



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: 5:25 pm with Crouser

Owner Name: Patrick & Luann Corcoran

Property ID#: 07-0-010102

Physical Address: 32964 Peony Avenue, Aitkin, MN

Estimated Market Value 2021 Assessment: \$221,200

Classification 2021 Assessment: Seasonal – Residential Recreational

Estimated Market Value 2022 Assessment: \$ 289,800

Classification 2022 Assessment: Seasonal – Residential Recreational

Decision of Local Board (if applicable): Farm Island Township voted no change so we could gather and review more information to present to the County Board.

Summary of Issue: The value is too high for the area. Peony Avenue is a private road and not maintained by the county, and will never be (including snow plowing, fire service, etc.)

Assessor's Recommendation:

- COG (Common Owner Group) all four parcels: lakeshore and acreage.
- Discount lake frontage -35% to equalize around the lake.
- This would change the value of this parcel to \$ 272,000, a reduction of \$ 17,800.

Comments:

- Combining parcels into Common Owner Groups is something we typically do for contiguous parcels in the same ownership.
- I reviewed the discounts on the lake and determined these parcels should receive the same or similar discounts as the parcels on the northwest corner of the lake.



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County Board of Equalization Appeal Information Sheet

Appointment Time: 5:25 pm with Crouser

Owner Name: Patrick & Luann Corcoran

Property ID#: 07-0-010105 & 07-0-015805

Physical Address: 32964 Peony Avenue, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 87,200 & \$ 4,700

Classification 2021 Assessment: Rural Vacant

Estimated Market Value 2022 Assessment: \$85,100 & 5,900

Classification 2022 Assessment: Rural Vacant

Decision of Local Board (if applicable): Farm Island Township voted no change so we could gather and review more information to present to the County Board.

Summary of Issue:

07-0-010105 and 07-0-015805 had been listed for sale at \$49,000 for 10 years, with no interest, particularly due to no access to Taylor Lake because of wetlands. The Corcoran's purchased the property in 2021 for \$45,000 at a sheriff sale and they felt like they were overpaying, but had no choice since their driveway in on the parcel (they had no deeded access). The value is now two times what the Corcoran's paid and they feel the value is overinflated.

07-0-010105 virtually has no lake access due to wetlands, therefore the Corcoran's feel the parcel should not be taxed as lakeshore.

Assessor's Recommendation:

- **COG (Common Owner Group) all four parcels: lakeshore and acreage.**
- **Discount lake frontage on 07-0-010105, -35% to equalize around the lake**
- **This would change the values to \$ 61,600 and \$ 4,400, reductions of \$ 23,500 and \$1,500.**

Comments:

- **Combining parcels into Common Owner Groups is something we typically do for contiguous parcels in the same ownership.**
- **I reviewed the discounts on the lake and determined these parcels should receive the same or similar discounts as the parcels on the northwest corner of the lake.**



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County Board of Equalization Appeal Information Sheet

Appointment Time: 5:25 pm with Crouser

Owner Name: Patrick & Luann Corcoran

Property ID#: 07-0-015802

Physical Address: 32964 Peony Avenue, Aitkin, MN

Estimated Market Value 2021 Assessment: \$ 7,100

Classification 2021 Assessment: Rural Vacant

Estimated Market Value 2022 Assessment: \$ 9,700

Classification 2022 Assessment: Rural Vacant

Decision of Local Board (if applicable): Farm Island Township voted no change so we could gather and review more information to present to the County Board.

Summary of Issue:

07-0-015802: Value is too high for 1.78 acres

Assessor's Recommendation:

- COG (Common Owner Group) all four parcels: lakeshore and acreage.
- This would change the value to \$ 7,600, a reduction of \$ 2,100.

Comments:

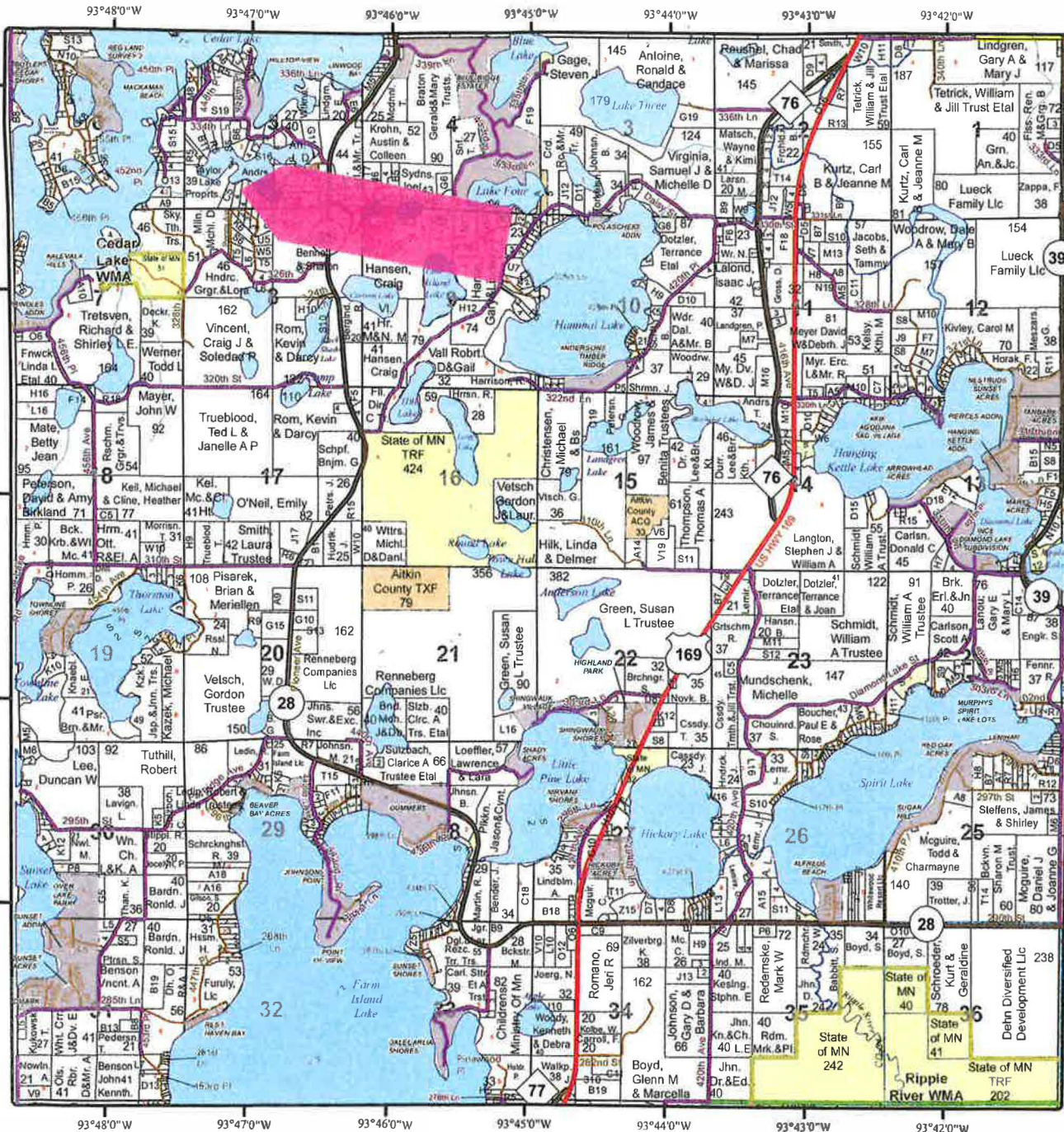
- Combining parcels into Common Owner Groups is something we typically do for contiguous parcels in the same ownership.

FARM ISLAND T46N-R27W

Acres shown are approximate.

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See (AITKIN T47N-R27W) Page 32



See (NORDLAND T46N-R26W) Page 27

See (HAZELTON T45N-R27W) Page 20

SERVING AITKIN COUNTY FOR 118 YEARS!

HASSKAMP BROS.



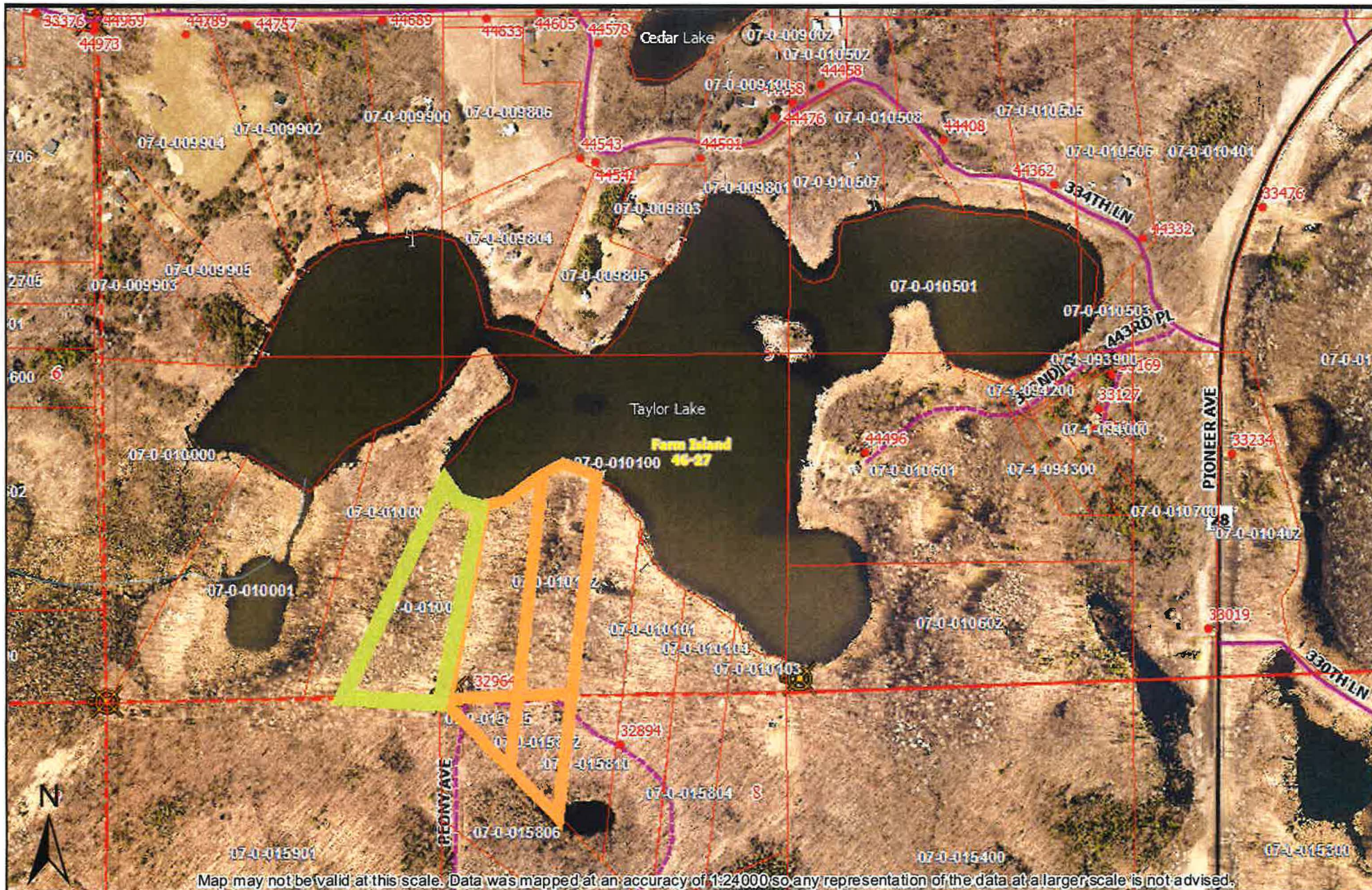
WELL DRILLING AITKIN, MN

- Well Drilling & Repair
- Pump Sales & Services
- Well Abandonment
- GeoThermal

DENNIS OR CHAD - 218-927-3571

26744 State Hwy. 210 • Aitkin, MN • 56431

Arcoran Crouser



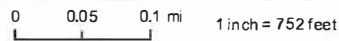
Map may not be valid at this scale. Data was mapped at an accuracy of 1:24000 so any representation of the data at a larger scale is not advised.

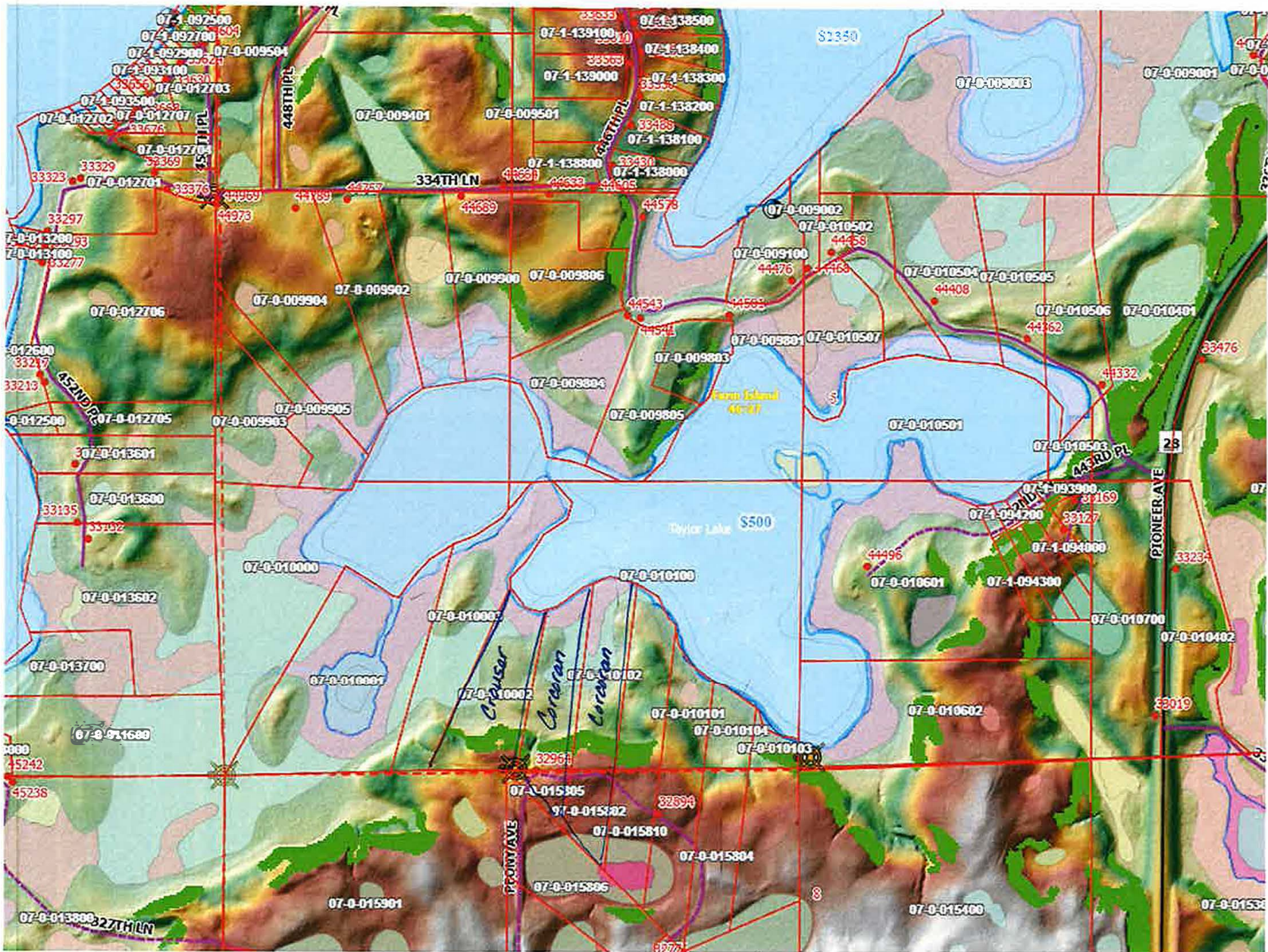
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Corcoran & Crouser

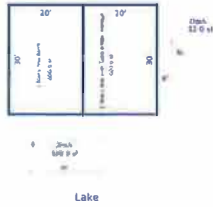


1:9,028





Bluff + wetland layer 2002
Green = Bluff



Fee Owner: 117176 FALCO:
 CORCORAN, PATRICK & LUANN
 Taxpayer: 117176 FALCO:F.O.
 CORCORAN, PATRICK & LUANN
 2180 WALLINGFORD LN
 WOODBURY MN 55125
 Primary Address/911 #:
 32964 PECONY AVE
 AITKIN MN

DISTRICTS:
 Twp/City : 7 FARM ISLAND TWP
 School : 1 AITKIN
 Lake : 1016300 TAYLOR LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 5 46.0 27 Acres: 3.82
 PT SE SW IN DOC 378403
 Parcel notes:
 NC 11/1/2021 SMN: NO ONE HERE. LEFT CARD
 RA 10/8/2019 SMN: NO ANSWER (2 CARS IN
 YARD) LEFT CARD. FOUND OWNERS OUT FOR WALK
 WHILE I WAS DRIVING TO NEXT PARCEL. WENT
 OVER INFO WITH THEM.

5/2017 LISTED FOR \$240,000 WITH DWELL
 REALTY PARTNERS LLC

RA 9/15/2015 SMN: NO ANSWER
 DOUBLE CHECKED FOR LAST YEARS REASSESSMENT
 SINCE ROAD ISSUE TAKEN CARE OF.
 RA 11/19/2014 SMN
 1-10-13: LT, NEW DECK CMPT.
 On 12/31/2008 at 10:33, LDT1 wrote:
 WALKED IN. CHECKED ON NEW CONSTR. NOT HM.
 INCR NEW CONSTR FROM 60% TO 89%. NO NEW
 GAR YET.
 3/27/09 NO LAND CHG B/C ALREADY A BUILT
 UPON LOT.
 RA 11/16/2009 SMN: NO ANSWER. NO GARAGE
 YET AND CEASE ORDER ON LARGER DECK.

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
CORCORAN, PATRICK	MCKENZIE, HUBERT	01/25/2018	W	232,000	225,040	2018/01/25	A 443614	CORCORAN, PATRICK & LUAN	

ASSESSMENT DETAILS: -----						Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd:	1 Class:	151 Non-Comm	Seasonal Residential	Recreational		4.09	85,160	85,200		85,200
	Hstd:	0 cabin					204,577	204,600		204,600
	MP/Seq:	07-0-010100	000				289,737	289,800		289,800
	Own%	Rel AG%	Rel NA%	Dab%			25,575	25,600		25,600
2021 Rcd:	1 Class:	151 Non-Comm	Seasonal Residential	Recreational		4.09	83,381	83,400		83,400
	Hstd:	0 cabin					137,762	137,800		137,800
	MP/Seq:	07-0-010100	000				221,143	221,200		221,200
	Own%	Rel AG%	Rel NA%	Dab%						
2020 Rcd:	1 Class:	151 Non-Comm	Seasonal Residential	Recreational		4.09	87,386	87,400		87,400
	Hstd:	0 cabin					125,788	125,800		125,800
	MP/Seq:	07-0-010100	000				213,174	213,200		213,200
	Own%	Rel AG%	Rel NA%	Dab%						
2019 Rcd:	1 Class:	151 Non-Comm	Seasonal Residential	Recreational		4.09	86,975	87,000		87,000
	Hstd:	0 cabin					114,920	114,900		114,900
	MP/Seq:	07-0-010100	000				201,895	201,900		201,900
	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 151 0	85,200	0	204,600	289,800	289,800	289,800	289,800	25,600
2021 151 0	83,400	0	137,800	221,200	221,200	221,200	221,200	0
2020 151 0	87,400	0	125,800	213,200	213,200	213,200	213,200	0
2019 151 0	87,000	0	114,900	201,900	201,900	201,900	201,900	0

TAX SECTION:		Taxes				Credits				Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2023		.00	.00	.00	.00	.00	.00	.00	.00	.00
2022		1,365.62	.00	286.38	.00	.00	.00	.00	.00	1,652.00
2021		1,275.83	.00	290.17	.00	.00	.00	.00	.00	1,566.00
2020		1,268.55	.00	281.45	.00	.00	.00	.00	.00	1,550.00

CAMA LAND DETAILS: -----
 Land market: 07 FARM ISLAND TWP Last calc date/env: 03/11/22 B
 Neighborhood: 07 FARM ISLAND 1.10 Asmt year: 2022
 COG: 117176 1 Ac/FF/SF: 5.79 Lake: 1016300 TAYLOR LAKE
 Wid: .00 Dth: 450.00 Avg CER: -----

NOTES: -----
 RA 2/12/2015: REVIEWED AERIALS
 4 GIS ACRES 3.8 DEEDED ACRES
 ADDED OMITTED ACRE
 EQUALIZED PARCELS BASED ON 2 YEARS SALES
 REVISED FRONTAGE AMOUNT PER 2007 SURVEY
 On 12/31/2008 at 10:45, LDTL wrote:
 FULL SEPTIC/SITE

202.28' TOTAL LAKE FRONTAGE = 100% COPG
 -10% QUALITY ADJUSTMENT

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreage	PTR Value	Improvement	CER Factors
FSITE AC	1.00				20000.00	20000.00	20000	1	151	1.00			
	5.79								SV				
01-0163 FF	202.00 R				500.00	292.50	59085	1	151	2.09			
	470.00								OV				
HWD-R AC	1.00				2100.00	6075.30	6075	1	151	1.00			
	5.79								TW				
Front feet:	202.00				Totals:		85,160						

Mineral:

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 10/08/2019 Insp/By/Cmp: 11/01/2021 SW P
 Neighborhood: 07 FARM ISLAND

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1200	D	055	3/11/2022	B	175,628	
2	RES	GAR	TUCK UNDER	360	D	TU1	3/11/2022	B	3,374	
3	RES	GAR	DETACHED	864	D	3	3/11/2022	B	25,575	25,575
Estimated land value :									85,160	
Mineral value :										
Improvement value . . . :									204,577	25,575
Total value :									289,737	25,575

CAMA IMP DETAILS: 1 RES 1-3
 House/Garage: Schedule: 2022
 Construction class/Quality: D 055
 Actual/Effective year built: 2007
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .95
 Functional incurable
 Economic: 07 1.30
 Additional
 Total percent good 1.24

NOTES: -----
 RA 9/15/2015: NO CHANGE
 RA 11/19/2014: STARTED DEPRECIATION
 On 12/31/2008 at 10:36, LDTL wrote:
 INCR NEW CONSTR FROM 60% TO .89%. S/R IS
 CMPT. CABINETS & APPLIANCES ARE IN BUT NO
 COUNTER TOPS. NEED TRIM & FLOORING.
 RA 11/16/2009: COUNTER TOPS IN, TRIM ON &
 FLOORING DOWN. CALLING COMPLETE WITH 11%
 NEW CONSTRUCTION

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EK																
005 COLOR																
010 FOUNDATION CB																
020 STYLE																
025 STORIES	100	1														
030 SHAPE	16	1-6														
040 CONST	FR															
050 EXT WALL 1	VP															
055 EXT WALL 2	VP															
060 ROOF STYLE	GBL															
070 ROOF COVER	AS															

080 WINDOW 1 DH DOUBLE HNG
 085 WINDOW 2 GL GLIDERS
 090 FURN. TYPE FA FORCED AIR
 100 INT WALL 1 DW DRYWALL
 105 INT WALL 2 WC WAINSCOT
 110 BEDROOMS 2 TWO
 115 FLOR CVR 1 HW HARDWOOD
 118 FLOR CVR 2 CR CARPET
 125 BATHROOMS 1.7 ONE & 3/4
 140 WALK OUT
 145 LOOKOUT B Y YES
 150 CENTRL AIR N NO
 160 BSMT FIN
 162 B INT WALL
 164 B FLR COVR
 166 BSM BDRMS
 167 BSM BATHS
 168 BSM ROOMS
 170 FIREPLACE N NO
 175 FP TYPE
 180 LUXURY FIX
 200 TUCK UNDER
 210 EXTRA KIT.

BAS BASE AREA	055 D-5.5 RES	30	40	1200	115.87	139,044	1	1.00	171,719
DK DECK	6	4	8	32	6.90	221	1	1.00	273
DK DECK	8	16	20	320	9.20	2,944	1	1.00	3,636
Effective BAS rate:					143.10	Totals:		142,209	175,628
Ground floor area:					1,200				
Gross floor area:					1,200				

CAMA IMP DETAILS: 2 RES GAR TUCK UNDER
 House/Garage: Schedule: 2022
 Construction class/Quality: D TUL
 Actual/Effective year built: 2007
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .95
 Functional incurable . . .
 Economic: 07 1.30
 Additional
 Total percent good 1.24

NOTES: -----
 RA 10/8/2019 SQUARE FOOTAGE CHANGE TO
 DIMENSIONS OWNER GAVE ME. NO CHANGE TO EA
 RA 10/8/2019: APPEARS TO BE WELL MAINTAINED
 NO CHANGE TO EA

RA 11/19/2015: STARTED DEPRECIATION

RA 11/16/2009: SPLIT OUT TUCK UNDER VALUE
 FROM RES. NO OTHER CHANGE

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR NAT NATURAL																
010 TYPE TU TUCK UNDER																
015 STORY HGT																
020 FLOOR CON CONCRETE																
022 WALL HGT																
025 CONST FR FRAME																
030 ELECTRIC Y YES																
040 LINING																
050 INSULATION																
060 HEAT																
100 LIVING-1																
110 LIVING-2																
BAS BASE AREA	TUL	AVG	TUCK	12	30	360		7.59	2,732	1		1.00			3,374	
Effective BAS rate:					9.37	Totals:			2,732							3,374
Ground floor area:					360											
Gross floor area:					360											

CAMA IMP DETAILS: 3 RES GAR DETACHED
 House/Garage: Schedule: 2022
 Construction class/Quality: D 3
 Actual/Effective year built: 2021
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 07 1.30
 Additional
 Total percent good 1.30

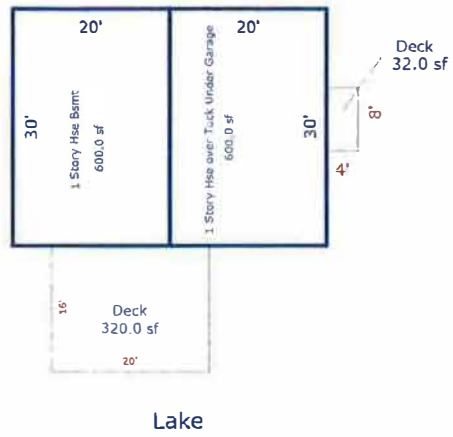
NOTES: -----
 NC 11/1/2021 POST FRAME CONSTRUCTION?
 GABLE ROOF AND METAL ROOFING, METAL EXT
 BROWN WITH BLUE TRIM, GLIDER WINDOWS
 SLAB AND ELECTRIC

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR BRN BROWN																
010 TYPE DET DETACHED																
015 STORY HGT																
020 FLOOR CON CONCRETE																
022 WALL HGT 10 8'-10'WALL																
025 CONST FR FRAME																
030 ELECTRIC Y YES																
040 LINING																

050 INSULATION
060 HEAT
100 LIVING-1
110 LIVING-2

BAS BASE AREA	3	AVERAGE	18	48	864		22.77	19,673	1	1.00	1.00	25,575	25,575
		Effective BAS rate:			29.60	Totals:		19,673				25,575	25,575
		Ground floor area:			864								
		Gross floor area:			864								





Printed On: 4/15/22

Fee Owner: 117176 FALCO: CORCORAN, PATRICK & LUANN
 Taxpayer: 117176 FALCO:F.O. CORCORAN, PATRICK & LUANN
 2180 WALLINGFORD LN WOODBURY MN 55125

DISTRICTS:
 Twp/City : 7 FARM ISLAND TWP
 School : 1 AITKIN
 Lake : 1016300 TAYLOR LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 5 46.0 27 Acres: 4.05
 PT OF SE-SW AS IN DOC 383684 (PT TRACT F)
 Parcel notes:
 RA 11/13/2019 SMW

10/2019 LISTED FOR \$49,900 WITH RE/MAX
 NORTHLAND
 RA 2/12/2015 SMW

1/15/2013 SMW: REMOVED -50% ADJ TO LAKE
 FRONTAGE AND LAND BECAUSE ILLEGAL LOT
 SPLIT HAS BEEN REMEDIATED

On 03/27/2009 at 13:48, LDT1 wrote:
 ILLEGAL LOT SPLIT -50% ADJ UNTIL CORRECTED

RA 11/16/2009 SMW

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
						2022/01/26	A 469412	CORCORAN, PATRICK & LUAN
						2021/09/20	A 466730	CORCORAN, PATRICK J

ASSESSMENT DETAILS: -----									
Year	Rcd	Class	Hstd	MP/Seq	Own%	Rel AG%	Rel NA%	Dsb%	Taxable
2022	Rcd: 1	Class: 111 Rural Vacant Land	0	07-0-010100 000					85,100
				Land		4.01		85,106	
				Total MKT				85,106	
2021 Rcd: 1 Class: 111 Rural Vacant Land									
				Land		4.00		87,186	
				Total MKT				87,186	
2020 Rcd: 1 Class: 111 Rural Vacant Land									
				Land		4.00		87,339	
				Total MKT				87,339	
2019 Rcd: 1 Class: 111 Rural Vacant Land									
				Land		4.00		86,921	
				Total MKT				86,921	

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	111	0	85,100	0		85,100		85,100			85,100	0
2021	111	0	87,200	0		87,200		87,200			87,200	0
2020	111	0	87,300	0		87,300		87,300			87,300	0
2019	111	0	86,900	0		86,900		86,900			86,900	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		537.60	.00	.00	.00	.00	.00	.00	.00	537.60	
2021		521.26	.00	.00	.00	.00	.00	.00	.00	521.26	
2020		545.00	.00	.00	.00	.00	.00	.00	.00	545.00	

CAMA LAND DETAILS: -----				NOTES: -----			
Land market:	07	FARM ISLAND TWP		Last calc date/env:	03/11/22 B		
Neighborhood:	07	FARM ISLAND		1.10	Asmt year: 2022		
COG:	117176	2 Ac/FF/SF:	4.93	Lake:	1016300 TAYLOR LAKE		
Mid:	.00	Dth:	450.00	Avg CER:			

1/15/2013: REMOVED -50% ADJ BECAUSE THE
 ILLEGAL LOT SPLIT HAS BEEN REMEDIATED

EQUALIZED PARCELS BASED ON 2 YEARS SALES

-10% QUALITY ADJUSTMENT
 -50% ADJUSTMENT FOR ILLEGAL LOT SPLIT ONLY
 UNTIL ISSUE IS CORRECTED

Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt Cd	Acres	PTR Value	Improvement	CER	Factors
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New					
01-0163	FF	268.00	R		500.00	292.50	78390	1 111					2.77

		470.00				OV	
HMD-R	AC	1.00	2100.00	6421.80	6422 1	111	1.00
		4.93				TW	
SWP-R	AC	.24	400.00	1223.20	294 1	111	.24
		4.93				WA	
Front feet:	268.00	Other Acres:	1.24	Totals:	85,106		
FF/SF acres:	2.77	CAMA acres:	4.01	Mineral:			

CAMA SUMMARY: -----

Schedule: 2022 Quintile date: 11/13/2019 Insp/By/Cmp: 02/12/2015 SW P
 Neighborhood: 07 FARM ISLAND

Fee Owner: 117176 FALCO:
 CORCORAN, PATRICK & LUANN
 Taxpayer: 117176 FALCO:F.O.
 CORCORAN, PATRICK & LUANN
 2180 WALLINGFORD LN
 WOODBURY MN 55125

DISTRICTS:
 Twp/City : 7 FARM ISLAND TWP
 School : 1 AITKIN
 Lake : 1916300 TAYLOR LAKE - BACK LOT

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 8 46.0 27 Acres: .95
 PT OF NE-NW AS IN DOC 383684 (PT TRACT F)
 Parcel notes:
 RA 12/19/2019 SMW
 RA 2/10/2015 SMW: REVIEWED LAND TYPING

4/26/2013 LBOE: CHANGED LAND TYPING ON ALL OF THESE BACKLOTS FROM A FLAT BACKLOT VALUE TO LAND TYPED VALUE.

1/15/2013 SMW: REMOVED -50% ADJ TO VALUE SINCE ILLEGAL LOT SPLIT HAS BEEN REMEDIED

On 03/27/2009 at 13:00, LDT1 wrote:
 ILLEGAL LOT SPLIT -50% ADJ UNTIL CORRECTED

RA 11/17/2009 SMW

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
						2022/01/26	A 469412	CORCORAN, PATRICK & LUAN
						2021/09/20	A 466730	CORCORAN, PATRICK J

ASSESSMENT DETAILS: -----									
2022 Rcd: 1	Class: 111	Rural Vacant Land			Acres	CAMA	Estimated	Deferred	Taxable
	Hstd: 0	rural-vacant-nonhomestead-land			Land .92	5,908	5,900		5,900
	MP/Seq: 07-0-015805	000			Total MKT	5,908	5,900		5,900
	Own%	Rel AC%	Rel NA%	Dab%					
2021 Rcd: 1	Class: 111	Rural Vacant Land			Land .92	4,659	4,700		4,700
	Hstd: 0	rural-vacant-nonhomestead-land			Total MKT	4,659	4,700		4,700
	MP/Seq: 07-0-015805	000							
	Own%	Rel AC%	Rel NA%	Dab%					
2020 Rcd: 1	Class: 111	Rural Vacant Land			Land .92	4,800	4,800		4,800
	Hstd: 0	rural-vacant-nonhomestead-land			Total MKT	4,800	4,800		4,800
	MP/Seq: 07-0-015805	000							
	Own%	Rel AC%	Rel NA%	Dab%					
2019 Rcd: 1	Class: 111	Rural Vacant Land			Land .92	4,387	4,400		4,400
	Hstd: 0	rural-vacant-nonhomestead-land			Total MKT	4,387	4,400		4,400
	MP/Seq: 07-0-015805	000							
	Own%	Rel AC%	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	111	0	5,900	0		5,900		5,900			5,900	0
2021	111	0	4,700	0		4,700		4,700			4,700	0
2020	111	0	4,800	0		4,800		4,800			4,800	0
2019	111	0	4,400	0		4,400		4,400			4,400	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			28.52	.00	.00	.00	.00	.00	.00	.00	28.52
2021			28.51	.00	.00	.00	.00	.00	.00	.00	28.51
2020			28.46	.00	.00	.00	.00	.00	.00	.00	28.46

CAMA LAND DETAILS: -----				NOTES: -----			
Land market: 07-BL	FARM ISLAND TWP BACKLOT	Last calc date/env: 03/11/22 B	2015: REVIEWED LAND TYPING				
Neighborhood: 07-BL	FARM ISLAND BACKLOT	1.10	Asmt year: 2022				
COG: 117176	2 Ac/FF/SF: 4.93	Lake: 1916300 TAYLOR LAKE - BACK	4/26/2013 LBOE: LOTS WITH ADJ FOR UNBUILD ABILITY HAD THE ADJ REMOVED THIS YEAR AS A ROAD HAD BEEN BUILT THUS REMOVING ZONING RESTRICTIONS ON THE BUILD ABILITY OF THE LOTS.				
Wid: .00	Dth: .00	Avg CER:	AT LBOE DECIDED TO REMOVE BACKLOT FLAT VALUE AND LAND TYPE THEM INSTEAD - CHANGED THIS FOR ALL 14 LOTS.				

1/15/2013: REMOVED -50% ADJ TO VALUE SINCE ILLEGAL LOT SPLIT HAS BEEN REMEDIED

ILLEGAL LOT SPLIT (ACCESS & BUILDLABILITY ISSUES) HENCE THE -50% ADJUSTMENT. REMOVE WHEN CORRECTED

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				
HMD-R AC	.92				2100.00	6421.80	5908 1 111				
	4.93						TW				
Front feet:	.00	Other Acres:			.92	Totals:	5,908				
FF/SF acres:	.00	CAMA acres:			.92						
						Mineral:					

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 12/19/2019 Insp/By/Cmp: 02/10/2015 SW P
 Neighborhood: 07-BL FARM ISLAND BACKLOT

Fee Owner: 117176 FALCO: DISTRICTS: LEGAL DESCRIPTION:
 CORCORAN, PATRICK & LUANN Twp/City : 7 FARM ISLAND TWP Sec/Twp/Rge : 8 46.0 27 Acres: 1.78
 Taxpayer: 117176 FALCO:F.O. School : 1 AITKIN PT NE NW IN DOC 378403
 CORCORAN, PATRICK & LUANN Lake : 1916300 TAYLOR LAKE - BACK LOT Parcel notes:
 2180 WALLINGFORD LN RA 12/19/2019 SMW
 WOODBURY MN 55125

RA 2/10/2015 SMW: REVIEWED LAND TYPING
 4/26/2013 LBOE: CHANGED LAND TYPING ON ALL OF THESE BACKLOTS FROM A FLAT BACKLOT VALUE TO LAND TYPED VALUE.
 On 03/27/2009 at 12:57, LDTL wrote:
 NO CHG. THIS OWNER WAS GIVEN THE ONE PERMIT.
 RA 11/17/2009 SMW

SALES HISTORY: ----- TRANSFER HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
CORCORAN, PATRICK MCKENZIE, HUBERT	01/25/2018	W		232,000	225,040	2018/01/25	A 443614	CORCORAN, PATRICK & LUAN

ASSESSMENT DETAILS: -----

Year	Class	Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1	111 Rural Vacant Land	1.70	9,663	9,700		9,700
	Hstd: 0 rural-vacant-nonhomestead-land					
	MP/Seq: 07-0-015800 000					
	Own% Rel AG% Rel NA% Deb%					
2021 Rcd: 1	111 Rural Vacant Land	1.70	7,132	7,100		7,100
	Hstd: 0 rural-vacant-nonhomestead-land					
	MP/Seq: 07-0-015800 000					
	Own% Rel AG% Rel NA% Deb%					
2020 Rcd: 1	111 Rural Vacant Land	1.70	7,418	7,400		7,400
	Hstd: 0 rural-vacant-nonhomestead-land					
	MP/Seq: 07-0-015800 000					
	Own% Rel AG% Rel NA% Deb%					
2019 Rcd: 1	111 Rural Vacant Land	1.70	6,757	6,800		6,800
	Hstd: 0 rural-vacant-nonhomestead-land					
	MP/Seq: 07-0-015800 000					
	Own% Rel AG% Rel NA% Deb%					

ASSESSMENT SUMMARY: -----

Year Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022 111	0	9,700	0		9,700		9,700			9,700	0
2021 111	0	7,100	0		7,100		7,100			7,100	0
2020 111	0	7,400	0		7,400		7,400			7,400	0
2019 111	0	6,800	0		6,800		6,800			6,800	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		44.78	.00	.00	.00	.00	.00	.00	.00	44.78
2021		44.79	.00	.00	.00	.00	.00	.00	.00	44.79
2020		42.70	.00	.00	.00	.00	.00	.00	.00	42.70

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

Land market: 07-BL FARM ISLAND TWP BACKLOT Last calc date/env: 03/11/22 B 2015: REVIEWED AERIALS
 Neighborhood: 07-BL FARM ISLAND BACKLOT 1.10 Asmt year: 2022 1.7 GIS ACRES 1.8 DEEDED ACRES
 COG: 117176 1 Ac/FF/SF: 5.79 Lake: 1916300 TAYLOR LAKE - BACK
 Wid: .00 Dth: .00 Avg CER:

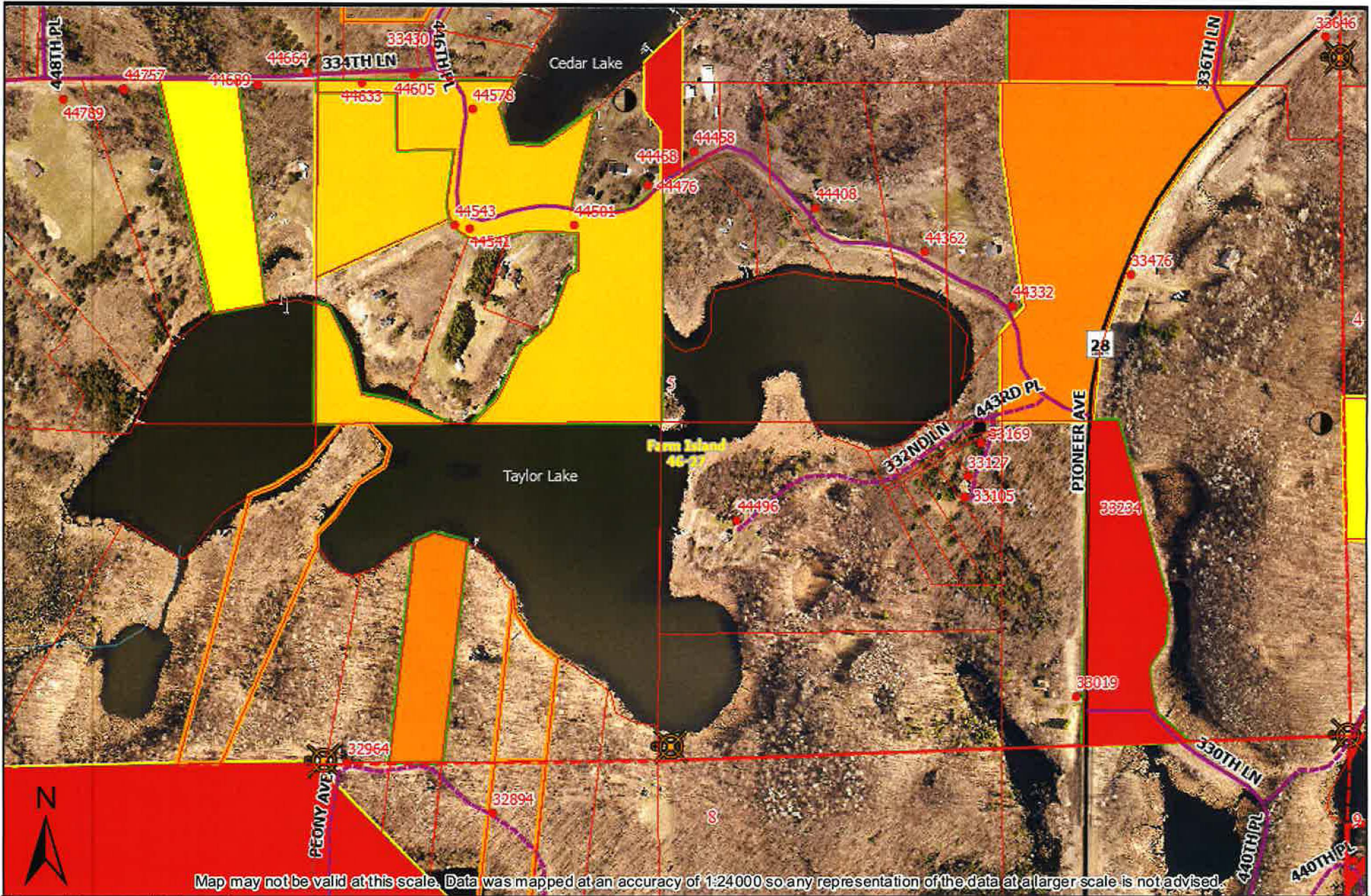
4/26/2013 LBOE: LOTS WITH ADJ FOR UNBUILD ABILITY HAD THE ADJ REMOVED THIS YEAR AS A ROAD HAD BEEN BUILT THUS REMOVING ZONING RESTRICTIONS ON THE BUILD ABILITY OF THE LOTS.
 AT LBOE DECIDED TO REMOVE BACKLOT FLAT VALUE AND LAND TYPE THEM INSTEAD - CHANGED THIS FOR ALL 14 LOTS.
 THIS AREA HAS HAD ISSUES WITH ILLEGAL LOT SPLIT. OTHER PARCELS NEXT TO THIS ONE HAVE A -50% DISCOUNT. THE CONTIGUOUS PARCEL (010102) WHICH IS UNDER THE SAME OWNERSHIP RECEIVED THE ONLY LEGAL BUILDING PERMIT. NO DISCOUNT FOR THIS PARCEL.

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				
HWD-R AC	1.30				2100.00	6075.30	7898 1 111	1.30			
	5.79						TW				
LND-R AC	.40				1525.00	4411.83	1765 1 111	.40			
	5.79						TW				
Front feet:	.00	Other Acres:			1.70	Totals:	9,663				
FF/SF acres:	.00	CAMA acres:			1.70						
						Mineral:					

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 12/19/2019 Insp/By/Cmp: 02/10/2015 SN P
 Neighborhood: 07-BL FARM ISLAND BACKLOT

Taylor Lake Sales

Date	Parcel Numbers	Sale Price		Ratio
2/1/22	07-0-010105	45,000	Sheriff sale	202.2
1/1/18	07-0-010102	225,000		89.9
2/1/22	07-0-010001 07-0-010003	117,000	Bank Sale	72.1
9/1/21	07-0-009901	105,400	Not sure if listed	88.5
8/1/21	07-0-010503 07-0-010401	99,900		88.5
5/1/21	07-0-009801	451,200	Cedar Lake frontage	60
5/1/15	07-0-010101 07-0-010102	209,000		120
5/1/15	07-0-015803	60,000		180
4/1/15	07-0-010505 07-0-010506	62,000		262
4/1/13	07-0-010104	79,900		160



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.


Taylor Lake Sales since 2016


1:9,028 0 0.05 0.1 mi 1 inch = 752 feet




▼ Sales Ratio

 ≤70.00%

 70-80%

 81-90%

 91-100%

 101-110%

 >110%

Hi Stacy, as it turns out my Wife and I will make the meeting.

Sent from Yahoo for iPhone

On Tuesday, May 17, 2022, 9:44 AM, Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us> wrote:

That is correct. We will leave the appointment alone.

Enjoy the sunny day.

Stacy M. Westerlund

Senior Accredited Minnesota Assessor

Aitkin County Assessor's Office

307 Second Street NW, Room 120

Aitkin, MN 56431

218-927-7327

From: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>

Sent: Tuesday, May 17, 2022 9:35 AM

To: Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>

Subject: Re: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

I am unsure at this point about attending. Just to confirm June 14th at 5.25pm?

Sent from Yahoo for iPhone

On Tuesday, May 17, 2022, 8:12 AM, Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us> wrote:

I will print these off and add them to my packet. Do you think you will be attending in person? Either way is fine. The only reason I ask is because if you are not attending in person I would open up your appointment time for someone else. We usually do assessor recommendations at the end of the meeting if the parcel owner is not attending. If you are unsure, I would leave your appointment time as is.

Stacy M. Westerlund...

From: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>
Sent: Monday, May 16, 2022 2:12 PM
To: Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>
Subject: Re: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

Hi Stacy and thanks for understanding, and being a proponent in addressing my concerns. A few talking points to support your reduction as follows:

- Peony Ave is private and not maintained by the county, and will never be...to include plowing, fire service, etc.
- Parcels 07-0-010105, 07-0-015805 were for sale for 10+ years at \$49,900 with no takers. This tells me the market value is far less, and the county has the market value at \$91k.
- Parcel 07-0-010105 virtually has no lake access due to wetlands, therefore should not be taxed as lakeshore.

Thank you,
Patrick Corcoran

[Sent from Yahoo for iPhone](#)

On Thursday, May 12, 2022, 4:44 PM, Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us> wrote:

Hi,

I have completed a review of Taylor Lake and will be recommending the following to the County Board on June 14, 2022:

07-0-010102 Land \$85,200, Buildings \$204,600, Total \$289,800 **change to** Land \$67,500, Buildings \$204,600, New Total \$272,000 **a reduction of \$17,800**

07-0-010105 Land \$85,100 **change to** Land \$61,600 **a reduction of \$23,500**

07-0-015805 Land \$5,900 **change to** Land \$4,400 **a reduction of \$1,500**

07-0-015802 Land \$9,700 **change to** Land \$7,600 **a reduction of \$2,100**

07-0-010002 Crouser parcel: Land \$94,000 **change to** Land \$81,800 **a reduction of \$12,200**

The reason for the changes:

I put your four parcels in a "common owner parcel group" for the acreage. This helped reduce any acreage values on your parcels (parcels with 10 or more acres sell for less than parcels with 9 or less acres).

I reviewed the quality adjustments on all the Taylor Lake parcels. From the review I concluded that your lake frontage parcels, 07-0-010102 and 07-0-010105 should have a larger quality discount similar to discounts on the northwest corner of the lake. I also concluded your neighbors parcel should receive more of a quality discount as well. We will recommend the County Board approves the changes to all 5 parcels. The changed values are still higher than what you paid but we do not match specific sale prices.

Regarding parcels 07-0-010003 and 07-0-010001:

07-0-010003: EMV is \$51,400

07-0-010001: EMV is \$32,900

The purchase price of these parcels was \$117,000; our ratio is 72.1%. This sale will not be in our sales study since the seller was a bank. If in our study, the ratio would suggest values on the lake are too low. These parcels received the same value increases yours did on your original Valuation Notice. They are larger acreages with more frontage which means they receive size adjustments your parcels do not. They also have more discounts for wetland/weeds, access and buildability. Some of these adjustments may be reduced as the new owners start improving the land.

You are welcome to attend the meeting, and if you think the value should be lower than the changes I am recommending, you will have the opportunity to speak about that during your scheduled appointment time. The Board will probably want more documentation from you demonstrating why our recommendation would need to be different.

I hope all is well. The weather in Aitkin this week has been crazy. Last night the storm knocked down a bunch of buildings at the fairgrounds. We haven't really heard of any other damage from that storm except downed trees here and there. Today there are more storms moving through all day.

Stacy M. Westerlund...

From: Stacy Westerlund

Sent: Monday, May 2, 2022 3:22 PM

To: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>

Subject: RE: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

Not necessarily.

I feel appeals carry more weight if the property owner is present to make the appeal, but you are not required to attend. You can send a letter and or a representative.

However, if I determine that an area should have changes because we are doing something in error or un-equal with others, the board is usually receptive of our recommendations in which case you would most likely not need to attend.

I am meeting with Environmental Services Wednesday. I will have a better idea if there are wetlands and or building restrictions etc. on Thursday and can give you more info then.

Stacy M. Westerlund...

From: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>
Sent: Monday, May 2, 2022 11:28 AM
To: Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>
Subject: Re: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

Hi Stacy,

I spoke with Cathy Olson and she has me scheduled for June 14th at 5:25pm. Is being present required?

Thanks

Patrick Corcoran

Sent from Yahoo for iPhone

On Thursday, April 28, 2022, 3:26 PM, Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us> wrote:

Hi,

I wanted to let you know that I will be talking with Environmental Services next week after Monday. Monday is our Hazelton Twp Board of Appeal so I have been preparing for that. Environmental Services has had some interoffice turnover (Becky Sovde retired) so I will find the person most familiar with the history of the Taylor Lake area. I will be asking them about wetlands, buildability, etc.

Regarding comparable sales, if the seller was a bank or lending type institution they are not considered "arm's length" transactions and we are not allowed to use them in our study. The lots purchased by Serbus fall into that category.

The parcel "Tract G" I believe is Crouser, 07-0-010002. That sold in 2007 for \$79,900 according to our system. It's current value is \$94,000.

I will call or email you after I am done at Environmental Services to let you know what I found out.

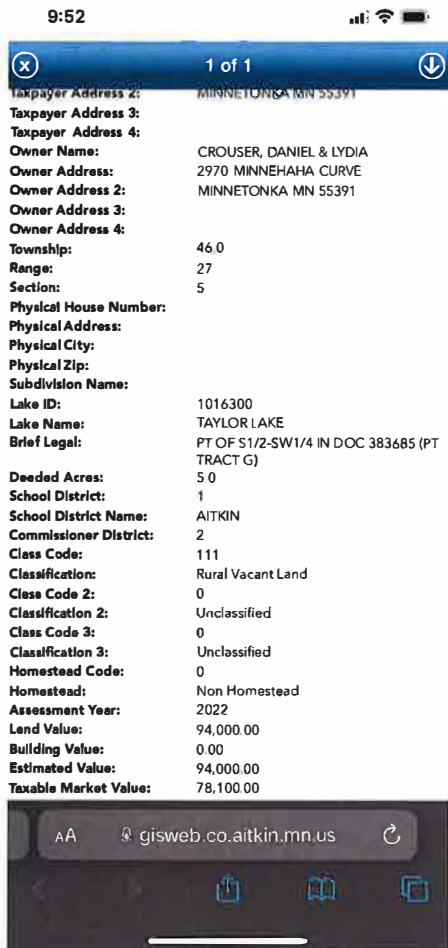
Could you please call Cathy Olson tomorrow (she is out today) to make an appointment for the County Board of Appeal & Equalization? I want to make sure you are on the list. Her number is 218-927-7329. I would like for you to be on the list now so we don't forget.

Stacy M. Westerlund

From: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>
Sent: Tuesday, April 26, 2022 9:59 AM
To: Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>
Subject: Re: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

Hi Stacy,

I still fail to see the logic in there statements in regard to comparable properties. Another comparison would be parcel G right next to the parcel F, I recently purchased.



It is similar acreage, a better build site and valued \$5000 less than mine...

[Sent from Yahoo for iPhone](#)

On Friday, April 22, 2022, 11:38 AM, Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us> wrote:

Hi,

The Farm Island Township board voted not change to your parcels at the meeting this morning.

Next week, after Monday which is the Shamrock Twp Board of Appeal, I will go up to the Environmental Services office and talk to them about Taylor Lake. I want to see if there are any restrictions etc. I will keep you posted.

It was nice to meet you today.

Stacy M. Westerlund...

From: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>
Sent: Friday, April 15, 2022 3:19 PM
To: Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>
Subject: Re: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

Thank you.

[Sent from Yahoo for iPhone](#)

On Friday, April 15, 2022, 10:06 AM, Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us> wrote:

Thanks for this. I will put it in the folder for the Farm Island Board of Appeal meeting.

Stacy M. Westerlund...

From: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>
Sent: Thursday, April 14, 2022 1:16 PM
To: Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>
Cc: Patrick Corcoran <patrickjcorcoran2002@yahoo.com>
Subject: Potential tax reduction - PID 07-0-010105, 07-0-015805 & 07-0-015802

Hi Stacy,

Per our conversation regarding the possible market value adjustment for the parcels noted above. Please review 07-0-015802 for potential reduction. A value of \$9700 seems excessive for 1.78 acres.

Historically speaking, parcels 07-0-010105 and 07-0-015805 had been for sale for 10+ years at \$49,900 with no interest, particularly due to no access to Taylor lake because of the wetlands on the property. I purchased these parcels for \$45,000 at a sheriff sale in fall of 2021 and felt I was overpaying, but had no choice being my driveway is on the parcel (learned no deeded access was recorded after purchase of adjacent property). With that said, the market value of

these parcels combined is valued at \$91,000, two times what I have paid for it, and overinflated in my opinion.

Comparatively speaking, parcels 07-0-010003 & 07-0-010001 had been for sale for 10+ years at \$99,900 and recently sold as well. These parcels are undesirable as well, and comparable to mine due to wetlands and lack of lake access. The combined market value of these parcels is \$77,400 for 19.5 acres vs my parcels valued at \$91,000 for 5 acres. Something seems off here as they are very similar.

I will attempt to make the meeting on April 22nd, and appreciate the review of my market values.

Sincerely,

Patrick Corcoran

651-528-0856