



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: 4:10pm
Owner Name: Joseph Novak
Property ID#: 04-0-029500, 04-0-029600, and 04-0-029700
Physical Address: 16258 Driftwood St.
McGregor, MN 55760

Estimated Market Value 2021 Assessment: \$160,400
Classification 2021 Assessment: Seasonal and Rural Vacant Land
Estimated Market Value 2022 Assessment: \$207,700
Classification 2022 Assessment: Seasonal and Rural Vacant Land

Decision of Local Board (if applicable): Open Book meeting area. Owner did not appeal to the Open Book meeting.

Summary of Issue: Valuation increase of 29.5% between the 2021 and 2022 assessments. Owner does not believe that the property would sell for the estimated market value. Significant portion of the good usable land cannot be accessed from the road due to large bog area.

Assessor's Recommendation: Some area near the eastern property line should be typed as swamp after reviewing the density of the tree cover and how adjoining parcels are valued. The new recommended estimated market value for the 2022 Assessment is \$195,700 when changing 20 acres of parcel 04-0-029500 from low wooded to swamp.

Comments: Included with the packet are four comparable sales from the last sales study period. When removing building value from the comparable sales, we obtain a sales indicated value per acre of \$1279, \$1188, \$1098, and \$1191 per acre. After making the recommended value change, the overall subject value per acre is \$1121 after removing building value. The owner made this appeal on 6/13/22.

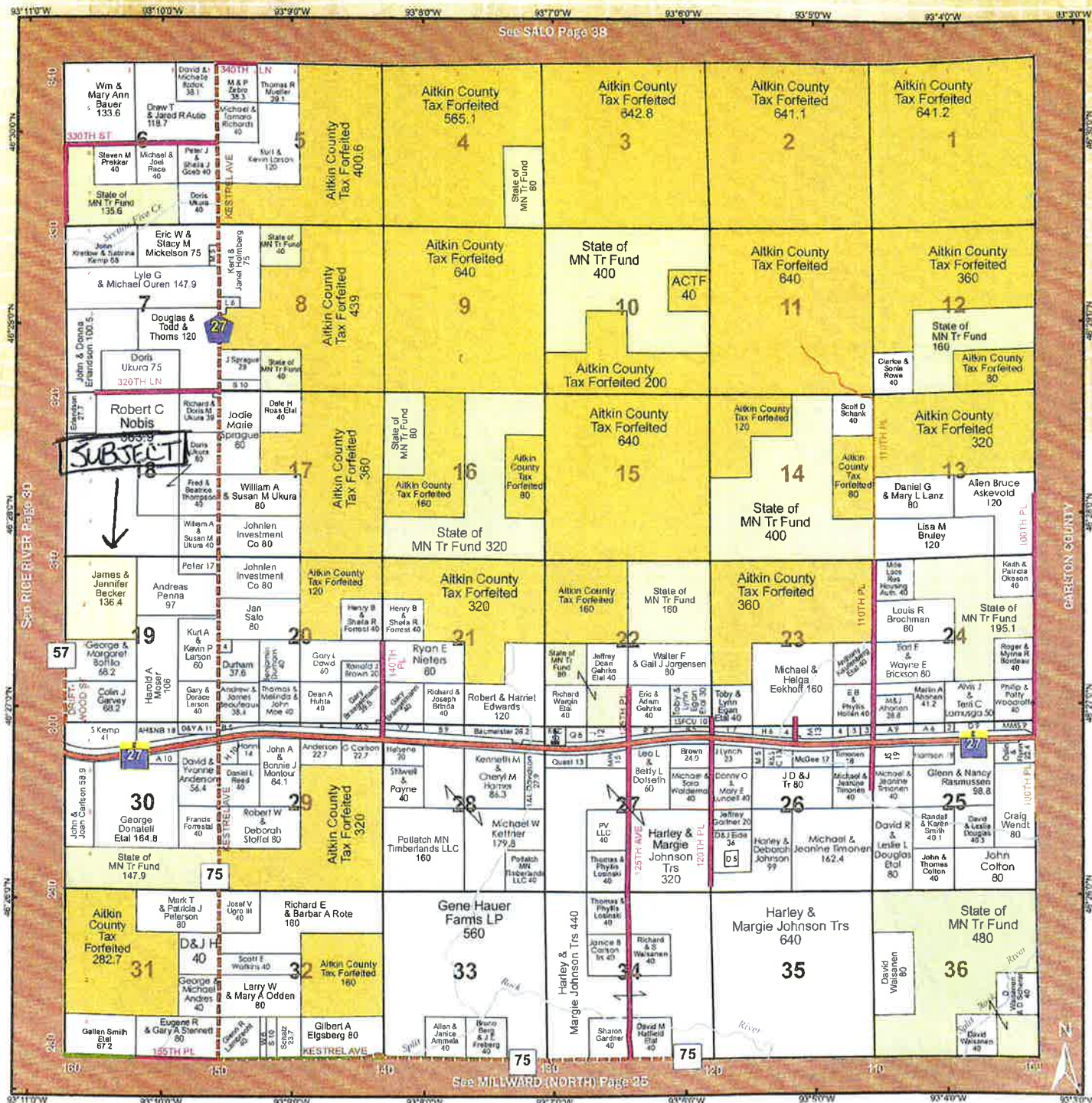


BEAVER

T.46N. - R.22W.



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Fee Owner: 113656 Seq DISTRICTS:
 NOVAK, JOSEPH & NANCY Twp/City : 4 BEAVER TWP
 Taxpayer: 113656 FALCO:F.O. School : 4 MCGREGOR
 NOVAK, JOSEPH & NANCY
 9799 HIGHWAY 23 NE
 FOLEY MN 56329

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 19 46.0 22 Acres: 80.00
 E 1/2 NW
 Parcel notes:
 11-27-2017 TS 2018 R/A- REVIEWED SOIL DRAINAGE PHOTO

3-30-2015 TS TALKED TO ROGER HOUG, AGREED TO A 25% DISCOUNT ON 295 & 296 AS THIS PROPERTY HAS BEEN LISTED FOR \$114,500 AND HAS HAD NO INTEREST

11-27-12 TS 2013 REASSESSMENT, GIS ACS 79.51 HAD BEEN 80 ACS- REVIEWED AERIAL PHOTO USING THE SOIL DRAINAGE LAYER

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 NOVAK, JAMES GRAND TIMBER BANK 07/01/2015 L 21 21 90,000 90,000 2015/07/13 NOVAK, JOSEPH & NANCY

ASSESSMENT DETAILS: -----

		Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1 Class: 111 Rural Vacant Land	Land	79.51	83,957	84,000		84,000
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		83,957	84,000		84,000
MP/Seq: 04-0-029500 000						
Own% Rel AG% Rel NA% Dab%						
2021 Rcd: 1 Class: 111 Rural Vacant Land	Land	79.51	58,124	58,100		58,100
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		58,124	58,100		58,100
MP/Seq: 04-0-029500 000						
Own% Rel AG% Rel NA% Dab%						
2020 Rcd: 1 Class: 111 Rural Vacant Land	Land	79.51	56,514	56,500		56,500
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		56,514	56,500		56,500
MP/Seq: 04-0-029500 000						
Own% Rel AG% Rel NA% Dab%						
2019 Rcd: 1 Class: 111 Rural Vacant Land	Land	79.51	53,374	53,400		53,400
Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		53,374	53,400		53,400
MP/Seq: 04-0-029500 000						
Own% Rel AG% Rel NA% Dab%						

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2022	111	0	84,000	0		84,000		84,000			84,000	0
2021	111	0	58,100	0		58,100		58,100			58,100	0
2020	111	0	56,500	0		56,500		56,500			56,500	0
2019	111	0	53,400	0		53,400		53,400			53,400	0

TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2023		.00	.00	.00	.00	.00	.00	.00	.00	.00
2022		525.24	.00	.00	.00	.00	.00	.00	.00	525.24
2021		523.10	.00	.00	.00	.00	.00	.00	.00	523.10
2020		514.14	.00	.00	.00	.00	.00	.00	.00	514.14

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

Land market: 04 BEAVER TWP Last calc date/env: 03/11/22 B
 Neighborhood: 04 BEAVER .95 Asmt year: 2022
 COG: 113656 1 Ac/FF/SF: 135.74 Lake:
 Wid: .00 Dth: .00 Avg CER:
 Land/Unit Type Units Qlt/Acc -Other- OV Base Rate Adj Rate Value Asmt Cd Acreage PTR Value Improvement CER Factors
 Size Comment Df Est/Dfr Est/Dfr Est/Dfr Typ New
 LWD-O AC 79.51 05 1300.00 1055.93 83957 1 111 79.51
 135.74 TW
 Front feet: .00 Other Acres: 79.51 Totals: 83,957
 FF/SF acres: .00 CAMA acres: 79.51
 Mineral:

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 11/27/2017 Insp/By/Cmp: 11/27/2012 TS P
 Neighborhood: 04 BEAVER

Fee Owner: 113656 FALCO: DISTRICTS:
 NOVAK, JOSEPH & NANCY Twp/City . : 4 BEAVER TWP
 Taxpayer: 113656 FALCO:F.O. School . . : 4 MCGREGOR
 NOVAK, JOSEPH & NANCY
 9799 HIGHWAY 23 NE
 FOLEY MN 56329

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 19 46.0 22 Acres: 28.18
 (NW NW) LOT 1
 Parcel notes:
 11-29-2017 TS 2018 R/A- REVIEWED SOIL DRAINAGE PHOTO

3-30-2015 TS TALKED TO ROGER HOUG- AGREED TO A 25% DECREASE ON 295 & 296 AS HE HAS HAD THIS PROPERTY FOR SALE FOR \$114,500 AND HAS HAD NO INTEREST

11-27-12 TS 2013 REASSESSMENT, GIS ACS 28.04, HAD BEEN 28 ACS - REVIEWED AERIAL PHOTO USING THE SOIL DRAINAGE LAYER

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 NOVAK, JAMES GRAND TIMBER BANK 07/01/2015 L 21 21 90,000 90,000 2015/07/13 NOVAK, JOSEPH & NANCY

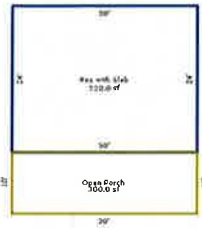
ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1 Class: 111 Rural Vacant Land				Land 28.04	27,966	28,000		28,000
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	27,966	28,000		28,000
MP/Seq: 04-0-029600 000								
Own% Rel AG% Rel NA% Dab%								
2021 Rcd: 1 Class: 111 Rural Vacant Land				Land 28.04	22,026	22,000		22,000
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	22,026	22,000		22,000
MP/Seq: 04-0-029600 000								
Own% Rel AG% Rel NA% Dab%								
2020 Rcd: 1 Class: 111 Rural Vacant Land				Land 28.04	22,509	22,500		22,500
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	22,509	22,500		22,500
MP/Seq: 04-0-029600 000								
Own% Rel AG% Rel NA% Dab%								
2019 Rcd: 1 Class: 111 Rural Vacant Land				Land 28.04	21,259	21,300		21,300
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	21,259	21,300		21,300
MP/Seq: 04-0-029600 000								
Own% Rel AG% Rel NA% Dab%								

ASSESSMENT SUMMARY: -----											
Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable
2022	111	0	28,000	0		28,000		28,000			28,000
2021	111	0	22,000	0		22,000		22,000			22,000
2020	111	0	22,500	0		22,500		22,500			22,500
2019	111	0	21,300	0		21,300		21,300			21,300

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2023		.00	.00	.00	.00	.00	.00	.00	.00	.00
2022		199.34	.00	.00	.00	.00	.00	.00	.00	199.34
2021		207.59	.00	.00	.00	.00	.00	.00	.00	207.59
2020		204.83	.00	.00	.00	.00	.00	.00	.00	204.83

CAMA LAND DETAILS: -----										NOTES: -----			
Land market: 04		BEAVER TWP			Last calc date/env: 03/11/22 B								
Neighborhood: 04		BEAVER			.95 Asmt year: 2022								
COG: 113656		1	Ac/FF/SF:	135.74	Lake:								
Wid: .00		Dth: .00	Avg CER:										
Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate	Adj Rate	Value	Asmt Cd	Acres	PTR Value	Improvement	CER Factors	
	Size				Est/Dfr	Est/Dfr	Est/Dfr	Typ New					
OPN-R AC	2.00		25		1950.00	1250.44	2501 1	111	2.00				
	135.74						MD						
LWD-R AC	26.04		25		1525.00	977.91	25465 1	111	26.04				
	135.74						TW						
Front feet:	.00	Other Acres:	28.04	Totals:	27,966								
FF/SF acres:	.00	CAMA acres:	28.04	Mineral:									

CAMA SUMMARY: -----
 Schedule: 2022 Quintile date: 11/29/2017 Insp/By/Cmp: 11/27/2012 TS P
 Neighborhood: 04 BEAVER



Created by Aves Media LLC



Fee Owner: 113656 FALCO:
NOVAK, JOSEPH & NANCY
Taxpayer: 113656 FALCO:F.O.
NOVAK, JOSEPH & NANCY
9799 HIGHWAY 23 NE
FOLEY MN 56329
Primary Address/911 #:
16258 DRIFTWOOD ST
MCGREGOR MN

DISTRICTS:
Twp/City . : 4 BEAVER TWP
School . . : 4 MCGREGOR

LEGAL DESCRIPTION:

Sec/Twp/Rge : 19 46.0 22 Acres: 28.18
(SW NW) LOT 2

Parcel notes:

THREE ACRES IN 151 CLASS DUE TO SFIA
COVENANT; MD 12/21

11-4-21 TS N/C CHECKS NO CHANGES

11-30-20 TS N/C CHECKS NO CHANGE

1-27-2020 TS MOVED TO 70% FROM 65%

11-8-18 TS 2019 N/C CHECKS. SEE LAST YEARS
NOTE. IT IS THE SAME

10-25-2017 TS 2018 R/A- MOVED THE COMPLETION
TO 65%. THE INTERIOR IS ALL SHEETROCKED
D BUT NOT ALL TAPED. NO FLOORING OR ANY OTHER
FINISH - CHANGED TO A D4.5

10-18-2016 TS N/C CHECKS- NO CHANGES HAVE
BEEN MADE TO PROPERTY SINCE LAST VIEWING

11-19-2015 TS N/C CHECKS- NO CHANGES HAVE
BEEN MADE TO PROPERTY SINCE LAST VIEWING

10-20-2014 TS N/C CHECKS- PROPERTY IS BANK
OWNED AND IS FOR SALE, NO CONSTRUCTION CHANGES
HAVE TAKEN PLACE

12-16-2013 TS LOOKS THE SAME AS 1-30-2012
NOTHING ELSE DONE

11-27-12 TS 2013 REASSESSMENT, GIS ACS 28.04-
HAD BEEN 27.85, CHGD TO LWD FROM HWD AFTER
VIEWING THE SOIL DRAINAGE LAYER AND THE SOILS
LAYER- THE RES HAS HAD NOTHING ELSE DONE,
CHGD DGRADE TO 5.0 FROM D6- DUE TO SQ FT AND
SLAB- CURRENTLY LISTED FOR SALE WITH COLDWELL
BANKER FOR \$145,000 (3 PARCELS)

1-30-12 TS SHEETROCK NOW IN, NOTHING ELSE
INSIDE DONE

ISSUE DETAILS:

Nbr: 7690	Type: NIPMT Sts: OPEN	Desc: 24'X30' RES, 10'X30' DECK & HOLDING TANK	Permit: 37226
LID:	1st AY: 2010 Next action:	1-30-12 S/R IN	09/28/2009
Action: INSCM	10/18/2016	Inspection completed - appraisal date from CAMA	Asmt yr: 2017 Entered by: TCS1
Action: INSCM	11/19/2015	Inspection completed - appraisal date from CAMA	Asmt yr: 2016 Entered by: TCS1
Action: INSCM	10/20/2014	Inspection completed - appraisal date from CAMA	Asmt yr: 2015 Entered by: TCS1
Action: INSCM	12/16/2013	Inspection completed - appraisal date from CAMA	Asmt yr: 2014 Entered by: TCS1
Action: INSCM	11/27/2012	Inspection completed - appraisal date from CAMA	Asmt yr: 2013 Entered by: TCS1
Action: INSCM	01/30/2012	Inspection completed - appraisal date from CAMA	Asmt yr: 2012 Entered by: TCS1
Action: INSCM	03/17/2011	Inspection completed - appraisal date from CAMA	Asmt yr: 2011 Entered by: TCS1
Action: CHGD	12/17/2010	ASSIGNED TO CHANGED FROM JHHL TO TCS1.	Asmt yr: 2010 Entered by: KJL1
Action: CHGD	08/24/2010	ASSIGNED TO CHANGED FROM DLML TO JHHL.	Asmt yr: 2010 Entered by: KJL1
Action: CRTD	10/27/2009	Created	Asmt yr: 2010 Entered by: SMK1

SALES HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
NOVAK, JAMES	GRAND TIMBER BANK 07/01/2015	L	21 21	90,000	90,000	2015/07/13		NOVAK, JOSEPH & NANCY

TRANSFER HISTORY: -----

ASSESSMENT DETAILS: -----

					Acres	CAMA	Estimated	Deferred	Taxable
2022 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.00		19,608	19,600			19,600
	Hstd: 0 cabin	Building			43,291	43,300			43,300
	MP/Seq: 04-0-029700 000	Total MKT			62,899	62,900			62,900
	Own% Rel AG% Rel NA% Dsb%								
2022 Rcd: 2	Class: 111 Rural Vacant Land	Land	25.19		32,845	32,800			32,800
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT			32,845	32,800			32,800
	MP/Seq: 04-0-029700 000								
	Own% Rel AG% Rel NA% Dsb%								
2021 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	10.00		23,684	23,700			23,700
	Hstd: 0 cabin	Building			37,871	37,900			37,900
	MP/Seq: 04-0-029700 000	Total MKT			61,555	61,600			61,600
	Own% Rel AG% Rel NA% Dsb%								
2021 Rcd: 2	Class: 111 Rural Vacant Land	Land	18.19		18,663	18,700			18,700
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT			18,663	18,700			18,700
	MP/Seq: 04-0-029700 000								
	Own% Rel AG% Rel NA% Dsb%								
2020 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	10.00		23,927	23,900			23,900
	Hstd: 0 cabin	Building			34,084	34,100			34,100
	MP/Seq: 04-0-029700 000	Total MKT			58,011	58,000			58,000
	Own% Rel AG% Rel NA% Dsb%								
2020 Rcd: 2	Class: 111 Rural Vacant Land	Land	18.19		19,154	19,200			19,200
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT			19,154	19,200			19,200
	MP/Seq: 04-0-029700 000								
	Own% Rel AG% Rel NA% Dsb%								
2019 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	10.00		23,401	23,400			23,400
	Hstd: 0 cabin	Building			28,132	28,100			28,100
	MP/Seq: 04-0-029700 000	Total MKT			51,533	51,500			51,500
	Own% Rel AG% Rel NA% Dsb%								
2019 Rcd: 2	Class: 111 Rural Vacant Land	Land	18.19		18,090	18,100			18,100
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT			18,090	18,100			18,100
	MP/Seq: 04-0-029700 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
2022	151	0	52,400	0	43,300	95,700		95,700			95,700	0
2021	151	0	42,400	0	37,900	80,300		80,300			80,300	0
2020	151	0	43,100	0	34,100	77,200		77,200			77,200	0
2019	151	0	41,500	0	28,100	69,600		69,600			69,600	0

TAX SECTION: -----

Tax Year	Rec	Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2023			.00	.00	.00	.00	.00	.00	.00	.00	.00
2022	1	111	557.88	.00	.00	.00	.00	.00	.00	.00	557.88
2022	2	111	180.68	.00	.00	.00	.00	.00	.00	.00	180.68
2022			727.22	.00	40.12	.00	.00	.00	.00	.00	767.34
2021	1	111	536.23	.00	.00	.00	.00	.00	.00	.00	536.23
2021	2	111	187.39	.00	.00	.00	.00	.00	.00	.00	187.39
2021			713.73	.00	40.16	.00	.00	.00	.00	.00	753.89
2020	1	111	496.08	.00	.00	.00	.00	.00	.00	.00	496.08
2020	2	111	181.86	.00	.00	.00	.00	.00	.00	.00	181.86
2020			670.44	.00	37.06	.00	.00	.00	.00	.00	707.50

CAMA LAND DETAILS: -----

Land market:	04	BEAVER TWP	Last calc date/env:	03/11/22 B						
Neighborhood:	04	BEAVER	.95	Asmt year: 2022						
COG:	113656	1 Ac/FF/SF:	135.74	Lake:						
Wid:	.00	Dth:	.00	Avg CER:						
Land/Unit Type	Units	Qlt/Acc	-Other- OV	Base Rate	Adj Rate	Value Asmt Cd	Acreage	PTR Value	Improvement	CER Factors
FSITE	AC	1.00	15	20000.00	17000.00	17000 1 151	1.00			
		135.74				SV				
LWD-R	AC	2.00		1525.00	1303.88	2608 1 151	2.00			
		135.74				TW				
LWD-R	AC	25.19		1525.00	1303.88	32845 2 111	25.19			
		135.74				TW				
Front feet:		.00		Totals:	52,453					

Mineral:

CAMA SUMMARY:

Schedule: 2022 Quintile date: 11/04/2021 Insp/By/Cmp: 10/18/2016 TS P
 Neighborhood: 04 BEAVER
 Nbr Typ Subtype Description Size Class Qlt Last Calc H/G Est Value New Imp
 1 RES 1-3 CABIN 720 D 045 3/11/2022 B 43,291
 Estimated land value : 52,453
 Mineral value :
 Improvement value . . . : 43,291
 Total value : 95,744

CAMA IMP DETAILS: 1 RES 1-3 CABIN

House/Garage: Schedule: 2022
 Construction class/Quality: D 045
 Actual/Effective year built: 2010
 Condition:

DEPRECIATION PCT GOOD FACTORS:

Physical: 1.00
 Functional incurable . . .
 Economic: 04 1.00
 Additional
 Total percent good 1.00

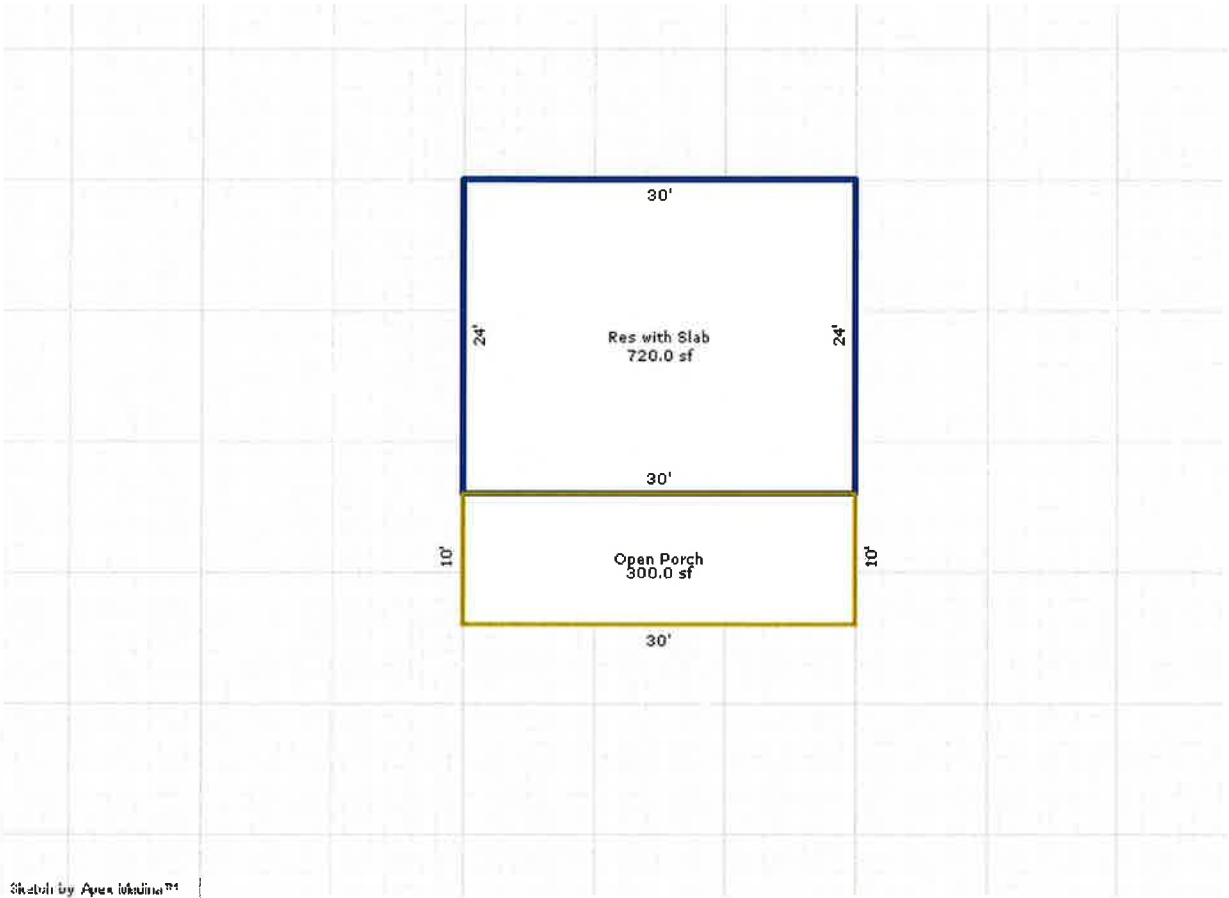
NOTES: -----

OUTSIDE COMPLETE - FRAMED UP INSIDE, NOTHI
 NG ELSE DONE

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EX EXTR ONLY													.70			
005 COLOR BRN BROWN													.70			
010 FOUNDATION SLB SLAB													.70			
020 STYLE CAB CABIN													.70			
025 STORIES 100 1 STORY*													.70			
030 SHAPE 16 1-6 CORNER													.70			
040 CONST FR FRAME													.70			
050 EXT WALL 1 VL VINYL													.70			
055 EXT WALL 2													.70			
060 ROOF STYLE GBL GABLE													.70			
070 ROOF COVER AS ASPHALT													.70			
080 WINDOW 1 OR ORIGINAL													.70			
085 WINDOW 2													.70			
090 FURN. TYPE													.70			
100 INT WALL 1 DW DRYWALL													.70			
105 INT WALL 2													.70			
110 BEDROOMS 2 TWO													.70			
115 FLOR CVR 1													.70			
118 FLOR CVR 2													.70			
125 BATHROOMS													.70			
140 WALK OUT													.70			
145 LOOKOUT B													.70			
150 CENTRL AIR													.70			
160 BSMT FIN													.70			
162 B INT WALL													.70			
164 B FLR COVR													.70			
166 BSM BDRMS													.70			
167 BSM BATHS													.70			
168 BSM ROOMS													.70			
170 FIREPLACE													.70			
175 FP TYPE													.70			
180 LUXURY FLX													.70			
200 TUCK UNDER													.70			
210 EXTRA KIT.													.70			
BAS BASE AREA 045 D-4.5 RES 24 30 720								81.87		41,262	1		.70			41,262
OP OPEN PORCH 2 10 30 300								9.66		2,029	1		.70			2,029
Effective BAS rate:						57.31				43,291						43,291
Ground floor area:						720										
Gross floor area:						720										



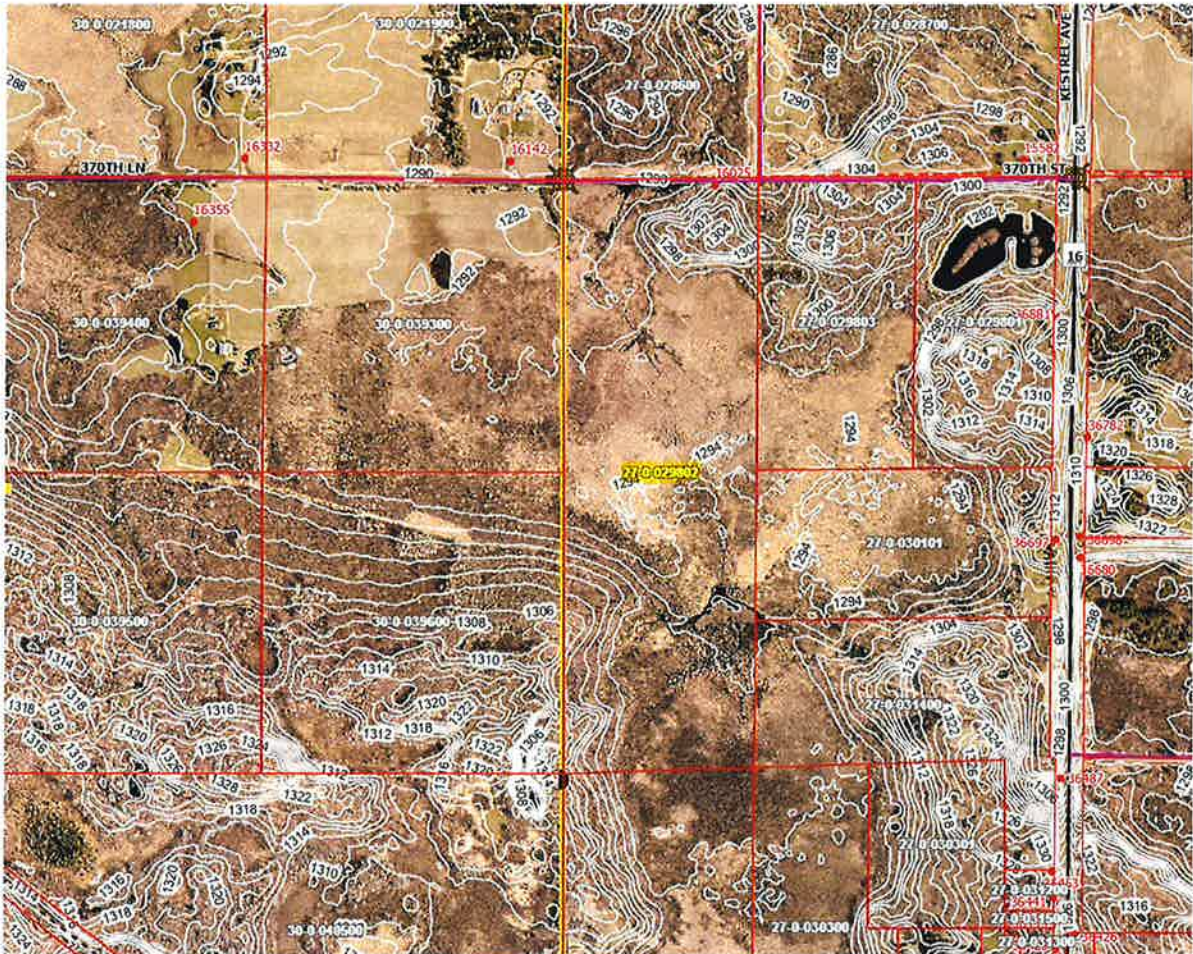




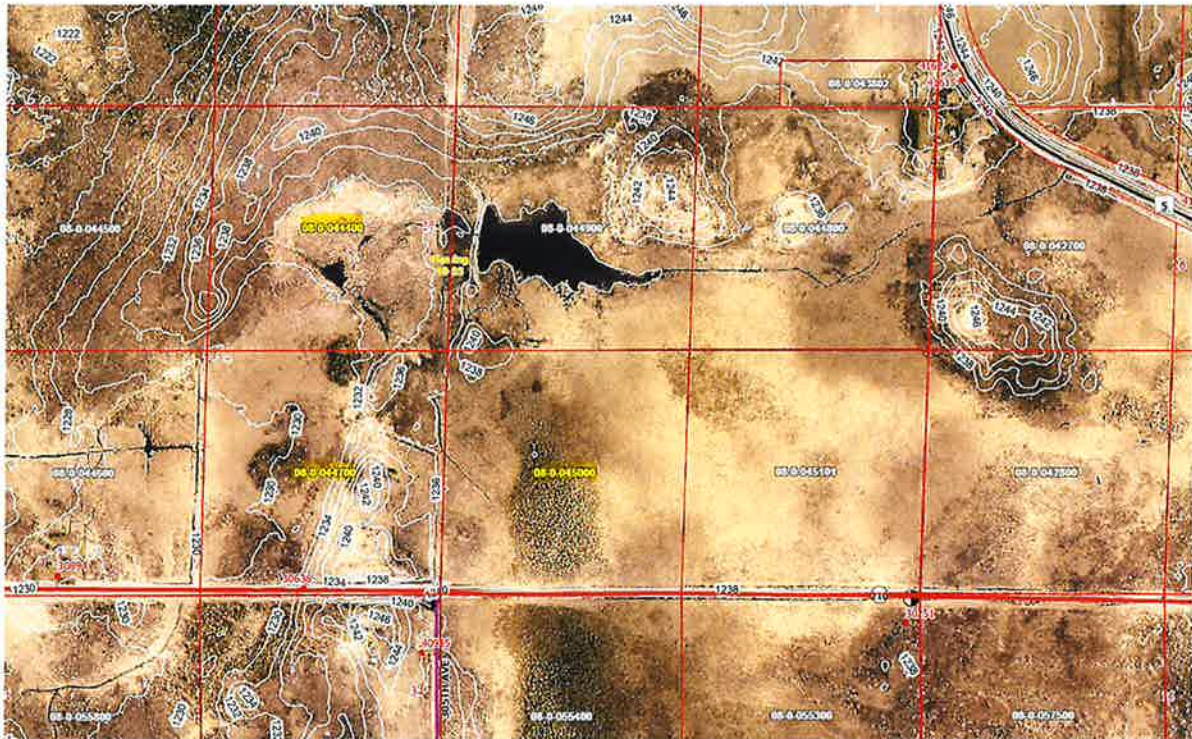
Sketch by Apex Imaging™

Comparable Sale #1 Highlighted: 27-0-029802

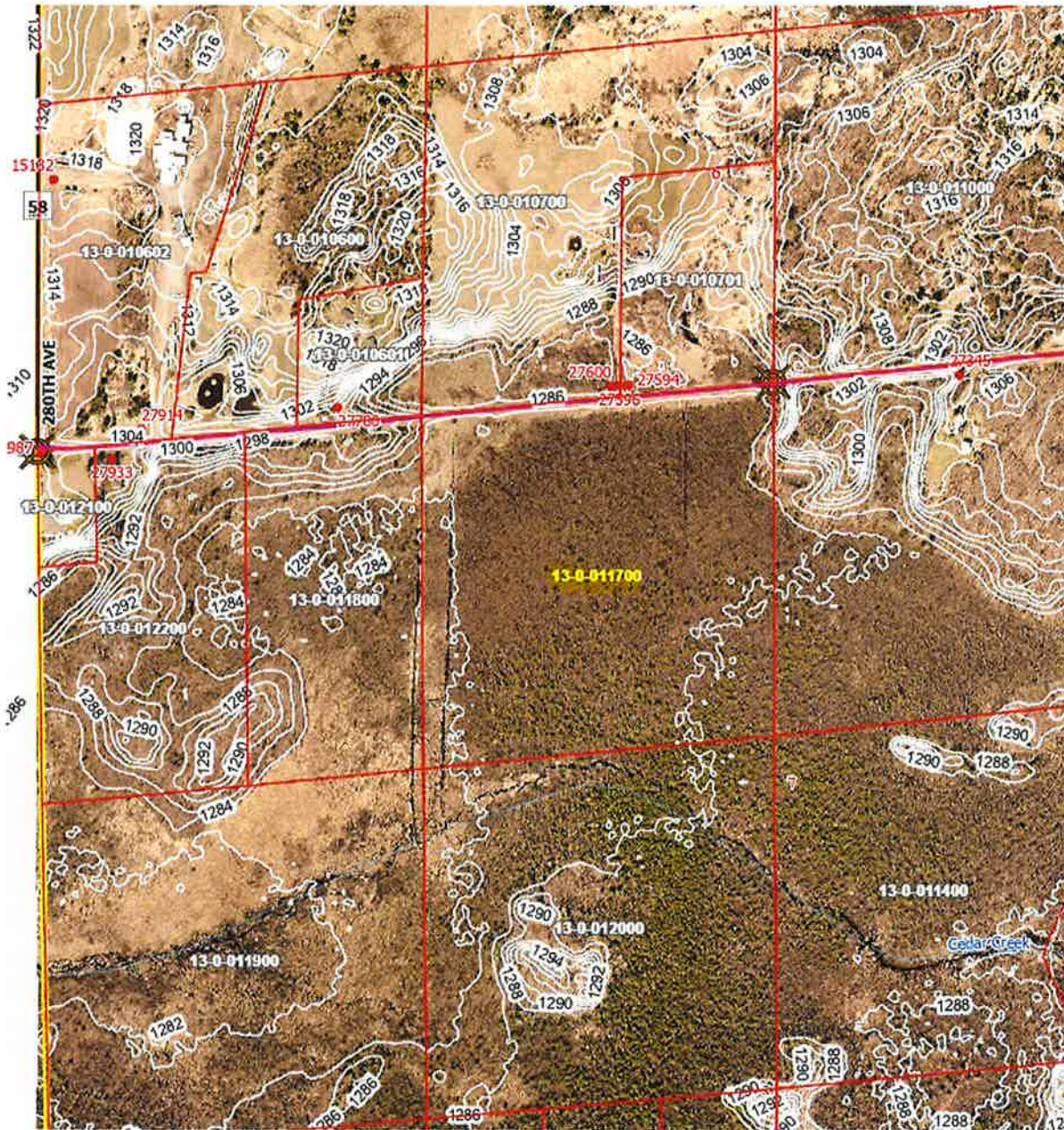
\$63,972 time adjusted sale price / 50 acres = \$1279 per acre



\$142,600 time adjusted sale price / 120 acres = \$1188 per acre



\$43,900 time adjusted sale price / 40 acres = \$1098 per acre



Location of Comparable #4 Highlighted: 47-0-018000, 47-0-018200, 47-0-018300, 47-0-019300, and 47-0-019600.

\$238,100 time adjusted sale price / 200 acres = \$1191 per acre

