



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
307 2nd Street NW, Room 310
Aitkin, MN 56431

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Phone: 218-927-7327
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County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: Appeal #2

Owner Name: Kert and Delores Koerting (In-Person Appeal)

Property ID#: 04-0-041701

Physical Address: 29188 120th Place, Sturgeon Lake, MN 55783

Estimated Market Value 2022 Assessment: \$37,600

Classification 2022 Assessment: 50% Residential Homestead

Estimated Market Value 2023 Assessment: \$40,500

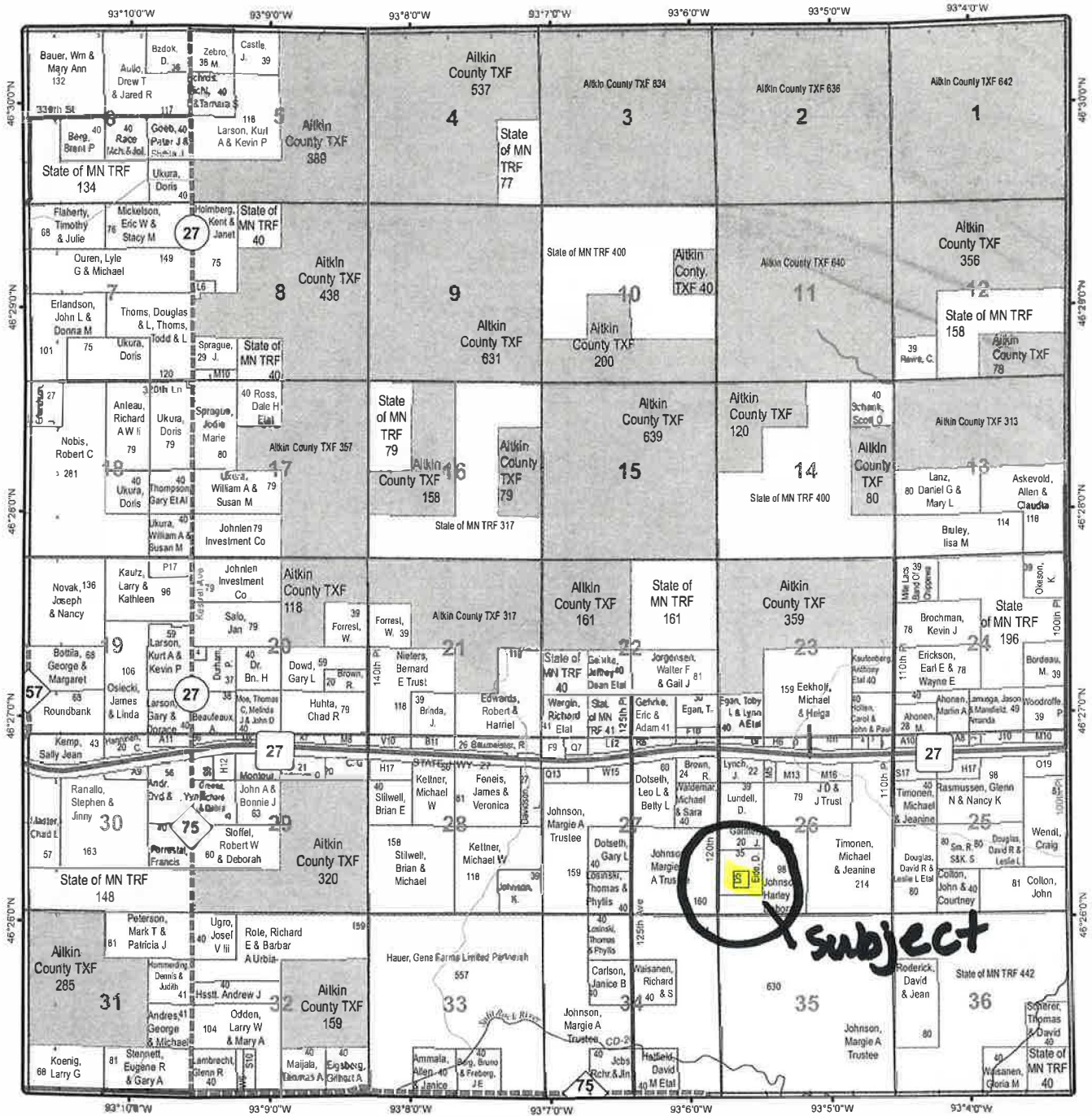
Classification 2023 Assessment: 50% Residential Homestead

Decision of Local Board (if applicable): Open Book Meeting – This was not addressed in time for the open book meeting.

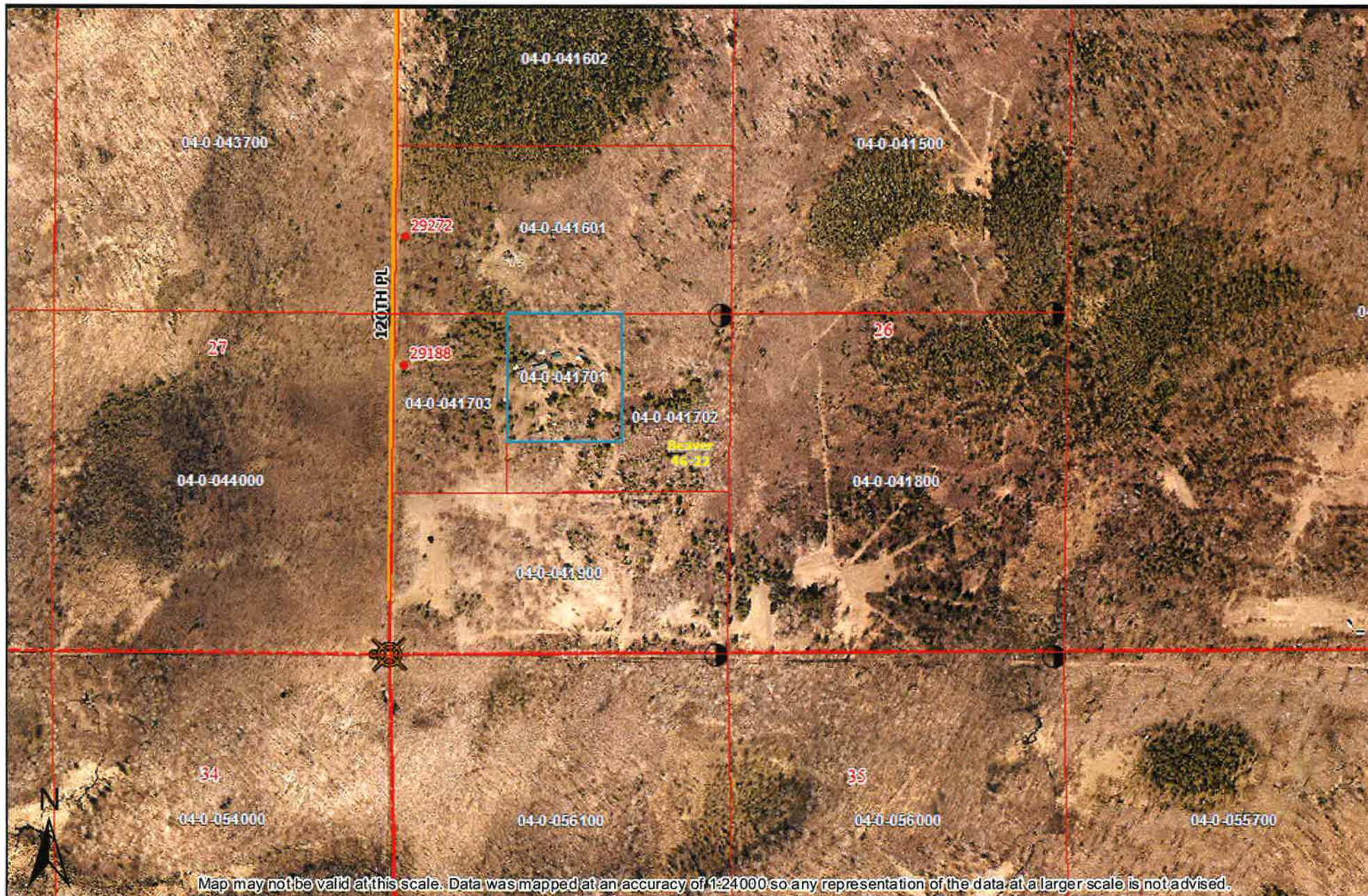
Summary of Issue: This property has access and a well valued. We are valuing the well at the standard county-wide amount of \$7,000. The property owner indicated that the well has a broken casing. He hopes to get it fixed but he is not sure that it can be fixed or that it will be affordable to fix. Our office will remove the value entirely if proof of abandonment is provided.

Assessor's Recommendation: Our office does not have a standard discount for a dysfunctional well. The board may want to give a discount in this specific case.

Comments:



HELPING HANDS
Helping Hands is a volunteer service club for fourth to sixth graders who are using their time, talents, and kindness to make the community of Aitkin a better place.



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.

04-0-041701

1:9,028

0 0.05 0.1 mi 1 inch = 752 feet

003



Date: 5/23/2023

14'	56'	17'	14'
Bunkhouse/Dorm Unit from UMD 784.0 sf			
'07 Add 238.0 sf			

Imagery by Aerial Motion®



Fee Owner: 118243
KOERTING, KERT & DELORES
Taxpayer: 118243 FALCO:F.O.
KOERTING, KERT & DELORES
29188 120 FL
STURGEON LAKE MN 55783
Primary Address/911 #:
29188 120TH FL
STURGEON LAKE MN
Homesteader: 118243 Seq 000
KOERTING, KERT & DELORES RA
29188 120 FL
STURGEON LAKE MN 55783

DISTRICTS:

Twp/City : 4 HEAVER TWP
School : 4 ISD 0004 - MCGREGOR

LEGAL DESCRIPTION:

Sec/Twp/Rge : 26 46.0 22 Acres: 5.00
E 440 FT OF W 880 FT OF N 495 FT OF SW SW
Parcel notes:
8-2-22 TS R/A NO ONE HERE. PROPERTY APPEAR
S THE SAME.

5-3-22 TS MET WITH KERT, HE HAS NO ISSUE W
ITH THIS PROPERTY

HS APP CANCELED 2-12-2018 - FORECLOSURE
10-19-2017
11-16-2017 TS 2018 R/A- =, NO ONE HOME. NO
UPGRADES OR CHANGES TO THE BUILDINGS. MR
DUDLEY IS IN THE NURSING HOME IN MOOSE LAK
E

1-10-13 TS 2013 REASSESSMENT, NOT HOME. RE
S APPEARS TO BE IN THE SAME CONDITION. DID
NOT SEE ANY OTHER CHANGES, OUTBUILDINGS TH
E SAME

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
KOERTING, KERT E. MEMBERS COOPERATI	10/29/2018	L	21	21	16,200	16,200	2018/10/29 A 448290	KOERTING, KERT & DELORES
							2017/08/10 A 442824	MEMBERS COOP CREDIT UNIO

ASSESSMENT DETAILS:

Year	Class	Hstd	Land	Mkt	Land Dfr	Building	Total Mkt	Acres	CAMA	Estimated	Deferred	Taxable
2023	Rod: 1	Class: 201 Residential 1 unit Frac						Land	4.99	18,776	18,800	13,935
		Hstd: 1 Residential-Homestead						Building		21,720	21,700	16,085
		MP/Seq: 04-0-041701 000						Total MKT		40,496	40,500	30,020
		Own% 50 Rel AG% Rel NA% Dsb%						10 acres		18,776	18,800	13,935
2022	Rod: 1	Class: 201 Residential 1 unit Frac						Land	4.99	16,676	16,700	12,534
		Hstd: 1 Residential-Homestead						Building		20,872	20,900	15,686
		MP/Seq: 04-0-041701 000						Total MKT		37,548	37,600	28,220
		Own% 50 Rel AG% Rel NA% Dsb%						10 acres		16,676	16,700	12,534
2021	Rod: 1	Class: 201 Residential 1 unit Frac						Land	4.99	13,715	13,700	10,159
		Hstd: 1 Residential-Homestead						Building		17,139	17,100	12,681
		MP/Seq: 04-0-041701 000						Total MKT		30,854	30,800	22,840
		Own% 50 Rel AG% Rel NA% Dsb%						10 acres		13,715	13,700	10,159
2020	Rod: 1	Class: 201 Residential 1 unit Frac						Land	4.99	13,576	13,600	10,045
		Hstd: 1 Residential-Homestead						Building		15,426	15,400	11,375
		MP/Seq: 04-0-041701 000						Total MKT		29,002	29,000	21,420
		Own% 50 Rel AG% Rel NA% Dsb%						10 acres		13,576	13,600	10,045

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land	Mkt	Land Dfr	Building	Total Mkt	Acres	CAMA	Estimated	Deferred	Taxable	New Imp
2023	Rod: 1	Class: 201 Residential 1 unit Frac						Land	4.99	18,776	18,800	13,935	
		Hstd: 1 Residential-Homestead						Building		21,720	21,700	16,085	
		MP/Seq: 04-0-041701 000						Total MKT		40,496	40,500	30,020	
		Own% 50 Rel AG% Rel NA% Dsb%						10 acres		18,776	18,800	13,935	

Parcel Nbr: 04-0-041701		3311	PRD	Production 2023	Property Assessment Record			AITKIN COUNTY	5/23/23	Page	2
2023	201	1	18,800	0	21,700	40,500	30,020		30,020	0	
2022	201	1	16,700	0	20,900	37,600	28,220		28,220	0	
2021	201	1	13,700	0	17,100	30,800	22,840		22,840	0	
2020	201	1	13,600	0	15,400	29,000	21,420		21,420	0	

LINKED PARCELS - BASE: 04-0-041701 000 -----											
000*04-0-041701		001 04-0-041703									
Total acres:		9.85	Total est:		52,400	Total taxable:		41,920			
TAX SECTION: ----- Taxes ----- Credits ----- Net Tax											
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2024		.00	.00	.00	.00	.00	.00	.00	.00	.00	
2023		189.87	12.13	.00	.00	.00	.00	.00	.00	202.00	
2022		205.56	14.44	.00	.00	.00	.00	.00	.00	220.00	
2021		197.24	14.76	.00	.00	.00	.00	.00	.00	212.00	

CAMA LAND DETAILS: -----												NOTES: -----			
Land market: 04		BEAVER TWP				Last calc date/env: 03/10/23 B									
Neighborhood: 04		BEAVER				1.00 Asmt year: 2023									
COG: 118621		1	Ac/FF/SF:		41.03	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		55		20000.00	9000.00	9000 1 201	1.00		6000					
	41.03						SV								
OPN-R AC	1.99				2400.00	2400.00	4776 1 201	1.99		27600					
	41.03						MD								
HWD-R AC	2.00				2500.00	2500.00	5000 1 201	2.00							
	41.03						TW								
Front feet:	.00	Other Acres:		4.99	Totals:		18,776								
FF/SF acres:	.00	CAMA acres:		4.99	Mineral:										

CAMA SUMMARY: -----										
Schedule: 2023		Quintile date: 08/02/2022 Insp/By/Omp: 01/10/2013 TS							P	
Neighborhood: 04		BEAVER								
Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	OTH	BUNK HSE	HOUSE	1022	D	040	3/10/2023 B		10,302	
2	RES	GAR	OLD GARAGE	240	D	1	3/10/2023 B		1,702	
3	OTH	PB	POLE GAR	984	P	030	3/10/2023 B		9,716	
Estimated land value :									18,776	
Mineral value :										
Improvement value . . :									21,720	
Total value :									40,496	

CAMA IMP DETAILS: 1 OTH BUNK HSE HOUSE				DEPRECIATION PCT GOOD FACTORS:				NOTES: -----												
House/Garage: Schedule: 2023				Physical: .80				MOVED IN 1996 OLD DORM UNIT FROM UMD,SAW												
Construction class/Quality: D 040				Functional incurable				AN ADD IN 2007,14'X 17' UNPERMITTED. .												
Actual/Effective year built: 1996 2007				Economic: 04 1.05				NOW ALL HAS A STEEL ROOF ON.												
Condition:				Additional																
				Total percent good																
---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
BAS BUNK HOUSE 040				14	56	784					12.00	9,408	1			1.00				7,903
BAS BUNK HOUSE 040				17	14	238					12.00	2,856	1			1.00				2,399
Effective BAS rate:				10.08		Totals:						12,264								10,302
Ground floor area:				1,022																
Gross floor area:				1,022																

CAMA IMP DETAILS: 2 RES GAR		OLD GARAGE		DEPRECIATION PCT GOOD FACTORS:				NOTES: -----									
House/Garage: Schedule: 2023		Physical:				.58		MOVED IN 1994									
Construction class/Quality: D 1		Functional incurable															
Actual/Effective year built: 1994		Economic: 04				1.05											
Condition:		Additional															
		Total percent good				.61											
---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005 COLOR		WHT WHITE															
_010 TYPE		DET DETACHED															
_015 STORY HGT																	
_020 FLOOR		DRT DIRT															
_022 WALL HGHT																	
_025 CONST		FR FRAME															
_030 ELECTRIC		N NO															

_040 LINING	N	NO								
_050 INSULATION	N	NO								
_060 HEAT	N	NO								
_100 LIVING-1	N	NO								
_110 LIVING-2	N	NO								
_BAS BASE AREA	1		12	20	240	11.64	2,794	1	1.00	1,702

Effective BAS rate:	7.09	Totals:	2,794	1,702
Ground floor area:	240			
Gross floor area:	240			

CAMA IMP DETAILS: 3 OTH PB	POLE GAR	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage: Schedule: 2023		Physical: .75	POLE BLDG ON DIRT, ASSUME NO SLAB IN FUTU-
Construction class/Quality: P 030		Functional incurable	RE EITHER.
Actual/Effective year built: 2003		Economic: 04 1.05	
Condition:		Additional	
		Total percent good	

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005 COLOR BRN BROWN																
_007 STORY HGT																
_010 FLOOR TYPE D DIRT FLOOR																
_015 WALL HGT 10 8'-10'WALL																
_020 ELECTRIC N NO																
_030 INSULATED N NO																
_040 LINING N NO																
_050 HEATING N NO			1													
_060 CUSTOM EXT N NO																
_100 MAKE OTH OTHER																
_110 LIVING																
_BAS BASE AREA 030 ECONOMY	24	36	864					12.53	10,826	1		1.00				8,531
_BAS BASE AREA 030 ECONOMY	10	12	120					12.53	1,504	1		1.00				1,185

Effective BAS rate:	9.87	Totals:	12,330	9,716
Ground floor area:	984			
Gross floor area:	984			

Field check value:

Appraiser's initials:

Date of inspection:



