



**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 Appeal and Equalization Information Sheet

Appointment Time: 4:10

Owner Name: Charles and Debra Siebert

Property ID#: 07-0-012804

Physical Address: 33182 457th Place

Estimated Market Value 2017 Assessment: \$219,100

Classification 2017 Assessment: Seasonal - Recreational

Estimated Market Value 2018 Assessment: \$231,300

Classification 2018 Assessment: Seasonal - Recreational

Reason for Appeal: New owner purchased this lot for significantly less than our value. Their purchase price was \$100,300.

Assessor's Recommendation: No recommendation

Comments: The original 2018 Assessment was \$247,400. Our office recommended at the Farm Island Board of Appeal and Equalization to reduce the value to \$231,300. This is a unique situation. The DDC Family LLC has been splitting off pieces and this is one of the remaining parcels with some extraneous frontage. We are now only valuing the main frontage. This sale will not be included in the sales study as it is a split from a larger parcel. We cannot match their purchase price.

Stacy Westerlund

From: Stacy Westerlund [stacy.westerlund@co.aitkin.mn.us]
Sent: Friday, April 20, 2018 1:35 PM
To: 'csupchuck@aol.com'
Subject: 07-0-012804
Attachments: 01-1-144500 '17 Cedar Lk.doc; 07-0-007204 Cedar Lk.doc; 07-0-011709 Cedar Lk.doc; 07-1-093800 Cedar Lk.doc; 07-1-128000 Cedar Lk.doc; 07-1-129700 Cedar Lk.doc

Good Afternoon,

The Farm Island Township board approved removing the value of the South frontage on Cedar Lake. This changes your value from \$247,400 to \$231,300 for the 2018 assessment. This is still higher than what you paid for the parcel. Your sale will be used in the sales study for the 2019 assessment assuming it meets the State of MN requirements. That study is from October 2017 to September 2018. The study is what we use to determine if values on lakes or in townships should be raised or lowered.

For the 2018 assessment there were 6 "good sales" on Cedar Lake. "Good sales" are those that are deemed by the State of MN usable for valuation purposes. Here is a list of those 6 sales:

Parcel Number	Purchaser from Seller
01-1-144500	Boyd from May
07-0-007204	Stueven from Hauge
07-0-011709	Broadbent from Halverson
07-1-093800	Jones from Carlson
07-1-128000	Monroe from Kinkel
07-1-129700	Sykes from Peterson

Attached are sheets we put together for the sales. These sheets show the buyer, seller, date of sale, sale price, whether or not there is personal property or seller points, the adjusted sale price after personal property/seller points are subtracted, our estimated market value, sales info, frontage amount, frontage quality, building information. We use these sheets at the township boards to show what the sales were in various areas.

The last attachment is our information sheet from our computer system on your parcel.

If you are not satisfied with the reduction by the Farm Island board your next step would be to schedule an appointment for the County Board of Appeal and Equalization on June 12. The appointments start around 4 in the afternoon.

Stacy M. Westerlund
Senior Certified Appraiser
209 Second Street NW
Room 111
Aitkin, MN 56431
218-927-7327

Fee Owner: 116871 DISTRICTS: LEGAL DESCRIPTION:
 SIEBERT, CHARLES & DEBRA BAYER Twp/City : 7 FARM ISLAND TWP Sec/Twp/Rge : 6 46.0 27 Acres: 5.90
 Taxpayer: 116871 FALCO:F.O. School : 1 AITKIN PART OF LOT 3 IN DOC 442067 (TRACT C)
 SIEBERT, CHARLES & DEBRA BAYER Lake : 1020900 CEDAR LAKE (AITKIN/FI TWP) Parcel notes:
 2020 RED OAK LN NEW PRCL SPLIT OFF 07-0-012803 FOR THE
 LINO LAKES MN 55038 17 ASMT; MD 1/2018
 Primary Address/911 #: 33182 457TH PL
 AITKIN MN

Prd FI LBOAE

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 BAYER-SIEBERT, DEB D.D.C. FAMILY, LL 10/13/2017 W 16 16 100,300 100,300 | 2017/10/13 A 442067 SIEBERT, CHARLES & DEBRA

ASSESSMENT DETAILS: -----
 2018 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Land Acres 5.30 CAMA 247,401 Estimated 247,400 Deferred Taxable 247,400
 Hstd: 0 cabin Total MKT 247,401 247,400 247,400
 MP/Seq: 07-0-012804 000
 Own% Rel AG% Rel NA% Dsb%

2017 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Land Acres 5.30 219,100 219,100 219,100
 Hstd: 0 cabin Total MKT 219,100 219,100 219,100
 MP/Seq: 07-0-012804 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
 2018 151 0 247,400 0 247,400 247,400 247,400 0
 2017 151 0 219,100 0 219,100 219,100 219,100 0

TAX SECTION: ----- Taxes ----- Credits ----- Net Tax
 Tax Year Rec Class NTC RMV St Gen Disaster Powerline Ag Res Tac
 2019 .00 .00 .00 .00 .00 .00 .00 .00
 2018 1,395.59 .00 360.41 .00 .00 .00 .00 .00 1,756.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 07 FARM ISLAND TWP Last calc date/env: 03/15/18 B COPIED RECENT NOTES FROM PARENT PRCL:
 Neighborhood: 07 FARM ISLAND 1.10 Asmt year: 2018 LAND REVIEW 12/23/2016 SMW: MIKE REVIEWED
 COG: 116871 1 Ac/FF/SF: 5.30 Lake: 1020900 CEDAR LAKE (AITKIN/AND CHANGED):
 Wid: .00 Dth: 450.00 Avg CER: SEPARATE COGS FOR EACH AREA OF FRONTAGE
 243' WITH -20% QUALITY AND 85% COPG ADJ
 SOUTH PORTION WITH 270' -95% QUALITY AND
 85% COPG ADJ
 ALL WITH -15% SECONDARY SIZE ADJUSTMENT

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Cd Typ New	Acres	PTR Value	Improvement	CER Factors
01-0209 FF	243.00	P	15		1750.00	952.00	231336	1 151	2.51			
	243.00		NORTH FRNTG					OV				
01-0209 FF	270.00	A	15		1750.00	59.50	16065	1 151	2.79			
	270.00		SOUTH FRNTG					OV				
Front feet:	513.00		Other Acres:		.00	Totals:	247,401					
FF/SF acres:	5.30		CAMA acres:		5.30							

CAMA SUMMARY: -----
 Schedule: 2018 Insp/By/Cmp: 12/23/2016 SW P
 Neighborhood: 07 FARM ISLAND

Fee Owner: 116871 DISTRICTS: LEGAL DESCRIPTION:
 SIEBERT, CHARLES & DEBRA BAYER Twp/City : 7 FARM ISLAND TWP Sec/Twp/Rge : 6 46.0 27 Acres: 5.90
 Taxpayer: 116871 FALCO:F.O. School : 1 AITKIN PART OF LOT 3 IN DOC 442067 (TRACT C)
 SIEBERT, CHARLES & DEBRA BAYER Lake : 1020900 CEDAR LAKE (AITKIN/FI TWP) Parcel notes:
 2020 RED OAK LN 4/20/2018 LBOAE: REMOVED SOUTH FRONTAGE
 LINO LAKES MN 55038 FROM VALUE SINCE NOT REALLY USABLE OR
 Primary Address/911 #: ACCESSIBLE
 33182 457TH PL
 AITKIN MN NEW PRCL SPLIT OFF 07-0-012803 FOR THE
 17 ASMT; MD 1/2018

After FI LBOAE

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
BAYER-SIEBERT, DEB D.D.C. FAMILY, LL	10/13/2017	W	16	16	100,300	100,300	2017/10/13 A 442067	SIEBERT, CHARLES & DEBRA

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2018 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa				Land	2.51	231,336	231,300	231,300
Hstd: 0 cabin				Total MKT		231,336	231,300	231,300
MP/Seq: 07-0-012804	000							
Own%	Rel AG%	Rel NA%	Dsb%					
2017 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa				Land	5.30	219,100	219,100	219,100
Hstd: 0 cabin				Total MKT		219,100	219,100	219,100
MP/Seq: 07-0-012804	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
2018	151	0	231,300	0		231,300		231,300			231,300	0
2017	151	0	219,100	0		219,100		219,100			219,100	0

TAX SECTION: -----											
Tax Year	Rec Class	Taxes				Credits				Net Tax	
		NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2019		.00	.00	.00	.00	.00	.00	.00	.00	.00	
2018		1,395.59	.00	360.41	.00	.00	.00	.00	.00	1,756.00	

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 07 FARM ISLAND TWP Last calc date/env: 04/20/18 I 4/20/2018 LBOAE: REMOVED SOUTH FRONTAGE
 Neighborhood: 07 FARM ISLAND 1.10 Asmt year: 2018 FROM VALUE SINCE NOT REALLY USABLE OR
 COG: 116871 1 Ac/FF/SF: 5.30 Lake: 1020900 CEDAR LAKE (AITKIN/ACCESSIBLE)
 Wid: .00 Dth: 450.00 Avg CER:

COPIED RECENT NOTES FROM PARENT PRCL:
 LAND REVIEW 12/23/2016 SMW: MIKE REVIEWED
 AND CHANGED:
 SEPARATE COGS FOR EACH AREA OF FRONTAGE
 243' WITH -20% QUALITY AND 85% COPG ADJ
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 85% COPG ADJ
 ALL WITH -15% SECONDARY SIZE ADJUSTMENT

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 New				
01-0209 FF	243.00	P	15		1750.00	952.00	231336 1 151	2.51			
	243.00		NORTH FRNIG				OV				
Front feet:	243.00		Other Acres:		.00	Totals:	231,336				
FF/SF acres:	2.51		CAMA acres:		2.51						

Mineral:

CAMA SUMMARY: -----
 Schedule: 2018 Insp/By/Cmp: 12/23/2016 SW P
 Neighborhood: 07 FARM ISLAND

ESTLND-1 PRD Production Estimate Land Values CRV: Update 4/20/18
Parcel/Asmt yr: 07-0-012804 2018 Land schedule: 2018 Last calc: 03/15/18 B
Land market > 07 FARM ISLAND TWP Lake > 01020900 CEDAR LAKE (AI
Neighborhood: 07 FARM ISLAND 1.10 Notes: Yes
COG: 116871 1 Ac/FF/SF 5.30 .00 .00
Wid: .00 Dth: 450.00 GA/OS/RP CER Factors/Avg: / .00
Land Type Units Qlt Acc -Other- OV Base Rate Adj Rate Value Asmt Cd
Opt Seq U'ltype Size Comment Df Est/Dir Est/Dir Est/Dfr Typ New
01-0209 243.00 P 15 1750.00 952.00 231336 1 151

Front feet : 243.00 CAMA acres : 2.51 Totals: 231336 RPA 92165
FF/SF acres: 2.51 Assessed Acre: 5.30
Other acres: .00 Difference : -2.79 Mineral: Lines: 1
F2=Notes F3=Exit F4=Prompt F6=Create model F7=Top F8=Bottom F11=Alt view
F12=Cancel F14=Legal description F16=Sequence F24=More keys