



**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: N/A
Owner Name: Alec and Kimberly Gorjestani
Property ID#: 11-0-005000, 11-1-076601, 11-1-076602
Physical Address: 21504 Pike Ave.
Aitkin, MN 56431

Estimated Market Value 2017 Assessment: \$318,800

Classification 2017 Assessment: Seasonal Recreational

Estimated Market Value 2018 Assessment: \$303,300

Classification 2018 Assessment: Seasonal Recreational

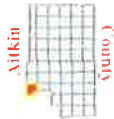
Reason for Appeal: Current owners paid \$215,000 for this property in March 2017. They have a private appraisal that shows a value similar to what they paid for the property. Based on this information, they believe the property is overvalued.

Assessor's Recommendation: Lower the valuation to \$255,400.

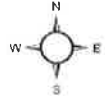
Comments: The Hazelton Township Board of Appeal and Equalization lowered the value of this property from \$324,200 to \$303,300. They made this reduction with the understanding that further research would need to happen after their meeting, and that further value changes may be brought to the County Board.

This property has approximately 182 feet of frontage on Mille Lacs Lake. Properties in Hazelton Township that have over 100 feet of frontage on Mille Lacs have an additional size discount applied to the amount of frontage over 100 feet. This property did not have that discount. This is the primary reason for the large recommended change in value.

Additionally, the square footage of the main floor and basement of the house were overstated. A portion of the house square footage is actually an enclosed porch and a portion of the garage is a lean-to addition that should carry a lower valuation.

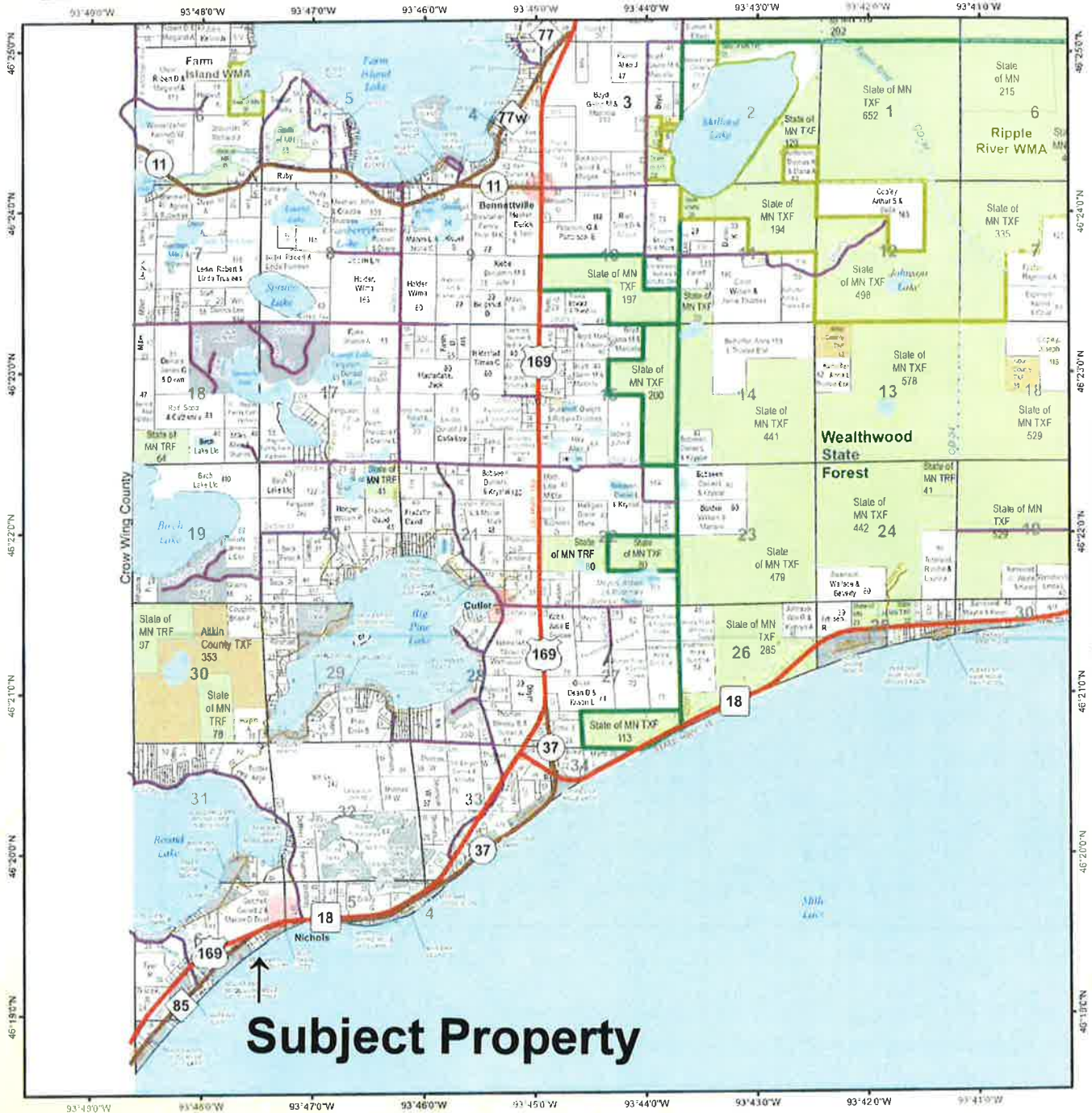


HAZELTON T45N-R27W



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See (FARM ISLAND T46N-R27W) Page 26



Subject Property

FARM ISLAND LAKE RESORT & CAMPGROUND

218-927-3841

1.3 Miles off 169 on #28
29551 Pioneer Avenue
Aitkin, MN 56431-4770





Fee Owner: 115987
 GORJESTANI, ALEC & KIMBERLY
 Taxpayer: 115987 FALCO:F.O.
 GORJESTANI, ALEC & KIMBERLY
 15676 CRESTONE CT
 ROSEMOUNT MN 55068
 Primary Address/911 #:
 21504 Pike Ave
 AITKIN

DISTRICTS:
 Twp/City : 11 HAZELTON TWP
 School : 1 AITKIN
 Lake : 48000200 MILLE LACS

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 6 44.0 27 Acres: .69
 .27 AC IN LOT 1 & .42 AC IN SW-NE IN B 81
 D P311
 Parcel notes:
 7-18-16 TB R/A NO ONE HOME. GAVE RESIDENCE
 , GARAGE AND POLE BUILDING 5% DEPRECIATION
 . NO THER CHANGES SEEN.

SALES HISTORY: -----				TRANSFER HISTORY: -----				
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
GORJESTANI, ALEC	VERROS, KAY A.	03/24/2017	W	215,000	215,000	2017/03/24	A 438721	GORJESTANI, ALEC & KIMBE

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2018 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa		Land 1.62	78,965	79,000		79,000
	Hstd:	0 cabin		Building	98,314	98,300		98,300
	MP/Seq:	11-0-005000 000		Total MKT	177,279	177,300		177,300
	Own%	Rel AG%	Rel NA%	Dsb%				
2017 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa		Land 1.62	84,500	84,500		84,500
	Hstd:	0 cabin		Building	97,037	97,000		97,000
	MP/Seq:	11-0-005000 000		Total MKT	181,537	181,500		181,500
	Own%	Rel AG%	Rel NA%	Dsb%				
2016 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa		Land 1.62	88,300	88,300		88,300
	Hstd:	0 cabin		Building	102,895	102,900		102,900
	MP/Seq:	11-0-005000 000		Total MKT	191,195	191,200		191,200
	Own%	Rel AG%	Rel NA%	Dsb%				
2015 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa		Land 1.62	88,300	88,300		88,300
	Hstd:	0 cabin		Building	96,204	96,200		96,200
	MP/Seq:	11-0-005000 000		Total MKT	184,504	184,500		184,500
	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	79,000	0	98,300	177,300		177,300			177,300	0
2017	151	0	84,500	0	97,000	181,500		181,500			181,500	0
2016	151	0	88,300	0	102,900	191,200		191,200			191,200	0
2015	151	0	88,300	0	96,200	184,500		184,500			184,500	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		1,159.60	.00	282.40	.00	.00	.00	.00	.00	1,442.00	
2017		1,168.32	.00	303.68	.00	.00	.00	.00	.00	1,472.00	
2016		1,137.80	.00	294.20	.00	.00	.00	.00	.00	1,432.00	

CAMA LAND DETAILS: -----				NOTES: -----			
Land market:	11-02	HAZELTON TWP MILLE LACS	Last calc date/env: 05/07/18 I	LEOAE MADE A 10% QUALITY ADJUSTMENT TO LAKESHORE FRO 2018 ASMT; MD 5/2018			
Neighborhood:	11-02	MILLE LACS LAKE PARCELS (HAZEL 1.00	Asmt year: 2018	7-18-16 TB R/A NO CHG			
COG:	115987	1 Ac/FF/SF: 2.88	Lake: 48000200 MILLE LACS				
Wid:	.00	Dth: 450.00	Avg CER:				

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
FSITE AC	1.00				17000.00	17000.00	17000 1 151	1.00			
	2.88						SV				
48-0002 FF	60.00 R				1350.00	1032.75	61965 1 151	.62			
	182.00						OV				
Front feet:	60.00	Other Acres:		1.00	Totals:		78,965				
FF/SF acres:	.62	CAMA acres:		1.62							

Mineral:

CAMA SUMMARY:

Schedule: 2018 Insp/By/Cmp: 07/18/2016 TB P

Neighborhood: 11-02 MILLE LACS LAKE PARCELS (HAZEL)

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1158	D	055	3/15/2018	B	71,191	
2	RES	GAR		576	D	3	3/15/2018	B	4,778	
3	OTH	BOAT HSE		110		020	3/15/2018	B	2,805	
4	OTH	SHED		1	D	2	3/15/2018	B	85	
5	OTH	PB		1920	P	020	3/15/2018	B	18,435	
6	OTH	CONCSLAB		800		1.5	3/15/2018	B	1,020	
									Estimated land value :	78,965
									Mineral value :	
									Improvement value . . :	98,314
									Total value :	177,279

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2018
 Construction class/Quality: D 055
 Actual/Effective year built: 1946 1999
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .70
 Functional incurable . . .
 Economic: 11-02 .85
 Additional
 Total percent good60

NOTES: -----
 DECK IS PLATFORM

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION																
005 COLOR																
010 FOUNDATION																
020 STYLE																
025 STORIES																
030 SHAPE																
040 CONST																
050 EXT WALL 1																
055 EXT WALL 2																
060 ROOF STYLE																
070 ROOF COVER																
080 WINDOW 1																
085 WINDOW 2																
090 FURN. TYPE																
100 INT WALL 1																
105 INT WALL 2																
110 BEDROOMS	2															
115 FLOR CVR 1																
118 FLOR CVR 2																
125 BATHROOMS																
140 WALK OUT																
145 LOOKOUT B																
150 CENTRL AIR																
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	055	D-5.5	RES	18	34			612	101.20	61,934	1		1.00			36,851
BAS BASE AREA	055	D-5.5	RES	14	24			336	101.20	34,003	1		1.00			20,232
BAS BASE AREA	055	D-5.5	RES	10	12			120	101.20	12,144	1		1.00			7,226
BAS BASE AREA	055	D-5.5	RES	9	10			90	101.20	9,108	1		1.00			5,419
CP CLOSED PCH	3	AVERAGE		6	9			54	26.25	1,418	1		1.00			844
DK DECK	8			10	13			130	8.00	1,040	1		1.00			619



