



**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:

Owner Name: Ronald F. and Darlene J. Smith

Property ID#: 29-1-490000

Physical Address: No physical address assigned

Estimated Market Value 2018 Assessment: \$132,600

Classification 2018 Assessment: Residential Homestead

Estimated Market Value 2019 Assessment: \$148,600

Classification 2019 Assessment: Residential Homestead

Reason for Appeal: Appellants are comparing their property value to the value of a neighboring property that has a lower assessed valuation. See attached letter and copies of maps.

Assessor's Recommendation: No change.

Comments: Appellants' property is improved with a shed and has 85 front feet valued. Appellants' other parcels are in a different location on the lake and not contiguous. The neighboring comparison property consists of two contiguous parcels with a total of 181 front feet valued. Parcel No. 29-1-489800 is improved with a single-family residence and has 96 front feet valued. Parcel No. 29-1-489900 is improved with a shed and has 85 front feet valued.

All lakeshore properties in Aitkin County are adjusted for size by their total contiguous parcel owner group (COPG). Exceptions would be for properties that have two residences that could be sold separately. The neighboring properties are receiving a negative size adjustment of 15% from the base rate for the lake. The size adjustment for an 85' lot is a positive adjustment of 10% to the lake's base rate. The size adjustments are according to the 2019 Size Factors for Lakeshore Table, see Page 8. The size adjustment table is reviewed annually to coincide with current sales.



April 15, 2019

Aitkin County Assessor's Office

209 Second Street NW, Rm 111

Aitkin, MN 56431

Re: Property ID: 29-1-490000 (Lot 10)

Dear Mr. Dangers:

Year after year the assessed valuation on the above property, Lot 10, is higher than the assessed valuation on the immediately adjoining Lot 9.

As seen in the enclosed copy, Lot 9, the property adjoining to the west is 1,961 square feet larger than Lot 10, yet valued at \$32,900 less. The elevation of Lot 9 is higher and did not flood during the 2012 event. During the 2012 high water levels, three quarters of Lot 10 was flooded.

The lake front footage for both Lot 9 and 10 is 85 feet, and the rear footage for both is 55 feet.

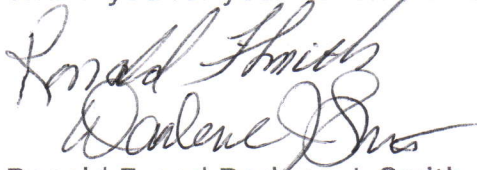
One third of the floor in the small building on Lot 10 is dirt on the shed side.

There is no electricity to Lot 10, but there is electricity to Lot 9.

The important question is how adjoining properties can be so different in assessed valuation.

According to the Aitkin County website, taxes paid on Lot 10 are \$1,148; and the taxes paid on Lot 9 are \$882.

Thank you for your consideration,



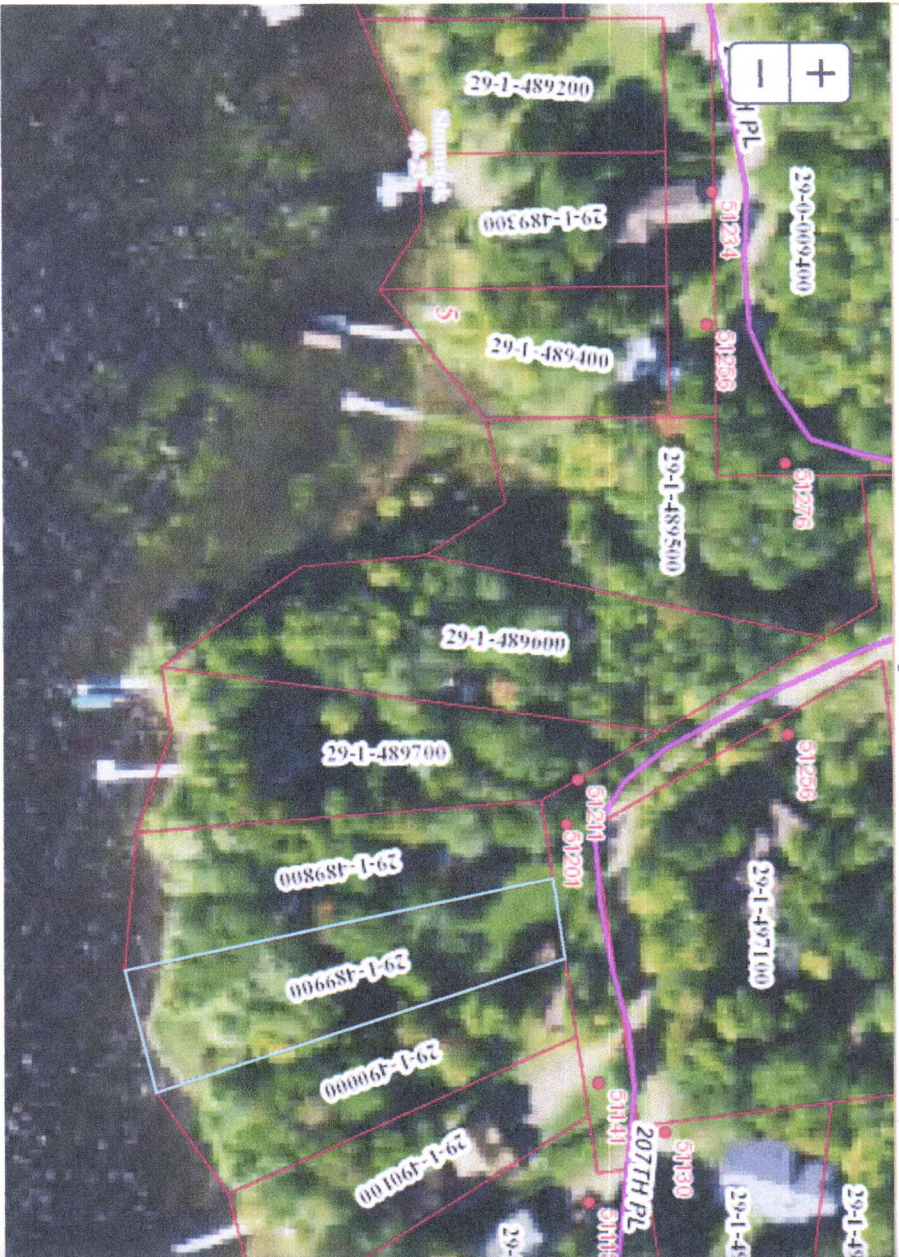
Ronald F. and Darlene J. Smith

51365 Long Point Place

McGregor, MN 55760

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Single Feature

Available Reports

Tax and Sales Go

Zoom to Feature

Feature Information

Name	Value
Commissioner District	4
Class Code	201
Classification	Residential 1 unit
Class Code 2	Unclassified
Classification 2	Unclassified
Class Code 3	Unclassified
Classification 3	Unclassified
Homestead Code	1
Homestead	Owner Homestead
Assessment Year	2019
Land Value	112000
Building Value	900
Estimated Value	112900
Taxable Market Value	102000
Net Tax (Without Specials)	882
Special Assessment	
Total Tax	882

1 Items

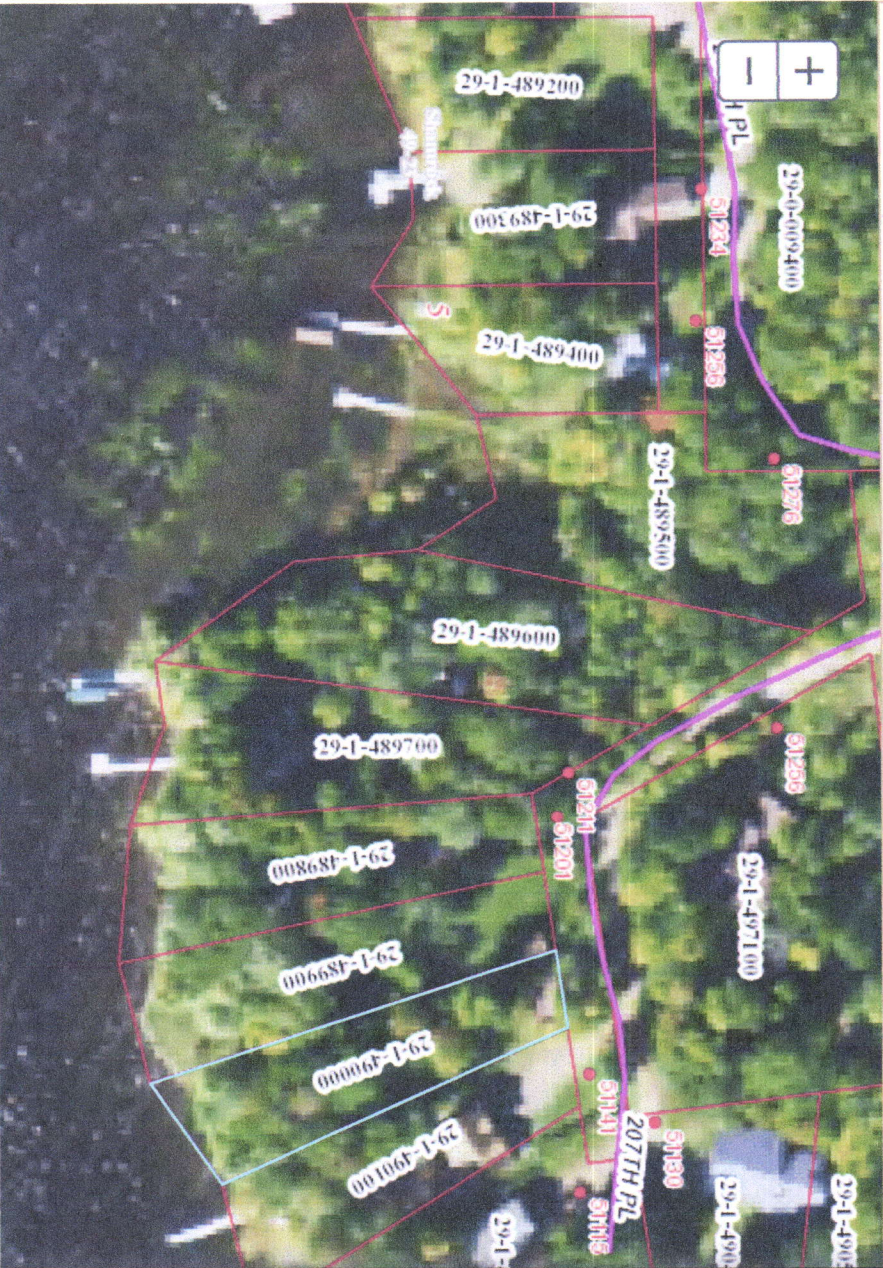
Property ID (PIN)	Sq Ft	Map Acres	Deeded Acres	Tax District	Taxpayer Name	Taxpayer Address	Taxpayer Address 2
29-1-489900	21089.8	0.48415715		SHAMROCK TWP	GORNICK, JOHN J	51201 207TH PLACE	MCGREGOR MN 55760

Scale 1: 2257

No Tool Active

2a

Zoom In Zoom Out Pan Zoom Prev Zoom Select Zoom Extent Clear Search Commit



Single Feature

Available Reports
 Tax and Sales

Feature Information	Name	Value
Commissioner District		4
Class Code		201
Classification		Residential 1 unit
Class Code 2		Unclassified
Classification 2		Unclassified
Class Code 3		Unclassified
Classification 3		Unclassified
Homestead Code		1
Homestead		Owner Homestead
Assessment Year		2019
Land Value		144900
Building Value		1900
Estimated Value		146800
Taxable Market Value		132600
Net Tax (Without Specials)		1148
Special Assessment		
Total Tax		1148

26

1 Items

Property ID (PIN) 29-1-490000
 Sq Ft 19128.6
 Map Acres 0.43913541
 Deeded Acres
 Tax District SHAMROCK TWP
 Taxpayer Name SMITH, RONALD F & D 51365 LONG POINT PLACE
 Taxpayer Address 2 MCGREGOR MN 55760

Scale 1: 2257

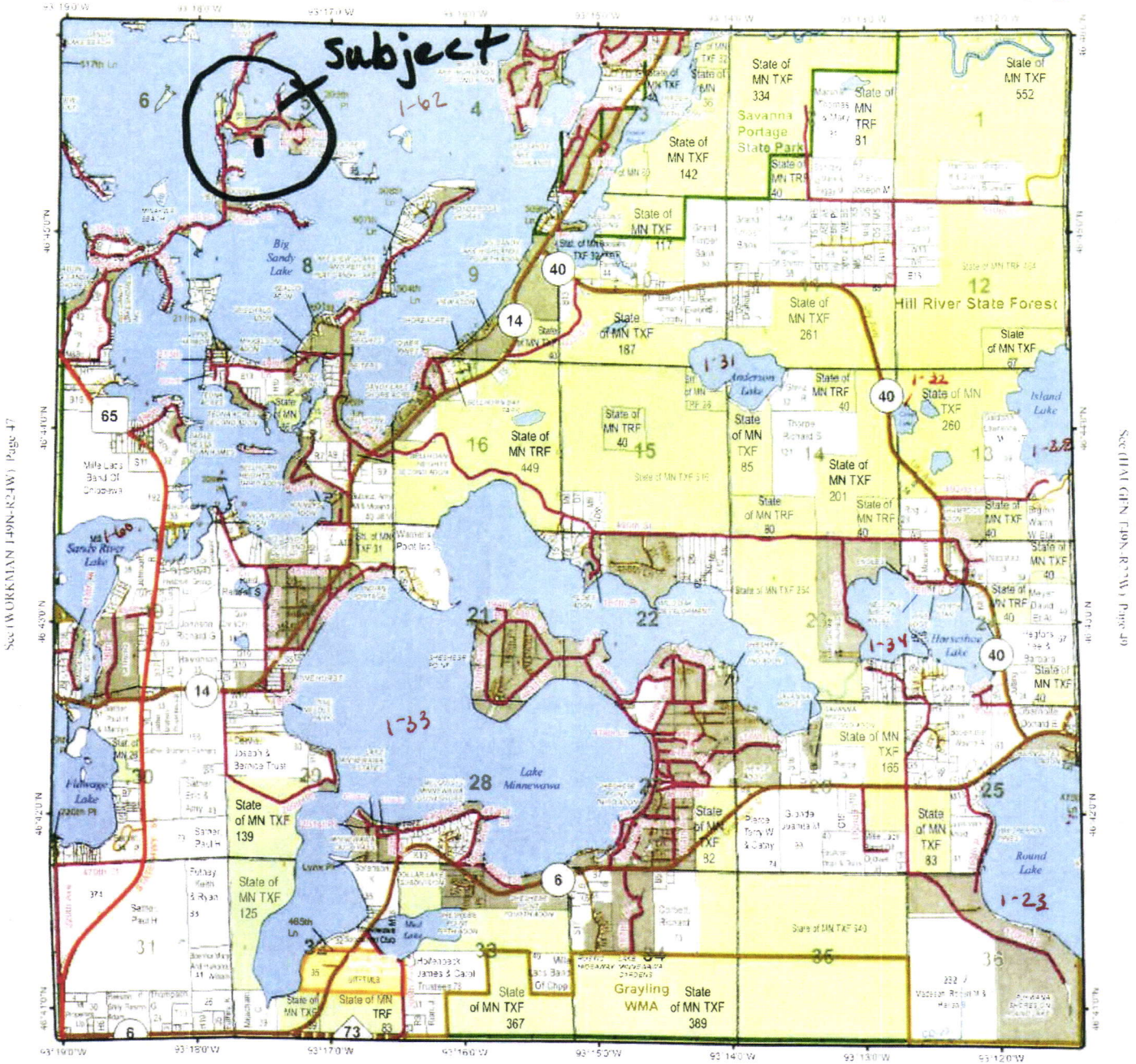
No Tool Active

**SHAMROCK
T49N-R23W**

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See TURNER T50N-R23W Page 54

29-1-490000



Sec WORKMAN T49N-R24W Page 47

Sec (H) GUN T49N-R23W Page 49

See (MC GREGOR T48N-R23W) Page 42



218-768-4647

and Property Management

Don Haller



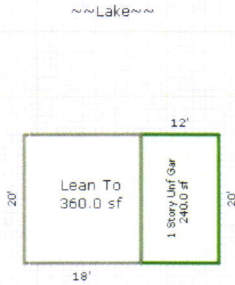
Robert Haller



Carla Sobotta



www.mcgregorrealty.com



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 ADDILOT 10
 School : 4 MCGREGOR
 Lake : 1006200 BIG SANDY LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 5 49.0 23 Acres: .00
 Parcel notes:
 6-13-17: COUNTY BOAE DECISION: REMOVE
 +10% LKSHR QUAL/SZ ADJ.
 6/8/2015: DM LT, R/A NOT HERE SHED SAME
 6/15/10-CBOA NO CHG
 On 05/24/2010 at 16:13, LDTI wrote:
 LT, DM, R/A NOT HERE

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2019 Rcd:	1 Class:	201 Residential 1 unit		Land .88	144,925	144,900		144,900
	Hstd:	1 Residential-Homestead		Building	1,946	1,900		1,900
	MP/Seq:	29-1-496900 002		Total MKT	146,871	146,800		146,800
	Own%100	Rel AG% Rel NA% Dsb%		10 acres	144,925	144,900		144,900
2018 Rcd:	1 Class:	201 Residential 1 unit		Land .88	130,900	130,900		130,900
	Hstd:	1 Residential-Homestead		Building	1,670	1,700		1,700
	MP/Seq:	29-1-496900 002		Total MKT	132,570	132,600		132,600
	Own%100	Rel AG% Rel NA% Dsb%		10 acres	130,900	130,900		130,900
2017 Rcd:	1 Class:	201 Residential 1 unit		Land .88	130,900	130,900		130,900
	Hstd:	1 Residential-Homestead		Building	1,670	1,700		1,700
	MP/Seq:	29-1-496900 002		Total MKT	132,570	132,600		132,600
	Own%100	Rel AG% Rel NA% Dsb%		10 acres	130,900	130,900		130,900

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2019	201	1	144,900	0	1,900	146,800		146,800			146,800	0
2018	201	1	130,900	0	1,700	132,600		132,600			132,600	0
2017	201	1	130,900	0	1,700	132,600		132,600			132,600	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: 3.81 Total est: 464,500 Total taxable: 464,500

TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2020		.00	.00	.00	.00	.00	.00	.00	.00	.00
2019		1,067.30	80.70	.00	.00	.00	.00	.00	.00	1,148.00
2018		1,043.00	75.00	.00	.00	.00	.00	.00	.00	1,118.00
2017		978.26	51.74	.00	.00	.00	.00	.00	.00	1,030.00

CAMA LAND DETAILS: ----- NOTES: -----
 Land market: 29-62 SHAMROCK TWP BIG SANDY LAKE Last calc date/env: 03/21/19 B VERY GOOD SHORELINE/FACING SOUTH/LEVEL LOT
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS 1.00 Asmt year: 2020 1 PARCEL 85' COGP
 COG: 13999 1 Ac/FF/SF: .88 Lake: 1006200 BIG SANDY LAKE 6-13-17: CO BOAE, REMOVE 110% ADJ.
 Wid: .00 Dth: 450.00 Avg CER: PREV NOTES:
 110% - QUALITY/SIZE ADJUSTMENT

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acres	PTR Value	Improvement	CER Factors
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New				
01-0062 FF	85.00			1550.00	1705.00	144925 1 201	.88	164600		



85.00 OV
Front feet: 85.00 Other Acres: .00 Totals: 144,925
FF/SF acres: .88 CAMA acres: .88
Mineral:

CAMA SUMMARY:

Schedule: 2020 Quintile date: Insp/By/Cmp: 06/08/2015 LT
Neighborhood: 29-62 BIG SANDY LAKE PARCELS
Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
1 RES GAR '80 240 SF 240 D 1 3/21/2019 B 1,946
Estimated land value : 144,925
Mineral value :
Improvement value . . . : 1,946
Total value : 146,871

CAMA IMP DETAILS: 1 RES GAR '80 240 SF DEPRECIATION PCT GOOD FACTORS: NOTES: -----
House/Garage: Schedule: 2020 Physical: .60 6/8/2015: LOWER .65 TO .50 GOOD.
Construction class/Quality: D 1 Functional incurable
Actual/Effective year built: 1980 Economic: 29-62 .85 6-7-10: R/A CHANGED FROM GAR 2 TO GAR 1
Condition: Additional LOWERED EA FROM .70 TO .65
Total percent good51

Table with columns: Characteristics/Areas, Wid Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Rows include items like COLOR, TYPE, STORY HGT, FLOOR, CONST, ELECTRIC, LINING, INSULATION, HEAT, LIVING-1, LIVING-2, BAS BASE AREA, and LEAN/ADDN.

Effective BAS rate: 4.28 Totals: 3,816 1,946
Ground floor area: 240
Gross floor area: 240

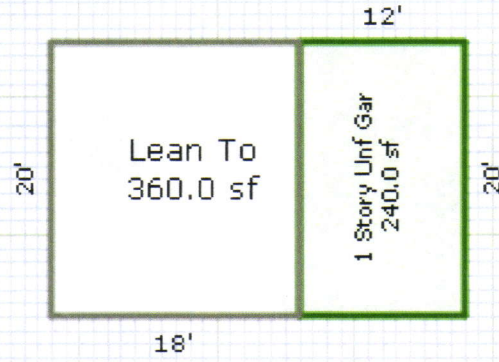
Field check value: Appraiser's initials: Date of inspection:





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~Lakew~



Sketch by: Apex Molding™

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Size Factors for Lakeshore - 2019 Asmt

FOOTAGE		% FACTOR			
0	-	55	140%		
56	-	65	130%		
66	-	80	120%		
81	-	105	110%		
106	-	145	100%		
146	-	170	95%		
171	-	205	85%		
206	-	305	80%		
306	-	405	75%		
406	-	505	70%		
506	-	755	60%		
756	-	905	55%		
906	-	1495	50%		
1496	-	2005	45%		
2006	-	9999	45%		
Notes:					
Basic formula to value: (frontage amount X factor X lake base rate)					
This table does not have interpolation.					
Frontages over 300 feet often have secondary (manual) size adjustments					
This table does not apply to Mille Lacs Lake.					