



**OFFICE OF
AITKIN COUNTY ASSESSOR**
209 2nd ST N.W. Room 111
AITKIN, MINNESOTA 56431
Phone: 218/927-7327 – Fax: 218/927-7379
assessor@co.aitkin.mn.us

County Board of Appeal and Equalization Information Sheet

Appointment Time: 4:00 PM

Owner Name: Hynes, Timothy & Lynn

Property ID#: 29-0-046105

Physical Address: 19679 485th Lane, McGregor MN

Estimated Market Value 2018 Assessment: \$232,700

Classification 2018 Assessment: Seasonal

Estimated Market Value 2019 Assessment: \$220,100 (after Shamrock Township Local Board of Appeal and Equalization adjustment)

Classification 2019 Assessment: Seasonal

Reason for Appeal: Purchased in September 2018 for \$172,000. Per Mr. Hynes letter for the Shamrock Township Board of Appeal and Equalization there are some unusual factors about this parcel that he believes account for the large discrepancy in purchase price and EMV:

- The property is on a private road that they are partially responsible for costs of maintenance per private road agreement.
- There is an easement for the private road through the property.
- There is a walking path easement between the dwelling and the lake.
- There is an encroachment easement for the adjoining property's building.
- The lakeshore is classified as a bluff which is steep and makes lake access difficult.
- Only a small portion (10-15%) of the lakeshore is usable because of the terrain down to the lake.

Assessor's Recommendation: No change to valuation. See comments on next page.

Comments: This is a unique situation as this is the first parcel to be sold to anyone outside of the Warner extended family.

This was brought to the Shamrock Township Board of Appeal. At that time the value was: \$140,000 land, \$97,900 buildings = \$238,700 Total Estimated Market Value. The Shamrock Township Board of Appeal and Equalization did add a discount to all the bluff areas of Warner's Point which resulted in the land value of \$122,200, building value of \$97,900 = Total Estimated Market Value of \$220,100.

Regarding the easements:

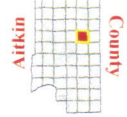
Road easement: provides ingress and egress to this property and others beyond this property. Roads, public or private, have a cost to maintain. Sales of other parcels accessed by private roads have not shown this to be a detriment to the property. We would not typically adjust for this.

The walking path easement is 3' wide and is located between the house and the lake, toward the area where the bluff to the lake starts. While a person wouldn't necessarily want people walking across their parcel anytime they wanted to, this is Warner's Point which is comprised of 6 different owners of record. The majority of the land (36+/- acres) is held by the family corporation, Warner's Point Inc. The number of people who would be using the walking path on a daily basis is unclear. If this easement were in a place like Sheshebe Point there would be an owner every 50'. The assumption could be made that there would be more walkers on Sheshebe Point than on Warner's Point if there were a similar walking path easement. Again to our knowledge there isn't and again, we do not have sales to suggest if an adjustment should be made or how much that adjustment might be.

The garage easement is to allow the garage door to be opened/closed. The approximate area allowed for this easement is 11.98' x 41.71'. The easement terminates if the garage is no longer being used and any new garage will be built within proper set-backs. We do not currently have any other parcels with this issue (that we are aware of). And we have no sales with this sort of issue to help determine if an adjustment in value should be made and how much any adjustment might be.

Regarding usable area of lakeshore: Stacy Westerlund spoke with Environmental Services regarding the amount of area that could possibly be used by the lake. Each case is different and would need to follow the proper permitting process but approximately 240 square feet could be cleared and leveled. A patio and small shed could possibly be permitted for this area. The clearing and leveling of the area would probably not be easy and may require some creativity. Typically, we do not adjust for this as the bluff adjustment shows there is an issue with usage.

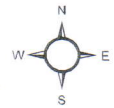
We would be open to any suggestions the County Board might have regarding adjustments.



SHAMROCK T49N-R23W

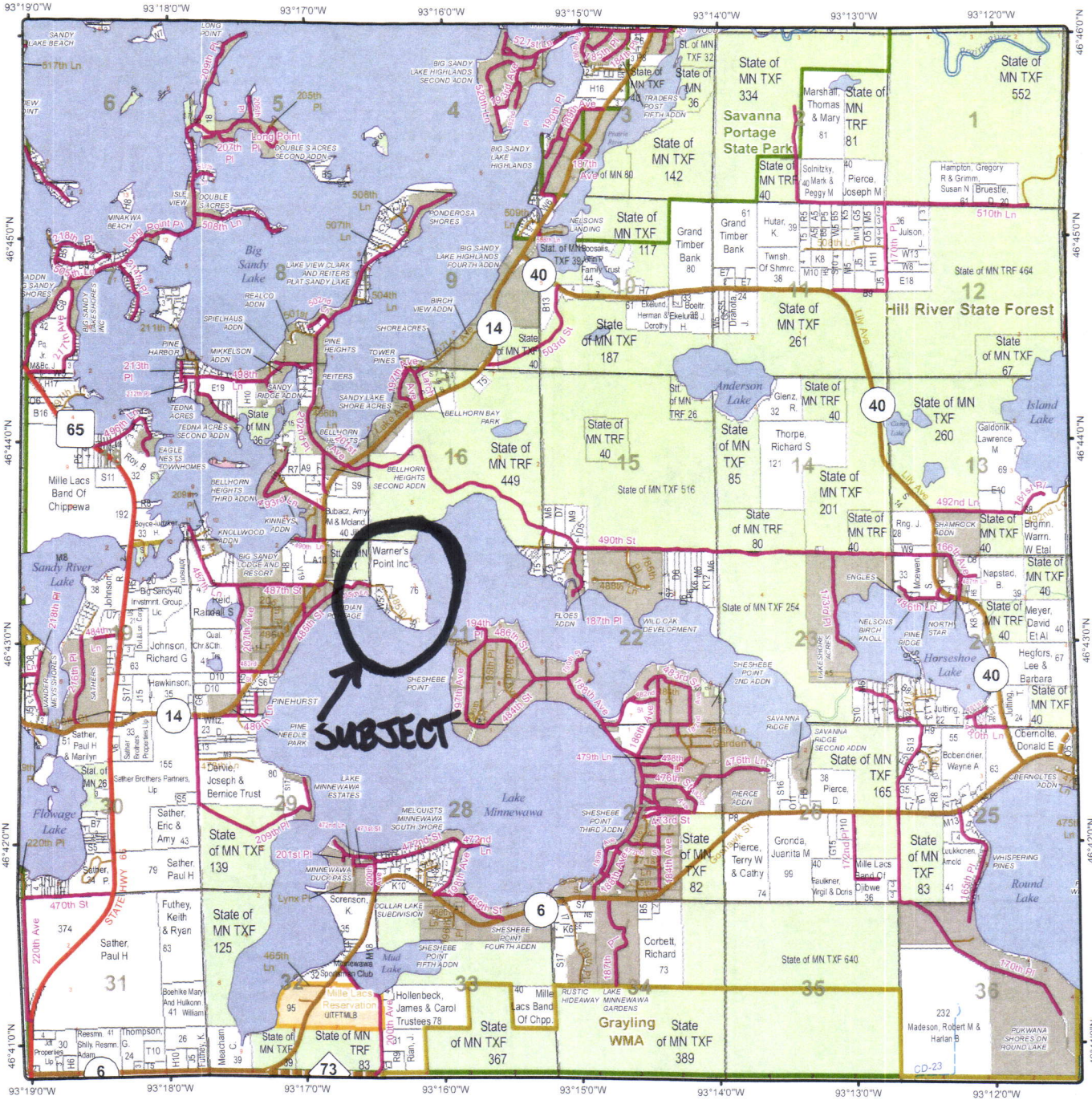
0.5 0.25 0 0.5 1 Miles

Acres are approximate.



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See (TURNER T50N-R23W) Page 54



See (WORKMAN T49N-R24W) Page 47

See (HAUGEN T49N-R22W) Page 49

See (MC GREGOR T48N-R23W) Page 42



218-768-4647

McGregor REALTY

and Property Management

Don Haller



Robert Haller



Carla Sobotta



www.mcgregorrealty.com



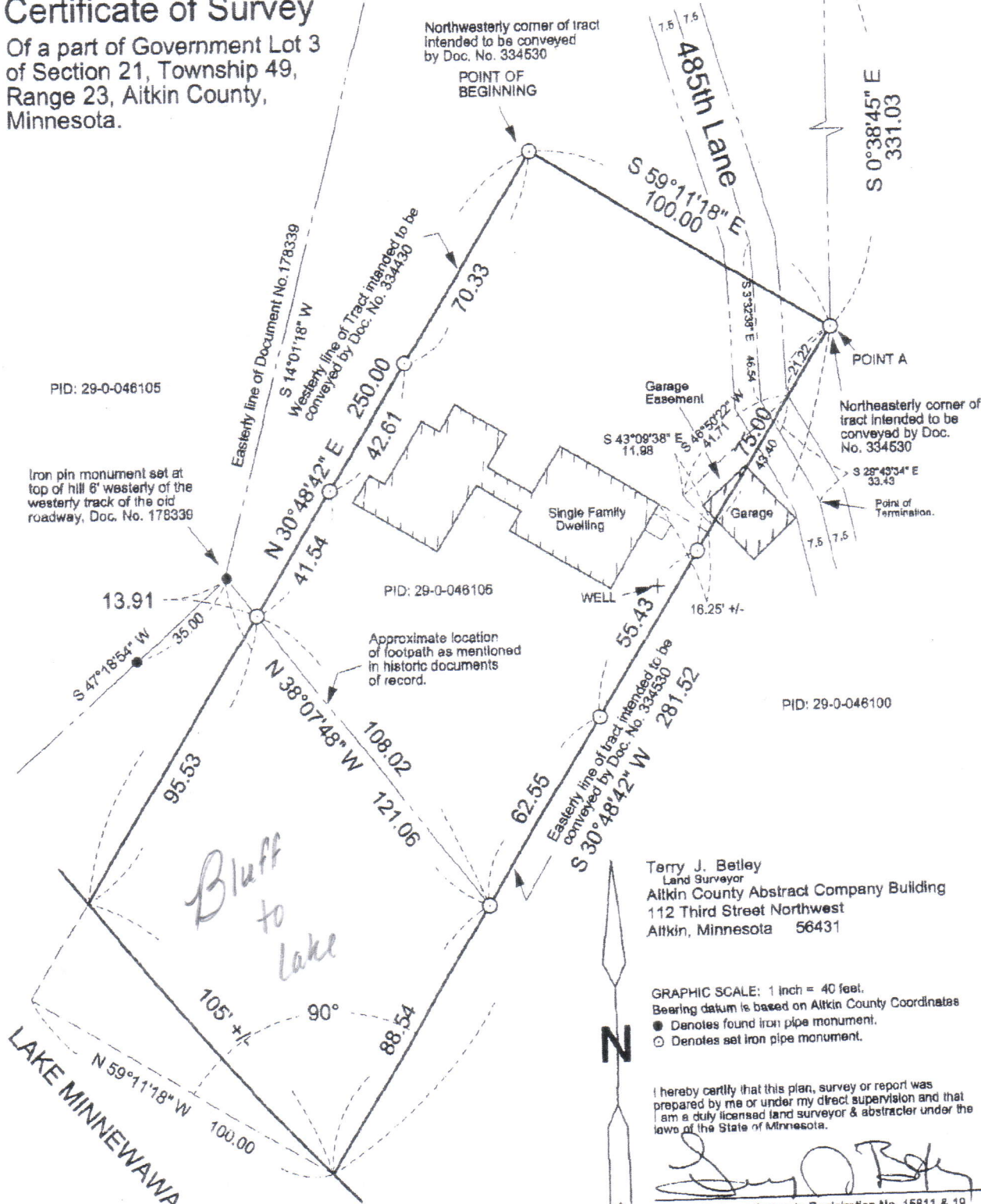


West line of Govt. Lot 3
 Iron pipe monument (MC)
 North shore of Lake
 County Coordinates
 308645.22 N
 639352.63 E

N 89°21'15" E 651.35

Certificate of Survey

Of a part of Government Lot 3
 of Section 21, Township 49,
 Range 23, Aitkin County,
 Minnesota.



PID: 29-0-046105

Iron pin monument set at
 top of hill 6' westerly of the
 westerly track of the cid
 roadway, Doc. No. 178339

13.91

S 47°18'54" W
 35.00

PID: 29-0-046105

Approximate location of
 footpath as mentioned
 in historic documents
 of record.

*Bluff
 to
 lake*

LAKE MINNEWAWA

N 59°11'18" W
 100.00

PID: 29-0-046100

Terry J. Betley
 Land Surveyor
 Aitkin County Abstract Company Building
 112 Third Street Northwest
 Aitkin, Minnesota 56431

GRAPHIC SCALE: 1 Inch = 40 feet.
 Bearing datum is based on Aitkin County Coordinates
 ● Denotes found iron pipe monument.
 ○ Denotes set iron pipe monument.

I hereby certify that this plan, survey or report was
 prepared by me or under my direct supervision and that
 I am a duly licensed land surveyor & abstractor under the
 laws of the State of Minnesota.

Terry J. Betley
 Terry J. Betley, Minnesota Registration No. 15811 & 19
 Date: MAY 3, 2017

4/19/19

Shamrock TWP
Local Board of Appeal and Equalization

RE: Property Tax Valuation
19679 485th Lane
McGregor, MN 55760

Property ID Number: 29-0-046105

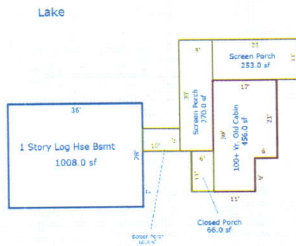
To whom it may concern,

I am sending this letter to appeal my 2020 valuation notice on the above referenced property. We purchased this property on 9/25/18 for \$182,000.00 with an adjusted sale price of \$172,000.00. The 2020 EMV value has been set at \$238,700.00. This property does have some unusual factors that I believe account for the large discrepancy between purchase price and EMV.

- The property is on a private road that we are partially responsible for costs of maintenance per a private road agreement.
- There is an easement for the private road through the property.
- There is a walking path easement between the dwelling and the lake.
- There is an encroachment easement for the adjoining property's building.
- The lakeshore is classified as a bluff which is steep and makes lake access difficult.
- Only a small portion (10-15%) of the lakeshore is usable because of the terrain down to the lake.

I hope you will approve my appeal and reduce the 2020 EMV taking these unique factors into consideration.

Sincerely,
Timothy Hynes



Fee Owner: 118087
 HYNES, TIMOTHY & LYNN
 Taxpayer: 118087 FALCO:F.O.
 HYNES, TIMOTHY & LYNN
 10020 SUNDANCE RD
 CORCORAN MN 55374
 Primary Address/911 #:
 19679 485th Ln
 MCGREGOR

DISTRICTS:
 Twp/City . . : 29 SHAMROCK TWP
 School . . . : 4 MCGREGOR
 Lake : 1003300 MINNEWAWA LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 21 49.0 23 Acres: .57
 PT GOVT LOT 3 AS IN DOC 334530
 Parcel notes:
 LBOAE 4/22/2019 SMW: APPROVED PUTTING A
 -15% ELEVATION ADJUSTMENT ON THE LAKE
 FRONTAGE.

6/2018: LISTED FOR \$255,000 WITH NECKLEN &
 OAKLAND

RA 6/8/2015 SMW/JH: NO ANSWER

RA 06/11/2010 JH & SMW & T.VEENKER &
 WILLIAM III & WILLIAM IV: NO ONE HOME BUT
 THE WARNERS WALKED US AROUND THE PROPERTY
 RA 6/11/2010: REMOVED SECONDARY SIZE ADJ
 OF 30% - SHOULD NOT HAVE BEEN ON HERE.
 DID THE SAME FOR 046104,046103

*Value after Shamrock
 Township adjusted for bluff at
 local Board meeting.*

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To	
HYNES, TIMOTHY P. THE JAMES H. WARN	09/25/2018	T		182,000	172,000	2018/09/25	A 447651	HYNES, TIMOTHY & LYNN	

ASSESSMENT DETAILS: -----						Acres	CAMA	Estimated	Deferred	Taxable		
2019 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-046105 000	Own% Rel AG% Rel NA% Dsb%	Land	2.03	122,188	122,200	122,200	97,900	97,900	220,100	220,100
2018 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-046105 000	Own% Rel AG% Rel NA% Dsb%	Land	2.03	140,750	140,800	140,800	91,876	91,900	232,626	232,700
2017 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-046105 000	Own% Rel AG% Rel NA% Dsb%	Land	2.03	140,800	140,800	140,800	91,876	91,900	232,676	232,700
2016 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreational	Hstd: 0 cabin	MP/Seq: 29-0-046105 000	Own% Rel AG% Rel NA% Dsb%	Land	2.03	140,800	140,800	140,800	91,876	91,900	232,676	232,700

ASSESSMENT SUMMARY: -----												
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2019	151	0	122,200	0	97,900	220,100		220,100			220,100	0
2018	151	0	140,800	0	91,900	232,700		232,700			232,700	0
2017	151	0	140,800	0	91,900	232,700		232,700			232,700	0
2016	151	0	140,800	0	91,900	232,700		232,700			232,700	0

TAX SECTION: -----													
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Credits -----			Net Tax



2020	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2019	1,873.37	.00	373.63	.00	.00	.00	.00	.00	.00	2,247.00
2018	1,832.07	.00	388.93	.00	.00	.00	.00	.00	.00	2,221.00
2017	1,836.87	.00	390.13	.00	.00	.00	.00	.00	.00	2,227.00

CAMA LAND DETAILS:

Land market: 29 SHAMROCK TWP Last calc date/env: 04/22/19 I
 Neighborhood: 29 SHAMROCK 1.00 Asmt year: 2019
 COG: 118087 1 Ac/FF/SF: 2.03 Lake: 1003300 MINNEWAWA LAKE
 Wid: .00 Dth: 450.00 Avg CER:

NOTES:

LBOAE 4/22/2019 SMW: APPROVED PUTTING A
 -15% ELEVATION ADJUSTMENT ON THE LAKE
 FRONTAGE.

2015: REVIEWED FRONTAGE

RA 6/11/2010: REMOVED SECONDARY SIZE ADJ
 OF 30% - SHOULD NOT HAVE BEEN ON HERE.
 DID THE SAME FOR 046104,046103

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			
	2.03												
01-0033 FF	100.00	Q			1125.00	1051.88	105188	1	151	1.03			
	100.00												
Front feet:	100.00		Other Acres:		1.00	Totals:	122,188						
FF/SF acres:	1.03		CAMA acres:		2.03								
Mineral:													

CAMA SUMMARY:

Schedule: 2019 Quintile date: Insp/By/Cmp: 06/08/2015 SW P
 Neighborhood: 29 SHAMROCK
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 LOG RES D 1008 D 055 3/21/2019 B 90,542
 2 RES 1-3 "CABIN 6" 456 D 010 3/21/2019 B 7,367
 Estimated land value : 122,188
 Mineral value :
 Improvement value . . . : 97,909
 Total value : 220,097

CAMA IMP DETAILS:

1 RES 1-3 LOG RES D DEPRECIATION PCT GOOD FACTORS:
 House/Garage: Schedule: 2019 Physical: .85
 Construction class/Quality: D 055 Functional incurable . . .
 Actual/Effective year built: 2000 Economic: 29 .85
 Condition: Additional
 Total percent good72

NOTES:

6/2017 PER LISTING:
 KNOTTY PINE CEILINGS, HICKORY CABINETS,
 CLEAR BIRCH FLOORING. HEAT PUMP; IN-FLOOR
 HEATING, DUAL FUEL/OFF PEAK; FULL BASEMENT

RA 6/8/2015: WELL MAINTAINED. SHINGLES
 LOOK GOOD AND LOGS LOOK GOOD (THESE LOGS
 HAVE SAME MODIFIER AS 046104. THE LOGS ON
 THIS PARCEL (046105) ARE MORE UNIFORM AND
 SCRIBED. THE LOGS ON 046104 ARE LARGER
 BUT NOT NECESSARILY AS UNIFORM, ETC.
 EA FROM 90 TO 85

RA 6/11/2010: VALUED WITH LOG MODIFIER
 VALUED SCREEN PORCH WHICH ATTACHES THIS
 RES TO OLD CABIN. EA FROM 95 TO 90

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
_003 INSPECTION EX EXTR ONLY																
_005 COLOR NAT NATURAL																
_010 FOUNDATION CB CONC BLOCK																
_020 STYLE RAM RAMBLER																
_025 STORIES 100 1 STORY*																
_030 SHAPE 16 1-6 CORNER																
_040 CONST SCR LOG QUAL 2																
_050 EXT WALL 1 LG LOG																
_055 EXT WALL 2 LG LOG																
_060 ROOF STYLE GBL GABLE																
_070 ROOF COVER AS ASPHALT																
_080 WINDOW 1 DH DOUBLE HNG																
_085 WINDOW 2 GL GLIDERS																
_085 WINDOW 2 CA CASEMENT																
_090 FURN. TYPE ES ELECT STRG																
_100 INT WALL 1 LG LOG																
_105 INT WALL 2 DW DRYWALL																
_110 BEDROOMS 2 TWO																
_115 FLOR CVR 1 LA LAMINATE																



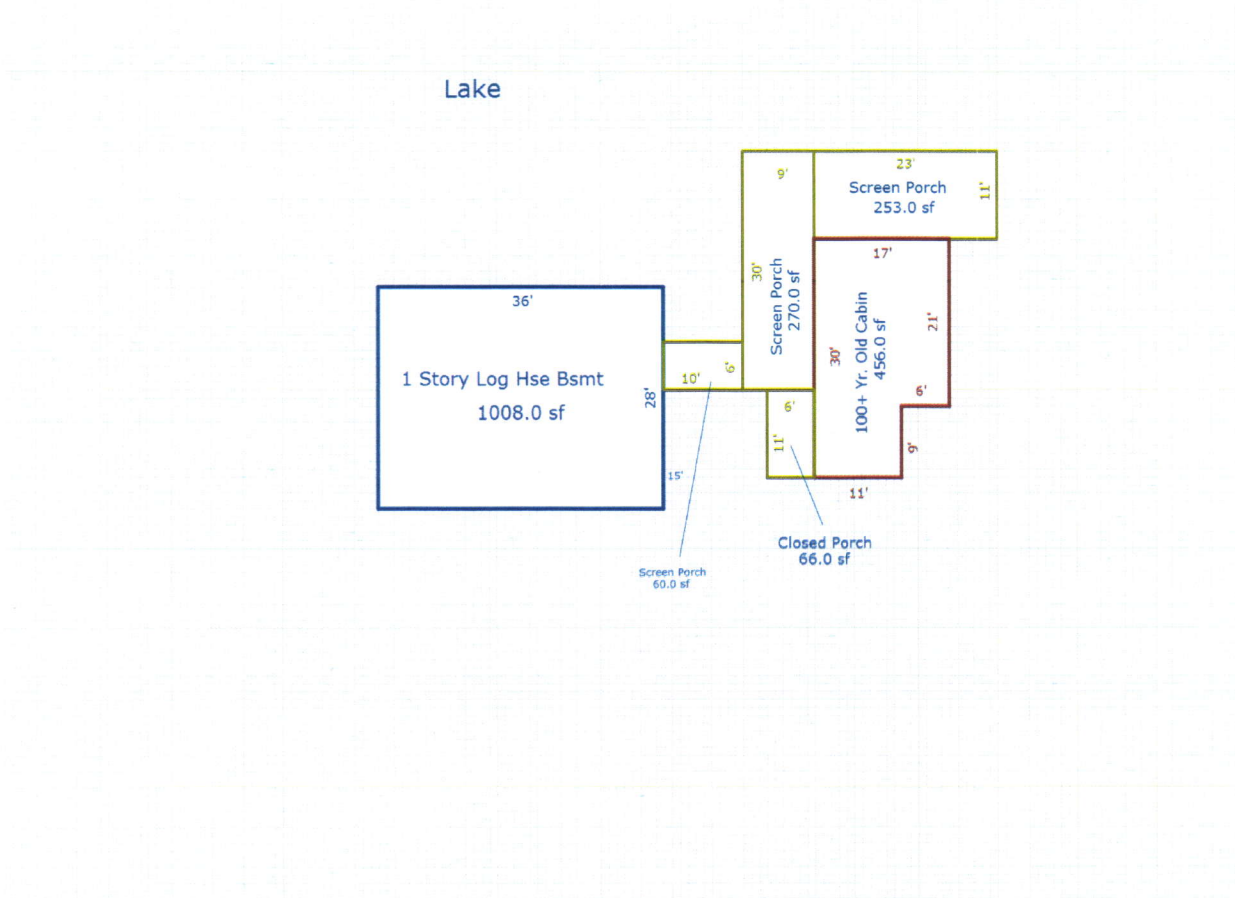
_200	TUCK UNDER N	NO							
_210	EXTRA KIT.								
_BAS	BASE AREA	010 D-1.0 CABN	21	17	357	26.86	9,589	1	1.00
_BAS	BASE AREA	010 D-1.0 CABN	9	11	99	26.86	2,659	1	1.00
_CP	CLOSED PCH	1	6	11	66	10.50	693	1	1.00
_SP	SCREEN PCH	1	9	30	270	8.40	2,268	1	1.00
_SP	SCREEN PCH	1	11	23	253	8.40	2,125	1	1.00

Effective BAS rate:	11.41	Totals:	17,334	7,367
Ground floor area:	456			
Gross floor area:	456			

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







Sketch by Apen Sketch