



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
Fax: 218-927-7379

County Board of Equalization Appeal Information Sheet

Appointment Time: 4:05pm

Owner Name: Richard Mikulak

Property ID#: 08-1-086900

Physical Address: 42577 Nature Ave.
Aitkin, MN 56431

Estimated Market Value 2020 Assessment: \$199,300

Classification 2020 Assessment: Seasonal Recreational Residential

Estimated Market Value 2021 Assessment: \$215,900

Classification 2021 Assessment: Seasonal Recreational Residential

Decision of Local Board (if applicable): Fleming Township Local Board of Appeal and Equalization made no change to value or classification. They received a written appeal from the owner.

Summary of Issue: The property owner would like the value reduced. This property is on Fleming Lake in Fleming Township and this area has seen very large value increases in recent years. The subject property value has increased 38.8% in the last two years combined.

Assessor's Recommendation: No change to value or classification. There is ample evidence that the property would sell for the current value.

Comments: The owner did not receive his valuation notice on time for either 2020 or 2021 assessments. The mailing address on our system was apparently incorrect for years and corrected this year. We do not know the source of the incorrect address.

Mike D. Dangers

From: richmikulak <richmikulak@comcast.net>
Sent: Thursday, April 29, 2021 3:37 PM
To: Assessor; Mike D. Dangers
Cc: Jessica Seibert; Brian Napstad
Subject: Valuation notice appeal

[NOTICE: This message originated outside of the Aitkin County Mail System -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

Property ID Number: 08-1-086900

I Richard Mikulak have the following items that I would like addressed.

Issue one: Mr. Dangers I did not receive the 2020 valuation until today (postmarked 4/27/2021). It is obviously too late to contest the \$44,000 increase. It appears my address was changed in the county system which is odd since I have not moved and I have always received them in the past. Seems like quite a coincidence that I did not receive it the year it valuation went up almost 30%. I went back several years looking at comps and see no 30% increase in any single year. Please investigate both why it went up so much and why my address in your system changed.

Issue two: Mr. Dangers I still have not received the valuation notice for 2021. Please resend.

APPEAL Valuation for 2021

I would like to appeal my valuation: I believe my valuation should remain at 2020 levels.

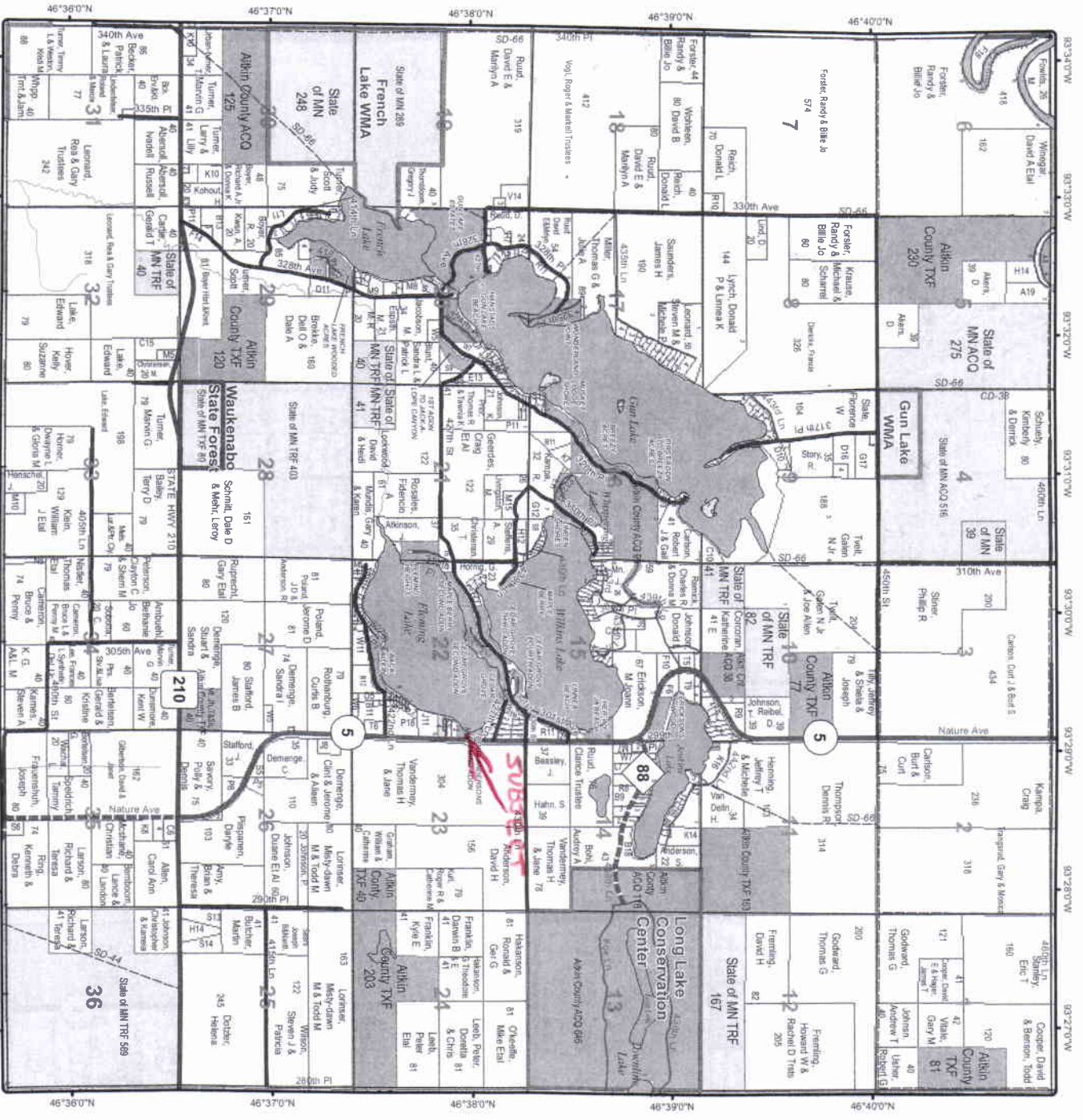
Sincerely,
Richard Mikulak
612-308-4418



FLEMING T48N-R25W

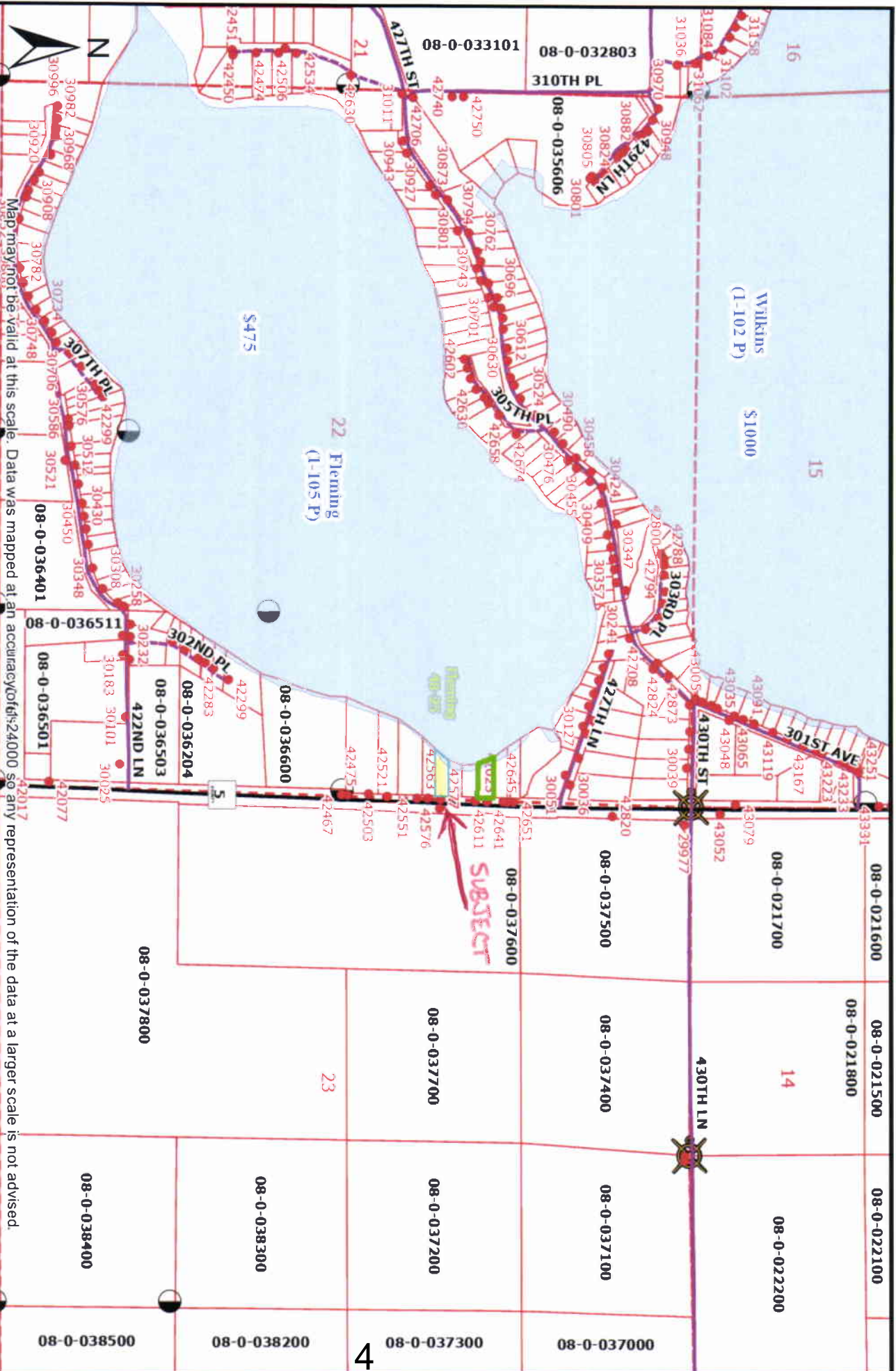
See (LOGAN T49N-R25W) Page 46

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See (MORRISON T48N-R26W) Page 39

See (JEVNE T48N-R24W) Page 41



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Map may not be valid at this scale. Data was mapped at an accuracy of ±24000 so any representation of the data at a larger scale is not advised.

Mikulak

1:17,732
 0 500 1,000 ft
 1 inch = 1,478 feet



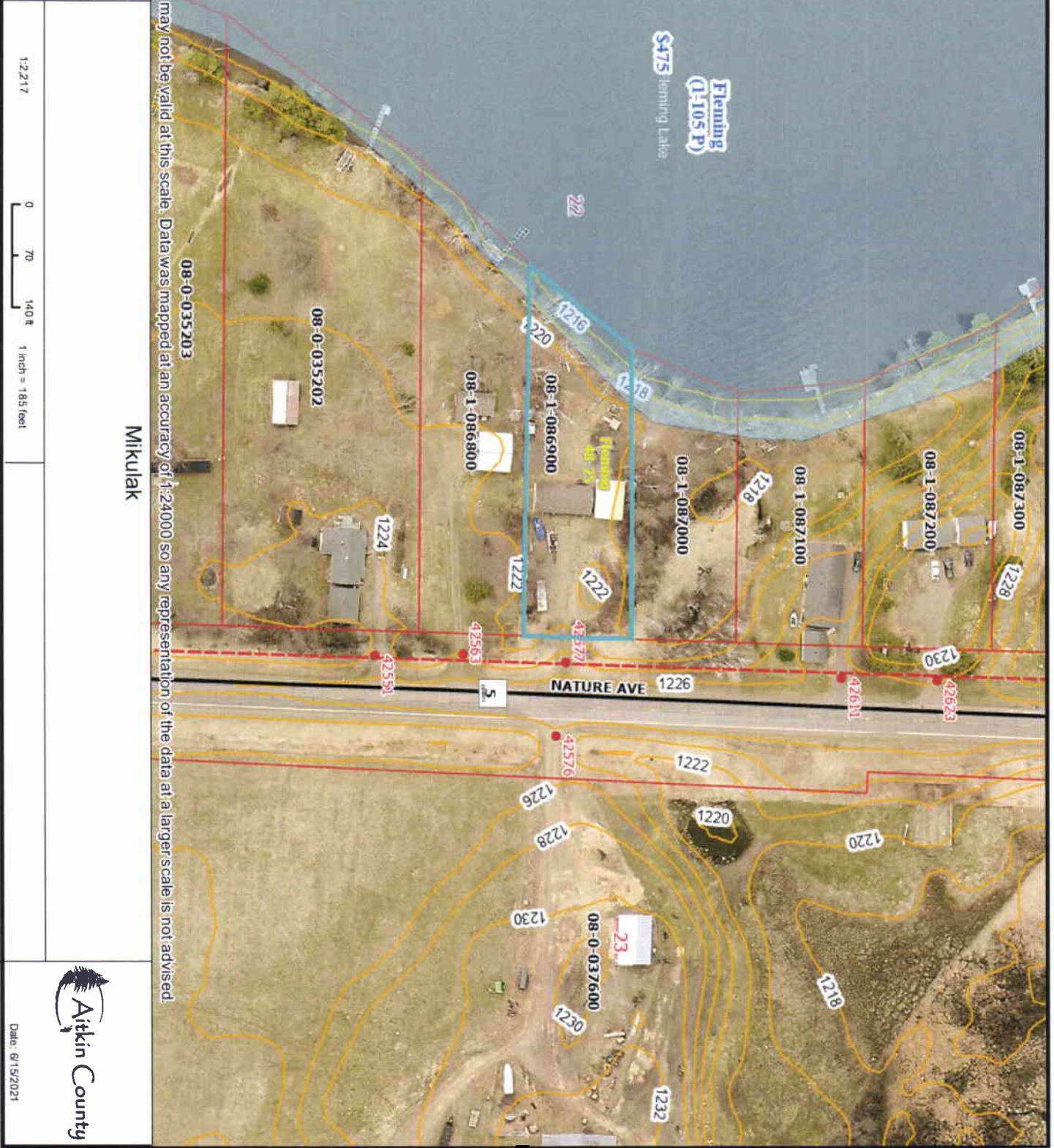
Date: 6/14/2021



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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.

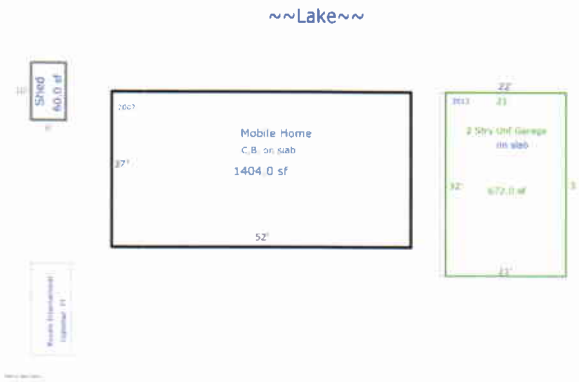
Milkulak



1:2,217 0 70 140 ft 1 inch = 185 feet



Date: 6/19/2021



Fee Owner: 105735
 MLKULAK, RICHARD & DIANA
 Taxpayer: 105735 FALCO:F.O.
 MLKULAK, RICHARD & DIANA
 6020 BRYANT AVE N
 BROOKLYN CENTER MN 55430
 Primary Address/911 #:
 42577 Nature Ave
 AITKIN

DISTRICTS:
 Twp/City : 8 FLEMING TWP
 Plat : 15 DOUG ANDERSONS FLEMING ADDLOT 2
 School : 1 AITKIN
 Lake : 1010500 FLEMING LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 22 48.0 25 Acres: .00

Parcel notes:
 4-22-2021 MARY HAKES FOUND CORRECT ADDRESS FOR RICHARD MLKULAK FOR 2021 EVALUATION NOTICE -WAS RETURNED UNDELIVERABLE IN 2020 ADDRESS THEN READ 6020 BRY AVE N BROOKLYN CENTER MN - S/B 6020 BRYANT AVE N BROOKLYN CENTER MN - HE STATES HE HASN'T REC'D 2022 EVALUATION NOTICE OR 2021 TAX STMT YET PER P/C 4-29-2021 - ADDRESS HAS BEEN CORRECTED 10-17-2016 JH, R/A NO ONE HERE. TOOK NEW CAMA PHOTOS FOR 2017 REASSESSMENT.

12-2-2013,JH, N/C CHECKS, NO ONE HERE,THE GARAGE IS MOSTLY DONE, UNSURE OF FINISH.

9-26-2011,JH, R/A, NO ONE HERE
 10-16-08,JH, N/C CHECKS,NOT HOME

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2021 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreational		2.03	94,000	94,000		94,000
	Hstd:	0 cabin			121,862	121,900		121,900
	MP/Seq:	08-1-086900 000			215,862	215,900		215,900
	Own%	Rel AG%	Rel NA%	Dab%				
2020 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreational		2.03	83,000	83,000		83,000
	Hstd:	0 cabin			116,322	116,300		116,300
	MP/Seq:	08-1-086900 000			199,322	199,300		199,300
	Own%	Rel AG%	Rel NA%	Dab%				
2019 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreational		2.03	69,250	69,300		69,300
	Hstd:	0 cabin			86,248	86,200		86,200
	MP/Seq:	08-1-086900 000			155,498	155,500		155,500
	Own%	Rel AG%	Rel NA%	Dab%				

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2021	151	0	94,000	0	121,900	215,900		215,900			215,900	0
2020	151	0	83,000	0	116,300	199,300		199,300			199,300	0
2019	151	0	69,300	0	86,200	155,500		155,500			155,500	0

TAX SECTION: -----												
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Credits		Net Tax
2022		.00	.00	.00	.00	.00	.00	.00	.00			.00
2021		1,300.02	.00	265.98	.00	.00	.00	.00	.00			1,566.00
2020		1,078.23	.00	197.77	.00	.00	.00	.00	.00			1,276.00
2019		1,006.31	.00	191.69	.00	.00	.00	.00	.00			1,198.00

CAMA LAND DETAILS: -----				NOTES: -----			
Land market:	08	FLEMING TWP		Last calc date/env:	03/15/21 B	10-17-2016 JH, R/A NO ONE HERE. TOOK NEW CAMA PHOTOS FOR 2017 REASSESSMENT.	
Neighborhood:	08	FLEMING		1.00	Asmt year: 2022		
COG:	105735	1 Ac/FF/SF:	2.03	Lake:	1010500 FLEMING LAKE		
Wid:	.00	Dth:	450.00	Avg CER:		9-26-2011,JH, R/A, NO ONE HERE	

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
FSITE AC	1.00				17000.00	17000.00	17000 1 151	1.00			
		2.03					SV				
01-0105 FF	100.00				700.00	770.00	77000 1 151	1.03			
		100.00					OV				
Front feet:	100.00						Totals:			94,000	

Mineral:

CAMA SUMMARY:

Schedule:	2022	Quintile date:	Insp/By/Cmp:	10/17/2016	JH	S				
Neighborhood:	08	FLEMING								
Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	DW MH D200	1404	D	200	3/15/2021	B	86,344	
2	RES	GAR	DET. GAR.-	672	D	4	3/15/2021	B	35,096	
3	RES	TT	DIPLOMATTT	189		3	3/15/2021	B	312	
4	OTH	SHED	METAL SHED	1	D	2	3/15/2021	B	110	
									Estimated land value :	94,000
									Mineral value :	
									Improvement value . . :	121,862
									Total value :	215,862

CAMA IMP DETAILS:	1 RES 1-3	DW MH D200	DEPRECIATION PCT	GOOD FACTORS:	NOTES:
House/Garage:	Schedule: 2022		Physical:	.90	'07 DW MH ON TEXT CB FOUNDATION, CRAWL
Construction class/Quality:	D 200		Functional incurable . . .		
Actual/Effective year built:	2007		Economic:	08 1.10	
Condition:			Additional		
			Total percent good99	

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EK																
005 COLOR																
010 FOUNDATION	DW1															
020 STYLE																
025 STORIES			100	1												
030 SHAPE		16														
040 CONST																
050 EXT WALL 1																
055 EXT WALL 2																
060 ROOF STYLE																
070 ROOF COVER																
080 WINDOW 1																
085 WINDOW 2																
090 FURN. TYPE																
100 INT WALL 1																
105 INT WALL 2																
110 BEDROOMS			3													
115 FLOR CVR 1																
118 FLOR CVR 2																
125 BATHROOMS			1.7													
140 WALK OUT																
145 LOOKOUT B	N															
150 CENTRL AIR				1												
160 BSMT FIN			0													
162 B INT WALL																
164 B FLR COVR																
166 BSM BDRMS			0													
167 BSM BATHS			0													
168 BSM ROOMS																
170 FIREPLACE																
175 FP TYPE																
180 LUXURY FLX																
200 TUCK UNDER																
210 EXTRA KIT.																
BAS BASE AREA	200							62.12		87,216	1		1.00			86,344
Effective BAS rate:								61.50		Totals:						86,344
Ground floor area:								1,404								
Gross floor area:								1,404								

CAMA IMP DETAILS:	2 RES GAR	DET. GAR.-	DEPRECIATION PCT	GOOD FACTORS:	NOTES:
House/Garage:	Schedule: 2022		Physical:	1.00	12-2-2013 IS A 2 STORY.UPPER LEVEL IS BIG-
Construction class/Quality:	D 4		Functional incurable . . .		GER THAN THE MAIN ONE.APPEARS WILL BE A
Actual/Effective year built:	2013		Economic:	08 1.10	BUNK ROOM UP, OR LOTS OF WINDOWS FOR LIGHT
Condition:			Additional		FOR A STORAGE AREA.
			Total percent good	1.10	

---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005	COLOR	TAN	TAN														
010	TYPE	DET	DETACHED														
015	STORY HGT	200	2.00	STORY													
020	FLOOR	CON	CONCRETE														
022	WALL HIGHT																
025	CONST	FR	FRAME														
030	ELECTRIC	Y	YES														
040	LINING	N	NO														
050	INSULATION	N	NO														
060	HEAT																
100	LIVING-1	N	NO														
110	LIVING-2	5		22	32	704			5.00	3,520	1		1.00				3,872
BAS	BASE AREA	4	LIN/INSUL	21	32	672			42.24	28,385	1		1.00				31,224

Effective BAS rate: 46.46 Totals: 31,905 35,096
 Ground floor area: 672
 Gross floor area: 672

CAMA IMP DETAILS: 3 RES TT DIPLOMATTT DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: .50 ROYALS INTERNATIONAL-"DIPLOMAT", OLDER TT,
 Construction class/Quality: 3 Functional incurable . . . WHITE, LICENSE PLATE #RL 84222 2001 TABS
 Actual/Effective year built: Economic: 08 1.10
 Condition: Additional
 Total percent good55

---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	TR TRAILER	3	\$3/SQ FT	7	27	189			3.00	567	1		1.00				312

Effective BAS rate: 1.65 Totals: 567 312
 Ground floor area: 189
 Gross floor area: 189

CAMA IMP DETAILS: 4 OTH SHED METAL SHED DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 WHITE/CREAM, SMALL METAL SHED
 Construction class/Quality: D 2 Functional incurable . . .
 Actual/Effective year built: 1970 Economic: 08 1.10
 Condition: Additional
 Total percent good1.10

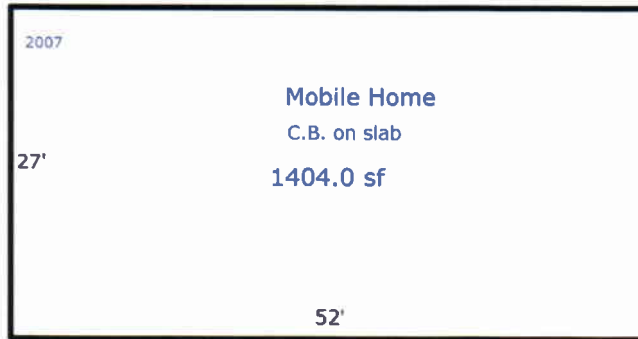
---- Characteristics/Areas ---		Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS	SHED	2	OLDER SHED			1			100.00	100	1		1.00				110

Effective BAS rate: 110.00 Totals: 100 110
 Ground floor area: 1
 Gross floor area: 1

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



~Lake~



Search by Area Search



08-1-069000

Parcel No.

Parcel No.

Sean Cavanaugh

Buyer

Buyer

Larry O'Kasick

Seller

Seller

August 2020

Date of Sale

Date of Sale

\$ 209,000.00

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$ 209,000.00

Adjusted Sale Price

Adjusted Sale Price

\$ 142,900.00

Assessor's EMV at Sale

Assessor's EMV at Sale

68.37 %

Sale Ratio

Sale Ratio

Fleming

Lake

Lake

Front Feet: 100 Front Feet

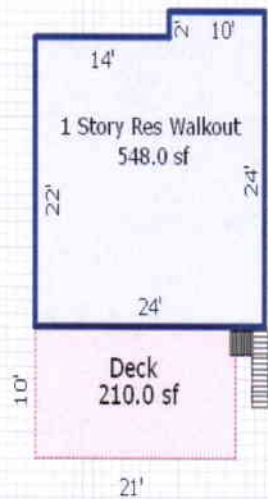
Frontage Quality: -15% Quality Discount

Square Area/Acreage:

Res. Quality: 1995 D-6.0 @ 596 sq ft. OP 210 sq ft

Effective Age: 1980

**Outbuildings: 2008 2 story shed 208 sq ft- \$1900.00
Metal Shed @ \$300.00 PF Deck @ \$300.00**



Sketch by Apex Media™

08-1-069000

Parcel No.

Parcel No.

Sean Cavanaugh

Buyer

Buyer

Larry O'Kasick

Seller

Seller

August 2020

Date of Sale

Date of Sale

\$ 209,000.00

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$ 209,000.00

Adjusted Sale Price

Adjusted Sale Price

\$ 142,900.00

Assessor's EMV at Sale

Assessor's EMV at Sale

68.37 %

Sale Ratio

Sale Ratio

Fleming

Lake

Lake

Front Feet: 100 Front Feet

Frontage Quality: -15% Quality Discount

Square Area/Acreage:

Res. Quality: 1995 D-6.0 @ 596 sq ft. OP 210 sq ft

Effective Age: 1980

**Outbuildings: 2008 2 story shed 208 sq ft- \$1900.00
Metal Shed @ \$300.00 PF Deck @ \$300.00**



08-0-036011

Parcel No.

Parcel No.

Brent Wittwer

Buyer

Buyer

Teresa Thurston

Seller

Seller

October 2019

Date of Sale

Date of Sale

\$ 102,000.00

Sale Price

Sale Price

\$ 2,810.00

Personal Property

Personal Property

\$ 99,190.00

Adjusted Sale Price

Adjusted Sale Price

\$ 97,000.00

Assessor's EMV at Sale

Assessor's EMV at Sale

97.79 %

Sale Ratio

Sale Ratio

Fleming Lake

Lake

Lake

Front Feet: 100 Front Feet

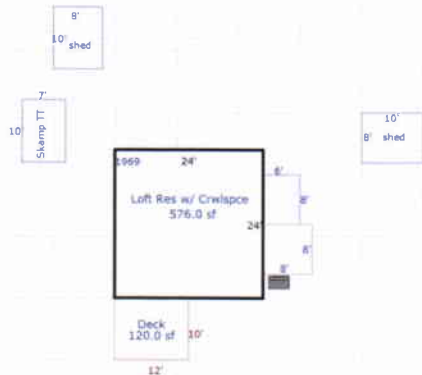
Frontage Quality: Good- average. Level lot

Square Area/Acreage:

**Res. Quality: 1969 D- 5.0 on piers, 576 sq ft
232 sq ft decks**

Effective Age: 1960 EA

Outbuildings: 2 sheds at \$ 650.00



Lake

08-0-036011

Parcel No.

Parcel No.

Brent Wittwer

Buyer

Buyer

Teresa Thurston

Seller

Seller

October 2019

Date of Sale

Date of Sale

\$ 102,000.00

Sale Price

Sale Price

\$ 2,810.00

Personal Property

Personal Property

\$ 99,190.00

Adjusted Sale Price

Adjusted Sale Price

\$ 97,000.00

Assessor's EMV at Sale

Assessor's EMV at Sale

97.79 %

Sale Ratio

Sale Ratio

Fleming Lake

Lake

Lake

Front Feet: 100 Front Feet

Frontage Quality: Good- average. Level lot

Square Area/Acreage:

**Res. Quality: 1969 D- 5.0 on piers, 576 sq ft
232 sq ft decks**

Effective Age: 1960 EA

Outbuildings: 2 sheds at \$ 650.00



08-0-036010

Parcel No.

Mike Friedman

Buyer

Dan Scharber

Seller

September 2020

Date of Sale

\$ 120,000.00

Sale Price

\$ 0

Personal Property

\$ 120,000.00

Adjusted Sale Price

\$ 93,500.00

Assessor's EMV at Sale

77.9 %

Sale Ratio

Fleming Lake

Lake

Front Feet: 100 Front Feet

Frontage Quality: G

Square Area/Acreage: 2.03 acres
Also has a full site value

Res. Quality: No Res. 1998 Gar. - 3 @ 576 sq ft
On a slab.

Effective Age: 1985 EA

Outbuildings: 64 sq ft Barn style shed @ \$300.

08-0-036010

Parcel No.

Scharber

Buyer

Kevin Colin

Seller

November 2016

Date of Sale

\$ 78,000.00

Sale Price

\$ 0

Personal Property

\$ 78,000.00

Adjusted Sale Price

\$ 89,100.00

Assessor's EMV at Sale

114.3 %

Sale Ratio

Fleming Lake

Lake



08-0-036010
Parcel No.

Mike Friedman
Buyer

Dan Scharber
Seller

September 2020
Date of Sale

\$ 120,000.00
Sale Price

\$ 0
Personal Property

\$ 120,000.00
Adjusted Sale Price

\$ 93,500.00
Assessor's EMV at Sale

77.9 %
Sale Ratio

Fleming Lake
Lake

Front Feet: 100 Front Feet

Frontage Quality: G

Square Area/Acreage: 2.03 acres
Also has a full site value

Res. Quality: No Res. 1998 Gar. - 3 @ 576 sq ft
On a slab.

Effective Age: 1985 EA

Outbuildings: 64 sq ft Barn style shed @ \$300.

08-0-036010
Parcel No.

Scharber
Buyer

Kevin Colin
Seller

November 2016
Date of Sale

\$ 78,000.00
Sale Price

\$ 0
Personal Property

\$ 78,000.00
Adjusted Sale Price

\$ 89,100.00
Assessor's EMV at Sale

114.3 %
Sale Ratio

Fleming Lake
Lake



08-1-087200

Parcel No.

Parcel No.

Jerome Humphreys

Buyer

Buyer

Josephine Reibel

Seller

Seller

December 2020

Date of Sale

Date of Sale

\$ 205,000

Sale Price

Sale Price

\$ 5,000

Seller Paid Points

Personal Property

\$ 200,000

Adjusted Sale Price

Adjusted Sale Price

\$ 207,500

Assessor's EMV at Sale

Assessor's EMV at Sale

103.8 %

Sale Ratio

Sale Ratio

Fleming Lake

Lake

Lake

Front Feet: 123 Front Feet

Frontage Quality: Good-Gentle slope to lake

Square Area/Acreage:

**Res. Quality: D- 6.0 finished walkout home
Built in 1961, 960 sqft on each level
80 sq ft deck**

Effective Age: 70% Good EA

Outbuildings: 576 sqft detached garage built in 1973