

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: 6:25 pm

Owner Name: Hoffman, Michael and Denise

Property ID#: 11-1-125000

Physical Address: 44466 276th Lane, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 419,800

Classification 2021 Assessment: Seasonal Residential Recreational

Estimated Market Value 2022 Assessment: \$ 535,200

Classification 2022 Assessment: Seasonal Residential Recreational

Decision of Local Board (if applicable): Hazelton Township Board approved changing the completion of the residence to 98% to show the siding had an issue. This reduced the value from \$ 539,100 to \$ 535,200. When the siding issue is fixed, completion will be changed to 100%.

Summary of Issue: The Hoffman's feel the value is too high, partially due to damage to their siding from the removal of an overhang.

Assessor's Recommendation: Remove the value attributed to the overhang mentioned in the Hoffman's letter. This would reduce the value to \$ 533,800 (a reduction of \$ 1,400)

Comments: I missed removing the overhang when I was out for reassessment. I read they had removed it in their appeal but it did not register so I missed it when I took the new pictures. Upon reviewing the photos for this appeal, I realized the overhang was gone and needs to be removed from value.



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These data are provided on	may not be valid at this scale. Data was mapped at an accuracy of 124000 so any representation of the data at a larger scale is not adv Hoffman 11-1-125000	ised.
an "AS-IS" basis, without warranty of a ny type, expressed or implied, including but not limited to any warranty as to their performance, merchanta bility, or fitness for any particular purpose.		Aitkin County Date: 6/8/2022

Windowski Windowski Windowski Windowski Windowski Windowski Windowski	
Fee Owner: 110667 DISTRICTS; HOFFMAN, MICRAEL & DENISE Twp/City : 11 HAZELTON 7 Taxpayer: 110667 FALCO:F.O. Plat : 30 BOGGS ADDI HOFFMAN, MICHAEL & DENISE School : 1 AITKIN 1134 W DESERT ASTER RD Lake : : 1015900 FARM ISI SUN TAN VALLEY AZ 85143 Primary Address/911 #: : 44466 276th Ln AITKIN	TION LOT 7 BLK 1 Parcel notes:
	RA 9/1/2021 SMW: MRS.HOFFMAN WAS HOME. LEFT A CARD. SPORE TO MR.BOFFMAN ON THE PHONE. 480-784-3936
	5/1/2018 SMW: SPOKE WITH MR. HOFFMAN. WILL SEND EMAIL OR MAIL TO APPEAL VALUE. HE BOUGHT HIS PROPERTY COMPLETELY FURNISHD
	11/30/2016 SMW: SPOKE WITH MR. BOFFMAN ON THE PHONE AT 10:39 AM. TALKED ABOUT WEAT YEAR THE TNT IS PAYABLE IN. TALKED ABOUT ADJUSTMENTS ALREADY MADE. DISCUSSED STORY HEIGHT AND BSMT FINISH. WILL PROBABLY BE GOING TO TAX COURT. WOULD LIKE A HARD COPY OF SALES ON THE LAKE GOING BACK 5 YEARS I WILL ASK MIKE TO PUT THAT TOGETHER AND MAIL NEXT WEEK. RA 9/8/2016 SMW: NO ANSWER
	LEOAE 5/2/2016: NO CHANGE TO VALUE THIS SALE WILL BE INCLUDED IN NEXT YEARS SALES STUDY TO HELP DETERMINE OVERALL FARM ISLAND LAKE VALUES
	8/2015: LISTED FOR \$324,900 WITH KURILLA Real estate LTD
	RA 06/24/2011 SMW: NO ANSWER
ISSUE DETAILS:	NG IN 2023. CMPLTN AT 98% SHOWING DAMAGE Permit:
LID: 1st AY: 2024 Next action: ON ONE SIDE OF RESIL Action: CRTD 05/03/2022 Created	
SALES HISTORY:	
Buyer/Seller Date Inst Reject Sale HOFFMAN, MICHAEL G PEREIRA, XAVIER D 04/15/2016 W 312,000	Adjusted Doc Date Doc NDr To 312,000 2016/04/15 A 433547 HOFFMAN, MICHAEL & DENIS
ASSESSMENT DETAILS:	Acres CAMA Estimated Deferred Taxable
ASSESSMENT DETAILS:	
Hetd: 0 cabin E	Muilding 206,334 206,300 206,300
MP/Seq: 11-1-125000 000 7 Own't RelAGt RelNAt Dabt	otal NKT 535,204 535,200 535,200
	and 2.55 259,250 259,300 259,300
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Parcel Nbr: 11-1-125000 112	12 PRD Production	a 2022 Property Assessment Rec	ord AITKIN COUNTY	6/08/22 Page 3
House/Garage: Schedule: 2022 Construction class/Quality: D Actual/Effective year built: 19 Condition:		Functional incurable	.25 COMPLETION FOR .25 ONE END OF THE TO 98. WILL PU	: BOARD APPROVED CHANGING SIDING DAMAGE. DAMAGE IS ON RESIDENCE SO CHANGED CMPLIN I BACK TO 100 WREN SIDING IS
				R OWNER, NOW HAS 3 BEDROOMS. MENT. NO CHANGE TO EA
			HOFFMAN: APPRO FINISHED, UTIL USUAL ONE. UPP BUT WITHOUT A TO 1 3/4. ONE -JILL. NO INTE	PER PHONE CALL WITH MR. KINATELY HALF OF BSMT SF IS ITY ROOM IS LARGER THAN A ER STORY IS OPEN LIKE A LOFT VIEW. CHANGED FROM 2 STORY VIEW. CHANGED FROM 2 STORY OF THE BATHROOMS IS A JACK-N RIOR UPGRADES - JUST PAINTED E HAS BAD CURB APPEAL.
				HINGLES ARE SHOWING AGE. TO BE OK. EA FROM 77 TO 70
			8/2015: PER LI DATED AND MAY	STING PHOTOS - INTERIOR IS NEED UPGRADING
			UPGRADES SEEN.	GOOD CONDITION - NO MAJOR WALKOUT FROM \$5 TO \$3 WITH INISH. EA FROM 82 TO 77
Characteristics/Areas	Wid Len Units St	Fdt Wal OV Rate	RCN Sum PD Curable %Cmp	
_003 INSPECTION EX EXTR ONLY 005 COLOR TAN TAN			.98 .98	
010 FOUNDATION CB CONC BLOCK			. 98	
020 STYLE CON CONTEMPORY 025 STORIES			. 98	
_025 STORIES 030 SHAPE 16 1-6 CORNER			.98 .98	
040 CONST FR FRAME			. 98	
_050 EXT WALL 1 ML MET/STEEL 055 EXT WALL 2 LAP LAP SIDING			. 98	
060 ROOF STYLE GBL GABLE			. 98 . 98	
070 ROOF COVER AS ASPHALT			. 98	
_080 WINDOW 1 CA CASEMENT			. 98	
_085 WINDOW 2 090 FURN. TYPE FA FORCED AIR			.98 .98	
100 INT WALL 1 TG T/G PANEL			. 98	
105 INT WALL 2 DW DRYWALL			. 98	
110 BEDROOMS 3 THREE 115 FLOR CVR 1 CR CARPET			.98 .98	
_110 FLOR CVR 2 CT CERAM TILE			. 98	
125 BATHROOMS 2 TWO			. 98	• • • •
140 WALK OUT 0- 145 LOOKOUT B Y YES	1200	3.45 4,	355 1 .98 .98	3,011
150 CENTRL AIR N NO			. 98	
160 BSMT FIN 6 162 B INT WALL PY PLYWD PNL	644	11.50 7,	258 1 .98	6,350
164 B FLR COVR CR CARPET			.98	
166 BSM BDRMS 1 ONE			. 98	
167 BSM BATHS .75 3/4 BATE 168 BSM ROOMS GR GAME ROOM			.98	
170 FIREPLACE			.98	
175 FP TYPE 18 FS STOVE			. 98	
160 LUXURY FIX 200 TUCK UNDER N NO			. 98 , 98	
210 EXTRA KIT.			. 98	
BAS BASE AREA 060 D-6.0 RES			334 1 .98	66,793
BAS BASE AREA 060 D-6.0 RES DK DECK 8	14 46 644 175 12 28 336		606 1 .98 D29 1 .98	
OP OPEN PORCH 2	5 37 105	9.66 1,	751 1 .98	1,533
	5 9 45 12 22 264		533 1 .98	
_35 3 SEAS PCH 2+	12 22 264	48.30 12,	196 1 .98	10,934
Effective BAS ra Ground floor ar Gross floor ar	ea: 1,200	Totals: 216,	442	189,388
CAMA IMP DETAILS: 2 RES GAR	DETACHED	DEPRECIATION PCT GOOD FACTOR	9: NOTES:	

Parcel Nbr: 11-1-125000	11212 PRD	Production	2022 Property Asses	ement Record	AITKIN COUNTY	6/08/22 Page 4
Rouse/Garage: Schedule: Construction class/Qualit Actual/Effective year bui Condition:	y: D 3		Physical: Functional incurabl Economic: 11- Additional Total percent good	159 1.25	CHANGE TO EA	WRER, NO CHANGES. NO
Characteristics/Area 005 COLOR TAN TAN 010 TYPE DET DETAC 015 STORY HGT 020 FLOOR CON CONCR 022 WALL HGBT 025 CONST FR FRAME 030 ELECTRIC Y YES 040 LINING N NO 050 INSULATION N NO	HED	Dnits Str	Fdt Wal OV Rate) RCN	···· · · · · · · · · · · · · · · · · ·	E ROOF AND ASPEALT SIDING - VINLY, ELEC ew New Imp RCNLD
060 BEAT N NO 100 LIVING-1 N NO 110 LIVING-2 N NO BAS BASE AREA 3	GE 24 24	576	22.77	13,116	1 1.00	11,477
Effective Ground fl Gross fl	oor area:	19.93 576 576	Totals:	13,116		11,477
CAMA IMP DETAILS: 3 OTE D House/Garage: Schedule: Construction class/Qualit Actual/Effective year bui Condition: Characteristics/Area	2022 y: 2+ lt:	Units Str	Additional	1.00 1.25 1.25 1.25	NOTES:BLACRTOP BLACRTOP Sum PD Curable %Cmp %N	ew New Imp RCNLD
BAS BASE AREA 2+		1	3,750.00	3,750	1 1.00	- 4,688
Effective Ground flu Gross flu	oor area:	688.00 1 1	Totals:	3,750		4,688
CAMA IMP DETAILS: 4 OTE E. House/Garage: Schedule: Construction class/Quality Actual/Effective year bui Condition:	2022 y: 2	CP/DR	DEPRECIATION PCT GO Physical: Functional incurabl Economic: 11- Additional Total percent good	1.00 1.25	NOTES: Concrete Patio	
BAS PATIO 2 AVERA		Units Str 1		RCN	Sum PD Curable %Cmp %N 1 1.00	ew New Imp RCNLD 781
Effective Ground fl. Gross flo	DOF AF6A: DOF AF6A:	781.00	Totals:	625		781

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

Parcel Nor: 11-1-125000 11212 PRD Production 2022 Property Assessment Record AITKIN COUNTY

6/08/22 Page































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	Cipan Parati 45 D al		
		51.2.5%	

April 22, 2022

Aitkin County Assessor 307 2nd St. NW RM 120 Aitkin, MN. 56431



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Michael & Denise Hoffman 44466 276th Lane Aitkin, MN. 56431

Re: 11-1-125000 valuation notice.

This is our appeal for the valuation of the above listed property. I have spoken with the assessor for this property but I believe that an important step in the evaluation has been over looked.

In the summer of 2021 the assessor's office came to this property to evaluate the structure. The assessor came to the property unannounced and my wife being alone would not allow the assessor into the home do to safety issues but the assessor was permitted to inspect the exterior of the property which they declined. Had the assessor examined the exterior of the structure they would have noticed that an excavator had damaged the west side, steel siding of the structure (the siding was installed in 1985). Also, an attached overhang on the south side of the structure had been removed resulting in damage the siding. The estimate for replacement of the siding was approximately \$30,000. in the summer of 2021. It is assumed that he price will be much higher in 2022.

We are asking that the purposed valuation for the property for the taxable year 2022 be reduced from \$539,100. to \$490,000. due to the damage to the structure. The property can better be evaluated when a building permit is issued to replace the siding and the work performed.

Best regards,

Michael & Denise Hoffman



Seamless Steel Siding - Seamless Gutters - Windows - Rooj ABC Seamless Lakes Area 2602 South 11th St - Brainerd, MN 56401 218-829-5999 or 800-590-5855 Fax: 218-828-1564 leads@abclakesarea.com

This agreement is between ABC Seamless Lakes Area., and ...

Michael Hoffman 44466 276th Lane Aitkin, MN 56431 PHÓNE: E-MAIL:

480-784-3936 pythonH50@gmail.com DATE:

Project specifications:

ABC Seamless to install...

Lifetime warrantied SEAMLESS siding to entire house & wrap doors Siding and Door Wraps x4	\$ \$	39,060.00 780.00
*Tear off, remove and disposal of old siding	\$	-
Total	\$	39,840.00
**Option Base flashing (skirt) to be installed on house	\$	1,545.00
**Option Install seamless siding to entire detached garage	\$	13,252.00
**Garage Wrap and repair garage door trim and entry door	\$	445.00
*Tear off, remove and disposal of old siding	\$	
l'otal	\$	15,242.00

Salesperson: Tom Turcotte/Owner

We propose hereby to furnish material and labor - complete in accordance with the above specifications. Quotes are good for 14 days.

Any alteration or deviation from above specifications involving	<u>Terms</u>
extra costs will be executed only upon written orders, and will	Cash Price \$
become an extra charge over and above the estimate. All agreements	Down Payment: 1/
contingent upon accidents, weather and delays beyond our control.	Job Start: 1/3 dow
There are no oral agreements between You & ABC Seamless,(Initial)	Upon Completion:
Owner to carry fire, tornado and other necessary insurance. In the event	
ABC Seamless is not paid according to the terms of the contract, the	
owner will be liable for attorney fees and any other costs incurred by	

ABC Seamless in the collection process.

Acceptance of Contract :

The above prices, specifications and conditions are satisfactory and are hereby accepted. ABC Seamless Lakes Area is authorized to do the work as specified. Payment will be made as outlined above.

Stacy Westerlund

From:	Michael Hoffman <pythonh50@gmail.com></pythonh50@gmail.com>
Sent:	Friday, April 29, 2022 12:43 PM
То:	Stacy Westerlund
Subject:	Re: Valuation Appeal 11-1-125000

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Hello Stacy. We are in Arizona and trying to close the home here for the summer season. We recently purchased this home in Arizona and it is a remodeling project which means we are working most of the time on the home. You can come to the home in Minnesota any time to take pictures. The home was not resided in 2021 when the damage happened and it will not be resided until 2023 under our current plan. We will be traveling to Minnesota starting on Sunday, May 1 and we will arrive late in the afternoon on Tuesday, May 3. Best regards, Mike & Denise Hoffman

On Wed, Apr 27, 2022 at 6:12 AM Stacy Westerlund <a>stacy.westerlund@co.aitkin.mn.us> wrote:

Hi,

I wanted to let you know that we received your appeal and will bring it to the Hazelton Township Board of Appeal and Equalization on Monday, May 2, 2022. After the meeting, you will receive an official notification of the results and the process to appeal to the Aitkin County Board of Appeal and Equalization if you are not satisfied.

When we are reassessing, the majority of our visits to parcels are unannounced. The reason is that we have a large number of parcels to visit in a limited period and are unable to make appointments for each parcel we view. As you stated, your wife was home when I stopped. I knocked, introduced myself and gave her my card. She stated you were not at home and no changes had been made. I told her to have you call me if you had questions. I completely understand her concern for safety. My field card note says that you called me that afternoon and we reviewed your parcel information. You told me that you now have three bedrooms: two upstairs and one in the basement. I do not have a note about damage to your siding. If we did speak of it, I would have advised you that we would not lower value if the siding was going to be repaired that same year. I would have also told you that if the siding was not going to be repaired that same year, I would want to view the damage and then I would adjust our completion level on your residence. Once your siding was repaired, I would remove the adjustment we made to the completion level. In addition, if this was a total siding upgrade the depreciation on your home may be reduced to show the extent of the project.

If your siding is currently damaged and you are appealing your value on that basis, we would need to visit the residence to see the extent of the damage and take photographs to bring to the Hazelton Township Board for their review. We have time available to view the exterior today, Wednesday, April 27, Thursday, April 28 or Friday, April 29 of this week; or I would recommend the Hazelton Township Board make time at their meeting Monday, May 2 to visit your parcel and view the exterior so they can make an informed decision. If it is

SKETCH/AREA TABLE ADDENDUM

	AREA CA	LCULATIO	NS SUMMA	RY		Comment Table 1	
Code	Description	Factor	Net Size	Perimeter	Net Totals		
RESW1 RESW90 OP	1 Story Res Walkout 2 Stry Res Wlkout Open Porch	1.00 1.00 1.00	644.00 644.00 185.00	120.0 120.0 84.0	644.00 644.00		
TSP	Open Porch 3 Season Porch	1.00 1.00 1.00	45.00 264.00 344.00	28.0 68.0 84.0	230.00 264.00		
						Comment Table 2	Comment Table 3
Not	LIVABLE Area	(rounde	ed w/ factors)		1288		

















Farm Island Lake: Boggs Addition

11-1-124700

Parcel No.

Parcel No.

Smith

Buyer

Buyer

Seller

Douglas Seller

8/2021
Date of Sale

Date of Sale

Sale Price

\$ 571,200

\$ 550,000 Sale Price

\$ 25,000

Personal Property

§ Personal Property

\$ 525,000

Adjusted Sale Price

\$ 501,600 Assessor's EMV at Sale

Time Adjusted Sale Price

Assessor's EMV at Sale

87.8 %

Sale Ratio

FARM ISLAND LAKE

Lake

Lake

Front Feet: 175'

Frontage Quality: -15% Quality for elevation to lake

Square Area/Acreage:

Res. Quality: D7 on finished walkout bsmt; 1369 sf; 3 bed/1 ¾ bath; FA/AC; FP; DK; OP

Effective Age: 1996 Built; EA at 85

Outbuildings: Garage: 1996 built det Gar3; 1196 sf; EA at 80 12x26 workshop in garage Driveway Patio Landscape



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44609 285^m Lane

07-0-071600, 071700, 07 1202 Parcel No.

Parcel No.

Whalen Buyer

Buyer

Nelmac Ltd Partnership Seller Seller

9/2021 Date of Sale

Date of Sale

Sale Price

\$ 850,000 Sale Price

3,000

\$847,000

Adjusted Sale Price

Personal Property

Personal Property

\$ 906,100 Time Adjusted Sale Price

\$ 441,000 Assessor's EMV at Sale

Assessor's EMV at Sale

48.7 % Sale Ratio

Sale Ratio

FARM ISLAND LAKE

Lake

Lake

Front Feet: 180'

Frontage Quality: -15% elevation adjustment (steep bank at lake)

Square Area/Acreage:

Res. Quality: D6 on partial basement; 1058 sf; 2 bedrooms; FP; 3SP; OP; Deck

Effective Age: Built 1962; EA at 90

Outbuildings: Garage: 1978 Built Attached Gar4; 572 sf; EA at 90 Pole Building: 1991 Built; 768 sf; PB020; EA at 80 Deck by lake Shed by lake and by firepit Driveway Landscape