



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
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Aitkin, MN 56431

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Phone: 218-927-7327
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County Board of Equalization Appeal Information Sheet

Appointment Time: 4:35 PM

Owner Name: Thomas Oden

Property ID#: 29-1-525300

Physical Address: 20632 487th St Unit 43 McGregor MN 55760

Estimated Market Value 2019 Assessment: \$124,300 (Land) and \$835,170 (Improvement) = \$959,470

Classification 2019 Assessment: Seasonal Residential Recreational

Estimated Market Value 2020 Assessment: \$124,300 (Land) and \$921,116 (Improvement) = \$1,045,416

Classification 2020 Assessment: Seasonal Residential Recreational

Decision of Local Board (if applicable): Mr. Oden became aware of his value increase the day before the reconvened Shamrock Township Local Board of Appeal. We did not have adequate time to provide the board with the necessary information to make a decision.

Summary of Issue: Mr. Oden does not believe that the assessed value of his property at parcel 29-1-525300 would hold up on the open market. Mr Oden's property is part of the Big Sandy Lodge Association which is a common interest development. His land is valued as a shared interest in Big Sandy Lake.

Assessor's Recommendation: No change to the 2020 Assessment

Comments: Mr. Oden paid \$800,000 for the property in 2012. Our ratio at the time was 85.5%. There are eleven repeat sales on Big Sandy Lake ranging from 2010 to 2019 that show a median time adjustment of 4.55 annually. The difference between Mr. Oden's sale price and current estimated market value is 4.28 percent annually. Attached are several different sale lists of higher valued properties, including a list from Crow Wing County. All of the sale lists support that the higher valued properties are not over-valued.

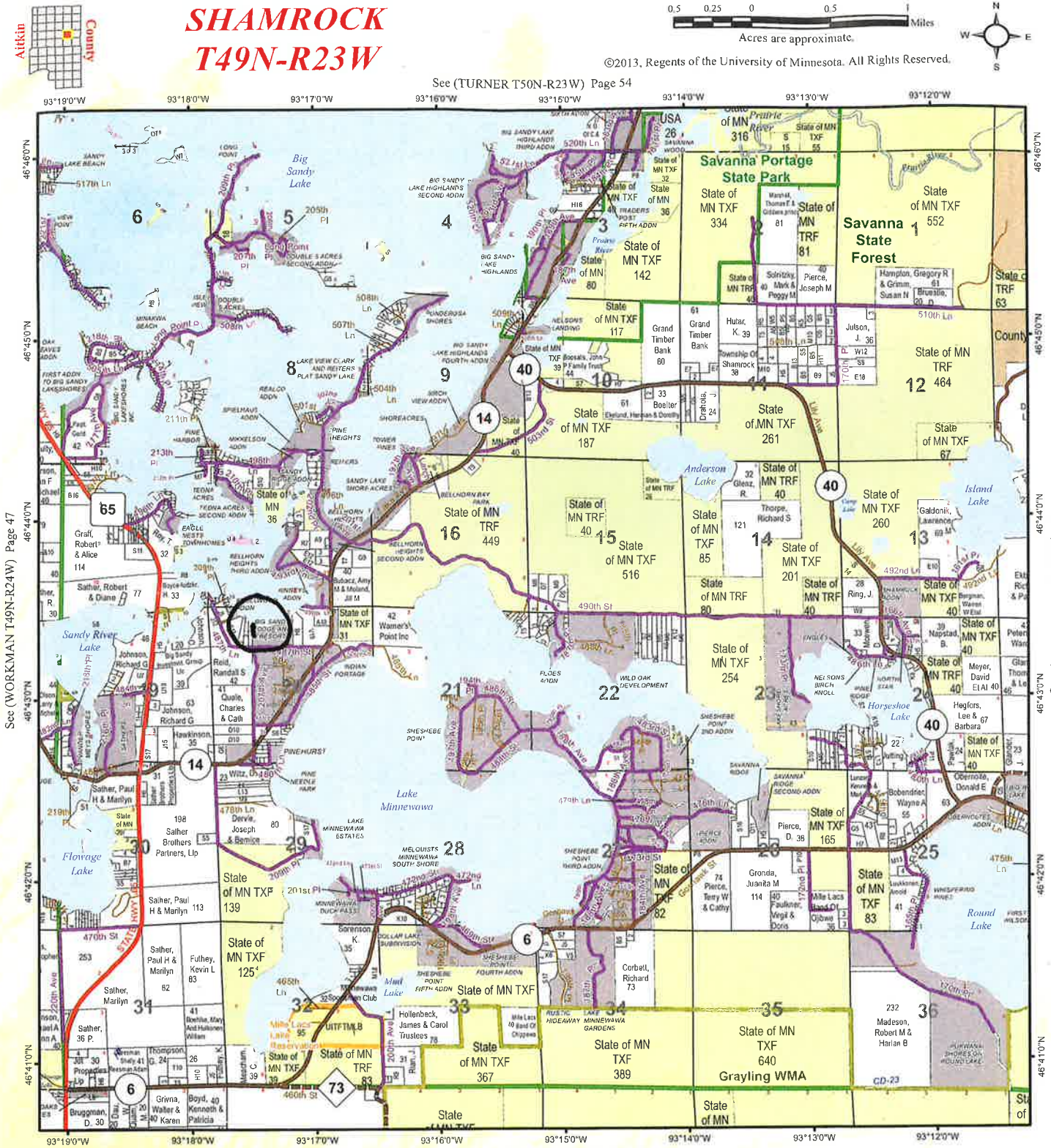
			Annual Rate
SUBJECT PROPERTY			
29-1-525300	10-2012 to 1-2020	\$800,000 to \$1,045,400	4.28
REPEAT SALES (Without remodeling)			
29-0-017714	7-2019 to 4-2016	\$380,000 to \$411,550	3.02
29-1-352000	9-2019 to 1-2015	\$248,000 to \$261,800	1.60
29-0-013717	4-2019 to 8-2014	\$177,500 to \$260,000	8.70
29-1-331300	10-2018 to 6-2016	\$136,800 to \$240,700	4.55
29-1-493200	9-2018 to 5-2015	\$282,000 to \$324,000	5.57
29-0-011400	8-2018 to 7-2015	\$170,000 to \$216,200	9.32
29-1-523200	5-2018 to 10-2010	\$319,000 to \$400,000	3.40
29-0-012200	7-2018 to 12-2010	\$196,000 to \$215,500	1.34
29-0-036701	8-2017 to 2-2015	\$201,500 to \$217,900	5.43
29-1-438700	11-2017 to 10-2013	\$264,500 to \$330,000	6.32
29-0-017728	11-2016 to 7-2010	\$203,700 to \$233,400	3.12
	Median Annual Time Adjustment:		4.55

SHAMROCK T49N-R23W

0.5 0.25 0 0.5 1 Miles
Acres are approximate.

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See (TURNER T50N-R23W) Page 54



See (MC GREGOR T48N-R23W) Page 42



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18 USC 707

SHARI S. LARSON ATTORNEY AT LAW



McGregor Professional Bldg.
Hwys. 65 & 210 • P.O. Box 456
McGregor, MN 55760

218-768-4005 • 218-768-4006 Fax
email: larsonw@mcgregormn.com



29-1-525300

Parcel No.

Parcel No.

Oden

Buyer

Buyer

Richardson

Seller

Seller

Oct. 2012

Date of Sale

Date of Sale

\$800,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$800,000

Adjusted Sale Price

Adjusted Sale Price

\$648,500

2014 Assmt: \$754,000

Assessor's EMV at Sale

Assessor's EMV at Sale

81%

2014: 94.3%

Sale Ratio

Sale Ratio

Big Sandy Lake

Lake

Lake

Planned Unit Development

Front Feet:

Frontage Quality:

Very Good/Slight Elev.

Square Area/Acreage:

**.68 ac lot (bldg) size
+commons access**

Res. Quality:

D8.5 lake home.

2387 sf total, 1.50 stry over finished walkout bsmt.
4 Br, 1 fireplace. Above average quality residence.

Effective Age:

2005 Built; 1996 EA;
1.30 log quality

Outbuildings:

2005 Attached Gar6, heated 756 s.f.

***2014 Assmt: Big Sandy Lodge buildings increased
By 15%.**

_170 FIREPLACE	1			2		5,000.00	10,000	1	1.00	10,930
_175 FP TYPE										
_180 LUXURY FIX										
_200 TUCK UNDER Y	UNFINISHED			336		6.00	2,016	1	1.00	2,203
_210 EXTRA KIT.										
_BAS BASE AREA	085 D-8.5 RES			2107		279.19	588,253	1	1.00	642,961
_BAS BASE AREA	085 D-8.5 RES	14	20	280	CS	269.19	75,373	1	1.00	82,383
_DK DECK	12			5	12	60	720	1	1.00	787
_DK DECK	12			8	12	96	1,152	1	1.00	1,259
_DK DECK	12			8	36	288	3,456	1	1.00	3,777
_DK DECK	10			4	12	48	480	1	1.00	525
_OP OPEN PORCH	7			10	28	280	7,350	1	1.00	8,034

Effective BAS rate: 303.87 Totals: 777,350 849,644
 Ground floor area: 2,387
 Gross floor area: 2,387

CAMA IMP DETAILS: 2 RES GAR ATTACHED DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2020 Physical: .95 10-21-15: NO RECENT CHGS. LOWERED % GOOD
 Construction class/Quality: D 6 Functional incurable . . . FROM .96 TO .95.
 Actual/Effective year built: 2005 Economic: 29-BSLR 1.15 11-10-10: LOWERED EA FROM .97 TO .96
 Condition: Additional
 Total percent good 1.09

UPPER LEVEL IS A MEDIA ROOM

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005 COLOR																
_010 TYPE																
_015 STORY HGT	150															
_020 FLOOR																
_025 CONST																
_030 ELECTRIC	Y															
_040 LINING	Y															
_050 INSULATION	Y															
_060 HEAT	Y															
_100 LIVING-1																
_110 LIVING-2																
_BAS BASE AREA	6			LIV	QTRS	27	28	756	85.80	64,865	1		1.00		70,897	

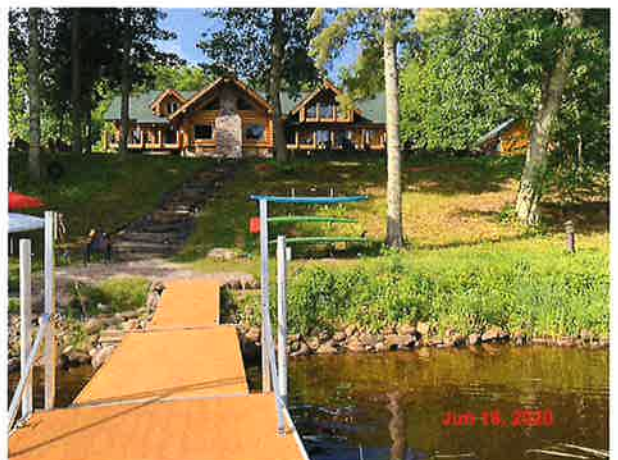
Effective BAS rate: 93.78 Totals: 64,865 70,897
 Ground floor area: 756
 Gross floor area: 756

CAMA IMP DETAILS: 3 OTH DRIVEWAY DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2020 Physical: 1.00
 Construction class/Quality: 5 Functional incurable . . .
 Actual/Effective year built: 2005 Economic: 29-BSLR 1.15
 Condition: Additional
 Total percent good 1.15

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS BASE AREA	5			AVG	APRON			1	500.00	500	1		1.00		575	

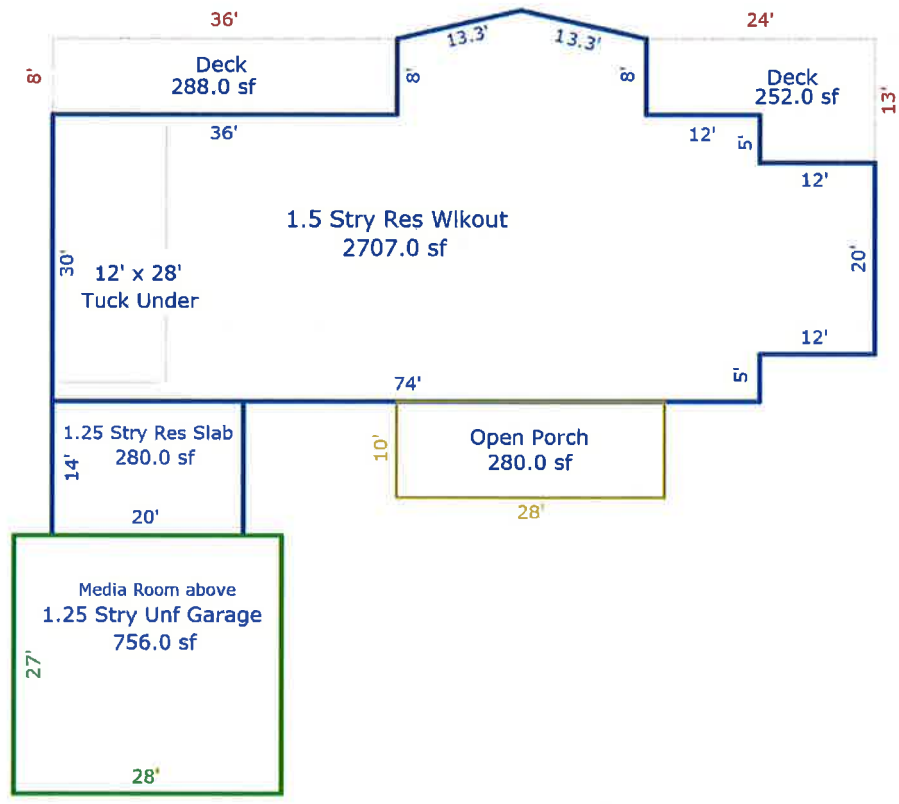
Effective BAS rate: 575.00 Totals: 500 575
 Ground floor area: 1
 Gross floor area: 1

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





Lake





32-1-061400

Parcel No.

Parcel No.

Riskevich, Kevin

Buyer

Buyer

Kveton, Donald

Seller

Seller

05/2012

Date of Sale

Date of Sale

\$

Sale Price

Sale Price

\$

Personal Property

Personal Property

\$879,000

Adjusted Sale Price

Adjusted Sale Price

\$856,300

Assessor's EMV at Sale

Assessor's EMV at Sale

% 97.42

Sale Ratio

Sale Ratio

Big Sandy

Lake

Lake

Front Feet: 150

Frontage Quality:

Square Area/Acreage:

Res. Quality: D8

Effective Age:

Outbuildings: Garage



39-1-068300

Parcel No.

Parcel No.

Savoie, Tara C Trust

Buyer

Buyer

Flynn, Timothy

Seller

Seller

5/24/2018

Date of Sale

Time Adjusted

Date of Sale

\$900,000

Sale Price

Sale Price

\$ 44,700

Personal Property

Personal Property

\$855,300

Adjusted Sale Price

\$899,100

Adjusted Sale Price

\$546,700

Assessor's EMV at Sale

Assessor's EMV at Sale

63.92%

Sale Ratio

60.8%

Sale Ratio

Big Sandy Lake

Lake

Lake

Front Feet: 150'

**Frontage Quality: Sugar, sand, hard bottom
Hill to lake; 3' drop to water; rock wall at lake**

Res. Quality: 2003 built; on finished walkout basement
Geothermal, infloor, forced air heat & AC
4 bedroom/3 bathroom; FP; 3 ssn porch
Open porch; decks

Effective Age: 90

Outbuildings:

Garage: Attached 2003 built; Loft; 896 sf; Gar4; 90 E/
Shed: 12'x20'; log sided; slab and electric
Landscaping; Patio; Driveway





Big Sandy Lake: View Point

39-1-068300

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Savoie, Tara C Trust

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Flynn, Timothy

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Seller

5/24/2018

Date of Sale

Time Adjusted

Date of Sale

\$900,000

Sale Price

Sale Price

\$ 44,700

Personal Property

Personal Property

\$855,300

Adjusted Sale Price

\$899,100

Adjusted Sale Price

\$546,700

Assessor's EMV at Sale

Assessor's EMV at Sale

63.92%

Sale Ratio

60.8%

Sale Ratio

Big Sandy Lake

Lake

Lake

Front Feet: 150'

Frontage Quality: Sugar, sand, hard bottom
Hill to lake; 3' drop to water; rock wall at lake

Res. Quality: 2003 built; on finished walkout basement
Geothermal, infloor, forced air heat & AC
4 bedroom/3 bathroom; FP; 3 ssn porch
Open porch; decks

Effective Age: 90

Outbuildings:

Garage: Attached 2003 built; Loft; 896 sf; Gar4; 90 E/
Shed: 12'x20'; log sided; slab and electric
Landscaping; Patio; Driveway



39-0-029200

Parcel No.

Parcel No.

Schreier, Richard

Buyer

Buyer

Hermann, Linda

Seller

Seller

11/28/2017

Date of Sale

Time Adjusted

Date of Sale

\$600,000

Sale Price

Sale Price

\$ -0-

Personal Property

Personal Property

\$600,000

Adjusted Sale Price

\$654,800

Adjusted Sale Price

\$408,700

Assessor's EMV at Sale

\$521,000

Assessor's EMV at Sale

68.12%

Sale Ratio

79.57%

Sale Ratio

Near Mississippi River

Lake

Lake

Square Area/Acreage:

Fsite

High wooded: 28.55 ac

Low wooded: 8 ac

Road: 1 ac

Res. Quality: 2009 Built; Quality Log; on slab;

Calling 1.5 story; 1925 sf; slab heat;

3 Bedroom/2.5 bath; fireplace; decks

Porch and carport

Effective Age: 95

Outbuildings:

Cabin: 1972 built on (newer) crawl; log;

414 sf; EA at 75

Garage: 2009 built; frame construction;

Part is ins/lined/heated; part has story

height and is finished; ea at 95

(see assessor notes in parcel)



15-0-059703

Parcel No.

Parcel No.

Hallin

Buyer

Buyer

Lester

Seller

Seller

10/18

Date of Sale

Date of Sale

\$345,000

Sale Price

\$0

Personal Property

Personal Property

\$345,000

Adjusted Sale Price

\$370,504

Time Adjusted Sale Price

\$368,000

Assessor's EMV at Sale

Assessor's EMV at Sale

106.7%-Time Adj. 99.32%

Sale Ratio

Dam Lake

Lake

Lake

Front Feet:

150

Frontage Quality:

only 5% below base for Amount of frontage

Square Area/Acreage:

1.76

Res. Quality:

D8

Res Condition:

.82 Built 1997

Outbuildings

Pole building, shed and gazebo



Aug 6, 2018



Aug 6, 2018



Aug 6, 2018

15-0-059703

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Hallin

Buyer

Buyer

Lester

Seller

Seller

10/18

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Sale Price

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Personal Property

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Assessor's EMV at Sale

106.7%-Time Adj. 99.32%

Sale Ratio

Dam Lake

Lake

Lake

Front Feet:

150

Frontage Quality:

only 5% below base for Amount of frontage

Square Area/Acreage:

1.76

Res. Quality:

D8

Res Condition:

.82 Built 1997

Outbuildings

Pole building, shed and gazebo



32-1-078504

Parcel No.

Parcel No.

Dorr, Trevor

Buyer

Buyer

Wylie Trust

Seller

Seller

5/2017

Date of Sale

Date of Sale

\$

Sale Price

Sale Price

\$

Personal Property

Personal Property

\$ 515,735

Adjusted Sale Price

Adjusted Sale Price

\$ 512,300

Assessor's EMV at Sale

Assessor's EMV at Sale

%99.33

Sale Ratio

Sale Ratio

Big Sandy

Lake

Lake

Front Feet: 167 ff

Frontage Quality: elevation

Square Area/Acreage:

Res. Quality: D8

Effective Age: 2005 built

Outbuildings: att garage and detached garage



29-1-323800

Parcel No.

Parcel No.

Dyshaw

Buyer

Buyer

Rouse

Seller

Seller

5/17/19

Date of Sale

Date of Sale

\$449,000

Sale Price

\$23,300

Personal Property

Personal Property

\$425,700 Time adj: \$455,599

Adjusted Sale Price

Adjusted Sale Price

\$450,000

Assessor's EMV at Sale

Assessor's EMV at Sale

105.71% time adj 98.77%

Sale Ratio

Big Sandy

Lake

Lake

Front Feet:

78ff

Frontage Quality:

Very good 5% increase

Square Area/Acreage:

.68 GIS acres

Res. Quality:

**D7 1794sf
1.75 Stry, Slab**

Res Condition:

.85 REL, 2000 built

Outbuildings:

**2000 Gar4 728 att
shed**



29-0-012701

Parcel No.

Parcel No.

Miller

Buyer

Buyer

Tempesta

Seller

Seller

5/19

Date of Sale

Date of Sale

\$565,000

Sale Price

\$65,000

Personal Property

Personal Property

\$500,000

Adjusted Sale Price

\$535,118

Time Adjusted Sale Price

\$519,900

Assessor's EMV at Sale

Assessor's EMV at Sale

103.98%-Time adj. 97.16%
Sale Ratio

Big Sandy Lake
Lake

Lake

Front Feet:

200

Frontage Quality:

**15% discount only for
Frontage amount**

Square Area/Acreage:

.69

Res. Quality:

D7

Res Condition:

.98 Built 2016

Outbuildings

Boat house



29-0-012701

Parcel No.

Parcel No.

Miller

Buyer

Buyer

Tempesta

Seller

Seller

5/19

Date of Sale

Date of Sale

\$565,000

Sale Price

\$65,000

Personal Property

Personal Property

\$500,000

Adjusted Sale Price

\$535,118

Time Adjusted Sale Price

\$519,900

Assessor's EMV at Sale

Assessor's EMV at Sale

103.98%-Time adj. 97.16%

Sale Ratio

Big Sandy Lake

Lake

Lake

Front Feet:

200

Frontage Quality:

15% discount only for Frontage amount

Square Area/Acreage:

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Res. Quality:

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Res Condition:

.98 Built 2016

Outbuildings

Boat house



39-0-029200

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Schreier, Richard

Buyer

Buyer

Hermann, Linda

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Seller

11/28/2017

Date of Sale

Time Adjusted

Date of Sale

\$600,000

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Sale Price

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Personal Property

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Adjusted Sale Price

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68.12%

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Near Mississippi River

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Square Area/Acreage:

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Road: 1 ac

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Porch and carport**

Effective Age: 95

Outbuildings:

**Cabin: 1972 built on (newer) crawl; log;
414 sf; EA at 75**

**Garage: 2009 built; frame construction;
Part is ins/lined/heated; part has story
height and is finished; ea at 95
(see assessor notes in parcel)**

CROW WING COUNTY HIGHER VALUED SALES

PARID	CRV	SALEDATE	BUYER	SELLER	ADJPRICE	LAND	BLDG	EMV	LKNAME	FF	AC	ADJRATIO
77180563	984523	20190722	QUALE, JO	OPHOVEN,	859607	486700	405300	892000	HORSESHOE (SANDBA	290	4	103.77
28260524	989316	20190731	CLINE, SCO	BISPING, B	883832	462300	350300	812600	GULL	100	1	91.94
68140598	882501	20181012	ZIMMER, S	BOESEN, M	953101	446800	362600	809400	WHITEFISH	100	1	84.92
50020560	985602	20190723	SCHUSTER,	HENDRICKS	919913	506700	529300	1036000	BAY	220	3	112.62
14070675	996646	20190814	SILVER PEA	SCHWIETEF	916594	523900	403900	927800	WHITEFISH	100	1	101.22
14300716	954528	20190517	ROACH, M	RENCKENS,	924286	492400	315900	808300	CROSS	117	1	87.45
29360650	1006362	20190830	STEENHOL	AVERY, JOS	901012	201700	553200	754900	MIDDLE CULLEN	155	1	83.78
14180517	943226	20190426	LAUFERS, T	SMITH, GR	955699	459100	322900	782000	RUSH	129	1	81.82
28110505	890574	20181102	HALL, JOSE	WATLAND,	875594	420100	345500	765600	NISSWA	178	1	87.44
82250511	934562	20190329	EVENSON,	REILAND, C	959317	297400	546000	843400	PELICAN	170	2	87.92
82280585	1018099	20190926	MCDAID, M	DAWSON,	921444	677900	331600	1009500	PELICAN	250	4	109.56
20170568	984422	20190719	LONERGAN	GUJER, MA	930645	229300	667700	897000	SERPENT	128	2	96.38
77190509	1003291	20190829	RARUS ENT	HAMMONI	967516	502300	316300	818600	PELICAN	125	2	84.61
14060527	988877	20190726	HAUKOOS,	DAUGHERT	837937	607900	307800	915700	WHITEFISH	977	7	109.28
82250525	1013423	20190920	SCHULTZ, J	HANSON, V	985830	431200	375300	806500	PELICAN	100	4	81.81
14310583	975134	20190628	PFEIFER, TH	POPEHN, L	1015555	365600	458800	824400	CROSS	75	0	78.45
14070667	984636	20190722	HUDALLA,	NOBLE, SU	1022125	818500	165900	984400	WHITEFISH	258	1	93.85
14080531	1013908	20190920	STOCK, JAS	ZIRNHELT,	1014750	516000	439900	955900	RUSH	112	1	94.04
68210546	983719	20190719	THIBADO, J	BB KIDS, LL	1063317	543100	774900	1318000	CLAMSHELL	135	1	123.95
14180664	959469	20190531	ROOZEN, D	HOLMBOE,	1147687	376800	624600	1001400	RUSH	106	1	87.25
68090546	997408	20190816	WALTERS,	O'HALLORA	1171204	522600	372500	895100	WHITEFISH	100	1	76.43
28220511	1017077	20190927	PHILIP, AB	PAULUCCI,	1170007	722800	928100	1650900	GULL	282	2	141.1
28220674	911182	20190104	CABIN TWE	BURNS, CU	1331420	689400	9000	698400	GULL	171	1	52.46
73020526	966388	20190614	JOHNSON,	SCHROEDE	1340738	467200	519500	986700	PELICAN	269	1	73.59
82280586	974708	20190628	SCHMIDT,	COX, STEVE	1361767	347000	1021400	1368400	PELICAN	118	4	100.49
68070594	1002499	20190829	WICHMAN	ROBERG FA	1451274	476900	441100	918000	WHITEFISH	548	3	62.8
14160778	917778	20190128	FURAN, TO	LOHMILLEF	1863988	615100	1206600	1821700	CROSS	125	2	88.5
28260512	894204	20181114	DAMMEIEF	LINDA R GA	2091104	853400	1190000	2043400	GULL	200	2	97.72
68050512	1009227	20190912	WHITEFISH	ANDERSON	3409178	771500	1612900	2384400	WHITEFISH	186	8	69.94