



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

Appeal Number and/or Appointment Time: Appeal #1 @ 3:10

Appeal Format: In Person Appeal

Owner Name: Richard Bassing

Property ID#: 16-0-021803

Physical Address: 30520 195th In Isle, MN

Estimated Market Value 2022 Assessment: \$36,000

Classification 2022 Assessment: Rural Vacant Land

Estimated Market Value 2023 Assessment: \$412,000

Classification 2023 Assessment: Residential Non Homestead
They plan apply for a homestead within this year.

Decision of Local Board (if applicable): Lakeside Township voted No Change

Summary of Issue: Mr Bassing believes the property would sell for a lot less than the assessed value.

Assessor's Recommendation: Lower the vaulted area of the house from 1800sf. to 720sf. Change the attached garage dimensions from 30x40 to 30x38.

Comments:

These changes would lower the 2023 assessed value from \$412,000 to \$390,100.

Attached are two comparable properties that have sold to support our value.

LAKESIDE
T44N-R25W

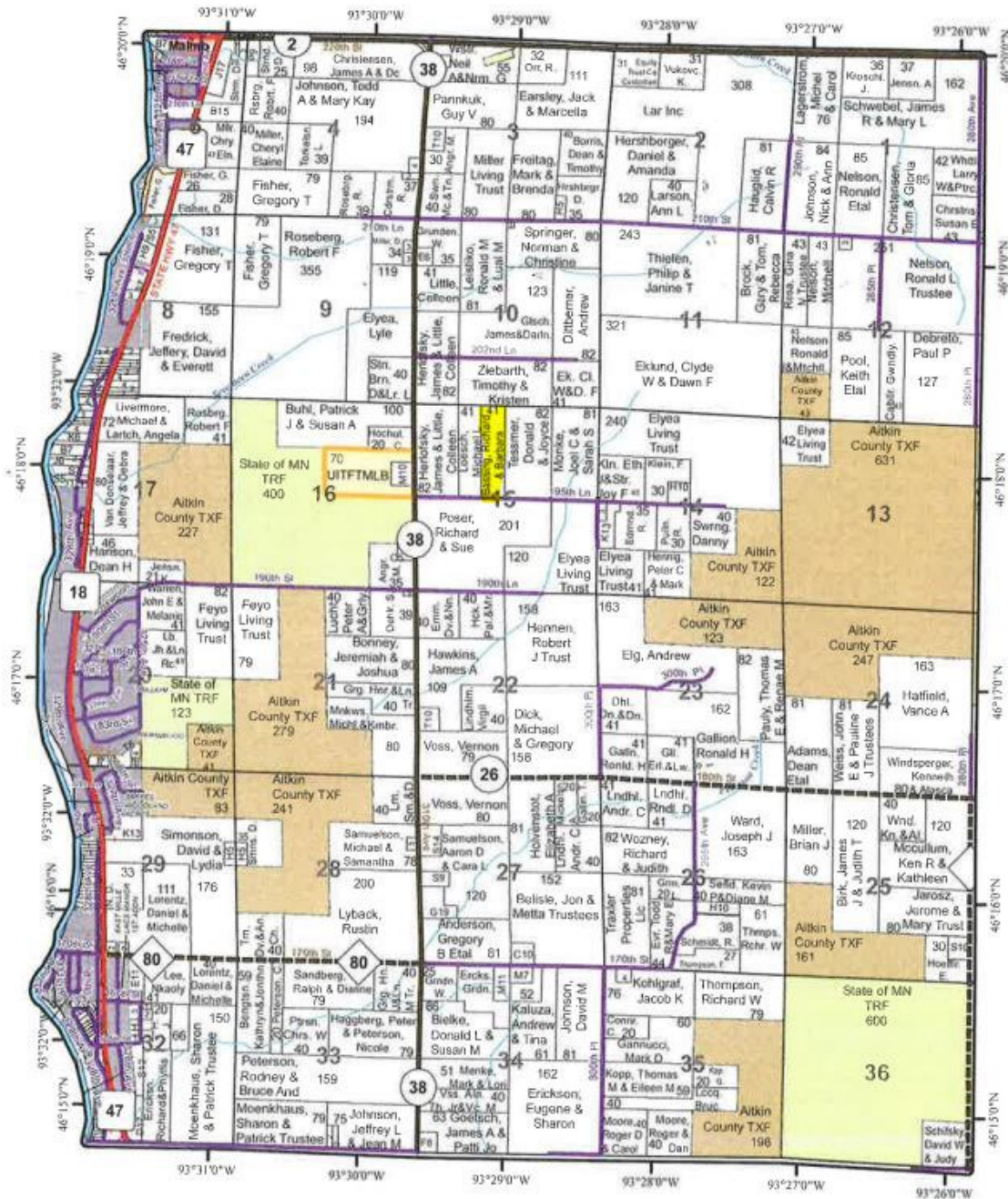


Acres shown are approximate.

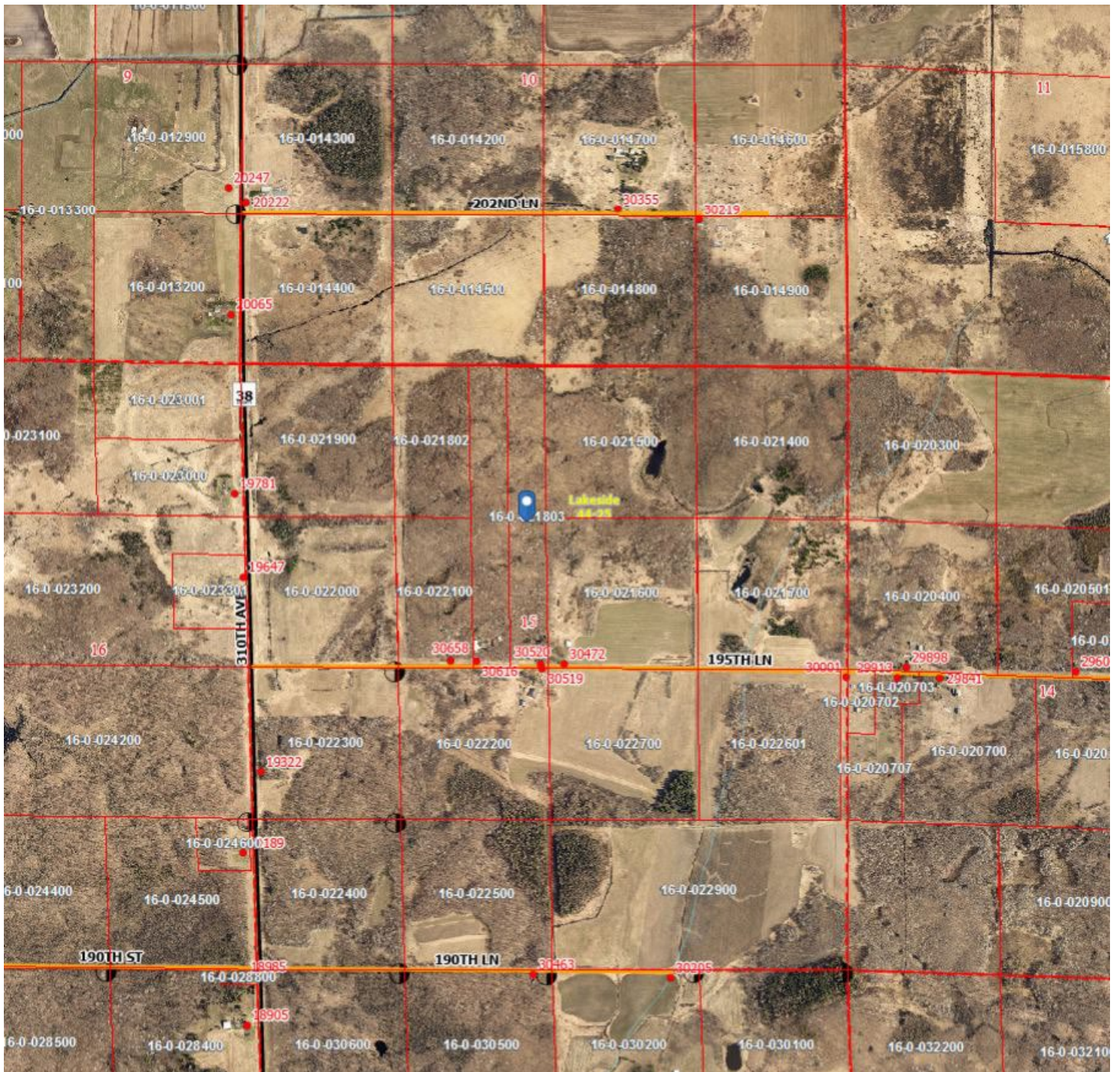
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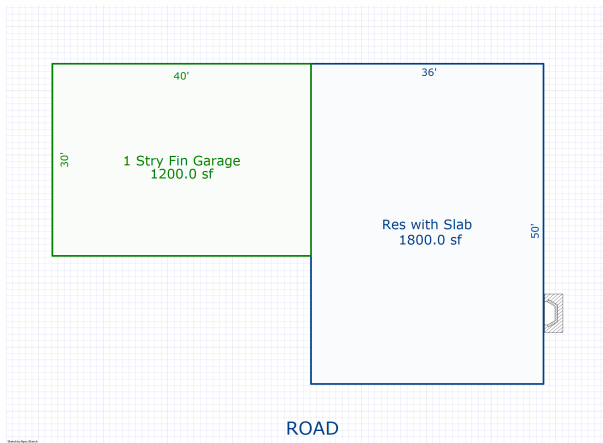


See (MALMO T45N-R25W) Page 22



See (SFAVEY T44N-R24W) Page 17





Fee Owner: 122738
 BASSING, RICHARD L
 Taxpayer: 122738 FALCO:F.O.
 BASSING, RICHARD L
 30616 195TH LN
 ISLE MN 56342
 Primary Address/911 #:
 30520 195TH LN
 ISLE MN

DISTRICTS:
 Twp/City : 16 LAKESIDE TWP
 School : 473 ISD 0473 - ISLE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 15 44.0 25 Acres: 20.00
 E 1/2 OF E 1/2 OF E 1/2 OF NW 1/4
 Parcel notes:
 6-6-23: BM, INTERIOR INSPECTION PRIOR TO
 CBAE MEETING.
 4-17-2023: LBAE, NO CHANGE.
 1-26-23: BM, N/C, NOT HERE.
 2023 ASMT: LT, CORRECTED ON-RD/OFF-RD ACG
 AMTS FOLLOWING SPLIT. 5-2022

2022 ASMT: LT, NEW PARCEL. THIS 20.4
 AC PARC WAS SPLIT OFF 16-0-021803. 5-2022

ISSUE DETAILS:

Nbr: 22713 Type: NIPMT Sts: OPEN Desc: 30X40X10 DETACHED ACC. BLD.
 LID: 1st AY: 2024 Next action:
 Action: CRTD 03/22/2023 Created
 Nbr: 21907 Type: NIOBS Sts: OPEN Desc: 3040-SF NEW RESIDENCE
 LID: 01/26/2023 1st AY: 2023 Next action: NEW RES HERE AT .85% COMPLETE.
 NEEDS INTERIOR FINISH.
 Action: CRTD 08/18/2022 Created

Permit:
 Asmt yr: 2024 Entered by: KE01
 Permit:

Asmt yr: 2023 Entered by: MLH1

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
	2022/05/23	A		471361				BASSING, RICHARD L

ASSESSMENT DETAILS:

2023 Rcd: 1 Class: 204 Non-Homestead Qualifying Single Res Unit	Land	Acres	CAMA	Estimated	Deferred	Taxable
Hstd: 0 nonhomestead-single-res-4bb	21.40	60,085	60,100	60,100	60,100	
MP/Seq: 16-0-021803 000	Building	351,888	351,900	351,900	351,900	
Owr% Rel AG% Rel NA% Dsb%	Total MKT	411,973	412,000	412,000	412,000	
	New imp bldg	351,888	351,900	351,900	351,900	
	New imp land	20,000	20,000	20,000	20,000	

2022 Rcd: 1 Class: 111 Rural Vacant Land	Land	Acres	CAMA	Estimated	Deferred	Taxable
Hstd: 0 rural-vacant-nonhomestead-land	20.40	36,019	36,000	36,000	36,000	
MP/Seq: 16-0-021803 000	Total MKT	36,019	36,000	36,000	36,000	
Owr% 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
2023	204	0	60,100	0	351,900	412,000	412,000	412,000	412,000	412,000	412,000	412,000	371,900	
2022	111	0	36,000	0	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	0	

Tax Year	Rec	Class	NTC	RMV	St	Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2024			.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2023			238.00	.00	.00	.00	.00	.00	.00	.00	.00	238.00

CAMA LAND DETAILS:

Land market: 16 LAKESIDE TWP
 Neighborhood: 16 LAKESIDE
 COG: 122738 1 Ac/FF/SF: 41.81
 Wid: .00 Dth: .00
 Last calc date/env: 03/10/23 B
 1.10 Asmt year: 2023
 Lake:
 Avg CER:

NOTES:

2023: PU FULL SITE VALUE.
 2023 ASMT: LT, CORRECTED ON-RD/OFF-RD ACG
 AMTS FOLLOWING SPLIT. 5-2022
 2022 ASMT: LT, NEW PARCEL. THIS 20.4
 AC PARC WAS SPLIT OFF 16-0-021803. 5-2022

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Cd Typ New	Acreage	PTR Value	Improvement	CER Factors
HWD-R AC	8.00				2500.00	2750.00	22000	1 204	8.00			
	41.81							TW				
LWD-R AC	1.00				1525.00	1677.50	1678	1 204	1.00			
	41.81							TW				
SWP-R AC	1.00				400.00	440.00	440	1 204	1.00			
	41.81							WA				
HWD-O AC	3.40				1875.00	2062.50	7013	1 204	3.40			
	41.81							TW				
LWD-O AC	6.00				1300.00	1430.00	8580	1 204	6.00			
	41.81							TW				
SWP-O AC	1.00				340.00	374.00	374	1 204	1.00			
	41.81							WA				
FSITE AC	1.00				20000.00	20000.00	20000	1 204	1.00		20000	
	41.81							SV 1.00				
Front feet:	.00						60,085					

Mineral:

CAMA SUMMARY:

Schedule: 2023 Quintile date: 02/25/2020 Insp/By/Cmp: 01/26/2023 BCM P
 Neighborhood: 16 LAKESIDE

Nbr	Type	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3		1800	D	065	3/10/2023	B	269,629	269,629
2	RES	GAR	ATT	1200	D	4	3/10/2023	B	52,104	52,104
3	OTH	PB	30X40 TAN	1200	P	020	3/10/2023	B	30,155	30,155
Estimated land value :									60,085	20,000
Mineral value :										
Improvement value . . :									351,888	351,888
Total value :									411,973	371,888

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2023
 Construction class/Quality: D 065
 Actual/Effective year built: 2022
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 16 1.30
 Additional
 Total percent good 1.30

NOTES: -----
 1-26-23: PU NEW RES AT .85% COMPLETE
 STILL NEEDS INTERIOR FINISH.

----	Characteristics/Areas	---	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_003	INSPECTION EX	EXTR ONLY												.85			
_005	COLOR	BRN BROWN												.85			
_010	FOUNDATION	SLB SLAB												.85			
_020	STYLE	CON CONTEMPORY												.85			
_025	STORIES	107 VAULTED*												.85			
_030	SHAPE	16 1-6 CORNER												.85			
_040	CONST	FR FRAME												.85			
_050	EXT WALL 1	ML MET/STEEL												.85			
_055	EXT WALL 2													.85			
_060	ROOF STYLE	GBL GABLE												.85			
_070	ROOF COVER	AS ASPHALT												.85			
_080	WINDOW 1	DH DOUBLE HNG												.85			
_085	WINDOW 2	FS FIXED SASH												.85			
_090	FURN. TYPE	FA FORCED AIR												.85			
_100	INT WALL 1	DW DRYWALL												.85			
_105	INT WALL 2													.85			
_110	BEDROOMS													.85			
_115	FLOR CVR 1													.85			
_118	FLOR CVR 2													.85			
_125	BATHROOMS													.85			
_140	WALK OUT													.85			
_145	LOOKOUT B													.85			
_150	CENTRL AIR Y	YES												.85			
_160	BSMT FIN													.85			
_162	B INT WALL													.85			
_164	B FLR COVR													.85			
_166	BSM BDRMS													.85			
_167	BSM BATHS													.85			
_168	BSM ROOMS													.85			
_170	FIREPLACE	3			1				3,600.00	3,060	1		.85	1.00		3,978	3,978
_175	FP TYPE	04 WOOD												.85			
_180	LUXURY FIX													.85			
_200	TUCK UNDER													.85			
_210	EXTRA KIT.													.85			

_BAS BASE AREA 065 D-6.5 RES 36 50 1800 133.56 204,347 1 .85 1.00 265,651 265,651

Effective BAS rate: 147.58 Totals: 207,407 269,629 269,629
 Ground floor area: 1,800
 Gross floor area: 1,800

CAMA IMP DETAILS: 2 RES GAR ATT DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2023 Physical: 1.00 1-30-23: PU NEW 30X40 ATT GAR. UNKNOWN
 Construction class/Quality: D 4 Functional incurable . . . INTERIOR FINISH.
 Actual/Effective year built: 2022 Economic: 16 1.30
 Condition: Additional
 Total percent good 1.30

---- 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	ATT ATTACHED																		
_015	STORY HGT																			
_020	FLOOR	CON CONCRETE																		
_022	WALL HGHT	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	4 LIN/INSUL	30	40	1200					33.40	40,080	1		1.00	1.00		52,104		52,104	

Effective BAS rate: 43.42 Totals: 40,080 52,104 52,104
 Ground floor area: 1,200
 Gross floor area: 1,200

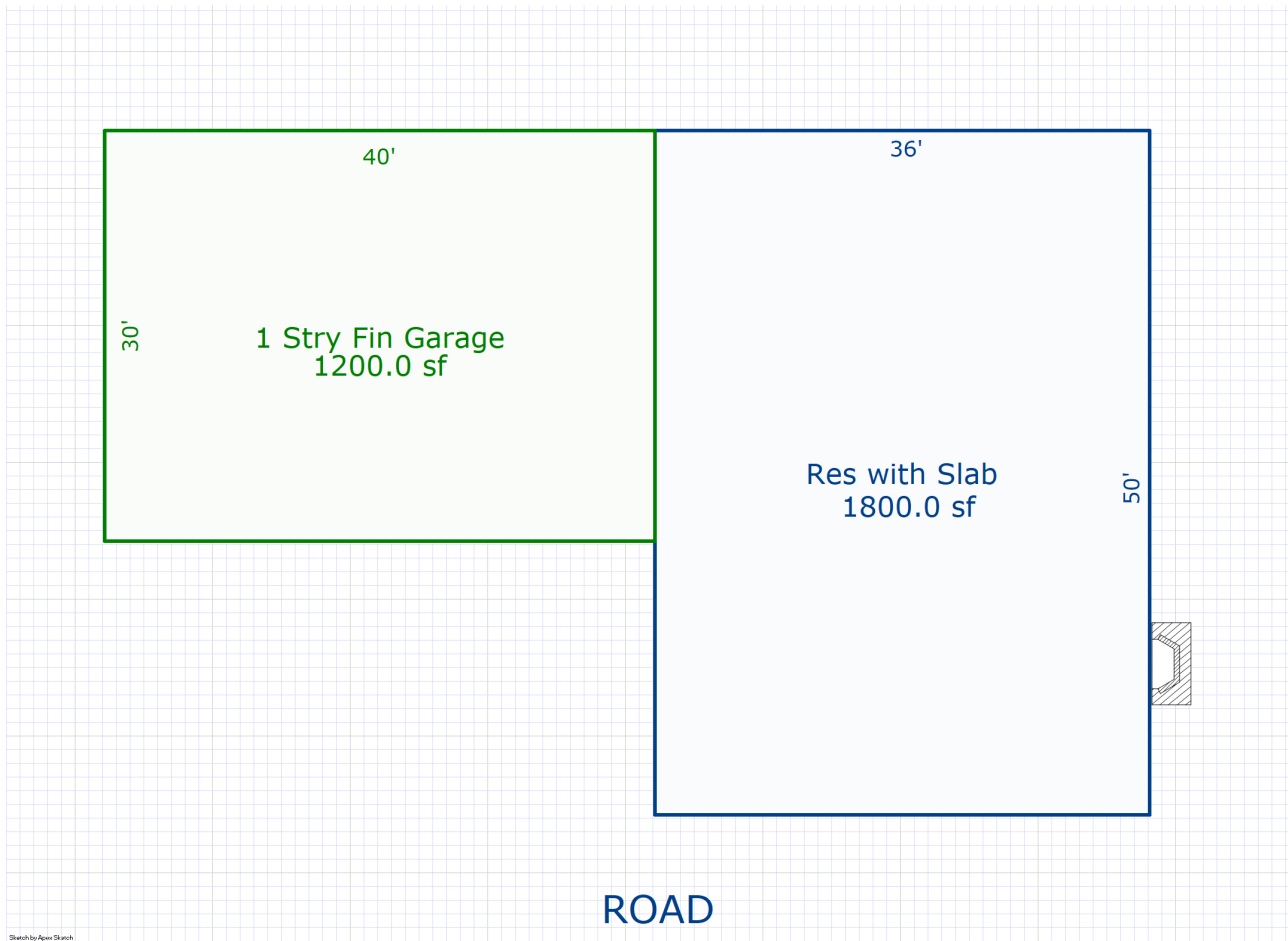
CAMA IMP DETAILS: 3 0TH PB 30X40 TAN DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2023 Physical: 1.00 1-26-23: PU 30X40 PB. UNKNOWN INTERIOR
 Construction class/Quality: P 020 Functional incurable . . . FINISH.
 Actual/Effective year built: 2022 Economic: 16 1.30
 Condition: Additional
 Total percent good 1.30

---- 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	Y YES																		
_030	INSULATED																			
_040	LINING																			
_050	HEATING																			
_060	CUSTOM EXT																			
_100	MAKE																			
_110	LIVING																			
_BAS	BASE AREA	020 STANDARD	30	40	1200					19.33	23,196	1		1.00	1.00		30,155		30,155	

Effective BAS rate: 25.13 Totals: 23,196 30,155 30,155
 Ground floor area: 1,200
 Gross floor area: 1,200

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





39808 340th Lane, Aitkin



24-1-121600, 1-121501, & 1-121700

Parcel No.

Parcel No.

Dwyer

Buyer

Buyer

Gorecki

Seller

Seller

9/2022

Date of Sale

Date of Sale

\$429,900

Sale Price

Sale Price

\$0

Personal Property

Personal Property

\$448,730

Adjusted Sale Price

Adjusted Sale Price

\$374,000

Assessor's EMV at Sale

Assessor's EMV at Sale

83.35 %

Sale Ratio

Sale Ratio

Lake

Lake



Front Feet: 0

Frontage Quality: NA

Acreage: 2.96 GIS acres

Res. Quality: D6.5 Rambler Built in 1983, 4 bed/ 3 Bath, 1380 sf.

Effective Age: EA is at .85

Outbuildings: Garage. Deck with Pergola





Section 11

07-0-024900

Parcel No.

Parcel No.

Redner, Scott & Demetra

Buyer

Buyer

Druscher, Ronald

Seller

Seller

6/2022

Date of Sale

Date of Sale

\$ 389,200

Sale Price

Sale Price

\$ 10,900

Personal Property

Personal Property

\$ 419,500

Adjusted Sale Price

Adjusted Sale Price

\$ 323,200

Assessor's EMV at Sale

Assessor's EMV at Sale

77.05 %

Sale Ratio

Sale Ratio

NONE

Lake

Lake

Square Area/Acreage: 2.6 acres

**Res. Quality: 2018 built D6 on a slab, In-floor heat,
1020 sf, 2 bedrooms, 1 ½ bathrooms, split mini
Free standing stove**

Effective Age: 100**Outbuildings:****Garage: 2018 built attached Gar5, 1020 sf, EA 100****Pole Building: 2018 built 010, 16' sidewalls,****2240 sf, EA 100, Northland building****Garage: 2008 built Gar4, 840 sf, EA 95****Garage: Detached, 280 sf, EA 70**