



## AITKIN COUNTY ASSESSOR

Aitkin County Government Center  
307 2<sup>nd</sup> Street NW, Room 120  
Aitkin, MN 56431

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Phone: 218-927-7327  
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### County Board of Equalization Appeal Information Sheet

**Appeal Number and/or Appointment Time: #3**

**Appeal Format: Assessor Recommendation**

**Owner Name:** Garrett Froehle & Patricia Peters

**Property ID#:** 11-0-009200

**Physical Address:** 27164 US Hwy 169

**Estimated Market Value 2024 Assessment:** \$36,700

**Classification 2024 Assessment:** Seasonal Recreational Residential

**Estimated Market Value 2025 Assessment:** \$37,300

**Classification 2025 Assessment:** Seasonal Recreational Residential

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

**Summary of Issue:** While reviewing the condition of the residence on the main parcel I reviewed the condition of this cabin also. The cabin appears to have foundation issues and the exterior is aging faster than expected.

**Assessor's Recommendation:**

- Depreciate 10% for age of windows, soffit/fascia and shingles. (If repairs are made the depreciation would be removed.)
- Use "Additional Depreciation" of 10% for foundation issues. (If the foundation is repaired the additional depreciation would be removed.)

The new value with these changes would be Land (No Change) \$18,800, Building \$13,300 = Total value: \$32,100

**Comments:**



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### County Board of Equalization Appeal Information Sheet

**Appeal Number and/or Appointment Time: #3**

**Appeal Format: Assessor Recommendation**

**Owner Name:** Garrett Froehle & Patricia Peters

**Property ID#:** 11-0-009500

**Physical Address:** 27190 US Hwy 169

**Estimated Market Value 2024 Assessment:** \$203,600

**Classification 2024 Assessment:** Residential Non-Homestead/Rural Vacant Land

**Estimated Market Value 2025 Assessment:** \$205,700

**Classification 2025 Assessment:** Residential Non-Homestead/Rural Vacant Land

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

**Summary of Issue:** The owners had called and asked our office to review the value of the home on this parcel. We were able to review the exterior and the owner sent interior photos. There have been no upgrades to the interior or exterior of the building. Areas along the foundation/sill plate have been spray foamed to keep the mice/bugs out but no repairs/upgrades. The interior photos show the drywall/wall board is popping at some seams (wall by exterior door). The ceiling paint is flaking/falling off. There are issues with the kitchen floor (cabinets/drawers won't completely shut and the kitchen sink is higher on one side than the other) which suggest possible foundation issues. Some flooring is missing or needs repair (hallway toward bathroom). The area with the pink door is separating from the main residence. This area was being called residence but is closed porch.

**Assessor's Recommendation:**

- Change the 11'x14' area previously called residence to closed porch.
- Depreciate 10% to show age of interior and no updating. (If updates are made the depreciation would be removed.)
- Use "Additional Depreciation" (10%) to show floor/foundation issues. (If repairs were made the additional depreciation would be removed.)
- Add value for white shed by garage: \$400.
- Add value for two small beige Connex boxes (shipping containers): \$1,300 x 2 = \$2,600.

The new value with these changes would be: Land (No change) \$88,800 + Buildings \$86,600 = Total value: \$175,400

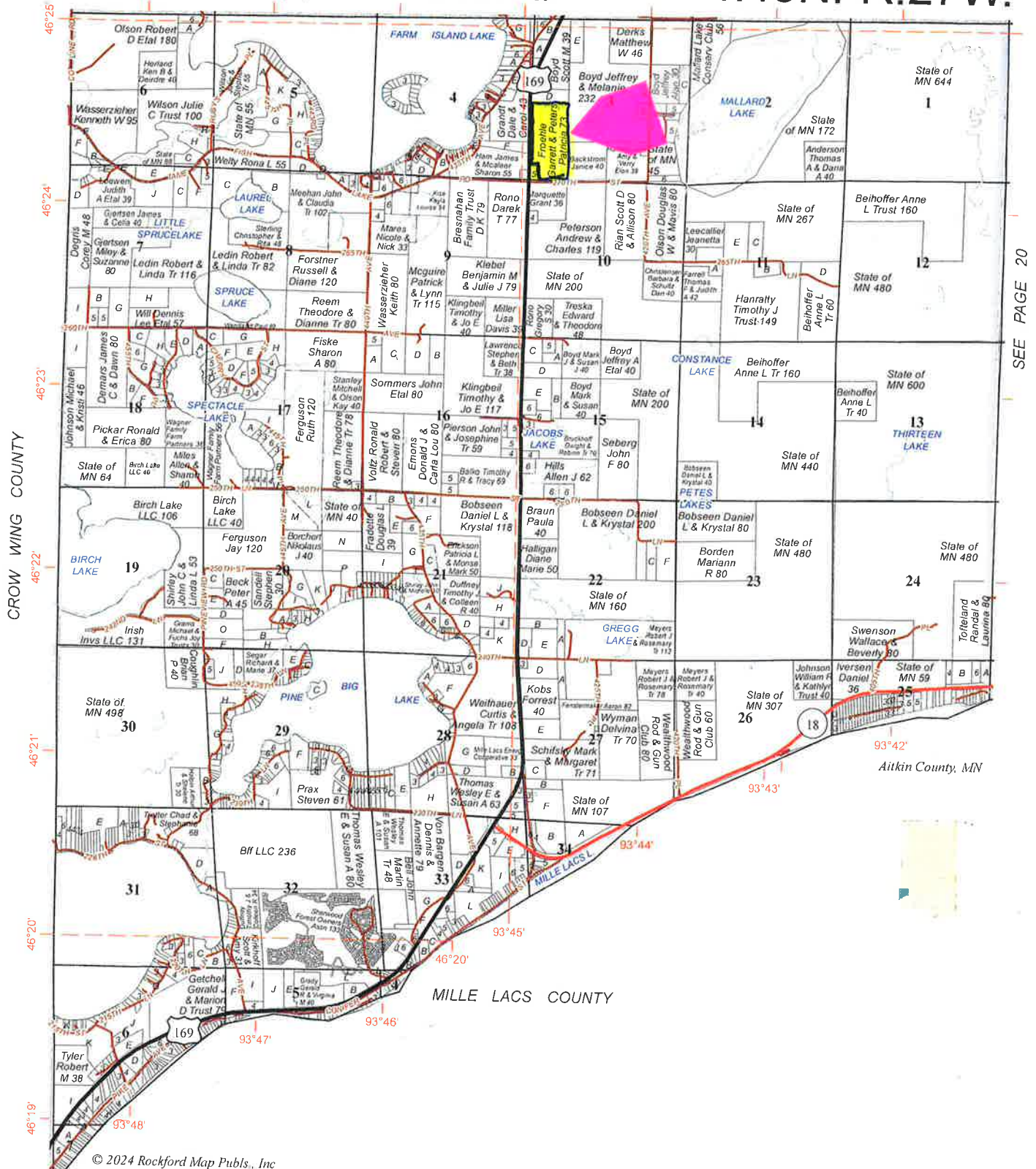
**Comments:** The owners are currently developing a plan to demolish the residence.  
The Connex boxes now hold the contents of the residence. The residence is not even used for storage.

# HAZELTON

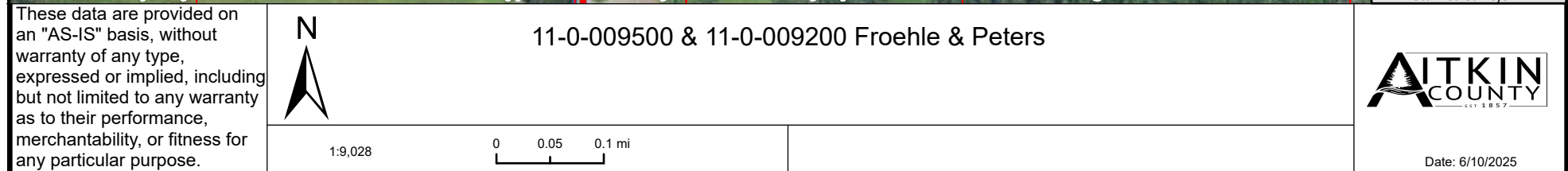
SEE PAGE 30

T.45N.-R.27W.

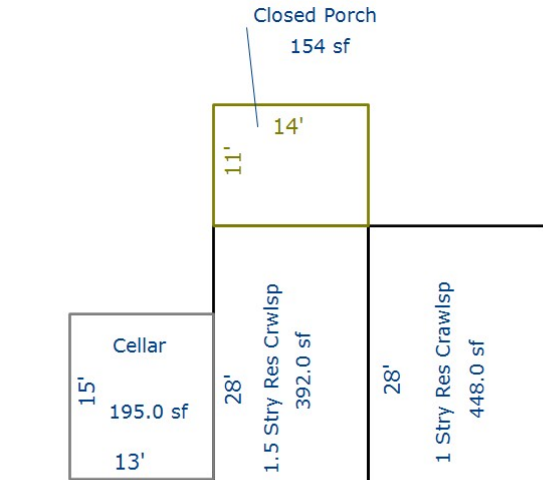
Refer to page 119 for keyed parcels











Fee Owner: 95295  
 FROEHLE, GARRETT & PETERS, PATRICI Twp/City . . . 11  
 Taxpayer: 95295 FALCO:F.O. School . . . 1  
 FROEHLE, GARRETT & PETERS, PATRICI  
 26020 INDEPENDENCE AVE  
 MORRISTOWN MN 55052  
 Primary Address/911 #:  
 27190 US HWY 169  
 AITKIN

Highway

#### LEGAL DESCRIPTION:

Sec/Twp/Rge : 3 45.0 27 Acres: 32.16  
 SW-SW LESS 7 AC & LESS .84 AC HY  
 Parcel notes:  
 LBOAE 5/5/2025 BOARD VOTED NO CHANGE  
 4/30/2025 SMW: STOPPED OUT AND TOOK PHOTOS  
 OF EXTERIOR. TRICIA SENT PHOTOS OF THE INT  
 REVIEWED BUILDING VALUES. SEE BLDG NOTES.  
 RA 3/2/2022 SMW  
 RA 2/8/2017 SMW  
 RA 02/02/2012 SMW: NO ANSWER

#### ISSUE DETAILS:

Nbr: 25178 Type: ASRIN Sts: OPEN Desc: MAKE CHANGES THAT YOU BROUGHT TO LBOAE IF CBOAE DOESN'T Permit:  
 LID: 1st AY: 2025 Next action: APPROVE  
 Action: CRTD 05/05/2025 Created Asmt yr: 2025 Entered by: SMW1

#### ASSESSMENT DETAILS:

			Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1	Class: 204 Non-Homestead Qualifying Single Res Unit	Land	9.00	43,768	43,800		43,800
	Hstd: 0 nonhomestead-single-res-4bb	Building		116,658	116,700		116,700
	MP/Seq: 11-0-009500 000	Total MKT		160,426	160,500		160,500
	Own% Rel AG% Rel NA% Dsb%						
2025 Rcd: 2	Class: 111 Rural Vacant Land	Land	23.00	45,161	45,200		45,200
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		45,161	45,200		45,200
	MP/Seq: 11-0-009500 001						
	Own% Rel AG% Rel NA% Dsb%						
2024 Rcd: 1	Class: 204 Non-Homestead Qualifying Single Res Unit	Land	10.00	44,965	45,000		45,000
	Hstd: 0 nonhomestead-single-res-4bb	Building		111,034	111,000		111,000
	MP/Seq: 11-0-009500 000	Total MKT		155,999	156,000		156,000
	Own% Rel AG% Rel NA% Dsb%						
2024 Rcd: 2	Class: 111 Rural Vacant Land	Land	23.00	47,557	47,600		47,600
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		47,557	47,600		47,600
	MP/Seq: 11-0-009500 001						
	Own% Rel AG% Rel NA% Dsb%						
2023 Rcd: 1	Class: 204 Non-Homestead Qualifying Single Res Unit	Land	10.00	39,388	39,400		39,400
	Hstd: 0 nonhomestead-single-res-4bb	Building		111,034	111,000		111,000
	MP/Seq: 11-0-009500 000	Total MKT		150,422	150,400		150,400
	Own% Rel AG% Rel NA% Dsb%						
2023 Rcd: 2	Class: 111 Rural Vacant Land	Land	23.00	36,905	36,900		36,900
	Hstd: 0 rural-vacant-nonhomestead-land	Total MKT		36,905	36,900		36,900
	MP/Seq: 11-0-009500 001						
	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
2025	204	+ 0	89,000	0	116,700	205,700		205,700			205,700	0
2024	204	+ 0	92,600	0	111,000	203,600		203,600			203,600	0
2023	204	+ 0	76,300	0	111,000	187,300		187,300			187,300	0

LINKED PARCELS - BASE: 11-0-009500 000  
 000\*11-0-009500 001 11-0-009500 2

Total acres: 32.00 Total est: 205,700 Total taxable: 205,700

TAX SECTION:			Taxes			Credits			Net Tax		
Tax Year	Rec	Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2026			.00	.00	.00	.00	.00	.00	.00	.00	.00
2025	1	111	714.30	100.22	.00	.00	.00	.00	.00	.00	814.52
2025	2	111	220.42	.00	.00	.00	.00	.00	.00	.00	220.42
2025			932.25	100.22	.00	.00	.00	.00	.00	.00	1,032.47
2024	1	111	695.73	95.61	.00	.00	.00	.00	.00	.00	791.34
2024	2	111	172.74	.00	.00	.00	.00	.00	.00	.00	172.74
2024			866.43	95.61	.00	.00	.00	.00	.00	.00	962.04
2023	1	111	626.87	97.30	.00	.00	.00	.00	.00	.00	724.17
2023	2	111	180.31	.00	.00	.00	.00	.00	.00	.00	180.31
2023			804.94	97.30	.00	.00	.00	.00	.00	.00	902.24

## CAMA LAND DETAILS:

Land market: 11 HAZELTON TWP Last calc date/env: 03/12/25 B  
 Neighborhood: 11 HAZELTON 1.10 Asmt year: 2026  
 COG: 95295 1 Ac/FF/SF: 74.00 Lake:  
 Wid: .00 Dth: .00 Avg CER:

## NOTES:

4/30/2025: REVIEWED LAND TYPING. REMOVED  
 .6 ACRES FOR HWY 169 EVEN THOUGH IT IS  
 EXCEPTED IN BRIEF LEGAL BECAUSE LT SAYS WE  
 CANNOT RELY ON BRIEF LEGAL BEING ACCURATE  
 USED USDA SOIL SURVEY, HYDRIC SOILS, SOIL  
 DRAINAGE, PICTOMETRY, ETC.  
 MAP ACRES: 33.4

2/2/2012 REVIEWED LAND TYPE - NO TOTALLY  
 SWAMPY LOOKING AREAS - IT LOOKS LIKE LOW  
 WOODED FROM THE AERIALS.

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Est/Dfr	Asmt Typ	Cd New	Acreage	PTR	Value	Improvement	CER	Factors
FSITE	UN	1.00			20000.00	20000.00	20000	1	204						
		76.00						SV							
HWD-R	AC	4.00			3100.00	3375.90	13504	1	204	4.00					
		74.00						TW							
LWD-R	AC	5.00			1885.00	2052.77	10264	1	204	5.00					
		74.00						TW							
LWD-R	AC	22.00			1885.00	2052.77	45161	2	111	22.00					
		74.00						TW							
ROAD	AC	1.00						2	111	1.00					
		74.00						RD							
Front feet:		.00	Other Acres:	32.00		Totals:	88,929								
FF/SF acres:		.00	CAMA acres:	32.00											
Mineral:															

## CAMA SUMMARY:

Schedule: 2026			Quintile date: 03/02/2022 Insp/By/Cmp: 03/02/2022 SW							I		
Neighborhood: 11			HAZELTON									
Nbr	Typ	Subtype	Description	Wid	Len	Size	Class	Qlt	H/G	Est Value	New Imp	Class Code
1	RES	1-3		+	+	994	D	050		104,098	0	204
2	RES	GAR	DET 24X26	24	26	624	D	1		5,452	0	204
3	OTH	SHED	SHED ROOF			1	D	2+		325	0	204
4	OTH	PB	GALV.26X40	26	40	1040	P	030		6,620	0	204
5	OTH	SHED	WOOD SHED			1	D	2		163	0	204
Estimated land value :										88,929		
Mineral value . . . . :												
Improvement value . . :										163		
Total value . . . . . :										89,092		

## CAMA IMP DETAILS: 1 RES 1-3

House/Garage: Schedule: 2026  
 Construction class/Quality: D 050  
 Actual/Effective year built:  
 Condition:

DEPRECIATION PCT GOOD FACTORS:  
 Physical: .60  
 Functional incurable . . .  
 Economic: 11 1.30  
 Additional . . . . .  
 Total percent good . . . . .78

## NOTES:

LEOAE 5/5/2025: BOARD VOTED NO CHANGE SO  
 NOTES BELOW DID NOT HAPPEN.  
 I WILL MAKE CHANGES FOR 2026 ASSESSMENT.  
 4/30/2025: SIDING, SHINGLES, WINDOWS ARE  
 ALL SHOWING AGE. FOUNDATION HAS BEEN SPRAY  
 FOAMED, FLOOR SHOWING ISSUES INSIDE. PUT  
 AN ADDITIONAL 10% DEP ON FOR THAT. REMOVE  
 IF REMEDIED. EA FROM 60 TO 50 TO SHOW NO  
 UPGRADES/REPAIRS/CHANGES TO EXTERIOR OR  
 INTERIOR. ALSO, PICTURES SHOW 11X14 AREA  
 IS CLOSED PORCH NOT RESIDENCE. CORRECTED.

RA 3/2/2022 NOT CHANGING ANYTHING

RA 2/2/2012: NO APPARENT CHANGES TO RES.  
 EA FROM 65 TO 60

---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD

003 INSPECTION EX EXTR ONLY  
 005 COLOR BRN BROWN  
 010 FOUNDATION CS CRAWLSPACE  
 020 STYLE  
 025 STORIES  
 030 SHAPE 711 7-11CORNER  
 040 CONST FR FRAME  
 050 EXT WALL 1 LAP LAP SIDING  
 055 EXT WALL 2 SH SHAKES  
 060 ROOF STYLE GBL GABLE  
 070 ROOF COVER AS ASPHALT  
 080 WINDOW 1 DH DOUBLE HNG  
 085 WINDOW 2 DH DOUBLE HNG  
 090 FURN. TYPE FA FORCED AIR  
 100 INT WALL 1 DW DRYWALL  
 105 INT WALL 2 PY PLYWD PNL  
 110 BEDROOMS 2 TWO  
 115 FLOR CVR 1 HW HARDWOOD  
 118 FLOR CVR 2 VL VINYL  
 125 BATHROOMS 1 ONE  
 140 WALK OUT  
 145 LOOKOUT B N NO  
 150 CENTRL AIR N NO  
 160 BSMT FIN 0 NONE  
 162 B INT WALL NO NONE  
 164 B FLR COVR NO NONE/SUBFL  
 166 BSM BDRMS 0 NONE  
 167 BSM BATHS 0 NONE  
 168 BSM ROOMS  
 170 FIREPLACE N NO  
 175 FP TYPE  
 180 LUXURY FIX  
 200 TUCK UNDER N NO  
 210 EXTRA KIT.

BAS BASE AREA	050 D-5.0 RES	16	28	448	120.16	53,832	1	1.00	41,989
BAS BASE AREA	050 D-5.0 RES	14	28	392	150.20	58,878	1	1.00	45,925
BAS BASE AREA	050 D-5.0 RES	11	14	154	120.16	18,505	1	1.00	14,434
XBA EXTRA BSMT	3	13	15	195	11.50	2,243	1	1.00	1,750
Effective BAS rate:		102.97		Totals:		133,458			104,098
Ground floor area:		994							
Gross floor area:		994							

CAMA IMP DETAILS: 2 RES GAR DET 24X26  
 House/Garage: Schedule: 2026  
 Construction class/Quality: D 1  
 Actual/Effective year built:  
 Condition:

DEPRECIATION PCT GOOD FACTORS:  
 Physical: .55  
 Functional incurable . . .  
 Economic: 11 1.30  
 Additional . . . . .  
 Total percent good . . . . .72

NOTES: -----  
 GABLE ROOF AND ASPHALT SHINGLES, DROP LAP  
 SIDING, SLAB, ELECTRIC AND CHIMNEY

---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
005	COLOR	BRN	BROWN																	
010	TYPE	DET	DETACHED																	
015	STORY HGT																			
020	FLOOR	CON	CONCRETE																	
022	WALL HGHT	10	8'-10'WALL																	
025	CONST	FR	FRAME																	
030	ELECTRIC	Y	YES																	
040	LINING																			
050	INSULATION																			
060	HEAT	Y	YES																	
100	LIVING-1	N	NO																	
110	LIVING-2	N	NO																	
BAS	BASE AREA	1		24	26	624					12.22	7,625	1			1.00			5,452	
Effective BAS rate:				8.74		Totals:				7,625										5,452
Ground floor area:				624																
Gross floor area:				624																

CAMA IMP DETAILS: 3 OTH SHED SHED ROOF  
 House/Garage: Schedule: 2026  
 Construction class/Quality: D 2+  
 Actual/Effective year built:  
 Condition:

DEPRECIATION PCT GOOD FACTORS:  
 Physical: 1.00  
 Functional incurable . . .  
 Economic: 11 1.30  
 Additional . . . . .  
 Total percent good . . . . .1.30

NOTES: -----  
 8X12 WHITE SHED - FRAME BUILT WITH SHED  
 ROOF AND METAL ROOFING AND METAL EXTERIOR

---- 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			325



Parcel Nbr: 11-0-009500      9808    PRD Production 2026 Property Assessment Record    AITKIN COUNTY      6/10/25 Page      4

Effective BAS rate:      325.00      Totals:      250      325

Ground floor area:      1

Gross floor area:      1

CAMA IMP DETAILS: 4 OTH PB      GALV.26X40      DEPRECIATION PCT GOOD FACTORS:      NOTES: -----

House/Garage:    Schedule: 2026      Physical:      .40      GABLE ROOF AND GALVANIZED METAL ROOFING,

Construction class/Quality: P 030      Functional incurable . . .      METAL EXTERIOR

Actual/Effective year built:      Economic:      11      1.30

Condition:      Additional . . . . .

Total percent good . . . . .52

----- Characteristics/Areas --- Wid Len    Units Str Fdt Wal OV      Rate      RCN Sum PD Curable %Cmp %New      New Imp      RCNLD

005 COLOR      GRY GRAY

007 STORY HGT

010 FLOOR TYPE

015 WALL HGHT    10    8'-10'WALL

020 ELECTRIC

030 INSULATED

040 LINING

050 HEATING

060 CUSTOM EXT N    NO

100 MAKE

110 LIVING

BAS BASE AREA    030 ECONOMY      26    40    1040      12.24      12,730    1      1.00      6,620

Effective BAS rate:      6.37      Totals:      12,730      6,620

Ground floor area:      1,040

Gross floor area:      1,040

CAMA IMP DETAILS: 5 OTH SHED      WOOD SHED      DEPRECIATION PCT GOOD FACTORS:      NOTES: -----

House/Garage:    Schedule: 2026      Physical:      1.00      FRAME BUILT WITH SLAT SIDE WALLS, SHED

Construction class/Quality: D 2      Functional incurable . . .      ROOF AND METAL ROOFING 8X12

Actual/Effective year built:      Economic:      11      1.30

Condition:      Additional . . . . .

Total percent good . . . . .1.30

----- Characteristics/Areas --- Wid Len    Units Str Fdt Wal OV      Rate      RCN Sum PD Curable %Cmp %New      New Imp      RCNLD

BAS SHED      2    OLDER SHED      1      125.00      125    1      1.00      163

Effective BAS rate:      163.00      Totals:      125      163

Ground floor area:      1

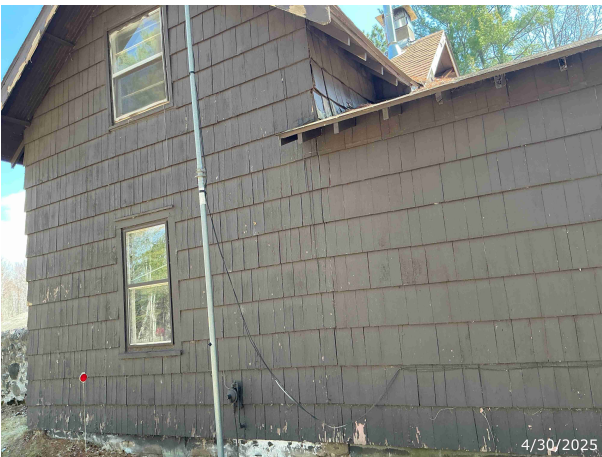
Gross floor area:      1

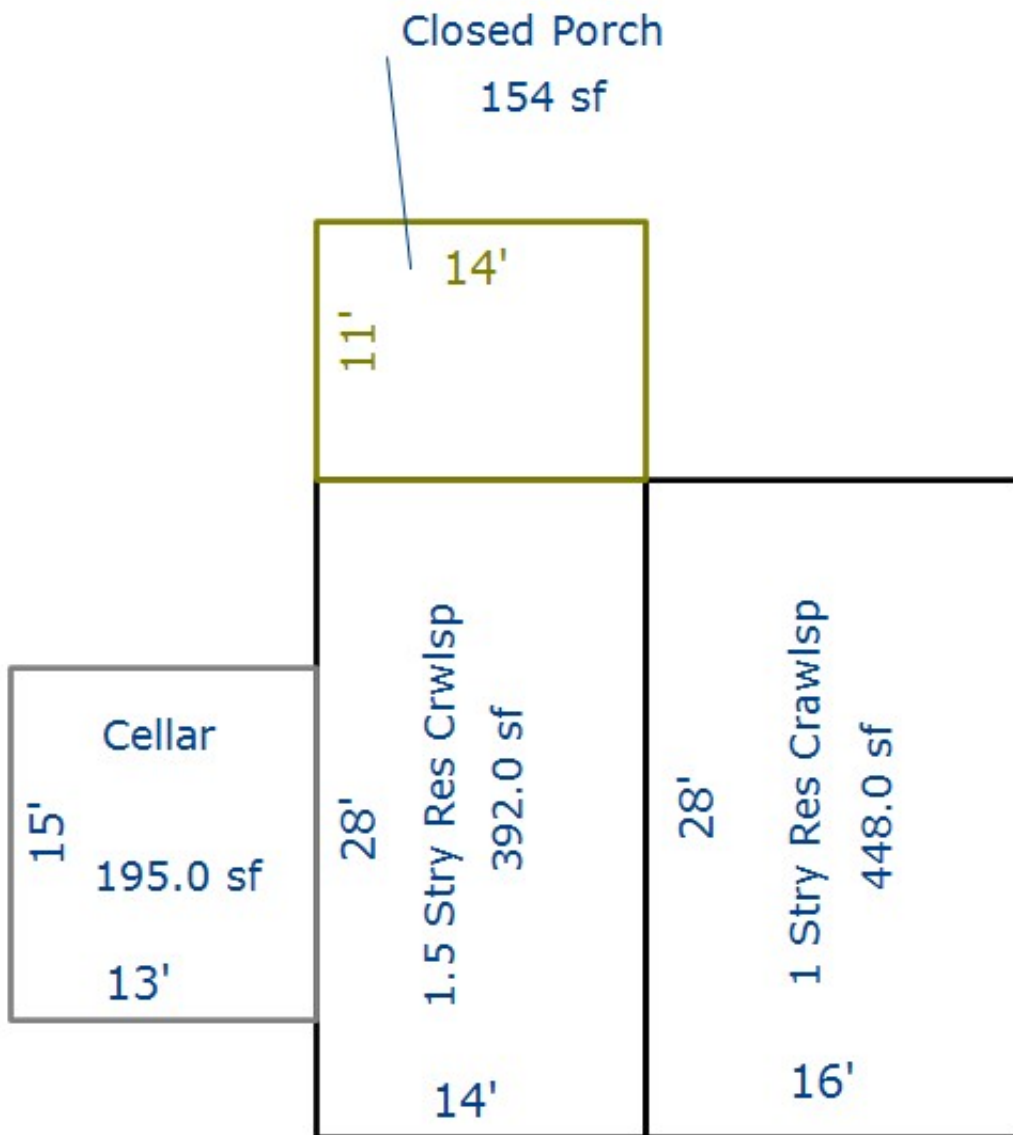












Highway





Area previously valued as residence  
but should be valued as closed porch.

Yes!

















