



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: 4:50

Owner Name: David & Marcia Parrott

Property ID#: 23-0-036201

Physical Address: 42052 Great River Rd

Estimated Market Value 2020 Assessment: \$409,400 (Land \$31,500) (Improvements \$377,900)

Classification 2020 Assessment: Seasonal Recreational Residential

Estimated Market Value 2021 Assessment: \$464,400 (Land \$30,000) (Improvements \$434,400)

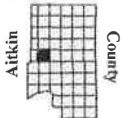
Classification 2021 Assessment: Seasonal Recreational Residential

Decision of Local Board (if applicable): The local board decided not to change the value. In their opinion it would sell for at least the assessed amount.

Summary of Issue: Mrs. Parrott is concerned that the assessment increases on the buildings were too high on the above parcel.

Assessor's Recommendation: No recommendation

Comments: This property includes a new residence and garage that were constructed in 2016 and had a completed construction value in 2017. The new construction values were specifically identified on the notice of valuations for those years and were not contested at the time the residence was built. All increases in value in the subsequent years reflect the increase in the real estate market since the time of construction. The residence is valued as a D7.5 grade of home which is based not only on the style and size of the home but also on the quality of the building materials and construction. One of the higher quality materials used in the construction is a specialty siding that is unique for this area. It is made of a 2.75" solid core insulation covered with fiberglass reinforced concrete. The price is on the high end for siding. This property is on the Mississippi River. We are not valuing the river on any properties in this area. There is one recent sale of a D7 home on a river. The ratio is 97%.



MORRISON T48N-R26W

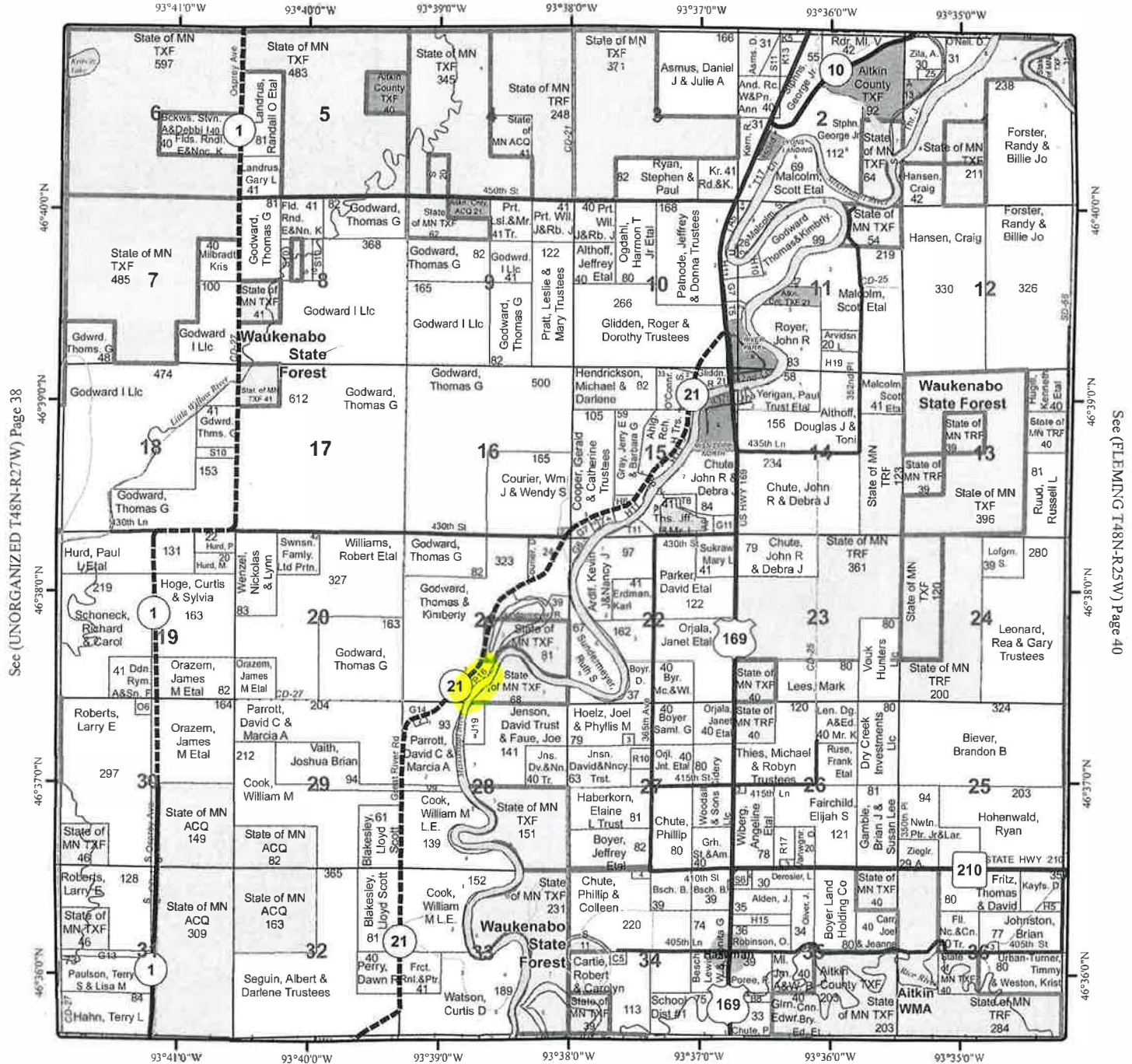


Acres shown are approximate.

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See (WAUKENABO T49N-R26W) Page 45



See (UNORGANIZED T48N-R27W) Page 38

See (ELEMING T48N-R25W) Page 40

See (SPENCER T47N-R26W) Page 33

FRIENDS OF RICE LAKE NATIONAL WILDLIFE REFUGE

32869 State Hwy. 65 • McGregor, MN

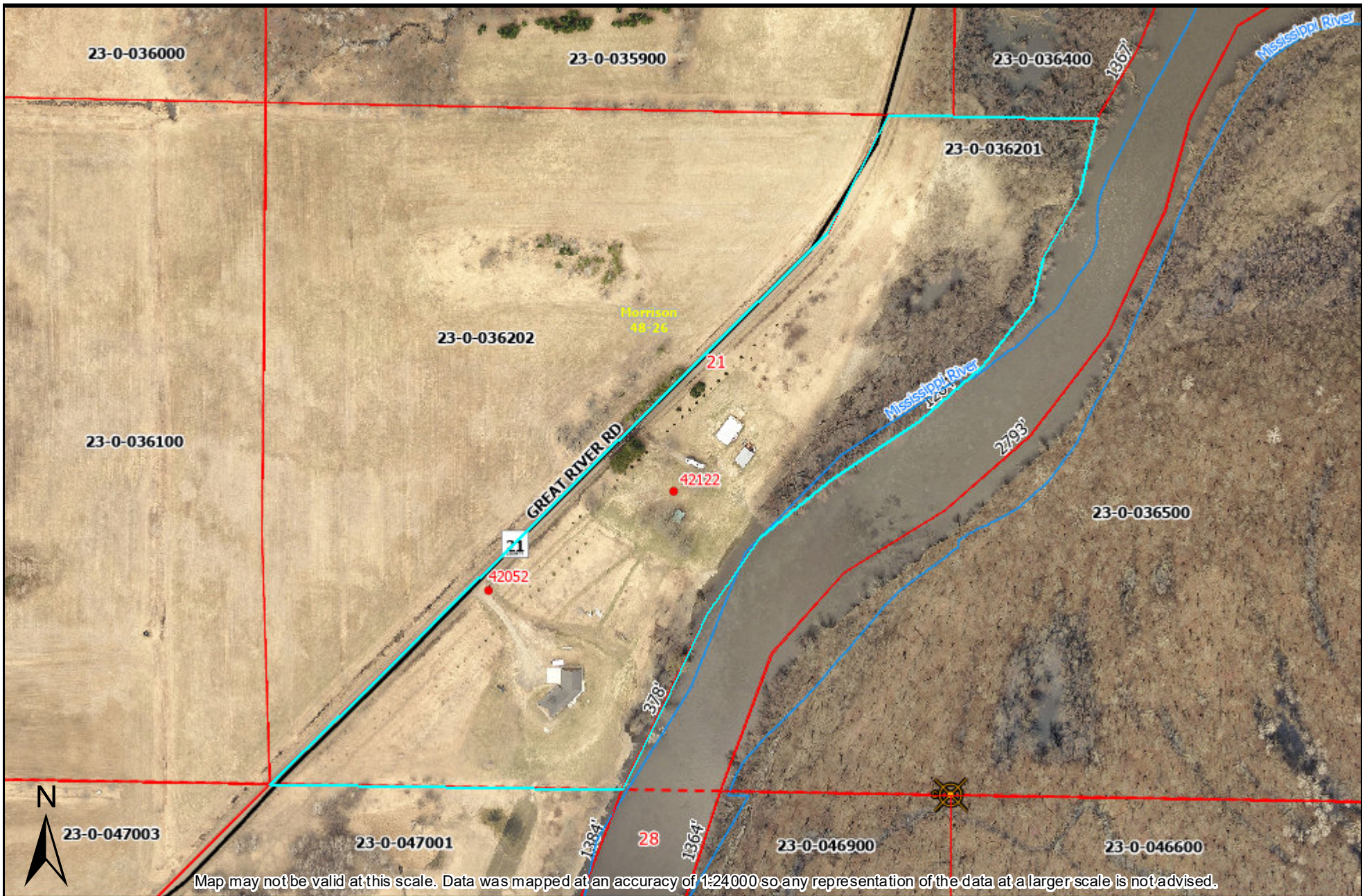
Few people realize that most National Wildlife Refuges are understaffed and under-financed. Our refuge is no exception. We invite you to join us as a Friends member. Funds raised from membership dues and fundraising events are used to:

- Preserve the integrity of Rice Lake National Wildlife Refuge
- Provide educational and recreational opportunities
- Enhance and maintain existing visitor sites and trails
- Create new projects to improve visitors' experiences

Members also have lots of volunteer opportunities throughout the seasons to fit their energy, time and interests, as well as invitations to special events, and receive a quarterly newsletter about the Refuge.

FOLLOW US ON FACEBOOK

Website: <http://Friendsofricelake.wixsite.com/website>



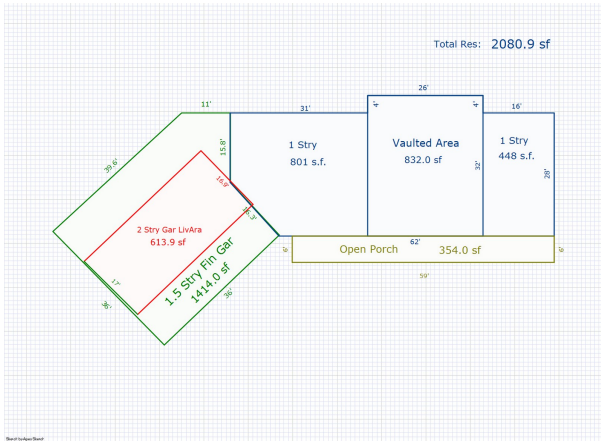
These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.

Aerial

1:4,514 0 0.0225 0.045 mi 1 inch = 376 feet

3

Date: 6/15/2021



Fee Owner: 99354
 PARROTT, DAVID C & MARCIA A
 Taxpayer: 99354 FALCO:F.O.
 PARROTT, DAVID C & MARCIA A
 30090 STATE HWY 93
 HENDERSON MN 56044
 Primary Address/911 #:
 42052 GREAT RIVER RD
 AITKIN MN

DISTRICTS:
 Twp/City . . : 23 MORRISON TWP
 School . . . : 1 AITKIN
 Lake : 1060400 Mississippi River

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 21 48.0 26 Acres: 15.90
 (SE SW) LOT 3 LESS 19 AC
 Parcel notes:
 12-12-18: LT R/A NOT HOME.
 11-8-17: LT, NC, MARCIA HOME. RES IS
 CMPT. OLD RES IS DEMO'D.
 1-9-17: LT, NC, SON & CONTRACTORS HERE.
 CMPT THRU WALLS, 83%.
 10-13-16: LT, NC, CONTRACTORS HERE, NEW
 RES BEING INSULATED, CHK BACK IN WINTER.
 6-13-13: LT, R/A NOT HERE.
 7-1-08 R/A NOT HERE
 NO RECENT CHGS. SAME GRADE AND SIMILAR
 OVERALL EA.
 INCR. SCREEN HS.
 INCREASED ACREAGE FROM 11 ACRES TO 15.81
 CHANGED LAND TYPE FROM I TO J

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2021 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.80	30,030	30,000		30,000
	Hstd:	0 cabin	Building		434,351	434,400		434,400
	MP/Seq:	23-0-036201 000	Total MKT		464,381	464,400		464,400
	Own%	Rel AG% Rel NA% Dsb%						
2020 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.80	31,544	31,500		31,500
	Hstd:	0 cabin	Building		377,895	377,900		377,900
	MP/Seq:	23-0-036201 000	Total MKT		409,439	409,400		409,400
	Own%	Rel AG% Rel NA% Dsb%						
2019 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.80	30,736	30,700		30,700
	Hstd:	0 cabin	Building		313,378	313,400		313,400
	MP/Seq:	23-0-036201 000	Total MKT		344,114	344,100		344,100
	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	30,000	0	434,400	464,400		464,400			464,400	0
2020	151	0	31,500	0	377,900	409,400		409,400			409,400	0
2019	151	0	30,700	0	313,400	344,100		344,100			344,100	0

TAX SECTION: -----											
Taxes						Credits					Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2022		.00	.00	.00	.00	.00	.00	.00	.00		.00
2021		3,204.55	.00	629.45	.00	.00	.00	.00	.00		3,834.00
2020		2,868.66	.00	537.34	.00	.00	.00	.00	.00		3,406.00
2019		2,656.04	.00	517.96	.00	.00	.00	.00	.00		3,174.00

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

Land market: 23-R MORRISON TWP RIVER Last calc date/env: 03/15/21 B 12-12-18: REVIEWED AERIALS, 15.58 GIS AC
 Neighborhood: 23-R MORRISON ON RIVER .95 Asmt year: 2022 9 PARCEL COG
 COG: 99354 1 Ac/FF/SF: 311.30 Lake: 1060400 Mississippi River 2014: REVIEWED AERIALS
 Wid: .00 Dth: .00 Avg CER: 15.81 GIS ACRES DEEDED: 15.90
 7 PARCEL COG; PARTIAL FLOODWAY
 THIS PARCEL DOES NOT HAVE 10 ACRES BEING HAYED; CHGD FROM 109/129 TO 151
 UPLND ACRES ARE IN FL PLAIN; VALUED AS LOW

PREV NOTES:
 SYSTEM SHOWS 15.81 TOTAL ACRES. WE WERE ONLY VALUING 11. CHANGED FROM TYPE I TO TYPE J
 VERY GOOD RIVER FRONTAGE, ELEV, ACCESS, VIEW. 1643'

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acres	PTR Value	Improvement	CER Factors
FSITE AC	1.00				17000.00	17000.00	17000	1	151	1.00			
	311.30												
LOP-R AC	8.40				1100.00	940.50	7900	1	151	8.40			
	311.30												
LWD-R AC	5.00				1200.00	1026.00	5130	1	151	5.00			
	311.30												
ROAD AC	1.40							1	151	1.40			
	311.30		GR RIVER RD						RD				
Front feet:	.00		Other Acres:		15.80	Totals:	30,030						
FF/SF acres:	.00		CAMA acres:		15.80								

Mineral:

CAMA SUMMARY:

Schedule:	2022	Quintile date:	12/12/2018	Insp/By/Cmp:	11/08/2017	LT	R			
Neighborhood:	23-R	MORRISON ON RIVER								
Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	NEW RES	2081	D	075	3/15/2021	B	327,224	
2	OTH	PATIO	REAR, CONC	1		2	3/15/2021	B	550	
3	RES	GAR	ATT/LQ	1414	D	5	3/15/2021	B	91,089	
4	OTH	DRIVEWAY	CONC APRON	1		3	3/15/2021	B	1,100	
5	OTH	PB		1440	P	030	3/15/2021	B G	11,737	
6	FRM	HAY		768	D	050	3/15/2021	B	845	
7	OTH	SCREEN	HSE	216		040	3/15/2021	B	1,806	
Estimated land value :									30,030	
Mineral value :										
Improvement value . . . :									434,351	
Total value :									464,381	

CAMA IMP DETAILS: 1 RES 1-3 NEW RES DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 12-12-18: R/A NO CHG TO RES
 Construction class/Quality: D 075 Functional incurable . . . 11-8-17: RES IS CMPT.
 Actual/Effective year built: 2016 Economic: 23-R 1.10 1-9-17: CMPT THRU WALLS, 83%.
 Condition: Additional
 Total percent good 1.10

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_003 INSPECTION IN INTERIOR																
_005 COLOR BRN BROWN																
_010 FOUNDATION SLB SLAB																
_020 STYLE CON CONTEMPORY																
_025 STORIES																
_030 SHAPE 711 7-11CORNER																
_040 CONST FR FRAME																
_050 EXT WALL 1 OT OTHER																
_055 EXT WALL 2 CS CULT. STON																
_060 ROOF STYLE GBL GABLE																
_070 ROOF COVER AS ASPHALT																
_080 WINDOW 1 FS FIXED SASH																
_085 WINDOW 2 DH DOUBLE HNG																
_090 FURN. TYPE SH SLAB HEAT																
_090 FURN. TYPE FA FORCED AIR																
_100 INT WALL 1 DW DRYWALL																
_105 INT WALL 2 TG T/G PANEL																
_110 BEDROOMS 3 THREE																
_115 FLOR CVR 1																
_118 FLOR CVR 2																
_125 BATHROOMS 2.5 TWO&A HALF																

_140 WALK OUT										
_145 LOOKOUT B										
_150 CENTRL AIR Y	YES									
_160 BSMT FIN										
_162 B INT WALL										
_164 B FLR COVR										
_166 BSM BDRMS										
_167 BSM BATHS										
_168 BSM ROOMS										
_170 FIREPLACE										
_175 FP TYPE										
_180 LUXURY FIX										
_200 TUCK UNDER										
_210 EXTRA KIT.										
_BAS BASE AREA	075 D-7.5 RES	26	32	832	105	144.03	119,833	1	1.00	131,816
_BAS BASE AREA	075 D-7.5 RES	16	28	448	100	137.17	61,452	1	1.00	67,597
_BAS BASE AREA	075 D-7.5 RES			801	100	137.17	109,873	1	1.00	120,860
_OP OPEN PORCH	4	6	59	354		17.85	6,319	1	1.00	6,951

Effective BAS rate: 153.90 Totals: 297,477 327,224
 Ground floor area: 2,081
 Gross floor area: 2,081

CAMA IMP DETAILS: 2 OTH PATIO REAR,CONC DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 11-8-17: SMALL REAR CONC PATIO.
 Construction class/Quality: 2 Functional incurable . . .
 Actual/Effective year built: 2017 Economic: 23-R 1.10
 Condition: Additional
 Total percent good 1.10

----	Characteristics/Areas	---	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS	PATIO	2	AVERAGE		1				500.00	500	1			1.00			550

Effective BAS rate: 550.00 Totals: 500 550
 Ground floor area: 1
 Gross floor area: 1

CAMA IMP DETAILS: 3 RES GAR ATT/LQ DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 11-8-17: GAR IS CMPT. INCR .98 TO 1.0 NC
 Construction class/Quality: D 5 Functional incurable . . . 1-9-17: GAR IS MOSTLY CMPT. BONUS ROOM
 Actual/Effective year built: 2016 Economic: 23-R 1.10 HAS DW CMPT. PUT GAR @ 98% CMPT.
 Condition: Additional GAR HAS DW ON WALLS & MTL CEILING. PAINTED
 Total percent good 1.10 SLAB.
 10-13-16: NEW GAR W/BONUS ROOM (MEASURED
 ACTUAL UPPER S.F) SLAB HEAT.

----	Characteristics/Areas	---	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_005	COLOR	BRN	BROWN														
_010	TYPE	ATT	ATTACHED														
_015	STORY HGT	150	1.5 STORY														
_020	FLOOR	CON	CONCRETE														
_022	WALL HGHT																
_025	CONST	FR	FRAME														
_030	ELECTRIC	Y	YES														
_040	LINING	Y	YES														
_050	INSULATION	Y	YES														
_060	HEAT	Y	YES														
_100	LIVING-1	1++		17	36	612			40.00	24,480	1			1.00		26,928	
_110	LIVING-2																
_BAS	BASE AREA	5	SLAB HEAT			1414			41.25	58,328	1			1.00		64,161	

Effective BAS rate: 45.38 Totals: 82,808 91,089
 Ground floor area: 1,414
 Gross floor area: 1,414

CAMA IMP DETAILS: 4 OTH DRIVEWAY CONC APRON DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 CONC APRON BY NEW RES.
 Construction class/Quality: 3 Functional incurable . . .
 Actual/Effective year built: 2017 Economic: 23-R 1.10
 Condition: Additional
 Total percent good 1.10

----	Characteristics/Areas	---	Wid Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_BAS	BASE AREA	3	SHORT DRIV		1				1,000.00	1,000	1			1.00			1,100

Effective BAS rate: 1,100.00 Totals: 1,000 1,100
 Ground floor area: 1
 Gross floor area: 1

CAMA IMP DETAILS: 5 OTH PB DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: G Schedule: 2022 Physical: .65 12-12-18: LOWERED REL FROM .70 TO .65
 Construction class/Quality: P 030 Functional incurable . . . 6-13-13: LOWERED EA FROM .75 TO .70.
 Actual/Effective year built: 1978 Economic: 23-R 1.10
 Condition: Additional PREV NOTES:
 Total percent good72 HAS NEWER GARAGE DOORS.

---- Characteristics/Areas ----			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_005	COLOR	YEL YELLOW																	
_007	STORY HGT																		
_010	FLOOR TYPE	Y CONC SLAB																	
_015	WALL HGHT	10 8'-10'WALL																	
_020	ELECTRIC	N NO																	
_030	INSULATED																		
_040	LINING																		
_050	HEATING																		
_060	CUSTOM EXT																		
_100	MAKE																		
_110	LIVING																		
_BAS	BASE AREA	030 ECONOMY	30	48	1440					11.40		16,416	1		1.00				11,737

Effective BAS rate: 8.15 Totals: 16,416 11,737
 Ground floor area: 1,440
 Gross floor area: 1,440

CAMA IMP DETAILS: 6 FRM HAY DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: 1.00 ROOF ONLY SHED
 Construction class/Quality: D 050 Functional incurable . . .
 Actual/Effective year built: Economic: 23-R 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	HAY SHED	050	24	32	768					1.00		768	1		1.00				845

Effective BAS rate: 1.10 Totals: 768 845
 Ground floor area: 768
 Gross floor area: 768

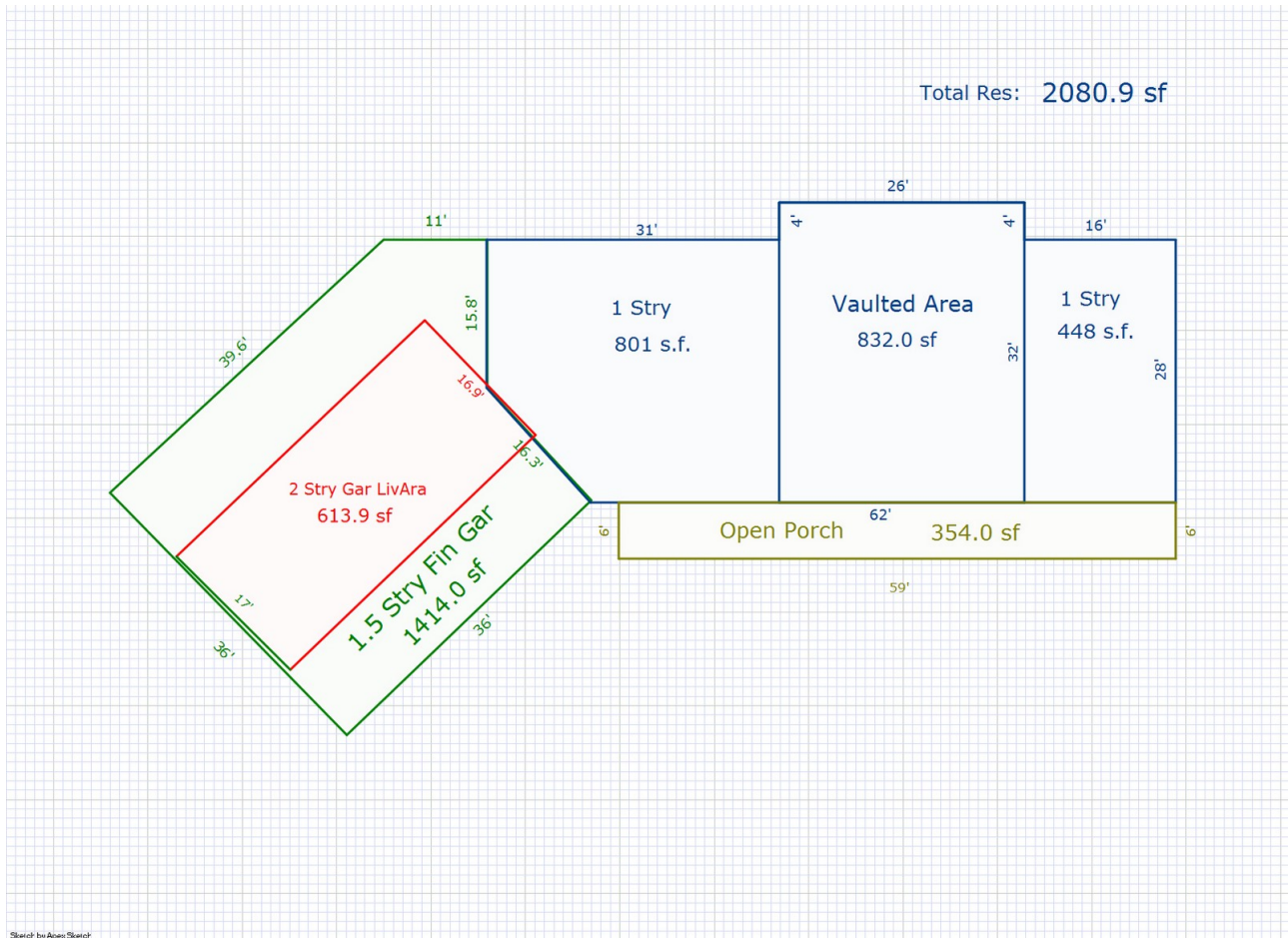
CAMA IMP DETAILS: 7 OTH SCREEN HSE DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2022 Physical: .95 BROWN
 Construction class/Quality: 040 Functional incurable . . . 12-12-18: LOWERED REL FROM 1.0 TO .95
 Actual/Effective year built: Economic: 23-R 1.10
 Condition: Additional
 Total percent good1.05

---- Characteristics/Areas ----			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
_BAS	SCREEN HSE	040	18	12	216					8.00		1,728	1		1.00				1,806

Effective BAS rate: 8.36 Totals: 1,728 1,806
 Ground floor area: 216
 Gross floor area: 216

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











57800 Great River Rd. Palisade

18-0-003500

Parcel No.

Parcel No.



Steve Nordstrom

Buyer

Buyer

Jerold Meyer

Seller

Seller

11-22-2019

Date of Sale

Date of Sale

\$ 340,000

Sale Price

Sale Price

\$ N/A

Personal Property

Personal Property

\$ 340,000

Adjusted Sale Price

Adjusted Sale Price

\$ 331,200

Assessor's EMV at Sale

Assessor's EMV at Sale

97.4%

Sale Ratio

Sale Ratio

Mississippi River

Lake

Lake



Front Feet:

Not Available

Frontage Quality:

Not Available

Square Area/Acreage:

30.19

Res. Quality:

D7, 1.25 on slab
1,830 s.f.

Effective Age:

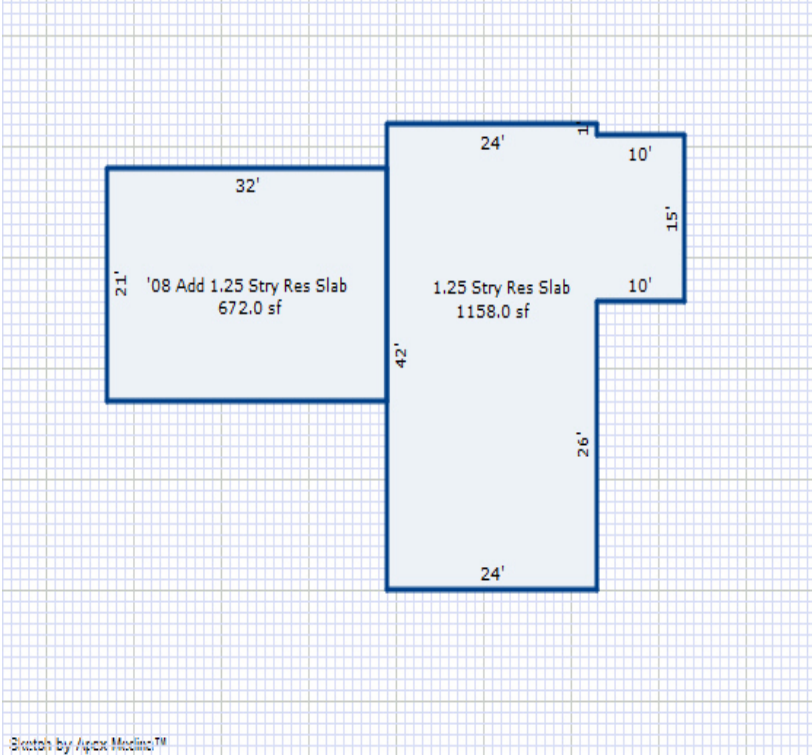
2004 REL .85
2008 672 s.f. addtn.

Outbuildings:

Det Gar 3 and PB



57800 Great River Rd. Palisade



Electron by Apex Modeling™

18-0-003500

Parcel No.

Parcel No.

Steve Nordstrom

Buyer

Buyer

Jerold Meyer

Seller

Seller

11-22-2019

Date of Sale

Date of Sale

\$ 340,000

Sale Price

Sale Price

\$ N/A

Personal Property

Personal Property

\$ 340,000

Adjusted Sale Price

Adjusted Sale Price

\$ 331,200

Assessor's EMV at Sale

Assessor's EMV at Sale

97.4%

Sale Ratio

Sale Ratio

Mississippi River

Lake

Lake

Front Feet:

Not Available

Frontage Quality:

Not Available

Square Area/Acreage:

30.19

Res. Quality:

**D7, 1.25 on slab
1,830 s.f.**

Effective Age:

**2004 REL .85
2008 672 s.f. addtn.**

Outbuildings:

Det Gar 3 and PB