



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
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County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: Appeal #2

Appeal Format: In Person

Owner Name: Richard Bassing

Property ID#: 16-0-021803

Physical Address: 30520 195TH Ln, Isle

Estimated Market Value 2023 Assessment: \$390,100

Classification 2023 Assessment: Residential Homestead

Estimated Market Value 2024 Assessment: \$472,100

Classification 2024 Assessment: Residential Homestead

Decision of Local Board (if applicable): Lakeside Township voted no change to value on this property.

Summary of Issue: Mr Bassing doesn't believe that his property would sell for as high as our value.

Assessor's Recommendation: Mr Bassing's property is currently equalized with other similar properties in Aitkin County. No changes recommended.

Comments:

SEE



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10

16-0-021802

16-0-021500

16-0-021801

16-0-021803

16-0-022100

15

Lakeside
44-25

16-0-021600

30658

30616

3

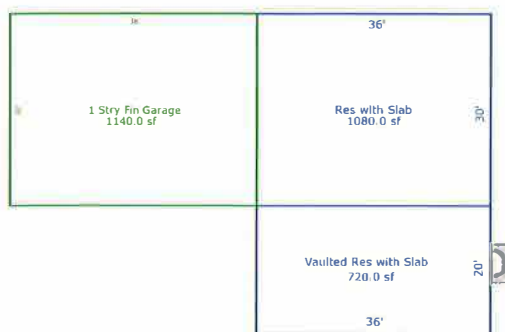
30520

30519

30472

195TH LN





ROAD



Fee Owner: 122738
 BASSING, RICHARD L
 Taxpayer: 122738 FALCO:F.O.
 BASSING, RICHARD L
 30520 195TH LN
 ISLE MN 56342
 Primary Address/911 #:
 30520 195TH LN
 ISLE MN
 Homesteader: 122738 Seq 000
 BASSING, RICHARD L RA
 30520 195TH LN
 ISLE MN 56342

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:
 4-15-2024: LBAE, VALUE TOO HIGH, NO CHG.
 6-13-2023: CBAE, VALUE CHANGES TO BOTH
 RES AND ATT GAR, SEE NOTES.
 6-6-23: EM, INTERIOR INSPECTION PRIOR TO
 CBAE MEETING.
 4-17-2023: LBAE, NO CHANGE.
 1-26-23: EM, 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

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 | 2022/05/23 A 471361 BASSING, RICHARD L

ASSESSMENT DETAILS: -----
 2024 Rod: 1 Class: 201 Residential 1 unit
 Hstd: 1 Residential-Homestead
 MP/Seq: 16-0-021803 000
 Own%100 Rel AG% Rel NA% Dsb%
 Acres CAMA Estimated Deferred Taxable
 Land 21.40 77,716 77,700 77,032
 Building 394,429 394,400 391,007
 Total MKT 472,145 472,100 468,039
 10 acres 56,390 56,400 55,732
 New imp bldg 46,757 46,800 46,800

2023 Rod: 1 Class: 201 Residential 1 unit
 Hstd: 1 Residential-Homestead
 MP/Seq: 16-0-021803 000
 Own%100 Rel AG% Rel NA% Dsb%
 Acres CAMA Estimated Deferred Taxable
 Land 21.40 60,085 60,100 59,772
 Building 329,966 330,000 328,197
 Total MKT 390,051 390,100 387,969
 10 acres 44,063 44,100 43,772
 New imp bldg 329,966 330,000 330,000
 New imp land 20,000 20,000 20,000

2022 Rod: 1 Class: 111 Rural Vacant Land
 Hstd: 0 rural-vacant-nonhomestead-land
 MP/Seq: 16-0-021803 000
 Own% Rel AG% Rel NA% Dsb%
 Acres CAMA Estimated Deferred Taxable
 Land 20.40 36,019 36,000 36,000
 Total MKT 36,019 36,000 36,000

ASSESSMENT SUMMARY: -----
 Year Class Hstd Land Mkt Land Dfr Building Total Mkt Total Dfr Limited Mkt Limited Dfr Exemptions Taxable New Imp
 2024 201 1 77,700 0 394,400 472,100 468,039 468,039 46,800
 2023 201 1 60,100 0 330,000 390,100 387,969 387,969 350,000
 2022 111 0 36,000 0 36,000 36,000 36,000 36,000 0
 TAX SECTION: -----
 Tax Year Rec Class NTC RMV St Gen Disaster Powerline Ag Res Tac Net Tax
 2025 .00 .00 .00 .00 .00 .00 .00 .00 .00
 2024 2,365.79 540.21 .00 .00 .00 .00 .00 2,906.00
 2023 238.00 .00 .00 .00 .00 .00 .00 238.00

CAMA LAND DETAILS: -----
 Land market: 16 LAKESIDE TWP Last calc date/env: 03/11/24 B
 Neighborhood: 16 LAKESIDE 1.10 Asmt year: 2025
 COG: 122738 1 Ac/FF/SF: 21.40 Lake:
 Wid: .00 Dth: .00 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 Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
HWD-R AC	8.00				3250.00	4182.75	33462 1 201	8.00	33462		
	21.40						TW				
LWD-R AC	1.00				1985.00	2554.70	2555 1 201	1.00			
	21.40						TW				
SWP-R AC	1.00				460.00	592.02	592 1 201	1.00			
	21.40						WA				
HWD-O AC	3.40				2275.00	2927.93	9955 1 201	3.40	2928		
	21.40						TW				
LWD-O AC	6.00				1390.00	1788.93	10734 1 201	6.00			
	21.40						TW				
SWP-O AC	1.00				325.00	418.28	418 1 201	1.00			
	21.40						WA				
FSITE AC	1.00				20000.00	20000.00	20000 1 201	1.00	20000		
	21.40						SV				
Front feet:	.00										
					Totals:		77,716				

Mineral:

CAMA SUMMARY:

Schedule: 2025			Quintile date: 02/25/2020 Insp/By/Cmp: 01/26/2023 BCM							R
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	3/11/2024	B	311,711	
2	RES	GAR	ATT	1140	D	4	3/11/2024	B	51,403	
3	OTH	FB	30X40 TAN	1200	P	020	3/11/2024	B	31,315	
Estimated land value									77,716	
Mineral value										
Improvement value . .									394,429	
Total value									472,145	

CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2025
Construction class/Quality: D 065
Actual/Effective year built: 2022
Condition:

DEPRECIATION PCT GOOD FACTORS:

Physical: 1.00
Functional incurable
Economic: 16 1.35
Additional
Total percent good 1.35

NOTES: -----

12-14-23: RES NOW 100% COMPLETE
6-13-23: CBAE, CHANGED VAULTED AREA TO
20X36 FROM 36X50.
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																
005 COLOR BRN BROWN																
010 FOUNDATION SLB SLAB																
020 STYLE CON CONTEMPORARY																
025 STORIES																
030 SHAPE 16 1-6 CORNER																
040 CONST FR FRAME																
050 EXT WALL 1 ML MET/STEEL																
055 EXT WALL 2																
060 ROOF STYLE GBL GABLE																
070 ROOF COVER AS ASPHALT																
080 WINDOW 1 DH DOUBLE HNG																
085 WINDOW 2 FS FIXED SASH																
090 FURN. TYPE FA FORCED AIR																
100 INT WALL 1 DW DRYWALL																
105 INT WALL 2																
110 BEDROOMS																
115 FLOR CVR 1																
118 FLOR CVR 2																
125 BATHROOMS																
140 WALK OUT																
145 LOOKOUT B																
150 CENTRL AIR Y YES																
160 BSMT FIN																
162 B INT WALL																
164 B FLR COVR																
166 BSM BDRMS																
167 BSM BATHS																
168 BSM ROOMS																
170 FIREPLACE 3			1					3,600.00		3,600	1		1.00			4,860
175 FP TYPE 04 WOOD																
180 LUXURY FIX																
200 TUCK UNDER																
210 EXTRA KIT.																

BAS BASE AREA	065 D-6.5 RES	30	36	1080		121.42	131,134	1	1.00	177,031
BAS BASE AREA	065 D-6.5 RES	20	36	720	107	133.56	96,163	1	1.00	129,820
	Effective BAS rate:			170.47		Totals:	230,897			311,711
	Ground floor area:			1,800						
	Gross floor area:			1,800						

CAMA IMP DETAILS: 2 RES GAR ATT
House/Garage: Schedule: 2025
Construction class/Quality: D 4
Actual/Effective year built: 2022
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: 1.00
Functional incurable
Economic: 16 1.35
Additional
Total percent good 1.35

NOTES: -----
6-13-23: CBAE, CHANGED GAR DIMENTIONS
FROM 30X40 TO 30X38.
1-30-23: PU NEW 30X40 ATT GAR. UNKNOWN
INTERIOR FINISH.

---- 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	38	1140					33.40	38,076	1		1.00					51,403	
	Effective BAS rate:					45.09					Totals:	38,076								51,403	
	Ground floor area:					1,140															
	Gross floor area:					1,140															

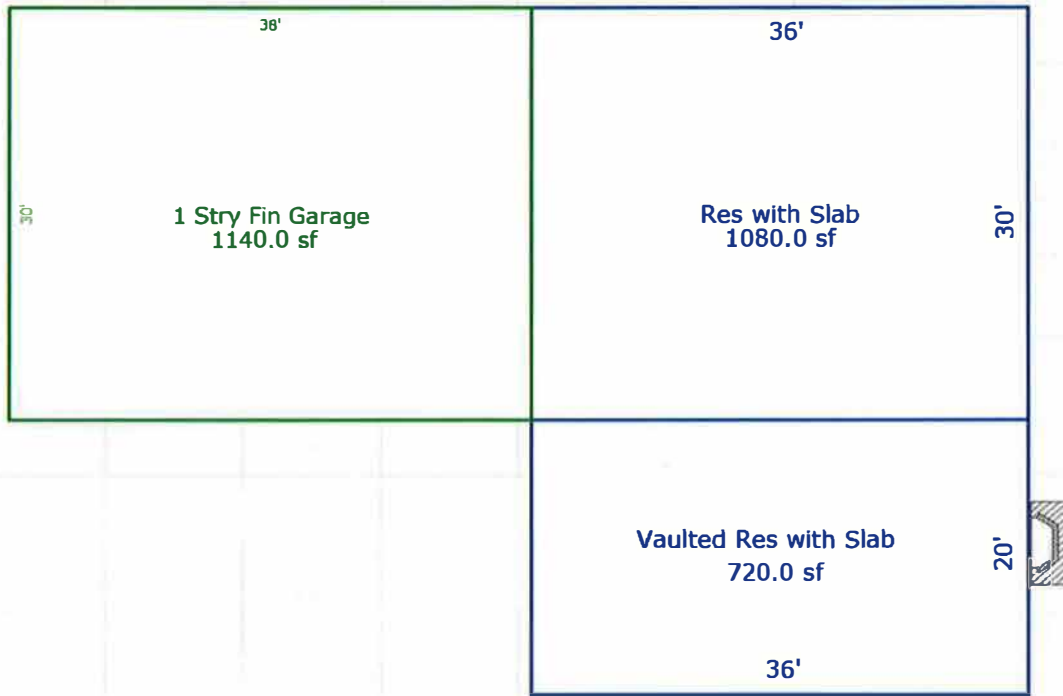
CAMA IMP DETAILS: 3 OTH PB 30X40 TAN
House/Garage: Schedule: 2025
Construction class/Quality: P 020
Actual/Effective year built: 2022
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: 1.00
Functional incurable
Economic: 16 1.35
Additional
Total percent good 1.35

NOTES: -----
1-26-23: PU 30X40 PB. UNKNOWN INTERIOR
FINISH.

---- 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					31,315	
	Effective BAS rate:					26.10					Totals:	23,196								31,315	
	Ground floor area:					1,200															
	Gross floor area:					1,200															





Sketch by: Apen Sketch

ROAD



31-0-067305	
Parcel No.	Parcel No.
Hanson	
Buyer	Buyer
Johnson	
Seller	Seller
09/2023	
Date of Sale	Date of Sale
\$625,000	
Sale Price	Sale Price
Error! Hyperlink reference not valid.	
\$	
Personal Property	Personal Property
\$ 642,910	
Adjusted Sale Price	Adjusted Sale Price
\$ 494,500	
Assessor's EMV at Sale	Assessor's EMV at Sale
.76%	
Sale Ratio	Sale Ratio
N/A	
Lake	Lake

Front Feet: N/A

Frontage Quality: N/A

Square Area/Acreage: 29.8 Acres

Res. Quality: D6.5

Effective Age: 1993

Outbuildings: 980 sf attached garage/24x32 detached Garage/Asphalt Drwy.

REL .80
1660 GBA