



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: 6:10 pm

Owner Name: DeSutter. Maureen

Property ID#: 56-1-173900

Physical Address: 32 Minnesota Avenue S, Unit 1, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 84,200

Classification 2021 Assessment: Residential Homestead

Estimated Market Value 2022 Assessment: \$103,200

Classification 2022 Assessment: Residential Homestead

Decision of Local Board (if applicable): Determined street side of condominiums sold for less than riverside condominiums resulting in a reduction of value. Also corrected method of valuing storage area in unit. Value changed from \$109,300 to \$103,200.

Summary of Issue: Changed due to appeal by neighbor.

Assessor's Recommendation: No change or change value to \$107,700. This would remove discount for street view but leave value correction on storage area.

Comments:

- We reviewed the sales for these units and determined that the units on the second floor sell for less than the units on the first floor.
- We also surmised that units closer to the river sell for more than units closer to the street. I am not sure there is enough evidence to support this.
- Upon review of the condominium unit values, I realized that how we were valuing the storage area for each unit previously was no longer producing an accurate value. I determined all the storage area values should be corrected.

SKETCH NOT AVAILABLE



Fee Owner: 120667 DISTRICTS:
 DESUTTER, MAUREEN & JANZEN, JESSIC Twp/City : : 56 AITKIN CITY
 Taxpayer: 120667 FALCO:F.O. Plat . . . : 37 RIPPLEVIEW CONDOMINIUM NO
 DESUTTER, MAUREEN & JANZEN, JESSIC School . . . : 1 AITKIN
 32 MINNESOTA AVE S UNIT 1
 AITKIN MN 56431
 Primary Address/911 #:
 32 MINNESOTA AVE S UNIT 1
 AITKIN MN
 Homesteader: 120667 Seq 000
 DESUTTER, MAUREEN & JANZEN, JES RA
 32 MINNESOTA AVE S UNIT 1
 AITKIN MN 56431

LEGAL DESCRIPTION:
 Sec/Twp/Rge : Acres: .00
 UNIT 1 & 16.33425 INT IN COMMON AREAS
 Parcel notes:
 5/2022 OPEN BOOK MEETING: DISCOVERED
 STORAGE ENTERED AS GARAGE WAS INCORRECT
 CHANGED TO STORAGE ENTERED AS SHED WITH
 OVERRIDE ON SO WILL NOT RECEIVE NEIGHBORHD
 ADJUSTMENTS BY SMN
 AND ADDITIONAL 5% DEPRECIATION FOR STREET
 VIEW LIKE 174200
 RA 11/14/2013 SMN: JUST EXTERIOR VISUAL
 INSPECTION

SALES HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
DESUTTER, MAUREEN WOLD, ROBERT M	07/30/2020	W		85,500	81,500	2020/09/15	A 459333	DESUTTER, MAUREEN & JANZ
WOLD, ROBERT GOTTSCH, BARBARA	09/01/2013	W		71,000	68,750	2020/07/30	A 458281	DESUTTER, MAUREEN
						2013/09/27		WOLD, ROBERT & MARJORIE

TRANSFER HISTORY: -----

ASSESSMENT DETAILS: -----

	Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1 Class: 201 Residential 1 unit		15,000	15,000		10,937
Hstd: 2 Residential-Homestead		88,183	88,200		64,311
MP/Seq: 56-1-173900 000		103,183	103,200		75,248
Own% 50 Rel AG% Rel NA% 50 Dab%	10 acres	15,000	15,000		10,937
2021 Rcd: 1 Class: 201 Residential 1 unit		15,000	15,000		9,716
Hstd: 2 Residential-Homestead		69,213	69,200		44,822
MP/Seq: 56-1-173900 000		84,213	84,200		54,538
Own% 50 Rel AG% Rel NA% 50 Dab%	10 acres	15,000	15,000		9,716
2020 Rcd: 1 Class: 201 Residential 1 unit		15,000	15,000		9,000
Hstd: 2 Residential-Homestead		59,288	59,300		35,580
MP/Seq: 56-1-173900 000		74,288	74,300		44,580
Own% 50 Rel AG% Rel NA% 50 Dab%	10 acres	15,000	15,000		9,000
2019 Rcd: 1 Class: 204 Non-Homestead Qualifying Single Res Unit		15,000	15,000		15,000
Hstd: 0 nonhomestead-single-res-4bb		62,554	62,600		62,600
MP/Seq: 56-1-173900 000		77,554	77,600		77,600
Own% Rel AG% Rel NA% Dab%					

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	201	2	15,000	0	88,200	103,200		75,248			75,248	0
2021	201	2	15,000	0	69,200	84,200		54,538			54,538	0
2020	201	2	15,000	0	59,300	74,300		44,580			44,580	0
2019	204	0	15,000	0	62,600	77,600		77,600			77,600	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		891.05	86.75	.00	.00	.00	.00	.00	289.80	688.00

CAMA LAND DETAILS: ----- **NOTES:** -----
 Land market: 56-CR AITKIN CITY CENTRAL RES Last calc date/env: 03/11/22 B
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S 1.05 Amt year: 2022
 COG: 120667 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: .00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Amt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 LOT-15 UN 1.00 15000.00 15000.00 15000 1 201
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 15,000
 FF/SF acres: .00 CAMA acres: .00 Mineral:

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 07/25/2019 Insp/By/Cmp: 11/14/2013 SW P
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S
 Mbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 UNIT 1 902 D 055 5/18/2022 I 86,308
 2 OTH SHED STORAGE 1 D 7 5/17/2022 I 1,875
 Estimated land value : 15,000
 Mineral value :
 Improvement value . . . : 88,183
 Total value : 103,183

CAMA IMP DETAILS: 1 RES 1-3 UNIT 1 **DEPRECIATION PCT GOOD FACTORS:** **NOTES:** -----
 House/Garage: Schedule: 2022 Physical: .75 5/2022 OPEN BOOK MEETING; NEIGHBOR APPEAL,
 Construction class/Quality: D 055 Functional incurable . . . SALES SHOW CONDOS CLOSEST TO ROAD PURCHASED
 Actual/Effective year built: 1982 Economic: 56-CR 1.25 FOR LESS. ADDITIONAL 5% DEPRECIATION SAME
 Condition: Additional95 AS 174200
 Total percent good89
 RA 7/25/2019: WELL MAINTIANED. NO CHANGE
 RA 11/14/2013: NEW METAL LAP SIDING; BRICK APPEARS TO BE IN GOOD CONDITION. UNSURE OF SHINGLE CONDITION - HARD TO SEE. KEPT EA AT 75

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
003 INSPECTION EK EKTR ONLY																	
005 COLOR TAN TAN																	
010 FOUNDATION																	
020 STYLE CD CONDO																	
025 STORIES 100 1 STORY*																	
030 SHAPE 16 1-6 CORNER																	
040 CONST FR FRAME																	
050 EXT WALL 1 ML MET/STEEL																	
055 EXT WALL 2 BR BRICK																	
060 ROOF STYLE GBL GABLE																	
070 ROOF COVER AS ASPHALT																	
080 WINDOW 1 GL GLIDERS																	
085 WINDOW 2																	
090 FURN. TYPE BB BASEBOARD																	
100 INT WALL 1 DW DRYWALL																	
105 INT WALL 2																	
110 BEDROOMS 2 TWO																	
115 FLOR CVR 1 CR CARPET																	
118 FLOR CVR 2																	
125 BATHROOMS 1 ONE																	
140 WALK OUT																	
145 LOCKOUT B N NO																	
150 CENTRL AIR																	
160 BSM 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 N NO																	
175 FP TYPE																	
180 LUXURY FIX																	
200 TUCK UNDER N NO																	

210 EXTRA KIT.

BAS BASE AREA	055 D-5.5 RES	902	CS	107.39	96,866	1	1.00	86,308
	Effective BAS rate:	95.69	Totals:		96,866			86,308
	Ground floor area:	902						
	Gross floor area:	902						

CAMA IMP DETAILS: 2 OTH SHED	STORAGE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage: Schedule: 2022		Physical: 1.00	
Construction class/Quality: D 7		Functional incurable . . .	
Actual/Effective year built:		Economic: 56-CR 1.25	
Condition:		Additional	
		Total percent good	

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Comp	%New	New	Imp	RCNLD
	BAS SHED		7	LG W/SLAB		1		V		1,875.00	1,875	1			1.00				1,875
	Effective BAS rate:					1,875.00				Totals:	1,875								1,875
	Ground floor area:					1													
	Gross floor area:					1													





56-1-173900

Parcel No.

Parcel No.

DeSutter, Maureen

Buyer

Buyer

Wold, Robert

Seller

Seller

7/2020

Date of Sale

Date of Sale

\$ 85,500

Sale Price

Sale Price

\$ 4,000

Personal Property

Personal Property

\$ 81,000

Adjusted Sale Price

Adjusted Sale Price

\$ 74,300

Assessor's EMV at Sale

Assessor's EMV at Sale

91.17%

Sale Ratio

Sale Ratio

RIPPLE RIVER

Lake

Lake

Front Feet:

Frontage Quality:

Square Area/Acreage:

Res. Quality: 1982 Built Condo D55; 902 sf;
2 Bedroom/1 Bath; Baseboard heat;

Effective Age: 75

Outbuildings:

Garage: "Unit 1 Storage area" 162 sf; Gar3; 75 EA





56-1-173900

Parcel No.

Parcel No.

Wold, Robert

Buyer

Buyer

Gottsch, Barbara

Seller

Seller

9/2013

Date of Sale

Date of Sale

\$ 71,000

Sale Price

Sale Price

\$ 2,300

Personal Property

Personal Property

\$ 68,800

Adjusted Sale Price

Adjusted Sale Price

\$ 69,900

Assessor's EMV at Sale

Assessor's EMV at Sale

101.7 %

Sale Ratio

Sale Ratio

None

Lake

Lake

Front Feet:

Frontage Quality:

Square Area/Acreage:

Res. Quality: 902 sf condo unit; 2 Bedroom/1Bath

Effective Age: Built 1982; 75 EA

Outbuildings: Storage in condo building



56-1-173900

Parcel No.

Parcel No.

Gottsch, Barbara

Buyer

Buyer

Estate of Beverly Just

Seller

Seller

4/2010

Date of Sale

Date of Sale

\$ 77,000

Sale Price

Sale Price

\$ 7,000

Personal Property

Personal Property

\$ 70,000

Adjusted Sale Price

Adjusted Sale Price

\$ 73,200

Assessor's EMV at Sale

Assessor's EMV at Sale

104.57%

Sale Ratio

Sale Ratio

NA

Lake

Lake

Shared interest in commons.

Res. Quality: D55 on slab, 2 Bedroom condo; 902 sf

Effective Age: 75

Outbuildings: Det Gar3 on slab with elec. 162 sf; EA 80



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

County Board of Equalization Appeal Information Sheet

Appointment Time: 6:10 pm

Owner Name: Funk, David & Mara

Property ID#: 56-1-174000

Physical Address: 32 Minnesota Avenue S, Unit 2, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 86,900

Classification 2021 Assessment: Non-Homestead Qualifying Single Res 4bb

Estimated Market Value 2022 Assessment: \$ 111,300

Classification 2022 Assessment: Non-Homestead Qualifying Single Res 4bb

Decision of Local Board (if applicable): Corrected method of valuing storage area in unit. Value changed from \$112,900 to \$111,300

Summary of Issue: Changed due to appeal by neighbor.

Assessor's Recommendation: No change.

Comments:

- We reviewed the sales for these units and determined that the units on the second floor sell for less than the units on the first floor.
- We also surmised that units closer to the river sell for more than units closer to the street. I am not sure there is enough evidence to support this.
- Upon review of the condominium unit values, I realized that how we were valuing the storage area for each unit previously was no longer producing an accurate value. I determined all the storage area values should be corrected.

SKETCH NOT AVAILABLE



Fee Owner: 119474 Seq
 FUNK, DAVID & MARA
 Taxpayer: 119474 FALCO:F.O.
 FUNK, DAVID & MARA
 6515 FOXGLOVE DR
 CHEYENNE WY 82009
 Primary Address/911 #:
 32 MINN AVE S UNIT 2
 AITKIN MN

DISTRICTS:
 Twp/City : 56 AITKIN CITY
 Plat : 37 RIPPLEVIEW CONDOMINIUM NO
 School : 1 AITKIN

LEGAL DESCRIPTION:
 Sec/Twp/Rge : Acres: .00
 UNIT 2 & 17.33150 INT IN COMMON AREAS #101
 Parcel notes:
 5/2022 OPEN BOOK MEETING: DISCOVERED
 STORAGE ENTERED AS GARAGE WAS INCORRECT
 CHANGED TO STORAGE ENTERED AS SHED WITH
 OVERRIDE ON SO WILL NOT RECEIVE NEIGHBORHD
 ADJUSTMENTS BY SMW

RA 7/25/2019 SMW

RA 11/14/2013 SMW: EXTERIOR INSPECTION
 ONLY

11-22-2011 NEW REL HS APP REC'D FOR
 MARGERY HOWARD

SALES HISTORY: -----						TRANSFER HISTORY: -----		
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
FUNK, DAVID	10/08/2019	W		106,500	106,500	2019/10/08	A 453817	FUNK, DAVID & MARA

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1	Class: 204 Non-Homestead Qualifying Single Res Unit			Land	15,000	15,000		15,000
		Hstd: 0 nonhomestead-single-res-4bb			Building	96,349	96,300		96,300
		MP/Seq: 56-1-174000 000			Total MKT	111,349	111,300		111,300
		Own% Rel AG% Rel NA% Dab%							
2021 Rcd:	1	Class: 204 Non-Homestead Qualifying Single Res Unit			Land	15,000	15,000		15,000
		Hstd: 0 nonhomestead-single-res-4bb			Building	71,874	71,900		71,900
		MP/Seq: 56-1-174000 000			Total MKT	86,874	86,900		86,900
		Own% Rel AG% Rel NA% Dab%							
2020 Rcd:	1	Class: 204 Non-Homestead Qualifying Single Res Unit			Land	15,000	15,000		15,000
		Hstd: 0 nonhomestead-single-res-4bb			Building	61,566	61,600		61,600
		MP/Seq: 56-1-174000 000			Total MKT	76,566	76,600		76,600
		Own% Rel AG% Rel NA% Dab%							
2019 Rcd:	1	Class: 204 Non-Homestead Qualifying Single Res Unit			Land	15,000	15,000		15,000
		Hstd: 0 nonhomestead-single-res-4bb			Building	64,961	65,000		65,000
		MP/Seq: 56-1-174000 000			Total MKT	79,961	80,000		80,000
		Own% Rel AG% Rel NA% Dab%							

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	204	0	15,000	0	96,300	111,300		111,300			111,300	0
2021	204	0	15,000	0	71,900	86,900		86,900			86,900	0
2020	204	0	15,000	0	61,600	76,600		76,600			76,600	0
2019	204	0	15,000	0	65,000	80,000		80,000			80,000	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

Parcel Nbr: 56-1-174000 43468 PRD Production 2022 Property Assessment Record AITKIN COUNTY 5/25/22 Page 2

2022	1,418.43	89.57	.00	.00	.00	.00	.00	.00	1,508.00
2021	1,114.59	89.41	.00	.00	.00	.00	.00	.00	1,204.00
2020	1,093.36	100.64	.00	.00	.00	.00	.00	.00	1,194.00

CAMA LAND DETAILS: ----- **NOTES:** -----
 Land market: 56-CR AITKIN CITY CENTRAL RES Last calc date/errv: 03/11/22 B
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S 1.05 Asmt year: 2022
 COG: 119474 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: .00 Avg CER:
 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
 LOT-15 UN 1.00 15000.00 15000.00 15000 1 204
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 15,000
 FF/SF acres: .00 CAMA acres: .00
 Mineral:

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 07/25/2019 Insp/By/Comp: 11/14/2013 SW P
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 UNIT 2 942 D 055 3/11/2022 B 94,474
 2 OTH SHED STORAGE 1 D 7 5/16/2022 I 1,875
 Estimated land value : 15,000
 Mineral value :
 Improvement value . . . : 96,349
 Total value : 111,349

CAMA IMP DETAILS: 1 RES 1-3 UNIT 2 DEPRECIATION PCT GOOD FACTORS: **NOTES:** -----
 House/Garage: Schedule: 2022 Physical: .75 RA 7/25/2019: APPEARS MAINTAINED
 Construction class/Quality: D 055 Functional incurable . . . NO CHANGE
 Actual/Effective year built: 1982 Economic: 56-CR 1.25
 Condition: Additional RA 11/14/2013: NEW METAL LAP SIDING; BRICK
 Total percent good94 APPEARS TO BE IN GOOD CONDITION. UNSURE
 OF SHINGLE CONDITION - HARD TO SEE. KEPT
 EA AT 75

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Comp	%New	New Imp	RCNLD
003 INSPECTION EX EXTR ONLY																
005 COLOR TAN TAN																
010 FOUNDATION																
020 STYLE CD CONDO																
025 STORIES 100 1 STORY*																
030 SHAPE 16 1-6 CORNER																
040 CONET FR FRAME																
050 EXT WALL 1 ML MET/STEEL																
055 EXT WALL 2 BR BRICK																
060 ROOF STYLE GBL GABLE																
070 ROOF COVER AS ASPHALT																
080 WINDOW 1 GL GLIDERS																
085 WINDOW 2																
090 FURN. TYPE BB GASBOARD																
100 INT WALL 1 DW DRYWALL																
105 INT WALL 2																
110 BEDROOMS 2 TWO																
115 FLOR CVR 1 CR CARPET																
118 FLOR CVR 2																
125 BATHROOMS 1 ONE																
140 WALK OUT																
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																
168 BSM ROOMS																
170 FIREPLACE N NO																
175 FP TYPE																
180 LUXURY FIX																
200 TUCK UNDER N NO																
210 EXTRA KIT.																
BAS BASE AREA 055 D-5.5 RES 942 CS 106.92 100,719 1 1.00 94,474																
Effective BAS rate: 100.29 Totals: 100,719 94,474																
Ground floor area: 942																
Gross floor area: 942																

CAMA IMP DETAILS: 2 OTH SHED STORAGE DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00
 Construction class/Quality: D 7 Functional incurable
 Actual/Effective year built: Economic: 56-CR 1.25
 Condition: Additional
 Total percent good 1.25

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
	BAS SHED		7	LG W/SLAB	1			V		1,875.00	1,875	1			1.00			1,875
					Effective BAS rate:						Totals:							1,875
					Ground floor area:													
					Gross floor area:													





56-1-174000 & 56-1-040604

Parcel No. Parcel No.

Funk, David

Buyer Buyer

Vaith, Lael

Seller Seller

10/2019

Date of Sale Date of Sale

\$ 106,500

Sale Price Sale Price

\$ -0-

Personal Property Personal Property

\$ 106,500

Adjusted Sale Price Adjusted Sale Price

\$ 94,300

Assessor's EMV at Sale Assessor's EMV at Sale

88.54%

Sale Ratio Sale Ratio

RIPPLE RIVER

Lake Lake

Front Feet:

Frontage Quality:

Square Area/Acreage:

Res. Quality: 1982 Built Condo D55; 942 sf;
2 Bedroom/1 Bath; Baseboard heat;

Effective Age: 75

Outbuildings:

Garage "Unit 2 Storage area – first floor of condos
162 sf; Gar3 75 EA

Parcel 040604: Garage: 1984 Built Gar3; 336 sf; 75 EA



AITKIN COUNTY ASSESSOR

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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: 6:10 pm

Owner Name: Straugh, Judy

Property ID#: 56-1-174100

Physical Address: 32 Minnesota Avenue S, Unit 3, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 84,200

Classification 2021 Assessment: Residential Homestead

Estimated Market Value 2022 Assessment: \$107,700

Classification 2022 Assessment: Residential Homestead

Decision of Local Board (if applicable): Corrected method of valuing storage area in unit. Value changed from \$109,300 to \$107,700

Summary of Issue: Changed due to appeal by neighbor.

Assessor's Recommendation: No change.

Comments:

- We reviewed the sales for these units and determined that the units on the second floor sell for less than the units on the first floor.
- We also surmised that units closer to the river sell for more than units closer to the street. I am not sure there is enough evidence to support this.
- Upon review of the condominium unit values, I realized that how we were valuing the storage area for each unit previously was no longer producing an accurate value. I determined all the storage area values should be corrected.

SKETCH NOT AVAILABLE



Fee Owner: 120769 FALCO:
 STRAUGHN, JUDY
 Taxpayer: 120769 FALCO:F.O.
 STRAUGHN, JUDY
 32 MINNESOTA AVE S # 3
 AITKIN MN 56431
 Primary Address/911 #:
 32 MINNESOTA AVE S UNIT 3
 AITKIN MN
 Homesteader: 120769 Seq 000
 STRAUGHN, JUDY RA
 32 MINNESOTA AVE S # 3
 AITKIN MN 56431

DISTRICTS:
 Twp/City : 56 AITKIN CITY
 Plat : 37 RIPPLEVIEW CONDOMINIUM NO
 School : 1 AITKIN

LEGAL DESCRIPTION:
 Sec/Twp/Rge : Acres: .00
 UNIT 3 AND 16.33425 INT IN COMMON AREA
 #101
 Parcel notes:
 5/2022 OPEN BOOK MEETING: DISCOVERED
 STORAGE ENTERED AS GARAGE WAS INCORRECT
 CHANGED TO STORAGE ENTERED AS SHED WITH
 OVERRIDE ON SO WILL NOT RECEIVE NEIGHBORHD
 ADJUSTMENTS BY SMW
 RA 7/25/2019 SMW
 RA 11/14/2013 SMW: EXTERIOR INSPECTION
 ONLY
 LEOTA HOWARD, L.E.

SALES HISTORY:						TRANSFER HISTORY:		
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
STRAUGHN, JUDY	10/05/2020	T		113,000	108,975	2020/10/05	A 459779	STRAUGHN, JUDY

ASSESSMENT DETAILS:				Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1	Class: 201 Residential 1 unit		Land	15,000	15,000		11,379
		Hstd: 1 Residential-Homestead		Building	92,735	92,700		70,322
		MP/Seq: 56-1-174100 000		Total MKT	107,735	107,700		81,701
		Own%100 Rel AG% Rel NA% Dab%		10 acres	15,000	15,000		11,379
2021 Rcd:	1	Class: 201 Residential 1 unit		Land	15,000	15,000		9,960
		Hstd: 1 Residential-Homestead		Building	69,213	69,200		45,946
		MP/Seq: 56-1-174100 000		Total MKT	84,213	84,200		55,906
		Own%100 Rel AG% Rel NA% Dab%		10 acres	15,000	15,000		9,960
2020 Rcd:	1	Class: 201 Residential 1 unit		Land	15,000	15,000		9,095
		Hstd: 1 Residential-Homestead		Building	59,288	59,300		35,957
		MP/Seq: 56-1-174100 000		Total MKT	74,288	74,300		45,052
		Own%100 Rel AG% Rel NA% Dab%		10 acres	15,000	15,000		9,095
2019 Rcd:	1	Class: 201 Residential 1 unit		Land	15,000	15,000		9,400
		Hstd: 1 Residential-Homestead		Building	62,554	62,600		39,231
		MP/Seq: 56-1-174100 000		Total MKT	77,554	77,600		48,631
		Own%100 Rel AG% Rel NA% Dab%		10 acres	15,000	15,000		9,400

ASSESSMENT SUMMARY:													
Year	Class	Hstd	Land	Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	201	1	15,000		0	92,700	107,700		81,701			81,701	0
2021	201	1	15,000		0	69,200	84,200		55,906			55,906	0
2020	201	1	15,000		0	59,300	74,300		45,052			45,052	0
2019	201	1	15,000		0	62,600	77,600		48,631			48,631	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

Parcel Nbr: 56-1-174100 43469 PRD Production 2022 Property Assessment Record AITKIN COUNTY 5/25/22 Page 2

2022	912.95	86.85	.00	.00	.00	.00	.00	289.80	710.00
2021	656.90	86.90	.00	.00	.00	.00	.00	289.80	454.00
2020	664.19	97.61	.00	.00	.00	.00	.00	289.80	472.00

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

Land market: 56-CR AITKIN CITY CENTRAL RES Last calc date/env: 03/11/22 B
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S 1.05 Asmt year: 2022
 COG: 120769 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: .00 Avg CER:
 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
 LOT-15 UN 1.00 15000.00 15000.00 15000 1 201
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 15,000
 FF/SF acres: .00 CAMA acres: .00
 Mineral:

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 07/25/2019 Insp/By/Cmp: 11/14/2013 SW P
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 UNIT 3 902 D 055 3/11/2022 B 90,860
 2 OTH SHED STORAGE 1 D 7 5/17/2022 I 1,875
 Estimated land value : 15,000
 Mineral value :
 Improvement value . . . : 92,735
 Total value : 107,735

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

House/Garage: Schedule: 2022 Physical: .75 RA 7/25/2019 WELL MAINTAINED. NO CHANGE
 Construction class/Quality: D 055 Functional incurable . . . Economic: 56-CR 1.25 RA 11/14/2013: NEW METAL LAP SIDING; BRICK
 Actual/Effective year built: 1982 Additional APPEARS TO BE IN GOOD CONDITION. UNSURE
 Condition: Total percent good94 OF SHINGLE CONDITION - HARD TO SEE. KEPT
 EA AT 75

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
003 INSPECTION EX EXTR ONLY																	
005 COLOR TAN TAN																	
010 FOUNDATION																	
020 STYLE CD CONDO																	
025 STORIES 100 1 STORY*																	
030 SHAPE 16 1-6 CORNER																	
040 CONST FR FRAME																	
050 EXT WALL 1 ML MET/STEEL																	
055 EXT WALL 2 BR BRICK																	
060 ROOF STYLE GBL GABLE																	
070 ROOF COVER AS ASPHALT																	
080 WINDOW 1 GL GLIDERS																	
085 WINDOW 2																	
090 FURN. TYPE BB BASEBOARD																	
100 INT WALL 1 DW DRYWALL																	
105 INT WALL 2																	
110 BEDROOMS 2 TWO																	
115 FLOR CVR 1 CR CARPET																	
118 FLOR CVR 2																	
125 BATHROOMS 1 ONE																	
140 WALK OUT																	
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 HDRMS 0 NONE																	
167 BSM BATHS 0 NONE																	
168 BSM ROOMS																	
170 FIREPLACE N NO																	
175 FP TYPE																	
180 LUXURY FIX																	
200 TUCK UNDER N NO																	
210 EXTRA KIT.																	
BAS BASE AREA 055 D-5.5 RES			902		CS			107.39		96,866	1		1.00				90,860
Effective BAS rate:			100.73					Totals:		96,866							90,860
Ground floor area:			902														
Gross floor area:			902														

CAMA IMP DETAILS: 2 OTH SHED		STORAGE	DEPRECIATION PCT GOOD FACTORS:		NOTES: -----											
House/Garage:	Schedule: 2022		Physical:	1.00												
Construction class/Quality:	D 7		Functional incurable . . .													
Actual/Effective year built:			Economic: 56-CR	1.25												
Condition:			Additional													
			Total percent good	1.25												
---- Characteristics/Areas ---																
	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS SHED	7	LG W/SLAB	1			V		1,875.00	1,875	1			1.00			1,875
		Effective BAS rate:	1,875.00			Totals:			1,875							1,875
		Ground floor area:	1													
		Gross floor area:	1													





56-1-174100

Parcel No.

Parcel No.

Straughn

Buyer

Buyer

Kuehn

Seller

Seller

10/2020

Date of Sale

Date of Sale

\$

Sale Price

\$ 113,000

Sale Price

\$

Personal Property

\$ 4,000

Personal Property

\$ 142,100

Time Adjusted Sale Price

\$ 109,000

Adjusted Sale Price

\$ 99,400

Assessor's EMV at Sale

Assessor's EMV at Sale

69.9 %

Sale Ratio

91.2 %

Sale Ratio

NA

Lake

Lake



Front Feet: NA

Frontage Quality: NA

Square Area/Acreage: NA

Res. Quality: Condo on crawlspace; 902 sf; BB heat; 2 bed/1 bath

Effective Age: 1982 built; EA at 75

Outbuildings:

Storage Area: Gar3; 162 sf; EA at 75



56-1-174100 & 56-1-040602

Parcel No.

Parcel No.

Kuehn, Eloise

Buyer

Buyer

Howard, Leota

Seller

Seller

4/2011

Date of Sale

Date of Sale

\$ 80,000

Sale Price

Sale Price

\$ 1,500

Personal Property

Personal Property

\$ 78,500

Adjusted Sale Price

Adjusted Sale Price

\$ 86,300

Assessor's EMV at Sale

2012 reduced to: \$84,000

Assessor's EMV at Sale

110%

Sale Ratio

2012 reduced to: 107%

Sale Ratio

None

Lake

Lake

Front Feet: None

Frontage Quality:

Square Area/Acreage:

Res. Quality: D55 (valued on crawlspace); 902sf

Effective Age: 75

Outbuildings: Detached Gar3; 162 sf



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: 6:10 pm

Owner Name: Olson, Arthur & Debra

Property ID#: 56-1-174200

Physical Address: 32 Minnesota Avenue S, Unit 4, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 84,200

Classification 2021 Assessment: Non-Homestead Qualifying Single Res 4bb

Estimated Market Value 2022 Assessment: \$ 85,100

Classification 2022 Assessment: Non-Homestead Qualifying Single Res 4bb

Decision of Local Board (if applicable): Reduced value due to functional obsolescence of a 55 Plus Condominium Community not having an elevator. Determined street side of condominiums sold for less than riverside condominiums resulting in a reduction of value. Also corrected method of valuing storage area in unit. Value reduced from \$109,300 to \$85,100.

Summary of Issue: Olson's felt the value was too high. They paid less for this unit since it was on the second floor with no elevator and since it overlooked the street and not the river. Their ratio was 113%.

Assessor's Recommendation:

1. No change. Or
2. Change value to \$89,500. This would remove discount for street view but leave second story discount and value correction on storage area. Or
3. Change value to \$107,700. This would remove discount for second story and street view but leave value correction on storage area.

Comments:

- We reviewed the sales for these units and determined that the units on the second floor sell for less than the units on the first floor.
- We also surmised that units closer to the river sell for more than units closer to the street. I am not sure there is enough evidence to support this.
- Upon review of the condominium unit values, I realized that how we were valuing the storage area for each unit previously was no longer producing an accurate value. I determined all the storage area values should be corrected.

SKETCH NOT AVAILABLE



Fee Owner: 122555 Seq
 OLSON, ARTHUR & DEBRA TRUST
 Taxpayer: 122555 FALCO:F.O.
 OLSON, ARTHUR & DEBRA TRUST
 1316 HAWICK LN
 ORMOND BEACH FL 32174
 Primary Address/911 #:
 32 MINNESOTA AVE S UNIT 4
 AITKIN MN
 Homesteader: 95759 Seq 000
 GUSTIN, SHARON RA
 32 MINNESOTA AVE S
 AITKIN MN 56431

DISTRICTS:
 Twp/City . . : 56 AITKIN CITY
 Plat : 37 RIPPLEVIEW CONDOMINIUM NO
 School : 1 AITKIN

LEGAL DESCRIPTION:
 Sec/Twp/Rge : Acres: .00
 UNIT 4 & 16.33425 INT IN COMMON AREAS #101
 Parcel notes:
 5/2022 OPEN BOOK MEETING. DEB IN ASKING ABOUT VALUE - PAID A LOT LESS BECAUSE IT IS A STREET SIDE CONDO ON THE SECOND FLOOR OF A BUILDING FOR OVER AGE 55 PEOPLE
 REVIEWED SALES:
 CHANGED GARAGE TO STORAGE FOR 162 SF OF INTERIOR STORAGE SPACE IN THE CONDO BLDG OVERRIDE SO NOT RECEIVING NEIGHBORHOOD ADJ PUT 5% ADDL ON FOR STREET SIDE CONDO PUT 20% ADDITIONAL ON FOR SECOND LEVEL OF SENIOR LIVING WITHOUT ELEVATOR; MD 5/22
 10/2021 LISTED FOR \$94,900 WITH CUMMINGS JANZEN REALTY
 RA 7/25/2019 SMW
 RA 11/14/2013 SMW: EXTERIOR INSPECTION ONLY

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
OLSON, ARTHUR	11/01/2021	W		75,000	74,000	2021/11/01	A 467565	OLSON, ARTHUR & DEBRA T

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1	Class: 204	Non-Homestead Qualifying Single Res Unit			Land	15,000	15,000		15,000
	Hstd: 0	nonhomestead-single-res-4bb			Building	70,069	70,100		70,100
	MP/Seq: 56-1-174200	000			Total MKT	85,069	85,100		85,100
	Own%	Rel AG%	Rel NA%	Dab%					
2021 Rcd: 1	Class: 201	Residential 1 unit			Land	15,000	15,000		9,716
	Hstd: 1	Residential-Homestead			Building	69,213	69,200		44,822
	MP/Seq: 56-1-174200	000			Total MKT	84,213	84,200		54,538
	Own%100	Rel AG%	Rel NA%	Dab%	10 acres	15,000	15,000		9,716
2020 Rcd: 1	Class: 201	Residential 1 unit			Land	15,000	15,000		9,000
	Hstd: 1	Residential-Homestead			Building	59,288	59,300		35,580
	MP/Seq: 56-1-174200	000			Total MKT	74,288	74,300		44,580
	Own%100	Rel AG%	Rel NA%	Dab%	10 acres	15,000	15,000		9,000
2019 Rcd: 1	Class: 201	Residential 1 unit			Land	15,000	15,000		9,152
	Hstd: 1	Residential-Homestead			Building	62,554	62,600		38,192
	MP/Seq: 56-1-174200	000			Total MKT	77,554	77,600		47,344
	Own%100	Rel AG%	Rel NA%	Dab%	10 acres	15,000	15,000		9,152

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	204	0	15,000	0	70,100	85,100		85,100			85,100	0
2021	201	1	15,000	0	69,200	84,200		54,538			54,538	0

2020 201 1	15,000	0	59,300	74,300	44,580	44,580	0
2019 201 1	15,000	0	62,600	77,600	47,344	47,344	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		889.09	86.71	.00	.00	.00	.00	.00	289.80	686.00
2021		649.04	86.76	.00	.00	.00	.00	.00	289.80	446.00
2020		646.24	97.56	.00	.00	.00	.00	.00	289.80	454.00

CAMA LAND DETAILS: ----- **NOTES:** -----
 Land market: 56-CR AITKIN CITY CENTRAL RES Last calc date/env: 03/11/22 B
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S 1.05 Asmt year: 2022
 COG: 122555 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: .00 Avg CCR:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CCR Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 LOT-15 UN 1.00 15000.00 15000.00 15000 1 204
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 15,000
 FF/SF acres: .00 CAMA acres: .00
 Mineral:

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 07/25/2019 Insp/By/Cmp: 11/14/2013 SW P
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 UNIT 4 902 D 055 5/18/2022 I 68,194
 2 OTH SHED STORAGE 1 D 7 5/16/2022 I 1,875
 Estimated land value : 15,000
 Mineral value :
 Improvement value . . : 70,069
 Total value : 85,069

CAMA IMP DETAILS: 1 RES 1-3 UNIT 4 **DEPRECIATION PCT GOOD FACTORS:** **NOTES:** -----
 House/Garage: Schedule: 2022 Physical: .75 PUT 5% ADDITIONAL ON FOR STREET SIDE APT.
 Construction class/Quality: D 055 Functional incurable . . . PUT 20% ADDITIONAL ON FOR SECOND LEVEL OF
 Actual/Effective year built: 1982 Economic: 56-CR 1.25 SENIOR LIVING WITHOUT ELEVATOR; MD 5/22
 Condition: Additional75
 Total percent good71
 10/2021 PER LISTING: NEW STEEL SIDING,
 ATTIC INSULATION AND ROOF.
 RA 11/14/2013: NEW METAL LAP SIDING; BRICK
 APPEARS TO BE IN GOOD CONDITION. UNSURE
 OF SHINGLE CONDITION - HARD TO SEE. KEPT
 EA AT 75

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	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 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																
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 0 NONE
 168 BSM ROOMS
 170 FIREPLACE N NO
 175 FP TYPE
 180 LUXURY FIX
 200 TUCK UNDER N NO
 210 EXTRA KIT.

BAS BASE AREA	055 D-5.5 RES	902	CS	107.39	96,866	1	1.00	68,194
	Effective BAS rate:	75.60	Totals:		96,866			68,194
	Ground floor area:	902						
	Gross floor area:	902						

CAMA IMP DETAILS: 2 OTH SHED	STORAGE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage: Schedule: 2022		Physical: 1.00	
Construction class/Quality: D 7		Functional incurable . . .	
Actual/Effective year built:		Economic: 56-CR 1.25	
Condition:		Additional	
		Total percent good	

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Val	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
	BAS SHED	7	IG	W/SLAB	1			V	1,875.00		1,875	1			1.00			1,875
	Effective BAS rate:				1,875.00			Totals:			1,875							1,875
	Ground floor area:				1													
	Gross floor area:				1													





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: 6:10 pm

Owner Name: Anderson Properties

Property ID#: 56-1-174300

Physical Address: 32 Minnesota Avenue S, Unit 5, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 86,900

Classification 2021 Assessment: Non-Homestead Qualifying Single Res 4bb

Estimated Market Value 2022 Assessment: \$ 92,500

Classification 2022 Assessment: Non-Homestead Qualifying Single Res 4bb

Decision of Local Board (if applicable): Reduced value from \$113,000 to \$92,500 due to functional obsolescence of a 55 Plus Condominium Community not having an elevator. Also corrected method of valuing storage area in unit.

Summary of Issue: Changed due to appeal by neighbor.

Assessor's Recommendation: No change or change value to \$111,400. This would remove discount for second story but leave value correction on storage area.

Comments:

- We reviewed the sales for these units and determined that the units on the second floor sell for less than the units on the first floor.
- We also surmised that units closer to the river sell for more than units closer to the street. I am not sure there is enough evidence to support this.
- Upon review of the condominium unit values, I realized that how we were valuing the storage area for each unit previously was no longer producing an accurate value. I determined all the storage area values should be corrected.

SKETCH NOT AVAILABLE



Fee Owner: 93502 Seq
 ANDERSON PROPERTIES INC
 Taxpayer: 93502 FALCO:F.O.
 ANDERSON PROPERTIES INC
 31901 416TH AVE
 AITKIN MN 56431
 Primary Address/911 #:
 32 MINNESOTA AVE S UNIT 5
 AITKIN MN

DISTRICTS:
 Twp/City : 56 AITKIN CITY
 Plat : 37 RIPPLEVIEW CONDOMINIUM NO
 School : 1 AITKIN

LEGAL DESCRIPTION:
 Sec/Twp/Rge : Acres: .00
 UNIT 5 AND 17.33150 IN IN COMMON AREA
 #101
 Parcel notes:
 5/2022 OPEN BOOK MEETING. APPEAL BY NCHBR
 - SHOULD THE SECOND FLOOR CONDOS BE LESS
 THAN THE FIRST FLOOR CONDOS OF A SENIOR
 LIVING BUILDING.
 REVIEWED SALES:
 CHANGED GARAGE TO STORAGE FOR 162 SF OF
 INTERIOR STORAGE SPACE IN THE CONDO BLDG
 OVERRIDE SO NOT RECEIVING NEIGHBORHOOD ADJ
 PUT 20% ADDITIONAL ON FOR SECOND LEVEL OF
 SENIOR LIVING WITHOUT ELEVATOR; MD 5/22
 RA 7/25/2019 SMW

RA 11/14/2013 SMW: EXTERIOR INSPECTION
 ONLY. JIM RUSCHMEIER BY GARAGES

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1 Class:	204 Non-Homestead Qualifying Single Res Unit		Land	15,000	15,000		15,000
	Hstd:	0 nonhomestead-single-res-4bb		Building	77,487	77,500		77,500
	MP/Seq:	56-1-174300 000		Total MKT	92,487	92,500		92,500
	Own%	Rel AG%	Rel NA%	Dsb%				
2021 Rcd:	1 Class:	204 Non-Homestead Qualifying Single Res Unit		Land	15,000	15,000		15,000
	Hstd:	0 nonhomestead-single-res-4bb		Building	71,940	71,900		71,900
	MP/Seq:	56-1-174300 000		Total MKT	86,940	86,900		86,900
	Own%	Rel AG%	Rel NA%	Dsb%				
2020 Rcd:	1 Class:	204 Non-Homestead Qualifying Single Res Unit		Land	15,000	15,000		15,000
	Hstd:	0 nonhomestead-single-res-4bb		Building	61,623	61,600		61,600
	MP/Seq:	56-1-174300 000		Total MKT	76,623	76,600		76,600
	Own%	Rel AG%	Rel NA%	Dsb%				
2019 Rcd:	1 Class:	204 Non-Homestead Qualifying Single Res Unit		Land	15,000	15,000		15,000
	Hstd:	0 nonhomestead-single-res-4bb		Building	65,021	65,000		65,000
	MP/Seq:	56-1-174300 000		Total MKT	80,021	80,000		80,000
	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	204	0	15,000	0	77,500	92,500		92,500			92,500	0
2021	204	0	15,000	0	71,900	86,900		86,900			86,900	0
2020	204	0	15,000	0	61,600	76,600		76,600			76,600	0
2019	204	0	15,000	0	65,000	80,000		80,000			80,000	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		1,418.43	89.57	.00	.00	.00	.00	.00	.00	1,508.00
2021		1,114.59	89.41	.00	.00	.00	.00	.00	.00	1,204.00
2020		1,093.36	100.64	.00	.00	.00	.00	.00	.00	1,194.00

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

Land market: 56-CR AITKIN CITY CENTRAL RES Last calc date/env: 03/11/22 B
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S 1.05 Asmt year: 2022
 COG: 93502 3 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: .00 Avg CER:
 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
 LOT-15 UN 1.00 15000.00 15000.00 15000 1 204
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 15,000
 FF/SF acres: .00 CAMA acres: .00
 Mineral:

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 07/25/2019 Insp/By/Cmp: 11/14/2013 SW P
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 UNIT 5 943 D 055 5/16/2022 I 75,612
 2 OTH SHED STORAGE 1 D 7 5/16/2022 I 1,875
 Estimated land value : 15,000
 Mineral value :
 Improvement value . . . : 77,487
 Total value : 92,487

CAMA IMP DETAILS: 1 RES 1-3 UNIT 5 DEPRECIATION PCT GOOD FACTORS: NOTES: -----

House/Garage: Schedule: 2022 Physical: .75 -20% ADDITIONAL FOR SECOND LEVEL OF SENIOR
 Construction class/Quality: D 055 Functional incurable LIVING WITHOUT ELEVATOR; MD 5/22
 Actual/Effective year built: 1982 Economic: 56-CR 1.25
 Condition: Additional80 RA 7/25/2019: APPEARS MAINTAINED.
 Total percent good75 NO CHANGE

RA 11/14/2013: NEW METAL LAP SIDING; BRICK
 APPEARS TO BE IN GOOD CONDITION. UNSURE
 OF SHINGLE CONDITION - HARD TO SEE. KEPT
 EA AT 75

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EX	EXTR	ONLY														
005 COLOR	TAN	TAN														
010 FOUNDATION																
020 STYLE	CD	CONDO														
025 STORIES	100	1	STORY*													
030 SHAPE	16	1-6	CORNER													
040 CONST	FR	FRAME														
050 EXT WALL 1	ML	MET/STEEL														
055 EXT WALL 2	BR	BRICK														
060 ROOF STYLE	GBL	GABLE														
070 ROOF COVER	AS	ASPHALT														
080 WINDOW 1	GL	GLIDERS														
085 WINDOW 2																
090 FURN. TYPE	BB	BASEBOARD														
100 INT WALL 1	DW	DRYWALL														
105 INT WALL 2																
110 BEDROOMS	2	TWO														
115 FLOR CVR 1	CR	CARPET														
118 FLOR CVR 2																
125 BATHROOMS	1	ONE														
140 WALK OUT																
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														
168 BSM ROOMS																
170 FIREPLACE	N	NO														
175 FP TYPE																
180 LUXURY FIX																
200 TUCK UNDER	N	NO														
210 EXTRA KIT.																
BAS BASE AREA	055	D-5.5	RES	943	CS			106.91	100,816	1		1.00			75,612	
Effective BAS rate:				80.18				Totals:	100,816						75,612	
Ground floor area:				943												
Gross floor area:				943												

CAMA IMP DETAILS: 2 OTH SHED STORAGE DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00
 Construction class/Quality: D 7 Functional incurable
 Actual/Effective year built: Economic: 56-CR 1.25
 Condition: Additional
 Total percent good 1.25

---- Characteristics/Areas ---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Comp	%New	New Imp	RCNLD
BAS SHED	7	LG W/SLAB	1				V	1,875.00	1,875	1			1.00			1,875
Effective BAS rate:			1,875.00					Totals:	1,875							1,875
Ground floor area:			1													
Gross floor area:			1													





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: 6:10 pm

Owner Name: Erdman, Yvonne

Property ID#: 56-1-174400

Physical Address: 32 Minnesota Avenue S, Unit 6, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 84,200

Classification 2021 Assessment: Residential Homestead

Estimated Market Value 2022 Assessment: \$89,500

Classification 2022 Assessment: Residential Homestead

Decision of Local Board (if applicable): Reduced value from \$109,300 to \$89,500 due to functional obsolescence of a 55 Plus Condominium Community not having an elevator. Also corrected method of valuing storage area in unit.

Summary of Issue: Changed due to appeal by neighbor.

Assessor's Recommendation: No change or change value to \$107,700. This would remove discount for second story but leave value correction on storage area.

Comments:

- We reviewed the sales for these units and determined that the units on the second floor sell for less than the units on the first floor.
- We also surmised that units closer to the river sell for more than units closer to the street. I am not sure there is enough evidence to support this.
- Upon review of the condominium unit values, I realized that how we were valuing the storage area for each unit previously was no longer producing an accurate value. I determined all the storage area values should be corrected.

SKETCH NOT AVAILABLE



Fee Owner: 3777 FALCO: DISTRICTS: LEGAL DESCRIPTION:
 ERDMAN, YVONNE L Twp/City : 56 AITKIN CITY Sec/Twp/Rge : Acres: .00
 Taxpayer: 3777 FALCO:F.O. Plat : 37 RIPPLEVIEW CONDOMINIUM NO UNIT 6 & 16.33425 INT IN COMMON AREAS
 ERDMAN, YVONNE L School : 1 AITKIN #101
 32 MINNESOTA AVE S APT 6 Parcel notes:
 AITKIN MN 56431 5/2022 OPEN BOOK MEETING. APPEAL BY NCHER
 Primary Address/911 #: - SHOULD THE SECOND FLOOR CONDOS BE LESS
 32 MINNESOTA AVE S UNIT 6 THAN THE FIRST FLOOR CONDOS OF A SENIOR
 AITKIN MN LIVING BUILDING.
 Homesteader: 3777 Seq 000 REVIEWED SALES:
 ERDMAN, YVONNE L RA CHANGED GARAGE TO STORAGE FOR 162 SF OF
 32 MINNESOTA AVE S APT 6 INTERIOR STORAGE SPACE IN THE CONDO BLDG
 AITKIN MN 56431 PUT 20% ADDITIONAL CN FOR SECOND LEVEL OF
 SENIOR LIVING WITHOUT ELEVATOR; MD 5/22
 RA 7/25/2019 SMW

RA 11/14/2013 SMW: VISUAL EXTERIOR INSPECTION ONLY.

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1	Class: 201 Residential 1 unit				Land	15,000	15,000		10,368
	Hstd: 1 Residential-Homestead				Building	74,525	74,500		51,495
	MP/Seq: 56-1-174400 000				Total MKT	89,525	89,500		61,863
	Own%100 Rel AG% Rel NA% Dsb%				10 acres	15,000	15,000		10,368
2021 Rcd: 1	Class: 201 Residential 1 unit				Land	15,000	15,000		9,960
	Hstd: 1 Residential-Homestead				Building	69,213	69,200		45,946
	MP/Seq: 56-1-174400 000				Total MKT	84,213	84,200		55,906
	Own%100 Rel AG% Rel NA% Dsb%				10 acres	15,000	15,000		9,960
2020 Rcd: 1	Class: 201 Residential 1 unit				Land	15,000	15,000		9,095
	Hstd: 1 Residential-Homestead				Building	59,288	59,300		35,957
	MP/Seq: 56-1-174400 000				Total MKT	74,288	74,300		45,052
	Own%100 Rel AG% Rel NA% Dsb%				10 acres	15,000	15,000		9,095
2019 Rcd: 1	Class: 201 Residential 1 unit				Land	15,000	15,000		9,400
	Hstd: 1 Residential-Homestead				Building	62,554	62,600		39,231
	MP/Seq: 56-1-174400 000				Total MKT	77,554	77,600		48,631
	Own%100 Rel AG% Rel NA% Dsb%				10 acres	15,000	15,000		9,400

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	201	1	15,000	0	74,500	89,500		61,863			61,863	0
2021	201	1	15,000	0	69,200	84,200		55,906			55,906	0
2020	201	1	15,000	0	59,300	74,300		45,052			45,052	0
2019	201	1	15,000	0	62,600	77,600		48,631			48,631	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		912.95	86.85	.00	.00	.00	.00	.00	289.80	710.00
2021		656.90	86.90	.00	.00	.00	.00	.00	289.80	454.00
2020		664.19	97.61	.00	.00	.00	.00	.00	289.80	472.00

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

Land market: 56-CR AITKIN CITY CENTRAL RES Last calc date/env: 05/16/22 I
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S 1.05 Asmt year: 2022
 COG: 3777 1 Ac/FF/SF: .00 Lake:
 Wid: .00 Dth: .00 Avg CER:
 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
 LOT-15 UN 1.00 15000.00 15000.00 15000 1 201
 1.00 OV
 Front feet: .00 Other Acres: .00 Totals: 15,000
 FF/SF acres: .00 CAMA acres: .00
 Mineral:

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 07/25/2019 Insp/By/Cmp: 11/14/2013 SW P
 Neighborhood: 56-CR AITKIN CITY RES CENTRAL(N 47/S
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 UNIT 6 902 D 055 5/16/2022 I 72,650
 2 OTH SHED STORAGE 1 D 7 5/16/2022 I 1,875
 Estimated land value : 15,000
 Mineral value :
 Improvement value . . . : 74,525
 Total value : 89,525

CAMA IMP DETAILS: 1 RES 1-3 UNIT 6 DEPRECIATION PCT GOOD FACTORS: NOTES: -----

House/Garage: Schedule: 2022 Physical: .75 -20% ADDITIONAL FOR SECOND FLOOR OF SENIOR
 Construction class/Quality: D 055 Functional incurable LIVING WITHOUT ELEVATOR; MD 5/22
 Actual/Effective year built: 1982 Economic: 56-CR 1.25 RA 7/25/2019 MAINTAINED. NO CHANGE
 Condition: Additional80 RA 11/14/2013: NEW METAL LAP SIDING; BRICK
 Total percent good75 APPEARS TO BE IN GOOD CONDITION. UNSURE
 OF SHINGLE CONDITION - HARD TO SEE. KEPT
 EA AT 75

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	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 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																
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162 B INT WALL																
164 B FLR COVR																
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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	902			CS	107.39	96,866	1		1.00			72,650	
Effective BAS rate:				80.54			Totals:		96,866						72,650	
Ground floor area:				902												
Gross floor area:				902												

CAMA IMP DETAILS: 2 OTH SHED		STORAGE	DEPRECIATION PCT GOOD FACTORS:		NOTES: -----
House/Garage:	Schedule: 2022		Physical:	1.00	
Construction class/Quality:	D 7		Functional incurable . . .		
Actual/Effective year built:			Economic: 56-CR	1.25	
Condition:			Additional		
			Total percent good	1.25	

----	Characteristics/Areas	---	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
	BAS SHED		7	LG W/SLAB	1			V		1,875.00	1,875	1			1.00			1,875
	Effective BAS rate:		1,875.00					Totals:			1,875							1,875
	Ground floor area:		1															
	Gross floor area:		1															





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.

Rippleview Condominiums



1:2,257

0 0.01 0.02 mi
1 inch = 188 feet

Street

Second Floor		First Floor																																																																																																	
<p>01300 56-1-174200</p> <p>11/3% 11/2021 \$77000</p> <p>Now *</p> <table border="0"> <tr><td>L</td><td>15,000</td><td></td></tr> <tr><td>A</td><td>90,900</td><td></td></tr> <tr><td>S</td><td>3,500</td><td></td></tr> <tr><td>T</td><td>109,300</td><td></td></tr> <tr><td></td><td></td><td>15,000</td></tr> <tr><td></td><td></td><td>88,200</td></tr> <tr><td></td><td></td><td>1,900</td></tr> <tr><td></td><td></td><td>103,200</td></tr> </table>	L	15,000		A	90,900		S	3,500		T	109,300				15,000			88,200			1,900			103,200	<p>A.P. 56-1-174300</p> <p>Now *</p> <table border="0"> <tr><td>L</td><td>15,000</td><td></td></tr> <tr><td>A</td><td>94,500</td><td></td></tr> <tr><td>S</td><td>3,500</td><td></td></tr> <tr><td>T</td><td>112,900</td><td></td></tr> <tr><td></td><td></td><td>15,000</td></tr> <tr><td></td><td></td><td>94,500</td></tr> <tr><td></td><td></td><td>1,900</td></tr> <tr><td></td><td></td><td>111,300</td></tr> </table>	L	15,000		A	94,500		S	3,500		T	112,900				15,000			94,500			1,900			111,300	<p>56-1-174400</p> <p>88% 10/2019 \$100,500</p> <p>Now *</p> <table border="0"> <tr><td>L</td><td>15,000</td><td></td></tr> <tr><td>A</td><td>94,500</td><td></td></tr> <tr><td>S</td><td>3,500</td><td></td></tr> <tr><td>T</td><td>112,900</td><td></td></tr> <tr><td></td><td></td><td>15,000</td></tr> <tr><td></td><td></td><td>94,500</td></tr> <tr><td></td><td></td><td>1,900</td></tr> <tr><td></td><td></td><td>111,300</td></tr> </table>	L	15,000		A	94,500		S	3,500		T	112,900				15,000			94,500			1,900			111,300	<p>Erdman 56-1-174400</p> <p>89% 10/2020 \$109,000</p> <p>Now *</p> <table border="0"> <tr><td>L</td><td>15,000</td><td></td></tr> <tr><td>A</td><td>90,800</td><td></td></tr> <tr><td>S</td><td>3,500</td><td></td></tr> <tr><td>T</td><td>109,300</td><td></td></tr> <tr><td></td><td></td><td>15,000</td></tr> <tr><td></td><td></td><td>90,900</td></tr> <tr><td></td><td></td><td>1,900</td></tr> <tr><td></td><td></td><td>109,700</td></tr> </table>	L	15,000		A	90,800		S	3,500		T	109,300				15,000			90,900			1,900			109,700
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River River

Rippleview Condominium					
Parcel Number	Date	Sale Price	Ratio	Average Sale Ratio	Location
56-1-173900 Unit 1	Oct-00	61,400	85.7%	95.60%	First Floor - Street
	Apr-10	70,000	105%		"
	Sep-13	68,800	101.7%		"
	Jul-20	81,500	91%		"
56-1-174000 Unit 2	Oct-03	83,500	107%	97.50%	First Floor - Center
	Oct-19	106,500	88.5%		"
56-1-174100 Unit 3	Apr-11	78,500	110%	99.50%	First Floor - River
	Oct-20	109,000	89%		"
56-1-174200 Unit 4	Aug-99	56,300	94%	103.50%	Second Floor - Street
	Nov-21	74,000	113%		"
56-1-174300 Unit 5	May-04	81,000	115%	115%	Second Floor - Center
	May-09	49,000	Bank Sale		"
56-1-174400 Unit 6	Nov-01	56,000	127%	122%	Second Floor - River
	Jun-04	77,500	117%		"