



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: 4:20pm

Owner Name: Irish Investments LLC

Property ID#: 11-0-043600

Physical Address: none known

Estimated Market Value 2020 Assessment: \$51,300

Classification 2020 Assessment: Rural Vacant Land

Estimated Market Value 2021 Assessment: \$50,600

Classification 2021 Assessment: Rural Vacant Land

Decision of Local Board (if applicable): Hazelton Township LBOAE lowered value via COG (Common Owner Grouping) to \$43,500 and then lowered to \$36,000 via lakeshore quality adjustment.

Summary of Issue: Mr. O’Gara believes his purchase price of \$18,000 to be the true market value of the above parcel.

Assessor’s Recommendation: No further change to the 2021 Assessment.

Comments: Mr. O’Gara found the owners of the parcel and purchased the property for \$18,000. This sale is not considered a “good sale” since it was never freely offered or exposed in the open market (the parcel was never listed by a realtor or advertised for sale online or in a newspaper, etc.). If this parcel would have been listed on the open market, the parcel may have sold for the original estimated market value or more than the original estimated market value.

Mr. O’Gara stated the parcel is landlocked. We have received the opinion of both the County Attorney and County Surveyor on this matter stating that the platted road through the Plat of Birch Lake Shores extends to the subject parcel and gives the subject parcel public road access. The parcel was not/is not landlocked. See attached Plat of Birch Lake Shores.

Mr. O’Gara stated the parcel is swampy and probably not buildable. In speaking with Becky Sovde of Aitkin County Environmental Services, there are two possible building sites on the parcel providing all setbacks and requirements are met.



HAZELTON T45N-R27W

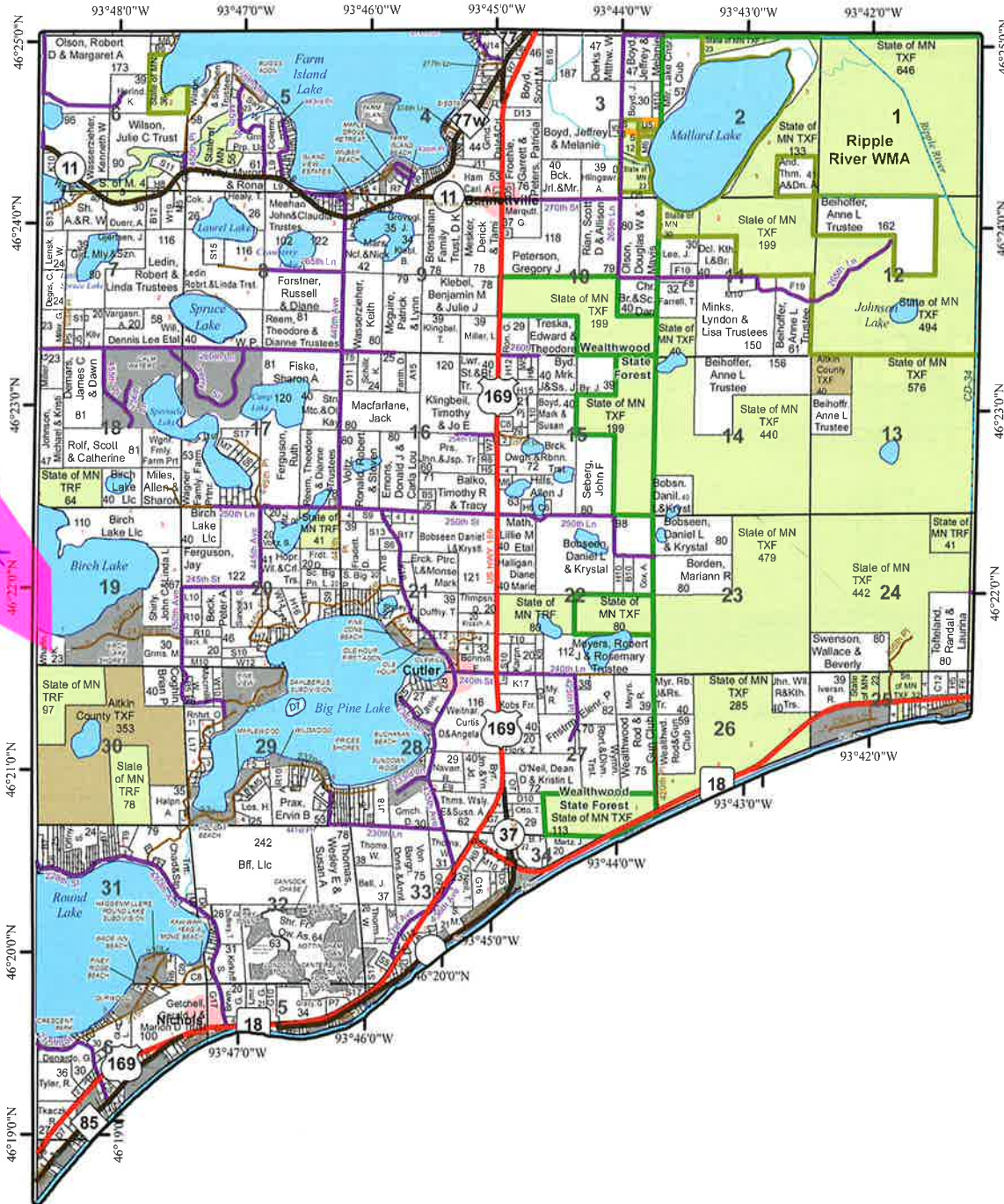


Acres shown are approximate.

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See (FARM ISLAND T46N-R27W) Page 26



See (WEALTHWOOD T45N-R26W) Page 21



RYAN, BRUCKER & KALIS, LTD.

*“A History of Serving
Clients Since 1933”*

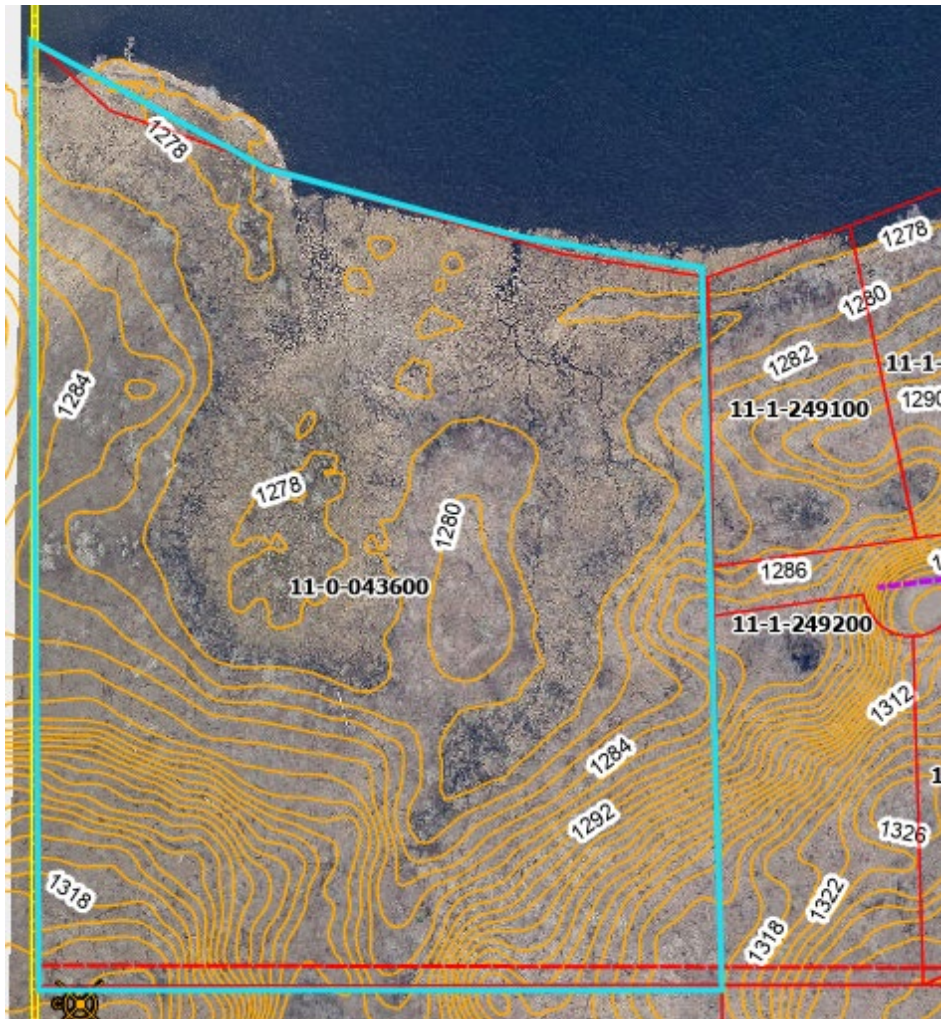
— Henry Brucker

— Andrew Kalis

201 MN Ave. N., Aitkin

ATTORNEYS

218-927-2136



Subject is highlighted in green. Plat of Birch Lake Shores is highlighted in blue.



Subject location within the county (subject highlighted in green)



Cul de sac area of platted road (242nd Lane) in the Plat of Birch Lake Shores



Looking from 11-0-043600 area of cul de sac down platted road (242nd Lane) of Birch Lake Shores toward 450th Avenue



Platted road (242nd Lane) in Birch Lake Shores



Looking from 242nd Lane South onto 450th Avenue



Looking from 242nd Lane North onto 450th Avenue



Standing on 450th Avenue looking into 242nd Lane



Fee Owner: 112954 DISTRICTS: LEGAL DESCRIPTION:
 IRISH INVESTMENTS LLC Twp/City : 11 HAZELTON TWP Sec/Twp/Rge : 19 45.0 27 Acres: 22.50
 Taxpayer: 112954 FALCO:F.O. School : 1 AITKIN (SW SW) LOT 7
 IRISH INVESTMENTS LLC Lake : 1020600 BIRCH LAKE
 251 STARKEY ST
 ST PAUL MN 55107

SALES HISTORY: ----- | TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 | 2020/12/17 A 461482 IRISH INVESTMENTS LLC

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2021 Rcd:	1 Class:	111 Rural Vacant Land	Land	24.23	35,983	36,000		36,000
	Hstd:	0 rural-vacant-nonhomestead-land	Total MKT		35,983	36,000		36,000
	MP/Seq:	11-0-043600 000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2020 Rcd:	1 Class:	111 Rural Vacant Land	Land	24.23	51,294	51,300		51,300
	Hstd:	0 rural-vacant-nonhomestead-land	Total MKT		51,294	51,300		51,300
	MP/Seq:	11-0-043600 000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2019 Rcd:	1 Class:	111 Rural Vacant Land	Land	24.23	55,584	55,600		55,600
	Hstd:	0 rural-vacant-nonhomestead-land	Total MKT		55,584	55,600		55,600
	MP/Seq:	11-0-043600 000						
	Own%	Rel AG%	Rel NA%	Dsb%				
2018 Rcd:	1 Class:	111 Rural Vacant Land	Land	24.23	59,812	59,800		59,800
	Hstd:	0 rural-vacant-nonhomestead-land	Total MKT		59,812	59,800		59,800
	MP/Seq:	11-0-043600 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
2021	111	0	36,000	0		36,000		36,000			36,000	0
2020	111	0	51,300	0		51,300		51,300			51,300	0
2019	111	0	55,600	0		55,600		55,600			55,600	0
2018	111	0	59,800	0		59,800		59,800			59,800	0

TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2022		.00	.00	.00	.00	.00	.00	.00	.00	.00
2021		309.44	.00	.00	.00	.00	.00	.00	.00	309.44
2020		351.76	.00	.00	.00	.00	.00	.00	.00	351.76
2019		391.20	.00	.00	.00	.00	.00	.00	.00	391.20

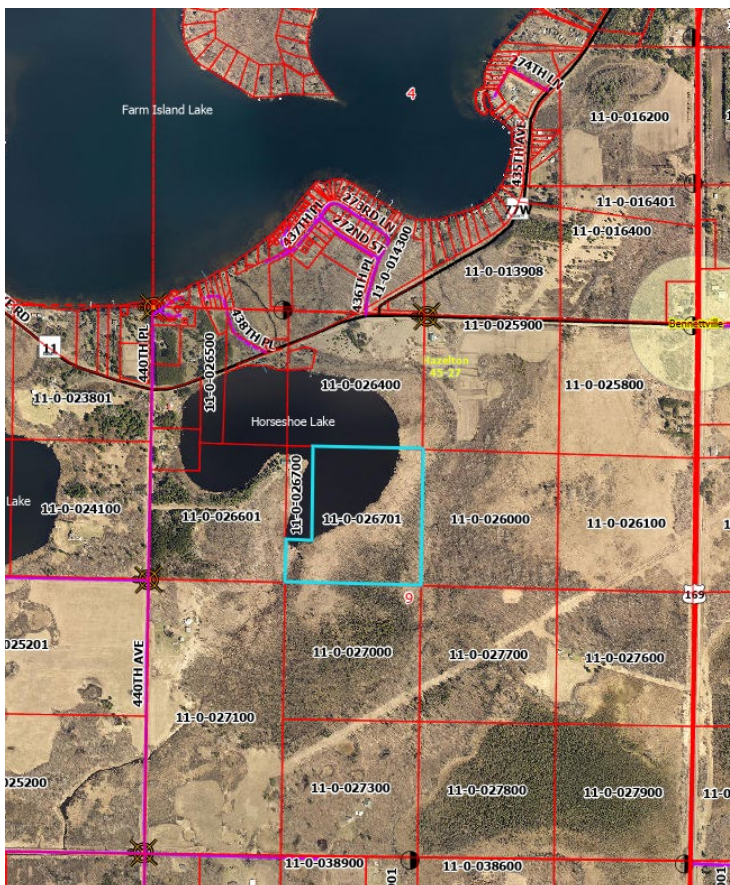
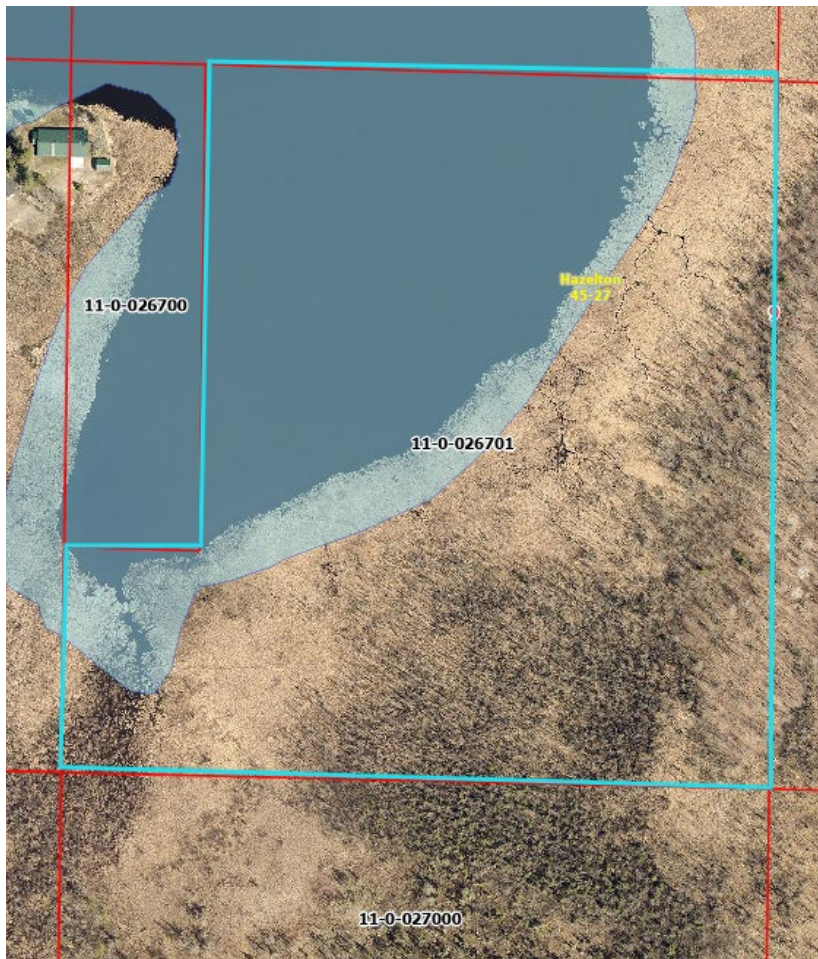
CAMA LAND DETAILS: ----- NOTES: -----

Land market: 11 HAZELTON TWP Last calc date/env: 05/03/21 I
 Neighborhood: 11 HAZELTON 1.10 Asmt year: 2021
 COG: 112954 1 Ac/FF/SF: 124.29 Lake: 1020600 BIRCH LAKE
 Wid: .00 Dth: 450.00 Avg CER:

Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acres	PTR Value	Improvement	CER Factors
	Size		Comment Df	Est/Dfr	Est/Dfr	Est/Dfr Typ New				
01-0206 FF	600.00 A			300.00	6.00	3600 1 111	6.20			
	4180.00					OV				
01-0206 FF	390.00 H			300.00	48.00	18720 1 111	4.03			
	4180.00					OV				
HWD-R AC	5.00			1650.00	1633.50	8168 1 111	5.00			
	124.29					TW				
LWD-R AC	3.00			1200.00	1188.00	3564 1 111	3.00			
	124.29					TW				
SWP-R AC	6.00			325.00	321.75	1931 1 111	6.00			
	124.29					WA				
Front feet:	990.00			Totals:		35,983				

Mineral:

CAMA SUMMARY: -----
 Schedule: 2021 Quintile date: Insp/By/Cmp: 09/26/2016 SW P
 Neighborhood: 11 HAZELTON



11-0-026701

Parcel No.

Parcel No.

Patrick McGuire

Buyer

Buyer

Bradley Klebel

Seller

Seller

3/2020

Date of Sale

Date of Sale

\$ 45,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$ 45,000

Adjusted Sale Price

Adjusted Sale Price

\$ 45,400

Assessor's EMV at Sale

Assessor's EMV at Sale

100.9%

Sale Ratio

Sale Ratio

Horseshoe (Hazelton)

Lake

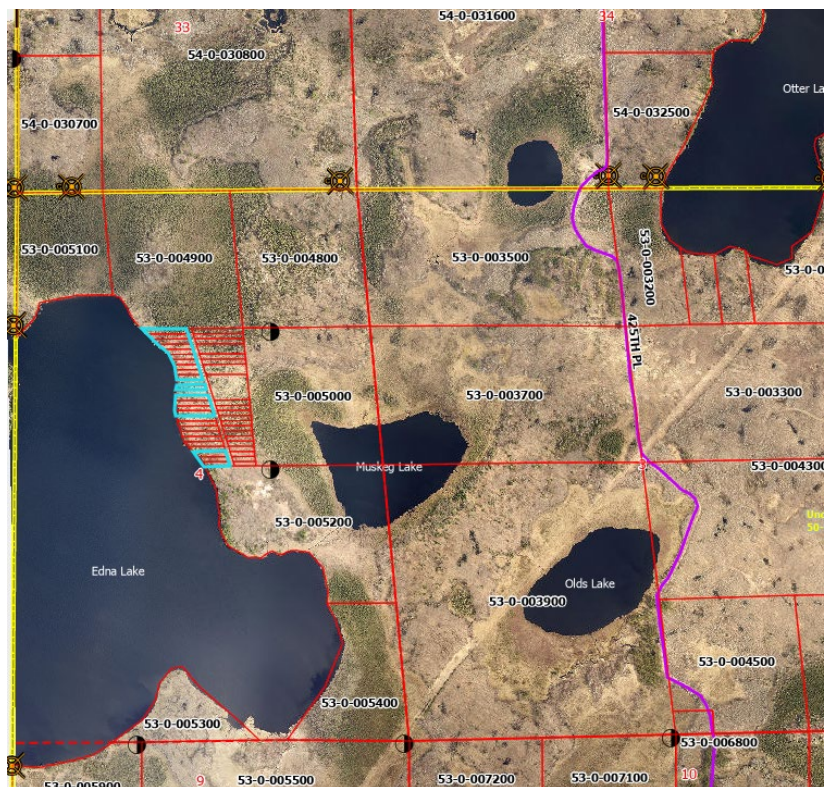
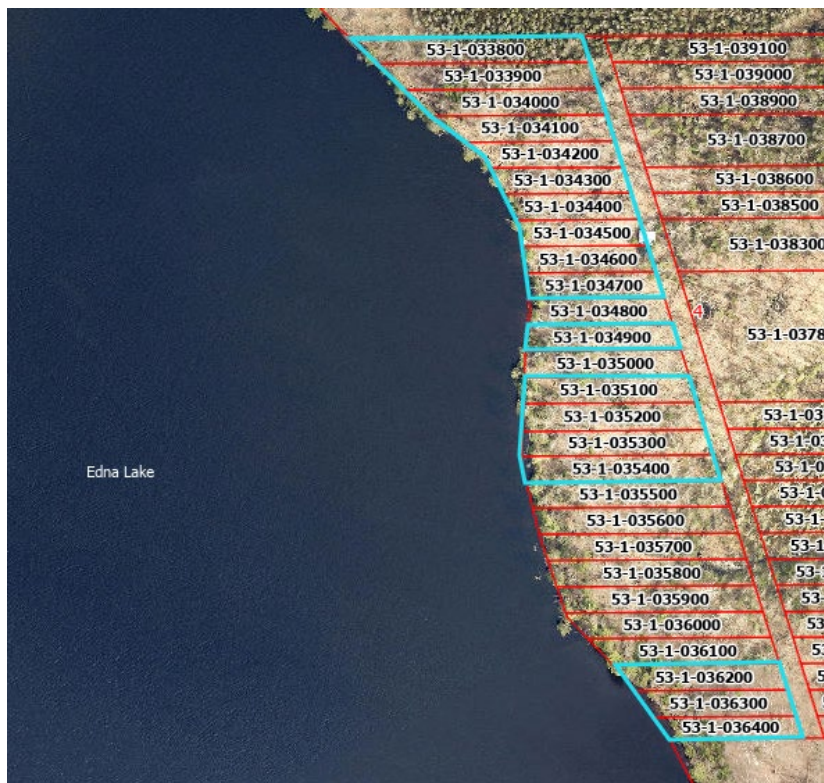
Lake

Front Feet: 1480'

Frontage Quality: swampy throughout

Parcel Size: 34.8 acres with some wooded areas and swampy wetland areas

This was a neighbor-to-neighbor sale, not exposed to the open market as far as the assessment staff is aware. The parcel has no public road frontage and no apparent road access by itself.



53-1-033800 etc.

Parcel No. _____ Parcel No. _____

Timothy Gobel

Buyer _____ Buyer _____

Jason Cardwell

Seller _____ Seller _____

7/2020

Date of Sale _____ Date of Sale _____

\$ 36,000

Sale Price _____ Sale Price _____

\$ 0

Personal Property _____ Personal Property _____

\$ 36,000

Adjusted Sale Price _____ Adjusted Sale Price _____

\$ 14,400

Assessor's EMV at Sale _____ Assessor's EMV at Sale _____

40.0%

Sale Ratio _____ Sale Ratio _____

Edna Lake (Unorg. 50-27)

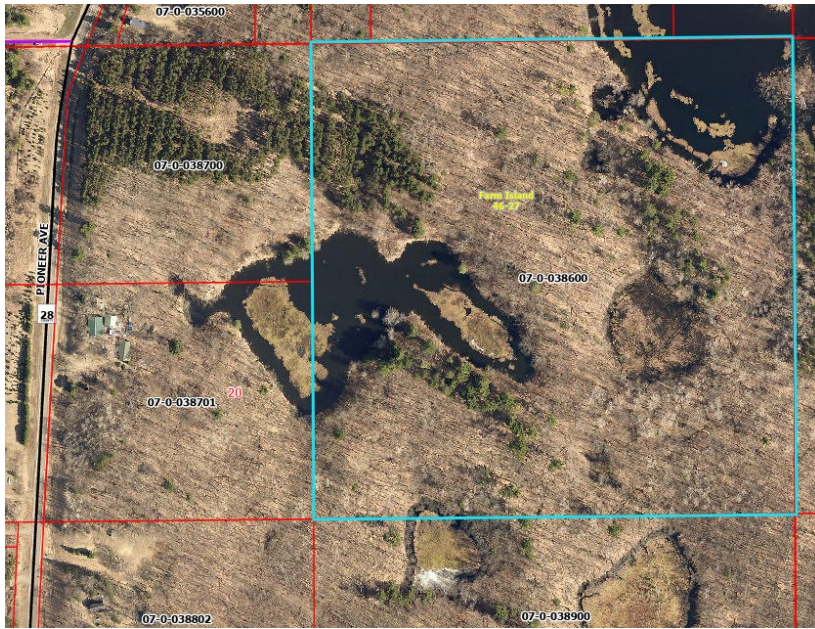
Lake _____ Lake _____

Front Feet: 900'

Frontage Quality: Majority good elevation and wooded with northerly 200-300' swampy

Parcel Size: Approx 6.3 acres

This was a neighbor-to-neighbor sale, not exposed to the open market as far as the assessment staff is aware. The parcel has no public road frontage and very difficult access. Very remote area for Aitkin County.



07-0-038600

Parcel No.

Parcel No.

James Studniski

Buyer

Buyer

Renneberg Companies LLC

Seller

Seller

10/2020

Date of Sale

Date of Sale

\$ 80,000

Sale Price

Sale Price

\$ 0

Personal Property

Personal Property

\$ 80,000

Adjusted Sale Price

Adjusted Sale Price

\$ 71,500

Assessor's EMV at Sale

Assessor's EMV at Sale

89.4%

Sale Ratio

Sale Ratio

Unnamed Wetlands

Lake

Lake

Front Feet: NA

Land Characteristics: Rolling wooded hills in between wetland/pond areas

Parcel Size: Approx 40 acres

This was a neighbor-to-neighbor sale, not exposed to the open market as far as the assessment staff is aware. The parcel has no public road frontage and no known public road access by itself.