



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 #3 @ approx 3:30pm

Owner Name: Marcus Marsh (In-Person Appeal)

Property ID#: 01-1-103300, 01-1-103200, 01-1-103400

Physical Address: 34238 442nd Place. Aitkin, MN.56431

Estimated Market Value 2022 Assessment:

01-1-103300 (\$415,000)

01-1-103200 (\$101,500)

01-1-103400 (\$50,800)

Total- \$567,300

Classification 2022 Assessment: 201 Relative Homestead

Estimated Market Value 2023 Assessment:

01-1-103300 (\$504,292)

01-1-103200 (\$138,591)

01-1-103400 (\$69,296)

Total- \$712,179

Classification 2023 Assessment: 201 Relative Homestead

Decision of Local Board (if applicable): Open book- (Aitkin Township could not have a meeting in 2023.)

Summary of Issue: Mr. Marsh stated that his valuation is too high.

Assessor's Recommendation: No change.

Comments:

01-1-103300, 01-1-103200, 01-1-103400 are valued similarly to other Cedar Lake parcels. Aitkin Township in which the parcels reside had 13 sales during the sales study period. The median sales ratio was 79.60%. Cedar Lake specifically had 4 sales during the sales study period. The median sales ratio was 77.56% with a median sales price of \$644,700. In this packet you will see a sale of Mr. Ruis's property ID#01-1-096700 from

directly across the bay from Mr. Marsh on Cedar Lake that has a very similar elevation with a quality adjustment of -20% compared to Mr. Marsh's quality adjustment of -30%. Mr. Marsh has 187.5' of front feet compared to Mr. Ruis's 148' feet of front feet. Mr. Marsh's residence has less finished square feet however, Mr. Marsh's residence was built in 2014 as opposed to Mr. Ruis's residence was built in 1924 with a complete remodel in 1994. At the time of Mr. Ruis's sale the assessor's office was at 80.97% of the selling price.

The following were both County wide and Township specific changes that were made to adjust value's to reflect the above sales ratio percentages.

COUNTYWIDE LAND Changed the Lakeshore land frontage size table to smooth adjustments (interpolation). This affects all lakes in Aitkin County.

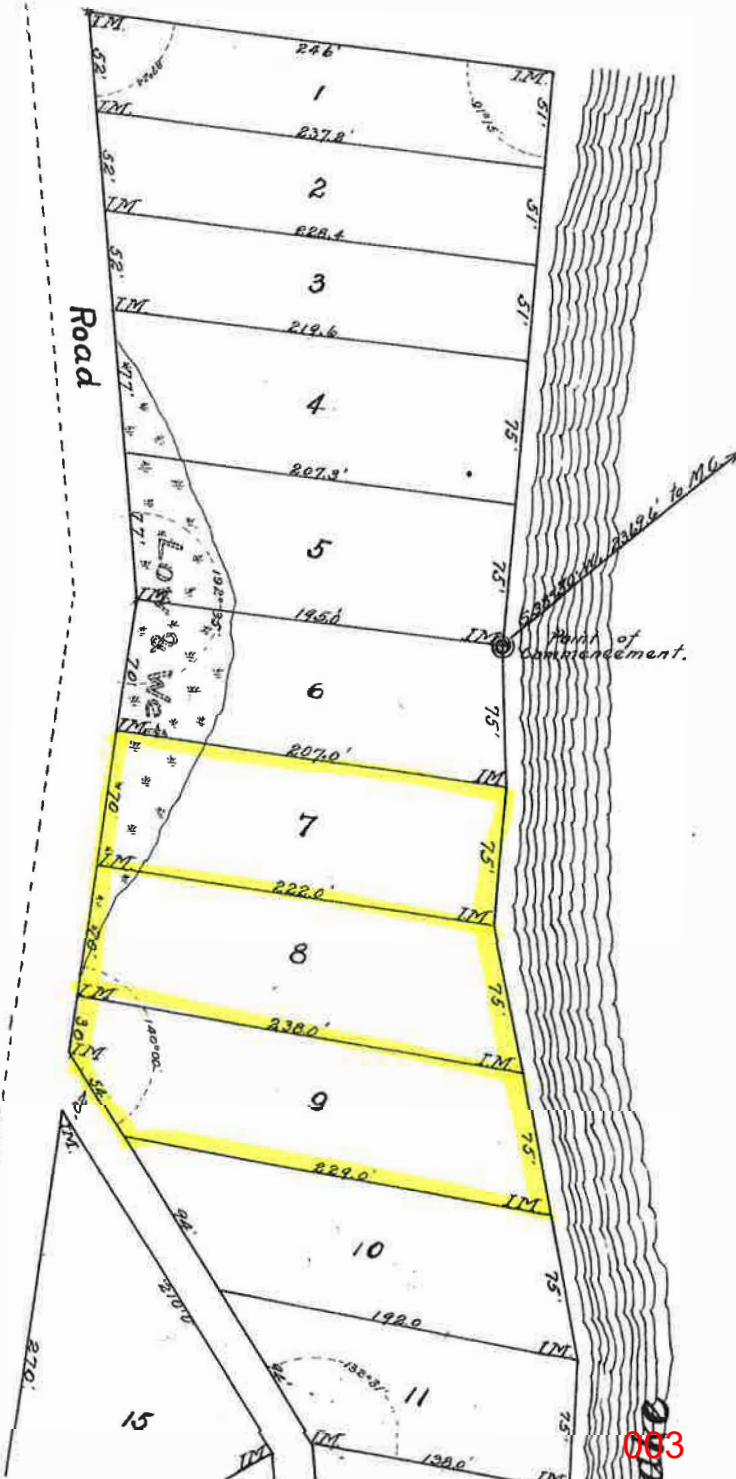
COUNTYWIDE LAND Increased all Aitkin County lakeshore frontage rates not otherwise named below by 12%.

COUNTYWIDE BUILDING Increased residential non-manufactured home base rates 15% for under 1700 square feet of ground floor area. Increased these homes 5% on the 1700 or larger square feet of ground floor area.

COUNTYWIDE BUILDING Increased garage base rates 10%.

AITKIN TWP Increased Cedar Lake base rate from \$2,350 to \$2,950 (25.5%) per front foot. Increased Pickerel and Dogfish Lake base rates from \$475 to \$550 (15.8%) per front foot. Increased buildings 4%. Increased acreage land values 4.8%. Added backlot values of up to \$10,000 to small acreage parcels within 1000 feet of Cedar Lake.

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MESQUA
 LOT 5, SEC. 32
 AITKIN



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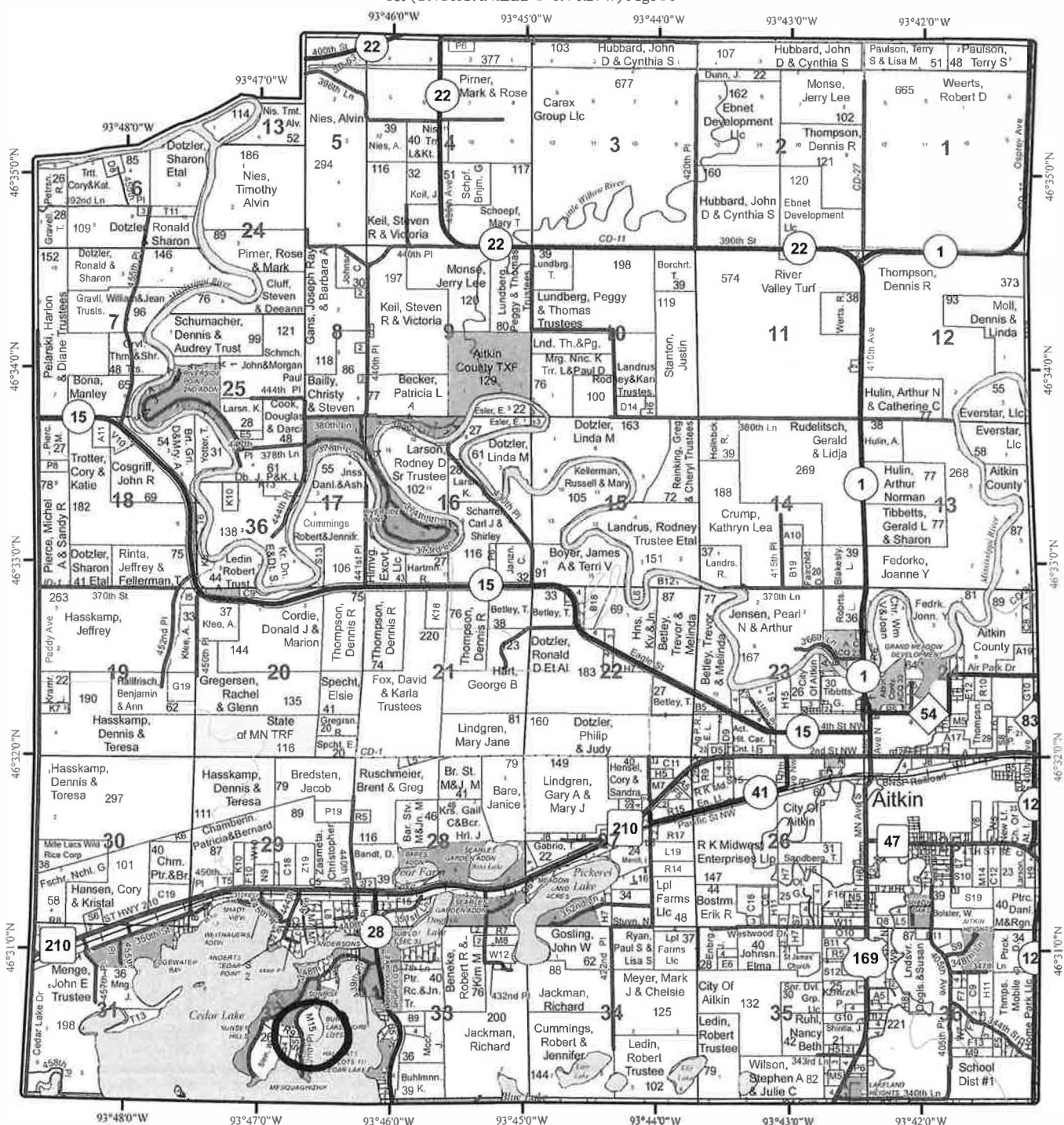
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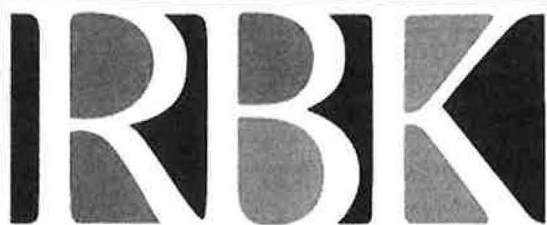
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See (UNORGANIZED T48N-R27W) Page 38



See (SPENCER T47N-R26W) Page 33

See (FARM ISLAND T46N-R27W) Page 26



RYAN, BRUCKER & KALIS, LTD.

201 MN Ave. N., Aitkin

“A History of Serving Clients Since 1933”
— Henry Brucker & Andrew Kalis

- Wills & Trusts
- Probate
- Elder Law
- Real Estate
- General Practice
- Corporate
- Commercial
- Family Law
- Collection

ATTORNEYS

218-927-2136

Fee Owner: 121988
MARSH, JASON & AARON
Taxpayer: 121988 FALCO:F.O.
MARSH, JASON & AARON
C/O MARCUS MARSH
34238 442ND PL
AITKIN MN 56431

DISTRICTS:
Twp/City : 1 AITKIN TWP
Plat : 5 MESQUAGHIZHIK
School : 1 ISD 0001 - Aitkin
Lake : 1020900 CEDAR LAKE (AITKIN/ET

LEGAL DESCRIPTION:
Sec/Twp/Rge : 32 47.0 27 Acres: .00
LOT 7
Parcel notes:
TW7-22-19: LAND REVIEW .33 GIS ACRES
5-1-19: TWP LBOAE: GAVE AN ADDITIONAL -10%
QUAL ADJUSTMENT DUE TO ELEVATION.
9/8/2014: DM R/A, MARSH'S HERE, SEE LAND
NOTE:

9/21/2009 DM R/A

SALES HISTORY: ----- | TRANSFER HISTORY: -----
Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
| 2021/06/18 A 465312 MARSH, JASON & AARON
| 2019/04/23 A 451200 MARSH, MARCUS M TRUSTEE
|

ASSESSMENT DETAILS: -----
2023 Rod: 1 Class: 201 Residential 1 unit Land .77 CAMA Estimated Deferred Taxable
Hstd: 3 Residential-Homestead Total MKT 138,591 138,600 138,600
MP/Seq: 01-1-103300 002 10 acres 138,591 138,600 138,600
Own% Rel AG% Rel NA%100 Dsb%
2022 Rod: 1 Class: 201 Residential 1 unit Land .77 101,520 101,500 101,500
Hstd: 3 Residential-Homestead Total MKT 101,520 101,500 101,500
MP/Seq: 01-1-103300 002 10 acres 101,520 101,500 101,500
Own% Rel AG% Rel NA%100 Dsb%
2021 Rod: 1 Class: 201 Residential 1 unit Land .77 82,080 82,100 82,100
Hstd: 3 Residential-Homestead Total MKT 82,080 82,100 82,100
MP/Seq: 01-1-103300 002 10 acres 82,080 82,100 82,100
Own% Rel AG% Rel NA%100 Dsb%

ASSESSMENT SUMMARY: -----
Year Class Hstd Land Mkt Land Dfr Building Total Mkt Total Dfr Limited Mkt Limited Dfr Exemptions Taxable New Imp
2023 201 3 138,600 0 138,600 138,600 0
2022 201 3 101,500 0 101,500 101,500 0
2021 201 3 82,100 0 82,100 82,100 0

LINKED PARCELS - BASE: 01-1-103300 002
000 01-1-103300 001 01-1-103400 002*01-1-103200
Total acres: 2.93 Total est: 712,200 Total taxable: 712,200

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
2023 637.91 76.09 .00 .00 .00 .00 .00 .00 714.00
2022 581.34 84.66 .00 .00 .00 .00 .00 .00 666.00
2021 553.70 96.30 .00 .00 .00 .00 .00 .00 650.00

CAMA LAND DETAILS: ----- NOTES: -----
Land market: 01 AITKIN TWP Last calc date/env: 03/10/23 B 5-1-19: TWP LBOAE: GAVE AN ADDITIONAL -10%
Neighborhood: 01 AITKIN TWP 1.10 Asmt year: 2024 QUAL ADJUSTMENT DUE TO ELEVATION.
COG: 121988 1 Ac/FF/SF: 2.93 Lake: 1020900 CEDAR LAKE (AITKIN/2015 ASSMT: GOOD LAKESHORE, FEW WEEDS. HAS
Wid: .00 Dth: 450.00 Avg CER: HIGHER ELEVATION FROM ROAD TO SITE & SITE
TO LAKE W/LITTLE LEVEL AREA @ WATERS EDGE.
3 PAR 187.5' COFG 95%
-20% ELEVATION NO OTHER ADJUSTMENT.

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
01-0209 FF 75.00 20 10 2950.00 1847.88 138591 1 201 .77
187.50
Front feet: 75.00 Totals: 138,591
OV

Mineral:

CAMA SUMMARY: -----
Schedule: 2024 Quintile date: 07/22/2019 Insp/By/Cmp: 09/08/2014 DM
Neighborhood: 01 AITKIN TWP

Fee Owner: 121988
MARSH, JASON & AARON
Taxpayer: 121988 FALCO:F.O.
MARSH, JASON & AARON
C/O MARCUS MARSH
34238 442ND PL
AITKIN MN 56431

DISTRICTS:

Twp/City : 1 AITKIN TWP
Plat : 5 MESQUAGHIZHIK
School : 1 ISD 0001 - Aitkin
Lake : 1020900 CEDAR LAKE (AITKIN/FI

LEGAL DESCRIPTION:

Sec/Twp/Rge : 32 47.0 27 Acres: .00
N 37.5 FT OF LOT 9
Parcel notes:
TW5-1-19: TWP LBOAE: GAVE AN ADDITIONAL -10%
QUAL ADJUSTMENT DUE TO ELEVATION.
9/8/2014: DM R/A, MARSH'S HERE

9/21/2009 DM R/A

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted
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TRANSFER HISTORY:

Doc Date	Doc Nbr	To
2021/06/18	A 465312	MARSH, JASON & AARON
2019/04/23	A 451200	MARSH, MARCUS M TRUSTEE

ASSESSMENT DETAILS:

2023 Rod: 1 Class: 201 Residential 1 unit	Acres	CAMA	Estimated	Deferred	Taxable
Hstd: 3 Residential-Homestead	Land .39	69,296	69,300		69,300
MP/Seq: 01-1-103300 001	Total MKT	69,296	69,300		69,300
Own% Rel AG% Rel NA%100 Dsb%	10 acres	69,296	69,300		69,300
2022 Rod: 1 Class: 201 Residential 1 unit	Land .39	50,760	50,800		50,800
Hstd: 3 Residential-Homestead	Total MKT	50,760	50,800		50,800
MP/Seq: 01-1-103300 001	10 acres	50,760	50,800		50,800
Own% Rel AG% Rel NA%100 Dsb%					
2021 Rod: 1 Class: 201 Residential 1 unit	Land .39	41,040	41,000		41,000
Hstd: 3 Residential-Homestead	Total MKT	41,040	41,000		41,000
MP/Seq: 01-1-103300 001	10 acres	41,040	41,000		41,000
Own% Rel AG% Rel NA%100 Dsb%					

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	201	3	69,300	0		69,300		69,300			69,300	0
2022	201	3	50,800	0		50,800		50,800			50,800	0
2021	201	3	41,000	0		41,000		41,000			41,000	0

LINKED PARCELS - BASE: 01-1-103300 001

000 01-1-103300 001*01-1-103400 002 01-1-103200
Total acres: 2.93 Total est: 712,200 Total taxable: 712,200

TAX SECTION:

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
2023		273.92	38.08	.00	.00	.00	.00	.00	.00	312.00
2022		289.79	42.21	.00	.00	.00	.00	.00	.00	332.00
2021		277.70	48.30	.00	.00	.00	.00	.00	.00	326.00

CAMA LAND DETAILS:

Land market: 01 AITKIN TWP
Neighborhood: 01 AITKIN TWP
COG: 121988 1 Ac/FF/SF: 2.93
Wid: .00 Dth: 450.00

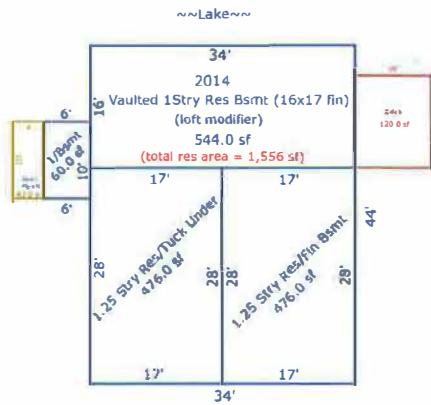
NOTES:
Last calc date/env: 03/10/23 B 7-22-19: LAND REVIEW .20 GIS ACRES
1.10 Asmt year: 2024 5-1-19: TWP LBOAE: GAVE AN ADDITIONAL -10%
Lake: 1020900 CEDAR LAKE (AITKIN/QUAL ADJUSTMENT DUE TO ELEVATION.
Avg CER: 2015 ASSMT: GOOD LAKESHORE, FEW WEEDS. HAS
HIGHER ELEVATION FROM ROAD TO SITE & SITE
TO LAKE W/LITTLE LEVEL AREA @ WATERS EDGE.
3 PAR 187.5' COPG 95%
-20% ELEVATION NO OTHER ADJUSTMENT.

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acreage	PTR Value	Improvement	CER Factors
01-0209 FF	37.50		20 10	2950.00	1847.88	69296 1 201	.39			
	187.50					OV				
Front feet:	37.50									

Mineral:

CAMA SUMMARY:

Schedule: 2024 Quintile date: 07/22/2019 Insp/By/Cmp: 09/08/2014 DM
Neighborhood: 01 AITKIN TWP



Fee Owner: 121988
MARSH, JASON & AARON
Taxpayer: 121988 FALCO:F.O.
MARSH, JASON & AARON
C/O MARCUS MARSH
34238 442ND PL
AITKIN MN 56431
Primary Address/911 #:
34238 442nd Pl
AITKIN
Homesteader: 118841 Seq 000
MARSH, MARCUS M TRUSTEE RA
34238 442ND PL
AITKIN MN 56431

DISTRICTS:
Twp/City : 1 AITKIN TWP
Plat : 5 MESQUAGHIZHIK
School : 1 ISD 0001 - Aitkin
Lake : 1020900 CEDAR LAKE (AITKIN/PI

LEGAL DESCRIPTION:
Sec/Twp/Rge : 32 47.0 27 Acres: .00
LOT 8
Parcel notes:
TW7-22-19: MB R/A NOT HOME, PU 10X12 DECK
AVE MIND RES AND PROPERTY
5-1-19: TWP LBOAE: REDUCED LKSHR QUAL ADJ
ANOTHER 10% DUE TO STEEPNESS OF ELEV.
1/22/2015: DM N/C, NOT HOME, NEW HOUSE NOW
COMPLETE AS OF 1/2/2015. CLOSE ISSUE.

9/8/2014: DM R/A, MARSH'S HERE, OLD CABIN
NOW GONE. NEW RES UNDERWAY (@ 50% COMPLT)
AS OF THIS DATE. CHECK AGAIN BEFORE JAN 2

5/6/2014: LBAE (AR) CABIN TO BE DEMOLISHED
TO MAKE WAY FOR NEW RESIDENCE. DELETE RES
RECORD. VALUE CABIN AS \$4,000 SALVAGE VAL

9/21/2009 DM R/A ADD VALUE FOR OMITTED
DECKING. WAS SKETCHED ON CARD BUT NEVER
INCLUDED IN VALUATION.

SALES HISTORY: -----					TRANSFER HISTORY: -----		
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr To
						2021/06/18	A 465312 MARSH, JASON & AARON
						2019/04/23	A 451200 MARSH, MARCUS M TRUSTEE

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2023 Rcd: 1 Class: 201 Residential 1 unit					Land 1.77	158,591	158,600		158,600
Hstd: 3 Residential-Homestead					Building	345,701	345,700		345,700
MP/Seq: 01-1-103300 000					Total MKT	504,292	504,300		504,300
Own% Rel AG% Rel NA%100 Dsb%					10 acres	158,591	158,600		158,600
2022 Rcd: 1 Class: 201 Residential 1 unit					Land 1.77	121,520	121,500		121,500
Hstd: 3 Residential-Homestead					Building	293,500	293,500		293,500
MP/Seq: 01-1-103300 000					Total MKT	415,020	415,000		415,000
Own% Rel AG% Rel NA%100 Dsb%					10 acres	121,520	121,500		121,500
2021 Rcd: 1 Class: 201 Residential 1 unit					Land 1.77	99,080	99,100		99,100
Hstd: 3 Residential-Homestead					Building	224,149	224,100		224,100
MP/Seq: 01-1-103300 000					Total MKT	323,229	323,200		323,200
Own% Rel AG% Rel NA%100 Dsb%					10 acres	99,080	99,100		99,100

ASSESSMENT SUMMARY: -----											
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable
2023	201	3	158,600	0	345,700	504,300		504,300			504,300
2022	201	3	121,500	0	293,500	415,000		415,000			415,000
2021	201	3	99,100	0	224,100	323,200		323,200			323,200

LINKED PARCELS - BASE: 01-1-103300 000
000*01-1-103300 001 01-1-103400 002 01-1-103200

Total acres:	2.93	Total est:	712,200	Total taxable:	712,200					
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		2,236.81	310.99	.00	.00	.00	.00	.00	289.80	2,258.00
2022		2,286.78	333.02	.00	.00	.00	.00	.00	289.80	2,330.00
2021		2,076.62	361.18	.00	.00	.00	.00	.00	289.80	2,148.00

CAMA LAND DETAILS:					NOTES:				
Land market:	01	AITKIN TWP	Last calc date/env: 03/10/23 B		7-22-19: LAND REVIEW .35 GIS ACRES				
Neighborhood:	01	AITKIN TWP	1.10 Asmt year: 2024		5-1-19: TWP LBOAE: GAVE AN ADDITIONAL -10%				
COG:	121988	1 Ac/FF/SF:	2.93	Lake: 1020900 CEDAR LAKE (AITKIN/QUALITY ADJ TO LKSHR DUE TO ELEVATION.					
Wid:	.00	Dth:	450.00	Avg CER: 2015 ASSMT: GOOD LAKESHORE, FEW WEEDS. HAS					

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				
FSITE AC	1.00				20000.00	20000.00	20000 1 201	1.00			
	2.93						SV				
01-0209 FF	75.00		20 10		2950.00	1847.88	138591 1 201	.77			
	187.50						OV				
Front feet:	75.00										

Mineral:

CAMA SUMMARY:										
Schedule:	2024	Quintile date: 07/22/2019 Insp/By/Cmp: 01/22/2015 DM								
Neighborhood:	01	AITKIN TWP								
Nbr	Type	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	2014 BUILT	1556	D	060	3/10/2023 B		312,964	
2	RES	GAR	TUCK UNDER	476	D	TU2	3/10/2023 B		10,024	
3	RES	GAR	DET ONLINE	480	D	3	3/10/2023 B		13,287	
4	OTH	DRIVEWAY	LG ASPHALT	1		1	3/10/2023 B		8,125	
5	OTH	SHED	BY DRIVE	1	D	4	3/10/2023 B		813	
6	OTH	SHED	BY LAKE	1	D	3	3/10/2023 B		488	
Estimated land value :									158,591	
Mineral value :										
Improvement value . . . :									345,701	
Total value :									504,292	

CAMA IMP DETAILS:	1 RES 1-3	2014 BUILT	DEPRECIATION PCT GOOD FACTORS:		
House/Garage:	Schedule: 2024		Physical:		.97
Construction class/Quality:	D 060		Functional incurable		
Actual/Effective year built:	2014		Economic:	01	1.30
Condition:			Additional		
			Total percent good		1.26

NOTES:										
* RES HAS 16X34 VAULTED 1 STRY (LOFT MOD)*										
* 17X44 OF BSMT HAS FINISH (NO FLR COVER)*										
* GAS FIREPLACE UP, FS WOODSTOVE IN BSMT *										
7-22-19: MEASURE-ADD 10X12 DECK ON RES										
ADD 4X10 PORCH TO RES - LOWER EA TO .97										
9/8/2014: RES @ 50% COMPLETE AS OF THIS DATE										

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 BRN BROWN																
010 FOUNDATION CB CONC BLOCK																
020 STYLE CON CONTEMPORARY																
025 STORIES																
030 SHAPE 711 7-11CORNER																
040 CONST FR FRAME																
050 EXT WALL 1 VL VINYL																
055 EXT WALL 2																
060 ROOF STYLE GBL GABLE																
070 ROOF COVER AS ASPHALT																
080 WINDOW 1 GL GLIDERS																
085 WINDOW 2 FS FIXED SASH																
090 FURN. TYPE FA FORCED AIR																
100 INT WALL 1 DW DRYWALL																
105 INT WALL 2 DW DRYWALL																
110 BEDROOMS 3 THREE																
115 FLOR CVR 1 HW HARDWOOD																
118 FLOR CVR 2																
125 BATHROOMS 1.7 ONE & 3/4																
140 WALK OUT																

145 LOOKOUT B										
150 CENTRL AIR Y	YES									
160 BSMT FIN	6			476		11.50	5,474	1	1.00	6,903
162 B INT WALL DW	ORYWALL									
164 B FLR COVR CO	CONCRETE									
166 BSM BDMS	0	NONE								
167 BSM BATHS	0	NONE								
168 BSM ROOMS	LR	LIVING RM								
170 FIREPLACE	3+			1		4,200.00	4,200	1	1.00	5,296
175 FP TYPE	03	LP								
175 FP TYPE	18	FS STOVE								
180 LUXURY FIX										
200 TUCK UNDER										
210 EXTRA KIT.										
BAS BASE AREA	060 D-6.0 RES	6	10	60		136.91	8,215	1	1.00	10,359
BAS BASE AREA	060 D-6.0 RES	16	34	544	105	143.76	78,205	1	1.00	98,617
BAS BASE AREA	060 D-6.0 RES	17	28	476	125	157.45	74,946	1	1.00	94,507
BAS BASE AREA	060 D-6.0 RES	17	28	476	125	157.45	74,946	1	1.00	94,507
DK DECK	10		10	12	120	11.50	1,380	1	1.00	1,740
OP OPEN PORCH	4		4	10	40	20.53	821	1	1.00	1,035
Effective BAS rate:				191.51		Totals:	248,187			312,964
Ground floor area:				1,556						
Gross floor area:				1,556						

CAMA IMP DETAILS: 2 RES GAR TUCK UNDER
House/Garage: Schedule: 2024
Construction class/Quality: D TU2
Actual/Effective year built: 2014
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .97
Functional incurable . . .
Economic: 01 1.30
Additional
Total percent good . . . 1.26

NOTES: -----
* 2014 17X28 LINED TUCK UNDER, NO H SLAB *
7-22-19: LOWERED EA FROM 1.00 TO .97 GOOD

----	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	TU TUCK UNDER																	
015	STORY HGT																		
020	FLOOR	CON CONCRETE																	
022	WALL HGT																		
025	CONST	FR FRAME																	
030	ELECTRIC	Y YES																	
040	LINING	Y YES																	
050	INSULATION	Y YES																	
060	HEAT	N NO																	
100	LIVING-1	N NO																	
110	LIVING-2	N NO																	
BAS	BASE AREA	TU2 LIN/INS TU	17	28	476					16.70	7,949	1			1.00				10,024
Effective	BAS rate:				21.06					Totals:	7,949								10,024
Ground	floor area:				476														
Gross	floor area:				476														

CAMA IMP DETAILS: 3 RES GAR DET UNLNE
House/Garage: Schedule: 2024
Construction class/Quality: D 3
Actual/Effective year built: 1997
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .85
Functional incurable . . .
Economic: 01 1.30
Additional
Total percent good . . . 1.11

NOTES: -----
* 1997 20X24 DET, UNLINED GARAGE, BY ROAD *
7-22-19: CONC ELEC ONLY - HOLD EA AT .85
9/8/2014: GARAGE UNCHANGED, LOWER .90 TO .85 GOOD.

----	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	DET DETACHED																	
015	STORY HGT																		
020	FLOOR	CON CONCRETE																	
022	WALL HGT																		
025	CONST	FR FRAME																	
030	ELECTRIC	Y YES																	
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	3 AVERAGE	20	24	480					25.05	12,024	1			1.00				13,287
Effective	BAS rate:				27.68					Totals:	12,024								13,287
Ground	floor area:				480														
Gross	floor area:				480														

CAMA IMP DETAILS: 4 OTH DRIVEWAY LG ASPHALT
House/Garage: Schedule: 2024
Construction class/Quality: 1
Actual/Effective year built:
Condition: G

DEPRECIATION PCT GOOD FACTORS:
Physical: 1.00
Functional incurable . . .
Economic: 01 1.30
Additional
Total percent good . . . 1.30

NOTES: -----
* LG ASPHALT DRIVE *

---- Characteristics/Areas ---										Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
BAS BASE AREA										1							6,250.00	6,250	1			1.00				8,125
Effective BAS rate:												8,125.00					Totals:									8,125
Ground floor area:																										
Gross floor area:																										

CAMA IMP DETAILS: 5 OTH SHED	BY DRIVE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage: Schedule: 2024		Physical: 1.00	8X9 BROWN & YELLOW BY DRIVEWAY
Construction class/Quality: D 4		Functional incurable . . .	
Actual/Effective year built:		Economic: 01 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
BAS SHED										4							625.00	625	1			1.00				813
Effective BAS rate:												813.00					Totals:									813
Ground floor area:																										
Gross floor area:																										

CAMA IMP DETAILS: 6 OTH SHED	BY LAKE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage: Schedule: 2024		Physical: 1.00	
Construction class/Quality: D 3		Functional incurable . . .	
Actual/Effective year built:		Economic: 01 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
BAS SHED										3							375.00	375	1			1.00				488
Effective BAS rate:												488.00					Totals:									488
Ground floor area:																										
Gross floor area:																										



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.

01-1-103300

1:1,128

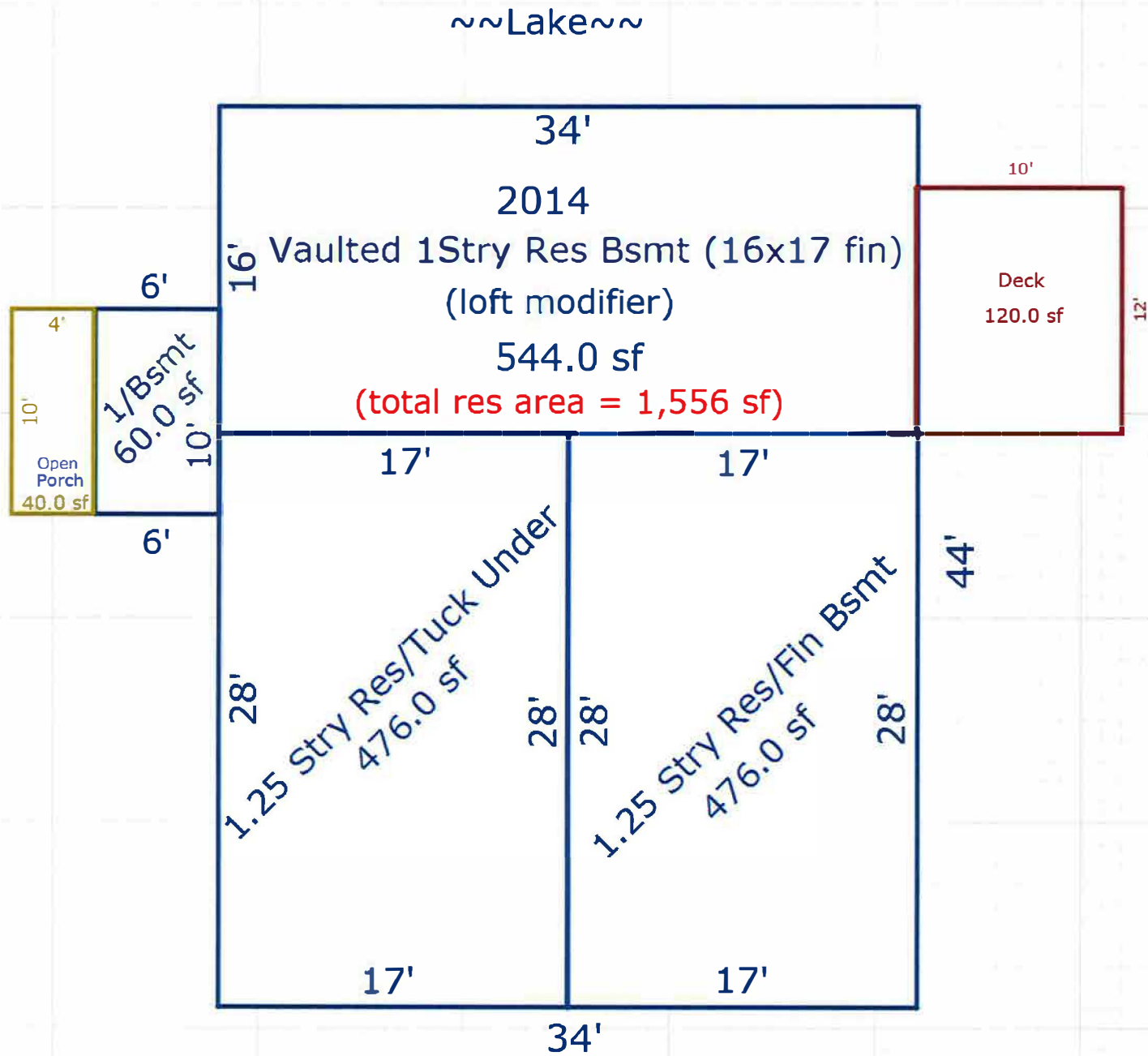
0 0.005 0.01 mi

1 inch = 94 feet

011

Aitkin County

Date: 6/6/2023







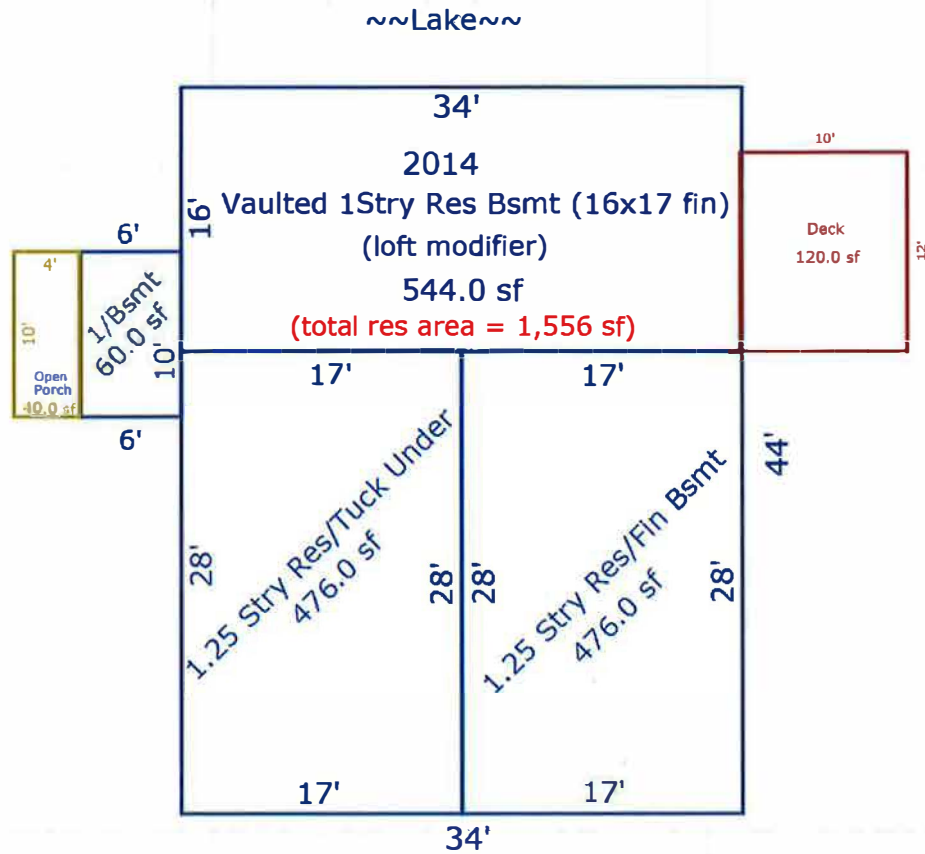












Sketch by Apen Sketch



MARCUS MARSH ELEVATION



DANIEL RUIS ELEVATION



Daniel Ruiz
01-1-096700



01-1-096700

Parcel No.

Parcel No.

Daniel Ruis

Buyer

Buyer

Charles Schoepf

Seller

Seller

07/22

Date of Sale

Date of Sale

\$659,400

Sale Price

Sale Price

N/A

Personal Property

Personal Property

\$701,990

Adjusted Sale Price

Adjusted Sale Price

\$568,400

Assessor's EMV at Sale

Assessor's EMV at Sale

80.97%

Sale Ratio

Sale Ratio

Cedar Lake

Lake

Lake

148'

of Frontage Feet

of Frontage Feet

2765

Area Square feet/AC

Area Square feet/AC

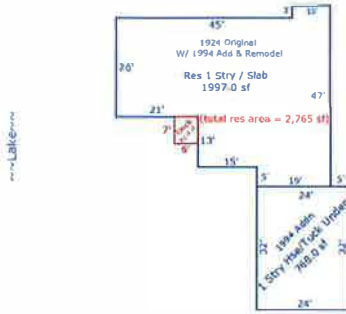
Comments:

Comments:

**1924 & Complete Remodel in 1994 D6.
1 Story; 2765 sf
4 bedroom/1 bathroom
24x32 Tuck Under Garage**

2 Shed's





Fee Owner: 123616
 RUIS, DANIEL
 Taxpayer: 123616 FALCO:F.O.
 RUIS, DANIEL
 10874 120TH ST
 MILACA MN 56353
 Primary Address/911 #: 34179 Pioneer Ave
 AITKIN
 Homesteader: 16717 Seq 000
 SCHOEFF, CHARLES R & LYNN M RA
 34179 PIONEER AVE
 AITKIN MN 56431

DISTRICTS:

Twp/City : 1 AITKIN TWP
 Plat : 4 HALEKATS OUTLOTS TO CEDAR N 148 FT OF LOT 3 LESS HWY
 School : 1 ISD 0001 - Aitkin
 Lake : 1020900 CEDAR LAKE (AITKIN/FT TW7-18-19: MB R/A NOT HOME - AVE MIND RES

LEGAL DESCRIPTION:

Sec/Twp/Rge : 33 47.0 27 Acres: .00
 Parcel notes:
 9/30/2014: DM R/A, LYNN HOME, SEE RES AND
 LAND NOTES. PICK UP 2 SHEDS.

9/29/2009 DM R/A, NOT HOME

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
RUIS, DANIEL	07/15/2022	W		660,900	659,400	2022/07/15	A 472337	RUIS, DANIEL

TRANSFER HISTORY:

ASSESSMENT DETAILS:

					Acres	CAMA	Estimated	Deferred	Taxable
2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreational					Land 2.53	365,787	365,800		365,800
Hstd: 0 cabin					Building	307,783	307,800		307,800
MP/Seq: 01-1-096700 000					Total MKT	673,570	673,600		673,600
Own% Rel AG% Rel NA% Dsb%									
2022 Rod: 1 Class: 201 Residential 1 unit					Land 2.53	284,328	284,300		284,300
Hstd: 1 Residential-Homestead					Building	284,103	284,100		284,100
MP/Seq: 01-1-096700 000					Total MKT	568,431	568,400		568,400
Own%100 Rel AG% Rel NA% Dsb%					10 acres	284,328	284,300		284,300
2021 Rod: 1 Class: 201 Residential 1 unit					Land 2.53	230,712	230,700		230,700
Hstd: 1 Residential-Homestead					Building	224,428	224,400		224,400
MP/Seq: 01-1-096700 000					Total MKT	455,140	455,100		455,100
Own%100 Rel AG% Rel NA% Dsb%					10 acres	230,712	230,700		230,700

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	151	0	365,800	0	307,800	673,600		673,600			673,600	0
2022	201	1	284,300	0	284,100	568,400		568,400			568,400	0
2021	201	1	230,700	0	224,400	455,100		455,100			455,100	0
TAX SECTION:												
Tax Year	Rec Class				NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac
2024					.00	.00	.00	.00	.00	.00	.00	.00
2023					3,154.12	425.68	.00	.00	.00	.00	.00	289.80
2022					3,220.75	469.05	.00	.00	.00	.00	.00	289.80
2021					2,977.85	517.95	.00	.00	.00	.00	.00	289.80
												Net Tax
												3,290.00
												3,400.00
												3,206.00

CAMA LAND DETAILS:

Land market: 01 AITKIN TWP
 Neighborhood: 01 AITKIN TWP
 COG: 123616 1 Ac/FF/SF: 2.53
 Wid: .00 Dth: 450.00

Last calc date/env: 06/06/23 I
 1.10 Asmt year: 2024
 Lake: 1020900 CEDAR LAKE (AITKIN/ROAD TO SITE & SITE TO LAKE. (-20% QUAL)
 Avg CER:

NOTES:

2015 ASSMT, PARCEL HAS GOOD SHORELINE, WITH
 LEVEL AREA @ LAKE. HAS HIGH ELEVATION FROM
 148' CORG @ 95%
 148' -20% QUAL (ELEV) NO OTHER ADJUSTMENT.

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
01-0209 FF	148.00 P				2950.00	2336.40	345787 1 151	1.53	213100		
	148.00						OV				
FSITE AC	1.00				20000.00	20000.00	20000 1 151	1.00	15000		
	2.53						SV				
Front feet:	148.00										
					Totals:		365,787				

Mineral:

CAMA SUMMARY:

Schedule: 2024 Quintile date: 07/18/2019 Insp/By/Cmp: 09/30/2014 DM R
 Neighborhood: 01 AITKIN TWP

Nbr	Type	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	ORIG & ADD	2765	D	065	3/14/2023	I	275,177	
2	RES	GAR	TUCK UNDER	768	D	4	3/14/2023	I	23,342	
3	OTH	PATIO	CONCRETE	1		2	3/10/2023	B	813	
4	OTH	LANDSCAPE	RETAINING	1		3	3/10/2023	B	6,500	
5	OTH	SHED	BY HOUSE	1	D	5	3/10/2023	B	1,138	
6	OTH	SHED	BY LAKE	1	D	4	3/10/2023	B	813	
			Estimated land value						365,787	
			Mineral value							
			Improvement value						307,783	
			Total value						673,570	

CAMA IMP DETAILS: 1 RES 1-3 ORIG & ADD
 House/Garage: Schedule: 2024
 Construction class/Quality: D 065
 Actual/Effective year built: 1994
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .70
 Functional incurable
 Economic: 01 1.30
 Additional
 Total percent good91

NOTES: -----
 *1924 ORIG W/1994 ADDN & TOTAL REMODEL *
 7-18-19: PU DUCTLESS A/C AVE RES, HOLD .70
 9/30/2014: A COUPLE OF WINDOWS REPLACED
 SINCE 2009 VIEWING. NO MAJOR CHG. REGRADE
 D6 TO D6.5, LOWER .75 TO .70 GOOD.

9/29/2009 1924 ORIGINAL STRUCTURE WITH
 EXTENSIVE ADD & REMODEL AROUND 1994

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EK EXTR ONLY																
005 COLOR BEI BEIGE																
010 FOUNDATION SLB SLAB			1997													
020 STYLE RAM RAMBLER																
025 STORIES 100 1 STORY*																
030 SHAPE 711 7-11CORNER																
040 CONST FR FRAME																
050 EXT WALL 1 CED CEDAR																
055 EXT WALL 2																
060 ROOF STYLE GBL GABLE																
070 ROOF COVER AS ASPHALT																
080 WINDOW 1 DH DOUBLE HNG																
085 WINDOW 2 GL GLIDERS																
090 FURN. TYPE FA FORCED AIR																
090 FURN. TYPE SH SLAB HEAT																
100 INT WALL 1 DW DRYWALL																
105 INT WALL 2 WC WAINSCOT																
110 BEDROOMS 4 FOUR																
115 FLOR CVR 1 CR CARPET																
118 FLOR CVR 2 HW HARDWOOD																
125 BATHROOMS 1 ONE																
140 WALK OUT																
145 LOOKOUT B																
150 CENTRL AIR D DUCTLESS			1					1,500.00	1,500	1		1.00			1,365	
160 BSMT FIN 0 NONE																
162 B INT WALL																
164 B FLR COVR																
166 BSM HDRMS																
167 BSM BATHS																
168 BSM ROOMS																
170 FIREPLACE 3			1					3,600.00	3,600	1		1.00			3,276	
175 FP TYPE 03 LP																
180 LUXURY FIX																
200 TUCK UNDER																
210 EXTRA KIT.																
BAS BASE AREA 065 D-6.5 RES			2765					107.45	297,099	1		1.00			270,360	
DK DECK 4	7	6	42					4.60	193	1		1.00			176	

Effective BAS rate:	97.78	Totals:	302,392	275,177
Ground floor area:	2,765			
Gross floor area:	2,765			

CAMA IMP DETAILS: 2 RES GAR	TUCK UNDER	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage: Schedule: 2024		Physical: .70	* 1994 TUCK UNDER BELOW '94 24X32 ADDN *
Construction class/Quality: D 4		Functional incurable	* LINED & HEATED *
Actual/Effective year built: 1994		Economic: 01 1.30	7-18-19: HOLD AT .70 GOOD
Condition:		Additional	9/30/2014: LOWER .77 TO .70 GOOD
		Total percent good	

----	Characteristics/Areas	----	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005	COLOR	BEI BEIGE																
010	TYPE	TU TUCK UNDER																
015	STORY HGT																	
020	FLOOR	CON CONCRETE																
022	WALL HGT																	
025	CONST	FR FRAME																
030	ELECTRIC	Y YES																
040	LIVING	Y YES																
050	INSULATION	Y YES																
060	HEAT	Y YES																
100	LIVING-1	N NO																
110	LIVING-2	N NO																
BAS	BASE AREA	4 LIN/INSUL	24	32	768					33.40	25,651	1			1.00		23,342	
	Effective BAS rate:				30.39					Totals:	25,651						23,342	
	Ground floor area:				768													
	Gross floor area:				768													

CAMA IMP DETAILS: 3 OTH PATIO	CONCRETE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----															
House/Garage: Schedule: 2024		Physical: 1.00	CONCRETE W/EMBOSSD PATTERN															
Construction class/Quality: 2		Functional incurable																
Actual/Effective year built: 2006		Economic: 01 1.30																
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	PATIO	2 AVERAGE			1					625.00	625	1			1.00		813	
	Effective BAS rate:				813.00					Totals:	625						813	
	Ground floor area:				1													
	Gross floor area:				1													

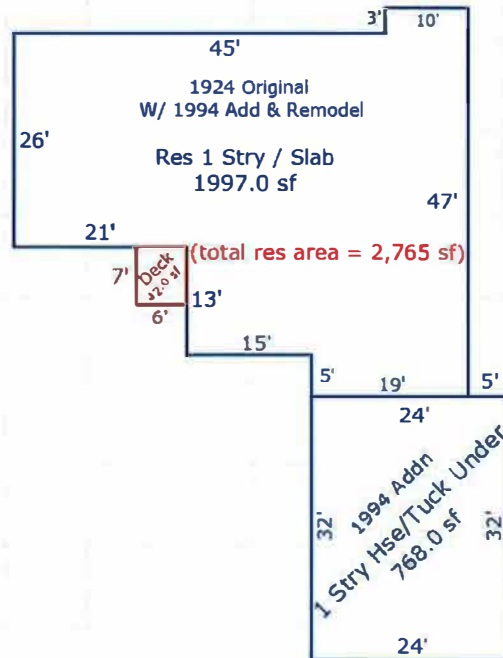
CAMA IMP DETAILS: 4 OTH LANDSCAPE	RETAINING	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----															
House/Garage: Schedule: 2024		Physical: 1.00	* TIMBER RETAINING WALLS/BEDS *															
Construction class/Quality: 3		Functional incurable																
Actual/Effective year built: 1995		Economic: 01 1.30																
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	LANDSCAPE	3			1					5,000.00	5,000	1			1.00		6,500	
	Effective BAS rate:				6,500.00					Totals:	5,000						6,500	
	Ground floor area:				1													
	Gross floor area:				1													

CAMA IMP DETAILS: 5 OTH SHED	BY HOUSE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----															
House/Garage: Schedule: 2024		Physical: 1.00	* 2014 BEIGE 8X12 SHED BY HOUSE *															
Construction class/Quality: D 5		Functional incurable																
Actual/Effective year built: 2014		Economic: 01 1.30																
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	SHED	5 \$875 SHED			1					875.00	875	1			1.00		1,138	
	Effective BAS rate:				1,138.00					Totals:	875						1,138	
	Ground floor area:				1													
	Gross floor area:				1													

CAMA IMP DETAILS: 6 OTH SHED	BY LAKE	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----															
House/Garage: Schedule: 2024		Physical: 1.00	* TAN 8X8 SHED BY LAKE *															
Construction class/Quality: D 4		Functional incurable																
Actual/Effective year built: 2014		Economic: 01 1.30																
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	SHED	4 \$625 SHED			1					625.00	625	1			1.00		813	
	Effective BAS rate:				813.00					Totals:	625						813	
	Ground floor area:				1													
	Gross floor area:				1													



~Laken~



Sketch by Ape Sketch

**11-1-113300**

Parcel No.

Parcel No.

Mayo, Kelly & Amie

Buyer

Buyer

Michael R & Randy L Briggs Trust

Seller

Seller

6/2022

Date of Sale

Date of Sale

\$ 532,700

Sale Price

Sale Price

\$ 17,500

Personal Property

Personal Property

\$ 573,000

Adjusted Sale Price

Adjusted Sale Price

\$ 507,100

Assessor's EMV at Sale

Assessor's EMV at Sale

88.5 %

Sale Ratio

Sale Ratio

Big Pine Lake

Lake

Lake

Front Feet: 150'

Frontage Quality: -10% very steep to lake

Square Area/Acreage:

Res. Quality: 2004 built D65 on basement, 1860 sf,
3 bedrooms, 1 ¾ bathrooms, FA/AC/FP, Deck

Effective Age: 90

Outbuildings:

Garage: 2004 detached Gar3, 768 sf, EA 90

Shed: 8x12 by the lake

Deck: 12x20 by the lake



07-1-102900

Parcel No.

Parcel No.

Van Dyke

Buyer

Buyer

Hassis

Seller

Seller

7/2022

Date of Sale

Date of Sale

\$369,900

Sale Price

Sale Price

\$

Personal Property

Personal Property

\$393,792

Adjusted Sale Price

Adjusted Sale Price

\$284,800

Assessor's EMV at Sale

Assessor's EMV at Sale

72.32 %

Sale Ratio

Sale Ratio

Spirit Lake

Lake

Lake



Front Feet: 100

**Frontage Quality: -10% Quality (elevation)
Steep Bank, Level Lot.**

Square Area/Acreage: .54 GIS Acres

Res. Quality: D5.5 Rambler on Crawlspace, built
In 1983, 768 sq ft. Recently renovated in 2022
Has screen porch and decks.

Effective Age: EA is at .88

Outbuildings: Pole Building and Shed





11-1-124800

Parcel No.

Parcel No.

Kiefer, Joshua & Melissa

Buyer

Buyer

Feltmann, Randall

Seller

Seller

8/2022

Date of Sale

Date of Sale

\$ 766,200

Sale Price

Sale Price

\$ 37,800

Personal Property

Personal Property

\$ 807,200

Adjusted Sale Price

Adjusted Sale Price

\$ 623,200

Assessor's EMV at Sale

Assessor's EMV at Sale

77.2 %

Sale Ratio

Sale Ratio

FARM ISLAND LAKE

Lake

Lake

Front Feet: 165'

Frontage Quality: -15% for slope to lake

Square Area/Acreage:

Res. Quality: 1982 built D65 on finished walkout bsmt
3 bedrooms, 2 bathrooms, FA/AC/FP, Deck

Effective Age: 75

Outbuildings:

Garage: 1979 built detached Gar4, 720 sf, EA 75
24x30 finished area: FS stove, 1 bedroom
Garage: 2000 built detached Gar3, 884 sf, EA 85
Patio, driveway, landscaping

**11-1-124800**

Parcel No.

Parcel No.

Kiefer, Joshua & Melissa

Buyer

Buyer

Feltmann, Randall

Seller

Seller

8/2022

Date of Sale

Date of Sale

\$ 766,200

Sale Price

Sale Price

\$ 37,800

Personal Property

Personal Property

\$ 807,200

Adjusted Sale Price

Adjusted Sale Price

\$ 623,200

Assessor's EMV at Sale

Assessor's EMV at Sale

77.2 %

Sale Ratio

Sale Ratio

FARM ISLAND LAKE

Lake

Lake



Front Feet: 165'

Frontage Quality: -15% for slope to lake

Square Area/Acreage:

Res. Quality: 1982 built D65 on finished walkout bsmt
3 bedrooms, 2 bathrooms, FA/AC/FP, Deck

Effective Age: 75

Outbuildings:

Garage: 1979 built detached Gar4, 720 sf, EA 75

24x30 finished area: FS stove, 1 bedroom

Garage: 2000 built detached Gar3, 884 sf, EA 85

Patio, driveway, landscaping



11-0-000200

Parcel No.

Parcel No.

Phillips

Buyer

Buyer

Jorgenson

Seller

Seller

3/2022

Date of Sale

Date of Sale

\$175,000

Sale Price

Sale Price

\$0

Personal Property

Personal Property

\$194,241

Adjusted Sale Price

Adjusted Sale Price

\$166,100

Assessor's EMV at Sale

Assessor's EMV at Sale

85.51%

Sale Ratio

Sale Ratio

Mille Lacs Lake

Lake

Lake

Front Feet: 100

→ 20%

Frontage Quality: Significant Elevation with no Path or view of the water.

Square Area/Acreage: 20,818.49

Res. Quality: D3 Rambler over crawlspace built In 1923 488 sq ft.

Effective Age: EA is at .60

Outbuildings: shed

