



**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: 4:30 PM

Owner Name: Denny Solsvig representing Denny's Lakeview Inn, LLC

Property ID#: 09-1-101101

Physical Address: 33592 300th Place
Aitkin, MN 56431

Estimated Market Value 2011 Assessment: \$241,900.00

Classification 2011 Assessment: Commercial

Estimated Market Value 2012 Assessment: \$236,700.00

Classification 2012 Assessment: Commercial

Reason for Appeal: Taxes are too high. Taxes do not appear to be equitable when compared to other bars around the County.

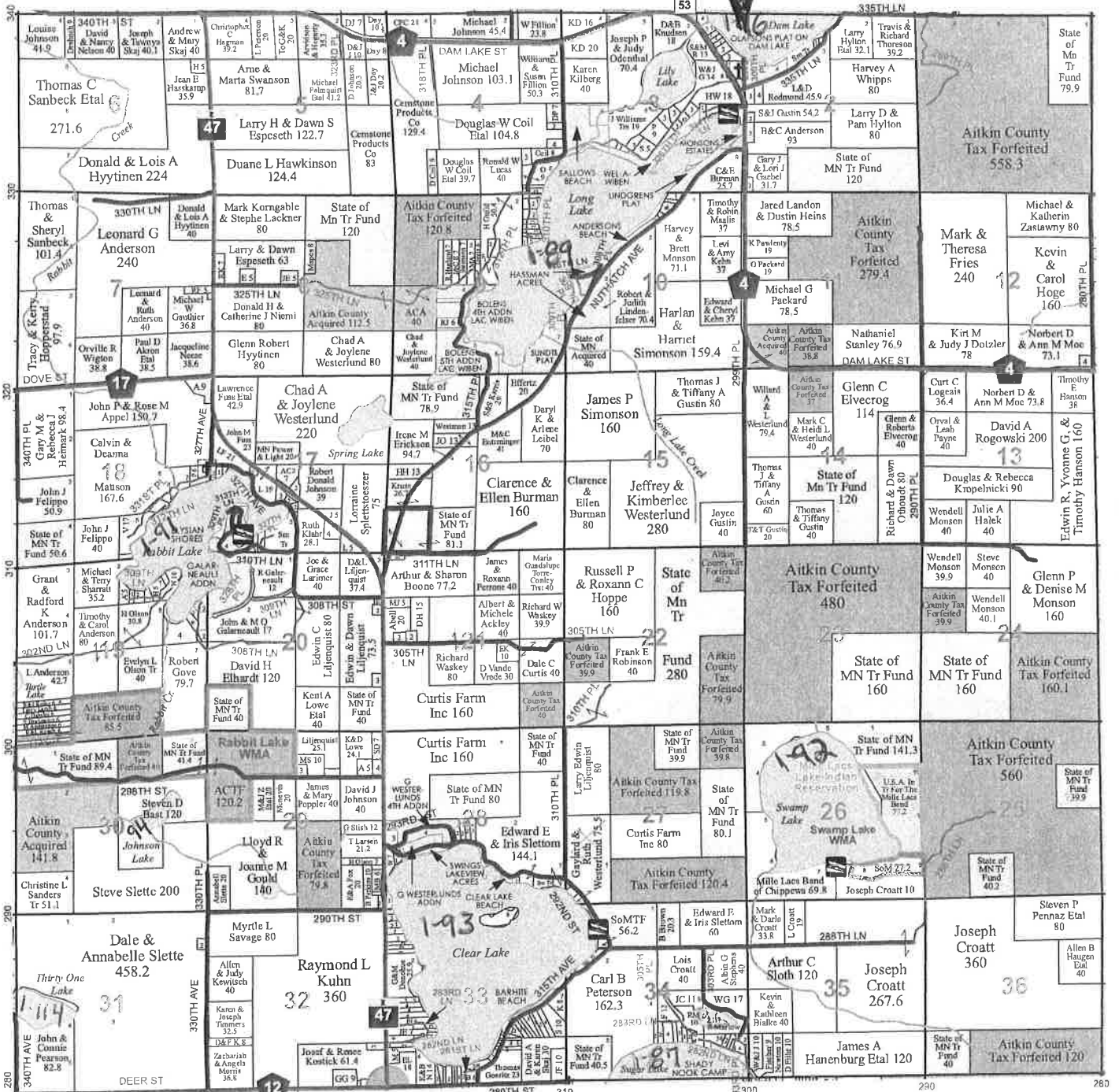
Assessor's Recommendation: No change to valuation or classification for the 2012 assessment.

Comments: Letter and attachment recently sent to Mr. Solsvig is included with this packet.

SUBJECT

See Kimberly Page 35

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See Nordland Page 26

See Lee Page 29

See Malmo Page 20

AITKIN COUNTY ABSTRACT CO.

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09-1-101101

5/8/2012 2:16:21 PM



Scale: 1:2,048

Parcel Nbr: 09-1-101101
 2010
 2009

8874 PRD Production 2011 Property Assessment Record AITKIN COUNTY
 3,177.04 98.87 1,892.09 .00 .00 .00 .00
 2,332.35 83.76 1,493.89 .00 .00 .00 .00

5/08/12 Page 2
 5,168.00
 3,910.00

CAMA LAND DETAILS:

Land market: 09-96 GLEN / ZONE 1 / DAM LAKE Last calc date/env: 03/17/11 B
 Neighborhood: 09-96 DAM LAKE PARCELS 1.00 Asmt year: 2011
 COG: 106472 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: 450.00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 01-0096 FF 240.00 P 650.00 494.00 118600 1 233
 240.00 OV
 FSITE AC 1.00 20000.00 20000.00 20000 1 233
 Front feet: 240.00 Other Acres: 1.00 Totals: 138,600
 FF/SF acres: 2.48 CAMA acres: 3.48

NOTES:

20% FRONTAGE ADJUSTMENT
 SHALLOW LOT FOR SIZE OF FRONTAGE

Mineral:

CAMA SUMMARY:

Schedule: 2011 Insp/ By/ Cmp: 10/24/2007 MD P
 Neighborhood: 09-96 DAM LAKE PARCELS

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	COM	C/I EST					3/17/2011	B	92,033	
2	RES	GAR		576	D	4	3/17/2011	B	10,368	
3	OTH	PORCH		96	D	5	3/17/2011	B	864	

Estimated land value : 138,600
 Mineral value :
 Improvement value . . . : 103,265
 Total value : 241,865

CAMA IMP DETAILS: 1 COM C/I EST
 House/Garage: Schedule: 2011
 Construction class/Quality: D 4
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 09-96 .90
 Additional
 Total percent good90

NOTES: -----
 M/S VALUATION FOR BAR SECT 13 PG 13 CLS D
 AVG
 SEE PAPER CARD FOR DETAILS
 UPDATED 3/09

---- Characteristics/Areas ----		Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	C/I EST								92,033	1			1.00			92,033	
Ground BAS area:					Totals:				92,033								92,033
Effective ground BAS rate:			.00														

CAMA IMP DETAILS: 2 RES GAR
 House/Garage: Schedule: 2011
 Construction class/Quality: D 4
 Actual/Effective year built: 2007
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 09-96 .90
 Additional
 Total percent good90

NOTES: -----
 GARAGE APPEARS TO BE HEATED

---- Characteristics/Areas ----		Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_005	COLOR NAT NATURAL																
_010	TYPE DET DETACHED																
_020	FLOOR CON CONCRETE																
_025	CONST FR FRAME																
_BAS	BASE AREA 4 LIN/INSUL	24	24	576				20.00	11,520	1			1.00			10,368	
Ground BAS area:				576	Totals:				11,520								10,368
Effective ground BAS rate:			18.00														

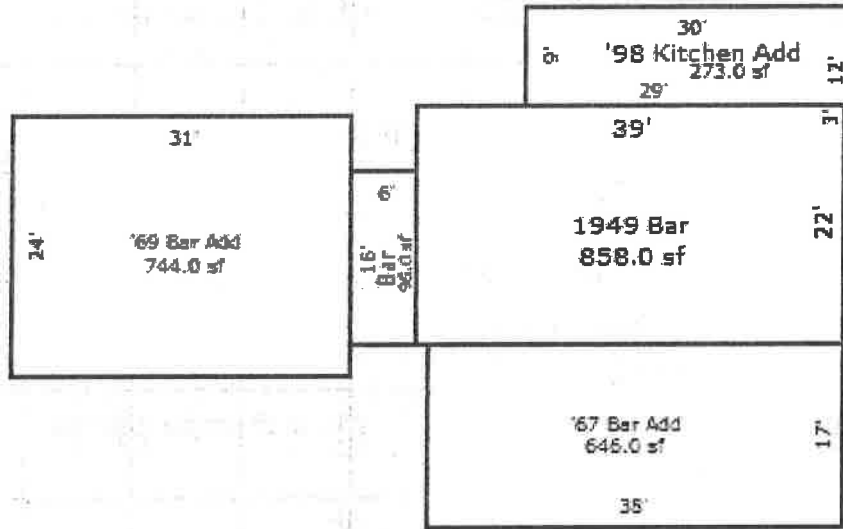
CAMA IMP DETAILS: 3 OTH PORCH
 House/Garage: Schedule: 2011
 Construction class/Quality: D 5
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable
 Economic: 09-96 .90
 Additional
 Total percent good90

NOTES: -----

---- Characteristics/Areas ----		Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	BASE AREA 5	8	12	96				10.00	960	1			1.00			864	
Ground BAS area:				96	Totals:				960								864
Effective ground BAS rate:			9.00														

Field check value: Appraiser's initials: Date of inspection:



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COPY

May 30, 2012

Denny Solsvig
Denny's Lakeview Inn, LLC
30405 336th Lane
Aitkin, MN 56431

Re: Questions and Comments from the Glen Twp Local Board of Appeal and Equalization

Dear Mr. Solsvig:

We discussed the taxes on your property and others like yours around Aitkin County at the Glen Township meeting on May 3, 2012.

You had made a statement that the Big Sandy Lodge main parcel in Shamrock Township only pays a few hundred dollars in property taxes per year. Enclosed with this letter is a document showing the full tax amount of \$22,848 for the 2012 payable year for the Lodge parcel. The current tax is highlighted in yellow. Their taxes would be higher if they did not qualify for the seasonal restaurant on a lake classification.

The next two enclosed pages show the tax amounts for Bann's Bar in Shamrock Township for the 2012 assessment. In the cases of both Bann's Bar and Big Sandy Lodge, they do not pay into the Fiscal Disparities property tax program since State Law does not provide this program for that area. Any commercial or industrial property in the Aitkin School District pays into this program. For several years, many commercial and industrial properties in the Aitkin District enjoyed lower taxes due to Fiscal Disparities. Today that is not the case. Your taxes are over \$1000 higher in 2012 due to this program.

Please contact me with any further questions at (218) 927-7340.

Sincerely,

A handwritten signature in black ink, appearing to read "MD", is written over a faint, illegible printed name.

Mike Dangers
Aitkin County Assessor

enclosures

Parcel/Acct: 29-1-526600

30095 Taxpayer: BIG SANDY HOLDINGS LLC

Type options, press Enter.

A=Display asmt summary X=Display tax record

Opt	Tax Yr	Dta Set	Cls/Hstd Codes	New Imprvmnts	Taxable Value	Local Tax Rate	RMV Rate	Net Tax less SA
—	2013	PRD	233 231	0	1575400	.000%	.000000%	.00
—	2012	PRP	233 231	0	1575400	67.642%	.022030%	23274.00
—	2012	PRD	233 231	0	1575400	66.368%	.021760%	22848.00
—	2011	PRD	233 600	0	1575500	58.565%	.035760%	33664.00
—	2010	PRD	233 600	0	1575500	55.683%	.032280%	31750.00
—	2009	PRD	233 600	0	2118700	57.181%	.027200%	43330.00
—	2008	PRD	233 600	0	2118700	62.313%	.028450%	45666.00
—	2007	PRD	233 600	1833700	2118700	71.839%	.036020%	50658.00
—	2006	PRD	233	0	180000	83.219%	.037660%	3888.00

Bottom

Press Enter to continue or enter new parcel/tax year: 29-1-526600 2013

F1=Help

F3=Exit

F11=Alt View

F12=Cancel

INQTAXHST

Tax History

6/06/12
11:13:25

Parcel/Acct: 29-1-342400

28417 Taxpayer: BANN'S BAR & CAFE INC

Type options, press Enter.

A=Display asmt summary X=Display tax record

Opt	Tax Yr	Dta Set	Cls/Hstd Codes	New Imprvmnts	Taxable Value	Local Tax Rate	RMV Rate	Net Tax less SA
—	2013	PRD	233	0	283100	.000%	.000000%	.00
—	2012	PRP	233	0	283100	67.642%	.022030%	5940.00
—	2012	PRD	233	0	283100	66.368%	.021760%	5832.00
—	2011	PRD	233	0	290000	58.565%	.035760%	5538.00
—	2010	PRD	233	0	290000	55.683%	.032280%	5338.00
—	2009	PRD	233	0	290000	57.181%	.027200%	5382.00
—	2008	PRD	233	900	285000	62.313%	.028450%	5574.00
—	2007	PRD	233	0	277300	71.839%	.036020%	5984.00
—	2006	PRD	233	0	181700	83.219%	.037660%	4074.00
—	2005	PRD	233	0	181700	91.126%	.004860%	4260.00

More...

Press Enter to continue or enter new parcel/tax year: 29-1-342400 2013
 F1=Help F3=Exit F11=Alt View F12=Cancel

INQ TAXHST

Tax History

6/06/12
11:13:33

Parcel/Acct: 29-1-342500

28418 Taxpayer: BANN'S BAR & CAFE INC

Type options, press Enter.

A=Display asmt summary X=Display tax record

Opt	Tax Yr	Dta Set	Cls/Hstd Codes	New Imprvmnts	Taxable Value	Local Tax Rate	RMV Rate	Net Tax less SA
-	2013	PRD	233	0	19500	.000%	.000000%	.00
-	2012	PRP	233	0	19500	67.642%	.022030%	470.00
-	2012	PRD	233	0	19500	66.368%	.021760%	462.00
-	2011	PRD	233	0	21800	58.565%	.035760%	476.00
-	2010	PRD	233	0	22500	55.683%	.032280%	350.00
-	2009	PRD	233	0	22500	57.181%	.027200%	354.00
-	2008	PRD	233	0	24800	62.313%	.028450%	410.00
-	2007	PRD	233	0	22500	71.839%	.036020%	414.00
-	2006	PRD	233	0	20800	83.219%	.037660%	426.00
-	2005	PRD	233	0	20800	91.126%	.004860%	444.00

More...

Press Enter to continue or enter new parcel/tax year: 29-1-342500 2013

F1=Help

F3=Exit

F11=Alt View

F12=Cancel