



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
307 2nd Street NW, Room 310
Aitkin, MN 56431

assessor@co.aitkin
.mn.us
Phone: 218-927-
7327
Fax: 218-927-7379

County Board of Equalization Appeal Information Sheet

Appointment Time: 5:25 pm with Corcoran

Owner Name: Daniel & Lydia Crouser

Property ID#: 07-0-010002

Physical Address: NONE

Estimated Market Value 2021 Assessment: \$ 78,100

Classification 2021 Assessment: Rural Vacant Non-Homestead

Estimated Market Value 2022 Assessment: \$ 94,000

Classification 2022 Assessment: Rural Vacant Non-Homestead

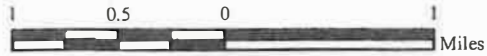
Decision of Local Board (if applicable): NA

Summary of Issue: A neighbor appealed their value. Upon review of the quality adjustments on Taylor Lake because of the neighbor's appeal, the appraiser is recommending this parcel receive a larger quality discount to equalize parcels around the lake.

Assessor's Recommendation: Change quality adjustment from -10% to -25% to equalize with other parcels on the lake. This would decrease the Estimated Market Value to \$ 81,800.

Comments: See summary of issue.

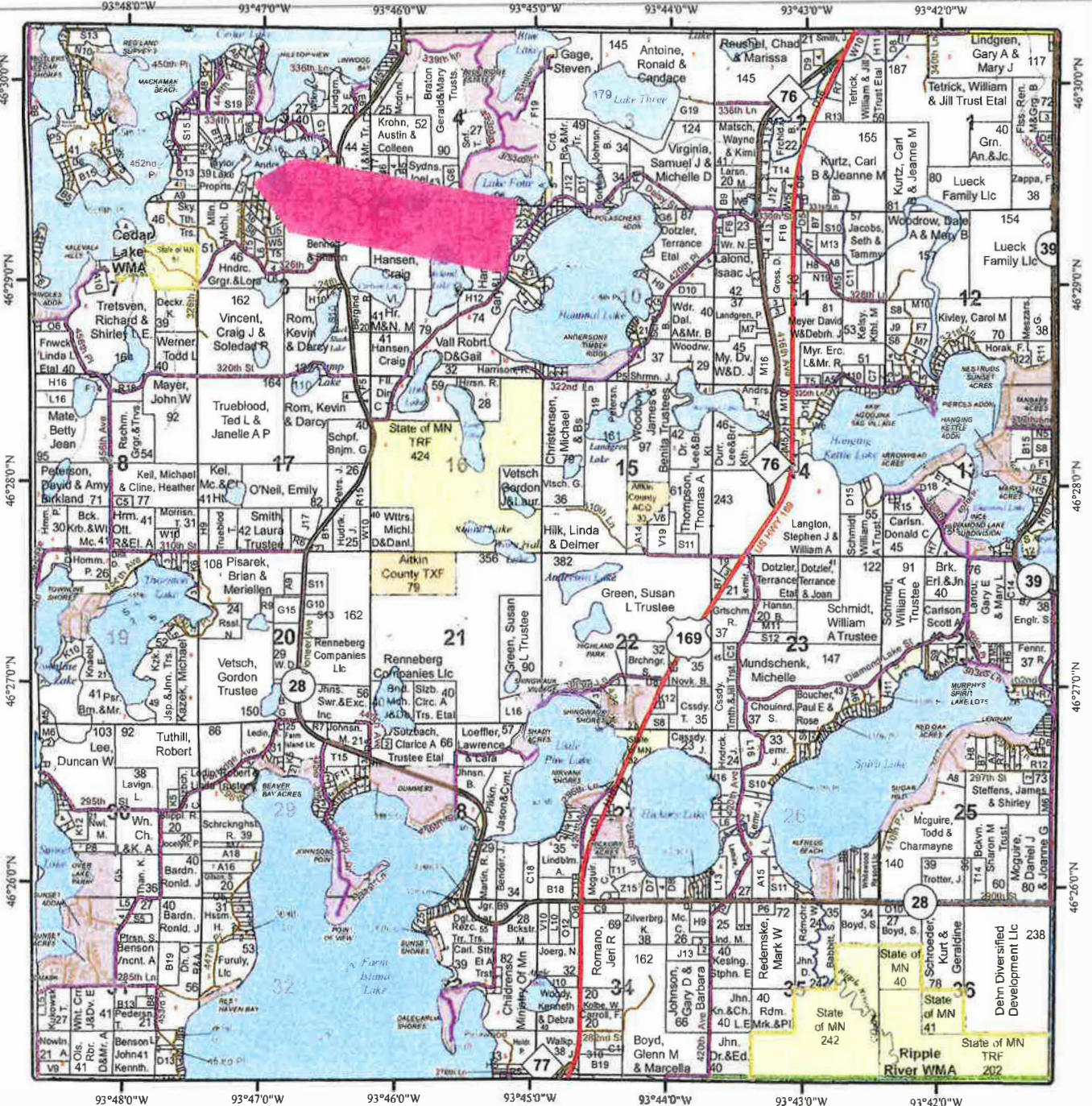
FARM ISLAND T46N-R27W



Acres shown are approximate.

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See (AITKIN T47N-R27W) Page 32



See (NORLAND T46N-R26W) Page 27

See (HAZELTON T45N-R27W) Page 20

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26744 State Hwy. 210 • Aitkin, MN • 56431

Brockan Crouser



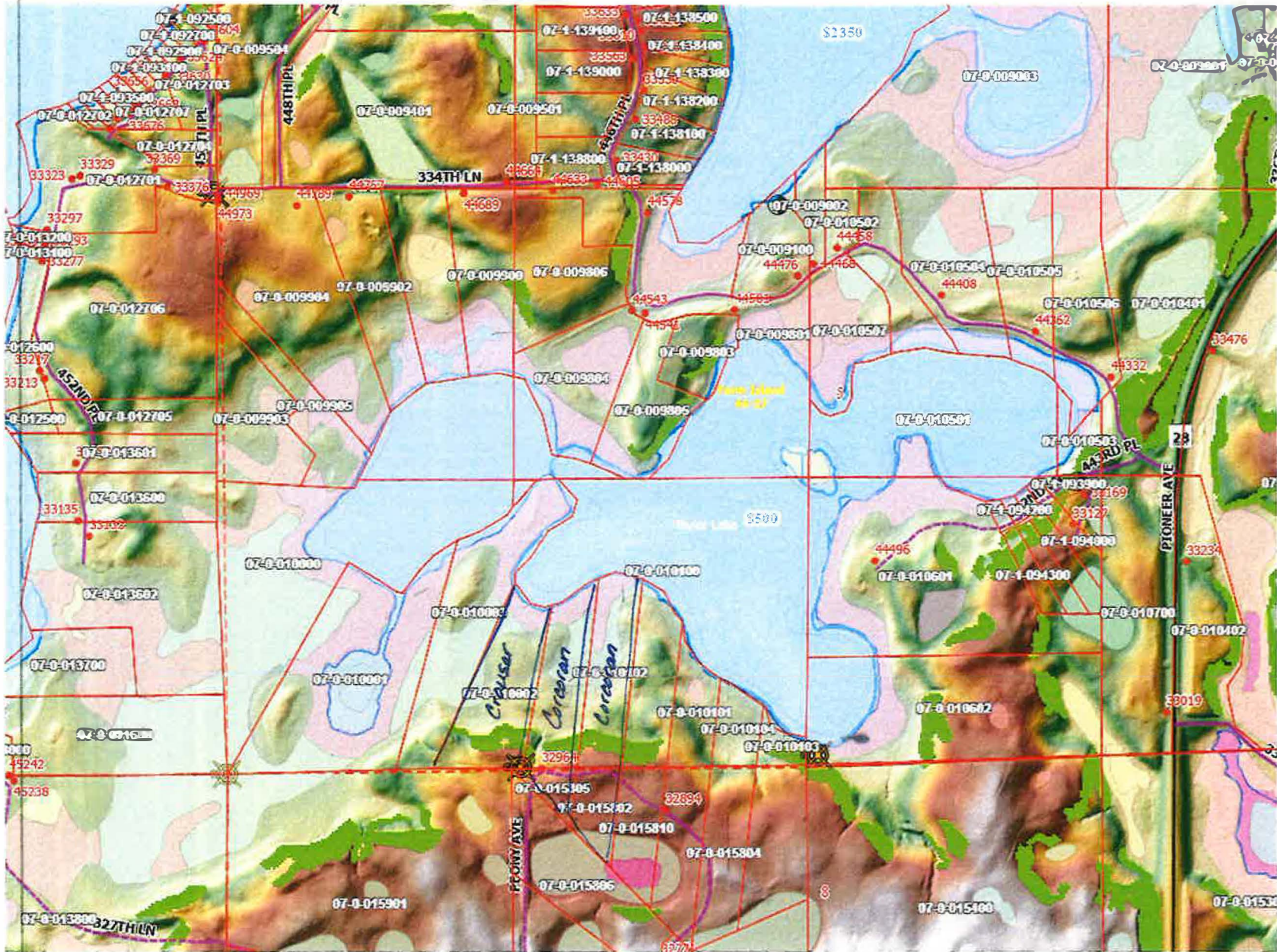
These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Corcoran & Crouser



1:9,028

0 0.05 0.1 mi 1 inch = 752 feet



Bluff + wetland layer 2022
 Green = Bluff
 4

Fee Owner: 104925
 CROUSER, DANIEL & LYDIA
 Taxpayer: 104925 FALCO:F.O.
 CROUSER, DANIEL & LYDIA
 2970 MINNEHAHA CURVE
 MINNETONKA MN 55391

DISTRICTS:
 Twp/City : 7 FARM ISLAND TWP
 School : 1 AITKIN
 Lake : 1016300 TAYLOR LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 5 46.0 27 Acres: 4.98
 PT OF S1/2-SW1/4 IN DOC 383685 (PT TRACT G)
 Parcel notes:
 6/2022 CBOAE: SMW TO EQUALIZE WITH NEIGHBR
 RECOMMENDING CHANGE TO QUALITY ADJ

RA 11/13/2019 SMW
 RA 2/12/2015 SMW: REVIEWED LAND TYPING

*1/15/2013 SMW: REMOVED -50% ADJ BECAUSE
 ILLEGAL LOT SPLIT HAS BEEN REMEDIED

On 03/27/2009 at 13:23, LDTI wrote:
 ILLEGAL LOT SPLIT -50% ADJ UNTIL CORRECTED

RA 11/16/2009 SMW

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1	Class: 111	Rural Vacant Land		Land 5.41	94,014	94,000		94,000
	Hstd: 0	rural-vacant-nonhomestead-land		Total MKT	94,014	94,000		94,000
	MP/Seq: 07-0-010002	000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2021 Rcd: 1	Class: 111	Rural Vacant Land		Land 5.41	78,119	78,100		78,100
	Hstd: 0	rural-vacant-nonhomestead-land		Total MKT	78,119	78,100		78,100
	MP/Seq: 07-0-010002	000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2020 Rcd: 1	Class: 111	Rural Vacant Land		Land 5.41	82,502	82,500		82,500
	Hstd: 0	rural-vacant-nonhomestead-land		Total MKT	82,502	82,500		82,500
	MP/Seq: 07-0-010002	000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2019 Rcd: 1	Class: 111	Rural Vacant Land		Land 5.41	81,082	81,100		81,100
	Hstd: 0	rural-vacant-nonhomestead-land		Total MKT	81,082	81,100		81,100
	MP/Seq: 07-0-010002	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
2022	111	0	94,000	0		94,000		94,000			94,000	0
2021	111	0	78,100	0		78,100		78,100			78,100	0
2020	111	0	82,500	0		82,500		82,500			82,500	0
2019	111	0	81,100	0		81,100		81,100			81,100	0

TAX SECTION:			Taxes				Credits				Net Tax
Tax Year	Rec Class		NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2023			.00	.00	.00	.00	.00	.00	.00	.00	.00
2022			482.59	.00	.00	.00	.00	.00	.00	.00	482.59
2021			492.75	.00	.00	.00	.00	.00	.00	.00	492.75
2020			508.40	.00	.00	.00	.00	.00	.00	.00	508.40

CAMA LAND DETAILS: -----
 Land market: 07 FARM ISLAND TWP Last calc date/env: 03/11/22 B
 Neighborhood: 07 FARM ISLAND 1.10 Asmt year: 2022
 COG: 104925 1 Ac/FF/SF: 5.43 Lake: 1016300 TAYLOR LAKE
 Wid: .00 Dth: 450.00 Avg CER:

NOTES: -----
 6/2022 CBOAE: SMW RECOMMENDING CHANGE TO
 QUALITY ADJ TO EQUALIZE WITH NEIGHBORHOOD
 CHANGE TO -25% FOR WETLAND/WEEDS

2015: REVIEWED AERIALS
 5.4 GIS ACRES 5 DEEDED ACRES
 PREVIOUSLY VALUED AS OPN.
 MOSTLY HWD

*1/15/2013 REMOVED -50% ADJ FROM ILLEGAL
 LOT SPLIT BECAUSE THE ISSUE IS REMEDIED.

EQUALIZED PARCELS BASED ON TWO YEARS SALES
 -10% ADJUST FOR QUALITY
 ALL LAKESHORE FROM 07-0-010100 2007 SPLIT

3/28/2009: ILLEGAL LOT SPLIT -50% ADJ
 UNTIL CORRECTED

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value	Asmt	Cd	Acres	PTR	Value	Improvement	CER	Factors
	Size		Comment	Est/Dfr	Est/Dfr	Est/Dfr	Typ	New						
01-0163	FF	204.40	R	500.00	360.00	73584	1	111	2.11					
		204.40						OV						

HWD-R	AC	3.30	2100.00	6190.80	20430 1	111	3.30
		5.43				TW	
Front feet:	204.40		Totals:		94,014		

Mineral:

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 11/13/2019 Insp/By/Cmp: 02/12/2015 SW P
 Neighborhood: 07 FARM ISLAND



OFFICE OF
AITKIN COUNTY ASSESSOR
307 2nd ST N.W. Room 120
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

May 17, 2022

Daniel & Lydia Crouser
2970 Minnehaha Curve
Minnetonka, MN 55391

COPY

Parcel No. 07-0-010002

Dear Mr. & Mrs. Crouser,

Your neighbor, Mr. Corcoran appealed his Estimated Market Value at the Farm Island Township Local Board of Appeal and Equalization on April 22, 2022. His appeal was denied at this level so I could better review sales that had occurred on Taylor Lake as well as the quality discounts we were making. Upon review, I determined your parcel and Mr. Corcoran's parcels needed an additional quality discount. On Tuesday, June 14, 2022, I will be recommending to the Aitkin County Board of Appeal and Equalization that the Estimated Market Value for your parcel be reduced from \$94,000 to \$81,800.

You need not be present for this appeal, however, if you would like to attend the County Board of Appeal and Equalization on Tuesday, June 14, 2022 at the Aitkin County Board Room, please call Cathy Olson at the Assessor's Office at 218-927-7329 to schedule an appointment time.

If you have any questions please call me, 218-927-7294.

Sincerely,

Stacy M. Westerlund
Senior Accredited Minnesota Assessor