



**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: 5:30pm

Owner Name: Linda Farah

Property ID#: 22-0-046002

Physical Address: 20692 State Highway 210
McGregor, MN 55760

Estimated Market Value 2011 Assessment: \$20,000

Classification 2011 Assessment: Residential Homestead

Estimated Market Value 2012 Assessment: \$24,800

Classification 2012 Assessment: Residential Homestead

Reason for Appeal: The property owner is concerned because after she purchased some land from her neighbor, the per acre value increased from \$1350 to \$3067. The current assessment year valuation increase is due to the countywide increase in high wooded land value.

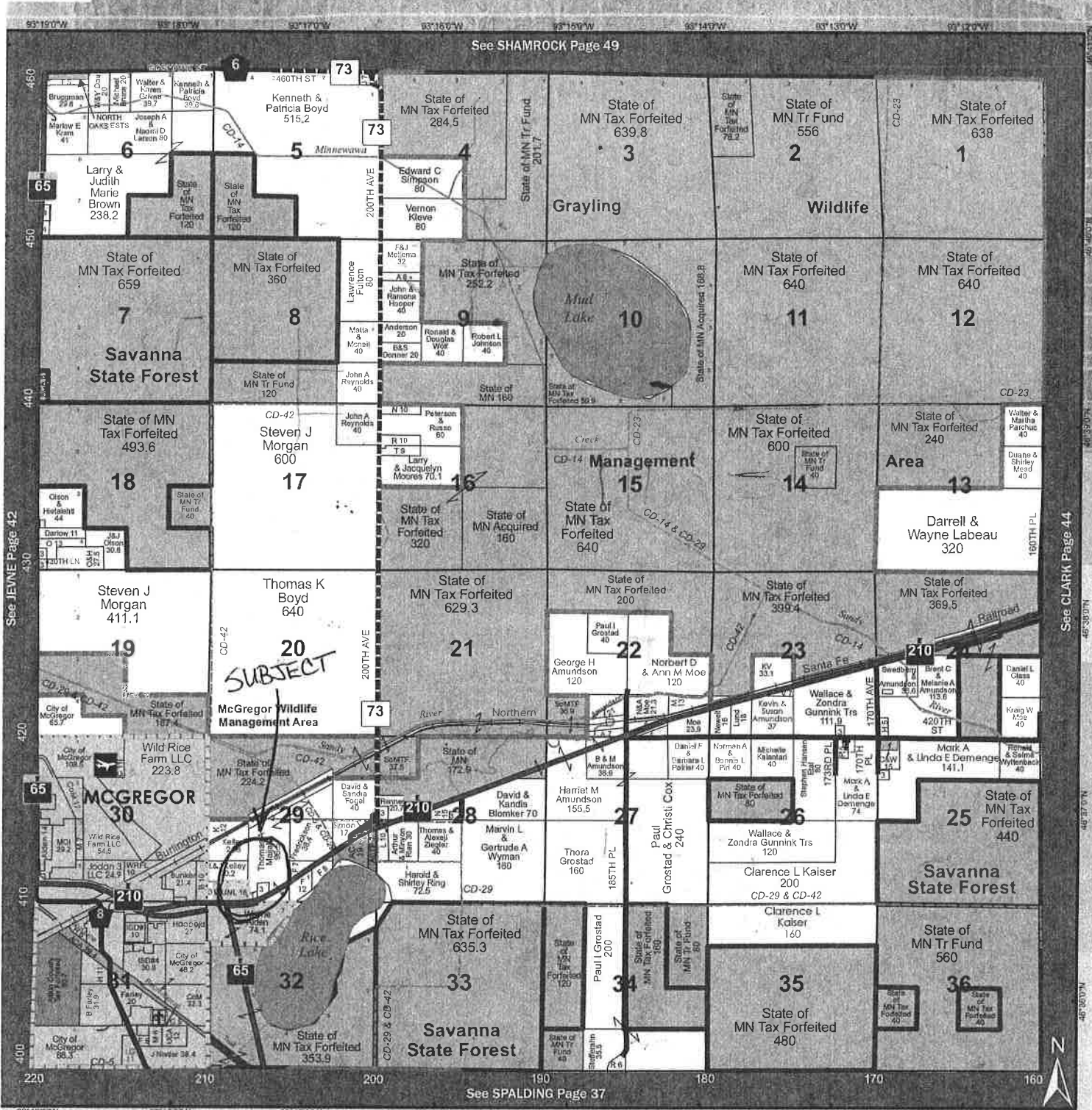
Assessor's Recommendation: No Change.

Comments: The previous year valuation increase on this parcel was due to the application of the size factor to the acreage value. The previous owner had a combined total acreage of approximately 96 acres. Linda purchased 7.83 acres and also owns a contiguous parcel of 1.37 acres.

The size factor table considers 31 acres through 120 as average size and no factor is applied. Properties over 120 acres are reduced in value. Properties with fewer than 31 acres are increased in value. These adjustments are done incrementally according to the acreage size table (Exhibit A).

The Department of Revenue requires that we analyze our bare land sales under 35 acres separately from larger tract sales. There are 41 sales this past year and our median ratio is 100% (Exhibit B).

The property owner is also concerned because she feels that she was given inaccurate information by our office regarding our per acreage value. How that specific conversation went is unknown. It is not uncommon for our office to be asked what our per acre value amounts are. It is likely that the answer we gave was based on the total size of the property as it existed at the time of the question.

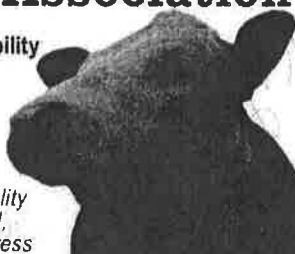


Central Minnesota Cattlemen's Association

Muscle & Growth • Flething Ability
Calving Ease • Maternal Traits

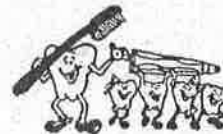
Tim Nies
44237 396th Lane
Aitkin, MN 56431
(218) 927-2767

To learn more about Top Quality
Cattle that are locally raised,
please write to the above address



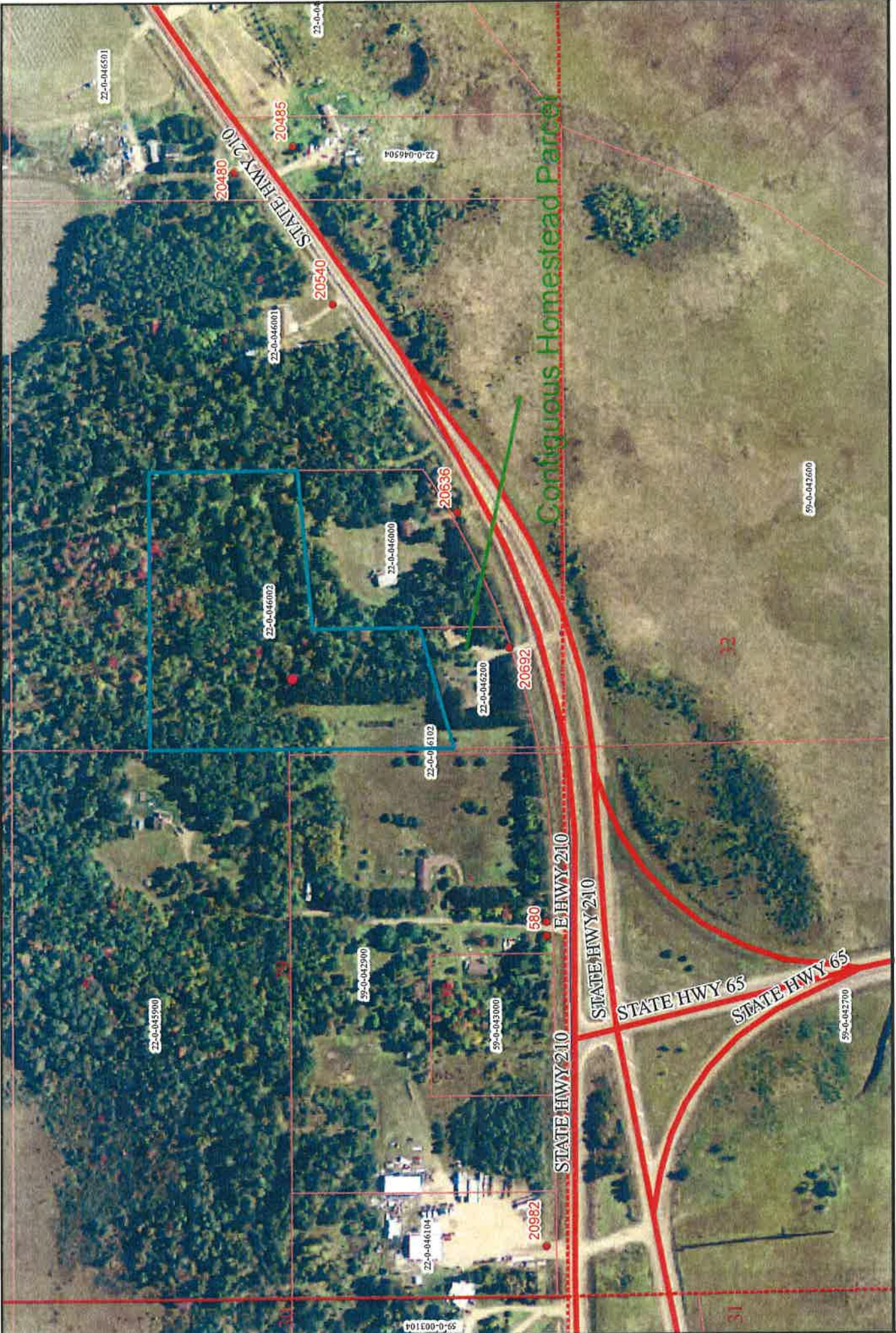
DAVID A. WINEGAR, D.D.S. CHARTERED

McGregor Professional Building
255 W. Hwy. 210, Suite #1
McGregor, MN 55760



(218) 768-4111
Fax (218) 768-3600

(218) 768-4111
1 (800) 548-9715



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22-0-046002

6/4/2012 3:48:39 PM



Scale: 1:3,645

Parcel Nbr: 22-0-046002 45710 PRD Production 2013 Property Assessment Record AITKIN COUNTY 6/04/12 Page 1
 Fee Owner: 4014 DISTRICTS: LEGAL DESCRIPTION:
 FARAH, LINDA R TRUSTEE Twp/City : 22 MCGREGOR TWP Sec/Twp/Rge : 29 48.0 23 Acres: 7.83
 Taxpayer: 4014 FALCO:F.O. School : 4 MCGREGOR W 660 FT OF SE SW LYING N OF HWY 210 ROW
 FARAH, LINDA R TRUSTEE LESS 4.75 AC & LESS THE N 330.33 FT
 20692 ST HWY 210 Parcel notes:
 MCGREGOR MN 55760 5-3-12: LBOA. NO CHG SO MATTER CAN BE
 TAKEN TO CO BD LEVEL.

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 LINDA FARAH TRUST MAIJALA, THOMAS 2011/01 W 16'16 10,570 10,570 | 2011/01/24 1 FARAH, LINDA R TRUSTEE

ASSESSMENT DETAILS: -----
 2012 Rcd: 1 Class: 201 Residential 1 unit Land Acres CAMA Estimated Deferred Taxable
 Hstd: 1 Residential-Homestead Total MKT 7.83 24,800 24,800 24,800 24,800
 MP/Seq: 22-0-046200 001 10 acres 24,800 24,800 24,800
 Own%100 Rel AG% Rel NA% Dsb%
 2011 Rcd: 1 Class: 201 Residential 1 unit Land 7.83 24,000 24,000 24,000 24,000
 Hstd: 1 Residential-Homestead Total MKT 24,000 24,000 24,000
 MP/Seq: 22-0-046200 001 10 acres 24,000 24,000 24,000
 Own%100 Rel AG% Rel NA% Dsb%
 2010 Rcd: 1 Class: Unclassified Total MKT
 Hstd: 0 not-available
 MP/Seq: 22-0-046002 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 201 1 24,800 24,800 24,800
 2011 201 1 24,000 24,000 24,000
 2010 1 0

LINKED PARCELS - BASE: 22-0-046200 001
 000 22-0-046200 001*22-0-046002
 Total acres: 8.83 Total est: 134,900 Total taxable: 109,800
 TAX SECTION: ----- Taxes ----- Credits ----- Net Tax
 Tax Year Rec Class NTC RMV St Gen Disaster Powerline Ag Res Tac
 2013 .00 .00 .00 .00 .00 .00 .00 .00 .00
 2012 136.79 5.21 .00 .00 .00 .00 .00 .00 142.00
 2011 .00 .00 .00 .00 .00 .00 .00 .00 .00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 22 MCGREGOR TWP / ZONE 3 Last calc date/env: 05/03/12 I SPLIT FROM 22-0-046001 FOR 2011 ASSMT -
 Neighborhood: 22 MCGREGOR TWP .90 Asmt year: 2013 COG CHANGED FOR NEW OWNER.
 COG: 4014 1 Ac/FE/SF: 8.83 Lake: 4/13/2011-ACRES CORRECTED FROM 12.75 TO
 Wid: .00 Dth: .00 Avg CER: 7.83 PER SURVEY-COG ALSO CORRECTED.
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 HWD-R AC 7.83 1650.00 3163.05 24800 1 201 7.83 19700
 8.83 TW
 Front feet: .00 Other Acres: 7.83 Totals: 24,800
 FE/SF acres: .00 CAMA acres: 7.83 Mineral:

CAMA SUMMARY: -----
 Schedule: 2013 Insp/By/Cmp: 05/03/2012 LT R
 Neighborhood: 22 MCGREGOR TWP

EXHIBIT A

Size factors for all acreages 2011 asmt land schedule

Use this formula: (acreage amount X factor X land rate)

Partial acres have a factor in between the factors in this table due to interpolation

Acreage Amount	Factor in Size Table
1	4.50
2	4.50
3	4.50
4	4.20
5	3.40
6	3.00
7	2.60
8	2.30
9	2.10
10	1.90
11	1.80
12	1.70
13	1.60
14	1.50
15	1.40
16	1.40
17	1.35
18	1.35
19	1.30
20	1.30
21	1.25
22	1.25
23	1.20
24	1.20
25	1.15
26	1.15
27	1.10
28	1.10
29	1.05
30	1.05
31 thru 120	no adjustment
121	0.99
122	0.98
123	0.97
124	0.96
125	0.95
126	0.94
127	0.93
128	0.92
129	0.91
130	0.90
131 or more	0.90

Aitkin County Assessors Office Sales Study

EXHIBIT B

Date/Time Prepared: 6/4/2012 16:23

Title: Citywide all good offwr vacant under 35ac 10/10 to 09/

#	PRCT_NBR	SALE DATE	DEED TYPE	BOYER NAME	SELLER NAME	EMV	SALES_RATIO	ADJ_PRICE	SECTION	MULTI	TWP	NA_PLANNED	DEEDED	LAKE	NBS	Per_Agre
1	05-0-051501	201010	Warranty De	JOHNSON, DANIEL	NETSON, DOUGLAS	\$ 24,900	415.5	6,000	35		Clark	3	5.00	0	5	1,000
2	07-0-035200	201105	Warranty De	MILLER, DANIEL	SCHOEPF, CHARLES	\$ 36,000	70.59	51,000	17		Farm Isla	3	31.00	0	5	1,645
3	07-0-062705	201012	Warranty De	FARM ISLAND LLC	OBERHAMER, MARK	\$ 29,800	93.13	32,000	29		Farm Isla	0	8.00	19159	5	4,000
4	07-1-110201	201108	Trustee Dee	MEEHAN, LAWRENCE	JANICE NICHOLAS REV. T	\$ 3,000	100	3,000	19		Farm Isla	3	0.47	19174	5	6,383
5	07-1-120505	201107	Warranty De	PEARSON, KENNETH	PEARSON, RONALD	\$ 5,000	100	5,000	31		Farm Isla	3	0.40	19208	5	12,500
6	10-0-049404	201107	Warranty De	CLEMONS, GARY	KLATKE, SANDRA	\$ 14,000	66.67	21,000	30		Haugen	3	5.00	0	5	4,200
7	11-0-005503	201011	Warranty De	LYBECK, JOHN	MILLER, EILEEN	\$ 3,200	82.05	3,900	7		Hazelton	0	2.00	0	5	1,950
8	11-0-019101	201102	Warranty De	LAZARZ, THOMAS	SPARKS, RODNEY	\$ 31,200	42.64	73,175	5		Hazelton	3	9.00	19159	5	8,131
9	11-1-131300	201108	Warranty De	TURNER, WILLIAM ETAL	SCHOENKE, SHIRLEY	\$ 6,000	109.09	5,500	32		Hazelton	3	0.00	0	5	#DIV/0!
10	11-1-138500	201105	Warranty De	WAHL, MARY	JORDAN, HERMAN	\$ 6,000	63.16	9,500	32		Hazelton	3	0.00	0	5	#DIV/0!
11	11-1-150500	201107	Warranty De	MIKKELSON, RICHARD	SHERWOOD FOREST HO	\$ 6,000	75.5	8,000	32		Hazelton	3	0.00	0	5	#DIV/0!
12	11-1-195700	201102	Warranty De	HANSON, GILBERT	DOCKENDORF, DANIAL	\$ 6,000	80	7,500	32		Hazelton	3	0.00	0	5	#DIV/0!
13	11-1-220800	201109	Warranty De	HAZELTON, BRYAN	QIRK, WILLIAM	\$ 12,700	127	10,000	32+		Hazelton	3	0.00	0	5	#DIV/0!
14	12-0-020502	201012	Warranty De	CZAJKOWSKI, RONALD	REKUS, FRANK JR	\$ 65,300	334.87	19,500	12+		Hill Lake	0	20.00	0	5	975
15	14-0-028901	201102	Warranty De	HAGEMEYER, RANDAL	SCHOLMEESTERS, PAUL	\$ 28,900	231.2	12,500	18		Jevne	0	20.00	0	5	625
16	16-1-095500	201102	Warranty De	MCCARRY, MICHAEL	KNUDSEN, ION	\$ 14,000	186.67	7,500	20		Lakeside	3	0.65	489002	5	11,538
17	16-1-100600	201105	Warranty De	CHIMILEWSKI, DONALD	JOHNSON, ERNEST	\$ 10,500	210	5,000	32		Lakeside	3	1.10	489002	5	4,545
18	19-0-015702	201106	Warranty De	EINBERGER, LAWRENCE	MCLAUGHLIN, JAMES	\$ 26,500	115.22	23,000	3		Logan	3	21.00	0	5	1,095
19	19-0-041801	201104	Warranty De	MURDOCK, BRUCE	MOODY, MICHAEL	\$ 55,100	225.82	24,400	24		Logan	0	9.00	10604	5	2,711
20	19-0-059503	201108	Warranty De	SISK, WILLIAM	KUPFER, BRUCE	\$ 29,600	118.4	25,000	34		Logan	3	18.00	0	5	1,389
21	21-0-044901	201108	Warranty De	WRIGHT, DOUGLAS	CURTIS, WILLIAM	\$ 20,500	91.11	22,500	27		Malmo	3	20.00	0	5	1,125
22	23-0-022501	201109	Warranty De	CORNELL, JAMES	HAVISTO, ROBERT	\$ 27,900	107.31	26,000	14		Morrison	3	20.00	0	5	1,300
23	24-0-013202	201010	Warranty De	HALVORSON, ANDREW	PANKO, HERBERT	\$ 30,400	84.44	36,000	7		Nordland	3	10.00	0	5	3,600
24	24-1-121201	201102	Warranty De	HALVORSON, ANDREW	BETLEY, TREVOR	\$ 19,000	105.56	18,000	6		Nordland	1	1.56	0	5	11,538
25	27-1-071600	201108	Warranty De	CAMPBELL, DOUGLAS	REDMOND, CARMEN	\$ 7,600	138.18	5,500	19+		Salo	3	0.84	0	5	6,548
26	29-0-013733	201102	Warranty De	BEDDORF, LETTER REV TR	SCHROEDER, CINDY	\$ 55,000	115.91	47,450	7+		Shamrock	3	5.00	19062	5	9,490
27	29-0-023600	201102	Warranty De	PETERSON, RICHARD	BREKKE, DALE	\$ 27,600	125.45	22,000	11		Shamrock	3	5.00	0	5	4,400
28	29-0-058001	201011	Warranty De	WINEBRENNER, MICHAEL	MITCHELL, JAMES ETAL	\$ 30,000	100	30,000	28		Shamrock	3	3.00	19033	5	10,000
29	29-1-098600	201103	Warranty De	STEELE, STEVEN M	PAHL, GLADYS	\$ 14,000	147.37	9,500	20+		Shamrock	3	0.48	19033	5	19,792
30	29-1-099200	201103	Warranty De	STEELE, STEVEN M	PAHL, NICK	\$ 5,700	60	9,500	20+		Shamrock	3	0.31	19033	5	30,645
31	29-1-292000	201108	Warranty De	RILEA, GENE	JOHNSON, DAVID	\$ 5,000	250	2,000	27		Shamrock	3	0.22	19033	5	9,091
32	29-1-292100	201107	Trustee Dee	RILEA, GENE	EGLEY, CHARLES JR TRUS	\$ 10,000	166.67	6,000	27+		Shamrock	3	0.42	19033	5	14,286
33	29-1-301400	201107	Warranty De	SACKETT, JAMES	WIDSETH, MICHAEL	\$ 9,100	82.73	11,000	27+		Shamrock	3	0.66	19033	5	16,667
34	29-1-326500	201107	Warranty De	BROWN, MITCHELL	TRADEWELL, MARK	\$ 16,000	145.45	11,000	17		Shamrock	3	1.02	19062	5	1,784
35	30-0-034001	201010	Warranty De	CROSBIE, KENNETH	GARTHUME, JED	\$ 20,100	67	30,000	20		Spalding	0	22.00	0	5	1,364
36	34-1-086200	201107	Warranty De	KLAUSTERMEIER, DAVID	WILL FAMILY	\$ 30,000	113.21	26,500	26		Wagner	3	0.93	19001	5	28,495
37	34-1-086500	201107	Warranty De	LORENCE, LEONARD	LAVONNE KUCHENMESIT	\$ 22,500	93.75	24,000	26		Wagner	3	1.73	19001	5	13,873
38	36-1-084200	201010	Warranty De	JOHNSON, TODD	JONDALE LLP	\$ 31,900	79.8	40,000	11		Wealthwc	1	3.53	489002	5	11,331
39	49-0-017701	201012	Warranty De	LEE, LONNIE	MUELLER, JOHN	\$ 6,800	34	20,000	13+		Unorganiz	3	1.00	0	5	20,000
40	52-0-013206	201106	Warranty De	PACKER, TIM	WINDHAUSER, NOREEN	\$ 21,600	87.8	24,600	13		Unorganiz	3	6.00	19147	5	4,100
41	56-0-154600	201102	Warranty De	FENNNER, RICHARD	RITTER, MARK	\$ 33,800	75.11	45,000	25		City of Ait	1	1.00	0	5	45,000

Median Ratio:
COD: 52.74
PRD: 1.19