



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Equalization Appeal Information Sheet

Appointment Time:

Owner Name: Ronald F. and Darlene J. Smith

Property ID#: 29-1-490000

Physical Address: No physical address assigned

Estimated Market Value 2016 Assessment: \$123,900

Classification 2016 Assessment: Residential Homestead

Estimated Market Value 2017 Assessment: \$147,100

Classification 2017 Assessment: Residential Homestead

Reason for Appeal: The appellants are comparing the taxes assessed and the assessed market value to the neighboring lot that they feel is a superior lot to theirs.

Assessor's Recommendation: Reduce the 2017 assessed market value from \$147,100 to \$132,600.

Comments: Based on current sales of similar lots in this neighborhood, I recommend removing the positive lakeshore adjustment given for quality/size in the amount of ten percent from this parcel.



April 20, 2017

Aitkin County Assessor
209 2nd Street NW, Room 111
Aitkin, MN 56431

Re: Parcel A - Property ID: 29-0-009301 - Part Lot 6 in Doc 185293

Parcel B - Property ID: 29-1-490000 - Double S Acres 2nd Addition
Lot 10

Dear Sir:

Pursuant to Parcel A above, the taxes assessed in year 2017 are 2.82 times the amount of taxes assessed in the year 2016, an increase of nearly 300 percent! This seems to be due to the sale of an adjacent property for an inflated price. Our property is much lower and subject to flooding. Therefore it is much less desirable. This increase is exorbitant and unsubstantiated.

Pursuant to Parcel B above, the taxes assessed have been increasingly high for several years. The property is low and has flooded, and therefore has very little buildable area. It is relatively the same size as an adjacent property which is much higher, more desirable and improved; yet the assessed land value on our property is \$38,600 more than the adjacent property. This certainly is not equitable.

In consideration of the above information, we respectfully request a decrease of the taxes assessed on the above Parcels A and B.

We sincerely thank you for your attention in this matter,



Ronald F. Smith



Darlene J. Smith

②

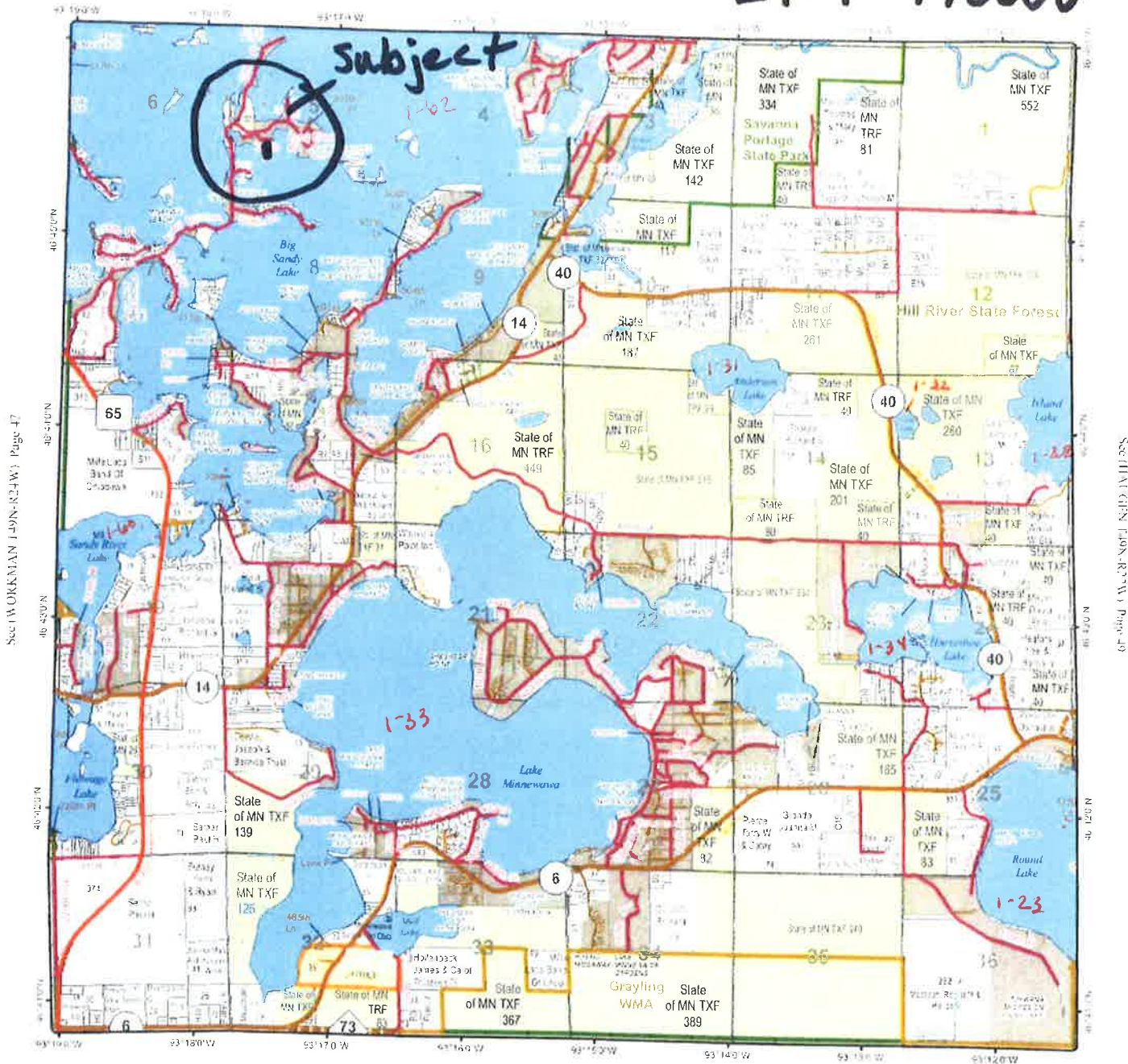
**SHAMROCK
T49N-R23W**

Acres are approximate

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See (TURNER T49N-R23W) Page 54

29-1-490000

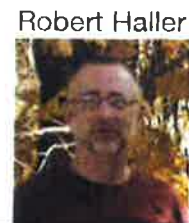


See (MCGREGOR T48N-R23W) Page 42

218-768-4647

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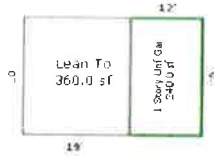
4

29-1-490000

0 140 280 ft 1 inch = 369 feet

Aitkin County

Date 6/1/2017



Fee Owner: 13999 SMITH, RONALD F & DARLENE J
 Taxpayer: 13999 FALCO:F.O. SMITH, RONALD F & DARLENE J
 51365 LONG POINT PLACE MCGREGOR MN 55760

DISTRICTS:
 Twp/City : 29 SHAMROCK TWP
 Plat : 46 DOUBLE S ACRES SECOND ADDI LOT 10
 School : 4 MCGREGOR
 Lake : 1006200 BIG SANDY LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 5 49.0 23 Acres: .00
 Parcel notes:
 6/8/2015: DM LT, R/A NOT HERE SHED SAME
 6/15/10-CBOA NO CHG
 On 05/24/2010 at 16:13, LDT1 wrote:
 LT, DM, R/A NOT HERE

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2017 Rcd: 1 Class: 201 Residential 1 unit		1.88	145,700	145,700		145,700
Hstd: 1 Residential-Homestead			Building 1,392	1,400		1,400
MP/Seq: 29-1-496900 002			Total MKT 147,092	147,100		147,100
Own%100 Rel AG% Rel NA% Dsb%		10 acres	145,700	145,700		145,700
2016 Rcd: 1 Class: 201 Residential 1 unit		1.88	122,500	122,500		122,500
Hstd: 1 Residential-Homestead			Building 1,392	1,400		1,400
MP/Seq: 29-1-496900 002			Total MKT 123,892	123,900		123,900
Own%100 Rel AG% Rel NA% Dsb%		10 acres	122,500	122,500		122,500
2015 Rcd: 1 Class: 201 Residential 1 unit		1.88	120,000	120,000		120,000
Hstd: 1 Residential-Homestead			Building 1,810	1,800		1,800
MP/Seq: 29-1-496900 002			Total MKT 121,810	121,800		121,800
Own%100 Rel AG% Rel NA% Dsb%		10 acres	120,000	120,000		120,000

ASSESSMENT SUMMARY:												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2017	201	1	145,700	0	1,400	147,100		147,100			147,100	0
2016	201	1	122,500	0	1,400	123,900		123,900			123,900	0
2015	201	1	120,000	0	1,800	121,800		121,800			121,800	0

LINKED PARCELS - BASE: 29-1-496900 002												
000 29-1-496900			001 29-1-496800			002*29-1-490000			003 29-1-497100			2
Total acres: 4.81			Total est: 450,400			Total taxable: 450,400						
TAX SECTION:												
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax		
2018		.00	.00	.00	.00	.00	.00	.00	.00	.00		
2017		978.26	51.74	.00	.00	.00	.00	.00	.00	1,030.00		
2016		969.44	42.56	.00	.00	.00	.00	.00	.00	1,012.00		
2015		892.82	41.18	.00	.00	.00	.00	.00	.00	934.00		

CAMA LAND DETAILS:													
Land market:	29-62	SHAMROCK / ZONE 3 / BIG SANDY					Last calc date/env: 06/02/17 I			NOTES:			
Neighborhood:	29-62	BIG SANDY LAKE PARCELS					1.00 Asmt year: 2018			VERY GOOD SHORELINE/FACING SOUTH/LEVEL LOT			
COG:	13999	1	Ac/FF/SF:	1.88		Lake: 1006200 BIG SANDY LAKE			1 PARCEL 85' COPG				
Wid:	.00	Dth:	450.00		Avg CER:			110% - QUALITY/SIZE ADJUSTMENT					
Land/Unit Type	Units	Qlt/Acc	-Other- CV	Base Rate	Adj Rate	Value	Asmt Cd	Acreage	PTR	Value	Improvement	CER Factors	
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New						
01-0062	FF	85.00	U	1400.00	1694.00	144000	1 201	.88		164600			
FSITE	AC	1.00	90	17000.00	1700.00	1700	1 201	1.00		2000			
		1.88											
							SV						
Front feet:	85.00	Other Acres:	1.00	Totals:	145,700								
FF/SF acres:	.88	CAMA acres:	1.88										

Mineral:



CAMA SUMMARY:

Schedule: 2018
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS
 Insp/By/Cmp: 06/08/2015 LT R
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES GAR '80 240 SF 240 D 1 3/14/2017 B 1,392
 Estimated land value : 145,700
 Mineral value :
 Improvement value . . . : 1,392
 Total value : 147,092

CAMA IMP DETAILS: 1 RES GAR '80 240 SF DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2018 Physical: .50 6/8/2015: LOWER .65 TO .50 GOOD.
 Construction class/Quality: D 1 Functional incurable . . .
 Actual/Effective year built: 1980 Economic: 29-62 .80 6-7-10: R/A CHANGED FROM GAR 2 TO GAR 1
 Condition: Additional LOWERED EA FROM .70 TO .65
 Total percent good40

---- 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																
025	CONST																
	FR FRAME																
030	ELECTRIC																
	N NO																
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	1	12	20	240				7.00		1,680	1		1.00			672
LT	LEAN/ADDN	2	18	20	360				5.00		1,800	1		1.00			720

Ground BAS area: 240 Totals: 3,480
 Effective ground BAS rate: 2.80 1,392

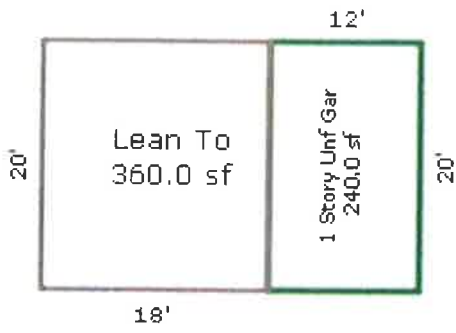
Field check value: Appraiser's initials: Date of inspection:





7

~Lake~



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⑨ Double "S" 2nd - 2017 Sales

0 280 560 ft 1 inch = 739 feet



Date 6/5/2017



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County Board of Equalization Appeal Information Sheet

Appointment Time:

Owner Name: Ronald F. and Darlene J. Smith

Property ID#: 29-0-009301

Physical Address: None

Estimated Market Value 2016 Assessment: \$75,100

Classification 2016 Assessment: Rural Vacant

Estimated Market Value 2017 Assessment: \$75,100

Classification 2017 Assessment: Rural Vacant

Reason for Appeal: 2016 valuation was increased in part due to a neighboring sale. Mr. Smith feels his property is inferior to the neighboring sale. See the letter from Mr. and Mrs. Smith dated April 20, 2017, Page 2.

Assessor's Recommendation: No change.

Comments: There was no value change for the 2017 assessment. Islands are valued different from main land lake properties. All islands in Aitkin County have 1 acre valued at \$60,000 and all remaining acreage valued at -70%, \$18,000 per acre for average quality.

The subject property and the sale property are being valued as very comparable properties. Due to the large amount of wetlands on the subject property and the neighboring sale, we are only valuing 1.25 acres total rather than 4.17 on the subject property and 5.12 on sale property. In addition, the 1.25 acres on both properties were given a -25% quality reduction in the past. Due to the large adjustments, our ratio was only 78% at the time of sale.

During the 2016 reassessment, the -25% quality reduction was removed from both properties so only the high ground on both parcels is being valued.

For equalization purposes, both of these parcels are superior to the third parcel on the same island, which is only 1.51 total acres and has an overall 2' lower elevation compared to the buildable areas on the subject property and sale property. The third parcel is being valued at 1 acre at \$60,000. The third parcel is improved with a cabin.

April 20, 2017

Aitkin County Assessor
209 2nd Street NW, Room 111
Aitkin, MN 56431

Re: Parcel A - Property ID: 29-0-009301 - Part Lot 6 in Doc 185293

Parcel B - Property ID: 29-1-490000 - Double S Acres 2nd Addition
Lot 10

Dear Sir:

Pursuant to Parcel A above, the taxes assessed in year 2017 are 2.82 times the amount of taxes assessed in the year 2016, an increase of nearly 300 percent! This seems to be due to the sale of an adjacent property for an inflated price. Our property is much lower and subject to flooding. Therefore it is much less desirable. This increase is exorbitant and unsubstantiated.

Pursuant to Parcel B above, the taxes assessed have been increasingly high for several years. The property is low and has flooded, and therefore has very little buildable area. It is relatively the same size as an adjacent property which is much higher, more desirable and improved; yet the assessed land value on our property is \$38,600 more than the adjacent property. This certainly is not equitable.

In consideration of the above information, we respectfully request a decrease of the taxes assessed on the above Parcels A and B.

We sincerely thank you for your attention in this matter,

Ronald F. Smith

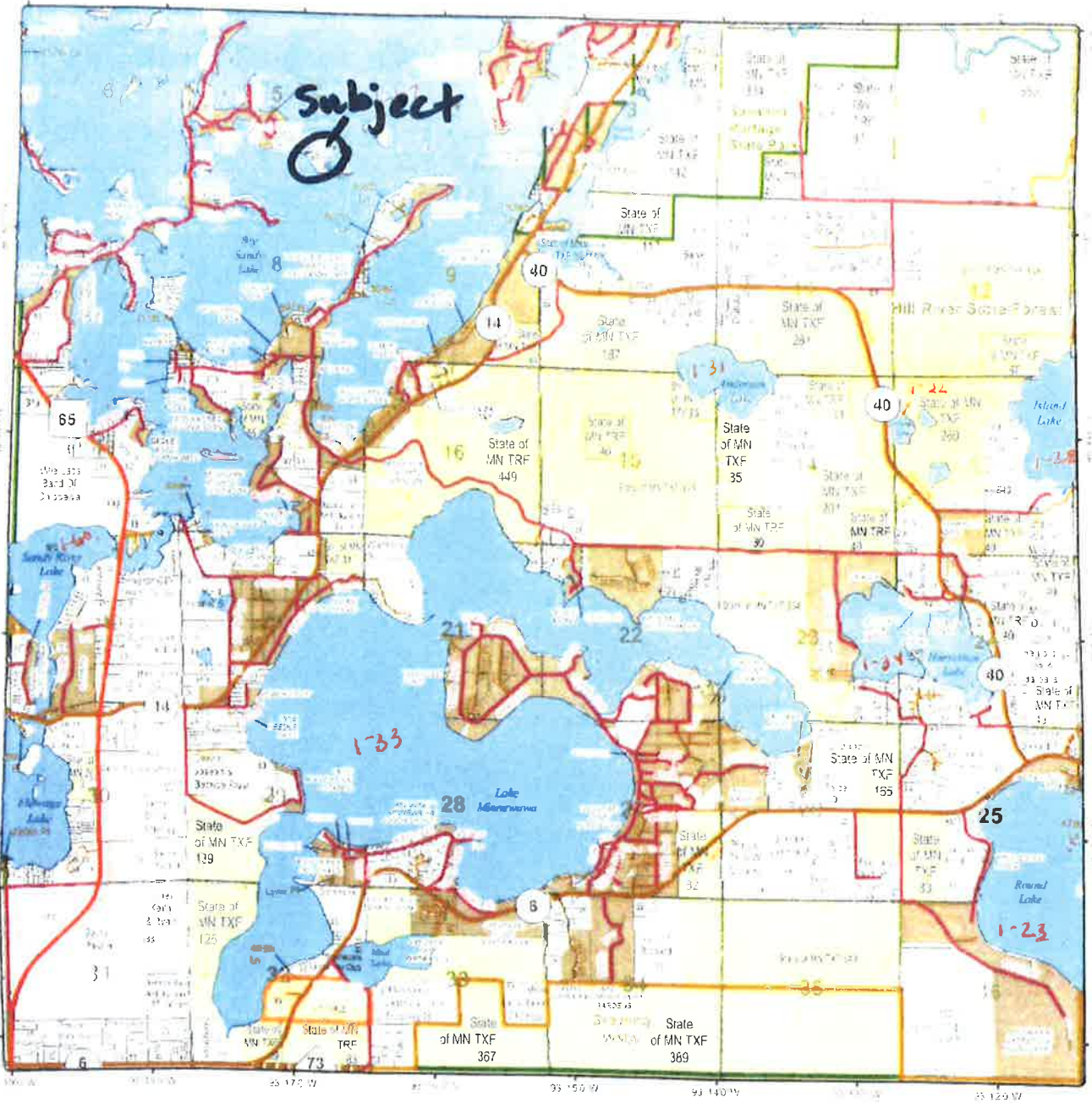
Darlene J. Smith

②

5/11/17

**SHAMROCK
T49N-R23W**

29-0-009301



See C:\WORK\MN\T49N-R23W\1 Page 4

See C:\WORK\MN\T49N-R23W\1 Page 4

See C:\MIC\McGREGOR\T48N-R23W\1 Page 42



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Don Haller

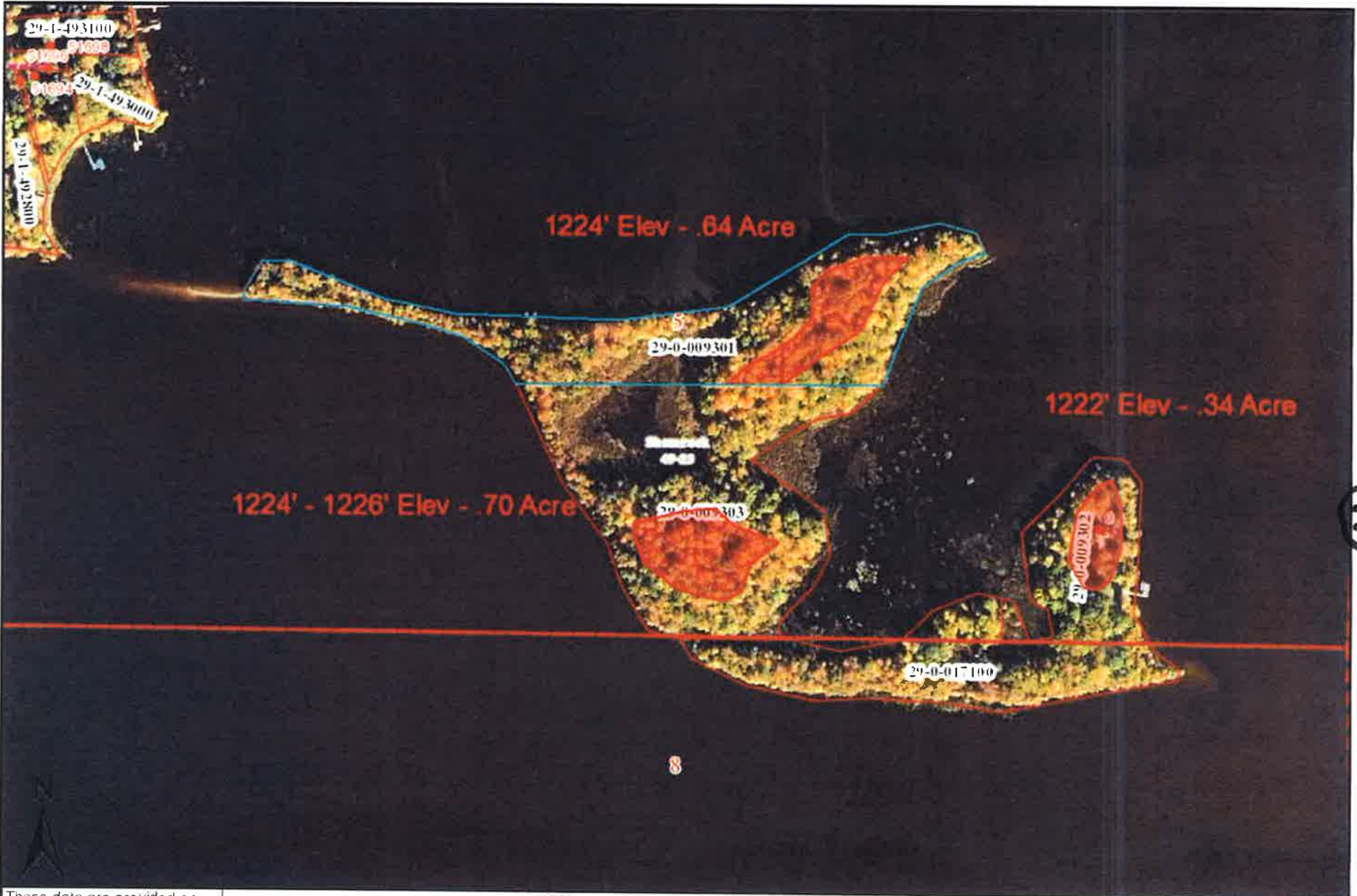


Robert Haller



Carla Sobotta

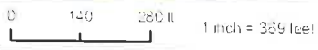
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④

29-0-009301



Aitkin County

Date: 9/26/2018

⑦

Fee Owner: 13999 DISTRICTS: LEGAL DESCRIPTION:
 SMITH, RONALD F & DARLENE J Twp/City : 29 SHAMROCK TWP Sec/Twp/Rge : 5 49.0 23 Acres: 1.25
 Taxpayer: 13999 FALCO;F.O. School : 4 MCGREGOR PART LOT 6 IN DOC 185293
 SMITH, RONALD F & DARLENE J Lake : 1006200 BIG SANDY LAKE Parcel notes:
 51365 LONG POINT PLACE 8/20/2015: DM LT, R/A, VIEWED ISLANDS.
 MCGREGOR MN 55760

08/06/2010 DM, LT R/A NO CHANGE, ISLAND LIKELY DOES NOT HAVE A BUILDABLE SITE AREA LIKE PARCELS #93-2 & 93-3 HAVE.

9/14/2006 SEE SALE OF UNBUILDABLE .58 ACRE IS ON CEDAR LAKE (AITKIN TWP) FOR \$36,250 PARCEL 01-0-079900.

05/2003 AT LBAAE, DOES NOT HAVE A BUILDING SITE. REDUCED VALUE TO \$17,500

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2017 Rcd: 1	Class: 111 Rural Vacant Land	Land	75,100	75,100		75,100
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	75,100	75,100		75,100
	MP/Seq: 29-0-009301 000					
	Own% Rel AG% Rel NA% Dsb%					
2016 Rcd: 1	Class: 111 Rural Vacant Land	Land	75,100	75,100		75,100
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	75,100	75,100		75,100
	MP/Seq: 29-0-009301 000					
	Own% Rel AG% Rel NA% Dsb%					
2015 Rcd: 1	Class: 111 Rural Vacant Land	Land	26,300	26,300		26,300
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT	26,300	26,300		26,300
	MP/Seq: 29-0-009301 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
2017	111	0	75,100	0		75,100		75,100			75,100	0
2016	111	0	75,100	0		75,100		75,100			75,100	0
2015	111	0	26,300	0		26,300		26,300			26,300	0

TAX SECTION:												
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax		
2018		.00	.00	.00	.00	.00	.00	.00	.00	.00		
2017		592.00	.00	.00	.00	.00	.00	.00	.00	592.00		
2016		210.00	.00	.00	.00	.00	.00	.00	.00	210.00		
2015		202.00	.00	.00	.00	.00	.00	.00	.00	202.00		

CAMA LAND DETAILS: Land market: 29-62 SHAMROCK / ZONE 3 / BIG SANDY Last calc date/env: 03/14/17 B
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS 1.00 Asmt year: 2018
 COG: 13999 4 Ac/FF/SF: .00 Lake: 1006200 BIG SANDY LAKE
 Wid: .00 Dth: .00 Avg CER:

NOTES: 8-20-15: REMOVED -65% QUALITY ADJ FROM THE 1ST ACRE. EQUALIZED WITH THE BUILDABLE AREAS OF THE ADJOINING PARCELS. THE ELEVATION AND SIZE IS VERY COMPARABLE. **TALKED TO THE ZONING OFFICE, IT APPEARS THE PROPERTY IS BUILDABLE*** THE POOR FRONTAGE IS NOT BEING VALUED AT ALL.

2010 ISLAND ACREAGE \$63,000 -65% QUALITY (\$22,050 X 1.25 ACRE = 27,600)
 Acreage PTR Value Improvement CER Factors

Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt Cd
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New
ISLAND UN	1.00				1.00	1.00	100	1 111
	1.00		DO NOT DELETE					ON
ISL-70 UN	1.25				60000.00	60000.00	75000	1 111
	1.25							OV
Front feet:	.00	Other Acres:			.00	Totals:	75,100	
FF/SF acres:	.00	CAMA acres:			.00			

CAMA SUMMARY: Schedule: 2018 Insp/By/Cmp: 08/20/2015 DM
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS



Moose Island

REPEAT SALE

29-0-009303 & 29-1-497000

Parcel No

Parcel No

Rental Investmt

Bodway

Buyer

Buyer

Gabriel

Rental Investmt

Seller

Seller

Oct., 2014

Oct., 2014

Date of Sale

Date of Sale

\$65,000

\$75,000

Sale Price

Sale Price

\$0

\$0

Personal Property

Personal Property

\$65,000

\$76,020 (term adj)

Adjusted Sale Price

Adjusted Sale Price

\$59,300

\$59,300 \$81,600 - R/A

Assessor's EMV at Sale

Assessor's EMV at Sale

91.2%

78% (107.3%) After R/A

Sale Ratio

Sale Ratio

Big Sandy – Island & Access Lot

Lake

Lake

Frontage Quality:

Good

Square Area/Acreage:

1.25 Acre Deeded
5.12 Acre GIS

Good high buildable area on the parcel. There is also a large wetland area (We are not valuing it)

BARE LAND – REPEAT SALE

Only 1.25 ac. valued.

Prior to 2016 Asmt there was a -25% reduction to the island value. The discount was removed for the 2016 Asmt. The value increased from \$56,300 to \$75,100. (Normal 1st ac island asmt is at \$60,000)

Access Lot:

Prior to 2016 Asmt it was a \$3000 backlot value. For 2016 Asmt it was changed from a backlot value To 100' of lake frontage. Considered to be poor frontage with a -95% quality adjustment. The value increased to \$6,500.

6



Island Valuation Formula:

1st Acre \$60,000

Remaining acreage @ -70% = \$18,000 per acre

Shamrock Island Parcels:

		1 st Acre	Remaining Acreage	Total Land Value
5.78 ac	29-0-008902	1@\$60,000	5.78 @ -80%	\$129,500 State of MN
6.8 ac	29-0-012900	1@\$60,000	5 @ -70%	\$90,000
4.48	29-0-011700	1@\$60,000	3 @ -70%	\$114,000
4.2	29-0-034501	1@\$60,000	4 @ -80%	\$108,100
3.53	29-0-011900	1@\$60,000	2.53 @ -80	\$90,500 State of MN
2.41	29-0-011801	1@\$60,000	1.41 @ -70	\$80,300
2.71	29-0-017100	1@\$60,000	.71 @ -80%	\$68,600 State of MN
1.7	29-0-033000	1@\$60,000		\$60,000
1.5	29-0-011802	1@\$60,000		\$60,000
.70	29-0-012702	.7@ \$60,000		\$42,100

SUBJECT PROPERTY

4.17 Gis Acres	29-0-009301	<u>1.25@\$60,000</u>	(residual low acreage, not valued)	\$75,100
5.12 Gis Acres	29-0-009303	<u>1.25@\$60,000</u>	(residual low acreage, not valued)	\$75,100
1.51 Gis Acres	29-0-009302	1@\$60,000		\$60,000