



AITKIN COUNTY ASSESSOR

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

assessor@aitkincountymn.gov
Phone: 218-927-7327
Fax: 218-927-7379

County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: #1

Appeal Format: In Person

Owner Name: Larry Ladd

Property ID#: 19-0-044500

Physical Address:

Estimated Market Value 2024 Assessment: 149,500

Classification 2024 Assessment: Ag non-homestead 2a & Ag non-homestead 2b

Estimated Market Value 2025 Assessment: 149,500

Classification 2025 Assessment: Ag non-homestead 2a & Ag non-homestead 2b

Decision of Local Board (if applicable):

Summary of Issue: Mr. Ladd doesn't believe his land should be valued as high as it is.

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

Comments:

April 8, 2025

Loni Ruth,

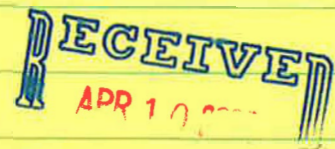
Thank you for your letter and acreage list. Land values should be based on land use, not land sales. Ag land in Pitkin Co. should be valued at less than \$1,000 per acre. At \$1,000.00 per acre you would still end up losing money.

Even though you support the value in the reports of sales of land, this should not be the county's guideline to assess all other land that has not been sold.

The list you sent did not include Township or number of buildings on the property, which affects values.

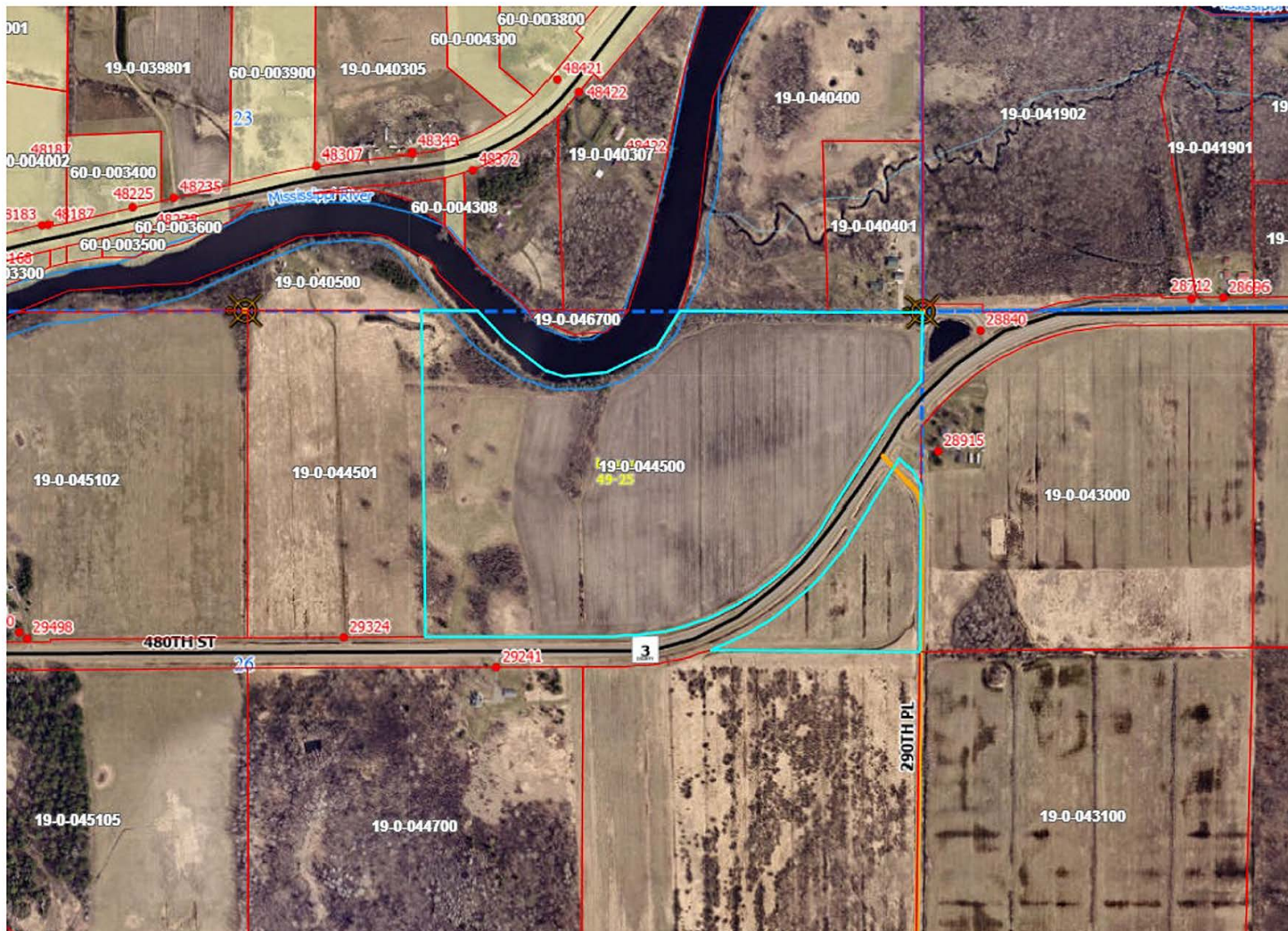
I will present the material when I go before the board of review.

L. Ladd
L. Ladd



T.4 N.-R. 5

PALISADE



Fee Owner: 98530 DISTRICTS: LEGAL DESCRIPTION:
 ODOM, JESSICA L; LADD, PETER L; Twp/City : 19 LOGAN TWP Sec/Twp/Rge : 26 49.0 25 Acres: 50.96
 Taxpayer: 8244 FALCO:L.E. School : 1 ISD 0001 - Aitkin (NE NE) LOT 2 LESS THE W 692 FT AND (NW NE)
 LADD, LARRY L & DIANNE L Lake : 1060400 Mississippi River LOT 3 LESS CO RD ROW
 PO BOX 92 Parcel notes:
 PALISADE MN 56469 02-09-2024: MJB, R/A, REVIEW LAND TYPE.
 SPLIT PARCEL 19-0-044501 OFF THIS PID FOR
 2016 ASMT; MD 12/2016
 2-11-19: R/A MB, NO CHG
 5/19/2014: DM (2014 R/A COMPLETED 2015),
 REVIEW LAND TYPING.
 10/21/08 R/A HAY MADE

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
ERICKSON, MICKAL LADD, DIANNE L	05/11/2016	W 16	16	75,000	72,700				

ASSESSMENT DETAILS: -----						Acres	CAMA	Estimated	Deferred	Taxable
2024 Rcd: 1	Class: 109	Non-Homestead Agricultural Land				Land	41.96	121,880	121,900	121,900
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	121,880	121,900	121,900
	MP/Seq: 19-0-044500	000								
	Own%	Rel AG%	Rel NA%	Dsb%						
2024 Rcd: 2	Class: 129	Non-Homestead Agricultural Land				Land	9.00	27,550	27,600	27,600
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	27,550	27,600	27,600
	MP/Seq: 19-0-044500	001								
	Own%	Rel AG%	Rel NA%	Dsb%						
2023 Rcd: 1	Class: 109	Non-Homestead Agricultural Land				Land	41.96	105,989	106,000	106,000
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	105,989	106,000	106,000
	MP/Seq: 19-0-044500	000								
	Own%	Rel AG%	Rel NA%	Dsb%						
2023 Rcd: 2	Class: 129	Non-Homestead Agricultural Land				Land	9.00	23,018	23,000	23,000
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	23,018	23,000	23,000
	MP/Seq: 19-0-044500	001								
	Own%	Rel AG%	Rel NA%	Dsb%						
2022 Rcd: 1	Class: 109	Non-Homestead Agricultural Land				Land	41.96	82,291	82,300	82,300
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	82,291	82,300	82,300
	MP/Seq: 19-0-044500	000								
	Own%	Rel AG%	Rel NA%	Dsb%						
2022 Rcd: 2	Class: 129	Non-Homestead Agricultural Land				Land	9.00	18,296	18,300	18,300
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	18,296	18,300	18,300
	MP/Seq: 19-0-044500	001								
	Own%	Rel AG%	Rel NA%	Dsb%						
2021 Rcd: 1	Class: 109	Non-Homestead Agricultural Land				Land	41.96	62,338	62,300	62,300
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	62,338	62,300	62,300
	MP/Seq: 19-0-044500	000								
	Own%	Rel AG%	Rel NA%	Dsb%						
2021 Rcd: 2	Class: 129	Non-Homestead Agricultural Land				Land	9.00	13,800	13,800	13,800
	Hstd: 0	Ag-Nonhomestead-Land				Total	MKT	13,800	13,800	13,800
	MP/Seq: 19-0-044500	001								
	Own%	Rel AG%	Rel NA%	Dsb%						

ASSESSMENT SUMMARY: -----											
Year	Class	Hstd	Land	Mkt	Land	Dfr	Building	Total	Mkt	Total	Dfr
2024	109	+	0	149,500	0			149,500		149,500	0
2023	109	+	0	129,000	0			129,000		129,000	0
2022	109	+	0	100,600	0			100,600		100,600	0
2021	109	+	0	76,100	0			76,100		76,100	0

LINKED PARCELS - BASE: 19-0-044500 000 -----												
000*19-0-044500			001 19-0-044500			2						
Total acres:			50.96	Total est:		149,500		Total taxable:		149,500		
TAX SECTION:			-----			Taxes			----- Credits -----			Net Tax
Tax Year	Rec	Class	NTC	RMV	St	Gen	Disaster	Powerline	Ag	Res	Tac	
2025	1	129	707.33	.00		.00	.00	.00	.00	.00	.00	707.33
2025	2	129	160.15	.00		.00	.00	.00	.00	.00	.00	160.15
2025			859.74	.00		.00	.00	.00	.00	.00	.00	859.74
2024	1	129	624.73	.00		.00	.00	.00	.00	.00	.00	624.73
2024	2	129	135.55	.00		.00	.00	.00	.00	.00	.00	135.55
2024			753.14	.00		.00	.00	.00	.00	.00	.00	753.14

Parcel Nbr: 19-0-044500			18375	PRD	Production 2024	Property Assessment Record	AITKIN COUNTY				4/29/25	Page	2
2023	1	129	520.51		.00	.00	.00	.00	.00	.00	.00		520.51
2023	2	129	115.73		.00	.00	.00	.00	.00	.00	.00		115.73
2023			630.12		.00	.00	.00	.00	.00	.00	.00		630.12
2022	1	129	521.28		.00	.00	.00	.00	.00	.00	.00		521.28
2022	2	129	115.48		.00	.00	.00	.00	.00	.00	.00		115.48
2022			628.38		.00	.00	.00	.00	.00	.00	.00		628.38

CAMA LAND DETAILS: -----										NOTES: -----						
Land market: 19-R		LOGAN TWP RIVER				Last calc date/env: 03/11/24 B				10/2015-ADJUSTED ACRES FOR COUNTY ROAD ROW						
Neighborhood: 19-R		LOGAN ON RIVER				1.10 Asmt year: 2024				PER AUDITOR'S OFFICE. KL						
COG: 8244		2	Ac/FF/SF:		50.96	Lake: 1060400 Mississippi River				5/29/2014: REVIEW LAND TYPE USING 77 DEED-						
Wid: .00		Dth: .00		Avg CER:												
												ED ACRES. MOST AC IS HIGHER OPN ACRES, BUT				
												DID VALUE 6 AC AS LOP (IN FLOODPLAIN)				
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							
OPN-R	AC	35.96				2760.00	3036.00	109175	1 109		35.96					
		50.96							MD							
OPN-R	AC	6.00				2760.00	3036.00	18216	2 129		6.00					
		50.96							MD							
LOP-R	AC	6.00				1925.00	2117.50	12705	1 109		6.00					
		50.96							MD							
HWD-R	AC	2.00				3250.00	3575.00	7150	2 129		2.00					
		50.96							TW							
LWD-R	AC	1.00				1985.00	2183.50	2184	2 129		1.00					
		50.96							TW							
Front feet:		.00	Other Acres:		50.96	Totals:		149,430								
FF/SF acres:		.00	CAMA acres:		50.96											
Mineral:																

CAMA SUMMARY: -----											
Schedule: 2024		Quintile date: 02/09/2024				Insp/By/Cmp: 05/29/2014 DM				R	
Neighborhood: 19-R		LOGAN ON RIVER									

Atkin County Assessors Office Sales Study					Date/Time Prepared:		Title: Countywide Good 34.5+ Acre Land Sales 10/2023 thru 9/2024									
Parcel #	ECRV#	Sale Date	BUYER NAME	SELLER NAME	EMV	SALES_RATIO	Original Adjusted Price	Time Adjusted Price	Section	Multi Yr Built	D Grd	Bldg Type	Acres	Water Name	price per ac	
1 01-0-020500	1591965	20231016	CITROWSKE, AUSTEN	HOLLINBECK, RICHARD	49600	90.18%	55000	55000	14	0	0		40		\$ 1,375	
2 02-0-021600	1689541	20240906	HILL, CURTIS	REICHE, ROGER	72500	106.62%	68000	68000	11	0	0		40		\$ 1,700	
3 04-0-044501	1612903	20231229	KEEDY, JEREMIAH J.	KETNER, MICHAEL W	124100	84.14%	147500	147500	28 +	0	0	MH	179		\$ 824	
4 04-0-046400	1590031	20231012	MULLERER, JASON N	MONTGOMERY, JOHN A.	80500	73.50%	109531	109531	29 +	0	0		64		\$ 1,711	
5 08-0-036025	1616966	20240119	ULIK, MICHAEL ALLEN	ATKIN PROPERTIES, L	274100	152.28%	180000	180000	22 +	0	0		161	FLEMING LAKE - BAY	\$ 1,118	
6 09-0-007300	1678097	20240807	WHITE, MONACA K.	WASCHE COMMERCIA	52100	86.83%	60000	60000	4	0	0		40		\$ 1,500	
7 10-0-021201	1636651	20240408	COLE, ROGER D	AMUNDSEN, JASON A	25600	102.40%	25000	25000	14	0	0		38		\$ 658	
8 10-0-034700	1602376	20231120	TIBERIUS PROPERTIES	MARKGRAF, ROBERT	178500	85.00%	210000	210000	21 +	0	0		160		\$ 1,313	
9 10-0-038000	1683696	20240823	NASH, BRIAN F.	MAIR, JAMES J.	228000	145.04%	157200	157200	23 +	0	0		80		\$ 1,965	
10 12-0-055200	1610486	20231219	NEARY, JACE DAVID	WATERHOUSE, WILLIA	117400	61.79%	190000	190000	32	0	0		40		\$ 2,375	
11 13-0-017500	1619235	20240126	SHANGROW, DAVID	GUNDERSON, KRISTLE	53400	68.90%	77500	77500	10	0	0		80		\$ 1,938	
12 13-0-030700	1678651	20240808	NELSON, PAULA G	CHRISTENSEN, BRIAN	105300	54.00%	195000	195000	18 +	0	0		78		\$ 2,500	
13 14-0-036700	1654298	20240531	ELLIS, SARAH	DEMAN, DONALD	38000	111.76%	34000	34000	22 +	0	0		75		\$ 453	
14 18-0-018600	1683213	20240823	MCDONALD, JASON	FREEMAN, RYAN TODD	128400	107.00%	120000	120000	11 +	0	0		77	Missippi River	\$ 1,558	
15 18-0-019800	1696721	20240927	PEPPER, JEFFREY W.	MONSON, LISA K.	127200	82.12%	154900	154900	12 +	0	0		46		\$ 3,367	
16 18-0-042500	1591269	20231006	PEET, BRADLEY A	HERBST FAMILY IRREV	85100	54.55%	156000	156000	25 +	0	0		49	Mississippi River	\$ 3,184	
17 20-0-020200	1679358	20240809	HOFFMAN, ZACHARY	DEROSIER, JULIE	125800	104.83%	120000	120000	13	0	0		67		\$ 1,791	
18 21-0-014101	1600703	20231115	ERICKSON, MICHAEL	TODD, RICHARD A.	97300	81.08%	120000	120000	9 +	0	0		40		\$ 3,000	
19 23-0-001400	1690209	20240830	HERTZOG, JUSTIN	HANSON, MICHAEL D.	85700	114.27%	75000	75000	1 +	0	0		80	Mississippi River	\$ 938	
20 23-0-019500	1690223	20240830	HELMBRECHT, DONALD	HANSON, MICHAEL D.	78100	104.13%	75000	75000	12 +	0	0		80		\$ 938	
21 23-0-019900	1690218	20240730	HELMBRECHT, THOMAS	HANSON, MICHAEL D.	145600	116.48%	125000	125000	12 +	0	0		160		\$ 781	
22 23-0-043500	1633332	20240319	CHUTE, OWEN R	RUSE, FRANK	63400	101.44%	62500	62500	26	0	0		40		\$ 1,563	
23 26-0-021700	1612789	20231228	THAO, TONG	HERMAN, ALLAN DENI	126400	106.22%	119000	119000	13 +	0	0	MH	120		\$ 992	
24 26-0-039000	1600832	20231115	HESS, DANIEL	MATHISON, JACOB	123900	70.80%	175000	175000	24	0	0		100		\$ 1,750	
25 26-0-044100	1636357	20240405	SCHIED, KEITH	THE TRUST AGREEMENT	187900	103.81%	181000	181000	27 +	1984	0	HS	80		\$ 2,263	
26 27-0-026100	1619618	20240130	BERGSTROM, MAIT	THELANDER, CRAIG	146400	122.00%	120000	120000	17	0	0		74		\$ 1,500	
27 27-0-032400	1625733	20240227	BRISSON, COLE H.	BRENNER, RICHARD J.	64500	135.79%	47500	47500	20	0	0		40		\$ 1,188	
28 33-0-020501	1614550	20240108	KAISER, JEFFREY M.	BELL, ROBERT M.	180100	107.20%	168000	168000	13 +	0	0		74	Mississippi River	\$ 2,270	
29 33-0-040700	1676246	20240801	SMUDE, BRIAN J.	TRI-STATE HOLDINGS,	115100	109.62%	105000	105000	26 +	0	0		60		\$ 1,750	
30 33-0-043200	1669626	20240715	AHONEN, MARIE	TRI-STATE HOLDINGS,	111000	82.22%	135000	135000	27 +	0	0		57	Mississippi River	\$ 2,368	
31 39-0-036400	1657586	20240607	R & R BACK 80 LLC	VEITH, KENNETH J	168900	116.48%	145000	145000	21 +	0	0		80		\$ 1,813	
32 39-0-052200	1681600	20240810	MCCALL, KEVIN	GRAFF, ROBERT S.	46200	102.44%	45100	45100	30 +	0	0		35		\$ 1,289	
33 41-0-008603	1651600	20240520	STEDMAN, LUKE M	CANTOR PROPERTIES,	94700	105.22%	90000	90000	6	0	0		40		\$ 2,250	
34 41-0-008604	1638659	20240416	STEDMAN, LUKE M	MATTHEWS, ROBERT KE	75800	63.97%	118500	118500	6	0	0		40	SPLIT ROCK RIVER	\$ 2,963	
35 47-0-018000	1683185	20240819	BARRY L. SHERWOOD	SUZANNE L. EMSLAND	250100	116.33%	215000	215000	12 +	0	0		200		\$ 1,075	
36 47-0-019500	1595805	20231027	LAKELAND NORTH PR	HAAS, DELORES	64600	82.93%	77900	77900	12	0	0		40		\$ 1,948	
37 47-0-020000	1615831	20240112	ORRICK, TODD DOAN	BURKHART, SONG OAI	92100	109.64%	84000	84000	13 +	0	0		80		\$ 1,050	
38 49-0-028300	1602501	20231120	SAYTON, RONALD	REKUSKI, FRANK	193000	70.02%	275791	275652	18 +	0	0		98		\$ 2,813	
39 50-0-040301	1604298	20231127	CUMMINGS, RACHEL	IVER, GALEN	113600	75.73%	150000	150000	26 +	0	0		111		\$ 1,351	
40 52-0-018600	1681155	20240816	SEABERG, LORI	THE JOSEPH T RUSSELL	101000	133.49%	75660	75660	22	0	0		40		\$ 1,892	
Sales Ratio is EMV divided by time adjusted price, before value changes for 25 Asmt.					Median Ratio:		103.13%									
EMV is estimated market value at time of sale					COO:		18.94									
					PRD:		1.0294									

Altlin County Assessors Office Sales Study										Date/Time Prepared:		3/31/2025 13:16		Title: Countywide Ag Improved Sales 10.2023 thru 9.2024		
#	Parcel #	ECRV#	Sale Date	BUYER_NAME	SELLER_NAME	EMV	SALES_RATIO	Original Price	Adjusted Price	Section	Mult Yr	Built	D Grd	Bldg Type	Acres	Water Name
1	01-0-035400	1651738	20240524	JANSEN, DANIEL KEN	HARTMAN, RICHARD T	93700	89.24%	105000	105000	16		0	0		29	Mississippi River
2	05-0-017600	1689043	20240905	DAHL, JAMIES	JOHNSON, JAMES ALAN	450500	125.28%	359592	359592	13 +		1962	5.5	RAM	140	
3	19-0-022500	1652075	20240524	DANCIYK, ALEXANDE	PETERSON, BRYCEN	323100	109.53%	295000	295000	14		1950	6	RAM	40	
4	22-0-044202	1697086	20240930	BROOKHOUSER, ANG	ITS INVESTMENTS, LLC	148300	161.20%	92000	92000	28		1972	0	DW	30	
5	23-0-032200	1679155	20240809	WILBER, JERRY L.	SCHONECK, SCOTT	615000	103.21%	595900	595900	19 +		1974	6	RAM	296	
6	23-0-059601	1697566	20240930	PIERCE, CLINTON J	ROBINSON, OLIVER KE	254600	88.40%	288000	288000	35 +		1956	5.5	RAM	33	
7	25-0-031100	1615628	20240112	KONYUK, VITALY	WILSON, NATHAN C	192700	87.59%	220000	220000	20		0	5.5		21	SNAKE RIVER
8	27-0-032802	1625754	20240227	BRISSON, COLE H.	BRENNER, RICHARD J.	87300	183.79%	47500	47500	20 +		0	4		40	
9	41-0-041700	1624504	20240214	ROSA, JOSH	HEDBERG, MOLLY A.	324600	130.07%	249567	249567	26 +		1979	6	RAM	39	
10	46-0-058800	1647498	20240513	MEYER, KENNETH J.	HORSCH, THOMAS J	234700	93.13%	252000	252000	36		2005	3	CAB	80	
11																
12																
13																
14																
15																
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17																
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27																
28																
29																
30																
31																
32																
33																
34																
35																
36	Sales Ratio is EMV divided by time adjusted				Median Ratio:		106.37%									
37	price, before value changes for 25 Asmt.				COD:		24.77									
38	EMV is estimated market value at time of sale				PRD:		1.0769									
39	Good sales of property types 31,36,47,49				Median Price:		\$ 250.784									
40																

Aitkin County Assessors Office Sales Study										Title: Countywide Good 34.5+ Acre Land Sales 10.2022 thru 9.2023									
	Parcel #	ECRV#	Sale Date	BUYER NAME	SELLER NAME	EMV	SALES RATIO	Original Adjusted Price	Time Adjusted Price	Section	Mult Yr. Built	D Grd	Bldg Type	Acres	Water Name	price per ac			
	1 01-0-003400	1509235	20230131	OSIEMO, JULIA	HUBBARD, JOHN D.	131000	87.67%	125000	149432	2 +	0	0		80	LITTLE WILLOW RIV	\$ 1,868			
	2 01-0-005602	1482186	20221021	CITROWSKE, AUSTEN	HUBBARD, JOHN D.	94500	64.34%	117500	146678	3 +	0	0		75	Mississippi River	\$ 1,958			
	3 01-0-043000	1517640	20230310	KOSBAU, NATHANIEL	THOMPSON, DENNIS F	311300	74.52%	360000	417748	21 +	0	0		231		\$ 1,808			
	4 03-0-036400	1576260	20230901	STATE, ZACHARY	HAAVOJA, GEORGE	122200	85.29%	135000	143278	23 +	0	0		100		\$ 1,433			
	5 07-0-034000	1558777	20230710	NOVAK, AARON D	ROM, KEVIN	77400	44.24%	160000	174939	17	0	0		40	CAMP LAKE - FARM	\$ 4,973			
	6 07-0-052501	1549786	20230626	SOVINSKI, STEVEN	BOCKOVEN, SHARON	108700	63.19%	155000	172012	25 +	0	0		59		\$ 2,915			
	7 12-0-028000	1477496	20221007	CURTIS, ROBERT	STICKLER, GREGORY	53600	83.42%	51400	64251	16	0	0		40		\$ 1,606			
	8 12-0-032800	1491401	20221118	LEVENS, JOHN	IMHOLIE, SHAUN MIC	311800	83.28%	304000	374395	19 +	0	0		280		\$ 1,337			
	9 13-0-005000	1506188	20230113	HUGHLEY, JOSHUA D.	THE MORONEY LIVING	268700	80.52%	279136	333695	4 +	0	0		149		\$ 2,240			
	10 14-0-041700	1557382	20230714	BOHN PROPERTIES OF MISTLER, ANTHONY L.		116800	71.22%	150000	164005	25 +	0	0		70		\$ 2,343			
	11 16-0-028700	1556527	20230714	SUKEE TEE PROPERTIES REMER, DAVID		182500	79.11%	211000	230701	21	0	0	PB	66	Mississippi River	\$ 2,920			
	12 18-0-003200	1579136	20230912	VACEK ENTERPRISES THE NEVOGABLE TRUS		155400	88.74%	165000	175117	2 +	0	0		66	Mississippi River	\$ 2,653			
	13 18-0-013100	1482341	20221021	SKUDLAREK, DALE	STICKLER, GREGORY A	138000	76.14%	145000	181253	8 +	0	0		160		\$ 1,133			
	14 18-0-017300	1526709	20230411	SCHEIDT, MICHAEL	WE TRADE LAND, LLC	42900	63.60%	59000	67453	10	0	0		36		\$ 1,874			
	15 19-0-042700	1512694	20230217	XIONG, NHIA	GRAVES, JEFFREY D.	79000	61.90%	108350	127615	25	0	0		41		\$ 3,113			
	16 19-0-043900	1560573	20230724	PIETERSE, MICHEL	HEJONGER, JOSEPH H.	97600	91.46%	97600	106713	25 +	0	0		40		\$ 2,668			
	17 19-0-062600	1566145	20230817	LADIN, JORDAN	KELLY, WILLIAM	40400	57.70%	65000	70020	35 +	0	0		80		\$ 875			
	18 21-0-026700	1582883	20230922	SKINNER, HOWARD	MAALIS, DAVID W.	77100	87.00%	83500	88620	16	0	0		41		\$ 2,161			
	19 21-0-041600	1574186	20230829	FELT, BRADLEY W	GEORGES, DENNIS F	93500	69.44%	125000	134653	26	0	0		40		\$ 3,366			
	20 25-0-032300	1530498	20230428	MOSER, JORDAN W.	ASP, DONNA RAE	149300	79.15%	165000	186640	20	0	0		80		\$ 2,358			
	21 26-0-025900	1486679	20221103	TIREVOID, DENNIS	HAMM, ALAN D	44300	35.93%	100100	123279	16	0	0		40		\$ 3,082			
	22 26-0-038800	1523617	20230331	RHODES, DEREK	BERRY, DAVID ALAN	38200	59.85%	55000	63823	24	0	0		40		\$ 1,596			
	23 31-0-035400	1579296	20230912	RIAN, THOMAS	RIKALA, JEFFREY T	92500	52.82%	165000	175117	33	0	0		39		\$ 4,480			
	24 33-0-035400	1513868	20230223	PETROSKE, ANTHONY	BUCHTA, JOHN R.	201600	69.02%	248000	292095	23 +	0	0		136	Mississippi River	\$ 2,148			
	25 33-0-035601	1549657	20230616	SANDERSON, STEVEN	PARKER, CARL D.	55400	43.79%	114000	126512	35	0	0		40		\$ 3,163			
	26 35-0-031000	1501475	20221223	CHRISTENSON, JOHN	TRUST AGREEMENT O	86200	96.00%	74000	89790	18	0	0		36		\$ 2,494			
	27 38-0-008900	1518088	20230314	AMIOU, CHRISTOPHER	ANDERSON, JOSEPH W	69900	46.19%	125000	145051	6	0	0		48		\$ 3,022			
	28 47-0-014200	1477292	20221007	GOW, KEITH W.	ARNES, GARY L	154600	66.85%	185000	231254	9 +	0	0		120		\$ 1,927			
	29 51-0-033400	1482203	20221021	CITROWSKE, AUSTEN	CAREX GROUP LLC	260900	59.21%	352500	440632	34 +	0	0		160		\$ 2,754			
	30																		
	31																		
	32																		
	33																		
	34																		
	35																		
	36	Sales Ratio is EMV divided by time adjusted				Median Ratio:		69.44%											
	37	price, before value changes for 24 Asmt.				COD:		18.53											
	38	EMV is estimated market value at time of sale				PRD:		0.9925											
	39	price per acre based on time adjusted sales price				Median Price:		\$ 135,000											
	40																		

Aitkin County Assessors Office Sales Study										Date/Time Prepared:		Title: Countywide Ag Improved Sales 10.2022 thru 9.2023									
#	Parcel #	ECRV#	Sale Date	BUYER NAME	SELLER NAME	EMV	SALES_RATIO	Original Price	Time Adjusted Price	Section	Multi Yr Built	D Grd	Bldg Type	Acres	Water Name	Frt Ft					
1	01-0-016000	1516552	20230303	CTROWSKE, AUSTEN	RIVER VALLEY TURF, INC	869600	55.51%	1350000	1566554	11 +	0	0		591		0					
2	02-0-013600	1479516	20221011	MOUA, LAO TA	DURHAM, RICKEY L.	133500	62.82%	170000	212504	7	0	4		40		0					
3	07-0-006401	1496591	20221229	DAPP, ANTHONY	VIRGINIA, MICHELLE D	504300	100.15%	415000	503551	3	1923	5.5		123	HAMMAL LAKE	732					
4	08-0-021700	1549828	20230623	SIZEMORE, KENNETH	BEASLEY, JOHN	348100	94.48%	332000	368440	14	2006	6		40		0					
5	15-0-004301	1554813	20230626	SCHNEIDERMAN, TOD	MILYAN, ROBERT	527200	75.41%	630000	699147	3 +	2006	6.5		105		0					
6	15-0-025900	1560995	20230810	MILLER, JOHN D	YANG, LAILEEH	230400	99.48%	215000	231603	15 +	1920	5.5		38		0					
7	19-0-019900	1563298	20230801	THOMSEN, CRYSTAL	GOETZKE, DELORIS M.	415100	76.31%	505000	543998	13 +	1979	0	BRM	109		0					
8	19-0-045102	1477271	20221007	BURSEY, KENNETH A.	CHANEY, ROBIN B.	264400	100.01%	211500	264379	26	1979	5.5		36	MISSISSIPPI River	0					
9	23-0-031900	1487374	20221104	GODWARD, THOMAS	HURD, PAUL L	349500	71.66%	396000	487698	19 +	1918	5		165	LITTLE WILLOW RIVE	0					
10	31-0-006600	1547468	20230616	ANDERSON, RYAN	BOSSERMAN, MARK	212100	81.68%	234000	259683	3 +	0	2		77		0					
11	31-0-016100	1485450	20221028	DOWLEY, LYLE A.	MOLL, DENNIS E.	177700	67.00%	205000	256254	7 +	0	0		113	MISSISSIPPI River	0					
12	34-0-023601	1516017	20230302	SCHARMER, RONALD	BRETT PAIGE CONSTR	325100	72.84%	384605	446300	15 +	1985	6	SL	40		0					
13	35-0-030700	1489458	20221031	CHRISTENSON, JOHN	TRUST AGREEMENT O	307100	109.68%	223999	280004	18	1951	6		38		0					
14	36-0-002200	1484954	20221028	BADEN, HALEY	NUTTING, LARRY	432200	88.65%	390000	487508	2 +	1957	6		74		0					
15	41-0-069300	1552870	20230630	ERICKSON, JOSEPH	LAWRENCE, MICHAEL	516800	79.60%	585000	649208	12	2006	6	RAM	40		0					
16																0					
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36	Sales Ratio is EMV divided by time adjusted																0				
37	price, before value changes for 24 Asmt.																0				
38	EMV is estimated market value at time of sale																0				
39																0					
40																0					