



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: 5:05 pm

Owner Name: Scott A. Carlson

Property ID#: 07-1-121500

Physical Address: 40904 310th Lane

Estimated Market Value 2020 Assessment: Land: \$138,000 Buildings: \$236,900 Total: \$374,900

Classification 2020 Assessment: Seasonal Recreational Residential

Estimated Market Value 2021 Assessment: Land: \$149,000 Buildings: \$259,400 Total: \$408,400

Classification 2021 Assessment: Seasonal Recreational Residential

Decision of Local Board (if applicable): Farm Island Board voted "No Change"

Summary of Issue: Mr. Carlson is concerned about the increase in value of his parcel.

Assessor's Recommendation: No change to the 2021 Assessment

Comments: Adjustments to Mr. Carlson's parcel have been the same as anyone else's on Hanging Kettle Lake with a similar property and buildings.



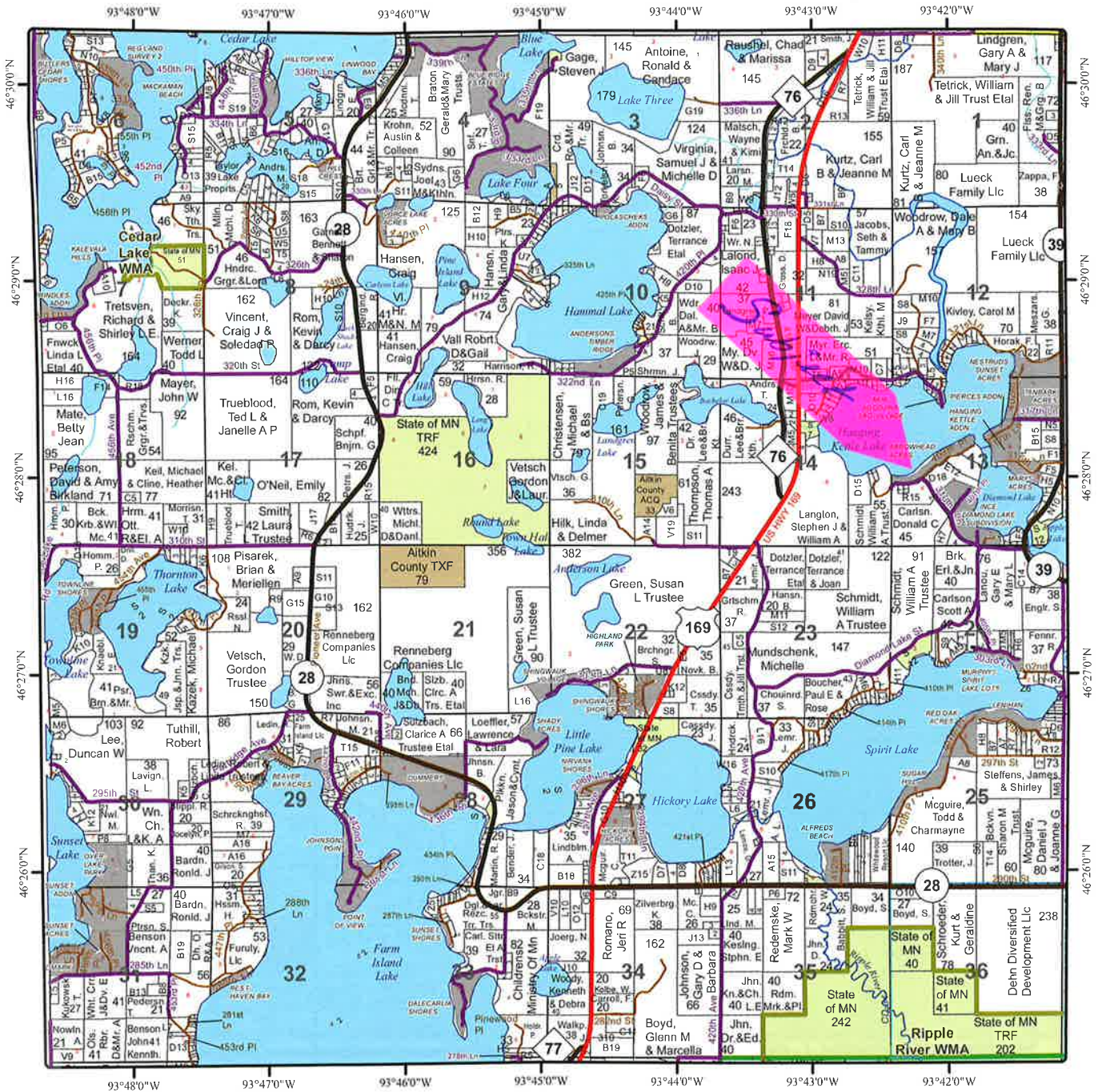
FARM ISLAND T46N-R27W



Acres shown are approximate.

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See (AITKIN T47N-R27W) Page 32



See (NORDLAND T46N-R26W) Page 27

See (HAZELTON T45N-R27W) Page 20

SERVING AITKIN COUNTY FOR 118 YEARS!

HASSKAMP BROS.

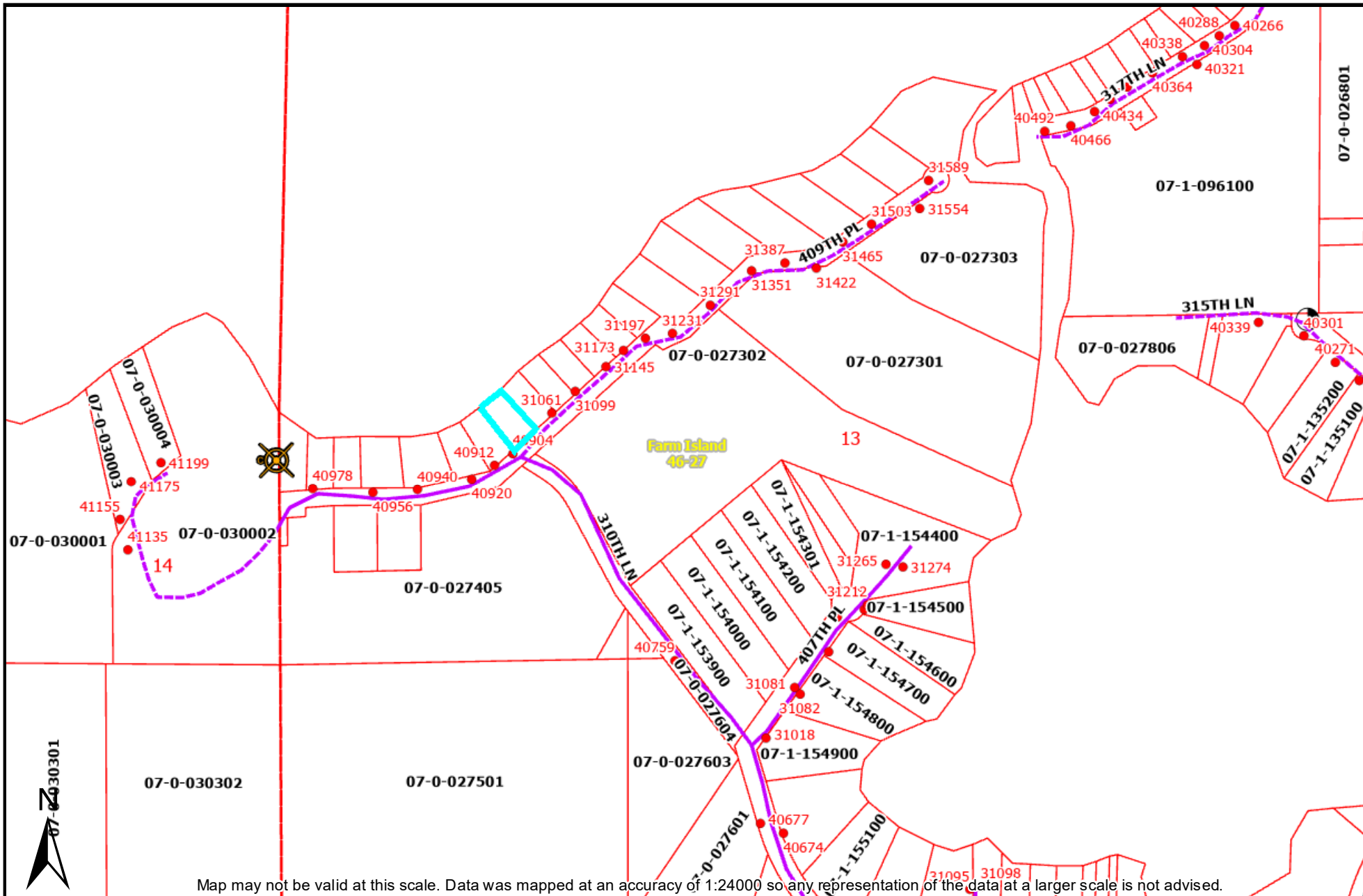


WELL DRILLING AITKIN, MN

- Well Drilling & Repair
- Pump Sales & Services
- Well Abandonment
- GeoThermal

DENNIS OR CHAD - 218-927-3571





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.

07-1-121500

1:8,866

0 280 560 ft 1 inch = 739 feet

Date: 6/14/2021



Fee Owner: 119621
 CARLSON, SCOTT A
 Taxpayer: 119621 FALCO:F.O.
 CARLSON, SCOTT A
 4424 WINNETKA AVE N
 NEW HOPE MN 55428
 Primary Address/911 #:
 40904 310th Ln
 AITKIN

DISTRICTS:
 Twp/City : 7 FARM ISLAND TWP
 Plat . . . : 24 ARROWHEAD ACRES
 School . . . : 1 AITKIN
 Lake . . . : 1017000 HANGING KETTLE LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 13 46.0 27 Acres: .00
 LOT 9
 Parcel notes:
 4/23/2021 LBOAE SMW: ATTENDED W/QUESTIONS OF VALUE INCREASE. BOARD VOTED NO CHANGE
 RA 2/24/2020 SMW: NO ANSWER. LEFT CARD 6-13-14: LT, R/A DID NOT ENTER GATED YARD B/C DOG WAS LOOSE IN IT. DID NOT SEE ANY OBVIOUS CHGS FROM THE NEIGHBORING PROPERTY.
 4-30-2010: LBOA. PART OF BST IS ONLY PARTIALLY FINISHED. REDUCED BY \$5200.
 On 09/11/2009 at 13:45, LDT1 wrote:
 R/A NOT HOME - ADDED VALUE FOR BST FINISH.

SALES HISTORY: -----					TRANSFER HISTORY: -----			
Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
						2019/11/22	A 454489	CARLSON, SCOTT A
						2016/02/02	A 432696	CARLSON, JOHN H

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2021 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa			Land	2.03	149,000	149,000	149,000
	Hstd:	0 cabin			Building		259,416	259,400	259,400
	MP/Seq:	07-1-121500 000			Total MKT		408,416	408,400	408,400
	Own%	Rel AG%	Rel NA%	Dab%					
2020 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa			Land	2.03	138,000	138,000	138,000
	Hstd:	0 cabin			Building		236,870	236,900	236,900
	MP/Seq:	07-1-121500 000			Total MKT		374,870	374,900	374,900
	Own%	Rel AG%	Rel NA%	Dab%					
2019 Rcd:	1 Class:	203 Residential 1-3 units Previously SRR			Land	2.03	138,000	138,000	135,665
	Hstd:	1 Residential-Homestead			Building		210,288	210,300	206,742
	MP/Seq:	07-1-121500 000			Total MKT		348,288	348,300	342,407
	Own%100	Rel AG%	Rel NA%	Dab%	10 acres		138,000	138,000	135,665
2018 Rcd:	1 Class:	203 Residential 1-3 units Previously SRR			Land	2.03	132,500	132,500	128,986
	Hstd:	1 Residential-Homestead			Building		187,105	187,100	182,138
	MP/Seq:	07-1-121500 000			Total MKT		319,605	319,600	311,124
	Own%100	Rel AG%	Rel NA%	Dab%	10 acres		132,500	132,500	128,986

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	149,000	0	259,400	408,400		408,400			408,400	0
2020	151	0	138,000	0	236,900	374,900		374,900			374,900	0
2019	203	1	138,000	0	210,300	348,300		342,407			342,407	0
2018	203	1	132,500	0	187,100	319,600		311,124			311,124	0

TAX SECTION: -----												
Tax Year	Rec Class	Taxes					Credits					Net Tax
		NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac			
2022		.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00

2021	2,242.20	.00	569.80	.00	.00	.00	.00	.00	2,812.00
2020	2,149.73	438.07	.00	.00	.00	.00	.00	289.80	2,298.00
2019	2,005.91	413.89	.00	.00	.00	.00	.00	289.80	2,130.00

CAMA LAND DETAILS: ----- **NOTES:** -----
 Land market: 07 FARM ISLAND TWP Last calc date/env: 03/15/21 B VERY NICE LOT
 Neighborhood: 07 FARM ISLAND 1.10 Asmt year: 2021 FRONTAGE AT BASE RATE
 COG: 119621 1 Ac/FF/SF: 2.03 Lake: 1017000 HANGING KETTLE LAKE100' 1 PARC COPG @ 110% (2015: NO CHG)
 Wid: .00 Dth: 450.00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Amnt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 FSITE AC 1.00 17000.00 17000.00 17000 1 151 1.00 15000
 2.03 SV
 01-0170 FF 100.00 1200.00 1320.00 132000 1 151 1.03 110000
 100.00 OV
 Front feet: 100.00 Totals: 149,000
 Mineral:

CAMA SUMMARY: -----
 Schedule: 2021 Quintile date: 02/24/2020 Insp/By/Cmp: 06/13/2014 SW P
 Neighborhood: 07 FARM ISLAND
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 1524 D 065 3/15/2021 B 228,124
 2 RES GAR 936 D 4 3/15/2021 B 28,417
 3 OTH PATIO 1 2 3/15/2021 B 575
 4 OTH DRIVEWAY 1 2 3/15/2021 B 2,300
 Estimated land value : 149,000
 Mineral value :
 Improvement value . . : 259,416
 Total value : 408,416

CAMA IMP DETAILS: 1 RES 1-3 DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2021 Physical: .75 RA 2/24/2020 NO CHANGE TO EA W.MNTND.
 Construction class/Quality: D 065 Functional incurable . . . Economic: 07 1.15 6-13-14: LOWERED EA FROM .80 TO .75
 Actual/Effective year built: 1976 Additional CHGD STRY HEIGHT FROM 1.50 OVERALL TO
 Condition: Total percent good86 PART 2 STRY AND PART LOFT.
 4-30-10 LBOA: 18X38 AREA OF BST DOES NOT
 HAVE CEILING OR FLRG. SHEETROCK WALLS ARE
 CMPT. LOWERED FROM \$15 TO \$5 S.F. REST OF
 BST IS FULLY FINISHED. DISCUSSED STRY HGT
 & CONFIRMED WITH OWNER.
 (WILL CHG IN CAMA IN FUTURE REASSESSMENT)
 28X30 IS LOFT ONLY - 1.05%
 18X38 IS FULL 2 STRY - 1.60%
 9-11-09 LOWERED EA FROM .85 TO .80
 ADDED \$5 WO VALUE AND \$15 BST FIN VALUE.

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 TAN TAN																
010 FOUNDATION CB CONC BLOCK																
020 STYLE CON CONTEMPORY																
025 STORIES																
030 SHAPE 16 1-6 CORNER																
040 CONST FR FRAME																
050 EXT WALL 1 ML MET/STEEL																
055 EXT WALL 2																
060 ROOF STYLE GBL GABLE																
070 ROOF COVER AS ASPHALT																
080 WINDOW 1 CA CASEMENT																
085 WINDOW 2																
090 FURN. TYPE																
100 INT WALL 1																
105 INT WALL 2																
110 BEDROOMS 2 TWO																
115 FLOR CVR 1																
118 FLOR CVR 2																
125 BATHROOMS 2 TWO																
140 WALK OUT 9	28	30	840					5.00	4,200	1			1.00			3,625
145 LOOKOUT B																
150 CENTRL AIR Y YES			1													

160 BSMT FIN	5	28	30	840	15.00	12,600	1	1.00	10,874
160 BSMT FIN	7	18	38	684	5.00	3,420	1	1.00	2,951
162 B INT WALL DW	DRYWALL								
164 B FLR COVR									
166 BSM BDRMS									
167 BSM BATHS									
168 BSM ROOMS									
170 FIREPLACE									
175 FP TYPE									
180 LUXURY FIX									
200 TUCK UNDER N	NO								
210 EXTRA KIT.									
BAS BASE AREA	065 D-6.5 RES	28	30	840 105	127.53	107,125	1	1.00	92,449
BAS BASE AREA	065 D-6.5 RES	18	38	684 200	194.34	132,929	1	1.00	114,718
DK DECK	8	8	26	208	8.00	1,664	1	1.00	1,436
DK DECK	8	10	30	300	8.00	2,400	1	1.00	2,071

Effective BAS rate: 135.94 Totals: 264,338 228,124
 Ground floor area: 1,524
 Gross floor area: 1,524

CAMA IMP DETAILS: 2 RES GAR DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2021 Physical: .80 RA 2/24/2020 NO CHANGE TO EA. W.MNTND
 Construction class/Quality: D 4 Functional incurable . . . On 09/11/2009 at 13:53, LDT1 wrote:
 Actual/Effective year built: 1982 Economic: 07 1.15 CHANGED STORY HGHT TO 1.5 FROM 1.10.
 Condition: Additional HAS DORMERS ON BOTH SIDES.
 Total percent good92 LOWERED EA FROM .90 TO .80

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	150	1.5 STORY														
020 FLOOR	CON CONCRETE															
022 WALL HGHT																
025 CONST	FR	FRAME														
030 ELECTRIC	Y	YES														
040 LINING																
050 INSULATION																
060 HEAT																
100 LIVING-1																
110 LIVING-2																
BAS BASE AREA	4	LIN/INSUL	26	36	936	33.00	30,888	1	1.00	28,417						28,417

Effective BAS rate: 30.36 Totals: 30,888 28,417
 Ground floor area: 936
 Gross floor area: 936

CAMA IMP DETAILS: 3 OTH PATIO DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2021 Physical: 1.00
 Construction class/Quality: 2 Functional incurable . . .
 Actual/Effective year built: Economic: 07 1.15
 Condition: Additional
 Total percent good1.15

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	575								575

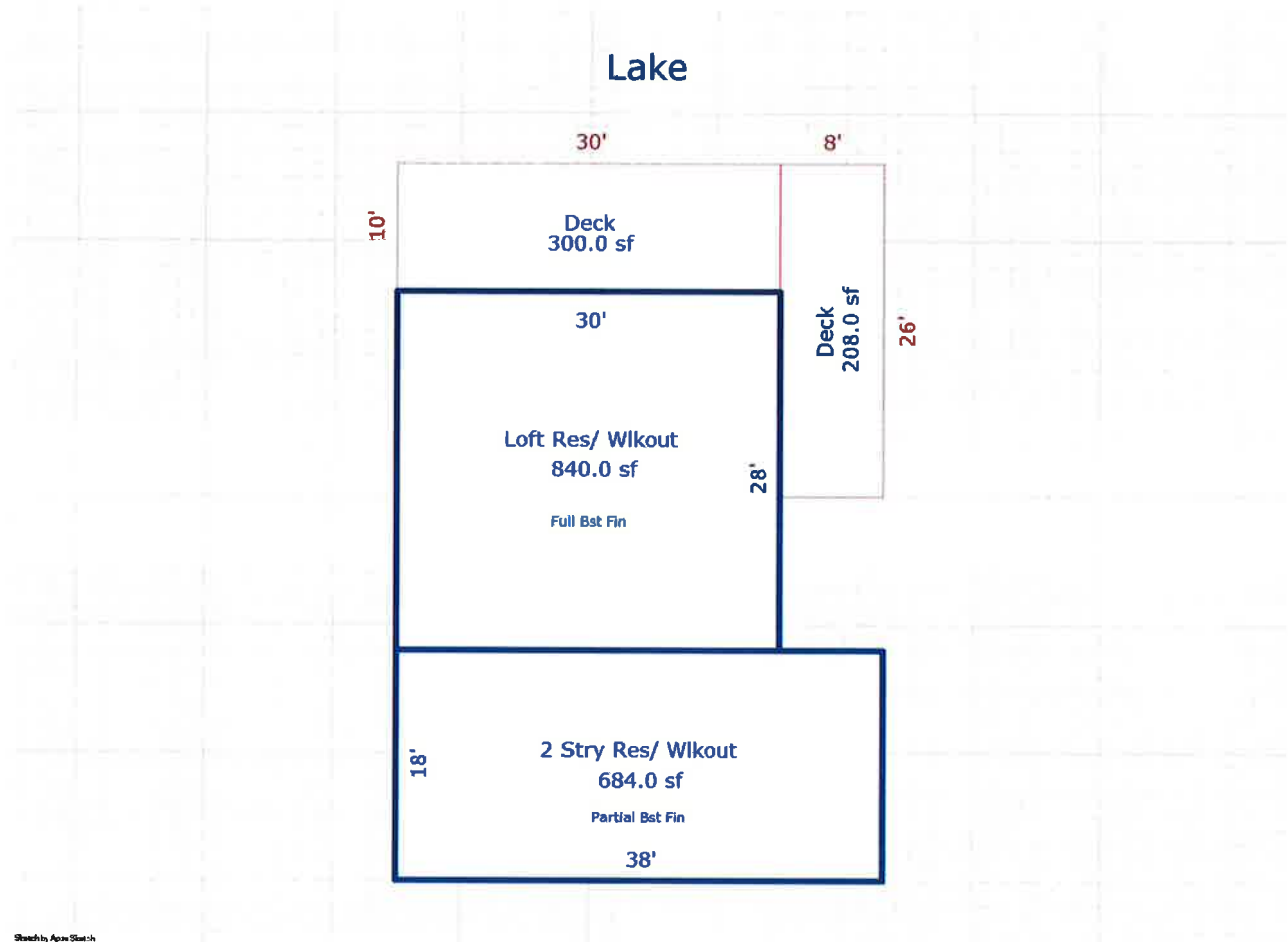
Effective BAS rate: 575.00 Totals: 500 575
 Ground floor area: 1
 Gross floor area: 1

CAMA IMP DETAILS: 4 OTH DRIVEWAY DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2021 Physical: 1.00
 Construction class/Quality: 2 Functional incurable . . .
 Actual/Effective year built: Economic: 07 1.15
 Condition: Additional
 Total percent good1.15

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS BASE AREA	2	AVG DRIVE	1	2,000.00	2,000	1	1.00	2,300								2,300

Effective BAS rate: 2,300.00 Totals: 2,000 2,300
 Ground floor area: 1
 Gross floor area: 1





Sketch by Agave Sketch



07-1-154500

Parcel No.

Parcel No.

Onan, Karen

Buyer

Buyer

Clark, Gary

Seller

Seller

8/2020

Date of Sale

Date of Sale

\$ 430,000

Sale Price

Sale Price

\$ 10,900

Personal Property

Personal Property

\$ 419,100

Adjusted Sale Price

Adjusted Sale Price

\$ 418,800

Assessor's EMV at Sale

Assessor's EMV at Sale

99.93%

Sale Ratio

Sale Ratio

DIAMOND LAKE

Lake

Lake



Front Feet: 190'

Frontage Quality: -20% low triangular shaped lot

Square Area/Acreage:

**Res. Quality: 2007 Built D65 on slab; 2676 sf;
Prefab panel construction; heat pump/slab heat;
3 Bedrooms/1 ¼ Bath; AC; FP; OP 3 Season porch**

Effective Age: 90

Outbuildings:

**Garage: 2007 Built attached Gar4; 864 sf; 90 EA
Shed
Patio
Driveway**



07-1-154500

Parcel No.

Parcel No.

Onan, Karen

Buyer

Buyer

Clark, Gary

Seller

Seller

8/2020

Date of Sale

Date of Sale

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Sale Price

Sale Price

\$ 10,900

Personal Property

Personal Property

\$ 419,100

Adjusted Sale Price

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\$ 418,800

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Assessor's EMV at Sale

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Sale Ratio

Sale Ratio

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Lake

Lake

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Square Area/Acreage:

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Prefab panel construction; heat pump/slab heat;
3 Bedrooms/1 1/4 Bath; AC; FP; OP 3 Season porch**

Effective Age: 90

Outbuildings:

**Garage: 2007 Built attached Gar4; 864 sf; 90 EA
Shed
Patio
Driveway**



07-0-019301

Parcel No.

Parcel No.

Borowicz, Mark

Buyer

Buyer

Ring, Kenneth

Seller

Seller

8/2020

Date of Sale

Date of Sale

\$ 360,000

Sale Price

Sale Price

\$ -0-

Personal Property

Personal Property

\$ 360,000

Adjusted Sale Price

Adjusted Sale Price

\$ 268,800

Assessor's EMV at Sale

Assessor's EMV at Sale

74.67%

Sale Ratio

Sale Ratio

HAMMAL LAKE

Lake

Lake



Front Feet: 150'

Frontage Quality: -50% Quality adjustment - weedy

Square Area/Acreage:

Res. Quality: 2003 Built D65 on basement; loft/vault; 1352 sf; 3 Bedroom/2 Bath; Forced air heat; FP; Deck

Effective Age: 90

Outbuildings:

Garage: 2003 Built detached Gar3; 936 sf; 90 EA
Bunkhouse: 2003 Built 020; 168 sf; 95 EA; OP





07-0-019301

Parcel No.

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Buyer

Buyer

Ring, Kenneth

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8/2020

Date of Sale

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Personal Property

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Sale Ratio

Sale Ratio

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Bunkhouse: 2003 Built 020; 168 sf; 95 EA; OP





07-1-096600

Parcel No.

Parcel No.

Ricky Ryan

Buyer

Buyer

Jeffrey Patnode

Seller

Seller

10-11-2019

Date of Sale

Date of Sale

\$ 456,000

Sale Price

Sale Price

\$ 37,900

Personal Property

Personal Property

\$ 418,100

Adjusted Sale Price

Adjusted Sale Price

\$315,000

Assessor's EMV at Sale

Assessor's EMV at Sale

% 76.44

Sale Ratio

Sale Ratio

Spirit Lake

Lake

Lake

Front Feet:

120

Frontage Quality:

**High quality 100% of
Base rate**

Square Area/Acreage:

.32 main lot 2 other lots

Res. Quality:

D 6.5

Effective Age:

**Originally Built 1970
REL .95**

Outbuildings:

Shed



07-1-096600

Parcel No.

Parcel No.

Ricky Ryan

Buyer

Buyer

Jeffrey Patnode

Seller

Seller

10-11-2019

Date of Sale

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Sale Price

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.32 main lot 2 other lots

Res. Quality:

D 6.5

Effective Age:

**Originally Built 1970
REL .95**

Outbuildings:

Shed

28719456th Pl. Aitkin



07-1-119200

Parcel No.

Parcel No.

Li Jingling

Buyer

Buyer

Patrick Guimont

Seller

Seller

8/7/2020

Date of Sale

Date of Sale

\$439,200

Sale Price

Sale Price

\$ N/A

Personal Property

Personal Property

\$ 439,200

Adjusted Sale Price

Adjusted Sale Price

\$ 381,600

Assessor's EMV at Sale

Assessor's EMV at Sale

% 86.89

Sale Ratio

Sale Ratio

Sunset Lake

Lake

Lake

Front Feet:

97ff

Frontage Quality:

Good 110% COPG

Square Area/Acreage:

8.59 acres

Res. Quality:

D6.5

Effective Age:

.90 Built 2007

Outbuildings:

**Gar3 26x28
Standard PB 28x56
3 Sheds**

28719456th Pl. Aitkin



07-1-119200

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Li Jingling

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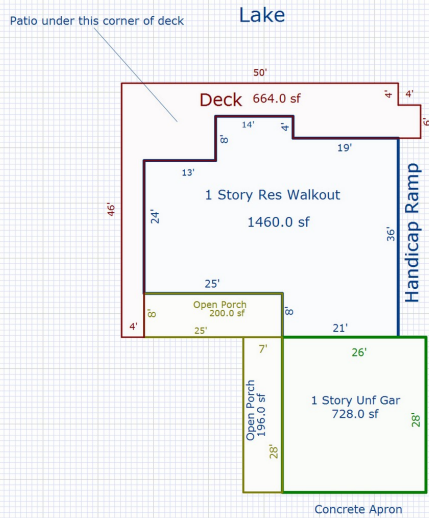
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3 Sheds**

28719456th Pl. Aitkin



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