



## AITKIN COUNTY ASSESSOR

Aitkin County Government Center  
307 2<sup>nd</sup> 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:** 5:40 pm

**Owner Name:** Bernie & Jenna Thuening (Tuning Florida Enterprises LLC)

**Property ID#:** 09-0-065300

**Physical Address:** 28207 305<sup>th</sup> Place  
Aitkin, MN 56431

**Estimated Market Value 2021 Assessment:** \$333,100 (Land \$146,300) (Improvements \$186,800)

**Classification 2021 Assessment:** Seasonal Recreational Residential

**Estimated Market Value 2022 Assessment:** \$417,825 (Land \$176,750) (Improvements \$241,075)

**Classification 2022 Assessment:** Seasonal Recreational Residential

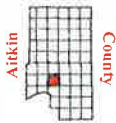
**Decision of Local Board (if applicable):** The Glen Township Local Board of Appeal and Equalization decided not to change the value.

**Summary of Issue:** Mr. and Mrs. Thuening do not feel that their property could sell for the estimated market value.

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

**Comments:** This property consists of a 1972 frame construction residence, a 1996 pole building, and two detached garages on a lot on Sugar Lake with 100 front feet. The median ratio for the sales in Glen was 70.16%. There were two sales in Glen Township that had 100 front feet of lakeshore; however, they are on lower valued lakes and the residences were inferior in size and quality and neither sale had any pole buildings or garages. Therefore, their sale prices were not comparable. There was a neighboring sale with 128 front feet and a garage with a value of \$2,800, parcel number 09-1-081400. This lot is located two lots to the east of the subject property and has similar lot and lakeshore quality. This property sold for an adjusted sale price of \$204,832. This sale supports the subject's 100-foot land value of \$191,100.

We have identified 5 comparable sales. The residences on these sales all have similar quality and size and have outbuildings. The base rate for Sugar Lake is \$1,400 per front foot. These sales are located on lakes that have similar base rates. The sales comparison grid located on page 12 shows how all of the different components on the comparable properties have been adjusted to match the subject. Sales sheets of comparables are also included on page 13 - 23. All of the adjusted sale prices on the comparable properties support our estimated market value of \$417,800.



# GLEN T46N-R25W

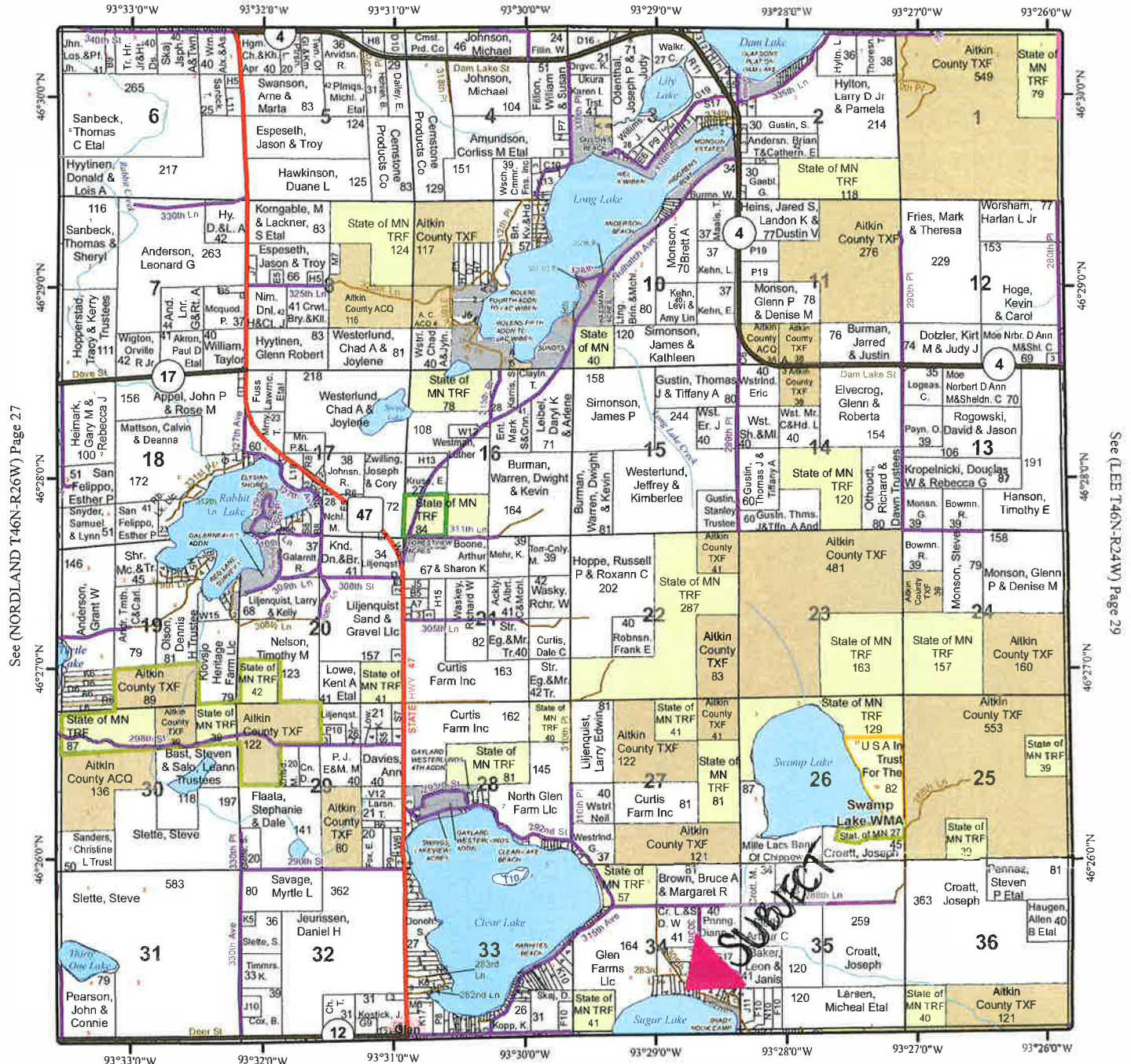


Acres shown are approximate.

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See (KIMBERLY T47N-R25W) Page 34

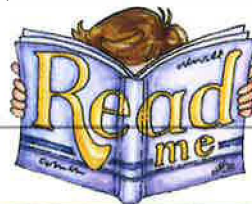


See (MALMO T45N-R25W) Page 22

# AITKIN PUBLIC LIBRARY

110 - First Ave. NE ❖ Aitkin, MN 56431 ❖ 218-927-2339 ❖ [www.eclib.org](http://www.eclib.org)

The library provides a variety of print and audio visual materials. Additional services include public-access computers, free broadband wireless throughout the building (and in the parking lot), interlibrary loan services, electronic resources



(including e-books), downloadable audio — electronic resources (including e-books and downloadable audio), children and adult programs. A photocopier, fax machine, scanner, meeting rooms and cell phone charging stations are also available.

Hours: Monday, Wednesday, Friday: 10:00 a.m.-5:30 p.m. • Tuesday & Thursday: 10:00 a.m.-7:00 p.m. • Saturday: 9:00 a.m.-1:00 p.m.





Map may not be valid at this scale. Data was mapped at an accuracy of 1:24000 so any representation of the data at a larger scale is not advised.

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.

09-0-065300

1:1,128

0 0.005 0.01 mi

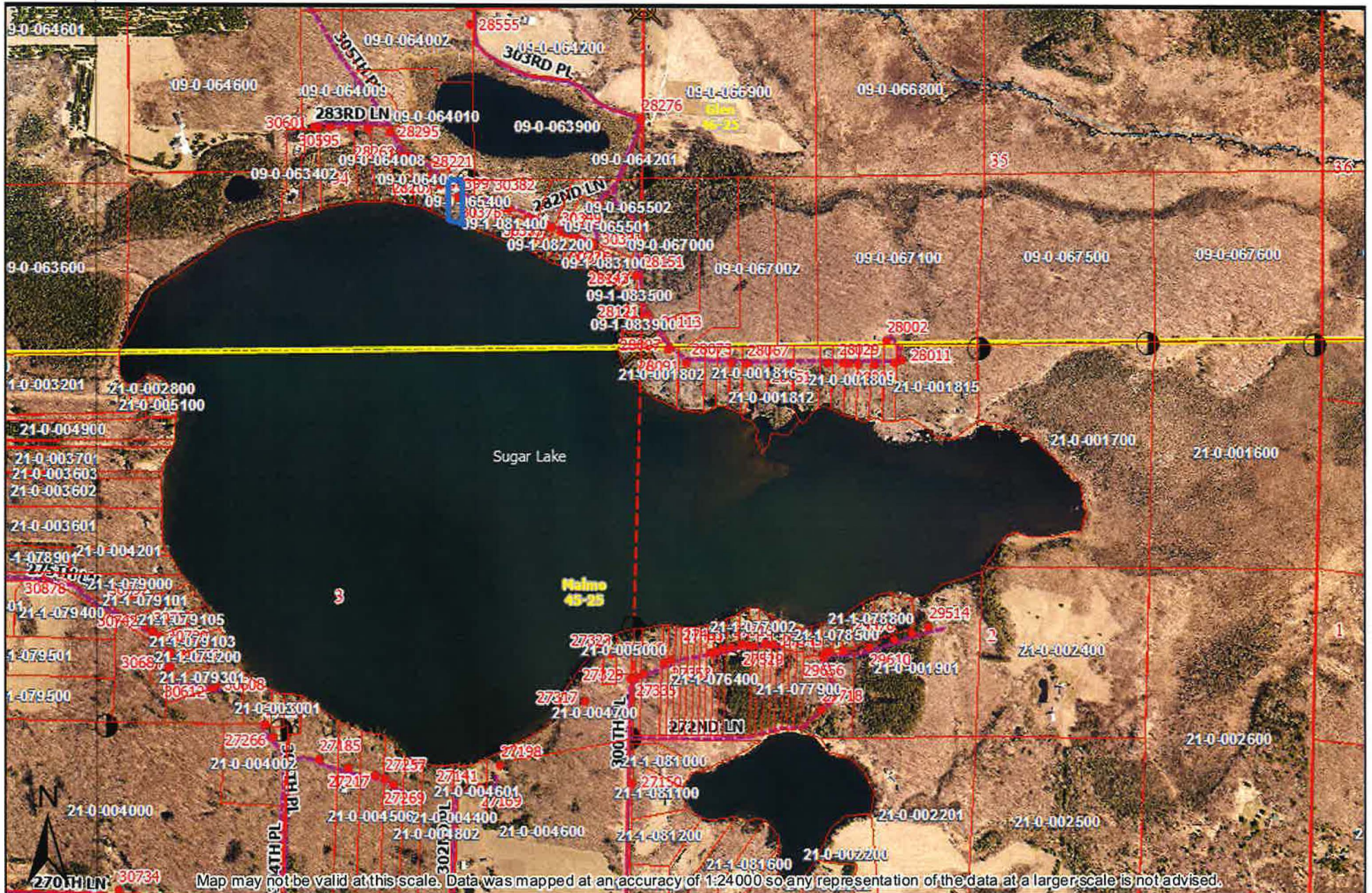
1 inch = 94 feet

3



Date: 5/23/2022





09-0-065300

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.

1:18,056

0 0.1 0.2 mi 1 inch = 1,505 feet

4



Date: 5/23/2022





Fee Owner: 115439  
 TUNING FLORIDA ENTERPRISES LLC  
 Taxpayer: 115439 FALCO:F.O.  
 TUNING FLORIDA ENTERPRISES LLC  
 4626 WHITE OAK RD  
 MINNETONKA MN 55345  
 Primary Address/911 #:  
 28207 305th Pl  
 AITKIN

DISTRICTS:  
 Twp/City : 9 GLEN TOWNSHIP  
 School : 1 AITKIN  
 Lake : 1008700 SUGAR LAKE (GLEN/MALMO)

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 34 46.0 25 Acres: .66  
 W 100 FT OF E 200 FT OF LOT 5 S OF  
 TEXTENDED N LINE OF LOT 6 IN DOC 358437  
 Parcel notes:  
 4/28/22: SP, LBOAE APPROVE REMOVE WOOD  
 SHED 12X14 (REMOVED FROM PROPERTY) REDUCE  
 VALUE BY \$1573. BOARD DENIED CHANGE IN  
 VALUE ON RES/PROPERTY.

8-23-2017 JH R/A. NO ONE HERE. TOOK CAMA  
 PHOTOS & LAND TYPING FOR 2018 REASSESSMENT

HS CANCELED 3-22-2013 DUE TO HELGA'S  
 DEATH AND NO INFO ON HUSBAND - RANDLE  
 MARLOW  
 HELGA DECEASED  
 10-10-2012, JH, R/A, RANDLE MARLOW HOME.  
 REVIEWED FIELD CARD WITH HIM.

SALES HISTORY: -----							TRANSFER HISTORY: -----		
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
THUENING, BERNARD ESTATE OF HELGA M	07/28/2016	R	9 9	216,000	216,000	2016/07/28	A 436659	TUNING FLORIDA ENTERPRIS	
						2016/07/28	A 436658	THUENING, BERNARD & JENN	

ASSESSMENT DETAILS: -----												
Rcd	Class	Hstd	MP/Seq	Own%	Rel AG%	Rel NA%	Dab%	Acres	CAMA	Estimated	Deferred	Taxable
2022	151 Non-Comm Seasonal Residential Recreational	0 cabin	09-0-065300 000					2.03	176,750	176,800		176,800
									241,073	241,100		241,100
									417,823	417,900		417,900
2021	217 Short Term Rental	0 Res-Nonhomestead-4b	09-0-065300 000					2.03	146,250	146,300		146,300
									186,818	186,800		186,800
									333,068	333,100		333,100
2020	151 Non-Comm Seasonal Residential Recreational	0 cabin	09-0-065300 000					2.03	146,250	146,300		146,300
									178,125	178,100		178,100
									324,375	324,400		324,400
2019	151 Non-Comm Seasonal Residential Recreational	0 cabin	09-0-065300 000					2.03	127,000	127,000		127,000
									151,455	151,500		151,500
									278,455	278,500		278,500

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	151	0	176,800	0	241,100	417,900		417,900			417,900	0
2021	217	0	146,300	0	186,800	333,100		333,100			333,100	0
2020	151	0	146,300	0	178,100	324,400		324,400			324,400	0
2019	151	0	127,000	0	151,500	278,500		278,500			278,500	0

TAX SECTION: -----												
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax		



Parcel Nbr: 09-0-065300	8547 PRD Production 2022 Property Assessment Record	AITKIN COUNTY				5/23/22 Page	2
2023	.00	.00	.00	.00	.00	.00	.00
2022	2,578.75	343.25	.00	.00	.00	.00	2,922.00
2021	1,893.62	.00	482.38	.00	.00	.00	2,376.00
2020	1,720.68	.00	419.32	.00	.00	.00	2,140.00

CAMA LAND DETAILS: ----- NOTES: -----  
 Land market: 09-87 GLEN TWP SUGAR LAKE Last calc date/env: 03/11/22 B 8-23-2017 JH R/A. NO ONE HERE. TOOK CAMA  
 Neighborhood: 09-87 SUGAR LAKE PARCELS 1.10 Asmt year: 2022 PHOTOS & LAND TYPING FOR 2018 REASSESSMENT  
 COG: 115439 1 Ac/FF/SF: 2.03 Lake: 1008700 SUGAR LAKE (GLEN/MA  
 Wid: .00 Dth: 450.00 Avg CER: 8-3-2012, JH, R/A, LAND TYPING  
 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  
 FSITE AC 1.00 20000.00 20000.00 20000 1 151 1.00 15000  
 2.03 SV  
 01-0087 FF 100.00 1425.00 1567.50 156750 1 151 1.03 110000  
 100.00 OV  
 Front feet: 100.00 Totals: 176,750  
 Mineral:

CAMA SUMMARY: -----  
 Schedule: 2022 Quintile date: 08/23/2017 Insp/By/Cmp: 10/10/2012 JH P  
 Neighborhood: 09-87 SUGAR LAKE PARCELS  
 Mbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp  
 1 RES 1-3 RES. D - 1660 D 060 3/11/2022 B 191,104  
 2 OTH PB POLE BLDNG 1280 P 020 3/11/2022 B 23,882  
 3 RES GAR DET. GAR.- 528 D 4 3/11/2022 B 17,713  
 4 RES GAR DET. GAR.- 684 D 2 3/11/2022 B 6,749  
 5 OTH DRIVEWAY CONC DRIVE 1 3 3/11/2022 B 1,625  
 Estimated land value : 176,750  
 Mineral value . . . . :  
 Improvement value . . . : 241,073  
 Total value . . . . . : 417,823

CAMA IMP DETAILS: 1 RES 1-3 RES. D - DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .80 DECKS PLATFORM, CLOSED PORCH IS ENTRYWAY.  
 Construction class/Quality: D 060 Functional incurable . . .  
 Actual/Effective year built: 1972 Economic: 09-87 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . . 1.04

Characteristics/Areas	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_003 INSPECTION IN INTERIOR															
_005 COLOR TAN TAN															
_010 FOUNDATION CS CRAWLSPACE															
_020 STYLE RAM RAMBLER															
_025 STORIES 100 1 STORY*															
_030 SHAPE 12+ 12+ CORNER															
_040 CONST FR FRAME															
_050 EXT WALL 1 VL VINYL															
_055 EXT WALL 2 LAP LAP SIDING															
_060 ROOF STYLE GBL GABLE															
_070 ROOF COVER AS ASPHALT															
_080 WINDOW 1 CA CASEMENT															
_085 WINDOW 2 DH DOUBLE HNG															
_085 WINDOW 2 FS FIXED SASH															
_090 FURN. TYPE FA FORCED AIR															
_100 INT WALL 1 PY PLYWD PNL															
_105 INT WALL 2 TG T/G PANEL															
_110 BEDROOMS 3 THREE															
_115 FLOR CVR 1 VL VINYL															
_118 FLOR CVR 2 CR CARPET															
_125 BATHROOMS 2 TWO															
_140 WALK OUT															
_145 LOOKOUT B N NO															
_150 CENTRL AIR Y YES															
_160 BSMT FIN 0 NONE															
_162 B INT WALL NO NONE															
_164 B FLR COVR NO NONE/SUBFL															
_166 BSM BDRMS 0 NONE															
_167 BSM BATHS 0 NONE															
_168 BSM ROOMS															
_170 FIREPLACE 3		1					3,600.00		3,600	1		1.00			3,744
_175 FP TYPE 30 LRG BRICK															



180 LUXURY FIX																					
200 TUCK UNDER																					
210 EXTRA KIT.																					
BAS BASE AREA	060	D-6.0	RES	26	50	1300				106.02	137,826	1		1.00						143,339	
BAS BASE AREA	060	D-6.0	RES	18	20	360				106.02	38,167	1		1.00							39,694
CP CLOSED PCH	3	AVERAGE		6	12	72				30.19	2,174	1		1.00							2,261
DK DECK	6			16	18	288				6.90	1,987	1		1.00							2,066

Effective BAS rate: 110.26 Totals: 183,754 191,104  
 Ground floor area: 1,660  
 Gross floor area: 1,660

CAMA IMP DETAILS: 2 OTH PB POLE BLDNG DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .80  
 Construction class/Quality: P 020 Functional incurable . . . . .  
 Actual/Effective year built: 1996 Economic: 09-87 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . . 1.04

----- Characteristics/Areas -----		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Comp	%New	New Imp	RCNLD			
005	COLOR																			
007	STORY HGT																			
010	FLOOR TYPE	Y																		
015	WALL HGHT	10																		
020	ELECTRIC	Y																		
030	INSULATED	N																		
040	LINING	N																		
050	HEATING	N																		
060	CUSTOM EXT	N																		
100	MAKE																			
110	LIVING																			
BAS BASE AREA	020	STANDARD		32	40	1280				17.94	22,963	1		1.00						23,882

Effective BAS rate: 18.66 Totals: 22,963 23,882  
 Ground floor area: 1,280  
 Gross floor area: 1,280

CAMA IMP DETAILS: 3 RES GAR DET. GAR.- DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .85 8-2017 SEE A SEWER VENT & WATER SPIGOT, PUT  
 Construction class/Quality: D 4 Functional incurable . . . . . TO A GARAGE - 4 FOR 2018 REASSESSMENT.  
 Actual/Effective year built: 1973 Economic: 09-87 1.30  
 Condition: Additional . . . . . 10-2012 ASSUME RESHINGLED & RESIDED.  
 Total percent good . . . . . 1.11 GABLE, SHINGLED VINYL LAP SIDED, FRAME /SLAB  
 DETACHED, GARAGE - 3.

----- Characteristics/Areas -----		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Comp	%New	New Imp	RCNLD			
005	COLOR																			
010	TYPE																			
015	STORY HGT																			
020	FLOOR																			
022	WALL HGHT																			
025	CONST																			
030	ELECTRIC	Y																		
040	LINING	N																		
050	INSULATION	N																		
060	HEAT	N																		
100	LIVING-1	N																		
110	LIVING-2	N																		
BAS BASE AREA	4	LIN/INSUL		22	24	528				30.36	16,030	1		1.00						17,713

Effective BAS rate: 33.55 Totals: 16,030 17,713  
 Ground floor area: 528  
 Gross floor area: 528

CAMA IMP DETAILS: 4 RES GAR DET. GAR.- DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .50 8-2017 GETTING SIDING REMOVED, MAY BE ON  
 Construction class/Quality: D 2 Functional incurable . . . . . THE WAY TO A REMODEL & COULD USE IT. LEFT  
 Actual/Effective year built: 1983 Economic: 09-87 1.30 IT AT \$4.00 PER SQ. FT.  
 Condition: Additional . . . . . 10-2012 DETACHED SHED / GARAGE, BEHIND POLE  
 Total percent good . . . . . .65 BUILDING. POOR CONDITION.

----- Characteristics/Areas -----		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Comp	%New	New Imp	RCNLD
005	COLOR																
010	TYPE																



_015	STORY HGT										
_020	FLOOR	CON	CONCRETE								
_022	WALL HGHT										
_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	2		18	38	684	15.18	10,383	1	1.00	6,749

Effective BAS rate: 9.87 Totals: 10,383 6,749  
 Ground floor area: 684  
 Gross floor area: 684

CAMA IMP DETAILS: 5 OTH DRIVEWAY CONC DRIVE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00 ABOVE AVERAGE TO LARGE CONCRETE SLAB, GAR-  
 Construction class/Quality: 3 Functional incurable . . . . . AGE APRON OR DRIVEWAY.  
 Actual/Effective year built: Economic: 09-87 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . . 1.30

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS	BASE AREA	3	SHORT	DRIV		1				1,250.00	1,250	1		1.00				1,625

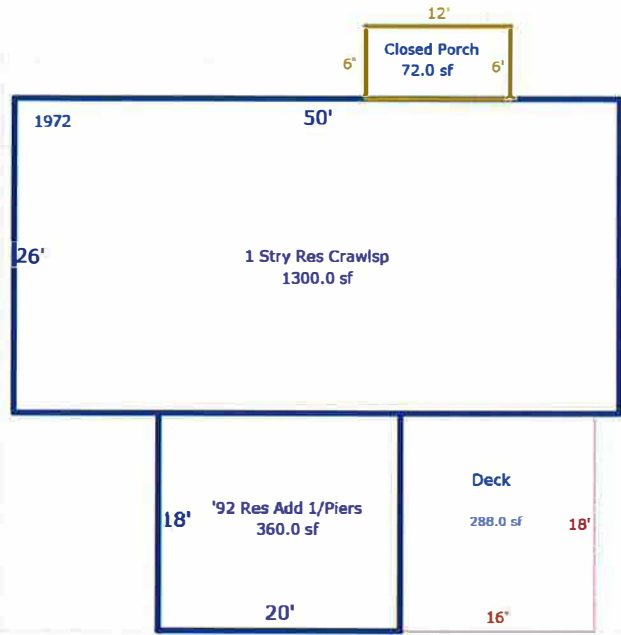
Effective BAS rate: 1,625.00 Totals: 1,250 1,625  
 Ground floor area: 1  
 Gross floor area: 1

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









lake

Drawn to: Aerial Search



Aitkin County Assessors Office Sales Study						Date/Time Prepared: 4/27/2022 15:50		Title: Glen Twp Good Improved Res Seasonal Sales 10.2020 thru 9.2021									
#	Parcel #	ECRV#	Sale Date	BUYER_NAME	SELLER_NAME	EMV	SALES_RATIO	Original Adjusted Price	Time Adjusted Price	Section	Mult	Yr Built	D Grd	Bldg Type	Acres	Water Name	Frnt Ft
1	09-0-003900	1278654	20210701	DALBEY, DAVID	HAAS, GREGG A.	260400	58.63%	401400	444119	3		1960	5.5	RAM	0	LONG LAKE (GLEN T	220
2	09-0-028102	1280478	20210708	ALLEN, GRACE M	ROEGLIN, STEVEN L	125500	49.06%	230000	255792	17		1969	5.5	RAM	4		0
3	09-0-054301	1204905	20210107	MARANO, CHRISTOPH	JOHNSON, CLIFFORD	247200	79.95%	250000	309213	32		2006	6		10		0
4	09-0-055000	1298066	20210809	BOZELL, TANNER	WOLD, BRIAN J	118800	76.79%	141600	154714	32		1950	5.5	RAM	3		0
5	09-0-066700	1198050	20201118	POPPEN, BERDELL	RENNICKE, JOHN	230300	107.45%	174600	223742	35 +		1983	6		120		0
6	09-1-081400	1238522	20210413	DEHN, CHAD	OLSON, DOUGLAS	154300	75.33%	176000	204831	34		0	0	GAR	0	SUGAR LAKE (GLEN/	128
7	09-1-092202	1284713	20210715	JOST, STEVEN	GUETTLER, MARK J	172500	59.51%	262000	289884	10		1971	5	RAM	0	LONG LAKE (GLEN T	100
8	09-1-095300	1176003	20201030	FREDBERG, TIMOTHY	DAILEY, JAMES R.	225900	69.23%	271000	348959	9 +		0	6		6	LONG LAKE (GLEN T	65
9	09-1-098800	1309588	20210831	LUECK, CHRISTOPHER	ORME, CHARLES E	164100	70.16%	215000	233905	17		1974	6	RAM	0	RABBIT LAKE	100
10	09-1-103200	1221260	20210301	FINSETH, SCHLEY D.	MONSE, WILLIAM J.	261000	96.29%	229000	271044	3 +		0	0		0	LONG LAKE (GLEN T	290
11	09-1-107500	1176395	20201029	KOSOLA, ALBERT A.	BOONE, SHARON KAY	104100	59.42%	140000	182610	21		1976	6		0		0
12																	
13																	
14																	
15																	
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37																	
38																	
39																	
40																	
	Sales Ratio is EMV divided by time adjusted price, before value changes for 22 Asmt.				Median Ratio:		70.16%										
	EMV is estimated market value at time of sale				COD:		18.49										
					PRD:		1.0308										
					Median Price:		\$ 229,000										

09-0-065300 Thuening Comparison Grid

	Subject	Comparable # 1	Comparable # 2	Comparable # 3	Comparable # 4	Comparable # 5
PID	09-0-065300	07-0-058300	08-1-092600	29-1-152100	29-0-045902	35-0-027507
Sale date		10/30/2020	3/16/2021	4/16/2021	10/2/2020	4/12/2021
adjusted price		\$ 428,344	\$ 553,923	\$ 493,983	\$ 441,038	\$ 578,997
Total Residence Value	\$ 191,104	\$ 110,532	\$ 204,445	\$ 235,787	\$ 235,232	\$ 264,557
<b>difference</b>		\$ 80,572	\$ (13,341)	\$ (44,683)	\$ (44,128)	\$ (73,453)
Residence age	1972	1971	1998	1987	2002	1968
Grade	D6.0	D6.0	D6.5	D6.5	D6.5	D6.5
Effective age	80	70	80	95	95	75
Square foot	1660	1504	1312	1140	1244	2124
Pole Building Value	\$ 23,882	\$ -	\$ 86,986	\$ -	\$ -	\$ -
<b>difference</b>		\$ 23,882	\$ (63,104)	\$ 23,882	\$ 23,882	\$ 23,882
Quantity	1	0	2	0	0	0
Garage Value	\$ 24,462	\$ 62,423	\$ -	\$ 24,045	\$ 44,660	\$ 73,795
<b>difference</b>		\$ (37,961)	\$ -	\$ 417	\$ (20,198)	\$ (49,333)
Quantity	2	1	0	1	1	2
Misc. Improvement Value	\$ 1,625	\$ 5,184	\$ 4,260	\$ 11,407	\$ 7,813	\$ 3,126
<b>difference</b>		\$ (3,559)	\$ (2,635)	\$ (9,782)	\$ (6,188)	\$ (1,501)
Total Land Value	\$ 176,750	\$ 179,555	\$ 192,900	\$ 143,900	\$ 172,036	\$ 219,500
<b>difference</b>		\$ (2,805)	\$ (16,150)	\$ 32,850	\$ 4,714	\$ (42,750)
Front feet	100 feet	100 feet	175 feet	70 feet	155 feet	150
Adj per front foot	\$ 1,568	\$ 1,510	\$ 988	\$ 1,770	\$ 981	\$ 1,330
Lake	Sugar (\$1425)	Spirit (\$1525)	Gun(\$1300)	Minnewawa (\$1475)	Minnewawa (\$1475)	Round (\$1400)
Quality Adjustment	none	(R) -10	(S) -5	none	(N) -30	none
Subject's EMV	\$ 417,823	\$ 492,165	\$ 488,591	\$ 415,139	\$ 459,741	\$ 560,998
Adjusted sales price		\$ 428,344	\$ 553,923	\$ 493,983	\$ 441,038	\$ 578,997
<b>total adjust from above</b>		\$ 60,129	\$ (95,230)	\$ 2,684	\$ (41,918)	\$ (143,155)
Adjusted Sale Price		\$ 488,473	\$ 458,693	\$ 496,667	\$ 399,120	\$ 435,842





**07-0-058300**

Parcel No.

Parcel No.

**Monson**

Buyer

Buyer

**Keimig Trust**

Seller

Seller

**10/2020**

Date of Sale

Date of Sale

**\$**

Sale Price

**\$ 339,900**

Sale Price

**\$**

Personal Property

**\$ 7,300**

Personal Property

**\$ 428,300**

Time Adjusted Sale Price

**\$ 332,700**

Adjusted Sale Price

**\$ 384,200**

Assessor's EMV at Sale

Assessor's EMV at Sale

**89.7 %**

Sale Ratio

**115.5 %**

Sale Ratio

**SPIRIT**

Lake

Lake

Front Feet: 100'

Frontage Quality: -10% for steepness to lake

Square Area/Acreage: 1.5 acres LWD

Res. Quality: D6 on slab; 2 story; 1504 sf; SP;  
4 bed/2 1/2 bath; FA/AC Dk

Effective Age: 1971 Built; EA at 70

Outbuildings:

Garage: 1999 built detached Gar3; 832 sf; EA at 90  
Garage: 2003 built detached Gar4; 1200 sf; EA at 85  
Deck by lake: 340 sf





Mar 5, 2020

**07-0-058300**

Parcel No.

Parcel No.

**Monson**

Buyer

Buyer

**Keimig Trust**

Seller

Seller

**10/2020**

Date of Sale

Date of Sale

**\$**

Sale Price

**\$ 339,900**

Sale Price

**\$**

Personal Property

**\$ 7,300**

Personal Property

**\$ 428,300**

Time Adjusted Sale Price

**\$ 332,700**

Adjusted Sale Price

**\$ 384,200**

Assessor's EMV at Sale

Assessor's EMV at Sale

**89.7 %**

Sale Ratio

**115.5 %**

Sale Ratio

**SPIRIT**

Lake

Lake

**Front Feet: 100'**

**Frontage Quality: -10% for steepness to lake**

**Square Area/Acreage: 1.5 acres LWD**

**Res. Quality: D6 on slab; 2 story; 1504 sf; SP;  
4 bed/2 1/2 bath; FA/AC Dk**

**Effective Age: 1971 Built; EA at 70**

**Outbuildings:**

**Garage: 1999 built detached Gar3; 832 sf; EA at 90  
Garage: 2003 built detached Gar4; 1200 sf; EA at 85  
Deck by lake: 340 sf**





**08-1-092600**

Parcel No.

Parcel No.

**Katherine Nyhus**

Buyer

Buyer

**Brian Dilts**

Seller

Seller

**3 - 2021**

Date of Sale

Date of Sale

**\$ 485,000.00**

Sale Price

Sale Price

**\$ 17,000.00**

Personal Property

Personal Property

**\$ 468,000.00**

Adjusted Sale Price

**\$ 553,923.00**

Time adjusted Sale Price

**\$ 397,800.00**

Assessor's EMV at Sale

Assessor's EMV at Sale

**85.0 %**

Sale Ratio

**71.8 %**

Time adj. sale Ratio

**Gun Lake**

Lake

Lake

**Front Feet: 175 Feet**

**Frontage Quality: OK -5% discount**

**Square Area/Acreage:**

**Res. Quality: 1998 D-6.5 on slab @ 1312 sq ft**

**Effective Age: 1980 EA**

**Outbuildings: 1994 PB slab 1200 sq ft 480 sf lean**

**2003 PB 030, dirt 5200 sq ft w 800 sq ft lean**

**Several sheds**





**08-1-092600**

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Lake

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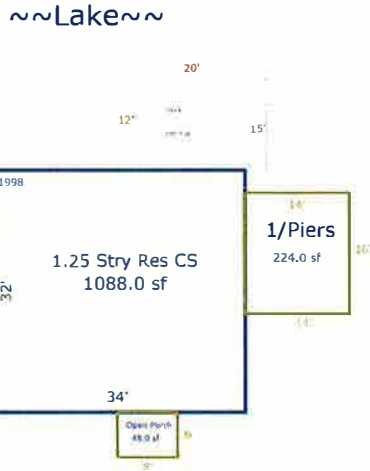
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**Res. Quality: 1998 D-6.5 on slab @ 1312 sq ft**

**Effective Age: 1980 EA**

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2003 PB 030, dirt 5200 sq ft w 800 sq ft lean  
Several sheds**



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**Outbuildings: 1994 PB slab 1200 sq ft 480 sf lean  
2003 PB 030, dirt 5200 sq ft w 800 sq ft lean  
Several sheds**



**29-1-152100**

Parcel No.

Parcel No.

**Aitken**

Buyer

Buyer

**Carleton**

Seller

Seller

**4/2021**

Date of Sale

Date of Sale

**\$ 430,000**

Sale Price

Sale Price

**\$ 19,500**

Personal Property

Personal Property

**\$ 410,500**

Adjusted Sale Price

**\$ 493,981**

Time Adjusted Sale Price

**\$ 291,300**

Assessor's EMV at Sale

Assessor's EMV at Sale

**% 71.0**

Sale Ratio

**% 59.0**

Time Adjusted Sale Ratio

**Minnewawa**

Lake

Lake

**Front Feet:** 70'**Frontage Quality:** base rate**Square Area/Acreage:** 0.72**Res. Quality:** 1987 built D6.5; 1140 SF; 1 Story; 3 bedroom; 2.5 bath; Deck 200 SF; Open Porch 120 SF**Effective Age:** .95**Outbuildings:** 1998 Detached Garage (GAR4) 704 SF; Shed 4x12





Lake



**29-1-152100**

Parcel No.

Parcel No.

**Aitken**

Buyer

Buyer

**Carleton**

Seller

Seller

**4/2021**

Date of Sale

Date of Sale

**\$ 430,000**

Sale Price

Sale Price

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**\$ 410,500**

Adjusted Sale Price

**\$ 493,981**

Time Adjusted Sale Price

**\$ 291,300**

Assessor's EMV at Sale

Assessor's EMV at Sale

**% 71.0**

Sale Ratio

**% 59.0**

Time Adjusted Sale Ratio

**Minnewawa**

Lake

Lake

**Front Feet: 70'**

**Frontage Quality: base rate**

**Square Area/Acreage: 0.72**

**Res. Quality:** 1987 built D6.5; 1140 SF; 1 Story; 3 bedroom; 2.5 bath; Deck 200 SF; Open Porch 120 SF

**Effective Age:** .95

**Outbuildings:** 1998 Detached Garage (GAR4) 704 SF; Shed 4x12





2/2/2021



1/18/2022

**29-0-045902**

Parcel No.

Parcel No.

**Hosna**

Buyer

Buyer

**DLK Trust**

Seller

Seller

**10/2020**

Date of Sale

Date of Sale

**\$ 345,000**

Sale Price

Sale Price

**\$ 21,550**

Personal Property

Personal Property

**\$ 323,950**

Adjusted Sale Price

**\$ 441,035**

Time Adjusted Sale Price

**\$ 258,123**

Assessor's EMV at Sale

Assessor's EMV at Sale

**% 79.7**

Sale Ratio

**% 58.5**

Time Adjusted Sale Ratio

**Minnewawa**

Lake

Lake

**Front Feet: 155'**

**Frontage Quality: -30 quality adjustment**

**Square Area/Acreage: 1.60**

**Res. Quality: 2002 built; D6.5; 1244 SF; 1.25 Story; 3 bedroom; 2 bath; Deck 480 SF; Open Porch 64 SF**

**Effective Age: .95**

**Outbuildings: 2021 built Detached Garage (Gar D2+) 1440 SF; Shed (12x16);**





**29-0-045902**

Parcel No.

Parcel No.

**Hosna**

Buyer

Buyer

**DLK Trust**

Seller

Seller

**10/2020**

Date of Sale

Date of Sale

**\$ 345,000**

Sale Price

Sale Price

**\$ 21,550**

Personal Property

Personal Property

**\$ 323,950**

Adjusted Sale Price

**\$ 441,035**

Time Adjusted Sale Price

**\$ 258,123**

Assessor's EMV at Sale

Assessor's EMV at Sale

**% 79.7**

Sale Ratio

**% 58.5**

Time Adjusted Sale Ratio

**Minnewawa**

Lake

Lake

**Front Feet: 155'**

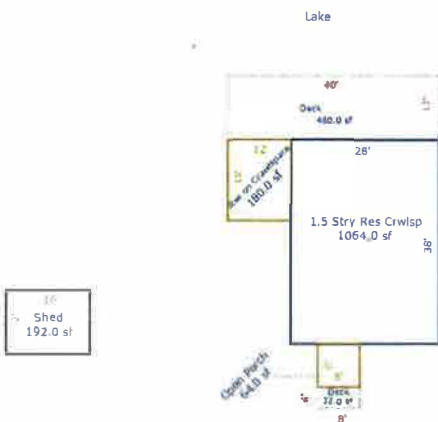
**Frontage Quality: -30 quality adjustment**

**Square Area/Acreage: 1.60**

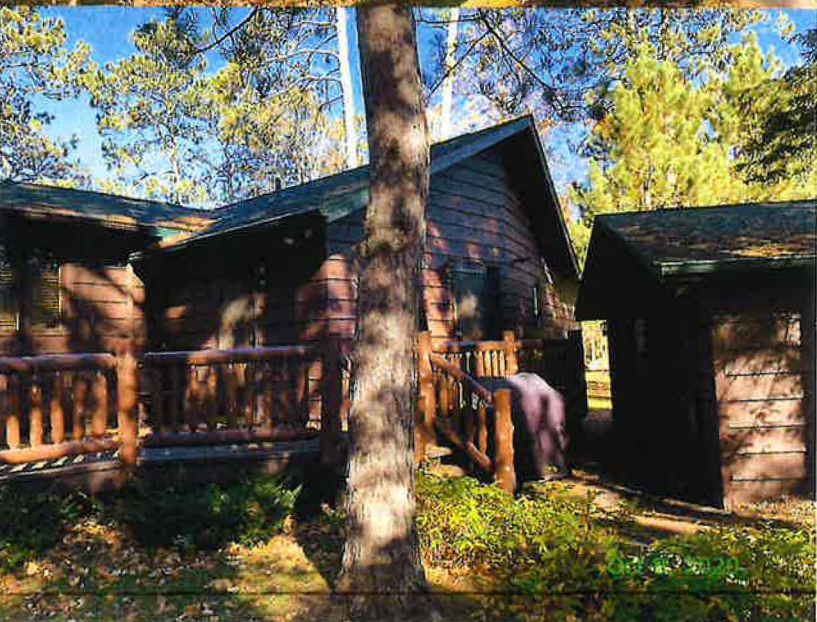
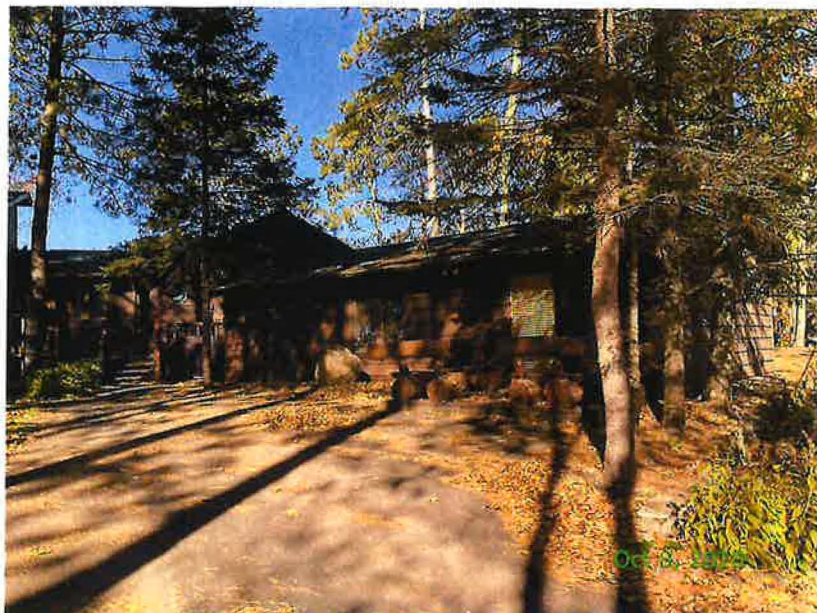
**Res. Quality: 2002 built; D6.5; 1244 SF; 1.25 Story; 3 bedroom; 2 bath; Deck 480 SF; Open Porch 64 SF**

**Effective Age: .95**

**Outbuildings: 2021 built Detached Garage (Gar D2+) 1440 SF; Shed (12x16);**







**35-0-027507**

Parcel No.

Parcel No.

**Maloney, Mark**

Buyer

Buyer

**Ertz, David**

Seller

Seller

**4/2021**

Date of Sale

Date of Sale

**\$497,500**

Sale Price

Sale Price

**\$**

Personal Property

Personal Property

**\$578,997**

Adjusted Sale Price

Adjusted Sale Price

**\$427,900**

Assessor's EMV at Sale

Assessor's EMV at Sale

**%70 / 63.52**

Sale Ratio

Sale Ratio

**Round**

Lake

Lake

**Front Feet: 150**

**Frontage Quality:**

**Square Area/Acreage:**

**1.52 ac**

**Res. Quality**

D6.5

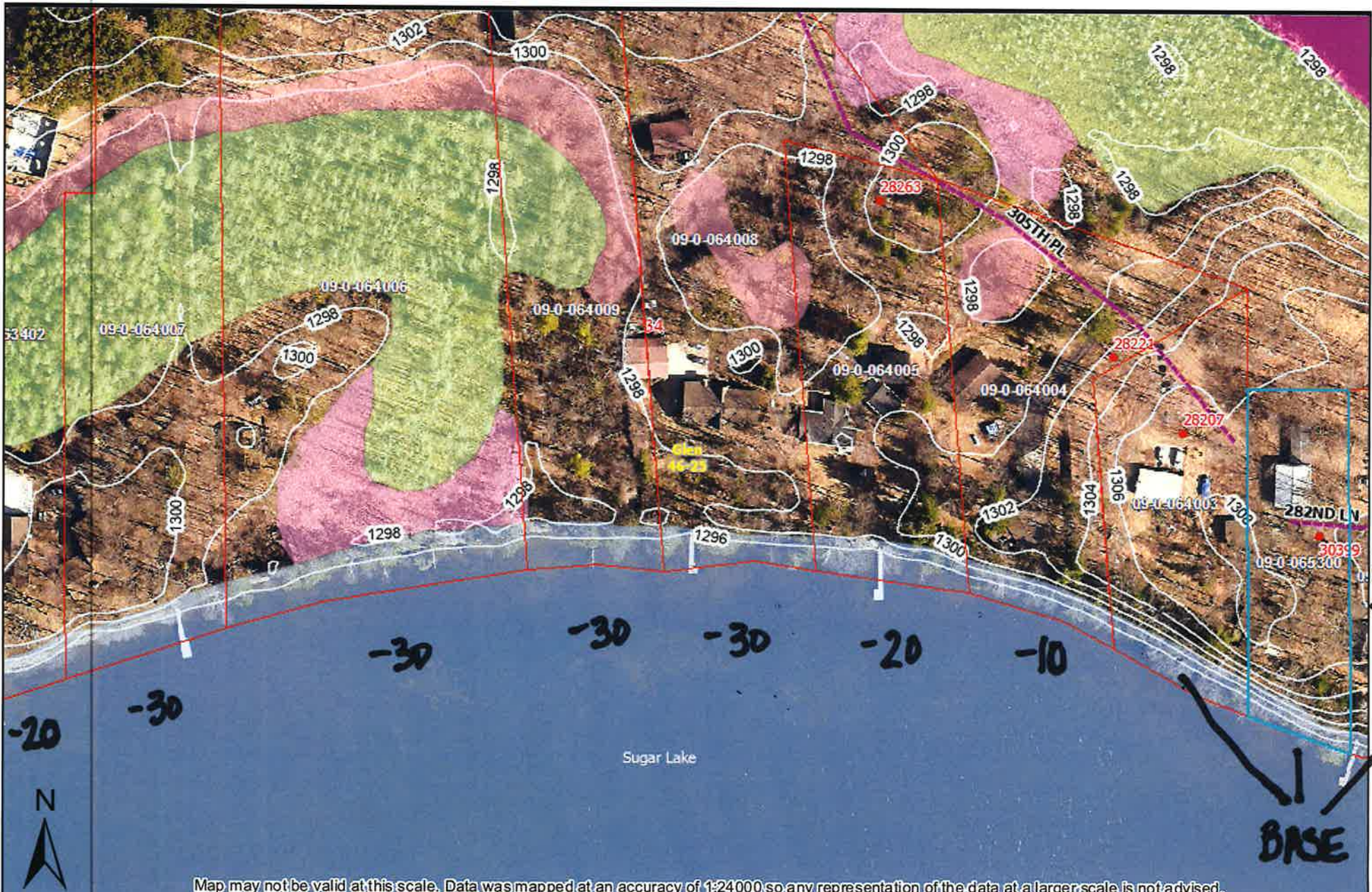
**Effective Age:**

1968

**Outbuildings:**

**Det Gar / storage shed**





Map may not be valid at this scale. Data was mapped at an accuracy of 1:24000 so any representation of the data at a larger scale is not advised.

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.

09-0-065300  
 29-1-396700  
 16-1-066300

1:2,257 0 0.01 0.02 mi 1 inch = 188 feet





# ADDENDUM

**Lori D. Tibbetts**

---

**From:** Bernie Thuening <bernie@thuening.com>  
**Sent:** Thursday, June 9, 2022 2:24 PM  
**To:** Lori D. Tibbetts  
**Cc:** Jenna; Shannon R. Parenteau  
**Subject:** Re: 09-0-065300 Glen Township Board of Appeal and Equalization

[NOTICE: This message originated outside of the Aitkin County Mail System -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Lori,

We had a chance to review the buildings of the comparable sold properties and those in our neighborhood to ours. Could you please assess our findings?

We did a real estate search for similar properties like ours; year built, square footage, lake frontage, and acreage. NOTE: we excluded price as a criteria. Results, we found no properties close to our 2022 assessed value of \$417,823.

5 comparable solds (16-1-066300, 24-1-105700, 24-1-080000, 09-1-092100, 36-0-038600)

- Avg 2022 Assessed Value **\$327,300 - \$417,823** our property
- Avg 2021/2022 Sold Price \$327,800 – N/A our property
  - o 2021/2022 Sold Date (4/30/21, 12/8/21, 4/15/22, 10/29/21, 2/17/22)
- Avg Year Built 1972 - 1972 our property
- Avg Square Feet of Home 1,539 - 1,660 our property
- Avg Acreage 0.78 - 0.66 our property
- Avg Lake shore Feet 103 - 100 our property

## Home Physical rating and Total Percent Good

We thought the Home Physical rating for our property was quite high in comparison to other sold properties and likely contributing to our higher assessed value difference. We then compared Home Physical rating of properties in our neighborhood.

- 09-0-064006 Yr Built 1989
  - o Home Physical rating - .70
  - o Total Percent Good - .91 (.21 difference)
- 09-0-064008 Yr Built 1989 & 2006
  - o Home Physical rating - .77
  - o Total Percent Good - 1.00 (.23 difference)
- 09-0-064005 Yr Built 1988
  - o Home Physical rating - .75
  - o Total Percent Good - .98 (.23 difference)
- 09-0-064100 Yr Built ???
  - o Home Physical rating - .70
  - o Total Percent Good - .91 (.21 difference)
- Our Property Yr Built 1972 & 1992

- o Home Physical rating - .80
- o Total Percent Good - 1.04 (.24 difference)

Based on the year built comparison with our neighbors, shouldn't a **fair Home Physical rating** for our property's be **.70** and **Total Percent Good** be **.91** similar to 09-0-064100 & 09-0-064006?

### Deck Rating

- Our deck assessed measurements is 16x18. **Correct measurement** is 16x16 (256 sq ft)
- Our **Deck Rating** is 6.90 while our neighbor's is 4.60 (09-0-064100, 09-0-064007, 09-0-064004, 09-1-082100)

Wouldn't a **fair Deck Rating** for our deck be **4.60** similar to our neighbors as well as correct sq ft?

### Pole Building

- 09-0-064008; yr built 1994, sq ft 1200, Rate per sq ft **15.13**
- Our pole bld; yr built 1996, sq ft 1280, Rate per sq ft **17.94**

Wouldn't a **fair Rate per sq ft** for our pole building be **15.13** to the nearly identical neighbors?

### Garage

- 09-0-064005; yr built 2001, heated & lining, Physical .85, Rate per sq ft 30.36
- 09-0-064005; yr built 1985, no heat & no lining, Physical .75, Rate per sq ft 22.77
- 09-0-064004; yr built 2001, no heat & no lining, Physical .90, Rate per sq ft 22.77
- 09-1-082100; yr built 1969, no heat & no lining, Physical .85, Rate per sq ft **15.18**
- Our garage; yr built 1973, no heat & no lining, Physical .85, Rate per sq ft **30.63**

Wouldn't a **fair Rate per sq ft** for our garage be **15.18** based on characteristics and yr built?

Appreciate your feedback.

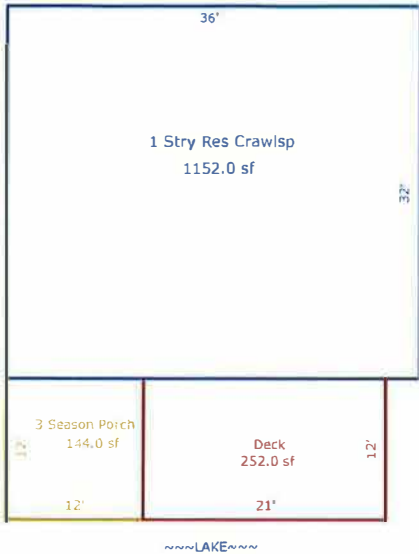
Bernie and Jenna



## Appellants' Comparables

	Subject	Comparable #1	Comparable #2	Comparable #3	Comparable #4	Comparable #5
PID	09-0-065300	16-1-063300	24-1-105700	24-1-080000	09-1-092100	36-0-038600
Sale Date		4/30/2021	12/8/2021	4/15/2022	10/29/2021	2/17/2022
Adjusted Price		441,087	350,000	247,250	295,000	360,000
Total Residence Value	191,104	134,839	118,154	181,282	128,176	87,036
<b>difference</b>		56,265	72,950	9,822	62,928	104,068
Residence Age	1972/1992	1964	1976	1975	1973	unknown
Grade	D6.0	D6.0	D5.5	D5.5	D6.0	D5
Effective Age	80	75	75	80	70 & -5%	70
Square foot	1660	1152	768	1835	884	1066
Pole Building Value	23,882	None	None	None	None	None
<b>difference</b>		23,882	23,882	23,882	23,882	23,882
Quantity	1	0	0	0	0	0
Garage(s) Value	24,462	10,252	31,646	19,323	None	11,446
<b>difference</b>		14,210	-7,184	5,139	24,462	13,016
Quantity	2	1	1	1	0	1
Misc Improvement Value	1,625	1562	12,269	12,102	163	1,621
<b>difference</b>		63	-10,644	-10,477	1,462	4
Total Land Value	176,750	205,900	176,750	133,905	152,000	218,000
<b>difference</b>		-29,150	0	42,845	24,750	-41,250
Front Feet	100 feet	65 feet	150 feet	170 feet	100 feet	75 feet
Adj per front foot	1,500	2,860	1,045	731.50 & 627	1,320	2,640
Lake	Sugar, (1,425)	Mille Lacs (2200)	Ripple Lk (1000)	Elm Island (1100)	Long Lk (1200)	Mille Lacs (2200)
Quality Adjustment	none	none	110%	(N) 30 & (L) 40%	none	none
Subject's EMV	417,823					
Orig Adjusted Sale Price		441,087	350,000	247,250	295,000	360,000
<b>total adjust from above</b>		65,207	79,004	71,211	137,484	99,720
Final Adjusted Sale Price		506,294	429,004	318,461	432,484	459,720

# Appellants' Comparable #1



16-1-066300, 16-0-007400

Parcel No.

Parcel No.

Totman

Buyer

Buyer

Mason

Seller

Seller

4/2021

Date of Sale

Date of Sale

\$441,085

Time Adjusted Sale Price

\$379,000

Sale Price

\$267,000

Assessor's EMV at time of sale

60.53%

Sale Ratio



Lake: Mille Lacs

Front Feet: 65 ff

Frontage Quality: Base Rate

Square Area/Acreage: .64 map acres

Res. Quality: D6 1152 sf 2 beds 1 bath

Res Condition: .75 REL 1964 built

Outbuildings: Gar 3 480 sf 1972 built  
2 sheds





16-1-066300, 16-0-007400

Parcel No.

Parcel No.

Totman

Buyer

Buyer

Mason

Seller

Seller

4/2021

Date of Sale

Date of Sale

\$441,085

Time Adjusted Sale Price

\$379,000

Sale Price

\$267,000

Assessor's EMV at time of sale

60.53%

Sale Ratio

Lake: Mille Lacs

Front Feet: 65 ff

Frontage Quality: Base Rate

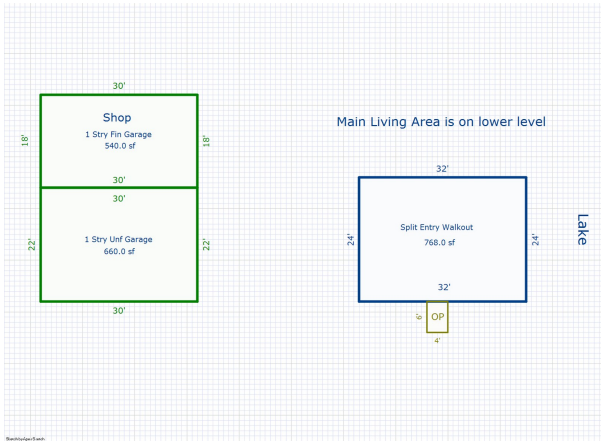
Square Area/Acreage: .64 map acres

Res. Quality: D6 1152 sf 2 beds 1 bath

Res Condition: .75 REL 1964 built

Outbuildings: Gar 3 480 sf 1972 built  
2 sheds

# Appellants' Comparable #2



**Fee Owner:** 122850 **DISTRICTS:** **LEGAL DESCRIPTION:**  
 FIX, DOROTHY Twp/City . . : 24 NORDLAND TWP Sec/Twp/Rge : 20 46.0 2@Acres: .00  
**Taxpayer:** 122850 FALCO:F.O. Plat . . . : 20 WOODLAND DEVELOPMENT LOT 15 BLK 1  
 FIX, DOROTHY School . . . : 1 AITKIN  
 PO BOX 351 Lake . . . : 1014600 RIPPLE LAKE (NORDLAND TW  
 MONTICELLO MN 55362  
**Primary Address/911 #:**  
 30673 389TH AVE  
 AITKIN MN

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
FIX, DOROTHY	ESTATE OF ADRIAN	12/08/2021	W	350,000	350,000	2021/12/08	A 469044	FIX, DOROTHY	

ASSESSMENT DETAILS: -----						Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	2.55	176,750	176,800	176,800		176,800	
	Hstd:	0 cabin	Building		162,069	162,100	162,100		162,100	
	MP/Seq:	24-1-105700 000	Total MKT		338,819	338,900	338,900		338,900	
	Own%	Rel AG% Rel NA% Dsb%								
2021 Rcd:	1 Class:	201 Residential 1 unit	Land	2.55	150,238	150,200	143,400		143,400	
	Hstd:	1 Residential-Homestead	Building		125,104	125,100	119,437		119,437	
	MP/Seq:	24-1-105700 000	Total MKT		275,342	275,300	262,837		262,837	
	Own%100	Rel AG% Rel NA% Dsb%	10 acres		150,238	150,200	143,400		143,400	
2020 Rcd:	1 Class:	201 Residential 1 unit	Land	2.55	142,400	142,400	134,097		134,097	
	Hstd:	1 Residential-Homestead	Building		108,741	108,700	102,362		102,362	
	MP/Seq:	24-1-105700 000	Total MKT		251,141	251,100	236,459		236,459	
	Own%100	Rel AG% Rel NA% Dsb%	10 acres		142,400	142,400	134,097		134,097	
2019 Rcd:	1 Class:	201 Residential 1 unit	Land	2.55	142,400	142,400	133,491		133,491	
	Hstd:	1 Residential-Homestead	Building		101,715	101,700	95,338		95,338	
	MP/Seq:	24-1-105700 000	Total MKT		244,115	244,100	228,829		228,829	
	Own%100	Rel AG% Rel NA% Dsb%	10 acres		142,400	142,400	133,491		133,491	

ASSESSMENT SUMMARY: -----											
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable
2022	151	0	176,800	0	162,100	338,900	338,900			338,900	0
2021	201	1	150,200	0	125,100	275,300	262,837			262,837	0
2020	201	1	142,400	0	108,700	251,100	236,459			236,459	0
2019	201	1	142,400	0	101,700	244,100	228,829			228,829	0

TAX SECTION: -----											
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Credits ----- Net Tax	
2023		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2022		1,781.94	283.86	.00	.00	.00	.00	.00	289.80		1,776.00
2021		1,576.91	292.89	.00	.00	.00	.00	.00	289.80		1,580.00
2020		1,586.72	307.08	.00	.00	.00	.00	.00	289.80		1,604.00

CAMA LAND DETAILS: -----						NOTES: -----					
Land market:	24	NORDLAND TWP	Last calc date/env:	03/11/22	B						
Neighborhood:	24	NORDLAND	1.10	Asmt year:	2022						
COG:	122850	1 Ac/FF/SF:	2.55	Lake:	1014600 RIPPLE LAKE (NORDLA						
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
Size	Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ	New				
01-0146 FF	150.00 U				1000.00	1045.00	156750	1 151	1.55	144000	
FSITE AC	1.00				20000.00	20000.00	20000	1 151	1.00	15000	
Front feet:	150.00				Totals:		176,750				

Mineral:

CAMA SUMMARY:

Schedule: 2022 Quintile date: 06/27/2017 Insp/By/Cmp: 10/01/2012 LT P  
 Neighborhood: 24 NORDLAND

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		768	D	055	3/11/2022 B		118,154	
2	OTH	PATIO	BY WOB	1		2	3/11/2022 B		813	
3	RES	GAR	DET/SHOP	1200	D	3	3/11/2022 B		31,646	
4	OTH	DRIVEWAY	ASPH DRIVE	1		2+	3/11/2022 B		4,875	
5	OTH	LANDSCAPE	KEYST RET	1		3	3/11/2022 B		6,500	
6	OTH	SHED	BY LK	1	D	2	3/11/2022 B		81	
Estimated land value :									176,750	
Mineral value . . . . :										
Improvement value . . . :									162,069	
Total value . . . . . :									338,819	

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2022  
 Construction class/Quality: D 055  
 Actual/Effective year built: 1976  
 Condition:

DEPRECIATION PCT GOOD FACTORS: NOTES:

Physical: .75  
 Functional incurable . . .  
 Economic: 24 1.30  
 Additional . . . . .  
 Total percent good . . . . .98

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rat	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EX																
005 COLOR																
010 FOUNDATION																
020 STYLE																
025 STORIES																
030 SHAPE																
040 CONST																
050 EXT WALL																
060 ROOF STYLE																
070 ROOF COVER																
080 WINDOW																
090 FURN. TYPE																
100 INT WALL																
110 BEDROOMS																
115 FLOR CVR																
118 FLOR CVR																
125 BATHROOMS																
140 WALK OUT			24	32	768		5.75		4,416	1		1.00			4,306	
150 CENTRL AIR																
160 BSMT FIN			24	32	768		23.00		17,664	1		1.00			17,222	
162 B INT WALL																
164 B FLR COVR																
166 BSM BDRMS																
167 BSM BATHS																
168 BSM ROOMS																
168 BSM ROOMS																
170 FIREPLACE					1		4,800.00		4,800	1		1.00			4,680	
175 FP TYPE			30													
BAS BASE AREA	055	D-5.5	RES	768			122.49		94,072	1		1.00			91,720	
OP OPEN PORCH	2			4	6	24	9.66		232	1		1.00			226	
Effective BAS rate:									119.43							
Ground floor area:									768							
Gross floor area:									768							
Totals:										121,184					118,154	

CAMA IMP DETAILS: 2 OTH PATIO BY WOB

House/Garage: Schedule: 2022  
 Construction class/Quality: 2  
 Actual/Effective year built:  
 Condition:

DEPRECIATION PCT GOOD FACTORS: NOTES:

Physical: 1.00  
 Functional incurable . . .  
 Economic: 24 1.30  
 Additional . . . . .  
 Total percent good . . . . .1.30

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rat	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
-----------------------	-----	-----	-------	-----	-----	-----	----	-----	-----	-----	----	---------	------	------	---------	-------

BAS PATIO 2 AVERAGE 1 625.00 625 1 1.00 813  
 Effective BAS rate: 813.00 Totals: 625 813  
 Ground floor area: 1  
 Gross floor area: 1

CAMA IMP DETAILS: 3 RES GAR DET/SHOP DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .80  
 Construction class/Quality: D 3 Functional incurable . . .  
 Actual/Effective year built: 1996 Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . 1.04

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD  
 005 COLOR TAN TAN  
 010 TYPE DET DETACHED  
 020 FLOOR CON CONCRETE  
 025 CONST FR FRAME  
 030 ELECTRIC Y YES  
 040 LINING N NO  
 050 INSULATION N NO  
 BAS BASE AREA 3 AVERAGE 400 1200 22.77 27,324 1 1.00 28,417  
 SHP WORK SHOP 5 30 18 540 5.75 3,105 1 1.00 3,229  
 Effective BAS rate: 23.68 Totals: 30,429 31,646  
 Ground floor area: 1,200  
 Gross floor area: 1,200

CAMA IMP DETAILS: 4 OTH DRIVEWAY ASPH DRIVE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: 2+ Functional incurable . . .  
 Actual/Effective year built: Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . 1.30

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD  
 BAS BASE AREA 2+ 1 3,750.00 3,750 1 1.00 4,875  
 Effective BAS rate: 4,875.00 Totals: 3,750 4,875  
 Ground floor area: 1  
 Gross floor area: 1

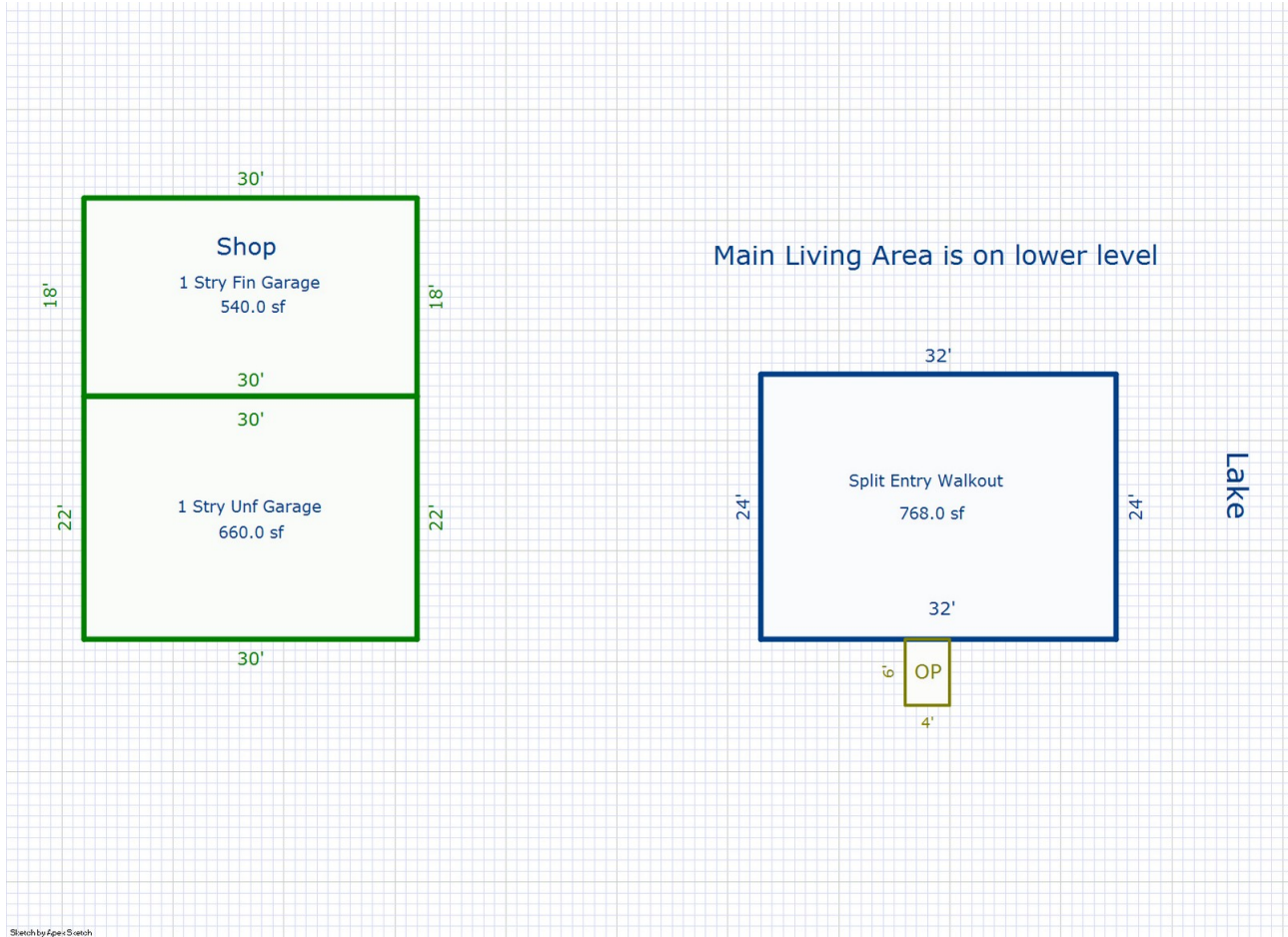
CAMA IMP DETAILS: 5 OTH LANDSCAPE KEYST RE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: 3 Functional incurable . . .  
 Actual/Effective year built: 2017 Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . 1.30

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD  
 BAS LANDSCAPE 3 1 5,000.00 5,000 1 1.00 6,500  
 Effective BAS rate: 6,500.00 Totals: 5,000 6,500  
 Ground floor area: 1  
 Gross floor area: 1

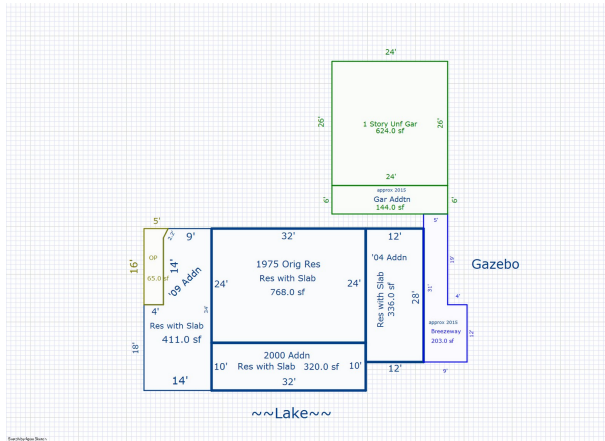
CAMA IMP DETAILS: 6 OTH SHED BY LK DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .50  
 Construction class/Quality: D 2 Functional incurable . . .  
 Actual/Effective year built: Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . .65

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD  
 BAS SHED 2 OLDER SHED 1 125.00 125 1 1.00 81  
 Effective BAS rate: 81.00 Totals: 125 81  
 Ground floor area: 1  
 Gross floor area: 1





# Appellants' Comparable #3



**Fee Owner:** 123233 **DISTRICTS:** **LEGAL DESCRIPTION:**  
 LLOYD, JULIE & BRISBIN, ANTHONY Twp/City 24 : NORDLAND TWP Sec/Twp/Rge : 21 46.0 2@Acres: .00  
**Taxpayer:** 123233 FALCO:F.O. Plat . . . : LÆHAVEN LOTS 58 & 59  
 LLOYD, JULIE & BRISBIN, ANTHONY School . . : 1 AITKIN  
 37844 309TH ST Lake . . . : 1012300 ELM ISLAND LAKE  
 AITKIN MN 56431  
**Primary Address/911 #:**  
 37844 309th St  
 AITKIN

**SALES HISTORY:** ----- | **TRANSFER HISTORY:** -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
	2022/04/15	A				470739		LLOYD, JULIE & BRISBIN,

**ASSESSMENT DETAILS:** -----

Year	Rcd	Class	Hstd	MP/Seq	Own%100	Rel AG%	Rel NA%	Dsb%100	Acres	CAMA	Estimated	Deferred	Taxable
2022	Rcd: 1	Class: 203 Residential 1-3 units Previously SR	Land	2.75	133,905	133,900							131,564
	Hstd: 1	Residential-Homestead-Dsb	Building	212,707	212,700								208,990
	MP/Seq: 24-1-080000	000	Total MKT	346,612	346,600								340,554
	Own%100	Rel AG%	Rel NA%	Dsb%100	10 acres	133,905	133,900						131,564
2021	Rcd: 1	Class: 203 Residential 1-3 units Previously SR	Land	2.75	99,840	99,800							95,128
	Hstd: 1	Residential-Homestead-Dsb	Building	172,414	172,400								164,330
	MP/Seq: 24-1-080000	000	Total MKT	272,254	272,200								259,458
	Own%100	Rel AG%	Rel NA%	Dsb%100	10 acres	99,840	99,800						95,128
2020	Rcd: 1	Class: 203 Residential 1-3 units Previously SR	Land	2.75	89,485	89,500							83,633
	Hstd: 1	Residential-Homestead-Dsb	Building	149,919	149,900								140,073
	MP/Seq: 24-1-080000	000	Total MKT	239,404	239,400								223,706
	Own%100	Rel AG%	Rel NA%	Dsb%100	10 acres	89,485	89,500						83,633
2019	Rcd: 1	Class: 203 Residential 1-3 units Previously SRR	Land	82,485	89,500								83,114
	Hstd: 1	Residential-Homestead-Dsb	Building	141,313	141,300								131,218
	MP/Seq: 24-1-080000	000	Total MKT	230,798	230,800								214,332
	Own%100	Rel AG%	Rel NA%	Dsb%100	10 acres	89,485	89,500						83,114

**ASSESSMENT SUMMARY:** -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable
2022	203	1	133,900	0	212,700	346,600	340,554			340,554	0
2021	203	1	99,800	0	172,400	272,200	259,458			259,458	0
2020	203	1	89,500	0	149,900	239,400	223,706			223,706	0
2019	203	1	89,500	0	141,300	230,800	214,332			214,332	0

**TAX SECTION:** -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2023		.00	.00	.00	.00	.00	.00	.00	.00	.00
2022		1,571.75	252.05	.00	.00	.00	.00	.00	289.80	1,534.00
2021		1,308.55	247.25	.00	.00	.00	.00	.00	289.80	1,266.00
2020		1,295.93	255.87	.00	.00	.00	.00	.00	289.80	1,262.00

**CAMA LAND DETAILS:** ----- **NOTES:** -----

Land market: 24 NORDLAND TWP Last calc date/env: 04/22/22 B  
 Neighborhood: 24 NORDLAND 1.10 Asmt year: 2022  
 COG: 123233 1 Ac/FF/SF: 2.75 Lake: 1012300 ELM ISLAND 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
FSITE	AC	Size	Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New			
		1.00			20000.00	20000.00	20000	1 203	1.00	15000	
		2.75					SV				
01-0123	FF	70.00	N		1100.00	731.50	51205	1 203	.72	43500	
		170.00					OV				
01-0123	FF	100.00	L		1100.00	627.00	62700	1 203	1.03		
		170.00					OV				
Front feet:		170.00			Totals:		133,905				

Mineral:

CAMA SUMMARY:

Schedule: 2022 Quintile date: 08/23/2017 Insp/By/Cmp: 10/23/2012 LT P  
 Neighborhood: 24 NORDLAND

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1835	D	055	3/11/2022	B	181,282	
2	RES	GAR		768	D	3	3/11/2022	B	19,323	
3	OTH	DRIVEWAY	ASPH DRIVE	1		2	3/11/2022	B	3,250	
4	OTH	GAZEBO		1		1	3/11/2022	B	1,560	
5	OTH	SHED	LAKESIDE	1	D	4	3/11/2022	B	813	
6	OTH	PORCH	DETACHED	144	D	4	3/11/2022	B	3,229	
7	OTH	LANDSCAPE	KEYST RET.	1		3	3/11/2022	B	3,250	
									Estimated land value :	133,905
									Mineral value . . . . :	
									Improvement value . . :	212,707
									Total value . . . . . :	346,612

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2022  
 Construction class/Quality: D 055  
 Actual/Effective year built: 1975  
 Condition:

DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 Physical: .80  
 Functional incurable . . . .  
 Economic: 24 1.30  
 Additional . . . . .  
 Total percent good . . . . 1.04

Characteristics/Areas	Wid Len	Units	Str	Fdt	Wal	OV	Rat	BCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EX															
005 COLOR															
010 FOUNDATION															
020 STYLE															
025 STORIES															
030 SHAPE															
040 CONST															
050 EXT WALL															
060 ROOF STYLE															
070 ROOF COVER															
080 WINDOW															
090 FURN. TYPE															
100 INT WALL															
105 INT WALL															
110 BEDROOMS															
115 FLOR CVR															
118 FLOR CVR															
125 BATHROOMS															
150 CENTRL AIR															
170 FIREPLACE															
BAS BASE AREA	055	D-5.5	RES	<del>324</del>	768		91.31		70,126	1	1.00			72,931	
BAS BASE AREA	055	D-5.5	RES	<del>212</del>	336		91.31		30,680	1	1.00			31,907	
BAS BASE AREA	055	D-5.5	RES	<del>310</del>	320		91.31		29,219	1	1.00			30,388	
BAS BASE AREA	055	D-5.5	RES		411		91.31		37,528	1	1.00			39,029	
BZW BREEZEWAY	3	AVERAGE			203		30.19		6,129	1	1.00			6,374	
OP OPEN PORCH	2				65		9.66		628	1	1.00			653	
							Effective BAS rate:		94.96						
							Ground floor area:		1,835						
							Gross floor area:		1,835						
							Totals:		174,310					181,282	

CAMA IMP DETAILS: 2 RES GAR

House/Garage: Schedule: 2022  
 Construction class/Quality: D 3  
 Actual/Effective year built: 2004  
 Condition:

DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 Physical: .85  
 Functional incurable . . . .  
 Economic: 24 1.30  
 Additional . . . . .  
 Total percent good . . . . 1.11

Characteristics/Areas	Wid Len	Units	Str	Fdt	Wal	OV	Rat	BCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR															

010 TYPE	DET DETACHED										
020 FLOOR	CON CONCRETE										
025 CONST	FR FRAME										
030 ELECTRIC	Y YES										
040 LINING	N NO										
050 INSULATION	N NO										
060 HEAT	N NO										
BAS BASE AREA	3 AVERAGE	224	624		22.77	14,208	1		1.00		15,700
BAS BASE AREA	3 AVERAGE	6 24	144		22.77	3,279	1		1.00		3,623
	Effective BAS rate:	25.16		Totals:		17,487					19,323
	Ground floor area:	768									
	Gross floor area:	768									

CAMA IMP DETAILS: 3 OTH DRIVEWAY ASPH DRIVE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: 2 Functional incurable . . .  
 Actual/Effective year built: 2005 Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . 1.30

----	Characteristics/Areas	---	Wid Len	Units	Str Fdt	Wa	RATE	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	BASE AREA	2	AVG DRIVE	1			2,500.00	2,500	1			1.00			3,250
	Effective BAS rate:	3,250.00		Totals:				2,500							3,250
	Ground floor area:	1													
	Gross floor area:	1													

CAMA IMP DETAILS: 4 OTH GAZEBO DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: 1 Functional incurable . . .  
 Actual/Effective year built: 2007 Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . 1.30

----	Characteristics/Areas	---	Wid Len	Units	Str Fdt	Wa	RATE	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	GAZEBO	1	OLDER	1			1,200.00	1,200	1			1.00			1,560
	Effective BAS rate:	1,560.00		Totals:				1,200							1,560
	Ground floor area:	1													
	Gross floor area:	1													

CAMA IMP DETAILS: 5 OTH SHED LAKESIDE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: D 4 Functional incurable . . .  
 Actual/Effective year built: Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . 1.30

----	Characteristics/Areas	---	Wid Len	Units	Str Fdt	Wa	RATE	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	SHED	4	\$625 SHED	1			625.00	625	1			1.00			813
	Effective BAS rate:	813.00		Totals:				625							813
	Ground floor area:	1													
	Gross floor area:	1													

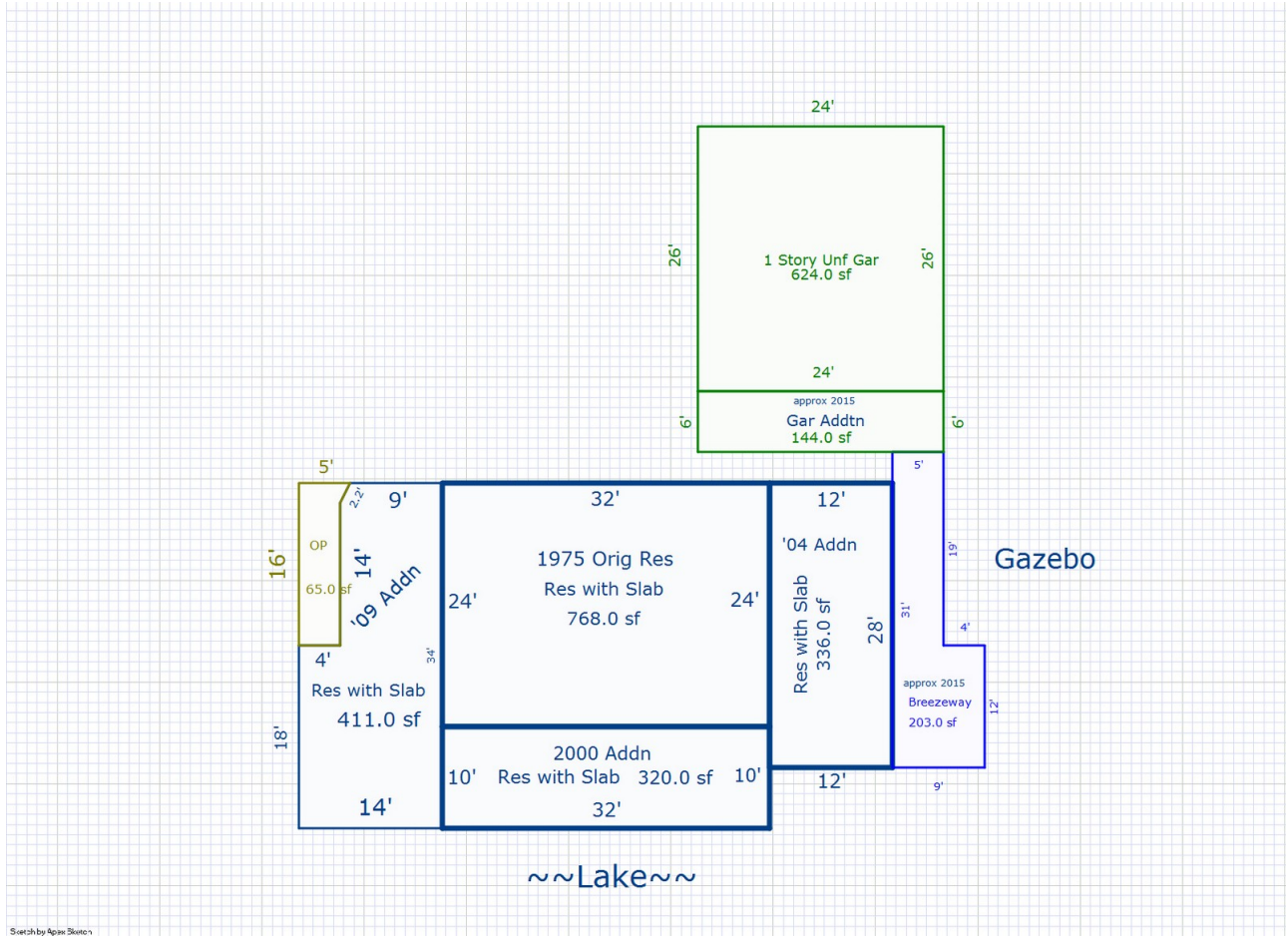
CAMA IMP DETAILS: 6 OTH PORCH DETACHED DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: D 4 Functional incurable . . .  
 Actual/Effective year built: 2011 Economic: 24 1.30  
 Condition: G Additional . . . . .  
 Total percent good . . . . 1.30

----	Characteristics/Areas	---	Wid Len	Units	Str Fdt	Wa	RATE	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	BASE AREA	4	12 12	144			17.25	2,484	1			1.00			3,229
	Effective BAS rate:	22.42		Totals:				2,484							3,229
	Ground floor area:	144													
	Gross floor area:	144													

CAMA IMP DETAILS: 7 OTH LANDSCAPE KEYST RET. DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .50  
 Construction class/Quality: 3 Functional incurable . . .  
 Actual/Effective year built: Economic: 24 1.30  
 Condition: Additional . . . . .  
 Total percent good . . . . .65

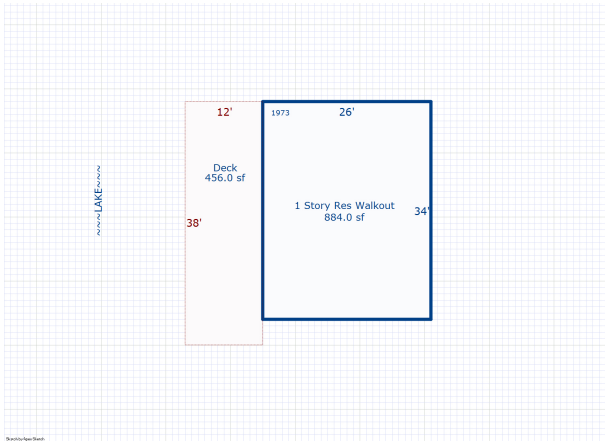
----	Characteristics/Areas	---	Wid Len	Units	Str Fdt	Wa	RATE	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	LANDSCAPE	3		1			5,000.00	5,000	1			1.00			3,250
	Effective BAS rate:	3,250.00		Totals:				5,000							3,250
	Ground floor area:	1													
	Gross floor area:	1													





Sketch by Apia Skerion

# Appellants' Comparable #4



**Fee Owner:** 122567 **DISTRICTS:** **LEGAL DESCRIPTION:**  
 SIRBA, JOSEPH Twp/City . . : 9 GLEN TOWNSHIP Sec/Twp/Rge : 10 46.0 25Acres: .00  
**Taxpayer:** 122567 FALCO:F.O. Plat . . . : 8 ANDERSON BEACH W 100 FT OF LOT 1 IN DOC #257718  
 SIRBA, JOSEPH School . . : 1 AITKIN  
 PO BOX 490 Lake . . . : 1008900 LONG LAKE (GLEN TWP)  
 HINCKLEY MN 55037  
**Primary Address/911 #:**  
 32639 Nuthatch Ave  
 AITKIN

SALES HISTORY:						TRANSFER HISTORY:			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
SIRBA, JOSEPH	PETERSON, JOHN	10/29/2021	W	295,000	295,000	2021/10/29	A 467621	SIRBA, JOSEPH	
						2020/01/27	A 455419	PETERSON, JOHN T & TAMMY	
						2019/07/19	A 453416	PETERSON, JOHN T	
						2013/03/07		PETERSON, JOHN T & COLLE	

ASSESSMENT DETAILS:	Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Land		152,000	152,000		152,000
Hstd: 0 cabin		128,339	128,300		128,300
MP/Seq: 09-1-092100 000		280,339	280,300		280,300
Own% Rel AG% Rel NA% Dsb%					
2021 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Land		116,000	116,000		116,000
Hstd: 0 cabin		95,618	95,600		95,600
MP/Seq: 09-1-092100 000		211,618	211,600		211,600
Own% Rel AG% Rel NA% Dsb%					
2020 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Land		105,000	105,000		105,000
Hstd: 0 cabin		91,460	91,500		91,500
MP/Seq: 09-1-092100 000		196,460	196,500		196,500
Own% Rel AG% Rel NA% Dsb%					
2019 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational Land		92,500	99,500		99,500
Hstd: 0 cabin		78,990	79,000		79,000
MP/Seq: 09-1-092100 000		178,490	178,500		178,500
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
	2022	151	0	152,000	0	128,300	280,300	280,300			280,300	0
	2021	151	0	116,000	0	95,600	211,600	211,600			211,600	0
	2020	151	0	105,000	0	91,500	196,500	196,500			196,500	0
	2019	151	0	99,500	0	79,000	178,500	178,500			178,500	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		1,311.22	.00	270.78	.00	.00	.00	.00	.00	1,582.00
2021		1,146.93	.00	261.07	.00	.00	.00	.00	.00	1,408.00
2020		1,102.75	.00	239.25	.00	.00	.00	.00	.00	1,342.00

**CAMA LAND DETAILS:** Land market: 09-L GLEN TWP LAKES Last calc date/env: 03/11/22 B  
 Neighborhood: 09-L GLEN ON LAKES 1.10 Asmt year: 2022  
 COG: 122567 1 Ac/FF/SF: 2.03 Lake: 1008900 LONG LAKE (GLEN TW)  
 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
Size	Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ	New				
FSITE AC	1.00				20000.00	20000.00	20000	1 151	1.00	107300	
	2.03						SV				
01-0089 FF	100.00				1200.00	1320.00	132000	1 151	1.03	15000	
	100.00						OV				
Front feet:	100.00				Totals:		152,000				

Mineral:

CAMA SUMMARY:

Schedule: 2022 Quintile date: 10/04/2017 Insp/By/Cmp: 04/21/2022 SP P  
 Neighborhood: 09-L GLEN ON LAKES

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	RES ON WOB	884	D	060	5/02/2022	I	128,176	
2	OTH	SHED	GRAY SHED-	1	D	2	3/11/2022	B	163	
									Estimated land value	: 152,000
									Mineral value	. . . . .
									Improvement value	. . . : 128,339
									Total value	. . . . . : 280,339

CAMA IMP DETAILS: 1 RES 1-3 RES ON WOB DEPRECIATION PCT GOOD FACTORS: NOTES: -----

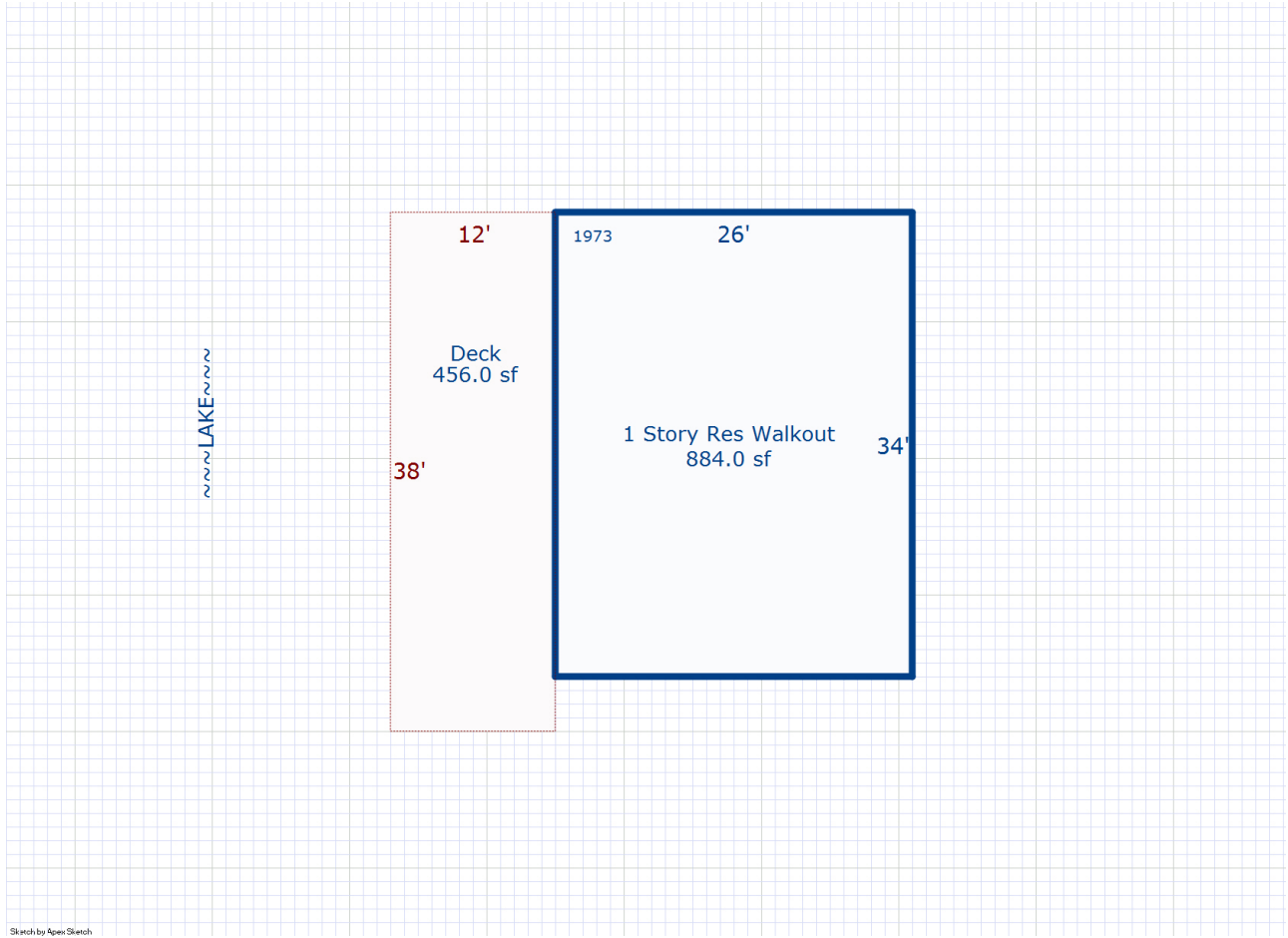
House/Garage: Schedule: 2022 Physical: .70  
 Construction class/Quality: D 060 Functional incurable . . .  
 Actual/Effective year built: 1973 Economic: 09-L 1.30  
 Condition: Additional . . . . . .95  
 Total percent good . . . . .86

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rat	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003	INSPECTION	EX	EXTR	ONLY														
005	COLOR	RED	RED															
010	FOUNDATION	CB	CONC	BLOCK														
020	STYLE	WOR	WO	RAMBLER														
025	STORIES	107	VAULTED*															
030	SHAPE	16	1-6	CORNER														
040	CONST	FR	FRAME															
050	EXT WALL	1	VP	VERT PLYWD														
055	EXT WALL	2	VP	VERT PLYWD														
060	ROOF STYLE	GBL	GABLE															
070	ROOF COVER	AS	ASPHALT															
080	WINDOW	1	GL	GLIDERS														
085	WINDOW	2	GL	GLIDERS														
090	FURN. TYPE	FA	FORCED	AIR														
100	INT WALL	1	DW	DRYWALL														
105	INT WALL	2	DW	DRYWALL														
110	BEDROOMS	2	TWO															
115	FLOR CVR	1	CR	CARPET														
125	BATHROOMS	1.7	ONE &	3/4														
140	WALK OUT	6	26	34	884				11.50	10,166	1			1.00			8,794	
145	LOOKOUT	B	Y	YES														
150	CENTRL AIR	N	NO															
160	BSMT FIN	5			442				17.25	7,625	1			1.00			6,596	
162	B INT WALL	DW	DRYWALL															
164	B FLR COVR	LA	LAMINATE															
167	BSM BATHS	1	ONE															
170	FIREPLACE	2			1				4,800.00	4,800	1			1.00			4,152	
175	FP TYPE	30	LRG	BRICK														
200	TUCK UNDER	N	NO															
BAS	BASE AREA	060	D-6.0	RES	884				138.51	122,443	1			1.00			105,913	
DK	DECK	6	12	38	456				6.90	3,146	1			1.00			2,721	
					Effective BAS rate:	119.81	Totals:			148,180							128,176	
					Ground floor area:	884												
					Gross floor area:	884												

CAMA IMP DETAILS: 2 OTH SHED GRAY SHED- DEPRECIATION PCT GOOD FACTORS: NOTES: -----

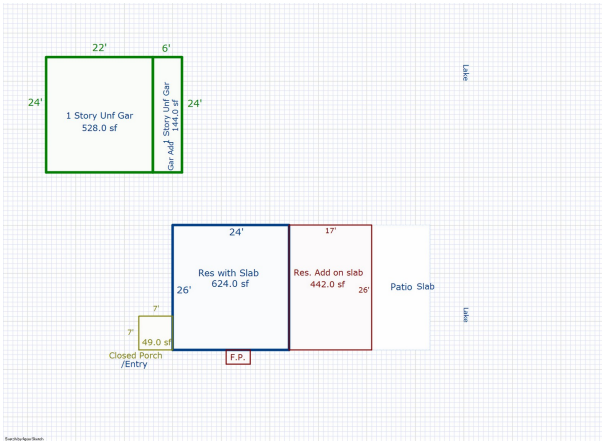
House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: D 2 Functional incurable . . .  
 Actual/Effective year built: Economic: 09-L 1.30  
 Condition: Additional . . . . . .95  
 Total percent good . . . . .1.30

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rat	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	SHED	2	OLDER	SHED	1					125.00	125	1			1.00			163
					Effective BAS rate:	163.00	Totals:			125								163
					Ground floor area:	1												
					Gross floor area:	1												





# Appellants' Comparable #5



**Fee Owner:** 123062  
**KANASKIE, MICHAEL**  
**Taxpayer:** 123062 FALCO:F.O.  
**KANASKIE, MICHAEL**  
 36105 STATE HWY 18  
 AITKIN MN 56431  
**Primary Address/911 #:**  
 36105 STATE HWY 18  
 AITKIN

**DISTRICTS:**  
 Twp/City . . : 36 WEALTHWOOD TWP  
 School . . . : 1 AITKIN  
 Lake . . . . : 48000200 MILLE LACS

**LEGAL DESCRIPTION:**  
 Sec/Twp/Rge : 22 45.0 26 Acres: .50  
 W75 FT OF E500 FT OF LOT 1 S OF HY 18 IN  
 B101 D P489

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
KANASKIE, MICHAEL	DJOS, SONITA S	02/17/2022	W	360,000	360,000	2022/02/17	A 469902	KANASKIE, MICHAEL	
						2021/07/27	A 465538	DJOS, SONITA S	
						2019/12/17	A 454869	DJOS, CHARLES & SONITA	

ASSESSMENT DETAILS: -----						Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land			1.77	218,000	218,000		218,000
	Hstd:	0 cabin	Building				100,103	100,100		100,100
	MP/Seq:	36-0-038600 000	Total MKT				318,103	318,100		318,100
	Own%	Rel AG%	Rel NA%	Dsb%						
2021 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land			1.77	163,250	163,300		163,300
	Hstd:	0 cabin	Building				72,100	72,100		72,100
	MP/Seq:	36-0-038600 000	Total MKT				235,350	235,400		235,400
	Own%	Rel AG%	Rel NA%	Dsb%						
2020 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land			1.77	156,500	156,500		156,500
	Hstd:	0 cabin	Building				68,299	68,300		68,300
	MP/Seq:	36-0-038600 000	Total MKT				224,799	224,800		224,800
	Own%	Rel AG%	Rel NA%	Dsb%						
2019 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land			1.77	147,500	147,500		147,500
	Hstd:	0 cabin	Building				63,842	63,800		63,800
	MP/Seq:	36-0-038600 000	Total MKT				211,342	211,300		211,300
	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
2022 151	0	218,000	0	100,100	318,100	318,100			318,100	0
2021 151	0	163,300	0	72,100	235,400	235,400			235,400	0
2020 151	0	156,500	0	68,300	224,800	224,800			224,800	0
2019 151	0	147,500	0	63,800	211,300	211,300			211,300	0

TAX SECTION: -----										
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2023		.00	.00	.00	.00	.00	.00	.00	.00	.00
2022		1,480.57	.00	309.43	.00	.00	.00	.00	.00	1,790.00
2021		1,319.69	.00	310.31	.00	.00	.00	.00	.00	1,630.00
2020		1,303.65	.00	298.35	.00	.00	.00	.00	.00	1,602.00

**CAMA LAND DETAILS: -----**  
 Land market: 36-02 WEALTHWOOD TWP MILLE LACS Last calc date/env: 03/11/22 B  
 Neighborhood: 36-02 MILLE LACS LAKE PARCELS (WEALT 1.00 Asmt year: 2022  
 COG: 123062 1 Ac/FF/SF: 1.77 Lake: 48000200 MILLE LACS  
 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
FSITE AC	Size	Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New				
	1.00			20000.00	20000.00	20000	1 151	1.00			
	1.77										
48-0002 FF	75.00			2200.00	2640.00	198000	1 151	.77			
	75.00										
Front feet:	75.00			Totals:		218,000					

Mineral:

CAMA SUMMARY:

Schedule: 2022 Quintile date: 08/14/2018 Insp/By/Cmp: 07/02/2013 JH P  
 Neighborhood: 36-02 MILLE LACS LAKE PARCELS (WEALT

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	RES. D -	1066	D	050	3/11/2022	B	87,036	
2	RES	GAR	DET. GAR.-	672	D	3	3/11/2022	B	11,446	
3	OTH	BOAT HSE	BOAT HOUSE	60		035	3/11/2022	B	1,190	
4	OTH	SHED	4 SHEDS-	3	D	2	3/11/2022	B	431	
									Estimated land value	: 218,000
									Mineral value	. . . . .
									Improvement value	. . : 100,103
									Total value	. . . . . : 318,103

CAMA IMP DETAILS: 1 RES 1-3 RES. D - DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .70  
 Construction class/Quality: D 050 Functional incurable . . .  
 Actual/Effective year built: Economic: 36-02 1.15  
 Condition: Additional . . . . .  
 Total percent good . . . . .81

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rat	MCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003	INSPECTION EX	EXTR ONLY																
005	COLOR	WHT WHITE																
010	FOUNDATION	SLB SLAB																
020	STYLE	RAM RAMBLER																
025	STORIES	100 1 STORY*																
030	SHAPE	16 1-6 CORNER																
040	CONST	FR FRAME																
050	EXT WALL	1 ST STUCCO																
055	EXT WALL	2 VL VINYL																
055	EXT WALL	2 LAP LAP SIDING																
055	EXT WALL	2 SH SHAKES																
060	ROOF STYLE	GBL GABLE																
070	ROOF COVER	AS ASPHALT																
080	WINDOW	1 DH DOUBLE HNG																
085	WINDOW	2 FS FIXED SASH																
090	FURN. TYPE	ST STOVE																
100	INT WALL	1 TG T/G PANEL																
105	INT WALL	2 PY PLYWD PNL																
110	BEDROOMS	1 ONE																
115	FLOR CVR	1 VL VINYL																
118	FLOR CVR	2 CR CARPET																
125	BATHROOMS	1 ONE																
145	LOOKOUT	B N NO																
150	CENTRL AIR	N NO																
160	BSMT FIN	0 NONE																
162	B INT WALL	NO NONE																
164	B FLR COVR	NO NONE/SUBFL																
166	BSM BDRMS	0 NONE																
167	BSM BATHS	0 NONE																
170	FIREPLACE	3			1			3,600.00		3,600	1		1.00				2,898	
175	FP TYPE	25 MED BRICK																
200	TUCK UNDER	N NO																
BAS	BASE AREA	050 D-5.0 RES	<del>24</del>	624				96.66		60,316	1		1.00				48,554	
BAS	BASE AREA	050 D-5.0 RES	17	<del>24</del> 2				96.66		42,724	1		1.00				34,393	
CP	CLOSED PCH	3 AVERAGE	7	7	49			30.19		1,479	1		1.00				1,191	
									Effective BAS rate:	77.81			Totals:	108,119			87,036	
									Ground floor area:	1,066								
									Gross floor area:	1,066								

CAMA IMP DETAILS: 2 RES GAR DET. GAR.- DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: .65  
 Construction class/Quality: D 3 Functional incurable . . .  
 Actual/Effective year built: 1972 Economic: 36-02 1.15  
 Condition: Additional . . . . .  
 Total percent good . . . . .75



---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wa	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD		
005	COLOR	WHT	WHITE																		
010	TYPE	DET	DETACHED																		
020	FLOOR	CON	CONCRETE																		
025	CONST	FR	FRAME																		
030	ELECTRIC	Y	YES																		
040	LINING	N	NO																		
050	INSULATION	N	NO																		
100	LIVING-1	N	NO																		
110	LIVING-2	N	NO																		
BAS	BASE AREA	3	AVERAGE	22	528				22.77	12,023	1			1.00						8,993	
BAS	BASE AREA	3	AVERAGE	6	24	144			22.77	3,279	1			1.00							2,453
	Effective BAS rate:			17.03					Totals:	15,302											11,446
	Ground floor area:				672																
	Gross floor area:				672																

CAMA IMP DETAILS: 3 OTH BOAT HOUSE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: 035 Functional incurable . . .  
 Actual/Effective year built: Economic: 36-02 1.15  
 Condition: Additional . . . . .  
 Total percent good . . . . . 1.15

---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wa	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD			
BAS	BOAT HOUSE	035	AVERAGE	6	10	60			17.25	1,035	1			1.00							1,190	
	Effective BAS rate:			19.83					Totals:	1,035												1,190
	Ground floor area:				60																	
	Gross floor area:				60																	

CAMA IMP DETAILS: 4 OTH SHED 4 SHEDS- DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00  
 Construction class/Quality: D 2 Functional incurable . . .  
 Actual/Effective year built: Economic: 36-02 1.15  
 Condition: Additional . . . . .  
 Total percent good . . . . . 1.15

---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wa	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD			
BAS	SHED	2	OLDER SHED	3		3			125.00	375	1			1.00							431	
	Effective BAS rate:			143.67					Totals:	375												431
	Ground floor area:				3																	
	Gross floor area:				3																	

