



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

Appeal Number and/or Appointment Time: #4 @ 3:40 p.m.

Appeal Format: In Person

Owner Name: Heath Aubin

Property ID#: 29-1-462600

Physical Address: 50789 Long Point Pl
Mcgregor, MN 55760

Estimated Market Value 2022 Assessment: 360,367

Classification 2022 Assessment: Seasonal

Estimated Market Value 2023 Assessment: 431,639 (after Shamrock Township reduction)

Classification 2023 Assessment: Seasonal

Decision of Local Board (if applicable): Shamrock Township lowered the estimated market value by \$21,100.

Summary of Issue: Value too High: Purchased for 174,500.00 in 2017. Owner stated that real estate agent told him that property would sell for less than the estimated market value in 2022.

Assessor's Recommendation: No Change: (the property was purchased for 174,500 which was well below the estimated market value at the time of the sale) We don't feel that the sale price in 2017 represented the median market value at that time.

Comments: Lot has a good shore line, some weeds, and good elevation. Shallow, Triangular Lot Given 30% discount for lot depth/shape.

***Due to the irregular shape of the lot, only the northerly 150FF are being valued.

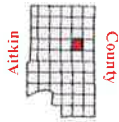
Comparisons: (see sales documents attached)

29-1-410700: (Triangle shape, 91.49 feet at the widest point, valued FF 90 feet/130 feet)

29-1-410600: (Triangle shape, 93.72 feet at the widest point, valued FF 130 feet)

29-1-411200: (Triangle shape, 132 feet at the widest point, valued FF 130 feet)

***All 3 are given the same 30% discount for Triangle Shape, Subjects parcel is: 144 feet at the widest)



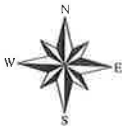
SHAMROCK T49N-R23W

1 0.5 0 1 Miles

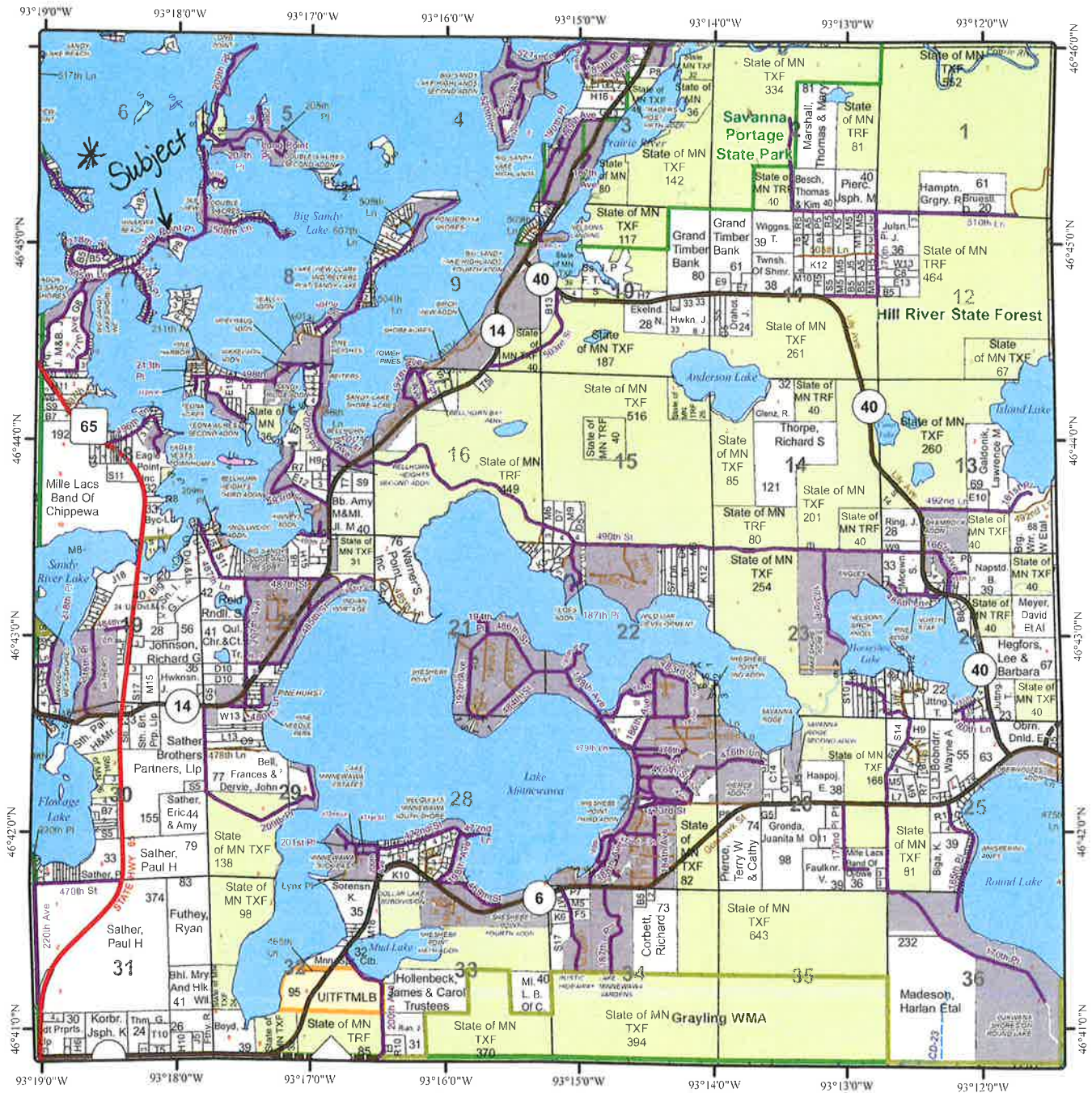
Acres shown are approximate.

©2020, Regents of the University of Minnesota. All Rights Reserved.

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

SHARI S. LARSON ATTORNEY AT LAW



McGregor Professional Bldg.
Hwys. 65 & 210 • P.O. Box 456
McGregor, MN 55760

218-768-4005 • 218-768-4006 Fax
email: larsonlshari@gmail.com



Cheryl A. Martin, CFP®
Financial Advisor

Ameriprise
Financial

301 N. Maddy St., Ste 200
McGregor, MN 55760
218.768.3339
cheryl.a.martin@ampf.com
ameripriseadvisors.com/
cheryl.a.martin



Map may not be valid at this scale. Data was mapped at an accuracy of 1:24000 so any representation of the data at a larger scale is not advised.

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.

29-1-462600

1:1,128

0 0.005 0.01 mi

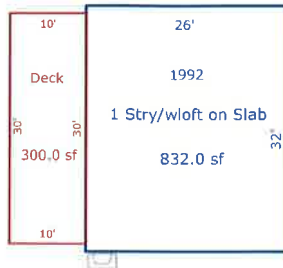
1 inch = 94 feet

003



Date: 6/6/2023

Sandy Lake



Fee Owner: 116673
 AUBIN, HEATH A
 Taxpayer: 116673 FALCO:F.O.
 AUBIN, HEATH A
 9637 WESTWIND CIR
 WOODBURY MN 55129
 Primary Address/911 #:
 50789 Long Point Pl
 MCGREGOR

DISTRICTS:
 Twp/City : 29 SHAMROCK TWP
 Plat : 33 ISLE VIEW
 School : 4 ISD 0004 - MCGREGOR
 Lake : 1006200 BIG SANDY LAKE

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 7 49.0 23 Acres: .00
 LOT 1 & PT LOT 2 IN DOC 362456
 Parcel notes:
 LBOAE INCREASED FRONTAGE DISCOUNT TO
 -30% DUE TO SHALLOW LOT, AND ROAD ROW
 MD 4/23
 On 09/09/2020 at 13:34, SJML wrote:
 R/A NOT HOME
 4/2017 LISTING: \$209,900
 6/16/15: DM LT, R/A NOT HERE, CABIN & 2
 SHEDS SAME. 8X30 OPEN ROAD 5TH WHEEL HAS
 2009 TABS. SPOKE W/JUDY BY PHONE 6/17/15
 SHE WILL HAVE TABS ON THIS YEAR. INTENDS
 TO PUT PROPERTY ON THE MARKET IN 2015.
 On 06/09/2010 at 13:11, LDT1 wrote:
 DM, LT, R/A - NOT HOME

SALES HISTORY:

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
AUBIN, HEATH ALAN BAAS, JUDY A.	09/08/2017	W		174,500	169,450	2017/09/08	A 441416	AUBIN, HEATH A

TRANSFER HISTORY:

ASSESSMENT DETAILS:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	151	0	316,300	0	115,400	431,700		431,700			431,700	0
2022	151	0	260,500	0	99,900	360,400		360,400			360,400	0
2021	151	0	198,700	0	63,400	262,100		262,100			262,100	0

ASSESSMENT SUMMARY:

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2023	151	0	316,300	0	115,400	431,700		431,700			431,700	0
2022	151	0	260,500	0	99,900	360,400		360,400			360,400	0
2021	151	0	198,700	0	63,400	262,100		262,100			262,100	0

TAX SECTION:

Tax Year	Rec Class	NIC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2024		.00	.00	.00	.00	.00	.00	.00	.00	.00
2023		2,003.98	.00	388.02	.00	.00	.00	.00	.00	2,392.00
2022		1,963.08	.00	352.92	.00	.00	.00	.00	.00	2,316.00
2021		1,956.49	.00	363.51	.00	.00	.00	.00	.00	2,320.00

CAMA LAND DETAILS:

Land market: 29-62 SHAMROCK TWP BIG SANDY LAKE Last calc date/env: 04/24/23 I
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS 1.10 Asmt year: 2024
 COG: 116673 1 Ac/FF/SF: 2.55 Lake: 1006200 BIG SANDY LAKE
 Wid: .00 Dth: 450.00 Avg CER:

NOTES:

GOOD SHORE - SOME WEEDS/GOOD ELEV.
 SHALLOW, TRIANGULAR LOT.
 150' COPG @ 100%
 -30% LOT DEPTH/SHAPE

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR Value	Improvement	CER Factors
01-0062 FF	150.00	N			2850.00	1975.05	296258 1 151	1.55			
	150.00						OV				
FSITE AC	1.00				20000.00	20000.00	20000 1 151	1.00			
	2.55						SV				
Front feet:	150.00										
					Totals:		316,258				

Mineral:

CAMA SUMMARY:

Schedule: 2024 Quintile date: 09/08/2020 Insp/By/Cmp: 05/16/2015 LT R
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS

Nbr	Typ	Subtype	Description	Size	Class	Qlt	Last Calc	H/G	Est Value	New Imp
1	RES	1-3	'92 26X32	832	D	055	3/10/2023	B	114,599	
2	OTH	SHED	WHT METAL	1	D	3	3/10/2023	B	469	
3	OTH	SHED	GRAY 8X8	1	D	2+	3/10/2023	B	313	
			Estimated land value						316,258	
			Mineral value							
			Improvement value						115,381	
			Total value						431,639	

CAMA IMP DETAILS: 1 RES 1-3 '92 26X32

House/Garage: Schedule: 2024
 Construction class/Quality: D 055
 Actual/Effective year built: 1992
 Condition:

DEPRECIATION PCT GOOD FACTORS:

Physical: .75
 Functional incurable
 Economic: 29-62 1.25
 Additional
 Total percent good94

NOTES: -----

9-3-20: LOWERED REL FROM .80 TO .75
 6/17/15: PER JUDY, RES HAS LOFT NOT 1.25
 STORY. LOWER EA .85 TO .80
 6-9-10: LOWERED EA FROM .95 TO .85
 CAMA ENTERED SLAB -\$10 (PREV HEATED -\$6)

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
003 INSPECTION EX																
005 COLOR																
010 FOUNDATION																
020 STYLE																
025 STORIES																
030 SHAPE																
040 CONST																
050 EXT WALL 1																
055 EXT WALL 2																
060 ROOF STYLE																
070 ROOF COVER																
080 WINDOW 1																
085 WINDOW 2																
090 FURN. TYPE																
100 INT WALL 1																
105 INT WALL 2																
110 BEDROOMS																
115 FLOR CVR 1																
118 FLOR CVR 2																
125 BATHROOMS																
140 WALK OUT																
145 LOOKOUT B																
150 CENTRL AIR																
160 BSMT FIN																
162 B INT WALL																
164 B FLR COVR																
166 BSM BDRMS																
167 BSM BATHS																
168 BSM ROOMS																
170 FIREPLACE	3+		1					4,200.00	4,200	1		1.00				3,940
175 FP TYPE	04	WOOD														
175 FP TYPE	25	MED BRICK														
180 LUXURY FIX																
200 TUCK UNDER																
210 EXTRA KIT.																
BAS BASE AREA	055	D-5.5 RES	26	32	832			140.55	116,938	1		1.00				109,688
DK DECK	3		10	30	300			3.45	1,035	1		1.00				971
		Effective BAS rate:			131.84			Totals:	122,173							114,599
		Ground floor area:			832											
		Gross floor area:			832											

CAMA IMP DETAILS: 2 OTH SHED WHT METAL

House/Garage: Schedule: 2024
 Construction class/Quality: D 3
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:

Physical: 1.00
 Functional incurable . . .
 Economic: 29-62 1.25
 Additional
 Total percent good . . . 1.25

NOTES: -----

6X8 WHITE METAL

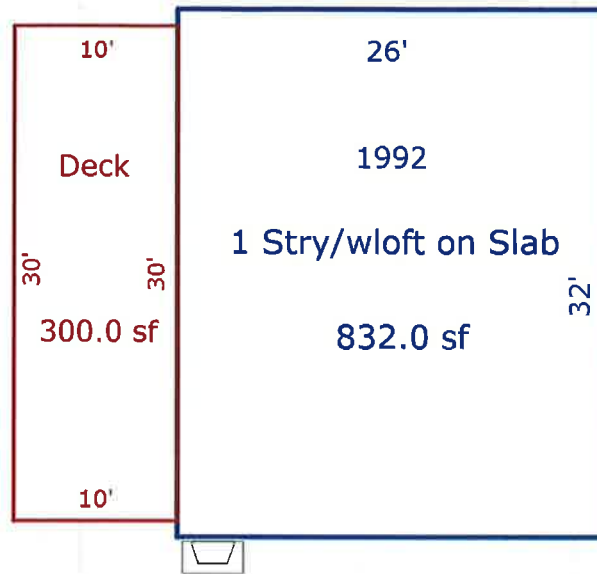
---- Characteristics/Areas ---			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
BAS SHED	3	\$375 SHED			1					375.00	375	1			1.00				469
Effective BAS rate:					469.00					Totals:	375								469
Ground floor area:					1														
Gross floor area:					1														

CAMA IMP DETAILS: 3 OTH SHED		GRAY 8X8	DEPRECIATION PCT GOOD FACTORS:	NOTES: -----
House/Garage:	Schedule: 2024		Physical:	1.00
Construction class/Quality:	D 2+		Functional incurable . . .	
Actual/Effective year built:	1989		Economic: 29-62	1.25
Condition:			Additional	
			Total percent good	1.25

---- Characteristics/Areas ---			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
BAS SHED	2+	\$250 SHED			1					250.00	250	1			1.00				313
Effective BAS rate:					313.00					Totals:	250								313
Ground floor area:					1														
Gross floor area:					1														



~Lakew~



Sketch by ApenSketch



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.

<p>Long Point Plat</p> <p>29-1-410600 2021 Sale 85%</p>	
<p>1:1,128</p>	<p>0 0.005 0.01 mi</p> <p>1 inch = 94 feet</p>

<p>Aitkin County</p>
<p>Date: 4/18/2023</p>



Map may not be valid at this scale. Data was mapped at an accuracy of 1:24000 so any representation of the data at a larger scale is not advised.

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.

29-1-462600

Aitkin County

1:1,128

0 0.005 0.01 mi

1 inch = 94 feet

010

Date: 4/18/2023

Big Sandy Lake 51748 209th pl, McGregor

29-1-410600

Parcel No.

Parcel No.

Arthurs

Buyer

Buyer

Kneeland

Seller

Seller

12/4/2020

Date of Sale

Date of Sale

\$202,400

Sale Price

Sale Price

\$

Personal Property

Personal Property

\$264,448

Adjusted Sale Price

Adjusted Sale Price

\$174,400

Assessor's EMV at Sale

Assessor's EMV at Sale

86.2%

Sale Ratio

Sale Ratio

Big Sandy Lake

Lake

Lake

Front Feet: 130 FF

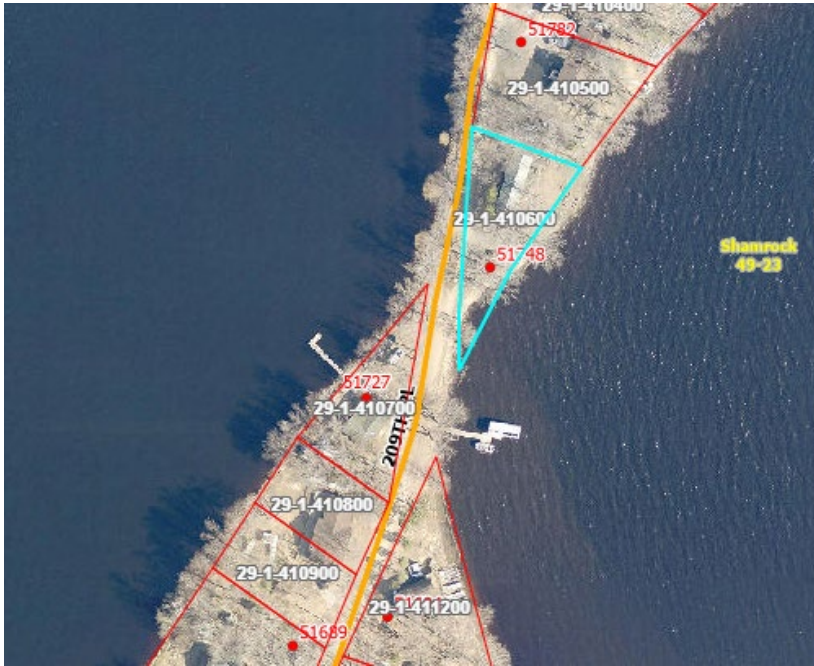
Frontage Quality: Very Good Shoreline Shallower Triangle lot (30% lot adjustment to equalize with Other Triangular lots)

Square Area/Acreage: 2.34

Res. Quality: 1984 Mobile Home 14x52

Effective Age: EA is at .30

Outbuildings: Shed





Big Sandy Lake 51748 209th pl, McGregor

29-1-410600

Parcel No.

Parcel No.

Arthurs

Buyer

Buyer

Kneeland

Seller

Seller

12/4/2020

Date of Sale

Date of Sale

\$202,400

Sale Price

Sale Price

\$

Personal Property

Personal Property

\$264,448

Adjusted Sale Price

Adjusted Sale Price

\$174,400

Assessor's EMV at Sale

Assessor's EMV at Sale

86.2%

Sale Ratio

Sale Ratio

Big Sandy Lake

Lake

Lake

Front Feet: 130 FF

Frontage Quality: Very Good Shoreline Shallower Triangle lot (30% lot adjustment to equalize with Other Triangular lots)

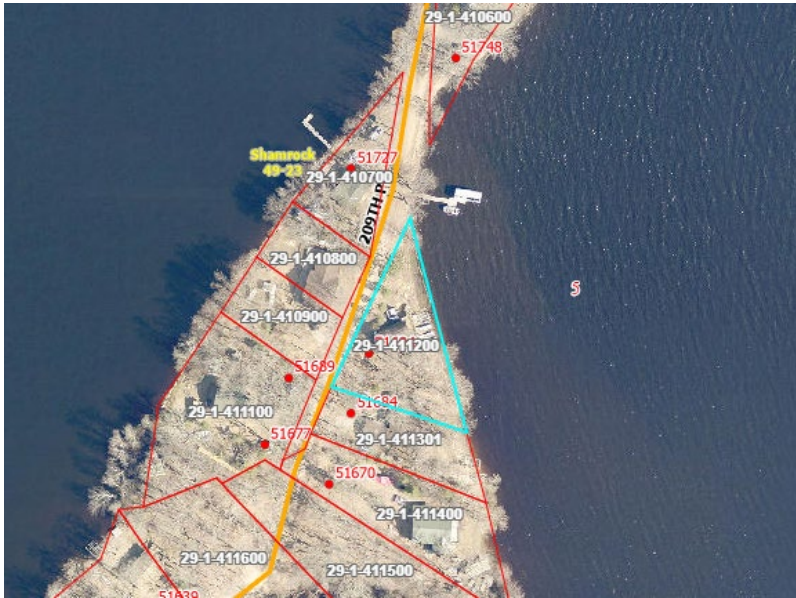
Square Area/Acreage: 2.34

Res. Quality: 1984 Mobile Home 14x52

Effective Age: EA is at .30

Outbuildings: Shed

Big Sandy Lake 51694 209th Pl, McGregor



29-1-411200

Parcel No.

Parcel No.

Perkovich

Buyer

Buyer

Larson

Seller

Seller

09-09-2021

Date of Sale

Date of Sale

\$266,750

Sale Price

Sale Price

\$

Personal Property

Personal Property

\$289,625

Adjusted Sale Price

Adjusted Sale Price

\$219,300

Assessor's EMV at Sale

Assessor's EMV at Sale

75.7%

Sale Ratio

Sale Ratio

Big Sandy Lake

Lake

Lake



Front Feet: 130

Frontage Quality: Good Shore, shallower triangular Lot (30% lot adjustment to equalize with other Triangular lots)

Square Area/Acreage: 2.34 acres

Res. Quality: D5 WO Rambler built in 1967

Effective Age: EA is at .60

Outbuildings: none.