



## AITKIN COUNTY ASSESSOR

Aitkin County Government Center  
307 2<sup>nd</sup> 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:** Appointment #3

**Appeal Format:** In Person

**Owner Name:** Richard O’Gara aka Irish Investments LLC

**Property ID#:** 11-0-043600, 11-1-250400, 11-1-250300, 11-1-249200, 11-1-249300, 11-1-249400, 11-1-249500, 11-1-249600, 11-1-249700, 11-1-249800, 11-1-249900, 11-1-250000, 11-1-250100, 11-1-250200

**Physical Address:** Part of the Plat of Birch Lake Shores off 450<sup>th</sup> Avenue on 242<sup>nd</sup> Lane

**Estimated Market Value 2023 Assessment:** See Attached

**Classification 2023 Assessment:** See Attached

**Estimated Market Value 2024 Assessment:** See Attached

**Classification 2024 Assessment:** See Attached

**Decision of Local Board (if applicable):** No Change

**Summary of Issue:** Mr. O’Gara does not agree with the way land values are determined for undeveloped land.

See attached letter from Mr. O’Gara.

**Assessor’s Recommendation:** No Change

**Comments:** Values of the attached list of parcels are consistent with values of other parcels in Hazelton Township with similar acreage and land types.

Parcel 11-0-043600: the value of this parcel is consistent with values of other parcels in Hazelton Township with similar acreage and land types.

Regarding Mr. O’Gara’s purchase price of this parcel: Mr. O’Gara found the owners of the parcel and purchased the property for \$18,000 in December of 2020. This sale was not considered a “good sale” since it was never freely offered or exposed in the open market (the parcel was never listed by a realtor or advertised for sale online or in a newspaper, etc.) If this parcel had been listed on the open market, the parcel may have sold for the original estimated market value or more than the original estimated market value.

Mr. O’Gara states the parcel is landlocked. The Plat of Birch Lake Shores does state: “Have caused the same to be surveyed and platted as BIRCH LAKE SHORES and do hereby donate and dedicate to the public for public use forever the roads and drainage and utility easements as shown on this plat.” We have received the opinion of both the County Attorney and County Surveyor on this matter stating that the platted road through

the Plat of Birch Lake Shores extends to the subject parcel and gives the subject parcel public road access. The parcel was not/is not landlocked. See attached Plat of Birch Lake Shores.

Parcel 11-1-250400 (Outlot A): While there is not a dedicated road in the plat to this lot, typically, if a sale were to occur, sellers would provide an easement across another area to access this lot. The buyers may have to purchase that easement at additional expense and may have to build that road at their expense. If for some reason there is not a road provided in a sale, the "cart way law" does provide a legal remedy to address truly landlocked parcels.

Parcel 11-1-250300: 3 acres of land are being valued as swamp acres. Two of those acres are on the west end. The remainder is valued as high wooded acres. This appears to be accurate based on current GIS mapping and layers available. We do not discount land for steepness unless and until we have documented proof that that steepness prevents a structure from being built. We may reduce values if sales show steep parcels sell for less, but currently that is not the case.

## Stacy Westerlund

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**From:** Rick O'Gara <notason@bolander.com>  
**Sent:** Friday, April 26, 2024 3:42 PM  
**To:** Stacy Westerlund  
**Cc:** Mike D. Dangers; Rick O'Gara  
**Subject:** RE: Birch Lake parcels  
  
**Categories:** Done

**[NOTICE: This message originated outside of the Aitkin County Mail System -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]**

Stacy, thank you for the opportunity to present my thoughts on the valuation of my properties in Aitkin County. Unfortunately I am not able to attend the Local Board of Appeal and Equalization/Open Book on April 29<sup>th</sup>. Thank you for your offer to present my thoughts to the Board. I have a problem with how the price for undeveloped land is valued in Hazelton Township. It is not in the prime areas of Aitkin County and should not be valued at the same value as prime areas.

A good way to value my property is a price between a willing buyer and a willing seller. My parcel 11-0-043600 is 22.04 acre parcel that I purchased for \$18000 on 12/17/2020. The County failed to re-value my land at the purchase price at that time.

$\$18000 \text{ divided by } 22.04 \text{ acres} = \$816.60 \text{ per acre value}$

I do feel that this is a reasonable way to value my outlot parcels as this lot is contiguous to the rest of my lots in Birch Lake Shores plat.

The \$18000 is what my land should have been valued at on 12/17/2020j. I feel the County should start with that value and apply the increases or decreases they have used and arrive at a corrected price per acre for that land. This would give a more realistic value per acre for the land in that area. This lot has no road access. The County has told me they are not responsible for the roads on my Birch Lake plat? I am taking that as they are my roads and this lot has no access now and will not have access unless I allow it. If the County or Township wants to take over responsibility for the roads, I would be willing?

My lot with PID#11-1-250400 is also an outlot that has no access to the roads at all. It is completely landlocked.

My lot with PID# 11-1-250300 is along my road but should be valued less because it has a tremendously steep slope off the road to the bottom flat area, and the west end of this lot is all swamp.

### Summary:

I feel that the value per acre of the three lots and the value of all of the rest of my backlots with no lake frontage should be lowered. I feel you should use my value that I paid in the beginning of 2021 for 11-0-043600 which was \$816.69 per acre and apply the increases and decreases that the County used for that type of land and arrive at a better value per acre. Then use that value for all of my outlots and backlots.

Please let me know if I have made my thought clear and if you need any additional information (copy of check?). Thank you so much for helping me with this matter. Would you kindly inform me with the direction the Board is taking on this matter.

Sincerely,

Richard O'Gara

612-366-4518  
notason@bolander.com

**From:** Stacy Westerlund <stacy.westerlund@co.aitkin.mn.us>  
**Sent:** Thursday, April 25, 2024 8:06 AM  
**To:** Rick O'Gara <notason@bolander.com>  
**Cc:** Mike D. Dangers <mike.dangers@co.aitkin.mn.us>  
**Subject:** Birch Lake parcels

You don't often get email from [stacy.westerlund@co.aitkin.mn.us](mailto:stacy.westerlund@co.aitkin.mn.us). [Learn why this is important](#)

Hi,

I apologize for not being in the office yesterday.

I have attached two summary packets, one for 2023 and one for 2024. These summary packets are put together by Mike Dangers, Aitkin County Assessor, and presented to the County Board. The packets are an explanation of what happened in the Aitkin County real estate market for that assessment and what changes we were required to make.

The third attachment is a list of sales that the countywide acreage values are based on.

The fourth attachment is a spreadsheet I put together of your off water parcels near Birch Lake.

Every year we review all the "good, arms-length" sales that occur in Aitkin County. Arms-length means open market sales where neither the buyer nor seller are under duress, the property is not in foreclosure, etc. The MN Department of Revenue requires us to be between 90% and 105% of what parcels are selling for. Ideally, we should be at 100%. We use the median of the sales to show us if we need to increase or decrease values. Countywide the median for our acreage sales was 69.4%. In order to be nearer to the 100%, changes were made to the base rates of all our acreage types. Specific to your parcels in the spreadsheet, the only changes your parcels received were changes applied to the whole county. I did not specifically review these parcels or make individual changes to them since Hazelton Township was not under reassessment.

If you would like to appeal your valuation please send an email to me to present at the Hazelton Township Board of Appeal and Equalization. The meeting is Monday, April 29, 2024 at 9 am, I will need the email before that meeting. Please include any documentation you have to support your appeal.

If you have any questions, please ask.

Sincerely,

Stacy M. Westerlund, SAMA  
Aitkin County Assessor's Office  
307 Second Street NW, Room 120  
Aitkin, MN 56431  
218-927-7327  
<https://www.co.aitkin.mn.us>

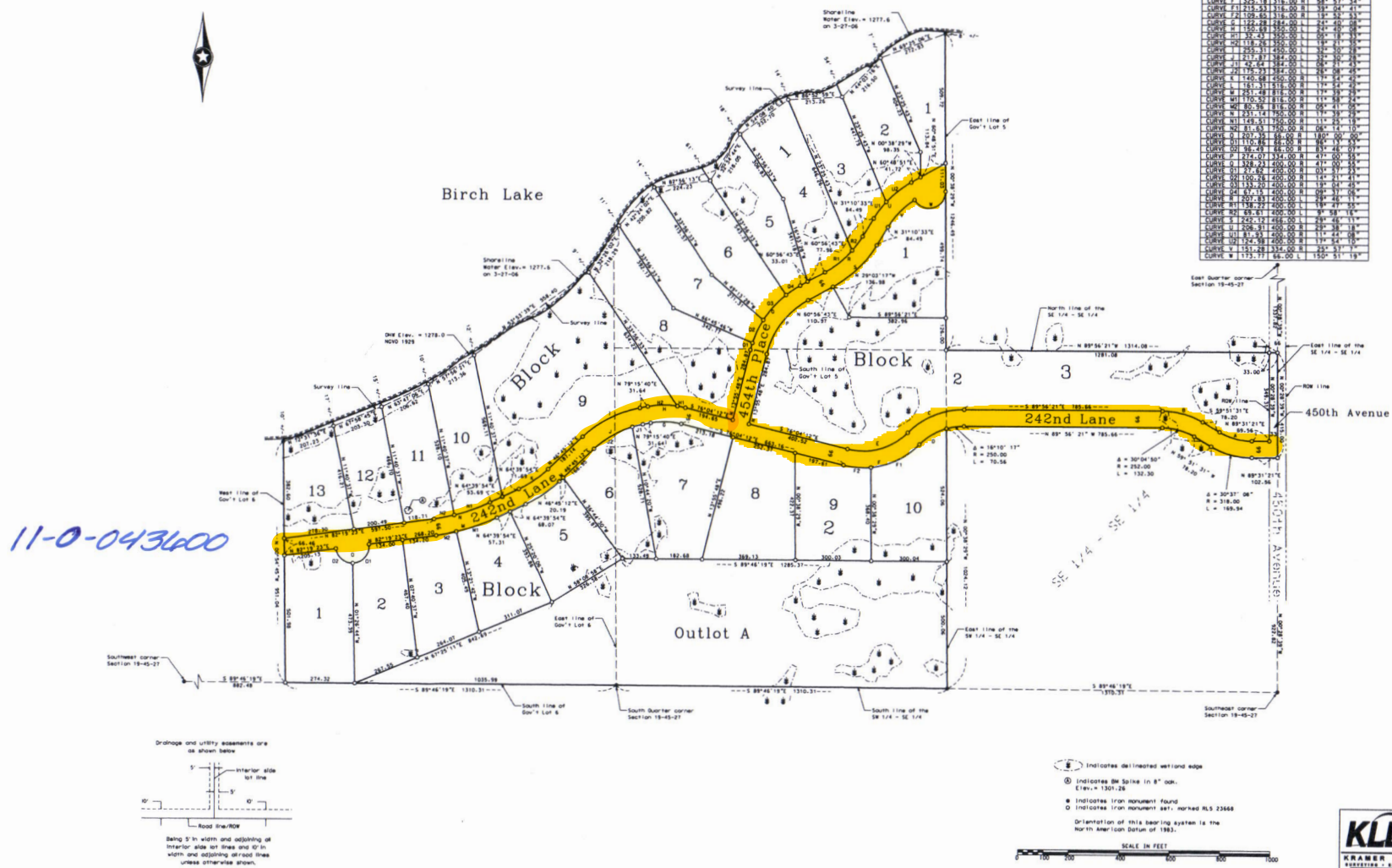






### Curve Table

Curve	Length	Radius	Delta
Curve A	174.71	252.00	30° 24' 06"
Curve B	174.71	252.00	30° 24' 06"
Curve C	248.68	315.00	42° 00' 01"
Curve D	248.68	315.00	42° 00' 01"
Curve E	322.33	450.00	50° 00' 00"
Curve F	322.33	450.00	50° 00' 00"
Curve G	215.53	315.00	30° 00' 00"
Curve H	215.53	315.00	30° 00' 00"
Curve I	125.48	180.00	24° 00' 00"
Curve J	125.48	180.00	24° 00' 00"
Curve K	125.48	180.00	24° 00' 00"
Curve L	125.48	180.00	24° 00' 00"
Curve M	125.48	180.00	24° 00' 00"
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Curve X	125.48	180.00	24° 00' 00"
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Curve IP	125.48	180.00	24° 00' 00"
Curve IQ	125.48	180.00	24° 00' 00"
Curve IR	125.48	180.00	24° 00' 00"
Curve IS	125.48	180.00	24° 00' 00"
Curve IT	125.48	180.00	24° 00' 00"
Curve IU	125.48	180.00	24° 00' 00"
Curve IV	125.48	180.00	24° 00' 00"
Curve IW	125.48	180.00	24° 00





# BIRCH LAKE SHORES

KNOW ALL PERSONS BY THESE PRESENTS, That G-M-W, LLC, a Minnesota Limited Liability Company is the owner and Bremer Bank, a National Association, is the mortgagee of the following described property situated in Aitkin County, Minnesota, to wit:

## Legal Description

Government Lot 6, Section 19, Township 45 North, Range 27 West, Aitkin County, Minnesota.

AND ALSO Government Lot 5, Section 19, Township 45 North, Range 27 West, Aitkin County, Minnesota.

AND ALSO the Southwest Quarter of the Southeast Quarter of Section 19, Township 45 North, Range 27 West, Aitkin County, Minnesota.

AND ALSO that part of the Southeast Quarter of the Southeast Quarter of Section 19, Township 45 North, Range 27 West, Aitkin County, Minnesota, lying north of the following described line:

Commencing at the northeast corner of said Southeast Quarter of the Southeast Quarter, thence South 00 degrees 28 minutes 39 seconds East, bearings are based on the North American datum of 1983, a distance of 415.00 feet to the southeast corner of said Southeast Quarter, thence South 89 degrees 31 minutes 21 seconds West, a distance of 102.56 feet, thence northwesterly 169.94 feet along a tangential curve, concave to the northeast, said curve having a radius of 318.00 feet and a central angle of 30 degrees 37 minutes 08 seconds, thence North 59 degrees 51 minutes 31 seconds West, tangent to the last described curve, a distance of 78.20 feet, thence westerly 122.30 feet along a tangential curve, concave to the northwest, said curve having a radius of 222.00 feet and a central angle of 30 degrees 04 minutes 59 seconds, thence North 89 degrees 46 minutes 21 seconds West, tangent to the last described curve, a distance of 785.66 feet, thence westerly 70.56 feet along a tangential curve, concave to the south, to the west line of said Southeast Quarter of the Southeast Quarter, said curve having a radius of 250.00 feet and a central angle of 16 degrees 10 minutes 17 seconds and said line there terminates.

Have caused the same to be surveyed and platted as BIRCH LAKE SHORES and do hereby donate and dedicate to the public for public use forever the roads and drainage and utility easements as shown on this plat.

In witness whereof said G-M-W, LLC, a Minnesota Limited Liability Company has caused these presents to be signed by its proper officer this 27th day of October, 2022, and said instrument has been acknowledged before me this 27th day of October, 2022, by its proper officer this 27th day of October, 2022.

Owner:  
G-M-W, LLC

*Greg C. Haglin*  
Greg C. Haglin, Managing Partner  
Bremer Bank, NA

Mortgagee:

*Aaron R. Meester*  
Aaron R. Meester, Vice President

State of Minnesota  
County of Crow Wing

The foregoing instrument was acknowledged before me this 27th day of October, 2022, by Greg C. Haglin, Managing Partner on behalf of G-M-W, LLC.



*Carl H. Bremer*  
Notary Public  
Crow Wing County, Minnesota  
My Commission Expires 11-30-26

State of Minnesota  
County of Crow Wing

The foregoing instrument was acknowledged before me this 27th day of October, 2022, by Aaron R. Meester, Vice President on behalf of Bremer Bank.



*Carl H. Bremer*  
Notary Public  
Crow Wing County, Minnesota  
My Commission Expires 11-30-26

I hereby certify that I have surveyed and platted the property described on this plat as BIRCH LAKE SHORES, that this plat is a correct representation of the survey, that all distances are correctly shown on the plat in feet and hundredths of a foot, that all monuments have been placed in the ground as shown, and that there are no wetlands or public highways to designate other than as shown.

*James Kramer*  
James Kramer  
Minnesota License Number 23668

State of Minnesota  
County of Crow Wing

The foregoing Surveyor's Certificate was acknowledged before me this 27th day of October, 2022, by James Kramer, Minnesota License Number 23668.



*Carl H. Bremer*  
Notary Public  
Crow Wing County, Minnesota  
My Commission Expires 1-31-26

This plat of BIRCH LAKE SHORES was accepted and approved by the Board of Commissioners of Aitkin County, Minnesota, this 20th day of October, 2022.

*Barbara H. Lafferty*  
Chairperson, Aitkin County Board

I hereby certify that this plat has been checked and approved on this 20th day of October, 2022.

*James H. Lafferty*  
Aitkin County Land Survey Coordinator

I, Kirk Poyser, Auditor for Aitkin County, Minnesota, do hereby certify that the taxes on the lands described hereon have been paid for the years prior to 2022.

*Kirk Poyser*  
Aitkin County, Minnesota

I, Lori Grams, Treasurer for Aitkin County, Minnesota, do hereby certify that the taxes on the lands described hereon payable in the year 2022 have been paid.

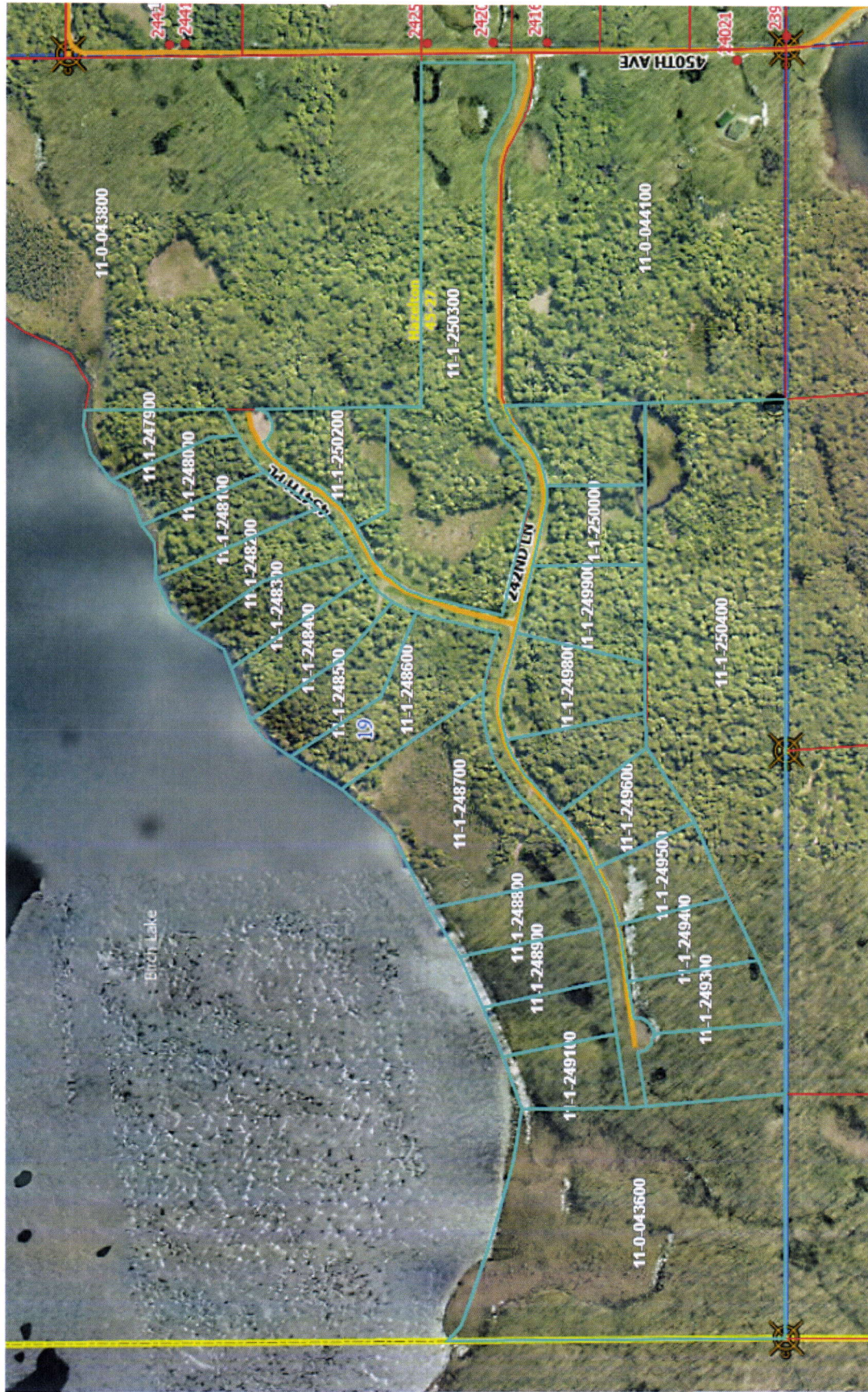
*Lori Grams*  
Treasurer, Aitkin County, Minnesota

I, Diane Lafferty, Recorder for Aitkin County, Minnesota, do hereby certify that this instrument was filed in the Office of the County Recorder for record on this 27th day of October, 2022, at 9 o'clock a.m. and was duly recorded as Document Number 2022-00000.

*Diane Lafferty*  
Recorder, Aitkin County, Minnesota



O'Gara – Irish Investmens LLC. All the parcels owned by Irish Investments LLC in the Plat of Birch Lake Shores and 11-0-043600









O’Gara – Irish Investments LLC. The orange parcels were all considered for appeal at the Hazelton Township Board.





This topographic map shows a wooded area with contour lines indicating elevation. Several parcels are highlighted in green and labeled with their areas:

- A large parcel in the center-left is labeled **2.01 ac.**
- A parcel to its right is labeled **0.29 ac.**
- A parcel above the 2.01 ac. parcel is labeled **0.43 ac.**
- A small parcel at the top center is labeled **0.16 ac.**
- A parcel at the top right is labeled **0.00 ac.**

The map also shows roads: **450TH AVE** at the top, **454TH PL** on the left, and **242ND LN** on the right. Contour lines are labeled with values such as 1286, 1300, 1310, 1320, 1330, 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410, 1420, 1430, 1440, 1450, 1460, 1470, 1480, 1490, 1500, 1510, 1520, 1530, 1540, 1550, 1560, 1570, 1580, 1590, 1600, 1610, 1620, 1630, 1640, 1650, 1660, 1670, 1680, 1690, 1700, 1710, 1720, 1730, 1740, 1750, 1760, 1770, 1780, 1790, 1800, 1810, 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890, 1900, 1910, 1920, 1930, 1940, 1950, 1960, 1970, 1980, 1990, 2000, 2010, 2020, 2030, 2040, 2050, 2060, 2070, 2080, 2090, 2100, 2110, 2120, 2130, 2140, 2150, 2160, 2170, 2180, 2190, 2200, 2210, 2220, 2230, 2240, 2250, 2260, 2270, 2280, 2290, 2300, 2310, 2320, 2330, 2340, 2350, 2360, 2370, 2380, 2390, 2400, 2410, 2420, 2430, 2440, 2450, 2460, 2470, 2480, 2490, 2500, 2510, 2520, 2530, 2540, 2550, 2560, 2570, 2580, 2590, 2600, 2610, 2620, 2630, 2640, 2650, 2660, 2670, 2680, 2690, 2700, 2710, 2720, 2730, 2740, 2750, 2760, 2770, 2780, 2790, 2800, 2810, 2820, 2830, 2840, 2850, 2860, 2870, 2880, 2890, 2900, 2910, 2920, 2930, 2940, 2950, 2960, 2970, 2980, 2990, 3000, 3010, 3020, 3030, 3040, 3050, 3060, 3070, 3080, 3090, 3100, 3110, 3120, 3130, 3140, 3150, 3160, 3170, 3180, 3190, 3200, 3210, 3220, 3230, 3240, 3250, 3260, 3270, 3280, 3290, 3300, 3310, 3320, 3330, 3340, 3350, 3360, 3370, 3380, 3390, 3400, 3410, 3420, 3430, 3440, 3450, 3460, 3470, 3480, 3490, 3500, 3510, 3520, 3530, 3540, 3550, 3560, 3570, 3580, 3590, 3600, 3610, 3620, 3630, 3640, 3650, 3660, 3670, 3680, 3690, 3700, 3710, 3720, 3730, 3740, 3750, 3760, 3770, 3780, 3790, 3800, 3810, 3820, 3830, 3840, 3850, 3860, 3870, 3880, 3890, 3900, 3910, 3920, 3930, 3940, 3950, 3960, 3970, 3980, 3990, 4000, 4010, 4020, 4030, 4040, 4050, 4060, 4070, 4080, 4090, 4100, 4110, 4120, 4130, 4140, 4150, 4160, 4170, 4180, 4190, 4200, 4210, 4220, 4230, 4240, 4250, 4260, 4270, 4280, 4290, 4300, 4310, 4320, 4330, 4340, 4350, 4360, 4370, 4380, 4390, 4400, 4410, 4420, 4430, 4440, 4450, 4460, 4470, 4480, 4490, 4500, 4510, 4520, 4530, 4540, 4550, 4560, 4570, 4580, 4590, 4600, 4610, 4620, 4630, 4640, 4650, 4660, 4670, 4680, 4690, 4700, 4710, 4720, 4730, 4740, 4750, 4760, 4770, 4780, 4790, 4800, 4810, 4820, 4830, 4840, 4850, 4860, 4870, 4880, 4890, 4900, 4910, 4920, 4930, 4940, 4950, 4960, 4970, 4980, 4990, 5000, 5010, 5020, 5030, 5040, 5050, 5060, 5070, 5080, 5090, 5100, 5110, 5120, 5130, 5140, 5150, 5160, 5170, 5180, 5190, 5200, 5210, 5220, 5230, 5240, 5250, 5260, 5270, 5280, 5290, 5300, 5310, 5320, 5330, 5340, 5350, 5360, 5370, 5380, 5390, 5400, 5410, 5420, 5430, 5440, 5450, 5460, 5470, 5480, 5490, 5500, 5510, 5520, 5530, 5540, 5550, 5560, 5570, 5580, 5590, 5600, 5610, 5620, 5630, 5640, 5650, 5660, 5670, 5680, 5690, 5700, 5710, 5720, 5730, 5740, 5750, 5760, 5770, 5780, 5790, 5800, 5810, 5820, 5830, 5840, 5850, 5860, 5870, 5880, 5890, 5900, 5910, 5920, 5930, 5940, 5950, 5960, 5970, 5980, 5990, 6000, 6010, 6020, 6030, 6040, 6050, 6060, 6070, 6080, 6090, 6100, 6110, 6120, 6130, 6140, 6150, 6160, 6170, 6180, 6190, 6200, 6210, 6220, 6230, 6240, 6250, 6260, 6270, 6280, 6290, 6300, 6310, 6320, 6330, 6340, 6350, 6360, 6370, 6380, 6390, 6400, 6410, 6420, 6430, 6440, 6450, 6460, 6470, 6480, 6490, 6500, 6510, 6520, 6530, 6540, 6550, 6560, 6570, 6580, 6590, 6600, 6610, 6620, 6630, 6640, 6650, 6660, 6670, 6680, 6690, 6700, 6710, 6720, 6730, 6740, 6750, 6760, 6770, 6780, 6790, 6800, 6810, 6820, 6830, 6840, 6850, 6860, 6870, 6880, 6890, 6900, 6910, 6920, 6930, 6940, 6950, 6960, 6970, 6980, 6990, 7000, 7010, 7020, 7030, 7040, 7050, 7060, 7070, 7080, 7090, 7100, 7110, 7120, 7130, 7140, 7150, 7160, 7170, 7180, 7190, 7200, 7210, 7220, 7230, 7240, 7250, 7260, 7270, 7280, 7290, 7300, 7310, 7320, 7330, 7340, 7350, 7360, 7370, 7380, 7390, 7400, 7410, 7420, 7430, 7440, 7450, 7460, 7470, 7480, 7490, 7500, 7510, 7520, 7530, 7540, 7550, 7560, 7570, 7580, 7590, 7600, 7610, 7620, 7630, 7640, 7650, 7660, 7670, 7680, 7690, 7700, 77



A topographic map of the Birch Lake area. The map features contour lines indicating elevation, with labels such as 1278, 1280, 1282, 1284, 1286, 1288, 1290, 1292, 1294, 1296, 1298, 1300, 1302, 1304, 1306, 1308, 1310, 1312, 1314, 1316, 1318, 1320, 1322, 1324, 1326, 1328, 1330, 1332, 1334, 1336, 1338, 1340, 1342, 1344, 1346, 1348, 1350, 1352, 1354, 1356, 1358, 1360, 1362, 1364, 1366, 1368, 1370, 1372, 1374, 1376, 1378, 1380, 1382, 1384, 1386, 1388, 1390, 1392, 1394, 1396, 1398, 1400, 1402, 1404, 1406, 1408, 1410, 1412, 1414, 1416, 1418, 1420, 1422, 1424, 1426, 1428, 1430, 1432, 1434, 1436, 1438, 1440, 1442, 1444, 1446, 1448, 1450, 1452, 1454, 1456, 1458, 1460, 1462, 1464, 1466, 1468, 1470, 1472, 1474, 1476, 1478, 1480, 1482, 1484, 1486, 1488, 1490, 1492, 1494, 1496, 1498, 1500, 1502, 1504, 1506, 1508, 1510, 1512, 1514, 1516, 1518, 1520, 1522, 1524, 1526, 1528, 1530, 1532, 1534, 1536, 1538, 1540, 1542, 1544, 1546, 1548, 1550, 1552, 1554, 1556, 1558, 1560, 1562, 1564, 1566, 1568, 1570, 1572, 1574, 1576, 1578, 1580, 1582, 1584, 1586, 1588, 1590, 1592, 1594, 1596, 1598, 1600, 1602, 1604, 1606, 1608, 1610, 1612, 1614, 1616, 1618, 1620, 1622, 1624, 1626, 1628, 1630, 1632, 1634, 1636, 1638, 1640, 1642, 1644, 1646, 1648, 1650, 1652, 1654, 1656, 1658, 1660, 1662, 1664, 1666, 1668, 1670, 1672, 1674, 1676, 1678, 1680, 1682, 1684, 1686, 1688, 1690, 1692, 1694, 1696, 1698, 1700, 1702, 1704, 1706, 1708, 1710, 1712, 1714, 1716, 1718, 1720, 1722, 1724, 1726, 1728, 1730, 1732, 1734, 1736, 1738, 1740, 1742, 1744, 1746, 1748, 1750, 1752, 1754, 1756, 1758, 1760, 1762, 1764, 1766, 1768, 1770, 1772, 1774, 1776, 1778, 1780, 1782, 1784, 1786, 1788, 1790, 1792, 1794, 1796, 1798, 1800, 1802, 1804, 1806, 1808, 1810, 1812, 1814, 1816, 1818, 1820, 1822, 1824, 1826, 1828, 1830, 1832, 1834, 1836, 1838, 1840, 1842, 1844, 1846, 1848, 1850, 1852, 1854, 1856, 1858, 1860, 1862, 1864, 1866, 1868, 1870, 1872, 1874, 1876, 1878, 1880, 1882, 1884, 1886, 1888, 1890, 1892, 1894, 1896, 1898, 1900, 1902, 1904, 1906, 1908, 1910, 1912, 1914, 1916, 1918, 1920, 1922, 1924, 1926, 1928, 1930, 1932, 1934, 1936, 1938, 1940, 1942, 1944, 1946, 1948, 1950, 1952, 1954, 1956, 1958, 1960, 1962, 1964, 1966, 1968, 1970, 1972, 1974, 1976, 1978, 1980, 1982, 1984, 1986, 1988, 1990, 1992, 1994, 1996, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012, 2014, 2016, 2018, 2020, 2022, 2024, 2026, 2028, 2030, 2032, 2034, 2036, 2038, 2040, 2042, 2044, 2046, 2048, 2050, 2052, 2054, 2056, 2058, 2060, 2062, 2064, 2066, 2068, 2070, 2072, 2074, 2076, 2078, 2080, 2082, 2084, 2086, 2088, 2090, 2092, 2094, 2096, 2098, 2100, 2102, 2104, 2106, 2108, 2110, 2112, 2114, 2116, 2118, 2120, 2122, 2124, 2126, 2128, 2130, 2132, 2134, 2136, 2138, 2140, 2142, 2144, 2146, 2148, 2150, 2152, 2154, 2156, 2158, 2160, 2162, 2164, 2166, 2168, 2170, 2172, 2174, 2176, 2178, 2180, 2182, 2184, 2186, 2188, 2190, 2192, 2194, 2196, 2198, 2200, 2202, 2204, 2206, 2208, 2210, 2212, 2214, 2216, 2218, 2220, 2222, 2224, 2226, 2228, 2230, 2232, 2234, 2236, 2238, 2240, 2242, 2244, 2246, 2248, 2250, 2252, 2254, 2256, 2258, 2260, 2262, 2264, 2266, 2268, 2270, 2272, 2274, 2276, 2278, 2280, 2282, 2284, 2286, 2288, 2290, 2292, 2294, 2296, 2298, 2300, 2302, 2304, 2306, 2308, 2310, 2312, 2314, 2316, 2318, 2320, 2322, 2324, 2326, 2328, 2330, 2332, 2334, 2336, 2338, 2340, 2342, 2344, 2346, 2348, 2350, 2352, 2354, 2356, 2358, 2360, 2362, 2364, 2366, 2368, 2370, 2372, 2374, 2376, 2378, 2380, 2382, 2384, 2386, 2388, 2390, 2392, 2394, 2396, 2398, 2400, 2402, 2404, 2406, 2408, 2410, 2412, 2414, 2416, 2418, 2420, 2422, 2424, 2426, 2428, 2430, 2432, 2434, 2436, 2438, 2440, 2442, 2444, 2446, 2448, 2450, 2452, 2454, 2456, 2458, 2460, 2462, 2464, 2466, 2468, 2470, 2472, 2474, 2476, 2478, 2480, 2482, 2484, 2486, 2488, 2490, 2492, 2494, 2496, 2498, 2500, 2502, 2504, 2506, 2508, 2510, 2512, 2514, 2516, 2518, 2520, 2522, 2524, 2526, 2528, 2530, 2532, 2534, 2536, 2538, 2540, 2542, 2544, 2546, 2548, 2550, 2552, 2554, 2556, 2558, 2560, 2562, 2564, 2566, 2568, 2570, 2572, 2574, 2576, 2578, 2580, 2582, 2584, 2586, 2588, 2590, 2592, 2594, 2596, 2598, 2600, 2602, 2604, 2606, 2608, 2610, 2612, 2614, 2616, 2618, 2620, 2622, 2624, 2626, 2628,



# Irish Investments LLC

Parcel Number	Acres	2023 EMV	2023 Classification	2024 EMV	2024 Classification	Hazelton Twp Decision
11-0-043600	22.5	\$42,100	Rural Vacant Land	\$48,300	Rural Vacant Land	No Change
11-1-250400	20.3	\$46,100	Seasonal Res Rec	\$61,400	Seasonal Res Rec	No Change
11-1-250300	15.7	\$34,500	Seasonal Res Rec	\$45,400	Seasonal Res Rec	No Change
11-1-249200	3.2	\$12,500	Seasonal Res Rec	\$15,200	Seasonal Res Rec	No Change
11-1-249300	2.5	\$11,000	Seasonal Res Rec	\$13,100	Seasonal Res Rec	No Change
11-1-249400	2.4	\$10,800	Seasonal Res Rec	\$12,800	Seasonal Res Rec	No Change
11-1-249500	2.4	\$10,800	Seasonal Res Rec	\$12,800	Seasonal Res Rec	No Change
11-1-249600	2.5	\$11,000	Seasonal Res Rec	\$13,100	Seasonal Res Rec	No Change
11-1-249700	2.4	\$10,800	Seasonal Res Rec	\$12,800	Seasonal Res Rec	No Change
11-1-249800	3.5	\$13,200	Seasonal Res Rec	\$16,100	Seasonal Res Rec	No Change
11-1-249900	3.2	\$12,500	Seasonal Res Rec	\$15,200	Seasonal Res Rec	No Change
11-1-250000	2.7	\$11,400	Seasonal Res Rec	\$13,700	Seasonal Res Rec	No Change
11-1-250100	3	\$12,100	Seasonal Res Rec	\$14,600	Seasonal Res Rec	No Change
11-1-250200	3.3	\$12,800	Seasonal Res Rec	\$15,500	Seasonal Res Rec	No Change

IRISH INVESTMENTS BIRCH LAKE PARCELS OFF WATER/ACREAGE WITH WATER

Off Water	Total Acres	Acreage Types		Your Rate Due to 124.29 Acres				2025 EMV	2024 EMV
		High Wooded	Swamp	High Wooded	Swamp	Birch Lake Backlot			
11-1-249200	3.2 acres	3.2 acres		\$3,039/acre		\$5,500		\$15,200	\$12,500
11-1-249300	2.5 acres	2.5 acres		\$3,039/acre		\$5,500		\$13,100	\$11,000
11-1-249400	2.4 acres	2.4 acres		\$3,039/acre		\$5,500		\$12,800	\$10,800
11-1-249500	2.4 acres	2.4 acres		\$3,039/acre		\$5,500		\$12,800	\$10,800
11-1-249600	2.5 acres	2.5 acres		\$3,039/acre		\$5,500		\$13,100	\$11,000
11-1-249700	2.4 acres	2.4 acres		\$3,039/acre		\$5,500		\$12,800	\$10,800
11-1-249800	3.5 acres	3.5 acres		\$3,039/acre		\$5,500		\$16,100	\$13,200
11-1-249900	3.2 acres	3.2 acres		\$3,039/acre		\$5,500		\$15,200	\$12,500
11-1-250000	2.7 acres	2.7 acres		\$3,039/acre		\$5,500		\$13,700	\$11,400
11-1-250100	3 acres	3 acres		\$3,039/acre		\$5,500		\$14,600	\$12,100
11-1-250200	3.3 acres	3.3 acres		\$3,039/acre		\$5,500		\$15,500	\$12,800
11-1-250300	15.7 acres	12.7 acres	3 acres	\$3,039/acre	\$430/acre	\$5,500		\$45,400	\$34,500
11-1-250400	20.3 acres	18.1 acres	2.2 acres	\$3,039/acre	\$430/acre	\$5,500		\$61,400	\$46,100

Water Larger Acre	Acres/Frontage	High Wd	Low Wd	Swamp	High Wd	Low Wd	Swamp	2025 EMV	2024 EMV
11-0-043600	14 acres	990'	3 acres	6 acres	\$3,039	\$1,856	\$430	\$48,300	\$42,100

Base Rate Per Acreage Type:  
 High Wooded \$3,250/acre  
 Low Wooded \$1,985/acre  
 Swamp \$450/acre

Calculation Example for Parcels 11-1-249200 through 11-1-24910:

Parcel 11-1-249200      3.2 acres of High Wooded x \$3,039 = \$9,725 + Birch Lake Backlot Unit \$5,500 = \$15,200



Calculation for Parcel 11-0-043600:

Birch Lake Frontage Base Rate is \$335/Front Foot

Your Frontage: 600' valued at \$6.70/front foot for a total of \$4,000

390' valued at \$53.60/front foot for a total of \$20,900

Total Lake Frontage Value: \$24,900

Acreage:

5 acres HWD x \$3,039 =	\$15,200
3 acres LWD x \$1,856 =	\$ 5,600
6 acres SWP x \$430 =	\$ 2,600
Total Acreage Value:	\$23,400

Frontage Total: \$24,900

Acreage Total: \$23,400

Total Estimated Value for 2025: \$48,300

SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1020600 BIRCH LAKE

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: 22.50  
 (SW SW) LOT 7  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 APPEAL OF VALUE INCREASE BY MR.O'GARA

RA 6/10/2021 SMW  
 VALUE REDUCED BY 2021 LBOE AT HAZELTON  
 FRONTAGE QUALITY DISCOUNTED; MD 5/21  
 RA 9/26/2016 SMW  
 RA 09/29/2011 SMW

SALES HISTORY: ----- | TRANSFER HISTORY: -----  
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To  
 | 2020/12/17 A 461482 IRISH INVESTMENTS LLC  
 |

ASSESSMENT DETAILS: -----

					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod: 1 Class: 111 Rural Vacant Land				Land	24.23	48,267	48,300		48,300
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT		48,267	48,300		48,300
MP/Seq: 11-0-043600 000									
Own% Rel AG% Rel NA% Dsb%									
2023 Rod: 1 Class: 111 Rural Vacant Land				Land	24.23	42,062	42,100		42,100
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT		42,062	42,100		42,100
MP/Seq: 11-0-043600 000									
Own% Rel AG% Rel NA% Dsb%									
2022 Rod: 1 Class: 111 Rural Vacant Land				Land	24.23	39,620	39,600		39,600
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT		39,620	39,600		39,600
MP/Seq: 11-0-043600 000									
Own% Rel AG% Rel NA% Dsb%									
2021 Rod: 1 Class: 111 Rural Vacant Land				Land	24.23	35,983	36,000		36,000
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT		35,983	36,000		36,000
MP/Seq: 11-0-043600 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
2024	111	0	48,300	0		48,300		48,300			48,300	0
2023	111	0	42,100	0		42,100		42,100			42,100	0
2022	111	0	39,600	0		39,600		39,600			39,600	0
2021	111	0	36,000	0		36,000		36,000			36,000	0

TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		194.33	.00	.00	.00	.00	.00	.00	.00	194.33
2023		190.41	.00	.00	.00	.00	.00	.00	.00	190.41
2022		229.96	.00	.00	.00	.00	.00	.00	.00	229.96

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CAMA LAND DETAILS: -----

Land market: 11 HAZELTON TWP Last calc date/env: 03/11/24 B RA 2012 PER TOM V: USE 990' LAKE FRONTAGE  
 Neighborhood: 11 HAZELTON 1.10 Asmt year: 2024  
 COG: 112954 1 Ac/FF/SF: 124.29 Lake: 1020600 BIRCH LAKE 500' WITH -60% QUALITY ADJ  
 Wid: .00 Dth: 450.00 Avg CER: 490' (REMAINDER) WITH -90% QUALITY ADJ

NOTES: -----

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				
01-0206	FF	600.00	A			335.00	6.70	4020	1 111	6.20			
		4180.00							OV				
01-0206	FF	390.00	H			335.00	53.60	20904	1 111	4.03			
		4180.00							OV				
HWD-R	AC	5.00				3250.00	3038.75	15194	1 111	5.00			
		124.29							TW				
LWD-R	AC	3.00				1985.00	1855.98	5568	1 111	3.00			
		124.29							TW				
SWP-R	AC	6.00				460.00	430.10	2581	1 111	6.00			
		124.29							WA				
Front feet:		990.00					Totals:			48,267			

Mineral:

## CAMA SUMMARY: -----

Schedule: 2024

Quintile date: 06/10/2021 Insp/By/Cmp: 06/10/2021 SW

R

Neighborhood: 11

HAZELTON







SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : OLA  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 OUTLOT A  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 APPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO CHANGE FROM \$35,500 TO \$37,900 (BACK  
 LOT VALUE CONVERTED TO ACREAGE).

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rcd:	1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	20.30	61,447	61,400			61,400
		Hstd: 0 cabin	Total MKT		61,447	61,400			61,400
		MP/Seq: 11-1-250400 000							
		Own% Rel AG% Rel NA% Dsb%							
2023 Rcd:	1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	20.30	46,094	46,100			46,100
		Hstd: 0 cabin	Total MKT		46,094	46,100			46,100
		MP/Seq: 11-1-250400 000							
		Own% Rel AG% Rel NA% Dsb%							
2022 Rcd:	1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	20.30	44,001	44,000			44,000
		Hstd: 0 cabin	Total MKT		44,001	44,000			44,000
		MP/Seq: 11-1-250400 000							
		Own% Rel AG% Rel NA% Dsb%							
2021 Rcd:	1	Class: 151 Non-Comm Seasonal Residential Recreationa	Land	20.30	35,774	35,800			35,800
		Hstd: 0 cabin	Total MKT		35,774	35,800			35,800
		MP/Seq: 11-1-250400 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
2024	151	0	61,400	0		61,400		61,400			61,400
2023	151	0	46,100	0		46,100		46,100			46,100
2022	151	0	44,000	0		44,000		44,000			44,000
2021	151	0	35,800	0		35,800		35,800			35,800

TAX SECTION: -----											Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2025		.00	.00	.00	.00	.00	.00	.00	.00		.00
2024		212.49	.00	19.51	.00	.00	.00	.00	.00		232.00
2023		212.32	.00	21.68	.00	.00	.00	.00	.00		234.00



CAMA LAND DETAILS: -----										NOTES: -----			
Land market: 11-BL HAZELTON TWP BACKLOT					Last calc date/env: 03/11/24 B					2011 ASMT - PLAT DEFERMENT CANCELLED SINCE			
Neighborhood: 11-BL HAZELTON BACKLOT					1.10 Asmt year: 2024					LAND VALUE IS NOW LOWER THAN THE ORIGINAL			
COG: 112954 1 Ac/FF/SF: 124.29					Lake: 1920600 BIRCH (HAZELTON)					- PHASE IN VALUE.			
Wid: .00 Dth: .00					Avg CER:					BACKLOT - ACCESS LOT IS 11-1-248700			
										THIS PARCEL IS SOUTH OF REST OF BACKLOTS			
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						
HWD-R AC	18.10			3250.00	3038.75	55001	1 151	18.10					
	124.29						TW						
SWP-R AC	2.20			460.00	430.10	946	1 151	2.20					
	124.29						WA						
BIRCHLAK UN	1.00			5500.00	5500.00	5500	1 151						
	1.00						OV						
Front feet:	.00			Totals:		61,447							
Mineral:													

CAMA SUMMARY: -----									
Schedule: 2024		Quintile date: 05/10/2021 Insp/By/Cmp: 07/12/2016 SW						R	
Neighborhood: 11-BL		HAZELTON BACKLOT							

SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 2  
 Block : 3  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 2 BLOCK 3  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 APPEAL OF VALUE INCREASE BY MR. OGARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO CHANGE VALUE FROM \$20,500 TO \$28,900 -  
 (BACK LOT VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.70	45,382	45,400			45,400
	Hstd:	0 cabin	Total MKT		45,382	45,400			45,400
	MP/Seq:	11-1-250300 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2023 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.70	34,496	34,500			34,500
	Hstd:	0 cabin	Total MKT		34,496	34,500			34,500
	MP/Seq:	11-1-250300 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.70	33,091	33,100			33,100
	Hstd:	0 cabin	Total MKT		33,091	33,100			33,100
	MP/Seq:	11-1-250300 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	15.70	27,210	27,200			27,200
	Hstd:	0 cabin	Total MKT		27,210	27,200			27,200
	MP/Seq:	11-1-250300 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
2024	151	0	45,400	0		45,400		45,400			45,400
2023	151	0	34,500	0		34,500		34,500			34,500
2022	151	0	33,100	0		33,100		33,100			33,100
2021	151	0	27,200	0		27,200		27,200			27,200
TAX SECTION: -----											
Tax Year	Rec Class	Taxes				Credits				Net Tax	
		NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00	
2024		159.34	.00	14.66	.00	.00	.00	.00	.00	174.00	
2023		159.74	.00	16.26	.00	.00	.00	.00	.00	176.00	

CAMA LAND DETAILS:
Last calc date/env: 03/11/24 B
1.10 Asmt year: 2024
Lake: 1920600 BIRCH (HAZELTON) - APPEAL OF VALUE INCREASE BY MR.O'GARA
Avg CER:

NOTES:
LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN TOWNSHIP BOARD
2011 ASMT - PLAT DEFERMENT CANCELLED SINCE LAND VALUE IS NOW LOWER THAN THE ORIGINAL PHASE IN VALUE.
BACKLOT - ACCESS LOT IS 11-1-248700
THIS PARCEL IS NORTH OF 242ND LANE - ALONG ROAD

Land market: 11-BL HAZELTON TWP BACKLOT
Neighborhood: 11-BL HAZELTON BACKLOT
COG: 112954 1 Ac/FF/SF: 124.29
Wid: .00 Dth: .00

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				
HWD-R AC	12.70			3250.00	3038.75	38592 1 151	12.70			
	124.29					TW				
SWP-R AC	3.00			460.00	430.10	1290 1 151	3.00			
	124.29					WA				
BIRCHLAK UN	1.00			5500.00	5500.00	5500 1 151				
	1.00					OV				
Front feet:	.00				Totals:	45,382				
Mineral:										

CAMA SUMMARY:
Schedule: 2024
Neighborhood: 11-BL

Quintile date: 05/10/2021
Insp/By/Cmp: 07/12/2016 SW
P

HAZELTON BACKLOT





SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 1  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 1 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$11,000 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	15,224	15,200			15,200
	Hstd:	0 cabin	Total MKT		15,224	15,200			15,200
	MP/Seq:	11-1-249200 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2023 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	12,540	12,500			12,500
	Hstd:	0 cabin	Total MKT		12,540	12,500			12,500
	MP/Seq:	11-1-249200 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	12,153	12,200			12,200
	Hstd:	0 cabin	Total MKT		12,153	12,200			12,200
	MP/Seq:	11-1-249200 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	10,727	10,700			10,700
	Hstd:	0 cabin	Total MKT		10,727	10,700			10,700
	MP/Seq:	11-1-249200 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
2024	151	0	15,200	0		15,200		15,200			15,200
2023	151	0	12,500	0		12,500		12,500			12,500
2022	151	0	12,200	0		12,200		12,200			12,200
2021	151	0	10,700	0		10,700		10,700			10,700

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		58.61	.00	5.39	.00	.00	.00	.00	.00	64.00
2023		58.04	.00	5.96	.00	.00	.00	.00	.00	64.00



CAMA LAND DETAILS: -----										NOTES: -----				
Land market: 11-BL		HAZELTON TWP BACKLOT				Last calc date/env: 03/11/24 B				2011 ASMT - PLAT DEFERMENT CANCELLED SINCE				
Neighborhood: 11-BL		HAZELTON BACKLOT				1.10 Asmt year: 2024				LAND VALUE IS NOW LOWER THAN THE ORIGINAL				
COG: 112954		1	Ac/FF/SF:		124.29	Lake: 1920600 BIRCH (HAZELTON)				- PHASE IN VALUE. BACKLOT - ACCESS LOT IS 11-1-248700				
Wid: .00		Dth: .00		Avg CER:										
Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt Cd	Acreage					
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ New						
HWD-R AC	3.20				3250.00	3038.75	9724	1 151	3.20					
	124.29							TW						
BIRCHLAK UN	1.00				5500.00	5500.00	5500	1 151						
	1.00							OV						
Front feet:	.00													
					Totals:		15,224							
Mineral:														

CAMA SUMMARY: -----									
Schedule: 2024		Quintile date: 05/10/2021 Insp/By/Cmp: 07/12/2016 SW R							
Neighborhood: 11-BL		HAZELTON BACKLOT							



SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 2  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 2 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 APPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$9,800 (BACK LOT  
 VALUE CONVERTED TO ACREAGE).

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	2.50	13,097	13,100			13,100
	Hstd:	0 cabin	Total MKT		13,097	13,100			13,100
	MP/Seq:	11-1-249300 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2023 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	2.50	11,000	11,000			11,000
	Hstd:	0 cabin	Total MKT		11,000	11,000			11,000
	MP/Seq:	11-1-249300 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	2.50	10,698	10,700			10,700
	Hstd:	0 cabin	Total MKT		10,698	10,700			10,700
	MP/Seq:	11-1-249300 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	2.50	9,584	9,600			9,600
	Hstd:	0 cabin	Total MKT		9,584	9,600			9,600
	MP/Seq:	11-1-249300 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
2024	151	0	13,100	0		13,100		13,100			13,100	0
2023	151	0	11,000	0		11,000		11,000			11,000	0
2022	151	0	10,700	0		10,700		10,700			10,700	0
2021	151	0	9,600	0		9,600		9,600			9,600	0

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		51.28	.00	4.72	.00	.00	.00	.00	.00	56.00
2023		50.79	.00	5.21	.00	.00	.00	.00	.00	56.00

CAMA LAND DETAILS: -----

Land market: 11-BL

HAZELTON TWP BACKLOT

Last calc date/env: 03/11/24 B

Neighborhood: 11-BL

HAZELTON BACKLOT

1.10 Asmt year: 2024

COG: 112954

1 Ac/FF/SF: 124.29

Lake: 1920600 BIRCH (HAZELTON)

Wid: .00 Dth: .00

Avg CER:

BACKLOT - ACCESS LOT IS 11-1-248700

Land/Unit Type

Units

Qlt/Acc

-Other-

OV

Base Rate

Adj Rate

Value Asmt Cd

Size

Comment

Df

Est/Dfr

Est/Dfr

Est/Dfr

Typ New

Acreage

PTR Value

Improvement

CER Factors

HWD-R AC

2.50

3250.00

3038.75

7597 1 151

TW

2.50

BIRCHLAK UN

1.00

5500.00

5500.00

5500 1 151

OV

1.00

Front feet: .00

Totals:

13,097

Mineral:

CAMA SUMMARY: -----

Schedule: 2024

Quintile date: 05/10/2021

Insp/By/Cmp: 07/12/2016 SW

R

Neighborhood: 11-BL

HAZELTON BACKLOT



SKETCH NOT AVAILABLE



Fee Owner: 112954  
IRISH INVESTMENTS LLC  
Taxpayer: 112954 FALCO:F.O.  
IRISH INVESTMENTS LLC  
251 STARKEY ST  
ST PAUL MN 55107

DISTRICTS:  
Twp/City : 11 HAZELTON TWP  
Plat : 50 BIRCH LAKE SHORES  
Lot : 3  
Block : 2  
School : 1 ISD 0001 - Aitkin  
Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
Sec/Twp/Rge : 19 45.0 27 Acres: .00  
LOT 3 BLOCK 2  
Parcel notes:  
LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
TOWNSHIP BOARD  
RA 5/10/2021 SMW: NO CHANGE  
RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
TO LOWER FROM \$25,500 TO \$9,700 (BACK LOT  
VALUE CONVERTED TO ACREAGE).

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
PURCHASED FOR LESS THAN HALF OUR CURRENT  
VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	12,793	12,800					
Hstd: 0 cabin	Total MKT		12,793	12,800					
MP/Seq: 11-1-249400 000									
Own% Rel AG% Rel NA% Dsb%									
2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	10,780	10,800					
Hstd: 0 cabin	Total MKT		10,780	10,800					
MP/Seq: 11-1-249400 000									
Own% Rel AG% Rel NA% Dsb%									
2022 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	10,490	10,500					
Hstd: 0 cabin	Total MKT		10,490	10,500					
MP/Seq: 11-1-249400 000									
Own% Rel AG% Rel NA% Dsb%									
2021 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	9,420	9,400					
Hstd: 0 cabin	Total MKT		9,420	9,400					
MP/Seq: 11-1-249400 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
2024	151	0	12,800	0		12,800		12,800			12,800
2023	151	0	10,800	0		10,800		10,800			10,800
2022	151	0	10,500	0		10,500		10,500			10,500
2021	151	0	9,400	0		9,400		9,400			9,400
TAX SECTION: -----											
Taxes						Credits					
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		Net Tax
2025		.00	.00	.00	.00	.00	.00	.00	.00		.00
2024		49.47	.00	4.53	.00	.00	.00	.00	.00		54.00
2023		50.82	.00	5.18	.00	.00	.00	.00	.00		56.00

CAMA LAND DETAILS: -----

Land market: 11-BL HAZELTON TWP BACKLOT

Neighborhood: 11-BL HAZELTON BACKLOT

COG: 112954 1 Ac/FF/SF: 124.29

Wid: .00 Dth: .00

Last calc date/env: 03/11/24 B

1.10 Asmt year: 2024

Lake: 1920600 BIRCH (HAZELTON)

Avg CER:

NOTES: -----

2011 ASMT - PLAT DEFERMENT CANCELLED SINCE

LAND VALUE IS NOW LOWER THAN THE ORIGINAL

BACKLOT - ACCESS LOT IS 11-1-248700

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				
HWD-R AC	2.40				3250.00	3038.75	7293 1	151	2.40			
	124.29							TW				
BIRCHLAK UN	1.00				5500.00	5500.00	5500 1	151				
	1.00							OV				
Front feet:	.00											
						Totals:	12,793					

Mineral:

CAMA SUMMARY: -----

Schedule: 2024	Quintile date: 05/10/2021	Insp/By/Cmp: 07/12/2016 SW	R
Neighborhood: 11-BL	HAZELTON BACKLOT		



SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 4  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 4 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RA APPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$9,700 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land	2.40	12,793	12,800		12,800
	Hstd: 0	cabin		Total MKT		12,793	12,800		12,800
	MP/Seq: 11-1-249500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2023 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land	2.40	10,780	10,800		10,800
	Hstd: 0	cabin		Total MKT		10,780	10,800		10,800
	MP/Seq: 11-1-249500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land	2.40	10,490	10,500		10,500
	Hstd: 0	cabin		Total MKT		10,490	10,500		10,500
	MP/Seq: 11-1-249500	000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rod: 1	Class: 151	Non-Comm	Seasonal Residential Recreationa	Land	2.40	9,420	9,400		9,400
	Hstd: 0	cabin		Total MKT		9,420	9,400		9,400
	MP/Seq: 11-1-249500	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
2024	151	0	12,800	0		12,800		12,800			12,800
2023	151	0	10,800	0		10,800		10,800			10,800
2022	151	0	10,500	0		10,500		10,500			10,500
2021	151	0	9,400	0		9,400		9,400			9,400

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		49.47	.00	4.53	.00	.00	.00	.00	.00	54.00
2023		50.82	.00	5.18	.00	.00	.00	.00	.00	56.00

CAMA LAND DETAILS: -----										NOTES: -----										
Land market: 11-BL		HAZELTON TWP BACKLOT				Last calc date/env: 03/11/24 B				2011 ASMT - PLAT DEFERMENT CANCELLED SINCE										
Neighborhood: 11-BL		HAZELTON BACKLOT				1.10 Asmt year: 2024				LAND VALUE IS NOW LOWER THAN THE ORIGINAL										
COG: 112954		1 Ac/FF/SF:		124.29		Lake: 1920600 BIRCH (HAZELTON)				- PHASE IN VALUE.										
Wid: .00		Dth: .00				Avg CER:				BACKLOT - ACCESS LOT IS 11-1-248700										
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												
HWD-R	AC	2.40			3250.00	3038.75	7293	1 151		2.40										
		124.29						TW												
BIRCHLAK	UN	1.00			5500.00	5500.00	5500	1 151												
		1.00						OV												
Front feet:		.00				Totals:		12,793												
Mineral:																				

CAMA SUMMARY: -----																													
Schedule: 2024		Quintile date: 05/10/2021 Insp/By/Cmp: 07/12/2016 SW      R																											
Neighborhood: 11-BL		HAZELTON BACKLOT																											





SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 5  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 5 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$9,800 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----										Acres	CAMA	Estimated	Deferred	Taxable
2024	Rcd:	1	Class:	151	Non-Comm	Seasonal	Residential	Recreationa		Land	2.50	13,097	13,100	13,100
			Hstd:	0	cabin					Total MKT		13,097	13,100	13,100
			MP/Seq:	11-1-249600		000								
			Own%		Rel AG%		Rel NA%		Dsb%					
2023	Rcd:	1	Class:	151	Non-Comm	Seasonal	Residential	Recreationa		Land	2.50	11,000	11,000	11,000
			Hstd:	0	cabin					Total MKT		11,000	11,000	11,000
			MP/Seq:	11-1-249600		000								
			Own%		Rel AG%		Rel NA%		Dsb%					
2022	Rcd:	1	Class:	151	Non-Comm	Seasonal	Residential	Recreationa		Land	2.50	10,698	10,700	10,700
			Hstd:	0	cabin					Total MKT		10,698	10,700	10,700
			MP/Seq:	11-1-249600		000								
			Own%		Rel AG%		Rel NA%		Dsb%					
2021	Rcd:	1	Class:	151	Non-Comm	Seasonal	Residential	Recreationa		Land	2.50	9,584	9,600	9,600
			Hstd:	0	cabin					Total MKT		9,584	9,600	9,600
			MP/Seq:	11-1-249600		000								
			Own%		Rel AG%		Rel NA%		Dsb%					

ASSESSMENT SUMMARY: -----												Taxes				Credits				Net Tax
Year	Class	Hstd	Land	Mkt	Land	Dfr	Building	Total	Mkt	Total	Dfr	Limited	Mkt	Limited	Dfr	Exemptions	Taxable	New	Imp	
2024	151	0		13,100		0			13,100				13,100				13,100		0	
2023	151	0		11,000		0			11,000				11,000				11,000		0	
2022	151	0		10,700		0			10,700				10,700				10,700		0	
2021	151	0		9,600		0			9,600				9,600				9,600		0	
TAX SECTION: -----												Taxes				Credits				Net Tax
Tax Year	Rec Class		NTC		RMV		St Gen		Disaster		Powerline		Ag		Res		Tac			
2025			.00		.00		.00		.00		.00		.00		.00		.00		.00	
2024			51.28		.00		4.72		.00		.00		.00		.00		.00		56.00	
2023			50.79		.00		5.21		.00		.00		.00		.00		.00		56.00	



CAMA LAND DETAILS: -----										NOTES: -----									
Land market: 11-BL		HAZELTON TWP BACKLOT				Last calc date/env: 03/11/24 B				2011 ASMT: PLAT DEFERMENT CANCELLED SINCE									
Neighborhood: 11-BL		HAZELTON BACKLOT				1.10 Asmt year: 2024				LAND VALUE IS NOW LOWER THAN THE ORIGINAL									
COG: 112954		1 Ac/FF/SF:		124.29		Lake: 1920600 BIRCH (HAZELTON)				- PHASE IN VALUE.									
Wid: .00		Dth: .00				Avg CER:				BACKLOT - ACCESS LOT IS 11-1-248700									
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											
HWD-R	AC	2.50			3250.00	3038.75	7597	1 151		2.50									
		124.29						TW											
BIRCHLAK	UN	1.00			5500.00	5500.00	5500	1 151											
		1.00						OV											
Front feet:		.00																	
					Totals:		13,097												
Mineral:																			

CAMA SUMMARY: -----																													
Schedule: 2024		Quintile date: 05/10/2021 Insp/By/Cmp: 07/12/2016 SW      R																											
Neighborhood: 11-BL		HAZELTON BACKLOT																											

SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City . . : 11 HAZELTON TWP  
 Plat . . . : 50 BIRCH LAKE SHORES  
 Lot . . . : 6  
 Block . . . : 2  
 School . . : 1 ISD 0001 - Aitkin  
 Lake . . . : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 6 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$9,700 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	12,793	12,800					
Hstd: 0 cabin	Total MKT		12,793	12,800					
MP/Seq: 11-1-249700 000									
Own% Rel AG% Rel NA% Dsb%									
2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	10,780	10,800					
Hstd: 0 cabin	Total MKT		10,780	10,800					
MP/Seq: 11-1-249700 000									
Own% Rel AG% Rel NA% Dsb%									
2022 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	10,490	10,500					
Hstd: 0 cabin	Total MKT		10,490	10,500					
MP/Seq: 11-1-249700 000									
Own% Rel AG% Rel NA% Dsb%									
2021 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	2.40	9,420	9,400					
Hstd: 0 cabin	Total MKT		9,420	9,400					
MP/Seq: 11-1-249700 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
2024	151	0	12,800	0		12,800		12,800			12,800	0
2023	151	0	10,800	0		10,800		10,800			10,800	0
2022	151	0	10,500	0		10,500		10,500			10,500	0
2021	151	0	9,400	0		9,400		9,400			9,400	0
TAX SECTION: -----												
					Taxes		Credits					Net Tax
Tax Year	Rec Class		NTC		RMV	St Gen	Disaster	Powerline		Ag	Res	Tac
2025			.00		.00	.00	.00	.00		.00	.00	.00
2024			49.47		.00	4.53	.00	.00		.00	.00	.00
2023			50.82		.00	5.18	.00	.00		.00	.00	.00



CAMA LAND DETAILS: -----										NOTES: -----			
Land market: 11-BL		HAZELTON TWP BACKLOT				Last calc date/env: 03/11/24 B				2011 ASMT - PLAT DEFERMENT CANCELLED SINCE			
Neighborhood: 11-BL		HAZELTON BACKLOT				1.10 Asmt year: 2024				LAND VALUE IS NOW LOWER THAN THE ORIGINAL			
COG: 112954		1	Ac/FF/SF:		124.29	Lake: 1920600 BIRCH (HAZELTON)				- PHASE IN VALUE. BACKLOT - ACCESS LOT IS 11-1-248700			
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					
HWD-R AC	2.40				3250.00	3038.75	7293	1 151	2.40				
	124.29							TW					
BIRCHLAK UN	1.00				5500.00	5500.00	5500	1 151					
	1.00							OV					
Front feet:	.00					Totals:		12,793					
Mineral:													

CAMA SUMMARY: -----

Schedule: 2024

Quintile date: 05/10/2021

Insp/By/Cmp: 07/12/2016 SW

R

Neighborhood: 11-BL

HAZELTON BACKLOT

SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 7  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 7 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$11,600 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.50	16,136	16,100			16,100
	Hstd:	0 cabin	Total MKT		16,136	16,100			16,100
	MP/Seq:	11-1-249800 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2023 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.50	13,200	13,200			13,200
	Hstd:	0 cabin	Total MKT		13,200	13,200			13,200
	MP/Seq:	11-1-249800 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.50	12,777	12,800			12,800
	Hstd:	0 cabin	Total MKT		12,777	12,800			12,800
	MP/Seq:	11-1-249800 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rcd:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.50	11,217	11,200			11,200
	Hstd:	0 cabin	Total MKT		11,217	11,200			11,200
	MP/Seq:	11-1-249800 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
2024	151	0	16,100	0		16,100		16,100			16,100
2023	151	0	13,200	0		13,200		13,200			13,200
2022	151	0	12,800	0		12,800		12,800			12,800
2021	151	0	11,200	0		11,200		11,200			11,200

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		60.42	.00	5.58	.00	.00	.00	.00	.00	66.00
2023		61.73	.00	6.27	.00	.00	.00	.00	.00	68.00



CAMA LAND DETAILS: -----

Land market: 11-BL HAZELTON TWP BACKLOT
Neighborhood: 11-BL HAZELTON BACKLOT
COG: 112954 1 Ac/FF/SF: 124.29
Wid: .00 Dth: .00

Last calc date/env: 03/11/24 B
1.10 Asmt year: 2024
Lake: 1920600 BIRCH (HAZELTON) - PHASE IN VALUE.
Avg CER:

NOTES: -----
2011 ASMT - PLAT DEFERMENT CANCELLED SINCE LAND VALUE IS NOW LOWER THAN THE ORIGINAL
BACKLOT - ACCESS LOT IS 11-1-248700

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				
HWD-R AC	3.50			3250.00	3038.75	10636 1 151	3.50			
	124.29					TW				
BIRCHLAK UN	1.00			5500.00	5500.00	5500 1 151				
	1.00					OV				
Front feet:	.00									
				Totals:		16,136				

Mineral:

CAMA SUMMARY: -----

Schedule: 2024	Quintile date: 05/10/2021	Insp/By/Cmp: 07/12/2016 SW	R
Neighborhood: 11-BL	HAZELTON BACKLOT		

SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

## DISTRICTS:

Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 8  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

## LEGAL DESCRIPTION:

Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 8 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE

RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$11,000 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011:SMW

## ASSESSMENT DETAILS: -----

					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	15,224	15,200			15,200
	Hstd:	0 cabin	Total MKT		15,224	15,200			15,200
	MP/Seq:	11-1-249900 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2023 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	12,540	12,500			12,500
	Hstd:	0 cabin	Total MKT		12,540	12,500			12,500
	MP/Seq:	11-1-249900 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2022 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	12,153	12,200			12,200
	Hstd:	0 cabin	Total MKT		12,153	12,200			12,200
	MP/Seq:	11-1-249900 000							
	Own%	Rel AG%	Rel NA%	Dsb%					
2021 Rod:	1 Class:	151 Non-Comm Seasonal Residential Recreationa	Land	3.20	10,727	10,700			10,700
	Hstd:	0 cabin	Total MKT		10,727	10,700			10,700
	MP/Seq:	11-1-249900 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
2024	151	0	15,200	0		15,200		15,200			15,200	0
2023	151	0	12,500	0		12,500		12,500			12,500	0
2022	151	0	12,200	0		12,200		12,200			12,200	0
2021	151	0	10,700	0		10,700		10,700			10,700	0

## TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		58.61	.00	5.39	.00	.00	.00	.00	.00	64.00
2023		58.04	.00	5.96	.00	.00	.00	.00	.00	64.00



CAMA LAND DETAILS: -----

Land market: 11-BL HAZELTON TWP BACKLOT
Neighborhood: 11-BL HAZELTON BACKLOT
COG: 112954 1 Ac/FF/SF: 124.29
Wid: .00 Dth: .00
Land/Unit Type Units Qlt/Acc -Other- OV
Size Comment Df
HWD-R AC 3.20
124.29
BIRCHLAK UN 1.00
1.00
Front feet: .00

Last calc date/env: 03/11/24 B
1.10 Asmt year: 2024
Lake: 1920600 BIRCH (HAZELTON) -
Avg CER:
Base Rate Adj Rate Value Asmt Cd
Est/Dfr Est/Dfr Est/Dfr Typ New
3250.00 3038.75 9724 1 151
5500.00 5500.00 5500 1 151
OV
Totals: 15,224

NOTES: -----
2011 ASMT - PLAT DEFERMENT CANCELLED SINCE LAND VALUE IS NOW LOWER THAN THE ORIGINAL
- PHASE IN VALUE.
BACKLOT - ACCESS LOT IS 11-1-248700
Acreage PTR Value Improvement CER Factors
3.20

Mineral:

CAMA SUMMARY: -----

Schedule: 2024
Quintile date: 05/10/2021 Insp/By/Cmp: 07/12/2016 SW R
Neighborhood: 11-BL HAZELTON BACKLOT





SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City : 11 HAZELTON TWP  
 Plat : 50 BIRCH LAKE SHORES  
 Lot : 9  
 Block : 2  
 School : 1 ISD 0001 - Aitkin  
 Lake : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 9 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$10,200 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreationa	Land	2.70	13,705	13,700			13,700
	Hstd: 0 cabin		Total MKT		13,705	13,700			13,700
	MP/Seq: 11-1-250000	000							
	Own% Rel AG% Rel NA% Dsb%								
2023 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreationa	Land	2.70	11,440	11,400			11,400
	Hstd: 0 cabin		Total MKT		11,440	11,400			11,400
	MP/Seq: 11-1-250000	000							
	Own% Rel AG% Rel NA% Dsb%								
2022 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreationa	Land	2.70	11,113	11,100			11,100
	Hstd: 0 cabin		Total MKT		11,113	11,100			11,100
	MP/Seq: 11-1-250000	000							
	Own% Rel AG% Rel NA% Dsb%								
2021 Rod: 1	Class: 151 Non-Comm	Seasonal Residential Recreationa	Land	2.70	9,910	9,900			9,900
	Hstd: 0 cabin		Total MKT		9,910	9,900			9,900
	MP/Seq: 11-1-250000	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
2024	151	0	13,700	0		13,700		13,700			13,700
2023	151	0	11,400	0		11,400		11,400			11,400
2022	151	0	11,100	0		11,100		11,100			11,100
2021	151	0	9,900	0		9,900		9,900			9,900

TAX SECTION: -----										Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		53.08	.00	4.92	.00	.00	.00	.00	.00	58.00
2023		52.67	.00	5.33	.00	.00	.00	.00	.00	58.00

CAMA LAND DETAILS: -----										NOTES: -----			
Land market: 11-BL		HAZELTON TWP BACKLOT				Last calc date/env: 03/11/24 B				2011 ASMT - PLAT DEFERMENT CANCELLED SINCE			
Neighborhood: 11-BL		HAZELTON BACKLOT				1.10 Asmt year: 2024				LAND VALUE IS NOW LOWER THAN THE ORIGINAL			
COG: 112954		1	Ac/FF/SF:		124.29	Lake: 1920600 BIRCH (HAZELTON)				- PHASE IN VALUE. BACKLOT - ACCESS LOT IS 11-1-248700			
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					
HWD-R AC	2.70				3250.00	3038.75	8205	1 151	2.70				
	124.29							TW					
BIRCHLAK UN	1.00				5500.00	5500.00	5500	1 151					
	1.00							OV					
Front feet:		.00					Totals:		13,705				
Mineral:													

CAMA SUMMARY: -----											
Schedule: 2024		Quintile date: 05/10/2021				Insp/By/Cmp: 07/12/2016 SW				R	
Neighborhood: 11-BL		HAZELTON BACKLOT									



SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

DISTRICTS:  
 Twp/City . . : 11 HAZELTON TWP  
 Plat . . . : 50 BIRCH LAKE SHORES  
 Lot . . . : 10  
 Block . . . : 2  
 School . . : 1 ISD 0001 - Aitkin  
 Lake . . . : 1920600 BIRCH (HAZELTON) - BACK

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 19 45.0 27 Acres: .00  
 LOT 10 BLOCK 2  
 Parcel notes:  
 LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD  
 RAPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE  
 RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$25,500 TO \$10,700 (BACK LOT  
 VALUE CONVERTED TO ACREAGE.

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.00	14,616	14,600					14,600
Hstd: 0 cabin	Total MKT		14,616	14,600					14,600
MP/Seq: 11-1-250100 000									
Own% Rel AG% Rel NA% Dsb%									
2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.00	12,100	12,100					12,100
Hstd: 0 cabin	Total MKT		12,100	12,100					12,100
MP/Seq: 11-1-250100 000									
Own% Rel AG% Rel NA% Dsb%									
2022 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.00	11,737	11,700					11,700
Hstd: 0 cabin	Total MKT		11,737	11,700					11,700
MP/Seq: 11-1-250100 000									
Own% Rel AG% Rel NA% Dsb%									
2021 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.00	10,401	10,400					10,400
Hstd: 0 cabin	Total MKT		10,401	10,400					10,400
MP/Seq: 11-1-250100 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
2024	151	0	14,600	0		14,600		14,600			14,600	0
2023	151	0	12,100	0		12,100		12,100			12,100	0
2022	151	0	11,700	0		11,700		11,700			11,700	0
2021	151	0	10,400	0		10,400		10,400			10,400	0
TAX SECTION: -----												
Taxes					Credits					Net Tax		
Tax Year	Rec Class		NTC		RMV	St Gen	Disaster	Powerline		Ag	Res	Tac
2025			.00		.00	.00	.00	.00		.00	.00	.00
2024			56.81		.00	5.19	.00	.00		.00	.00	.00
2023			56.23		.00	5.77	.00	.00		.00	.00	.00

CAMA LAND DETAILS: -----

Land market: 11-BL HAZELTON TWP BACKLOT

Neighborhood: 11-BL HAZELTON BACKLOT

COG: 112954 1 Ac/FF/SF: 124.29

Wid: .00 Dth: .00

Land/Unit Type Units Qlt/Acc -Other- OV

Size Comment Df

HWD-R AC 3.00 3250.00

124.29 3038.75

BIRCHLAK UN 1.00 5500.00

1.00 5500.00

Front feet: .00

Last calc date/env: 03/11/24 B

1.10 Asmt year: 2024

Lake: 1920600 BIRCH (HAZELTON) - PHASE IN VALUE.

Avg CER:

Value Asmt Cd

Est/Dfr Est/Dfr Est/Dfr Typ New

9116 1 151

5500 1 151

OV

Totals: 14,616

NOTES: -----

2011 ASMT - PLAT DEFERMENT CANCELLED SINCE

LAND VALUE IS NOW LOWER THAN THE ORIGINAL

BACKLOT - ACCESS LOT IS 11-1-248700

Acreage PTR Value Improvement CER Factors

3.00

Mineral:

CAMA SUMMARY: -----

Schedule: 2024

Quintile date: 05/10/2021 Insp/By/Cmp: 07/12/2016 SW

R

Neighborhood: 11-BL HAZELTON BACKLOT



SKETCH NOT AVAILABLE



Fee Owner: 112954  
 IRISH INVESTMENTS LLC  
 Taxpayer: 112954 FALCO:F.O.  
 IRISH INVESTMENTS LLC  
 251 STARKEY ST  
 ST PAUL MN 55107

## DISTRICTS:

Twp/City . : 11 HAZELTON TWP  
 Plat . . . : 50 BIRCH LAKE SHORES  
 Lot . . . : 1  
 Block . . . : 3  
 School . . : 1  
 Lake . . . : 1920600 BIRCH (HAZELTON) -

## LEGAL DESCRIPTION:

Sec/Twp/Rge : 19 45.0 27 Acres: .00

LOT 1 BLOCK 3

Parcel notes:

LBOAE 4/29/2024 SMW: NO CHANGE PER HZLTN  
 TOWNSHIP BOARD

BACK APPEAL OF VALUE INCREASE BY MR.O'GARA

RA 5/10/2021 SMW: NO CHANGE

RA 7/12/2016 SMW: NO CHANGE

6/16/2015-COUNTY BOARD OF APPEAL - VOTED  
 TO LOWER FROM \$20,500 TO \$11,200 (BACK LOT  
 VALUE CONVERTED TO ACREAGE)

LBOAE 5/4/2015: QUESTION REGARDING VALUE  
 PURCHASED FOR LESS THAN HALF OUR CURRENT  
 VALUE. WILL COG FRONTAGE AND ACREAGE.

RA 08/09/2011 SMW: PHOTO

## ASSESSMENT DETAILS: -----

					Acres	CAMA	Estimated	Deferred	Taxable
2024 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.30	15,528	15,500		15,500			15,500
Hstd: 0 cabin	Total MKT		15,528	15,500					15,500
MP/Seq: 11-1-250200 000									
Own% Rel AG% Rel NA% Dsb%									
2023 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.30	12,760	12,800		12,800			12,800
Hstd: 0 cabin	Total MKT		12,760	12,800					12,800
MP/Seq: 11-1-250200 000									
Own% Rel AG% Rel NA% Dsb%									
2022 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.30	12,361	12,400		12,400			12,400
Hstd: 0 cabin	Total MKT		12,361	12,400					12,400
MP/Seq: 11-1-250200 000									
Own% Rel AG% Rel NA% Dsb%									
2021 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa	Land	3.30	10,891	10,900		10,900			10,900
Hstd: 0 cabin	Total MKT		10,891	10,900					10,900
MP/Seq: 11-1-250200 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
2024 151	0	15,500	0		15,500		15,500			15,500	0
2023 151	0	12,800	0		12,800		12,800			12,800	0
2022 151	0	12,400	0		12,400		12,400			12,400	0
2021 151	0	10,900	0		10,900		10,900			10,900	0

## TAX SECTION: -----

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2025		.00	.00	.00	.00	.00	.00	.00	.00	.00
2024		58.62	.00	5.38	.00	.00	.00	.00	.00	64.00
2023		59.84	.00	6.16	.00	.00	.00	.00	.00	66.00

CAMA LAND DETAILS:

Land market: 11-BL
HAZELTON TWP BACKLOT

Neighborhood: 11-BL
HAZELTON BACKLOT

COG: 112954
1
Ac/FF/SF: 124.29

Wid: .00
Dth: .00

Last calc date/env: 03/11/24 B
1.10
Asmt year: 2024

Lake: 1920600 BIRCH (HAZELTON)

Avg CER:

2011 ASMT - PLAT DEFERMENT CANCELLED SINCE LAND VALUE IS NOW LOWER THAN THE ORIGINAL

PHASE IN VALUE.

BACKLOT - ACCESS LOT IS 11-1-248700

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				
HWD-R AC	3.30				3250.00	3038.75	10028	1 151	3.30			
	124.29							TW				
BIRCHLAK UN	1.00				5500.00	5500.00	5500	1 151				
	1.00							OV				
Front feet:	.00											
						Totals:		15,528				

Mineral:

CAMA SUMMARY:

Schedule: 2024

Quintile date: 05/10/2021
Insp/By/Cmp: 07/12/2016 SW
R

Neighborhood: 11-BL
HAZELTON BACKLOT