



AITKIN COUNTY ASSESSOR

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

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Phone: 218-927-7327
Fax: 218-927-7379

County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: Appeal #5 @ approx 3:50pm

Owner Name: Brenda Miska (In-Person Appeal)

Property ID#: 14-0-029100

Physical Address: Section 19, Township 48, Range 24, South East of North East.

Estimated Market Value 2022 Assessment: \$67,700

Classification 2022 Assessment: 111 Rural Vacant Land

Estimated Market Value 2023 Assessment: \$92,043

Classification 2023 Assessment: 111 Rural Vacant Land

Decision of Local Board (if applicable): Open Book- (Jevne Township did not have a quorum.)

Summary of Issue: Property owner states that the value of the land has increased too much.

Assessor's Recommendation: No Change.

Comments:

14-0-029100 is valued similarly to other 40 acre parcels surrounding it. The Township of Jevne in which the parcel resides had three 34.5+ Acre bare land sales during the sales study period. The median sales ratio was 74.80%. County wide 34.5+ acre bare land sales median was 73.56%, with a median sales price of \$97,438.

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 Increased High Wooded acreage (HWD) base rate from \$2,100 to \$2,500 (19.1%) per acre. JEVNE Increased Rock Lake base rate from \$660 to \$775 (17.4%) per front foot. Increased Portage Lake base rate from \$700 to \$900 (28.6%) per front foot. Increased acreage land values 15.8%. Reduced buildings 8.3%.

Fee Owner: 112668
MISKA, BRENDA
Taxpayer: 112668 FALCO:F.O.
MISKA, BRENDA
8195 285TH AVENUE
NORTH BRANCH MN 55056

DISTRICTS:
Twp/City : 14 JEVNE TWP
School : 4 ISD 0004 - MCGREGOR

LEGAL DESCRIPTION:
Sec/Twp/Rge : 18 48.0 24 Acres: 40.35
SE OF NE
Parcel notes:
11/17/21:KS.R/A.REVIEWED LAND TYPE.NO CHG.
7/18/2016: DM R/A, NO CHG TO LAND TYPING.
11/22/2011 DM R/A REVIEWED LAND TYPING.

SALES HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
						2020/01/24	A 458809	MISKA, BRENDA
						2020/01/24	A 458809	COBB, VERNON ROY
						2013/08/06		MISKA, BRENDA

ASSESSMENT DETAILS: -----

	Acres	CAMA	Estimated	Deferred	Taxable
2023 Rcd: 1 Class: 111 Rural Vacant Land	Land 40.00	92,043	92,000		92,000
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	92,043	92,000		92,000
MP/Seq: 14-0-029100 000					
Own% Rel AG% Rel NA% Dsb%					
2022 Rcd: 1 Class: 111 Rural Vacant Land	Land 40.00	67,711	67,700		67,700
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	67,711	67,700		67,700
MP/Seq: 14-0-029100 000					
Own% Rel AG% Rel NA% Dsb%					
2021 Rcd: 1 Class: 111 Rural Vacant Land	Land 40.00	53,248	53,200		53,200
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	53,248	53,200		53,200
MP/Seq: 14-0-029100 000					
Own% Rel AG% Rel NA% Dsb%					
2020 Rcd: 1 Class: 111 Rural Vacant Land	Land 40.00	52,110	52,100		52,100
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	52,110	52,100		52,100
MP/Seq: 14-0-029100 000					
Own% 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	111	0	92,000	0		92,000		92,000			92,000	0
2022	111	0	67,700	0		67,700		67,700			67,700	0
2021	111	0	53,200	0		53,200		53,200			53,200	0
2020	111	0	52,100	0		52,100		52,100			52,100	0

TAX SECTION: -----

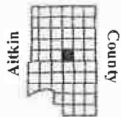
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2024		.00	.00	.00	.00	.00	.00	.00	.00	.00
2023		385.86	.00	.00	.00	.00	.00	.00	.00	385.86
2022		414.26	.00	.00	.00	.00	.00	.00	.00	414.26
2021		418.84	.00	.00	.00	.00	.00	.00	.00	418.84

CAMA LAND DETAILS: -----

Land market: 14 JEVNE TWP Last calc date/env: 06/06/23 I 11/22/2011 DM REVIEWED LAND TYPE USING 40
Neighborhood: 14 JEVNE 1.10 Asmt year: 2023 DEEDED ACRES. DEDUCT 2 AC ROW/EASE FOR
COG: 112668 1 Ac/FF/SF: 43.02 Lake: FAWN LN.
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
HRD-R AC 31.00 2500.00 2750.00 85250 1 111 31.00
43.02 TW
LND-R AC 3.00 1525.00 1677.50 5033 1 111 3.00
43.02 TW
SWP-R AC 4.00 400.00 440.00 1760 1 111 4.00
43.02 WA
ROAD AC 2.00 1 111 2.00
43.02 FAWN LN RD
Front feet: .00 Other Acres: 40.00 Totals: 92,043
FF/SF acres: .00 CAMA acres: 40.00
Mineral:

CAMA SUMMARY: -----

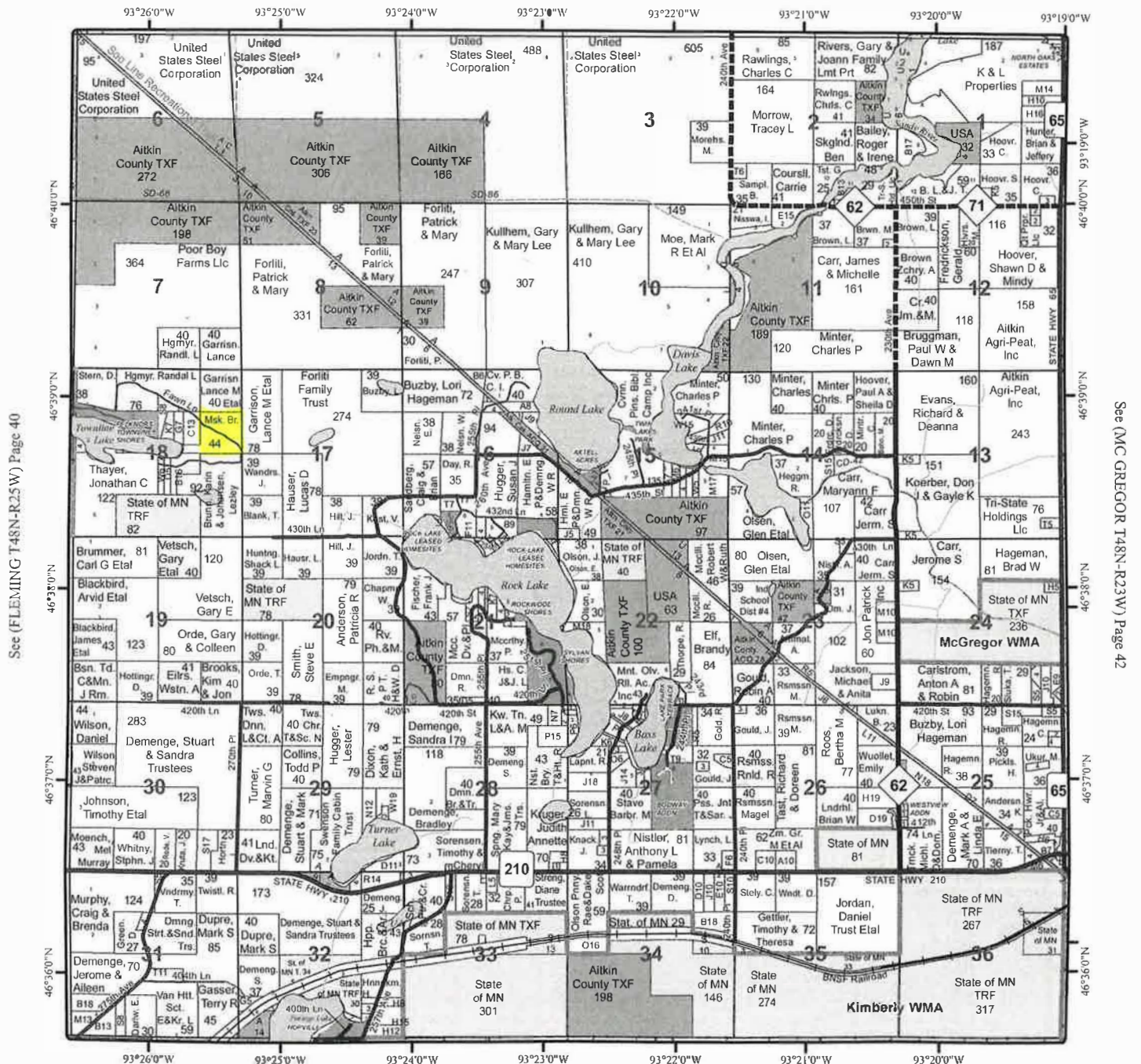
Schedule: 2023 Quintile date: 11/17/2021 Insp/By/Cmp: 07/18/2016 DM P
Neighborhood: 14 JEVNE



JEVNE T48N-R24W

0.5 0 Miles
Acres shown are approximate.
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See (WORKMAN T49N-R24W) Page 47



See (FLEMING T48N-R25W) Page 40

See (MC GREGOR T48N-R23W) Page 42

See (UNORGANIZED T47N-R24W) Page 35



ANGELS offers assistance to help seniors live safely in their homes
with dignity and respect.

CALL: 218-768-2762

TRANSPORTATION / SOCIALIZATION / HEALTH PROMOTION/
CHORES / MEAL DELIVERY / HOME CONSULTATION / FOOT
CLINIC / MEMORY LOSS SUPPORT GROUP / SENIOR COMPANIONS

Aitkin County Acreage Land Schedule 2023 Assessment

<u>Unorg 52-27</u>	<u>Hill Lake</u>	<u>GA/RP</u>	<u>Unorg 52-25</u>	<u>Unorg 52-24</u>	<u>Ball Bluff</u>	<u>Unorg 52-22</u>
	HWD	2000 1000	←Green Zone C Values→			
	LWD	1220 610				
	OPN/HP	1920 1535				
	LOP/LPS	1340 1070				
	SWP	320 200				
	TIL	1920 1920				
	LTL	1340 1340				
	SITE	20000				
<u>Unorg 51-27</u>	<u>Macville</u>		<u>Unorg 51-25</u>	<u>Verdon</u>	<u>Cornish</u>	<u>Unorg 51-22</u>
<u>Unorg 50-27</u>	<u>Unorg 50-26</u>		<u>Unorg 50-25</u>	<u>Libby</u>	<u>Turner</u>	<u>Balsam</u>
<u>Unorg 49-27</u>	<u>Waukenabo</u>		<u>Logan</u>	<u>Workman</u>	<u>Shamrock</u>	<u>Haugen</u>
<u>Unorg 48-27</u>	<u>Morrison</u>		<u>Fleming</u>	<u>Jevne</u>	<u>McGregor</u>	<u>Clark</u>
<u>Aitkin</u>	<u>Spencer</u>		<u>Kimberly</u>	<u>Unorg 47-24</u>	<u>Spalding</u>	<u>Salo</u>
<u>Farm Island</u>	<u>Nordland</u>		<u>Glen</u>	<u>Lee</u>	<u>Rice River</u>	<u>Beaver</u>
Blue Zone A Values →		<u>GA/RP</u>	HWD	2750 1375	Red Zone B Values →	
			LWD	1680 840		
			OPN/HPS	2640 2110		
			LOP/LPS	1845 1475		
			SWP	440 220		
			TIL	2640 2640		
			LTL	1845 1845		
			SITE	20000		
<u>Hazelton</u>	<u>Wealthwood</u>		<u>Malmo</u>	<u>Unorg 45-24</u>	<u>White Pine</u>	<u>Millward</u>



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14-0-029100

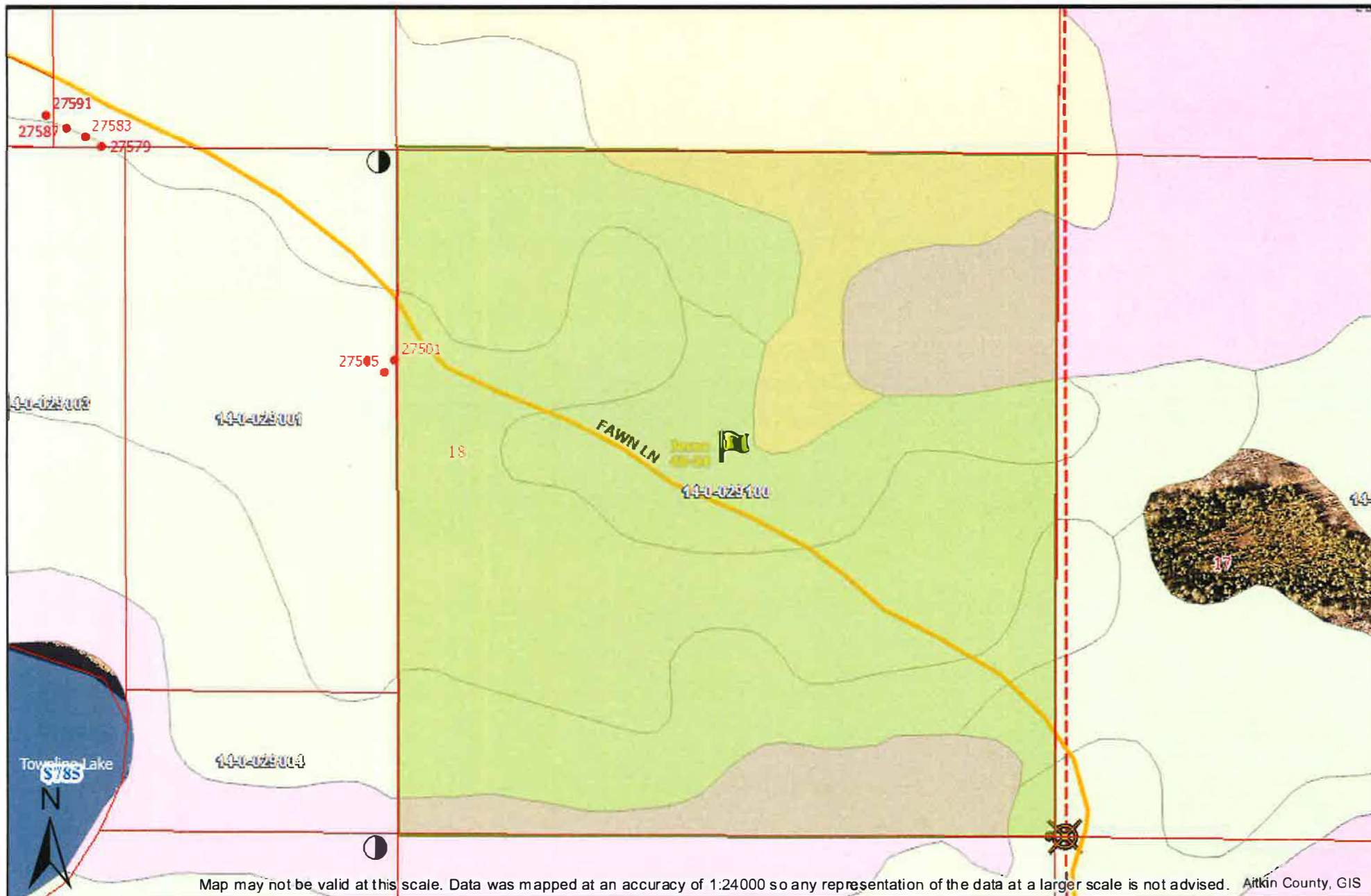
1:9,028

0 0.05 0.1 mi 1 inch = 752 feet

005



Date: 6/6/2023



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14-0-029100

1:4,514

0 0.0225 0.045 mi 1 inch = 376 feet

006



Date: 6/6/2023



Detailed Parcel Report

Parcel Number: 14-0-026900

General Information

Township/City: JEVNE TWP
Taxpayer Name: HAMILTON, MATTHEW & KATY
Taxpayer Address: 40866 JIRAVO ST NW
BRAHAM MN 55006
Property Address:
Township: 48 **Lake Number:** 0
Range: 24 **Lake Name:**
Section: 16 **Acres:** 40.00
Green Acres: No **School District:** 4.00
Plat:
Brief Legal Description: NW OF SE

Tax Information

Class Code 1: Rural Vacant Land
Class Code 2: Unclassified
Class Code 3: Unclassified
Homestead: Non Homestead
Assessment Year: 2023

Estimated Land Value:	\$52,700.00
Estimated Building Value:	\$0.00
Estimated Total Value:	\$52,700.00
Prior Year Total Taxable Value:	\$51,100.00
Current Year Net Tax (Specials Not Included):	\$266.00
Total Special Assessments:	\$0.00
**Current Year Balance Not Including Penalty:	\$0.00
Delinquent Taxes:	No

*** For more information on delinquent taxes, please call the Aitkin County Treasurer's Office at 218-927-7325.**

**** Balance Due on a parcel does not include late payment penalties.**

Sale History**Record #1**

Seller: HUGGER, WADE P.
Buyer: HAMILTON, MATTHEW
Rejected Sale: No
Reason: N/A

Sale Date: 05/25/2022
Deed Type: Warranty Deed
Multi-Parcel Sale: Yes
Price: \$95,000.00
Personal Property: \$0.00
Adjusted Price: \$95,000.00

Record #2

Seller: SPECKEL, GERALD
Buyer: HUGGER, SUSAN
Rejected Sale: Yes
Reason: OLD SALE

Sale Date: 11/01/1993
Deed Type: Warranty Deed
Multi-Parcel Sale: Yes
Price: \$0.00
Personal Property: \$0.00
Adjusted Price: \$0.00



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14-0-026900		
1:4,514	0 0.0225 0.045 mi 1 inch = 376 feet	009

Parcel	Asmt year	Land schedule	Land market	Lake
14-0-026900	2023	2023	14 JEVNE TWP	00000000
CRV	% Adjustment	Notes	Neighborhood	Last calc
	1.10	Yes	14 JEVNE	03/10/23

B - Batch Deferment ▼

Common Owner Group			Acres/Footage		Measurement		CER/CPI	CER	CER Factors	
Owner id	Group	Land type	Acres	Front feet	Square feet	Width	Depth	Estimated	Deferred	Average
123404	1		166.00	.00	.00	.00	.00			.00

Land Type		Units	Qlt	Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt	Cd
Opt	Seq UType	Size			Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ	New
OPN-R		3.00					2400.00	2112.00	6330		111
HWD-R		12.00					2500.00	2200.00	2640		111
LWD-R		12.00					1525.00	1342.00	1610		111
SWP-R		11.00					400.00	352.00	387		111
ROAD		1.00									111
ROAD		1.00									111

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Front feet:	.00	CAMA acres:	40.00	Totals:	52712	RPA:	1317
FF/SF acres:	.00	Assessed Acre:	40.00				
Other acres:	40.00	Difference:		Mineral:		Lines:	6

General Information

Township/City: JEVNE TWP
Taxpayer Name: SORENSEN, LUKE & BROOKE
Taxpayer Address: 41361 248TH PL
MCGREGOR MN 55760
Property Address:
Township: 48 **Lake Number:** 0
Range: 24 **Lake Name:**
Section: 34 **Acres:** 40.00
Green Acres: No **School District:** 4.00
Plat:
Brief Legal Description: NE-NW (LESS HWY R/W)

Tax Information

Class Code 1: Non-Comm Seasonal Residential Recreational
Class Code 2: Rural Vacant Land
Class Code 3: Unclassified
Homestead: Non Homestead
Assessment Year: 2023

Estimated Land Value:	\$80,100.00
Estimated Building Value:	\$1,800.00
Estimated Total Value:	<u>\$81,900.00</u>
Prior Year Total Taxable Value:	\$62,700.00
Current Year Net Tax (Specials Not Included):	\$348.00
Total Special Assessments:	\$0.00
**Current Year Balance Not Including Penalty:	\$0.00
Delinquent Taxes:	No

*** For more information on delinquent taxes, please call the Aitkin County Treasurer's Office at 218-927-7325.**

**** Balance Due on a parcel does not include late payment penalties.**

Sale History**Record #1**

Seller: WARRENDORF, THOMAS WILLIAM
Buyer: SORENSEN, LUKE D.
Rejected Sale: No
Reason: N/A

Sale Date: 06/13/2022
Deed Type: Warranty Deed
Multi-Parcel Sale: No
Price: \$80,000.00
Personal Property: \$0.00
Adjusted Price: \$80,000.00



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. Aitkin County GIS

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14-0-058500

1:4,514

0 0.0225 0.045 mi 1 inch = 376 feet

013



Date: 6/6/2023

Parcel		Asmt year	Land schedule		Land market			Lake				
14-0-058500		2023	2023		14			JEVNE TWP			00000000	
CRV		% Adjustment	Notes		Neighborhood			Last calc		Deferment		
		1.10	Yes		14			03/10/23		B - Batch		
Common Owner Group			Acres/Footage			Measurement			CER/CPI	CER	CER Factors	
Owner id	Group	Land type	Acres	Front feet	Square feet		Width	Depth	Estimated		Deferred	Average
117628	2		39.00	.00	.00		.00	.00				.00
Land Type			Units	Qlt	Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt	Cd
Opt Seq UType			Size			Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ	New
FSITE			1.00	90				20000.00	2000.00	2000		151
HWD-R			9.00					2500.00	2750.00	24750		151
HWD-R			14.00					2500.00	2750.00	38500		111
LWD-R			7.00					1525.00	1677.50	11740		111
SWP-R			7.00					400.00	440.00	3080		111
ROAD			1.00									111