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: 6:55 pm

Owner Name: Ann Kutt

Property ID#: 35-1-084700

Physical Address: 49855 Osprey Avenue, Palisade, MN 56469

Estimated Market Value 2021 Assessment: \$279,600

Classification 2021 Assessment: Residential Homestead

Estimated Market Value 2022 Assessment: \$406,200

Classification 2022 Assessment: Residential Homestead

Decision of Local Board (if applicable): Waukenabo Township had an Open Book meeting. This parcel was not appealed at that meeting.

Summary of Issue: Very large increase to value in one year of 45.3%. Owner's daughter stated that property was listed for sale in 2021. Information available online shows the property was listed for \$430,000 and later reduced to \$425,000.

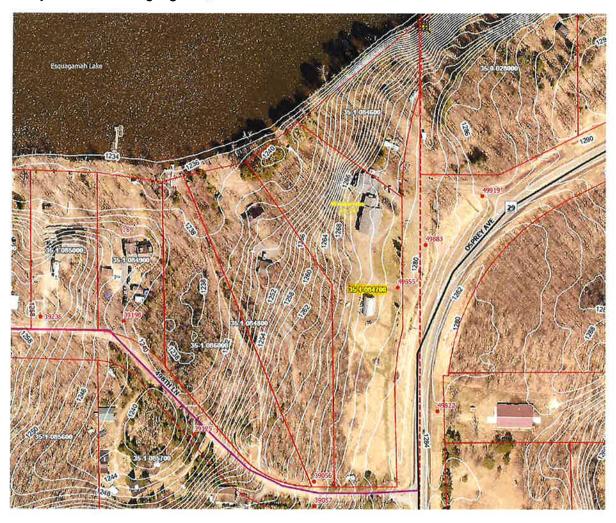
Assessor's Recommendation: Reduce value from \$406,200 to \$402,900 due to basement area discrepancy in CAMA. One portion of the house has no basement but was valued as full basement.

Comments: The value increase to this parcel was larger than others because the house grade was increased from a D5.5 to a D6. Also, the basement finish value grade and area was increased and some decking area was valued for the first time. There were two improved Esquagamah Lake frontage sales that had 150 FF in the last sales study. One had a time adjusted sales price of \$528,100 and the other was at \$276,400. This appeal was made on 6/13/22 and due to time limitations, further analysis was not done.

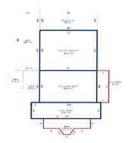
Location of Subject Parcel:



Subject Parcel is Highlighted:



.00



DISTRICTS:

Twp/City .:

Plat . . . :

School . ::

35

12

1

Lake . . . 1014700 ESQUAGAMAH LAKE

WAUKENABO TWP

MAPLE ESTATES

AITKIN



Fee Owner: 8208 FALCO: KUTT, JOHN & ANN E 8208 FALCO: F.O. Taxpaver: KUTT, JOHN & ANN E 49855 OSPREY AVE PALISADE MN 56469 Primary Address/911 #: 49855 Osprey Ave PALISADE Homesteader: 8208 Seq 000 KUTT, JOHN & ANN E RA 49855 OSPREY AVE PALISADE MN 56469

LEGAL DESCRIPTION:
Sec/Twp/Rge: 18 49.0 26 Acres:
LOT 2 BLK 1 LESS .13 AC CSAH 29
Parcel notes:

8-16-21 CHANGED TO A D6 FROM A D5.5. ADDED MORE VALUE FOR BASEMENT FINISH AND IT APPE ARS THE BASEMENT IS UNDER THE ENTIRE RES.W E HAD BEEN TOLD THAT 1/2 WAS ON CRAWL SPACE. ALSO ADDED A LARRSIDE DECK THAT WE DID NOT HAVE AND A DECK OFF THE SOUTH SIDE OF THE HOUSE, BOTH ARE COVERED DECKS.MADE THE COVERED DECKS \$10 AND THE OTHERS ARE STILL AT \$6. WAS NEVER ABLE TO GET INFO FROM JOH N.

2021 ASMT: LT, REVIEWED LKSHR QUAL ADJ TO EQUALIZE WITH NEIGHB LOTS; NO CHG TO -15%

8-6-2020 TS R/A RADIO ON, NO ONE CAME TO T HE DOOR. DOES NOT LOOKLIKE ANY CHANGES 6-23-2015 TS R/A TALKED TO ANN- SHE SAID N OTHING HAD CHANGED-

1-14-2015 TS NOT HERE- ALL BUILDINGS ARE N OW SIDED, INCREASED TO 100% COMPLETE

1-24-2014 TS NOT HERE, WAS WITH LARRY MEIN TS IN TOWN- NO CHANGES- SIDING NOT ON YET

3-12-2013 TS N/C CHECKS- TALKED TO JOHN- N O SIDING ON BUILDINGS YET - HE SAID THERE WERE NO OTHER CHANGES

TOWN BOR - SITE VALUE REDUCTION TO REFLECT SHARED ACCESS. ALSO, A 15% QUALITY DISCOUNT TO LAKESHORE.

10-4-10 TS JOHN HERE, SAID NO CHANGE SINCE LAST YEAR, PUMP HSE HAS HAD ROOF OVERHANG CHANGE - NO SIDING ON ANY BLDGS YET 2-21-12 TS NOT HERE, DOES NOT APPEAR TO BE ANY CHANGES

| ASSESSMENT DETAILS: | Acre | es CAMA | Estimated | Deferred Taxable |
|---|-----------|------------|-----------|------------------|
| 2022 Rcd: 1 Class: 203 Residential 1-3 units Previously SRR | Land 2.5 | 54 131,446 | 131,400 | 131,179 |
| Hstd: 1 Residential-Homestead | Building | 274,763 | 274,800 | 274,339 |
| MP/Seq: 35-1-084700 000 | Total MKT | 406,209 | 406,200 | 405,518 |
| Own%100 Rel AG% Rel NA% Dab% | 10 acres | 131,446 | 131,400 | 131,179 |
| 2021 Rcd: 1 Class: 203 Residential 1-3 units Previously SRR | Land 2.5 | 54 100,464 | 100,500 | 96,159 |
| Hstd: 1 Residential-Homestead | Building | 179,130 | 179,100 | 171,365 |
| MP/Seq: 35-1-084700 000 | Total MKT | 279,594 | 279,600 | 267,524 |
| Own%100 Rel AG% Rel NA% Dab% | 10 acres | 100,464 | 100,500 | 96,159 |
| 2020 Rcd: 1 Class: 203 Residential 1-3 units Previously SRR | Land 2.5 | 54 100,464 | 100,500 | 95,730 |
| Hstd: 1 Residential-Homestead | Building | 170,442 | 170,400 | 162,311 |
| MP/Seq: 35-1-084700 000 | Total MKT | 270,906 | 270,900 | 258,041 |
| Own%100 Rel AG% Rel NA% Dab% | 10 acres | 100,464 | 100,500 | 95,730 |

| MP/ | ss: 203 Residen d: 1 Residenti Seq: 35-1-08470 %100 Rel AG% | al-Homestea 0 000 | d | y SRR | Build: Total | 2.54 ing MKT | | 252,40 | 00 00 | 94,717 143,159 237,876 |
|---------------------------------------|--|----------------------|-----------------------------------|-------------|-----------------|--------------------|--------------|-----------|-----------------------|------------------------------|
| ASSESSMENT SUMMA | | | | | 10 acı | | - | - | | 94,717 |
| Year Class Hstd | | | | | | | | | | |
| 2022 203 1 | | | | | II DIL 1 | | Emirced Dir | exembt: | | |
| 2022 203 1 | 100,500 | 0 27 | 4,800 406 | ,200 | | 405,518 267.524 | | | 405,518 | |
| 2021 203 1 | 100,500 | 0 17 | 9,100 279 0,400 270 | ,000 | | | | | 267,524 | |
| 2019 203 1 | 100,500 | 0 17 | 0,400 270 1 000 252 | ,400 | | 258,041 | | | 258,041 | |
| TAX SECTION: | | 0 13 | T | ,400 | | 237,876 | Condito | | 237,876 | · · |
| Tax Year Rec | Class | NTC | RMV | | 2+ Con T | disastas Ba | verline | | Res Tac | Net Tax |
| 2023 | CIGBS | | 7774 | - | יר מפתו ו | OO TEABLET FO | er i i i e | my no | no no | .00 |
| 2022 | | 1,793.68 | 200 12 | | .00 | .00 | .00 | .00 | .00 .00 .00 289.80 | |
| 2021 | | 1,607.52 | 200.12 | | .00 | .00 | .00 | .00 | 00 203.00 | 1,792.00 |
| 2020 | | 1,536.34 | .00 288.12 316.28 317.46 | | .00 | .00 | .00 | .00 | 00 203.00 | 1,634.00 1,564.00 |
| 2020 | | 1,330.34 | 317.40 | | .00 | .00 | .00 | .00 | .00 203.00 | 1,304.00 |
| CAMA LAND DETAIL | S: | | | | | | NOTES: | | | |
| Land market: 35 | | | | | | 03/11/22 B | | | TO -15% ADJ. I | |
| Neighborhood: 3 | 5 WATIKENA | BO | | 1.05 Asmt | vear. 2 | 2022 | WITH NRTO | | IT HAS BAY & I | _ |
| COG: 8208 | | 2.5 | 4 L | ake: 10147 | 00 ESOUA | AGAMAH LAKE | | | | |
| Wid: .00 D | | | | g CER: | | | | CHANGE S | SITE VALUE TO RE | LECT A |
| | | | | 3 | | | | | ALSO, DEDUCT 15% | |
| | | | | | | | SHORE QUA | | | |
| | | | | | | | SHARES W | TH MAALI | S AND SOHLSTROM | |
| Land/Unit Type | Units Qlt/Acc | -Other- OV | Base Rate | Adj Rate | Value | Asmt Cd | Acreage Pl | TR Value | Improvement CE | R Factors |
| | Size | Comment Df | Est/Dfr | Est/Dfr | Est/Dfr | Typ New | | | - | |
| FSITE AC | .94 | | 20000.00 | 20000.00 | 18800 | 203 | .94 | | | |
| | 2.54 | | | | | SV | | | | |
| 01-0147 FF | 155.00 Q | | 900.00 | 726.75 | 112646 | 5 1 203 | 1.60 | | | |
| | 155.00 | | | | | OV | | | | |
| Front feet: | 155.00 | | Total | als: | 131,446 | 5 | | | | |
| | | | | _ | | | | | | |
| | | | Mine | ral: | | | | | | |
| September 1922 Charles September 1922 | | | | | | | | | | |
| CAMA SUMMARY: | | | | | | | | | | |
| Schedule: 2022 | | | /16/2021 Insp | By/Cmp: 06 | /23/2015 | TS | Р | | | |
| Neighborhood: 3: Nbr Typ Subtype | | | - 015 0 | -1- 11/0 | Het Wale | | • | | | |
| 1 RES 1-3 | RES | | 060 3/11/2 | | | | лф | | | |
| | | | | | | | | | | |
| 3 OTH STORAGE | CAB ADD | 560 | 020 3/11/2 010 3/11/2 | 022 B | 6,7 | 100 | | | | |
| 4 RES GAR | CADACE | 2400 D | | | | | | | | |
| 5 OTH SHED | GARAGE BY LAKE | 1 D | | | 55,1 1,5 | | | | | |
| J OIII BRIED | DI LAKE | | 6 3/11/2 stimated land | | | | | | | |
| | | | ineral value | | 131, | 770 | | | | |
| | | | mprovement val | | 274 7 | 163 | | | | |
| | | | otal value . | | 406,2 | | | | | |
| | | | ocal value . | | 100,1 | | | | | |
| | | | | | | | | | | |
| CAMA IMP DETAILS | : 1 RES 1-3 | res | DEPR | ECIATION PO | T GOOD E | ACTORS: | NOTES: | | | |
| House/Garage: | Schedule: 2022 | | Phys: | ical: | | .80 | ADD STILL | NEEDS E | LOORING & TRIM & | EXTERIOR |
| Construction cla | | 060 | - | tional incu | rable . | | | | EILINGS & FP ARE | |
| Actual/Effective | | | | omic: | 35 | 1.25 | | | | |
| Condition: | • | | Addi | tional | | | | | | |
| | | | Total | l percent g | pood | 1.00 | | | | |
| Characteris | stics/Areas | Wid Len U | nits Str Fdt 1 | Wal OV | Rate | RCIN Su | m PD Curable | e %Cmp %1 | iew New Linp | RCNLD |
| 003 INSPECTION | EX EXTR ONLY | | | | | | | | | |
| 005 COLOR | GRN GREEN | | | | | | | | | |
| 010 FOUNDATION | CB COINC BLOCK | | | | | | | | | |
| 020 STYLE | RAM RAMBLER | | | | | | | | | |
| 025 STORIES | 100 1 STORY* | | | | | | | | | |
| 030 SHAPE | 711 7-11CORNER | | | | | | | | | |
| 040 CONST | FR FRAME | | | | | | | | | |
| 050 EXT WALL 1 | LAP LAP SIDING | | | | | | | | | |
| 055 EXT WALL 2 | | | | | | | | | | |
| 060 ROOF STYLE | GBL GABLE | | | | | | | | | |
| 070 ROOF COVER | | | | | | | | | | |
| 080 WINDOW 1 | CA CASEMENT | | | | | | | | | |
| 085 WINDOW 2 | | | | | | | | | | |
| 090 FURN. TYPE | | | | | | | | | | |
| 100 INT WALL 1 | DW DRYWALL | | | | | | | | | |
| 105 INT WALL 2 | TG T/G PANEL | | | | | | | | | |
| | | | | | | | | | | |

| Parcel Nbr | : 35-1 | -084 | 700 | 34927 | PRD | Production | n 2022 | Property | Assessmen | nt Record | AIT | KIN COUNTY | | 4/15/22 Page | 3 |
|---|--|--|--|--|----------------------------------|---|--|---|---|--|-----------|--|--|---|--|
| 110 BEDR | OOMS | 3 | THREE | | | | | | | | | | | | |
| 115 FLOR | CVR 1 | VL | VINYL | | | | | | | | | | | | |
| 118 FLOR | | | CARPET | | | | | | | | | | | | |
| 125 BATH | | 2 | TWO | | | | | | | | _ | | | | |
| 140 WALK 145 LOOK | | 8- | | 36 | 28 | 1008 | | | 3.45 | 3,478 | 1 | | 1.00 | | 3,478 |
| 150 CENT | | | | | | | | | | | | | | | |
| 160 BSMT | | 4 | | 36 | 28 | 1008 | | | 23.00 | 23,184 | 1 | | 1.00 | | 23,184 |
| 162 B IN | | | DRYWALL | | | | | | | 20,201 | _ | | 2.00 | | 23, 201 |
| 164 B FL | r covr | | | | | | | | | | | | | | |
| 166 BSM 1 | BDRMS | 1 | ONE | | | | | | | | | | | | |
| 167 BSM 1 | _ | 1 | ONE | | | | | | | | | | | | |
| 168 BSM 1 | | ٠. | | | | | | | | | _ | | | | |
| 170 FIRE 175 FP T | | 3+ 03 | LP | | | 1 | | 4,2 | 00.00 | 4,200 | 1 | | 1.00 | | 4,200 |
| 180 LUXU | | 03 | ш | | | | | | | | | | | | |
| 200 TUCK | | | | | | | | | | | | | | | |
| 210 EXTR | A KIT. | | | | | | | | | | | | | | |
| BAS BASE | AREA | 060 | D-6.0 RES | 20 | 28 | 560 | CB | 1 | 21.05 | 67,788 | 1 | | 1.00 | | 67,788 |
| bas base | | | D-6.0 RES | | 28 | 448 | СВ | | 21.05 | 54,230 | 1 | | 1.00 | | 54,230 |
| BAS BASE | AREA | | D-6.0 RES | | 34 | 272 | | 1 | 21.05 | 32,926 | 1 | | 1.00 | | 32,926 |
| DK DECK | | 8 10 | | 16 | 8 | 128 | | | 9.20 | 1,178 | 1 | | 1.00 | | 1,178 |
| DK DECK | | 10 | | 6 10 | 16 28 | 96 280 | | | 11.50 11.50 | 1,104 3,220 | 1 | | 1.00 | | 1,104 3,220 |
| DK DECK | | 6 | | 12 | 30 | 360 | | | 6.90 | 2,484 | 1 | | 1.00 | | 2,484 |
| DK DECK | | 10 | | 5 | 24 | 120 | | | 11.50 | 1,380 | ī | | 1.00 | | 1,380 |
| DK DECK | | 10 | | 3 | 8 | 24 | | | 11.50 | 276 | 1 | | 1.00 | | 276 |
| | E | ffec | ctive BAS | rate: | | 121.05 | To | tals: | | 195,448 | | | | | 195,448 |
| | | | md floor | | | 1,280 | | | | | | | | | |
| | | Gros | ss floor | area: | | 1,280 | | | | | | | | | |
| CAMA IMP DE | ZTATI.C. | . , | OTH DB | | QUON | CET | ממשת | CLATION P | כייי פטטע די | יאפייטיאיי | | MOTEC | | | |
| House/Gara | | | edule: 202 | 2 | DOOT. | DIII | Physi | | CI GOOD F | .90 | | QUONSET | | | |
| Constructi | - | | | | | | _ | ional inc | urable . | | | 2001021 | | | |
| Actual/Eff | | | _ | | 2005 | | Econo | | 35 | 1.25 | | | | | |
| Condition: | : | | | | | | | ional | | | | | | | |
| | | | | | | | Total | | | | | | | | |
| _ | | | - | | _ | 1 | | - | - | 1.13 | | | | | |
| Chara | | | | | Len | Units St | | - | Rate | | Sum | PD Curable | %Cmp %New | New Imp | RCNLD |
| 005 COLOR | ર | | s/Areas GALVANIZE | | Len | Units Str | | - | - | | Sum | PD Curable | %Стр %New | New Imp | RCNLD |
| 005 COLOR 007 STORY | R / HGT | GLV | GALVANIZE | Ð | Len | Units Str | | - | - | | Sum | PD Curable | *Comp *New | New Imp | RCNLD |
| 005 COLOR | R HGT RTYPE | GLV | | Ð | Len | Units Str | | - | - | | Sum | PD Curable | %Спр %New | New Imp | RCNLD |
| 005 COLOR 007 STORY 010 FLOOR | R HGT TYPE HGHT | GLV | GALVANIZE | Ð | Len | Unite St | | - | - | | Sum | PD Curable | fCmp fNew | New Imp | RCNLD |
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| 005 COLOR 007 STORY 010 FLOOR 015 WALL 020 ELECT 030 INSUL 040 LININ | R HGT R TYPE HGHT TRIC LATED NG | GLV | GALVANIZE | Ð | Len | Units St | | - | - | | Sum | FD Curable | *Cmp *New | New Imp | RCNLD |
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| 005 COLOR 007 STORY 010 FLOOR 015 WALL 020 KLECT 030 INSUI 040 LININ 050 HEATI 060 CUSTO 100 MAKE 110 LIVIN | R HGT R TYPE HGHT FRIC LATED G IG SM EXT IG AREA E | O20 Effec Grou | GALVANIZE DIRT FLOC STANDARD | DR 25 rate: area: | | 975 16.27 | r Fdt W | val ov | Rate | RCN 14,099 | | PD Curable | | New Imp | 15,861 |
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| 005 COLOR 007 STORN 010 FLOOD 015 WALL 020 ELECT 030 INSUI 040 LININ 050 HEATT 060 CUSTC 100 MAKE 110 LIVIN BAS BASE CAMA IMP DE HOUSE/GATA CONSTRUCTI | R (HGT R TYPE HGHT FRIC LATED NG LNG NM EXT NG AREA E FTAILS: LGG: LONG LONG LONG LONG LONG LONG LONG LONG | O20 Effec Grou Gros Sche ss/Q | GALVANIZE DIRT FLOO STANDARD Stive BAS and floor s floor OTH STORA scule: 202 quality: | 25 rate: area: area: | 39 | 975 16.27 975 975 | To DEPRE | val ov | Rate 14.46 CT GOOD F. | 14,099 14,099 14,099 ACTORS: .80 | | NOTES: WASHROOM W 10-4-10 JC | 1.00 IITH 12X20 LEA | D HE DID NOT | 15,861 15,861 REPLAC |
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| Parcel Nbr: 35- | 1-084700 | 34927 | PRD | Production | on 2022 | Proper | ty Assess | ment Reco | rd Al | ITKI | COUNTY | | | 4/15/2 | 2 Page | 4 |
|-----------------|---------------|---------|------|------------|---------|----------|-----------|-----------|---------|------|---------|------|------|--------|--------|--------|
| 005 COLOR | GRY GRAY | | | | | | | | | | | | | | | |
| 010 TYPE | DEL DELYCHE | ED CE | | | | | | | | | | | | | | |
| 015 STORY HGT | | | | | | | | | | | | | | | | |
| 020 FLOOR | CON CONCRET | E | | | | | | | | | | | | | | |
| 022 WALL HOMT | | | | | | | | | | | | | | | | |
| 025 CONST | FR FRAME | | | | | | | | | | | | | | | |
| 030 ELECTRIC | Y YES | | | | | | | | | | | | | | | |
| 040 LINING | y yes | | | | | | | | | | | | | | | |
| 050 INSULATIO | ny yes | | | | | | | | | | | | | | | |
| 060 HEAT | | | | | | | | | | | | | | | | |
| 100 LIVING-1 | | | | | | | | | | | | | | | | |
| 110 LIVING-2 | | | | | | | | | | | | | | | | |
| bas base area | 3 AVERAGE | 40 | 60 | 2400 | | | 19.35 | 46,4 | 40 1 | L | | 1.00 | | | | 55,171 |
| | Effective B | | | 22.99 | T | otals: | | 46,4 | 40 | | | | | | | 55,171 |
| | Ground floo | r area: | | 2,400 | | | | | | | | | | | | |
| | Gross floo | r area: | | 2,400 | | | | | | | | | | | | |
| CAMA IMP DETAIL | S: 5 OTH SHE | D | ву і | AKE | DEPR | ECLATION | PCT GOOD | FACTORS | : | NC | TES: | | | | · | |
| House/Garage: | Schedule: 2 | 022 | | | Phys | ical: | | 1. | 00 | BY | LAKE | | | | | |
| Construction c | lass/Quality: | D 6 | | | Func | tional : | incurable | | | | 100 | | | | | |
| Actual/Effecti | ve year built | : | | | Econ | omic: | 35 | 1. | 25 | | | | | | | |
| Condition: | | | | | Addi | tional . | | | | | | | | | | |
| | | | | | | | it good . | | 25 | | | | | | | |
| Character | istics/Areas | Wid | Len | Units St | r Fdt 1 | Wal OV | Rate | R | CIN Sum | n PD | Curable | %Cmp | %New | New I | ani. | RCNLD |
| BAS SHED | 6 SEV/+AV | G | | 1 | | 1 | L,250.00 | 1,2 | 50 1 | L | | 1.00 | | | - | 1,563 |
| | Effective BA | S rate: | 1, | 563.00 | T | otals: | | 1,2 | 50 | | | | | | | 1,563 |
| | Ground floo | r area: | | 1 | | | | | | | | | | | | |
| | Gross floo | r area: | | 1 | | | | | | | | | | | | |





































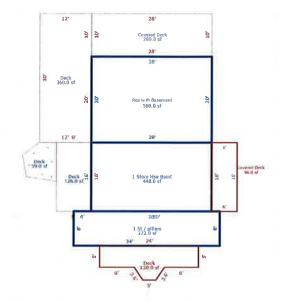












Sephanical

2021 Listing Photos from Internet:

