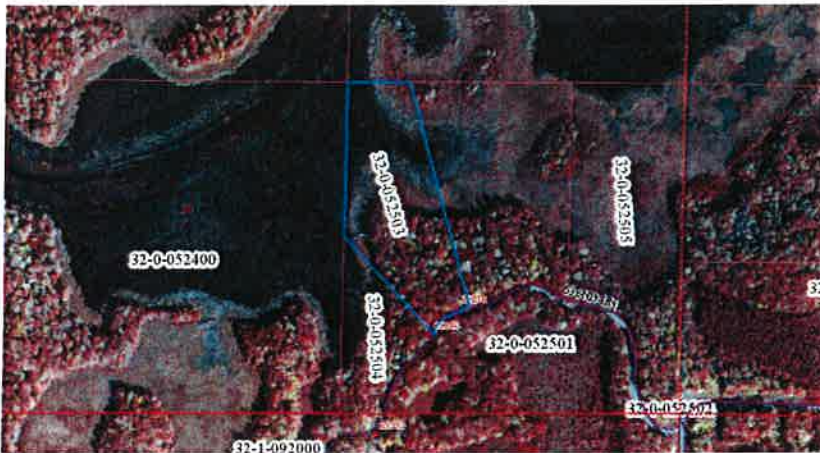
Approx. 6.87 Gis Acres
approx. 1/2 of parcel is
lies under lake. Entire
parcel has flowage
reserve easement.

Res. Quality: Bare parcel at time of sale ,no utilities

Effective Age: N/A

Outbuildings: N/A

When split in 2006 bare parcel sold for \$104,000





29-0-040604

Parcel No.

Parcel No.

Bakken

Buyer

Buyer

Blome

Seller

Seller

11/2010

Date of Sale

Date of Sale

\$65,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$65,000

Adjusted Sale Price

Adjusted Sale Price

\$66,300

Assessor's EMV at Sale

Assessor's EMV at Sale

Not a Good Sale – Neighbor to Neighbor

Sale Ratio

Sale Ratio

SANDY RIVER LAKE

Lake

Lake

Front Feet: **150'**

Frontage Quality: **Wide weed band, limited access
-30% quality
-5% limited access adjustment
300' copg @ -5%**

Square Area/Acreage: **1.14 acre**

BARE LAND SALE

6/8/12

To the board members of the Aitkin County Board:

I am writing in regards to my property in Workman township Sec. 36 Twp 49.0 Rg. 24 NE. NE.

The tax assessment has gone up yet again. This is odd knowing all property values have decreased by at least a third in the last 5 years.

I recently had the property reassessed and was in utter disbelief that the tax value would even be higher than first evaluated. It was now being valued with some lake shore value. Although it touches some water on the Big Sandy flowage, the facts are that the area that is to be considered shoreline is more swampy this time of year than usable shoreline. In fact this time of year you barely can get to the water it is so thick with willows, cattails and bullrush. A duck hunters dream! The usable water way is literally a quarter mile away during low water years

I was told swamp property is going down in value, which this clearly is. Most of the MC Gregor is low swamp land.

I think I am being served an injustice by having the tax value assessment being as high as it is currently.

Please reconsider the tax value on this property.

Thank you for your time and consideration.

Sincerely,

Christopher Worms

Owner

Parcel ID # 39-0-060900

4/20/12

To Board members and to whom it may concern,

I am writing in regards to my 40 Acre property in Workman Township Sec. Sec. 36 Twp 49.0 Rg 24 NE NE.

The new tax assessment for the partial keeps going up. Which is completely opposite of all properties in the past 5 years or so. We have seen values decrease by a third or more. I am confused that I would be assessed lake shore taxes for low swamp land located near the Big Sandy Flowage. This time of year you may be able to see water near my property, but you wait one month and the cat tails, swamp grass and bull rush will be so thick you will be able to walk across it. The usable waterway is literally be ¼ mile from my property.

I think I am being served an injustice by being taxed lake front taxes for access to a swamp.

Please reconsider the tax value on this property.

Thank you for your time and consideration.

Sincerely,

Christopher Worms

Owner

Parcel ID# 39-0-060900

BRIEF SYNOPSIS OF CHANGES

Christopher Worms Parcels: 39-0-060900 & 39-0-061200

39-0-061200						
Was			Is Now			
.25 Site (access & electric)		\$5,000		.25 Site (access & electric)		\$5,000
High Wooded	26	\$43,000		Low Wooded	38	\$43,700
Low Wooded	7	\$8,100				
Swamp	5	\$2,000				
Road	1	No Value				
Land Total		\$58,100		Land Total		\$48,700
Pole Building		\$18,600		Pole building		\$18,600
	Total	\$76,700				\$67,300
39-0-060900						
Was			Is Now			
High Wooded	24	\$39,600		Low Wooded	34	\$39,100
Low Open	4	\$4,400		Flowage Frontage (\$700)	400'	\$94.50
Low Wooded	7	\$8,100		Road	1	No Value
Swamp	4	\$1,600				
Road	1	No Value				
Land Total		\$53,700		Land Total		\$76,900