



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: 4:35PM

Owner Name: Doug and Stef Schwalenberg

Property ID#: 15-0-060402

Physical Address: 29177 350th Ln. Aitkin, MN 56431

Estimated Market Value 2020 Assessment: \$183,700

Classification 2020 Assessment: 151 Non Commercial Seasonal Recreational

Estimated Market Value 2021 Assessment: \$227,900

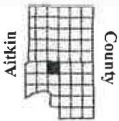
Classification 2021 Assessment: 151 Non Commercial Seasonal Recreational

Decision of Local Board (if applicable): -10% adjustment to equalize, to equalize with neighboring lots. This resulted in a new estimated market value of \$215,400.

Summary of Issue: Remaining Economic Life (REL) on the structures is high for the ages and lack of updates although they are well-maintained.

Assessor's Recommendation: Lower REL 5% for cabin and garage.

Comments: The purpose of this recommendation is to equalize with other cabins in the county of similar age and condition. Changing the REL from .80 to .75 on both the cabin and the garage would change the cabin value from \$76,175 to \$71,434 and the garage value from \$10,036 to \$9,409. This would bring the total value from \$215,431 to \$210,063.



KIMBERLY T47N-R25W

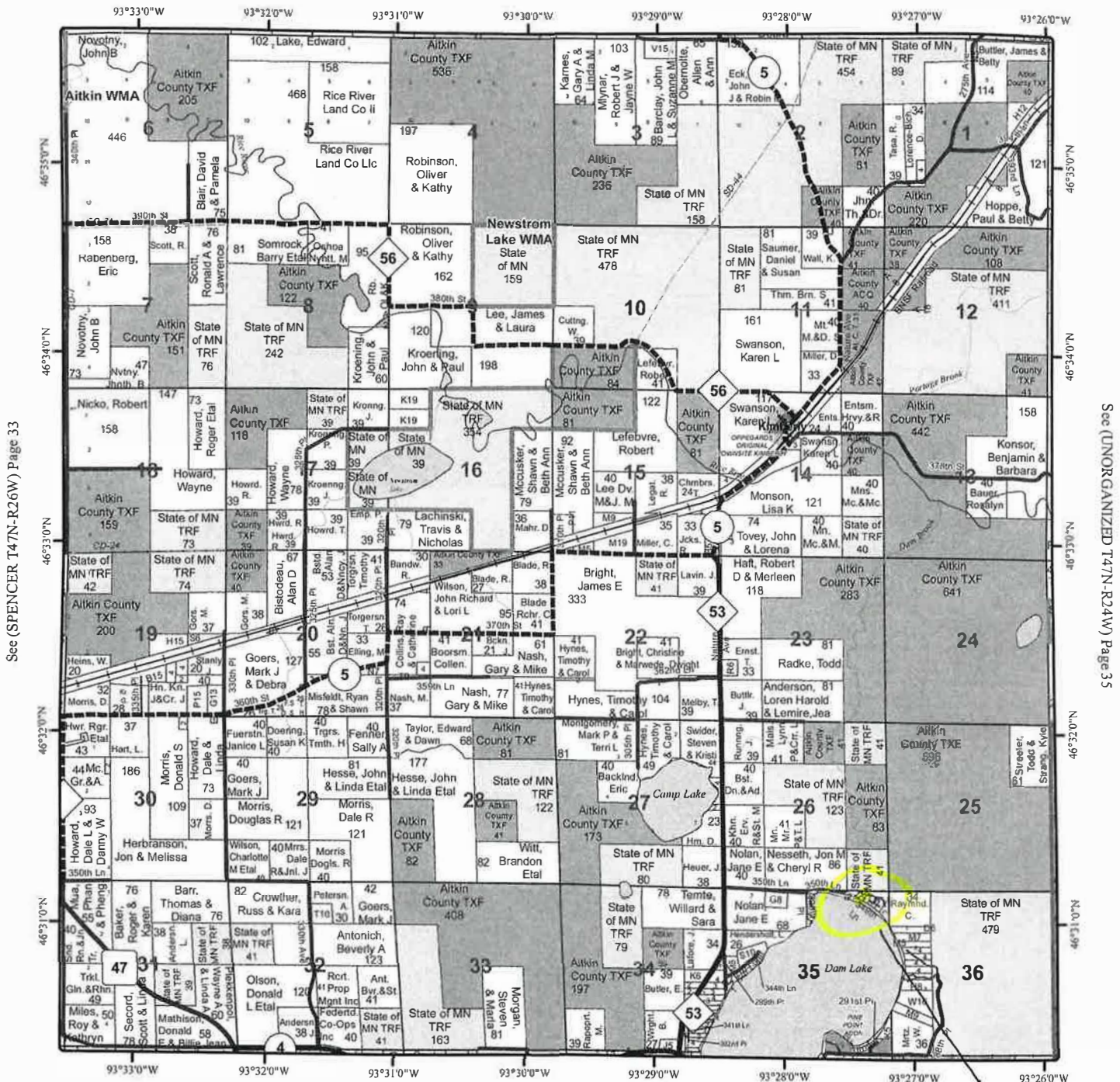


Acres shown are approximate.

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See (FLEMING T48N-R25W) Page 40



Sec (SPENCER T47N-R26W) Page 33

Sec (UNORGANIZED T47N-R24W) Page 35

See (GLEN T46N-R25W) Page 28

Subject Property

Professional service at reasonable rates

Don Morris, CPA
Dale Morris, CPA
214 First AV NW
Aitkin, MN 56431

(218) 927-4270

Certified Public Accountants

Morris-Morris

Central Minnesota Cattlemen's Association

Muscle & Growth • Flething Ability
Calving Ease • Maternal Traits

Tim Nies
44237 396th Lane
Aitkin, MN 56431
(218) 927-2767

To learn more about Top Quality Cattle that are locally raised, please write to the above address



15-0-060402

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.

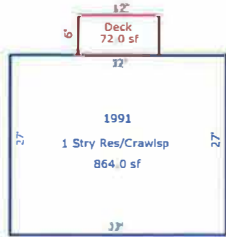
1:1,128

0 0.005 0.01 mi

1 inch = 94 feet



~Lake~



Fee Owner: 25156
 SCHWALENBERG, DOUGLAS & STEF
 Taxpayer: 25156 FALCO:F.O.
 SCHWALENBERG, DOUGLAS & STEF
 10980 MISSISSIPPI DR N
 CHAMPLIN MN 55316
 Primary Address/911 #: 29177 350th Ln
 AITKIN

DISTRICTS:
 Twp/City : 15 KIMBERLY TWP
 School : 1 AITKIN
 Lake : 1009600 DAM LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 35 47.0 25 Acres: 1.26
 5.87 AC OF LOT 1 IN DOC #260794 LESS 4.61 AC

Parcel notes:
 4-21-21: SJM WENT TO LBOA AND BOARD VOTED ON A -10% ADJUSTMENT ON THE LAND
 7/30/2018: DM R/A, NOH,

08/07/2013: DM R/A, BOTH RES & GAR HAVE BEEN RESHINGLED.

7/22/08: DM R/A,

ASSESSMENT DETAILS:		Acres	CAMA	Estimated	Deferred	Taxable
2021 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.55	129,220	129,200		129,200
Hstd: 0 cabin	Building		86,211	86,200		86,200
MP/Seq: 15-0-060402 000	Total MKT		215,431	215,400		215,400
Own% Rel AG% Rel NA% Dsb%						
2020 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.55	113,188	113,200		113,200
Hstd: 0 cabin	Building		70,536	70,500		70,500
MP/Seq: 15-0-060402 000	Total MKT		183,724	183,700		183,700
Own% Rel AG% Rel NA% Dsb%						
2019 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.55	106,063	106,100		106,100
Hstd: 0 cabin	Building		58,158	58,200		58,200
MP/Seq: 15-0-060402 000	Total MKT		164,221	164,300		164,300
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	151	0	129,200	0	86,200	215,400		215,400			215,400	0
2020	151	0	113,200	0	70,500	183,700		183,700			183,700	0
2019	151	0	106,100	0	58,200	164,300		164,300			164,300	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		1,585.02	.00	238.98	.00	.00	.00	.00	.00			1,824.00
2020		1,560.47	.00	213.53	.00	.00	.00	.00	.00			1,774.00
2019		1,545.10	.00	218.90	.00	.00	.00	.00	.00			1,764.00

CAMA LAND DETAILS:												
Land market:	15-96	KIMBERLY TWP DAM LAKE		Last calc date/env: 04/21/21 I				GOOD LOT & ELEVATION SOME WEEDINESS				
Neighborhood:	15-96	DAM LAKE PARCELS		1.00 Asmt year: 2022				4-21-21: SJM MADE -10% ADJUSTMENT				
COG:	25156	1 Ac/FF/SF:	2.55	Lake: 1009600 DAM LAKE				TO EQUALIZE PER THE BOARD				
Wide:	.00	Dth:	450.00	Avg CER:				1 PAR 150' LS COG @ 95%				
Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value	Asmt Cd	Acres	PTR	Value	Improvement	CER Factors
FSITE	AC	1.00	Comment Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New					
		2.55		17000.00	17000.00	17000	1	151	1.00			
01-0096	FF	150.00	10	875.00	748.13	112220	1	151	1.55			
		150.00										
Front feet:		150.00		Totals:		129,220						

Mineral:

CAMA SUMMARY:

Schedule: 2022 Quintile date: 07/30/2018 Insp/By/Cmp: 07/30/2018 DM
Neighborhood: 15-96 DAM LAKE PARCELS

Table with columns: Nbr, Typ, Subtype, Description, Size, Class, Qlt, Last Calc, H/G, Est Value, New Imp. Includes rows for RES 1-3 and RES GAR, and summary values for land, mineral, improvement, and total value.

CAMA IMP DETAILS: 1 RES 1-3 '91 27X32
House/Garage: Schedule: 2022
Construction class/Quality: D 055
Actual/Effective year built: 1991
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .80
Functional incurable . . .
Economic: 15-96 1.10
Additional
Total percent good88

NOTES: -----
* 1991 27X32 1 STRY, 2 BR, 1 BATH, CABIN *
7/30/2018: REGRADE D5 TO D5.5, LOWER .85 TO .80 GOOD. WELL MAINTAINED HOUSE.
08/07/2013: CABIN HAS BEEN RESHINGLED SINCE 2008 VIEWING, NO OTHER APPARENT CHG. HELD EA @ .85

07/22/2008: NO CHANGES

Table with columns: Characteristics/Areas, Wid Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD. Includes rows for various features like INSPECTION, COLOR, FOUNDATION, etc., and summary rows for Effective BAS rate, Ground floor area, and Gross floor area.

CAMA IMP DETAILS: 2 RES GAR '90 24X24
House/Garage: Schedule: 2022
Construction class/Quality: D 3
Actual/Effective year built: 1990
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .80
Functional incurable . . .
Economic: 15-96 1.10
Additional
Total percent good88

NOTES: -----
* 1990 24X24 UNLINED OR HEATED GARAGE *
7/30/2018: LOWER .85 TO .80 GOOD.
08/07/2013: GARAGE RESHINGLED SINCE 2008 VIEWING. HELD EA @ .85 GD

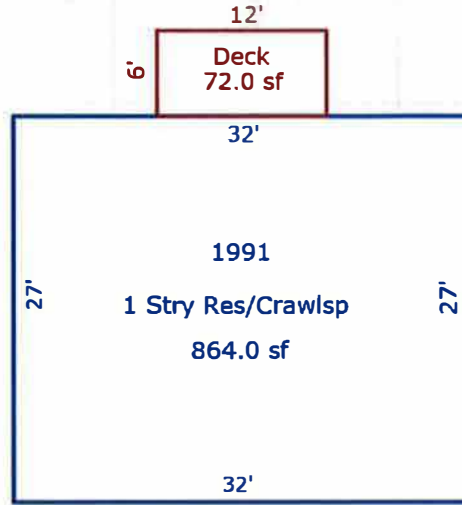
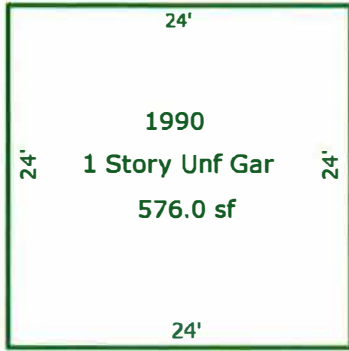
Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005 COLOR																
_010 TYPE																
_015 STORY HGT																
_020 FLOOR																
_022 WALL HGHT																
_025 CONST																
_030 ELECTRIC																
_040 LINING																
_050 INSULATION																
_060 HEAT																
_100 LIVING-1																
_110 LIVING-2																
BAS BASE AREA	3	AVERAGE	24	24	576			19.80	11,405	1			1.00			10,036

Effective BAS rate: 17.42 Totals: 11,405 10,036
 Ground floor area: 576
 Gross floor area: 576

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



~Lake~



Sketch by Apm Sketch