



## 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  
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### County Board of Equalization Appeal Information Sheet

**Appointment Time:** 4:55 pm

**Owner Name:** Stephen Diehl

**Property ID#:** 29-0-066501

**Physical Address:** 18429 Goshawk Street, McGregor, MN 55760

**Estimated Market Value 2021 Assessment:** \$117,600

**Classification 2021 Assessment:** Residential Homestead

**Estimated Market Value 2022 Assessment:** \$170,900

**Classification 2022 Assessment:** Residential Homestead

**Decision of Local Board (if applicable):** No change because Assessor was going out to review buildings again.

**Summary of Issue:** Owner felt the value of the residence is too high for the condition it is in.

**Assessor's Recommendation:** Apply -10% additional depreciation for foundation issues and change effective age from 70 to 65 to reflect condition of residence. Which would change the Estimated Market Value to \$153,700.

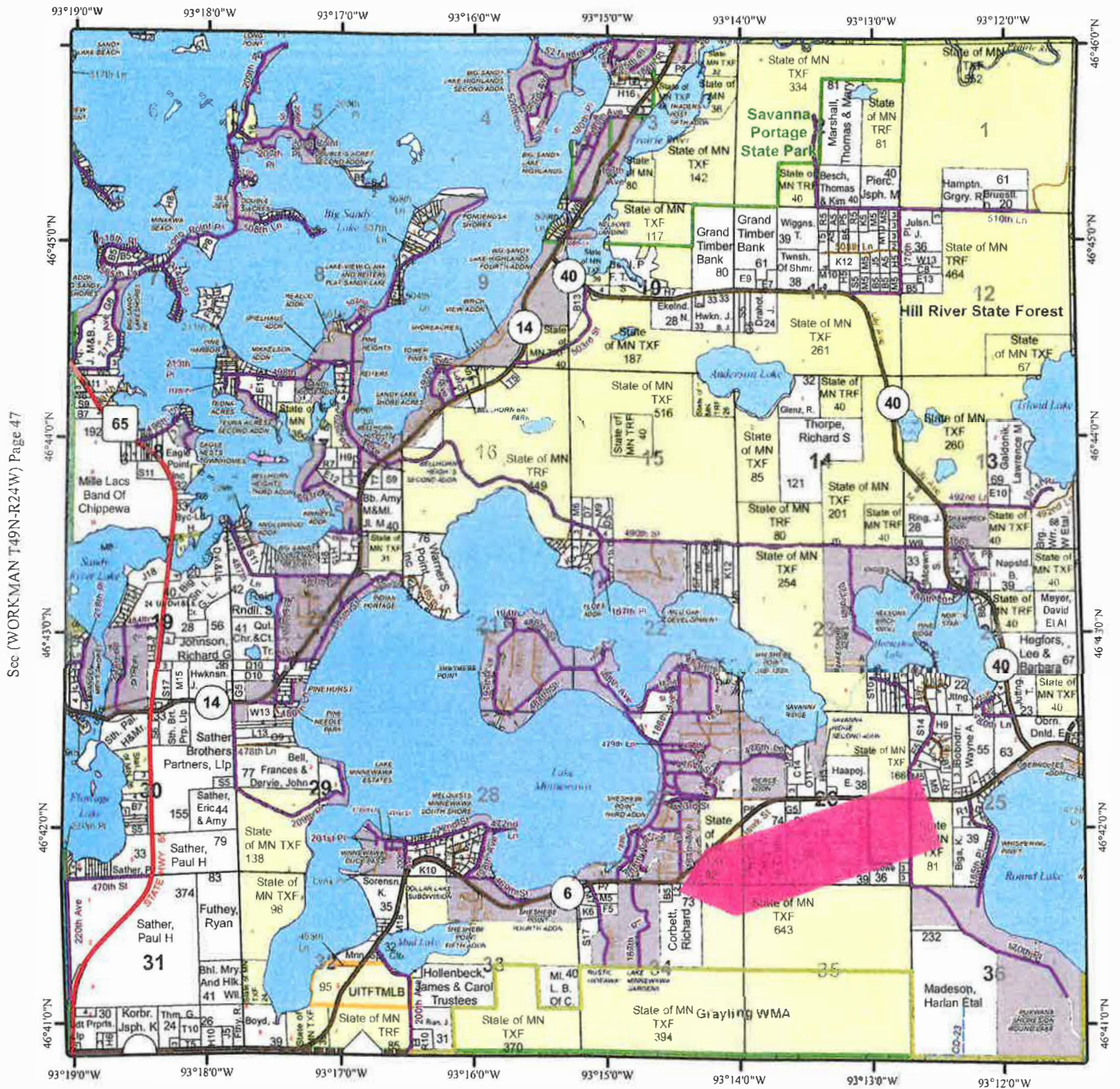
**Comments:** Stacy Westerlund met with Mr. Diehl and walked through the residence on April 28, 2022. The crawlspace area of the basement is experiencing some abnormal wear because of the materials used to pour the walls. Due to shifting in the crawlspace, the floor in the residence is uneven. Windows are original to 1965 addition; siding is showing its age and needs repair or replacement. If the foundation were repaired, the additional depreciation would be removed. If updates were made to the residence the effective age would be increased.



# SHAMROCK T49N-R23W

Acres shown are approximate.  
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See (TURNER T50N-R23W) Page 54



Sec (WORKMAN T49N-R24W) Page 47

Sec (HAUGEN T49N-R22W) Page 49


See (MC GREGOR T48N-R23W) Page 42


**SHARI S. LARSON**  
ATTORNEY AT LAW



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**Ameriprise**   
Financial

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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.

29-0-066501 Diehl

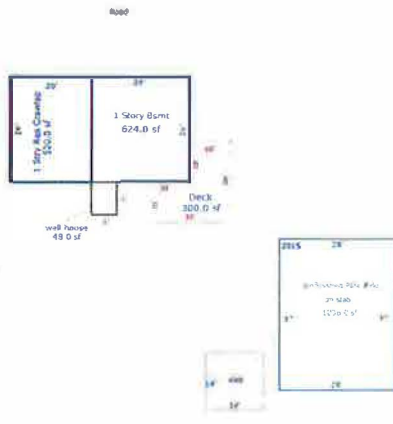


1:4,514 0 0.0225 0.045 mi 1 inch = 376 feet

3

Date: 5/24/2022





Fee Owner: 113163  
 DIEHL, STEPHEN R  
 Taxpayer: 113163 FALCO:F.O.  
 DIEHL, STEPHEN R  
 PO BOX 418  
 MCGREGOR MN 55760  
 Primary Address/911 #:  
 18429 Goshawk St  
 MCGREGOR  
 Homesteader: 113163 Seq 000  
 DIEHL, STEPHEN R  
 PO BOX 418  
 MCGREGOR MN 55760

DISTRICTS:  
 Twp/City : 29 SHAMROCK TWP  
 School : 4 MCGREGOR

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 34 49.0 23 Acres: 2.07  
 360 X 250 FT IN NW NE (CANNOT BE SOLD  
 SEPARATE FROM 29-1-310000 PER STATE DEED  
 435348)  
 Parcel notes:  
 LBOAE 4/25/2022 BOARD VOTED NO CHANGE  
 CONCERNED OVER VALUE INCREASE  
 SETTING UP APPOINTMENT TO VIEW RESIDENCE  
 RA 3/11/2021 SMW (PICTOMETRY)  
 NC 2/16/2017 JH/SMW: NO ANSWER. LEFT CARD  
 SHED COMPLETE

10/2015: JH OUT - MR.DIEHL NOT HOME. THE  
 PB IS COMPLETE. SLAB FOR SHED - CHECKBACK  
 RA 7/14/2015 SMW: MR. DIEHL HOME. TEARING  
 GARAGE DOWN - WILL BE PUTTING UP A NEW ONE  
 5-14-2015 JH, REASSESS READ AERIALS, SOILS  
 & WETLANDS MAPS. LAND TYPING FOR 2016 R/A.  
 1/2015 FORECLOSURE - CURRENTLY LISTED FOR  
 \$57,900 WITH EDINA REALTY INC.  
 RA 07/13/2010 JH & SMW: NO ANSWER

SALES HISTORY:					TRANSFER HISTORY:				
Buyer/Seller		Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
DIEHL, STEPHEN	US BANK NATIONAL	03/01/2015	T	21 21	65,000	65,000	2015/02/19		DIEHL, STEPHEN R
							2013/12/19		WELLS FARGO BANK NA

ASSESSMENT DETAILS:					Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1	Class: 201 Residential	1 unit		Land 2.00	28,379	28,400		24,805
		Hstd: 1 Residential-Homestead			Building	142,465	142,500		124,461
		MP/Seq: 29-0-066501	000		Total MKT	170,844	170,900		149,266
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	28,379	28,400		24,805
2021 Rcd:	1	Class: 201 Residential	1 unit		Land 2.00	23,270	23,300		18,054
		Hstd: 1 Residential-Homestead			Building	94,278	94,300		73,070
		MP/Seq: 29-0-066501	000		Total MKT	117,548	117,600		91,124
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	23,270	23,300		18,054
2020 Rcd:	1	Class: 201 Residential	1 unit		Land 2.00	23,120	23,100		16,435
		Hstd: 1 Residential-Homestead			Building	74,803	74,800		53,216
		MP/Seq: 29-0-066501	000		Total MKT	97,923	97,900		69,651
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	23,120	23,100		16,435
2019 Rcd:	1	Class: 201 Residential	1 unit		Land 2.00	23,120	23,100		16,353
		Hstd: 1 Residential-Homestead			Building	73,922	73,900		52,317
		MP/Seq: 29-0-066501	000		Total MKT	97,042	97,000		68,670
		Own%100	Rel AG% Rel NA% Dsb%		10 acres	23,120	23,100		16,353

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	28,400	0	142,500	170,900	149,266	149,266	0
2021	201	1	23,300	0	94,300	117,600	91,124	91,124	0
2020	201	1	23,100	0	74,800	97,900	69,651	69,651	0
2019	201	1	23,100	0	73,900	97,000	68,670	68,670	0

LINKED PARCELS - BASE: 29-0-066501 000 -----

000\*29-0-066501 001 29-1-310000

Total acres: 2.00 Total est: 173,400 Total taxable: 151,766

TAX SECTION:		Taxes		Credits						Net Tax
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		682.64	55.36	.00	.00	.00	.00	.00	.00	738.00
2021		533.99	50.01	.00	.00	.00	.00	.00	.00	584.00
2020		538.12	53.88	.00	.00	.00	.00	.00	.00	592.00

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

Land market: 29 SHAMROCK TWP Last calc date/env: 03/11/22 B 5-14-2015 JH, REASSESS.READ AERIALS, SOILS & WETLANDS MAPS. LAND TYPING FOR 2016 R/A.  
 Neighborhood: 29 SHAMROCK 1.05 Asmt year: 2022  
 COG: 113163 1 Ac/FF/SF: 2.00 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  
 FSITE AC 1.00 20000.00 20000.00 20000 1 201 1.00 15000  
 2.00 SV  
 HWD-R AC 1.00 2100.00 8379.00 8379 1 201 1.00 6900  
 2.00 TW  
 Front feet: .00 Other Acres: 2.00 Totals: 28,379  
 FF/SF acres: .00 CAMA acres: 2.00  
 Mineral:

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 03/11/2021 Insp/By/Cmp: 02/16/2017 SW P  
 Neighborhood: 29 SHAMROCK  

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	RES. D -	1144	D	055	3/11/2022	B	117,113	
2	OTH	PB	TAN 28X37	1036	P	020	3/11/2022	B	21,290	
3	OTH	SHED	10X12 SHED	1	D	4	3/11/2022	B	781	
4	OTH	SHED	WELL HOUSE	1	D	2	3/11/2022	B	156	
5	OTH	PATIO	HEXAGON -	1		2	3/11/2022	B	781	
6	OTH	DRIVEWAY	CONC SLAB-	1		4	3/11/2022	B	1,563	
7	OTH	DRIVEWAY	BT DRIVE -	1		5	3/11/2022	B	781	

Estimated land value : 28,379  
 Mineral value :  
 Improvement value : 142,465  
 Total value : 170,844

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

House/Garage: Schedule: 2022 Physical: .70 ADDITION IN 1965  
 Construction class/Quality: D 055 Functional incurable Economic: 29 1.25 12/3/2021 MR.DIEHL IN TO TALK ABOUT VALUE  
 Actual/Effective year built: 1940 Additional Total percent good .88 BEN HELPED HIM. REVIEWED INFO. 2 BEDROOMS  
 Condition: WITH CLOSET. 1 ROOM NO CLOSET. (WE HAD 3 BEDROOMS). CORRECTED. SMW CALLED HIM BACK AND LEFT A MESSAGE 12/7 10:30 AM. I HAVE ABOUT 9 SALES IN HIS AREA.

RA 3/11/2021 SHINGLES APPEAR TO BE NEWER. EA FROM 60 TO 70

RA 7/15/2015: PER OWNER - NO CHANGES SINCE HE PURCHASED. NO CHANGE TO EA

RA 7/13/2010: APPEARS TO HAVE HAD SOME INTERIOR UPGRADES AT SOME POINT. NO CHANGE TO EXTERIOR. VALUED AC AND EA TO 60 FROM 65. VALUED DECK - HAD BEEN PUT ON DRAWING BUT NO VALUE ON CARD

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 GRY GRAY																
_010 FOUNDATION CB CONC BLOCK																
_020 STYLE RAM RAMBLER																
_025 STORIES 100 1 STORY*																
_030 SHAPE 16 1-6 CORNER																

_040	CONST	FR	FRAME																
_050	EXT WALL 1	LAP	LAP SIDING																
_055	EXT WALL 2	COM	COMPOSITE																
_060	ROOF STYLE	GBL	GABLE																
_070	ROOF COVER	AS	ASPHALT																
_080	WINDOW 1	DH	DOUBLE HNG																
_085	WINDOW 2	AW	AWNING																
_090	FURN. TYPE	FA	FORCED AIR																
_100	INT WALL 1	TG	T/G PANEL																
_105	INT WALL 2	DW	DRYWALL																
_110	BEDROOMS	2	TWO																
_115	FLOR CVR 1	CR	CARPET																
_118	FLOR CVR 2	LA	LAMINATE																
_125	BATHROOMS	1	ONE																
_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	4					1		V	2,000.00		2,000	1			1.00			2,000
_175	FP TYPE	25	MED BRICK																
_180	LUXURY FIX																		
_200	TUCK UNDER	N	NO																
_210	EXTRA KIT.																		
BAS	BASE AREA	055	D-5.5 RES	26	24	624		CB	118.04		73,657	1				1.00			64,450
BAS	BASE AREA	055	D-5.5 RES	26	20	520		CS	106.04		55,141	1				1.00			48,248
DK	DECK	8				300			9.20		2,760	1				1.00			2,415

Effective BAS rate: 98.51      Totals: 133,558      117,113  
Ground floor area: 1,144  
Gross floor area: 1,144

CAMA IMP DETAILS: 2 OTH PB      TAN 28X37      DEPRECIATION PCT GOOD FACTORS:      NOTES: -----  
House/Garage: Schedule: 2022      Physical: 1.00      RA 3/11/2021 NO CHANGE  
Construction class/Quality: P 020      Functional incurable . . .      NC 10/2015: TAN POLE BUILDING WITH BROWN  
Actual/Effective year built: 2015      Economic: 29      1.25      TRIM ON SLAB. NO ELECTRIC YET.  
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		
_005	COLOR	TAN	TAN															
_007	STORY HGT																	
_010	FLOOR TYPE	Y	CONC	SLAB														
_015	WALL HGHT	10	8'-10'	WALL														
_020	ELECTRIC																	
_030	INSULATED																	
_040	LINING																	
_050	HEATING																	
_060	CUSTOM EXT	N	NO															
_100	MAKE																	
_110	LIVING																	
BAS	BASE AREA	020	STANDARD	28	37	1036		16.44		17,032	1				1.00			21,290

Effective BAS rate: 20.55      Totals: 17,032      21,290  
Ground floor area: 1,036  
Gross floor area: 1,036

CAMA IMP DETAILS: 3 OTH SHED      10X12 SHED      DEPRECIATION PCT GOOD FACTORS:      NOTES: -----  
House/Garage: Schedule: 2022      Physical: 1.00      NC 2/16/2017: FRAME BUILT WITH GABLE ROOF  
Construction class/Quality: D 4      Functional incurable . . .      AND ASPHALT SHINGLES, LAP EXTERIOR, ROLL  
Actual/Effective year built: 2016      Economic: 29      1.25      UP GARAGE DOOR  
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	4	\$625	SHED				625.00		625	1				1.00				781

Effective BAS rate: 781.00      Totals: 625      781  
Ground floor area: 1  
Gross floor area: 1

CAMA IMP DETAILS: 4 OTH SHED WELL HOUSE DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00 6X8 4' HIGH GRAY WELL HOUSE  
 Construction class/Quality: D 2 Functional incurable . . . .  
 Actual/Effective year built: Economic: 29 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	2	OLDER SHED	1					125.00	125	1			1.00			156
Effective BAS rate: 156.00 Totals: 125 156																
Ground floor area: 1																
Gross floor area: 1																

CAMA IMP DETAILS: 5 OTH PATIO HEXAGON - DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00 HEXAGONAL CONCRETE PATIO SLAB  
 Construction class/Quality: 2 Functional incurable . . . .  
 Actual/Effective year built: Economic: 29 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 PATIO	2	AVERAGE	1					625.00	625	1			1.00			781
Effective BAS rate: 781.00 Totals: 625 781																
Ground floor area: 1																
Gross floor area: 1																

CAMA IMP DETAILS: 6 OTH DRIVEWAY CONC SLAB- DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00 CONCRETE APRON FOR DETACHED GARAGE.  
 Construction class/Quality: 4 Functional incurable . . . .  
 Actual/Effective year built: Economic: 29 1.25  
 Condition: Additional . . . . .  
 Total percent good . . . . 1.25

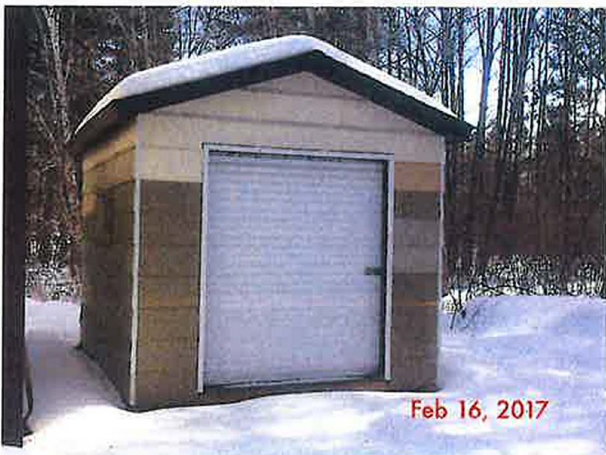
Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS BASE AREA	4	LG APRON	1					1,250.00	1,250	1			1.00			1,563
Effective BAS rate: 1,563.00 Totals: 1,250 1,563																
Ground floor area: 1																
Gross floor area: 1																

CAMA IMP DETAILS: 7 OTH DRIVEWAY BT DRIVE - DEPRECIATION PCT GOOD FACTORS: NOTES: -----  
 House/Garage: Schedule: 2022 Physical: 1.00 BLACK TOP DRIVE  
 Construction class/Quality: 5 Functional incurable . . . .  
 Actual/Effective year built: Economic: 29 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 BASE AREA	5	AVG APRON	1					625.00	625	1			1.00			781
Effective BAS rate: 781.00 Totals: 625 781																
Ground floor area: 1																
Gross floor area: 1																

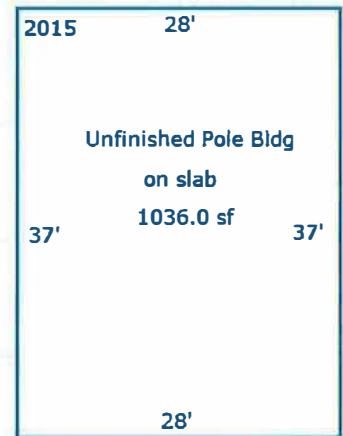
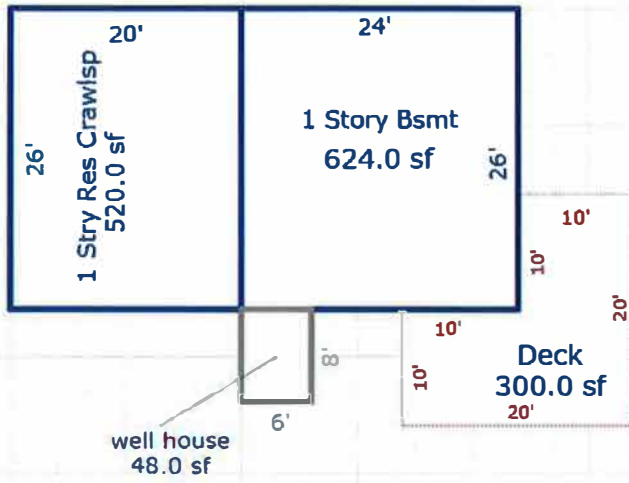
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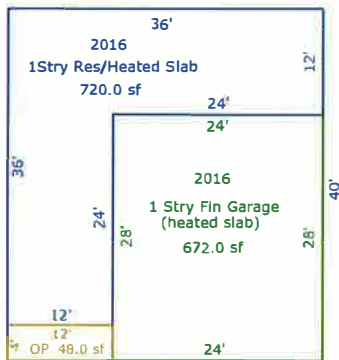




Road



Sketch by Apris Sketch



---Road---

**29-0-023505**

Parcel No.

Parcel No.

**Bakken**

Buyer

Buyer

**Marsyla**

Seller

Seller

**10/2020**

Date of Sale

Date of Sale

**\$176,303**

Time Adjusted Sale Price

**\$134,740**

Sale Price

**\$120,200**

Assessor's EMV at time of sale

**68.18%**

Sale Ratio

Lake: N/A

Front Feet:

Frontage Quality:

**Square Area/Acreage: 5.23 map acres**

**Res. Quality: D5 on slab, 720 sf, 1 bed 1 bath**

**Res Condition: 1 REL, 2016 built**

**Outbuildings: Att Gar 5, 672sf, 2016 built**

2023 Value  
\$174,200





**29-1-513300**

Parcel No.

Parcel No.

**Ganow**

Buyer

Buyer

**Clifton**

Seller

Seller

**6/2021**

Date of Sale

Date of Sale

**\$ 259,000**

Sale Price

Sale Price

**\$ 5,500**

Personal Property

Personal Property

**\$ 253,000**

Adjusted Sale Price

**\$ 292,758**

Time Adjusted Sale Price

**\$ 167,700**

Assessor's EMV at Sale

Assessor's EMV at Sale

**% 66.2**

Sale Ratio

**% 57.3**

Time Adjusted Sale Ratio

**Off water – Minnewawa Back lot**

Lake

Lake



**Front Feet:** N/A

**Frontage Quality:** N/A

**Square Area/Acreage:** N/A

**Res. Quality:** 2000 built; D6.0; 896 SF, 1Story  
2 bedroom; 1 bath; Deck 144 SF; Open Porch 192 SF;  
3 Season Porch 144 SF

**Effective Age:** 90

**Outbuildings:** 2001 Detached Garage (GAR3) 720 SF

*2023 Value*  
*\$ 224,600*

