



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: #2

Appeal Format: In person

Owner Name: Rodney and Catherine Rue

Property ID#: 01-0-082200

Physical Address: 34053 Pioneer Avenue. Aitkin, MN. 56431

Estimated Market Value 2024 Assessment: (Land \$398,100 + Buildings \$320,500) \$718,600

Classification 2024 Assessment: 151 (Non-Commercial Seasonal Residential Recreational)

Estimated Market Value 2025 Assessment: (Land \$398,100 + Buildings \$327,100) \$725,200

Classification 2025 Assessment: 151 (Non-Commercial Seasonal Residential Recreational)

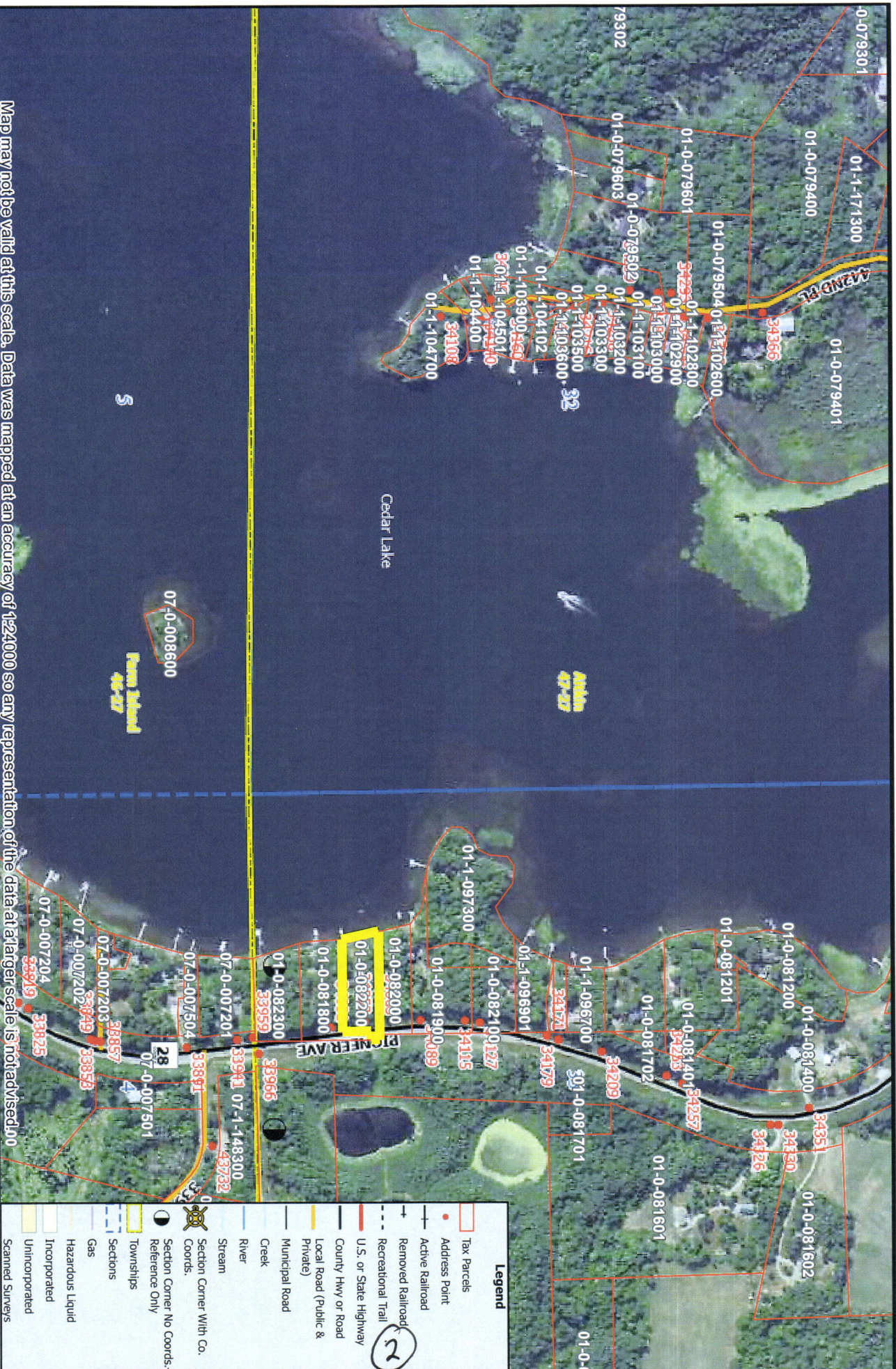
Decision of Local Board (if applicable): Assessor's recommendation of no change.

Summary of Issue: Mr. & Mrs. Rue purchased their property on 12/27/2024 for \$675,000. \$22,000 was appropriated to personal property. The adjusted price was reported as \$653,000. The property was listed on Northstar MLS on 11/16/2024 for \$695,000 spending 41 days on the market before the Rue's purchased. Mr. Rue asked that we lower the valuation of the property to match the sale price.

Assessor's Recommendation: The 2025 Assessment values were created using the sales study required by the Department of Revenue conducted from October 2023 to September 2024. The purchase of this property was made outside of the sales study and would not be considered until the 2026 Assessment. The 2025 Assessment data for Aitkin Township showed that the median ratio of the assessed values were 78.13% to sales. Specifically, the 2025 Assessment data for Cedar Lake properties within Aitkin Township showed that the median ratio of the assessed values were 83.52% to sales. It is our recommendation that no change be made to the valuation of this property.

Comments:

1



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.

ArcGIS Web AppBuilder



1:9,028

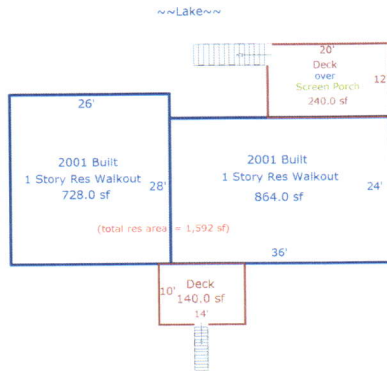
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These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.



Date: 6/10/2025

[illegible]



Fee Owner: 126954 FALCO: DISTRICTS:
 RUE, CATHERINE M & RODNEY W TRUSTE Twp/City : 1 AITKIN TWP
 Taxpayer: 126954 FALCO:F.O. School : 1 ISD 0001 - Aitkin
 RUE, CATHERINE M & RODNEY W TRUSTE Lake : 1020900 CEDAR LAKE (AITKIN/FI
 RODNEY W RUE & CATHERINE RUE TRUST
 15207 DUNDEE AVE
 APPLE VALLEY MN 55124
 Primary Address/911 #:
 34053 Pioneer Ave
 AITKIN

LEGAL DESCRIPTION:

Sec/Twp/Rge : 33 47.0 27 Acres: 1.25
 PT LOT 6 IN DOC 320178

TWParcel notes:

9/24/24: KS.RA.NO.H.GAVE RES DEP.SEE NOTES.
 7-1-19: MB R/A NOT HOME - WELL MIND RES
 9/26/2014: DM R/A, NOT HERE, RES UNCHANGED
 SINCE 2009 VIEWING. SEE LAND NOTE. ADD
 MINIMAL VALUE FOR LDS.

9/29/2009 DM R/A MR SMALL HERE, NO CHANGE
 TO HOUSE, OBTAINED DETAIL INFORMATION.

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
RUE, RODNEY WILLIAM THE WILLIAM H. SM	12/27/2024	T		675,000	653,000	2024/12/27	A 485423	RUE, CATHERINE M & RODNE

TRANSFER HISTORY:

ASSESSMENT DETAILS:

					Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa					Land 1.46	398,099	398,100		398,100
Hstd: 0 seasonal					Building	327,086	327,100		327,100
MP/Seq: 01-0-082200 000					Total MKT	725,185	725,200		725,200
Own% Rel AG% Rel NA% Dsb%									
2024 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa					Land 2.46	398,099	398,100		398,100
Hstd: 0 seasonal					Building	320,497	320,500		320,500
MP/Seq: 01-0-082200 000					Total MKT	718,596	718,600		718,600
Own% Rel AG% Rel NA% Dsb%									
2023 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa					Land 2.46	398,099	398,100		398,100
Hstd: 0 cabin					Building	320,523	320,500		320,500
MP/Seq: 01-0-082200 000					Total MKT	718,622	718,600		718,600
Own% Rel AG% Rel NA% Dsb%									
2022 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa					Land 2.46	318,215	318,200		318,200
Hstd: 0 cabin					Building	272,722	272,700		272,700
MP/Seq: 01-0-082200 000					Total MKT	590,937	590,900		590,900
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
2025	151	0	398,100	0	327,100	725,200		725,200			725,200	0
2024	151	0	398,100	0	320,500	718,600		718,600			718,600	0
2023	151	0	398,100	0	320,500	718,600		718,600			718,600	0
2022	151	0	318,200	0	272,700	590,900		590,900			590,900	0

TAX SECTION:

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2026		.00	.00	.00	.00	.00	.00	.00	.00	.00
2025		3,945.72	.00	728.28	.00	.00	.00	.00	.00	4,674.00
2024		3,957.86	.00	774.14	.00	.00	.00	.00	.00	4,732.00
2023		3,306.19	.00	699.81	.00	.00	.00	.00	.00	4,006.00

CAMA LAND DETAILS:

NOTES:

4

Land market: 01 AITKIN TWP
 Neighborhood: 01 AITKIN TWP
 COG: 126954 1 Ac/FF/SF: 1.46
 Wid: .00 Dth: 450.00

Last calc date/env: 03/12/25 B 7-1-19: LAND REVIEW - 1.22 GIS ACRES
 1.10 Asmt year: 2025 2015 ASSMT: LOT HAS GOOD SHORELINE. THE
 Lake: 1020900 CEDAR LAKE (AITKIN/ELEVATION TRANSITIONS HERE, NOT AS STEEP
 Avg CER: AS PARCELS TO THE SOUTH. REDUCE QUALITY
 ADJ FROM -20% TO -10%.
 1 PAR 141' COPG @ 100%
 141' -10% QUALITY (ELEV), NO OTHER ADJ

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 UN	1.00				20000.00	20000.00	20000	1 151				
	2.46							SV				
01-0209 FF	141.00 R				2950.00	2681.55	378099	1 151	1.46			
	141.00							OV				
Front feet:	141.00						398,099					

Mineral:

CAMA SUMMARY:

Schedule: 2025 Quintile date: 09/24/2024 Insp/By/Cmp: 09/26/2014 DM P
 Neighborhood: 01 AITKIN TWP

Nbr	Typ	Subtype	Description	Wid	Len	Size	Class	Qlt	H/G	Est Value	New Imp	Class Code
1	RES	1-3	2001 BUILT	+	+	1592	D	065		323,023	0	151
2	OTH	PATIO	L CONCRETE			1		2		813	0	151
3	OTH	LANDSCAPE	BLK RETAIN			1		3		3,250	0	151
Estimated land value :										398,099		
Mineral value :												
Improvement value :										327,086		
Total value :										725,185		

CAMA IMP DETAILS: 1 RES 1-3 2001 BUILT
 House/Garage: Schedule: 2025
 Construction class/Quality: D 065
 Actual/Effective year built: 2001
 Condition:

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

NOTES: -----
 * 2001 1 STRY RES/OVER UNFIN WALKOUT *
 9/24/24: LOWERED REL FROM .87 TO .85
 7-1-19: PU PARTIAL BSMT FINISH - LOWERED
 EA FROM .90 TO .87 GOOD
 9/26/2014: NO CHG, LOWER EA .93 TO .90

9/29/2009 DM SPOKE W/ WILLIAM AT PROPERTY
 OBTAINED DETAIL INFO ON RESIDENCE. HAS NO
 BASEMENT FINISH. DOES HAVE FULL BASEMENT
 ALSO LOWERED THE GRADE OF THE SCREEN PORCH
 OUTSIDE WALKOUT DOOR. IT HAS NO INTERIOR
 WIRING OR FINISH. THE DECK ABOVE USES THE
 PORCH STRUCTURE FOR IT'S SUPPORT.

----	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	NAT NATURAL																
010	FOUNDATION	FPR FULLPOURED																
020	STYLE	WOR WO RAMBLER																
025	STORIES	100 1 STORY*																
030	SHAPE	16 1-6 CORNER																
040	CONST	FR FRAME																
050	EXT WALL	1 1/2 1/2 LOG																
055	EXT WALL	2																
060	ROOF STYLE	GBL GABLE																
070	ROOF COVER	AS ASPHALT																
080	WINDOW	1 DH DOUBLE HNG																
085	WINDOW	2																
090	FURN. TYPE	FA FORCED AIR																
100	INT WALL	1 TG T/G PANEL																
105	INT WALL	2 DW DRYWALL																
110	BEDROOMS	3 THREE																
115	FLOR CVR	1 VL VINYL																
118	FLOR CVR	2 CR CARPET																
125	BATHROOMS	1.5 ONE&A HALF														.75		
140	WALK OUT	8-			1592					3.45		5,492	1			1.00		6,069
145	LOOKOUT	B																
150	CENTRL AIR	Y YES																
160	BSMT FIN	4			500					23.00		11,500	1			1.00		12,708
162	B INT WALL																	
164	B FLR COVR																	
166	BSM BDRMS																	
167	BSM BATHS																	
168	BSM ROOMS																	

170 FIREPLACE	3+		1		4,200.00	4,200	1	1.00	4,641
175 FP TYPE	03 LP								
180 LUXURY FIX									
200 TUCK UNDER									
210 EXTRA KIT.									
BAS BASE AREA	065 D-6.5 RES	24	36	864	166.93	144,228	1	1.00	159,372
BAS BASE AREA	065 D-6.5 RES	28	26	728	166.93	121,525	1	1.00	134,285
DK DECK	6	10	14	140	8.28	1,159	1	1.00	1,281
DK DECK	4	12	20	240	5.52	1,325	1	1.00	1,464
SP SCREEN PCH	2	12	20	240	12.08	2,899	1	1.00	3,203
	Effective BAS rate:			184.46	Totals:	292,328			323,023
	Ground floor area:			1,592					
	Gross floor area:			1,592					

CAMA IMP DETAILS: 2 OTH PATIO L CONCRETE
 House/Garage: Schedule: 2025
 Construction class/Quality: 2
 Actual/Effective year built: 2002
 Condition: G

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

NOTES: -----
 9/24/24:NO CHANGE.

---- 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													

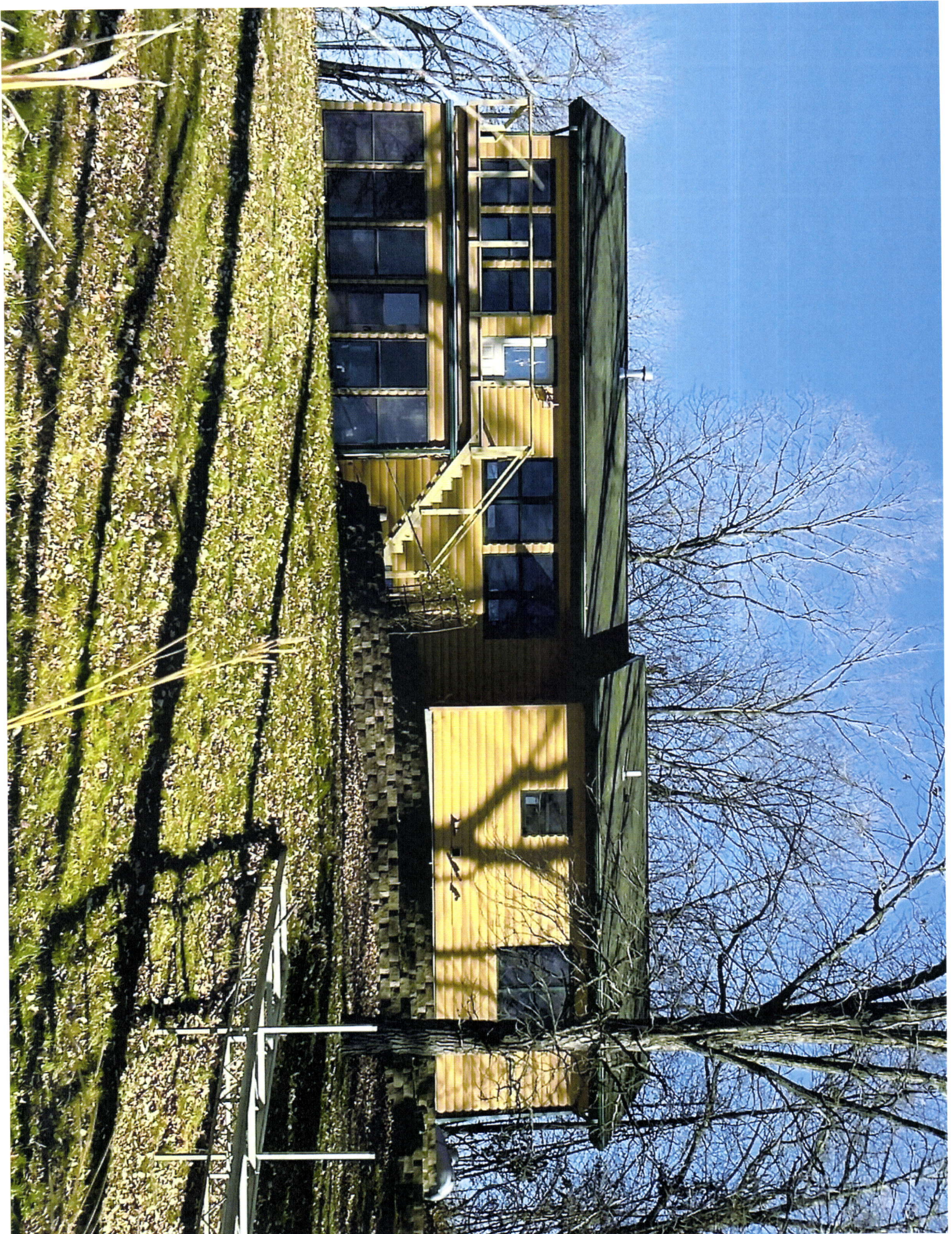
CAMA IMP DETAILS: 3 OTH LANDSCAPE BLK RETAIN
 House/Garage: Schedule: 2025
 Construction class/Quality: 3
 Actual/Effective year built: 2002
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 01 1.30
 Additional50
 Total percent good65

NOTES: -----
 * MIN AMOUNT BLOCK RETAINING WALLS/BEDS *
 * LDS \$5,000 DIVIDE 2 *
 9/24/24:NO CHANGE.

---- 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			3,250
		Effective BAS rate:				3,250.00					Totals:	5,000							3,250
		Ground floor area:				1													
		Gross floor area:				1													





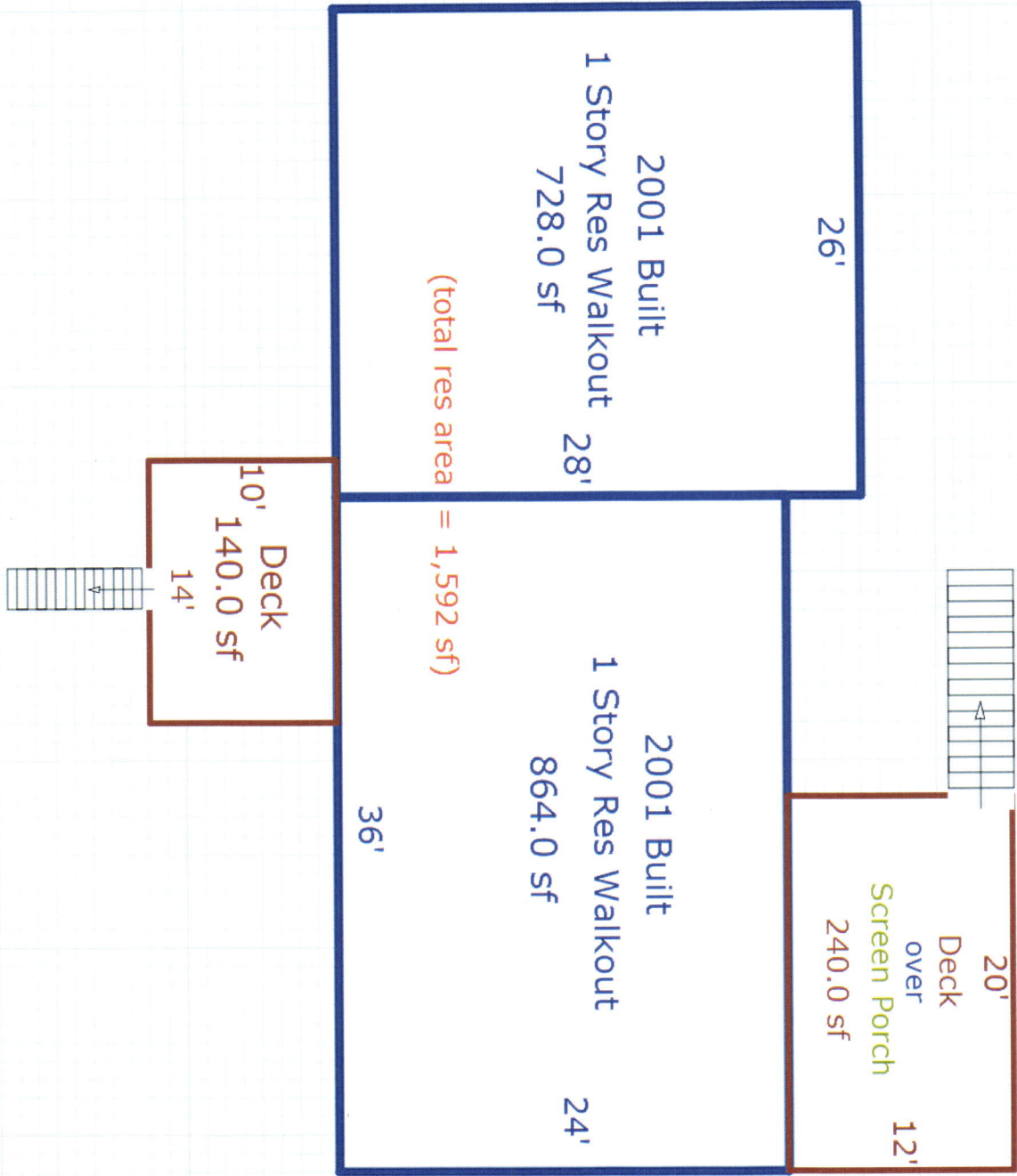


9





~Lake~



View Summary for County eCRV 1724518

County:Aitkin Auditor ID:

Submit Date: 12/30/2024 8:27 AM Accept Date: 01/03/2025 11:22 AM

Buyers Information

Person name: Rodney William Rue
Address: 15207 Dundee Ave., Apple Valley, MN 55124 United States
Foreign address: No
Phone number: (952) 358-0215
Email: *** MN Revenue does not display SSN/Tax ID fields due to privacy. ***
Comments:
Person name: Catherine Mary Rue
Address: 15207 Dundee Ave., Apple Valley, MN 55124 United States
Foreign address: No
Phone number: (952) 358-0215
Email: *** MN Revenue does not display SSN/Tax ID fields due to privacy. ***
Comments:

Sellers Information

Organization name: The William H. Small Living Revocable Trust dated 7/6/2000
Address: 27919 N Tranquilo Ln, Rio Verde, AZ 85263 United States
Foreign address: No
Phone number: (303) 726-2531
Email: *** MN Revenue does not display SSN/Tax ID fields due to privacy. ***
Comments: SELLER REPRESENTS TRUST

Property Information

County: Aitkin
Legal description: See attachment
File attached:  202412181444.pdf
Deeded acres:
Will use as primary residence: No
What is included in the sale: Land and Buildings
New construction: No
Property Location(s)

Property location:	34053 Pioneer Ave., Aitkin TWP, 56431
<i>Preliminary Parcel IDs</i>	
Parcels to be split or combined:	No
Primary parcel ID:	01-0-082200
Additional parcel ID(s):	
<i>Use(s)</i>	
Planned use:	Residential / Single family home
Primary use:	Yes
Prior use:	Residential / Cabin/Vacation Home

Sales Agreement Information

Deed Type:	Trustee Deed		
Date of Deed or Contract:	12/27/2024		
Purchase amount:	\$675,000.00		
Downpayment amount:	\$4,000.00		
Seller-paid points:	\$0.00		
Delinquent Special Assessments and Delinquent Taxes Paid by Buyer:	\$0.00		
Financing type:	New Mortgage		
<i>Personal Property</i>			
Personal property included:	Yes		
Item:	\$2,000.00 - Appliances		
Item:	\$20,000.00 - Dock		
Personal Property Total Amount:	\$22,000.00		
<i>Sales Agreement Questions</i>			
Buyer leased before sale:	No	Lease option to buy:	No
Seller leased after sale:	No	Minimum rental income guaranteed:	No
Partial interest indicator:	No	Contract payoff or deed resale:	No
Received in trade:	No	Like exchange (IRS section 1031):	No
Purchase over two years old:	No		

Supplementary Information

Buyer paid appraisal:	Yes	Appraisal value:	\$0.00
Seller paid appraisal:	No	Appraisal value:	\$0.00
Buyer and seller related:	No	Organization tax exempt:	No
Government sale:	No	Foreclosed, condemned or legal proceedings:	No
Gift or inheritance:	No	Name change:	No
Buyer owns adjacent property:	No		
Public promotion:	Yes		
Significant different price paid:	No		
Comment on price difference:			

Submitter Information

Submit date: 12/30/2024 8:27:52 AM
Submitter: Annette Wilkie
Organization: McGregor Title, Inc.
Email: awilkie@mcgregortitle.com
Phone number: (218) 768-3192
Comments:

Terms Accepted by the Submitter:

I declare under penalty of law that I have examined the information entered and submitted on this form, and, based on what I know and believe to be true, the information entered on this form is complete and correct.

County Data Information

County ID: 01
Deed type code: Trustee Deed
Deed document ID: 485423
Sales agreement net amount: \$653,000.00

Sales Price Adjustment(s)

Property Attributes

Year structure built:	2001	Parcel new construction percent:	
Gross Building Area:	1592	Deeded acres:	
Parcel water influence:	Lake		
Body of Water Name:	Cedar Lake	Shoreline feet:	141
DNR Issued Water ID:	01020900		
Neighborhood code:			
Exempt wetland:	No		
Exempt native prairie:	No		

Property Type(s)

Property Group:	Seasonal Residential Recreational - NonCommercial		
Property Type:	Seasonal Residential Recreational - NonCommercial		
Primary type:	Yes	Exempt:	No
Contributing parcels:	1		
Land value:	\$398,100.00	Assessment Year:	2024
Building value:	\$320,500.00		
Type notes:			
Total market value:	\$718,600.00		

County Recommendation for State Study

Good for study: Yes
Notes:

County Recommendation for County Study

Good for study: Yes

Final Parcels

Aitkin County Assessors Office Sales Study					Date/Time Prepared:	4/7/2025 10:49	Title: Cedar Lake All Good Sales 10.2023 thru 9.2024									
#	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	Fnt Ft
1	07-0-012207	1692227	20240912	PAWLYSYN, MICHAEL	NSPANGRUD, MARK J.	264700	91.53%	289195	289195	6	0	0		5	CEDAR LAKE (AITKIN	917
2	07-0-012302	1626953	20240229	GEOFFREY GEORGE GLA	STEPHEN & SHANNAN BI	532700	82.27%	647500	647500	6	0	0		5	CEDAR LAKE (AITKIN	547
3	07-0-012304	1640131	20240321	HILL, BRUCE	KUCAS, JOSEPH A.	709900	83.52%	850000	850000	6	1996	6.5	RAM	1	CEDAR LAKE (AITKIN	180
4																
5																
6																
7																
8																
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30																
31																
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36																
37	Sales Ratio is EMV divided by time adjusted					Median Ratio:	83.52%									
38	price, before value changes for 24 Asmt.					COD:	4.60									
39	EMV is estimated market value at time of sale					PRD:	1.0167									
40					Median Price:	\$	647,500									

Aitkin County Assessors Office Sales Study										Date/Time Prepared:		4/3/2025 6:53		Title: Aitkin Twp Good Improved Res Seasonal Sales 10.2024 thru 9.2025		
#	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	Frnt Ft
1	01-0-052204	1682376	20240816	OLSON, ANDREW PHILIP	KRIBICH, MICHAEL R	268200	78.13%	333000	343283	24	1974	5.5	0 TT	10	Mississippi River	0
2	01-1-132100	1593066	20231020	RIEBER, JASON J	TOWLE, MATTHEW S	16200	32.40%	50000	50000	16 +	0	4 CAB	0	Mississippi River	120	
3	01-1-135100	1688217	20240830	ROTTLER, WILLIAM D	MEYER, MICHAEL C	65100	77.96%	83500	83500	25	1960	0 MH	0	Mississippi River	0	
4	01-1-146500	167627	20240731	WELSHONS, CATHERIE	DALLMANN, KEVIN J	27500	84.62%	32500	32500	27	1967	6.5	1 PICKEREL LAKE	212		
5	01-1-166900	1674039	20240719	DEUTZ, ANTHONY	ARDEN E KLITZKE AND	421500	92.66%	454900	454900							
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35																
36																
37	Sales Ratio is EMV divided by time adjusted						78.13%									
38	price, before value changes for 25 Asmt.						20.86									
39	EMV is estimated market value at time of sale						0.8833									
40							83.500									