

**ADJOURNED MEETING OF THE  
COUNTY BOARD OF COMMISSIONERS  
June 13, 2017 – BOARD AGENDA**

**Board of Appeal & Equalization Starts at 4:00 P.M.**

**4:00 1) Mark Wedel, County Board Chairperson**

- A) Call to Order**
- B) Pledge of Allegiance**
- C) Oath**
- D) Board of Commissioners Meeting Procedure**
- E) Approval of Agenda**

**2) Public Hearing- Aitkin County Board of Appeal and Equalization**

**(Please note that the list below includes the citizens who have requested to be heard. Some may not be present for the discussion. Citizens may be heard in a different order than what is listed).**

**4:02 Introduction and General Questions**

**4:05 Loren and Jodie Miller**

**Written Appeals:**

- 1. Ronald and Darlene Smith**

**ADJOURN**

\*As part of the County Board protocol, it is unacceptable for any speaker to slander or engage in character assassination at a public Board meeting.

**\*\* Please note: all times are approximate and subject to change without notice.**

**2017 Aitkin County Board of Appeal and Equalization  
Meeting Agenda as of June 7, 2017**

4:00pm      Introduction and General Questions

Scheduled Appointments:

4:05pm      Loren and Jodie Miller  
29-1-139100 and 29-0-032904

Written Appeals by the Property Owner:

Ronald and Darlene Smith  
29-0-009301 and 29-1-490000



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

## MEMO

June 8, 2017

To: County Board of Commissioners  
Jessica Seibert, County Administrator  
Kirk Peysar, County Auditor

From: Mike Dangers, County Assessor 

Re: 2017 County Board of Appeal and Equalization

Please find attached to this memo, the packet of information prepared for the 2017 County Board of Appeal and Equalization. As of the date of this document, there are two different property owners that have requested the Board take action on their property. There is just one appointment and one written request for appeal. Each of the two packets are numbered separately and contain separate information sheets as in past years.

Also attached is an updated Rules of Procedure for County Board of Appeal and Equalization. The Board may make changes to these if necessary.

If we receive appointment requests anytime between now and the meeting time on Tuesday June 13, we will prepare the supporting information as completely as we can given the time constraints.

Please contact me with any questions.



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

### **2017 Rules of Procedure for County Board of Appeal and Equalization**

1. All appeals considered today must have previously appealed to the 2017 Local Board of Appeal and Equalization. If a property is located in an area that had an Open Book Meeting, this rule does not apply. Other exceptions must be approved by the County Assessor. Open Book Meeting areas include only these areas: Balsam Twp, Beaver Twp, Hill Lake Twp, Lee Twp, Libby Twp, Logan Twp, McGrath City, Millward Twp, Palisade City, Pliny Twp, Tamarack City, White Pine Twp, Workman Twp and all Unorganized Twps.
2. Each appeal shall be limited to approximately 15 minutes. This includes time for the property owner to present and time for the staff and Board to deliberate. This time limit is at the Board's discretion.
3. The 2017 Assessment Estimated Market Value and Classification are the only items that can be appealed at this meeting.
4. Appointments for this meeting should have been made prior to this meeting. If the Board wishes to allow a person to appeal their valuation or classification without making an appointment, the Board may need to keep the meeting open until 7:00PM according to Minnesota Statute sec. 274.14.



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

## County Board of Equalization Appeal Information Sheet

**Appointment Time:** 4:05

**Owner Name:** Loren and Jodie Miller

**Property ID#:** 29-1-139100 and 29-0-032904

**Physical Address:** 49734 202<sup>nd</sup> Place, McGregor, MN 55760

**Estimated Market Value 2016 Assessment:** \$266,500 and \$48,100 = \$314,600

**Classification 2016 Assessment:** Seasonal Residential Recreational

**Estimated Market Value 2017 Assessment:** \$279,800 and \$52,400 = \$332,200

**Classification 2017 Assessment:** Seasonal Residential Recreational

**Reason for Appeal:** The Miller's purchased the properties in July 2016 in an arm's-length transaction for \$300,000. After adjusting the sale price for personal property in the amount of \$7,900, the final adjusted sale price is \$292,100 with a sales ratio of 113.7%.

**Assessor's Recommendation:** No change

**Comments:** It is not appropriate for us to change estimated market values to match sale prices. The lake shore quality was reviewed at the township board of appeal meeting and an additional -5 percent elevation adjustment was given to equalize with other properties with similar elevation for a total elevation adjustment of -20 percent. There is a comparable elevation sale that supports our estimated market value, see pages 13 and 14.

Their second parcel is a 2.5-acre parcel across the road from their main parcel that is improved with a garage. The second parcel has frontage on the flowage reserve. All of the parcels on the flowage reserve have lake-frontage rates that are equalized. There have been no recent sales on the flowage reserve to compare to; therefore, small acreage back lots with no frontage values have been reviewed as comparables. There are three small acreage sales that bracket and support our estimated market value, see pages 15 – 17.

# SHAMROCK T49N-R23W

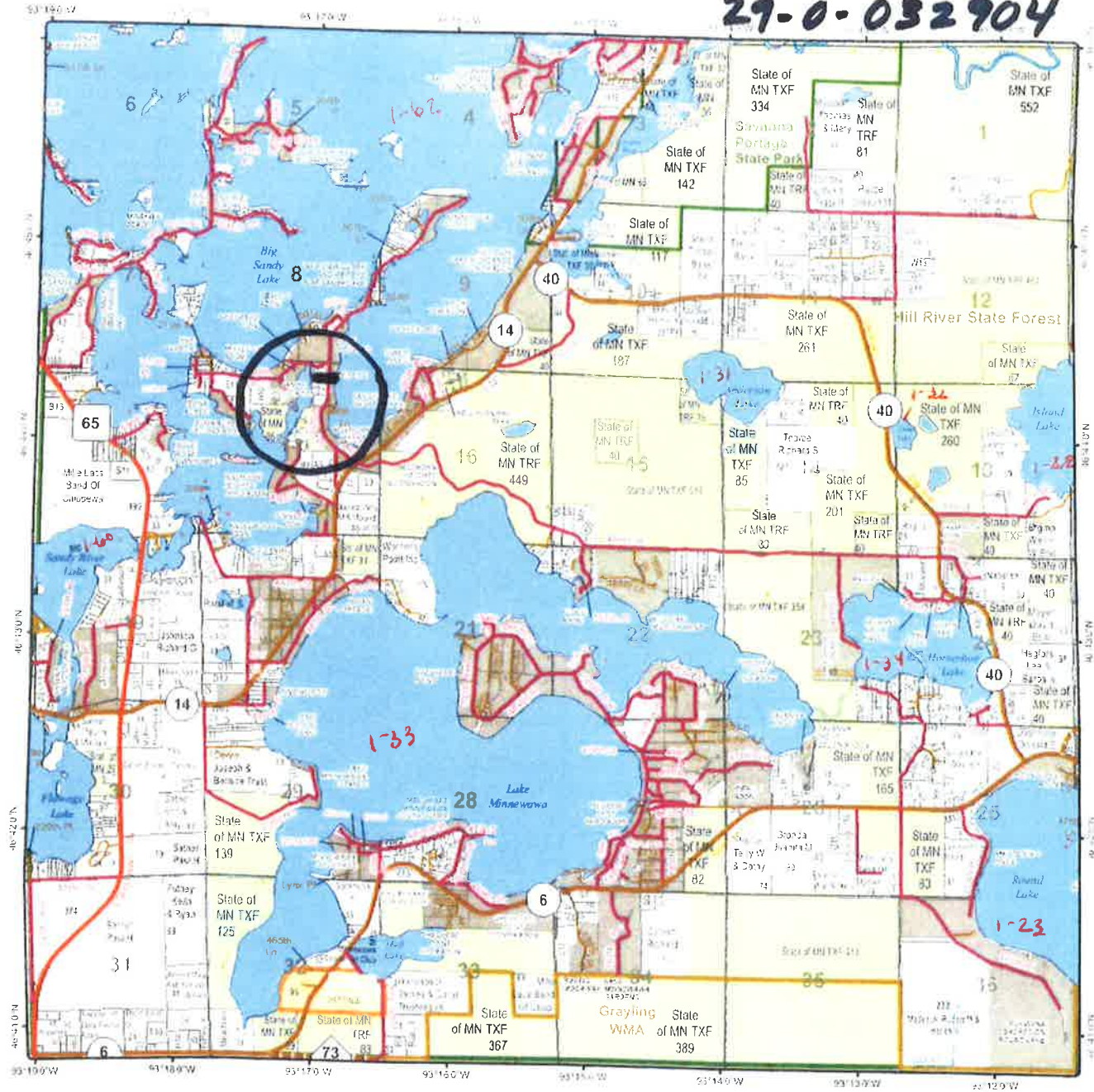


© 2010, Regents of the University of Minnesota. All Rights Reserved.  
See (TURNER T50N-R23W) Page 51

**29-1-139100**  
**29-0-032904**

See (WORKMAN T49N-R24W) Page 47

See (MILKIN T49N-R23W) Page 10



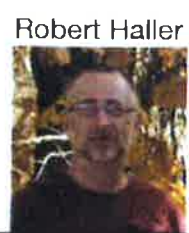
See (MCGREGOR T48N-R24W) Page 42

**218-768-4647**

# McGregor REALTY

and Property Management

**2**



[www.mcgregorrealty.com](http://www.mcgregorrealty.com)



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.

③

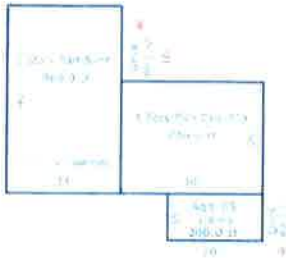
29-1-139100 & 29-0-032904

0 140 280 ft 1 inch = 369 feet



Date 6/12/17

③



Fee Owner: 114954  
 MILLER, LOREN & JODIE  
 Taxpayer: 114954 FALCO:F.O.  
 MILLER, LOREN & JODIE  
 9608 WOOD CLIFF ROAD  
 BLOOMINGTON MN 55438  
 Primary Address/911 #:  
 49734 202nd Pl  
 MCGREGOR

DISTRICTS:  
 Twp/City : 29 SHAMROCK TWP  
 Plat : 3 REITERS ORIGINAL PLAT ON S LOTS 15 & 16  
 School : 4 MCGREGOR  
 Lake : 1006200 BIG SANDY LAKE

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 17 49.0 23 Acres: .00  
 Parcel notes:  
 4/24/2016: LT DM, MILLER'S @ LBAE, INCREASE  
 ELEVATION ADJUSTMENT FROM -15% TO -20%  
 8-4-15: LT, R/A NOT HOME.  
 08/19/2010: LT, R/A - NOT HERE

SALES HISTORY:					TRANSFER HISTORY:			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
MILLER, LOREN R. JOHNSON, MARK J.	07/14/2016	W		300,000	292,100	2016/07/14 A	434791	MILLER, LOREN & JODIE

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2017 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Hstd: 0 cabin MP/Seq: 29-1-139100 000 Own% Rel AG% Rel NA% Dsb%	Land 2.03 Building Total MKT	140,200 139,648 279,848	140,200 139,600 279,800		140,200 139,600 279,800
2016 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Hstd: 0 cabin MP/Seq: 29-1-139100 000 Own% Rel AG% Rel NA% Dsb%	Land 2.03 Building Total MKT	126,900 139,648 266,548	126,900 139,600 266,500		126,900 139,600 266,500
2015 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Hstd: 0 cabin MP/Seq: 29-1-139100 000 Own% Rel AG% Rel NA% Dsb%	Land 2.03 Building Total MKT	124,500 139,252 263,752	124,500 139,300 263,800		124,500 139,300 263,800

ASSESSMENT SUMMARY:												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2017	151	0	140,200	0	139,600	279,800		279,800			279,800	0
2016	151	0	126,900	0	139,600	266,500		266,500			266,500	0
2015	151	0	124,500	0	139,300	263,800		263,800			263,800	0

TAX SECTION:												
Tax Year	Rec Class	NYC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax		
2018		.00	.00	.00	.00	.00	.00	.00	.00			
2017		2,103.44	.00	460.56	.00	.00	.00	.00	.00	2,564.00		
2016		2,101.97	.00	462.03	.00	.00	.00	.00	.00	2,564.00		
2015		1,996.21	.00	467.79	.00	.00	.00	.00	.00	2,464.00		

CAMA LAND DETAILS:				NOTES:			
Land market: 29-62	SHAMROCK / ZONE 3 / BIG SANDY	Last calc date/env: 04/25/17	I	VERY STEEP ELEV/NO LEVEL AREA BY SHORE			
Neighborhood: 29-62	BIG SANDY LAKE PARCELS	1.00	Asmt year: 2018	**HAS ELEVATOR TO LAKE**			
COG: 114954	1 Ac/FF/SF: 5.78	Lake: 1006200	BIG SANDY LAKE				
Wid: .00	Dth: 450.00	Avg CER:					

Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt Cd	Acreage	PTR	Value	Improvement	CER	Factors
Size			Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ						

4



01-0062	FF	100.00 P	1400.00	1232.00	123200	1	151	1.03	158400
		100.00					OV		
FSITE	AC	1.00	17000.00	17000.00	17000	1	151	1.00	15000
		5.78					SV		
Front feet:	100.00	Other Acres:	1.00	Totals:	140,200				
FF/SF acres:	1.03	CAMA acres:	2.03						

Mineral:

CAMA SUMMARY:

Schedule: 2018 Insp/By/Cmp: 08/04/2015 LT

Neighborhood: 29-62 BIG SANDY LAKE PARCELS

Nbr	Typ	Subtype	Description	Size	Class	Qty	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1880	D	065	3/14/2017	B	133,016	
2	RES	GAR	DETACHED	384	D	3	3/14/2017	B	3,686	
3	OTH	DRIVEWAY	PAVERS	1		2	3/14/2017	B	1,600	
4	OTH	LANDSCAPE	KEYSTONE	1		3	3/14/2017	B	1,000	
5	OTH	DECK	BY LAKE	72		6	3/14/2017	B	346	
Estimated land value :									140,200	
Mineral value . . . . :										
Improvement value . . . :									139,648	
Total value . . . . . :									279,848	

CAMA IMP DETAILS: 1 RES 1-3  
 House/Garage: Schedule: 2018  
 Construction class/Quality: D 065  
 Actual/Effective year built: 1988  
 Condition:

DEPRECIATION PCT GOOD FACTORS:  
 Physical: .85  
 Functional incurable . . . . :  
 Economic: 29-62 .80  
 Additional . . . . . :  
 Total percent good . . . . . :.68

NOTES: -----  
 8-4-15: LOWERED % GOOD FROM .90 TO .85  
 8-19-10: LOWERED EA FROM .95 TO .90  
 NEW SHINGLES/STORM  
 PREV UPGRADES: 2 ADDTNS 1998 & 2005  
 OVERALL SIDING & SHINGLES. SOME INTER.

Characteristics/Areas	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EX EXTR ONLY															
005 COLOR BRN BROWN															
010 FOUNDATION															
020 STYLE RAM RAMBLER															
025 STORIES 100 1 STORY*															
030 SHAPE 16 1-6 CORNER															
040 CONST FR FRAME															
050 EXT WALL 1 VP VERT PLYWD															
055 EXT WALL 2															
060 ROOF STYLE GBL GABLE															
070 ROOF COVER AS ASPHALT															
080 WINDOW 1 CA CASEMENT															
085 WINDOW 2															
090 FURN. TYPE FA FORCED AIR															
100 INT WALL 1 TG T/G PANEL															
105 INT WALL 2 DW DRYWALL															
110 BEDROOMS 3 THREE															
115 FLOR CVR 1 CR CARPET															
118 FLOR CVR 2 CT CERAM TILE															
125 BATHROOMS 2 TWO															
140 WALK OUT															
145 LOOKOUT B															
150 CENTRL AIR Y YES		1					1,500.00		1,500	1		1.00		1,020	
160 BSMT FIN															
162 B INT WALL															
164 B FLR COVR															
166 BSM BDRMS															
167 BSM BATHS															
168 BSM ROOMS															
170 FIREPLACE															
175 FP TYPE															
180 LUXURY FIX															
200 TUCK UNDER															
210 EXTRA KIT.															
BAS BASE AREA 065 D-6.5 RES	24	40	960			CS5	105.23		101,021	1		1.00		68,694	
BAS BASE AREA 065 D-6.5 RES	24	30	720			CS	100.23		72,166	1		1.00		49,073	
BAS BASE AREA 065 D-6.5 RES	10	20	200			PER	98.23		19,646	1		1.00		13,359	
DK DECK 8	8	10	80				8.00		640	1		1.00		435	
DK DECK 8	8	10	80				8.00		640	1		1.00		435	

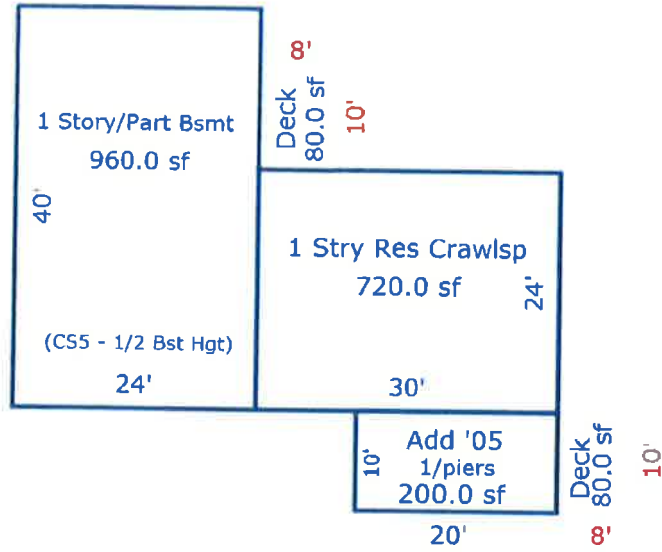
Ground BAS area: 1,880 Totals: 195,613 133,016  
 Effective ground BAS rate: 69.75







7



~~Lake~~

8



Fee Owner: 114954  
 MILLER, LOREN & JODIE  
 Taxpayer: 114954 FALCO:F.O.  
 MILLER, LOREN & JODIE  
 8608 WOOD CLIFF ROAD  
 BLOOMINGTON MN 55438

DISTRICTS:  
 Twp/City : 29 SHAMROCK TWP  
 School : 4 MCGREGOR  
 Lake : 1006200 BIG SANDY LAKE

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 17 49.0 23 Acres: 2.68  
 PT OF GOVT LOT 1 FORMERLY KNOWN AS VACATED  
 LOTS 25-27 & 35-37 & HOWARD AVE & PT  
 MUSKALLONGE ST IN REITERS ORIG  
 Parcel notes:  
 4-24-17: TWP LBAAE, PURCH 2 PARCELS FOR  
 LESS THAN EMV. NO CHG TO THIS PARC.

8/5/2015: DM, R/A, NO ANSWER, NO CHG.  
 08/24/2010: LT, DM, R/A NOT HERE  
 FLOWAGE RESERVE, NO CHG TO SZ OR QUAL ADJS

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
MILLER, LOREN R. JOHNSON, MARK J.	07/14/2016	W		300,000	292,100	2016/07/14	A 434791	MILLER, LOREN & JODIE

TRANSFER HISTORY:

ASSESSMENT DETAILS:

Year	Rcd	Class	Hstd	MP/Seq	Own%	Rel AG%	Rel NA%	Dsb%	Acres	CAMA	Estimated	Deferred	Taxable
2017	Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-032904 000	Own%	Rel AG%	Rel NA%	Dsb%	3.75	45,100	45,100		45,100
										7,344	7,300		7,300
										Total MKT	52,444	52,400	52,400
2016	Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-032904 000	Own%	Rel AG%	Rel NA%	Dsb%	3.75	40,800	40,800		40,800
										7,344	7,300		7,300
										Total MKT	48,144	48,100	48,100
2015	Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-032904 000	Own%	Rel AG%	Rel NA%	Dsb%	3.75	39,900	39,900		39,900
										7,776	7,800		7,800
										Total MKT	47,676	47,700	47,700

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2017	151	0	45,100	0	7,300	52,400		52,400			52,400	0
2016	151	0	40,800	0	7,300	48,100		48,100			48,100	0
2015	151	0	39,900	0	7,800	47,700		47,700			47,700	0

TAX SECTION:

Tax Year	Rec Class	Taxes	RMV	St Gen	Disaster	Powerline	Credits	Ag	Res	Tac	Net Tax
2018			.00	.00	.00	.00		.00	.00	.00	.00
2017			379.94	.00	40.06	.00		.00	.00	.00	420.00
2016			379.61	.00	40.39	.00		.00	.00	.00	420.00
2015			386.23	.00	43.77	.00		.00	.00	.00	430.00

CAMA LAND DETAILS:

Land market: 29-62 SHAMROCK / ZONE 3 / BIG SANDY Last calc date/env: 04/24/17 I  
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS 1.00 Asmt year: 2018  
 COG: 114954 1 Ac/FF/SF: 5.78 Lake: 1006200 BIG SANDY LAKE  
 Wid: .00 Dth: 450.00 Avg CER:

NOTES:

8-24-10 ADDED SITE VALUE FOR ACCESS & ELEC  
 FRONTAGE ON FLOWAGE RESERVE  
 200' COPG @ 100%  
 -85% QUALITY (POOR QUALITY)  
 Acreage PTR Value Improvement CER Factors

Land/Unit Type Units Qlt/Acc -Other- CV Base Rate Adj Rate Value Asmt Cd  
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New

9

01-0062	FF	200.00	C	1400.00	189.00	37800	1	151	2.07	48000
		200.00								
HWD-R	AC	.68		1750.00	4375.00	3000	1	151	.68	4700
		5.78								
FSITE	AC	1.00	75	17000.00	4250.00	4300	1	151	1.00	
		5.78								
Front feet:		200.00	Other Acres:	1.68	Totals:	45,100				
FF/SF acres:		2.07	CAMA acres:	3.75						

Mineral:

CAMA SUMMARY: -----

Schedule: 2018 Insp/By/Cmp: 08/05/2015 LT  
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS

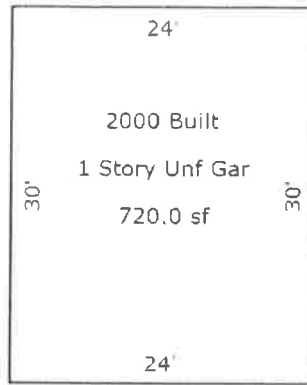
Nbr	Typ	Subtype	Description	Size	Class	Qty	Last Calc	H/G	Est Value	New Imp
1	RES	GAR	'00 24X30	720	D	3	3/14/2017 B		7,344	
									Estimated land value :	45,100
									Mineral value . . . . :	
									Improvement value . . :	7,344
									Total value . . . . . :	52,444

CAMA IMP DETAILS: 1 RES GAR '00 24X30 DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2018 Physical: .85 8/5/15: LOWER % GOOD .90 TO .85  
 Construction class/Quality: D 3 Functional incurable . . . . .80 8-24-10: LOWERED EA FROM 100% TO .90  
 Actual/Effective year built: 2000 Economic: 29-62 .80  
 Condition: Additional . . . . .80  
 Total percent good . . . . .68

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR BRN BROWN																
010 TYPE DET DETACHED																
015 STORY HGT																
020 FLOOR CON CONCRETE																
025 CONST FR FRAME																
030 ELECTRIC Y YES																
040 LINING N NO																
050 INSULATION N NO																
060 HEAT N NO																
100 LIVING-1 N NO																
110 LIVING-2 N NO																
BAS BASE AREA 3 AVERAGE	24	30	720					15.00	10,800	1		1.00			7,344	
Ground BAS area:			720						Totals:						10,800	7,344
Effective ground BAS rate:			10.20													

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





---Road---

Area: 100.00 sq ft





**29-1-139100 (2 Par)**

Parcel No  
& 29-0-032904

Parcel No

**Miller**

Buyer

Buyer

**Johnson**

Seller

Seller

**July 2016**

Date of Sale

Date of Sale

**\$300,000**

Sale Price

Sale Price

**\$7,900**

Personal Property

Personal Property

**\$292,100**

Adjusted Sale Price

Adjusted Sale Price

After Twp LBOAE: \$332,200

**\$314,600**

After 2017 assmt \$339,900

Assessor's EMV at Sale

Assessor's EMV at Sale

After Twp LBOAE: 113.7%

**107.7%**

After 2017 assmt 116.4%

Sale Ratio

Sale Ratio

**Big Sandy**

Lake

Lake

**Front Feet:**

100' BSL 1 par 100' ls cog @ 110%  
200' Flowage Reserve cog @ 90%

**Frontage Quality:**

BSL good shore, very high elevation  
-15% elevation \$1,098.63 ff.  
\$1,309 00 ff.  
FLR low weedy ff, limited boat access  
-85% quality \$167.44 ff.  
\$189 00 ff.

**Sq Area/Acreage:** approx. 2.97 acres both parcels

**Res. Quality:**

D6 5 1988 1,880 sf. 1 story/crawlspace.  
3 br, 2 bath. 160 sf. decking.

**Effective Age:** 1996 (85% good)

**Outbuildings:**

1991 384 sf. detached, unlined garage 3  
2000 720 sf. detached, unlined garage 3  
paver block driveway, minimal landscape







**29-1-350500**

Parcel No.

Parcel No.

**McGinnis**

Buyer

Buyer

**Elms**

Seller

Seller

**July 2016**

Date of Sale

Date of Sale

**\$92,000**

Sale Price

Sale Price

**\$0**

Personal Property

Personal Property

**\$92,000**

Adjusted Sale Price

Adjusted Sale Price

**\$76,000** After 2017 assmt **\*\$59,500\***

Assessor's EMV at Sale

Assessor's EMV at Sale

**82.8%** After 2017 assmt **64.7%**

Sale Ratio

Sale Ratio

**Big Sandy**

Lake

Lake

**Front Feet:**

59' 1 par 59' ls cog @ 115%

59' 3 par 177' ls cog @ 90%

**Frontage Quality:**

good shoreline, very high elevation

59' -20% quality (elev) = \$1,081 ff.

59' -20% quality (elev) = \$1,008 ff

**Sq Area/Acreage:**

approx. .38 acre

**Res. Quality:**

D3 Older vintage 1,104 sf. Cabin. was in

Poor condition.

**Effective Age:**

1931 (20% good)

new owner demolished cabin, has cabin

on adjacent lot.

**Outbuildings:**

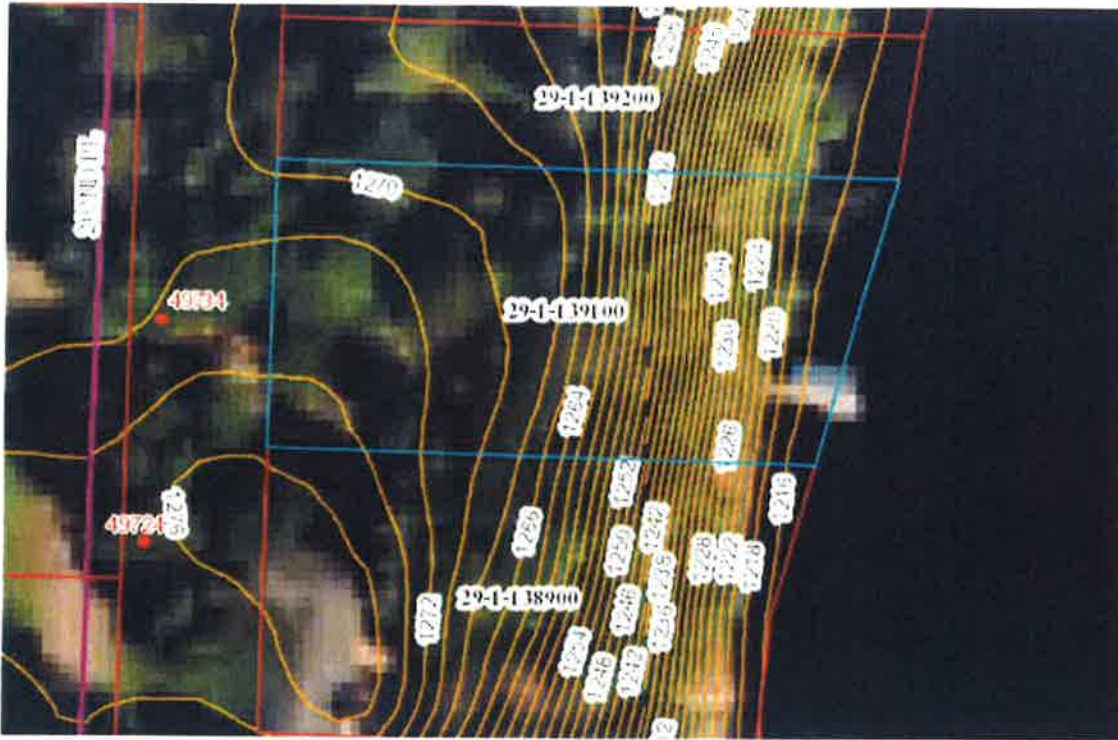
none

Buyer already owned 2 adjacent lots. This lot became

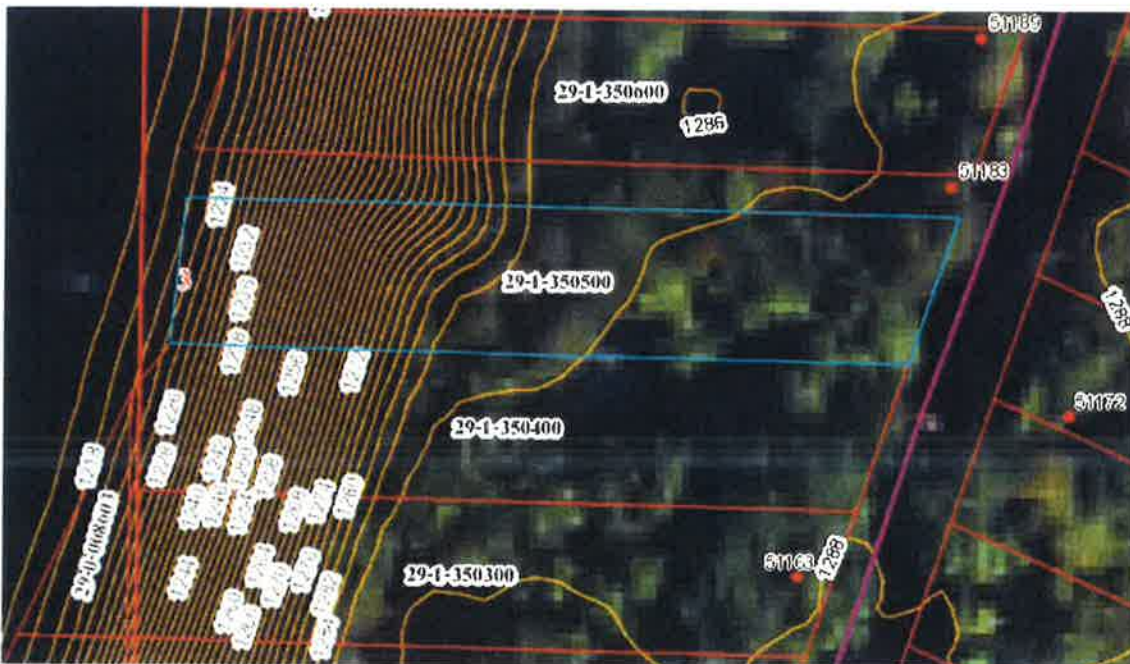
Part of a 3 lot ownership group.



29-1-139100 rise 50' elevation 63% slope  
Run 80' area measured



29-1-350500 rise 66' elevation 66% slope COMPARABLE SALE RATIO: 82.8%  
Run 100' area measured



## Loren and Jodie Miller – BACK LOT COMPARABLES

---

### **SUBJECT 29-0-032904**

2.5 acre parcel with frontage on the flowage reserve

Site value includes access and electric value: \$4,300

Property is improved with a garage value: \$7,344

\$52,400

-4,300 elect

-7,300 garage

\$40,800 / 2.5 ac = **\$16,320** per acre

### **COMPARABLE NO. 1: 29-1-326900 & 29-1-327000**

2 parcels with a combined acreage of 1.04 acres

Site value includes access, electric, septic, and well values: \$17,000

Property is improved with 2 small cabins: \$30,830

\$75,900

-17,000 site

-30,830 buildings

\$28,100 / 1.04 ac = **\$27,019** per acre

### **COMPARABLE NO. 2: 29-1-487400**

1.42 acre parcel

Site value includes access, electric, septic, and well values: \$17,000

Property is improved with 2 small bunkhouses: \$1,920

\$50,000

-17,000 site

-1,920 buildings

\$31,080 / 1.4 ac = **\$22,200** per acre

### **COMPARABLE NO. 3: 29-1-520900**

1.2 acre parcel

Bare lot with no utilities or buildings

171,000

\$17,000 / 1.2 ac = **\$14,167** per acre







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

## County Board of Equalization Appeal Information Sheet

**Appointment Time:**

**Owner Name:** Ronald F. and Darlene J. Smith

**Property ID#:** 29-1-490000

**Physical Address:** No physical address assigned

**Estimated Market Value 2016 Assessment:** \$123,900

**Classification 2016 Assessment:** Residential Homestead

**Estimated Market Value 2017 Assessment:** \$147,100

**Classification 2017 Assessment:** Residential Homestead

**Reason for Appeal:** The appellants are comparing the taxes assessed and the assessed market value to the neighboring lot that they feel is a superior lot to theirs.

**Assessor's Recommendation:** Reduce the 2017 assessed market value from \$147,100 to \$132,600.

**Comments:** Based on current sales of similar lots in this neighborhood, I recommend removing the positive lakeshore adjustment given for quality/size in the amount of ten percent from this parcel.



April 20, 2017

Aitkin County Assessor  
209 2nd Street NW, Room 111  
Aitkin, MN 56431

Re: Parcel A - Property ID: 29-0-009301 - Part Lot 6 in Doc 185293

Parcel B - Property ID: 29-1-490000 - Double S Acres 2nd Addition  
Lot 10

Dear Sir:

Pursuant to Parcel A above, the taxes assessed in year 2017 are 2.82 times the amount of taxes assessed in the year 2016, an increase of nearly 300 percent! This seems to be due to the sale of an adjacent property for an inflated price. Our property is much lower and subject to flooding. Therefore it is much less desirable. This increase is exorbitant and unsubstantiated.

Pursuant to Parcel B above, the taxes assessed have been increasingly high for several years. The property is low and has flooded, and therefore has very little buildable area. It is relatively the same size as an adjacent property which is much higher, more desirable and improved; yet the assessed land value on our property is \$38,600 more than the adjacent property. This certainly is not equitable.

In consideration of the above information, we respectfully request a decrease of the taxes assessed on the above Parcels A and B.

We sincerely thank you for your attention in this matter,



Ronald F. Smith



Darlene J. Smith

②

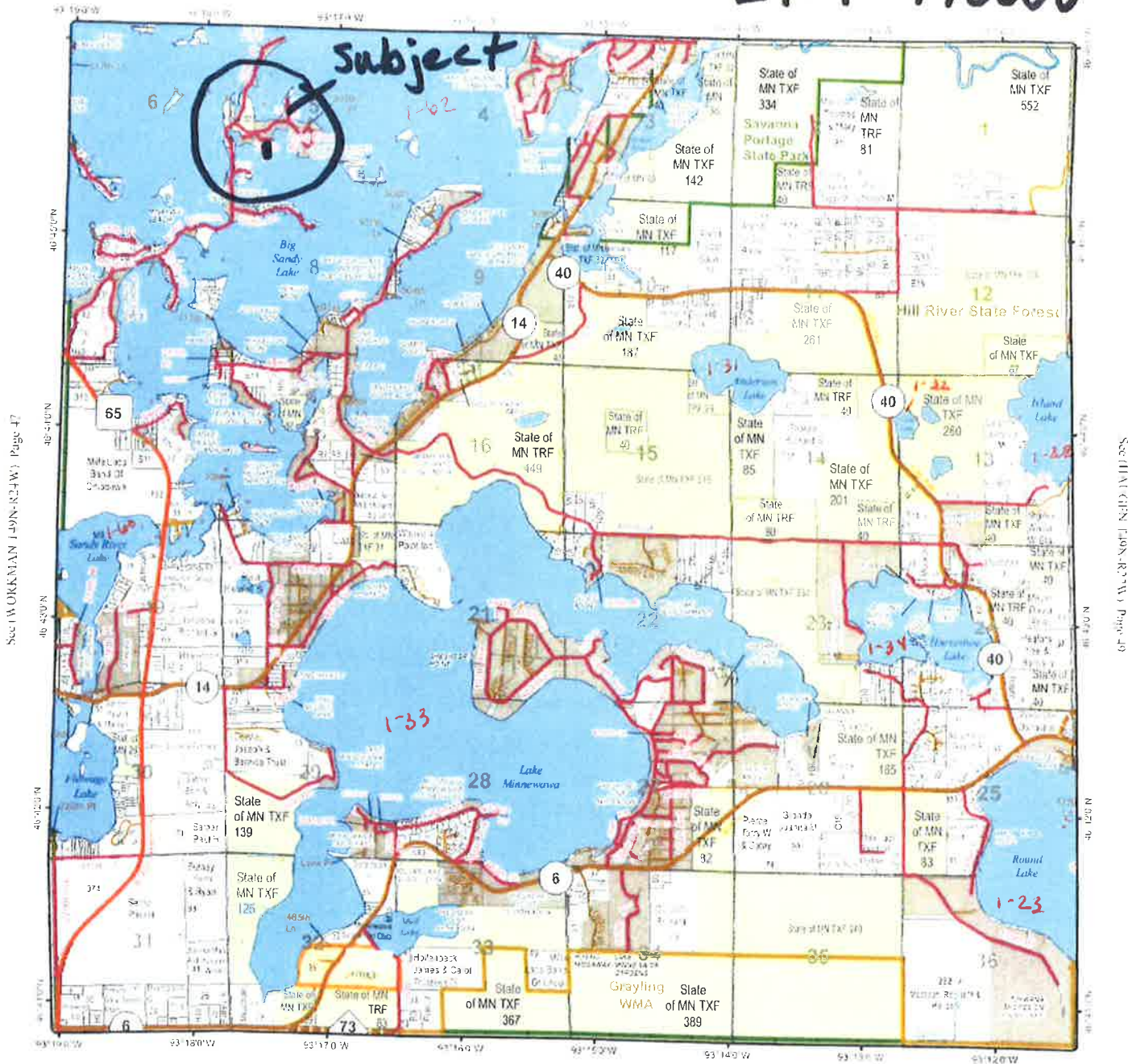
**SHAMROCK  
T49N-R23W**

Acres are approximate

© 2016. Reprints of the University of Minnesota. All Rights Reserved

See (TURNER T49N-R23W) Page 54

**29-1-490000**

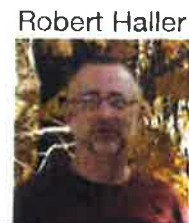


See (MCGREGOR T48N-R23W) Page 42

**218-768-4647**

**McGregor REALTY** **3**

and Property Management



[www.mcgregorrealty.com](http://www.mcgregorrealty.com)





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.

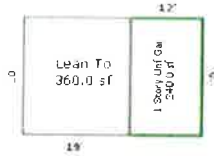


29-1-490000

0 140 280 ft 1 inch = 369 feet



Date 6/1/2017



Fee Owner: 13999 SMITH, RONALD F & DARLENE J  
 Taxpayer: 13999 FALCO:F.O. SMITH, RONALD F & DARLENE J  
 51365 LONG POINT PLACE MCGREGOR MN 55760

DISTRICTS:  
 Twp/City : 29 SHAMROCK TWP  
 Plat : 46 DOUBLE S ACRES SECOND ADDI LOT 10  
 School : 4 MCGREGOR  
 Lake : 1006200 BIG SANDY LAKE

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 5 49.0 23 Acres: .00  
 Parcel notes:  
 6/8/2015: DM LT, R/A NOT HERE SHED SAME  
 6/15/10-CBOA NO CHG  
 On 05/24/2010 at 16:13, LDT1 wrote:  
 LT, DM, R/A NOT HERE

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2017 Rcd: 1 Class: 201 Residential 1 unit		1.88	145,700	145,700		145,700
Hstd: 1 Residential-Homestead			Building 1,392	1,400		1,400
MP/Seq: 29-1-496900 002			Total MKT 147,092	147,100		147,100
Own%100 Rel AG% Rel NA% Dsb%		10 acres	145,700	145,700		145,700
2016 Rcd: 1 Class: 201 Residential 1 unit		1.88	122,500	122,500		122,500
Hstd: 1 Residential-Homestead			Building 1,392	1,400		1,400
MP/Seq: 29-1-496900 002			Total MKT 123,892	123,900		123,900
Own%100 Rel AG% Rel NA% Dsb%		10 acres	122,500	122,500		122,500
2015 Rcd: 1 Class: 201 Residential 1 unit		1.88	120,000	120,000		120,000
Hstd: 1 Residential-Homestead			Building 1,810	1,800		1,800
MP/Seq: 29-1-496900 002			Total MKT 121,810	121,800		121,800
Own%100 Rel AG% Rel NA% Dsb%		10 acres	120,000	120,000		120,000

ASSESSMENT SUMMARY:												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2017	201	1	145,700	0	1,400	147,100		147,100			147,100	0
2016	201	1	122,500	0	1,400	123,900		123,900			123,900	0
2015	201	1	120,000	0	1,800	121,800		121,800			121,800	0

LINKED PARCELS - BASE: 29-1-496900 002												
000 29-1-496900			001 29-1-496800			002*29-1-490000			003 29-1-497100			2
Total acres: 4.81			Total est: 450,400			Total taxable: 450,400						
TAX SECTION:												
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax		
2018		.00	.00	.00	.00	.00	.00	.00	.00	.00		
2017		978.26	51.74	.00	.00	.00	.00	.00	.00	1,030.00		
2016		969.44	42.56	.00	.00	.00	.00	.00	.00	1,012.00		
2015		892.82	41.18	.00	.00	.00	.00	.00	.00	934.00		

CAMA LAND DETAILS:												
Land market: 29-62 SHAMROCK / ZONE 3 / BIG SANDY										NOTES:		
Neighborhood: 29-62 BIG SANDY LAKE PARCELS										VERY GOOD SHORELINE/FACING SOUTH/LEVEL LOT		
COG: 13999 1 Ac/FF/SF: 1.88										1 PARCEL 85' COPG		
Wid: .00 Dth: 450.00										110% - QUALITY/SIZE ADJUSTMENT		
Avg CER:												
Land/Unit Type	Units	Qlt/Acc	-Other- CV	Base Rate	Adj Rate	Value	Asmt Cd	Acreage	PTR	Value	Improvement	CER Factors
01-0062	FF	85.00	U	1400.00	1694.00	144000	1 201	.88		164600		
FSITE	AC	1.00	90	17000.00	1700.00	1700	1 201	1.00		2000		
Front feet: 85.00 Other Acres: 1.00 Totals: 145,700												
FF/SF acres: .88 CAMA acres: 1.88												

Mineral:



CAMA SUMMARY:

Schedule: 2018  
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS  
 Insp/By/Cmp: 06/08/2015 LT R  
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp  
 1 RES GAR '80 240 SF 240 D 1 3/14/2017 B 1,392  
 Estimated land value : 145,700  
 Mineral value . . . . :  
 Improvement value . . . : 1,392  
 Total value . . . . . : 147,092

CAMA IMP DETAILS: 1 RES GAR '80 240 SF DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2018 Physical: .50 6/8/2015: LOWER .65 TO .50 GOOD.  
 Construction class/Quality: D 1 Functional incurable . . .  
 Actual/Effective year built: 1980 Economic: 29-62 .80 6-7-10: R/A CHANGED FROM GAR 2 TO GAR 1  
 Condition: Additional . . . . . LOWERED EA FROM .70 TO .65  
 Total percent good . . . . .40

---- 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																
015	STORY HGT																
020	FLOOR																
	CON CONCRETE																
025	CONST																
	FR FRAME																
030	ELECTRIC																
	N NO																
040	LINING																
	N NO																
050	INSULATION																
	N NO																
060	HEAT																
	N NO																
100	LIVING-1																
	N NO																
110	LIVING-2																
	N NO																
BAS	BASE AREA	1							7.00	1,680	1			1.00			672
LT	LEAN/ADDN	2	12	20	240				5.00	1,800	1			1.00			720

Ground BAS area: 240 Totals: 3,480 1,392  
 Effective ground BAS rate: 2.80

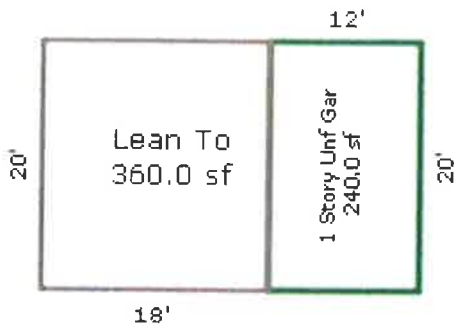
Field check value: Appraiser's initials: Date of inspection:





7

~Lake~



Scanned by Apex Media™





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.

⑨ Double "S" 2nd - 2017 Sales

0 280 560 ft 1 inch = 739 feet



Date 6/5/2017

⑨



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

## County Board of Equalization Appeal Information Sheet

**Appointment Time:**

**Owner Name:** Ronald F. and Darlene J. Smith

**Property ID#:** 29-0-009301

**Physical Address:** None

**Estimated Market Value 2016 Assessment:** \$75,100

**Classification 2016 Assessment:** Rural Vacant

**Estimated Market Value 2017 Assessment:** \$75,100

**Classification 2017 Assessment:** Rural Vacant

**Reason for Appeal:** 2016 valuation was increased in part due to a neighboring sale. Mr. Smith feels his property is inferior to the neighboring sale. See the letter from Mr. and Mrs. Smith dated April 20, 2017, Page 2.

**Assessor's Recommendation:** No change.

**Comments:** There was no value change for the 2017 assessment. Islands are valued different from main land lake properties. All islands in Aitkin County have 1 acre valued at \$60,000 and all remaining acreage valued at -70%, \$18,000 per acre for average quality.

The subject property and the sale property are being valued as very comparable properties. Due to the large amount of wetlands on the subject property and the neighboring sale, we are only valuing 1.25 acres total rather than 4.17 on the subject property and 5.12 on sale property. In addition, the 1.25 acres on both properties were given a -25% quality reduction in the past. Due to the large adjustments, our ratio was only 78% at the time of sale.

During the 2016 reassessment, the -25% quality reduction was removed from both properties so only the high ground on both parcels is being valued.

For equalization purposes, both of these parcels are superior to the third parcel on the same island, which is only 1.51 total acres and has an overall 2' lower elevation compared to the buildable areas on the subject property and sale property. The third parcel is being valued at 1 acre at \$60,000. The third parcel is improved with a cabin.

April 20, 2017

Aitkin County Assessor  
209 2nd Street NW, Room 111  
Aitkin, MN 56431

Re: Parcel A - Property ID: 29-0-009301 - Part Lot 6 in Doc 185293

Parcel B - Property ID: 29-1-490000 - Double S Acres 2nd Addition  
Lot 10

Dear Sir:

Pursuant to Parcel A above, the taxes assessed in year 2017 are 2.82 times the amount of taxes assessed in the year 2016, an increase of nearly 300 percent! This seems to be due to the sale of an adjacent property for an inflated price. Our property is much lower and subject to flooding. Therefore it is much less desirable. This increase is exorbitant and unsubstantiated.

Pursuant to Parcel B above, the taxes assessed have been increasingly high for several years. The property is low and has flooded, and therefore has very little buildable area. It is relatively the same size as an adjacent property which is much higher, more desirable and improved; yet the assessed land value on our property is \$38,600 more than the adjacent property. This certainly is not equitable.

In consideration of the above information, we respectfully request a decrease of the taxes assessed on the above Parcels A and B.

We sincerely thank you for your attention in this matter,

Ronald F. Smith

Darlene J. Smith

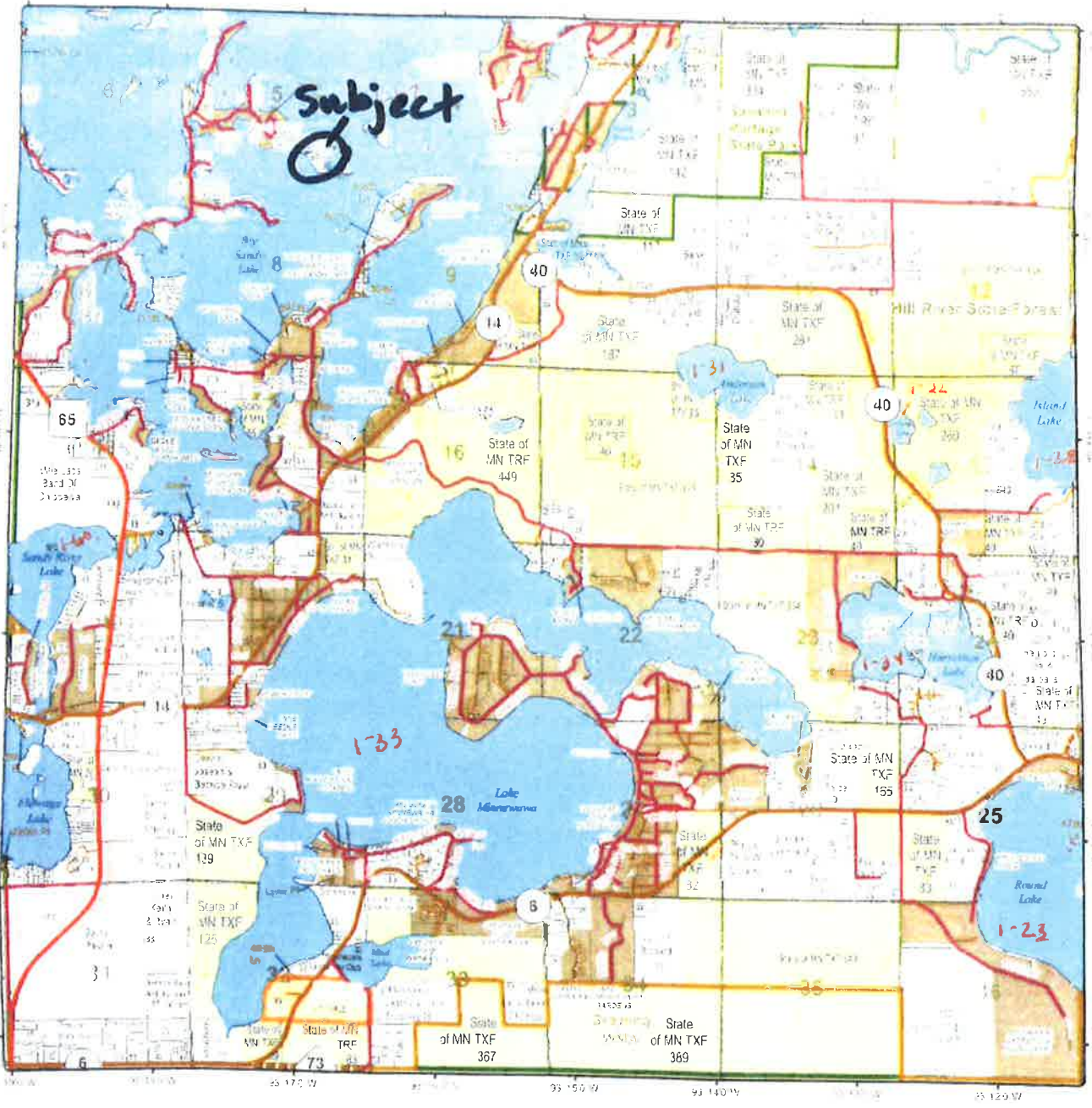
②

5/1/17



**SHAMROCK  
T49N-R23W**

**29-0-009301**



See C:\WORK\MN\T49N-R23W\ Page 4

See C:\WORK\MN\T49N-R23W\ Page 4

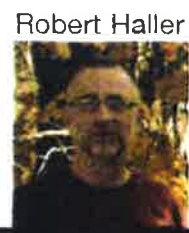
See C:\MIC\MCGREGOR\T48N-R23W\ Page 42



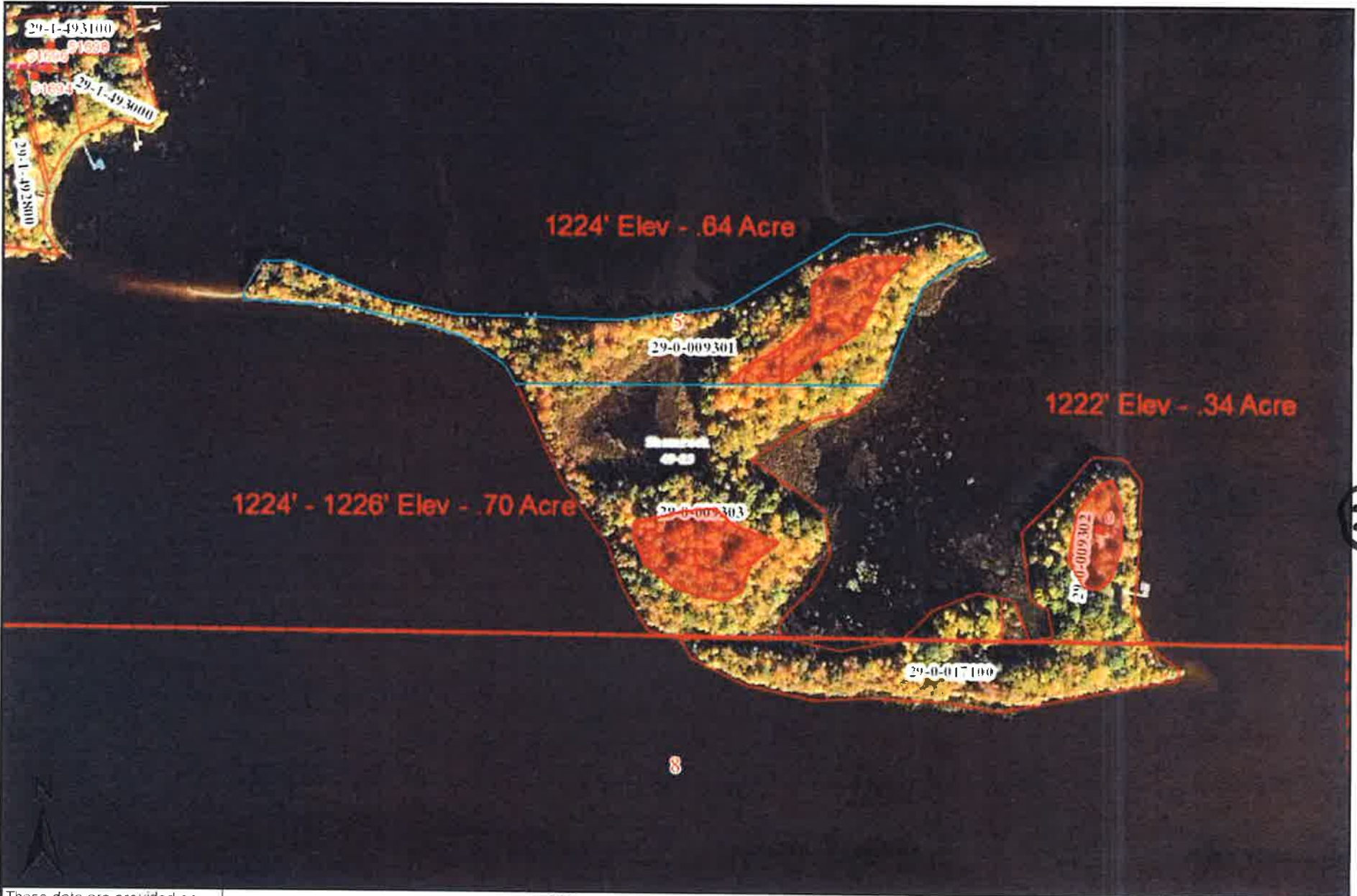
**218-768-4647**

**McGregor<sup>®</sup>  
REALTY**

**and Property Management**



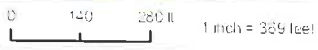
[www.mcgregorrealty.com](http://www.mcgregorrealty.com)



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.

④

29-0-009301



Aitkin County

Date: 9/26/2018

Fee Owner: 13999 DISTRICTS: LEGAL DESCRIPTION:  
 SMITH, RONALD F & DARLENE J Twp/City : 29 SHAMROCK TWP Sec/Twp/Rge : 5 49.0 23 Acres: 1.25  
 Taxpayer: 13999 FALCO:F.O. School : 4 MCGREGOR PART LOT 6 IN DOC 185293  
 SMITH, RONALD F & DARLENE J Lake : 1006200 BIG SANDY LAKE Parcel notes:  
 51365 LONG POINT PLACE 8/20/2015: DM LT, R/A, VIEWED ISLANDS.  
 MCGREGOR MN 55760

08/06/2010 DM, LT R/A NO CHANGE, ISLAND LIKELY DOES NOT HAVE A BUILDABLE SITE AREA LIKE PARCELS #93-2 & 93-3 HAVE.

9/14/2006 SEE SALE OF UNBUILDABLE .58 ACRE IS ON CEDAR LAKE (AITKIN TWP) FOR \$36,250 PARCEL 01-0-079900.

05/2003 AT LBAAE, DOES NOT HAVE A BUILDING SITE. REDUCED VALUE TO \$17,500

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2017 Rcd: 1	Class: 111 Rural Vacant Land	Land	75,100	75,100		75,100
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	75,100	75,100		75,100
	MP/Seq: 29-0-009301 000					
	Own% Rel AG% Rel NA% Dsb%					
2016 Rcd: 1	Class: 111 Rural Vacant Land	Land	75,100	75,100		75,100
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	75,100	75,100		75,100
	MP/Seq: 29-0-009301 000					
	Own% Rel AG% Rel NA% Dsb%					
2015 Rcd: 1	Class: 111 Rural Vacant Land	Land	26,300	26,300		26,300
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	26,300	26,300		26,300
	MP/Seq: 29-0-009301 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
2017	111	0	75,100	0		75,100		75,100			75,100	0
2016	111	0	75,100	0		75,100		75,100			75,100	0
2015	111	0	26,300	0		26,300		26,300			26,300	0

TAX SECTION:												
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax		
2018		.00	.00	.00	.00	.00	.00	.00	.00	.00		
2017		592.00	.00	.00	.00	.00	.00	.00	.00	592.00		
2016		210.00	.00	.00	.00	.00	.00	.00	.00	210.00		
2015		202.00	.00	.00	.00	.00	.00	.00	.00	202.00		

CAMA LAND DETAILS: SHAMROCK / ZONE 3 / BIG SANDY Last calc date/env: 03/14/17 B  
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS 1.00 Asmt year: 2018  
 COG: 13999 4 Ac/FF/SF: .00 Lake: 1006200 BIG SANDY LAKE  
 Wid: .00 Dth: .00 Avg CER:

NOTES:  
 8-20-15: REMOVED -65% QUALITY ADJ FROM THE 1ST ACRE. EQUALIZED WITH THE BUILDABLE AREAS OF THE ADJOINING PARCELS. THE ELEVATION AND SIZE IS VERY COMPARABLE. \*\*TALKED TO THE ZONING OFFICE, IT APPEARS THE PROPERTY IS BUILDABLE\*\*\* THE POOR FRONTAGE IS NOT BEING VALUED AT ALL.

2010 ISLAND ACREAGE \$63,000 -65% QUALITY (\$22,050 X 1.25 ACRE = 27,600)  
 Acreage PTR Value Improvement CER Factors

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
ISLAND UN	1.00				1.00	1.00	100	1 111
	1.00		DO NOT DELETE					ON
ISL-70 UN	1.25				60000.00	60000.00	75000	1 111
	1.25							OV
Front feet:	.00	Other Acres:			.00	Totals:	75,100	
FF/SF acres:	.00	CAMA acres:			.00			

CAMA SUMMARY:  
 Schedule: 2018 Insp/By/Cmp: 08/20/2015 DM  
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS



Moose Island

REPEAT SALE

**29-0-009303 & 29-1-497000**

Parcel No

Parcel No

**Rental Investmt**

**Bodway**

Buyer

Buyer

**Gabriel**

**Rental Investmt**

Seller

Seller

**Oct., 2014**

**Oct., 2014**

Date of Sale

Date of Sale

**\$65,000**

**\$75,000**

Sale Price

Sale Price

**\$0**

**\$0**

Personal Property

Personal Property

**\$65,000**

**\$76,020 (term adj)**

Adjusted Sale Price

Adjusted Sale Price

**\$59,300**

**\$59,300** \$81,600 - R/A

Assessor's EMV at Sale

Assessor's EMV at Sale

**91.2%**

**78%** (107.3%) After R/A

Sale Ratio

Sale Ratio

**Big Sandy – Island & Access Lot**

Lake

Lake

Frontage Quality:

Good

Square Area/Acreage:

1.25 Acre Deeded  
5.12 Acre GIS

Good high buildable area on the parcel. There is also a large wetland area (We are not valuing it)

**BARE LAND – REPEAT SALE**

Only 1.25 ac. valued.

Prior to 2016 Asmt there was a -25% reduction to the island value. The discount was removed for the 2016 Asmt. The value increased from \$56,300 to \$75,100. (Normal 1<sup>st</sup> ac island asmt is at \$60,000)

**Access Lot:**

Prior to 2016 Asmt it was a \$3000 backlot value. For 2016 Asmt it was changed from a backlot value To 100' of lake frontage. Considered to be poor frontage with a -95% quality adjustment. The value increased to \$6,500.

6



Island Valuation Formula:

1<sup>st</sup> Acre        \$60,000

Remaining acreage @ -70% = \$18,000 per acre

Shamrock Island Parcels:

		1 <sup>st</sup> Acre	Remaining Acreage	Total Land Value
5.78 ac	29-0-008902	1@\$60,000	5.78 @ -80%	\$129,500 State of MN
6.8 ac	29-0-012900	1@\$60,000	5 @ -70%	\$90,000
4.48	29-0-011700	1@\$60,000	3 @ -70%	\$114,000
4.2	29-0-034501	1@\$60,000	4 @ -80%	\$108,100
3.53	29-0-011900	1@\$60,000	2.53 @ -80	\$90,500 State of MN
2.41	29-0-011801	1@\$60,000	1.41 @ -70	\$80,300
2.71	29-0-017100	1@\$60,000	.71 @ -80%	\$68,600 State of MN
1.7	29-0-033000	1@\$60,000		\$60,000
1.5	29-0-011802	1@\$60,000		\$60,000
.70	29-0-012702	.7@ \$60,000		\$42,100

SUBJECT PROPERTY

4.17 Gis Acres	29-0-009301	<u>1.25@\$60,000</u>	(residual low acreage, not valued)	\$75,100
5.12 Gis Acres	29-0-009303	<u>1.25@\$60,000</u>	(residual low acreage, not valued)	\$75,100
1.51 Gis Acres	29-0-009302	1@\$60,000		\$60,000