



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
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Aitkin, MN 56431

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County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: #3

Appeal Format: In Person

Owner Name: Gary and Laurie Rau

Property ID#: 17-0-010500

Physical Address: N/A Lee Township

Estimated Market Value 2024 Assessment: \$141,000

Classification 2024 Assessment: Rural Vacant Land

Estimated Market Value 2025 Assessment: \$134,600

Classification 2025 Assessment: Rural Vacant Land


Decision of Local Board (if applicable): Open Book area so no Local Board.

Summary of Issue: Mr. Rau called to question his value on 6/16/25. Upon examination of the GIS mapping and updated layers, we were able to determine that the land typing should be updated to reflect some lower wooded land as well as some swamp land. Currently his land is described as 38.89 acres of High Wooded, On-Road type acreage. This change in land types results in 14.33 acres of High Wooded On-Road, 13.56 acres of Low Wooded On-Road, and 11 acres of Swamp On-Road. This results in a reduction in the estimated market value of \$25,000.

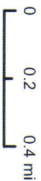
Assessor's Recommendation: Reduce the estimated market value from \$134,600 to \$109,600.

Comments: In recent years, the quality of aerial photography has greatly increased through the purchase of Pictometry EagleView. Also, the MN DNR hired a company to fly over most the State years back to do the updated Topo Map which we use daily. We take those tools with the USDA soil survey mapping and National Wetland Inventory, to update land types for valuation. Since our County has much acreage, the process of updating all the acreage to reflect the new data from these tools has not yet been completed. This parcel is one of those that had not been updated.

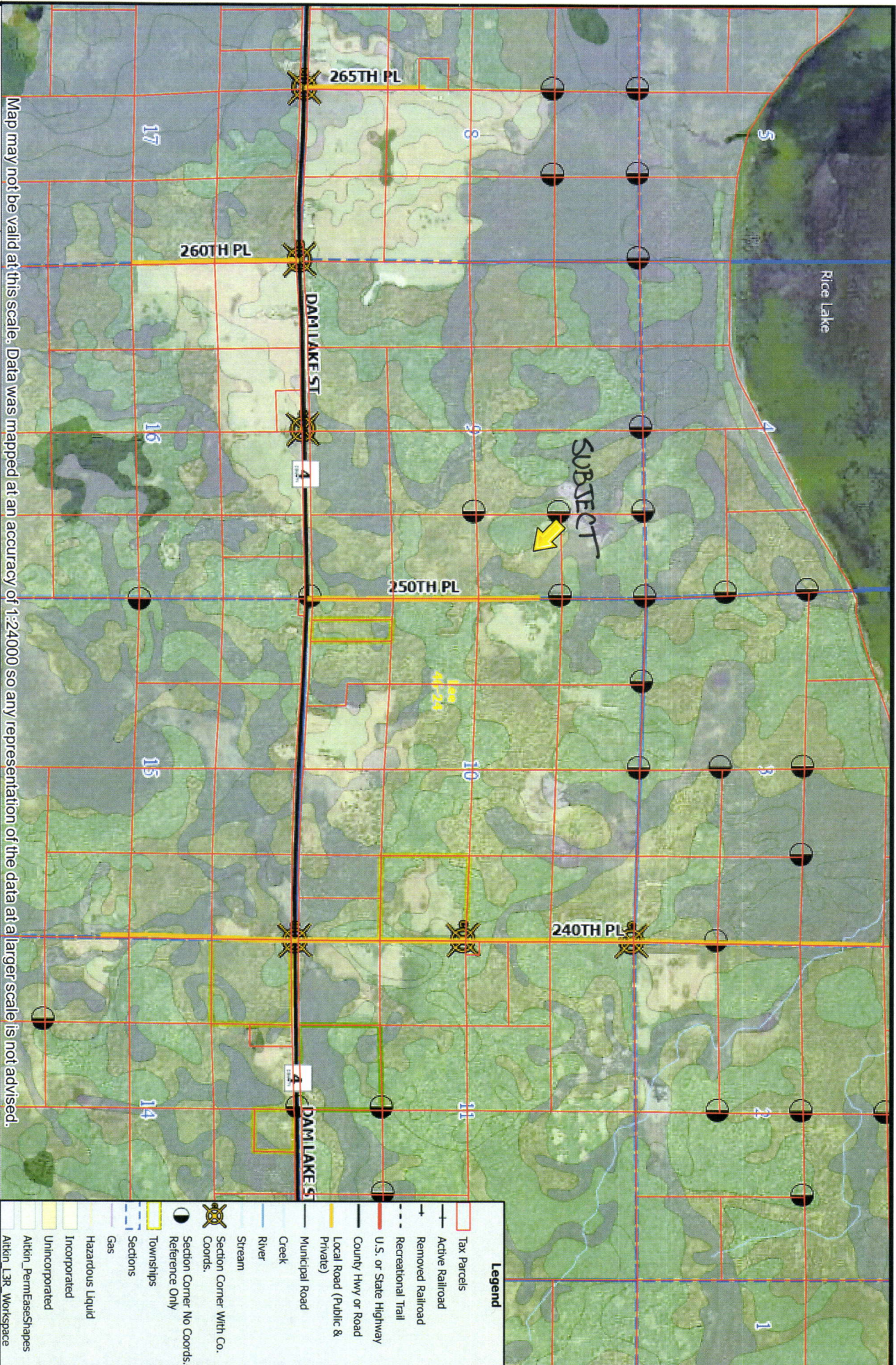
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1:36,112



ArcGIS Web AppBuilder

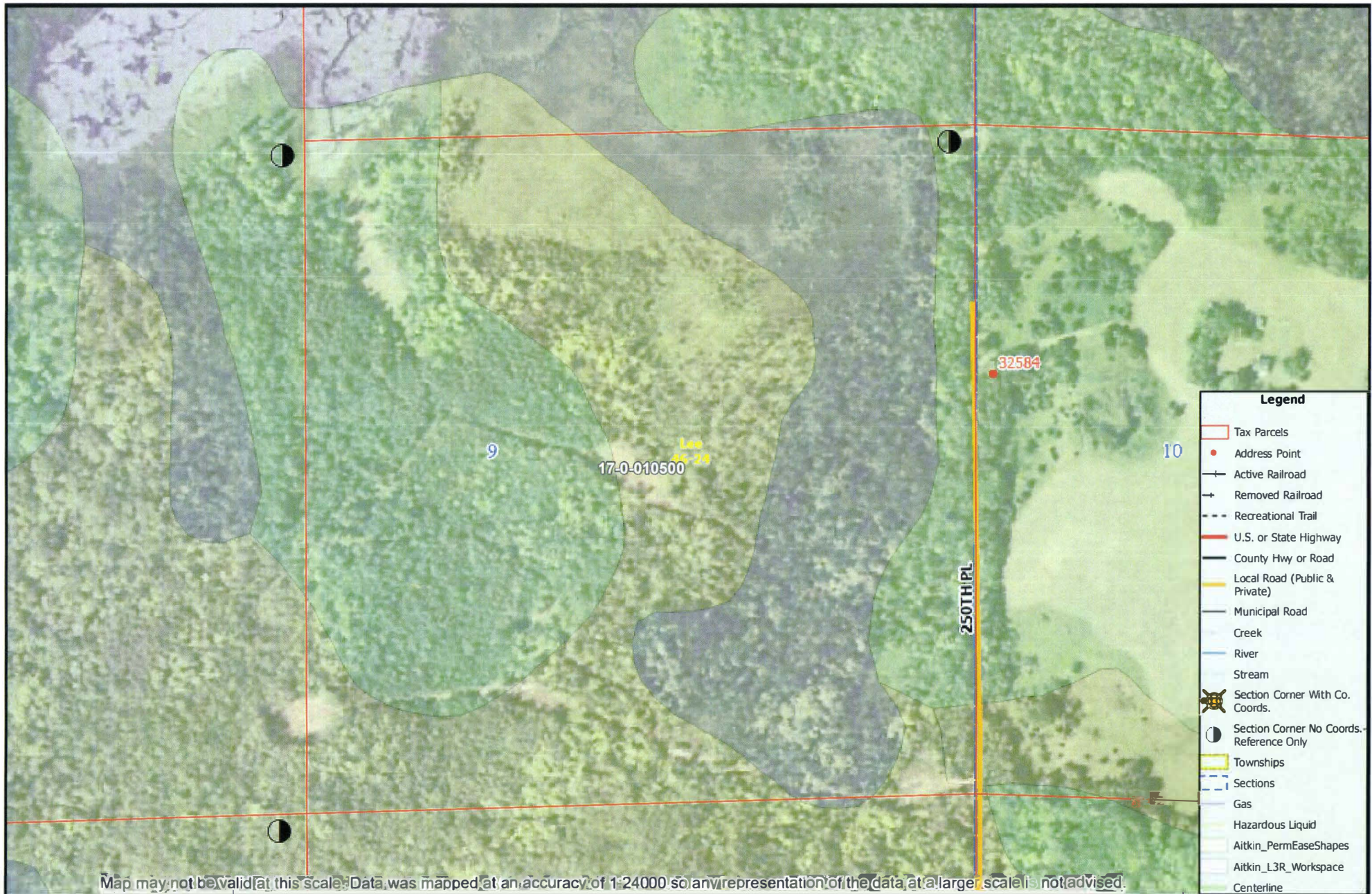




Date: 6/17/2025

Legend

- Tax Parcels
- Active Railroad
- Removed Railroad
- Recreational Trail
- U.S. or State Highway
- County Hwy or Road
- Local Road (Public & Private)
- Municipal Road
- Creek
- River
- Stream
- Section Corner With Co. Coords.
- Section Corner No Coords-Reference Only
- Townships
- Sections
- Gas
- Hazardous Liquid
- Incorporated
- Unincorporated
- Atkin_PermEasShapes
- Atkin_LIR_Workspace



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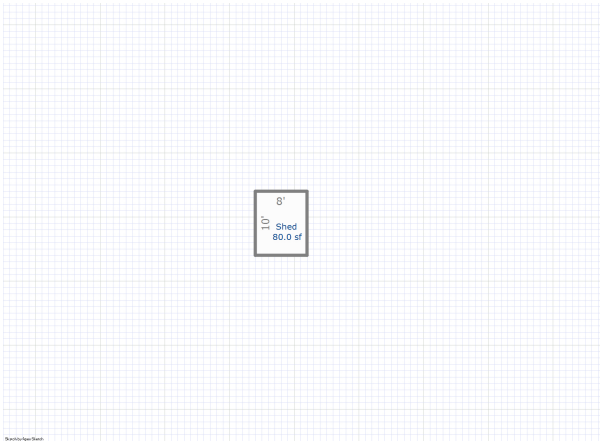
1:4,514

0 0.03 0.05 mi

ArcGIS Web AppBuilder



Date: 6/17/2025



Fee Owner: 113128
 RAU, GARY & LAURIE
 Taxpayer: 113128 FALCO:F.O.
 RAU, GARY & LAURIE
 26733 COUNTY ROAD 19
 MERRIFIELD MN 56465

DISTRICTS:
 Twp/City : 17 LEE TOWNSHIP
 School : 1 ISD 0001 - Aitkin

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 9 46.0 24 Acres: 40.00
 SE NE
 Parcel notes:
 1-11-23 TS BARE LAND- VIEWED PHOTO

12-9-20 TS SHED NO LONGER HERE,VIEWED. GAR
 Y CALLED.
 12-07-2017 TS 2018 R/A- =, FISH HOUSE STIL
 L HERE. REVIEWED SOIL DRAINAGE LAYER AND T
 HE SOILS LAYER

1-28-13 TS 2013 REASSESSMENT, GIS ACS 38.9
 9 HAD BEEN 39.10 ACS- FISH HOUSE/ SHED STI
 LL HERE. NO VALUE TO BIGGER BROWN ONE

ASSESSMENT DETAILS: -----					Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1 Class: 111 Rural Vacant Land					Land 38.89	134,615	134,600		134,600
Hstd: 0 rural-vacant-nonhomestead-land					Total MKT	134,615	134,600		134,600
MP/Seq: 17-0-010500 000									
Own% Rel AG% Rel NA% Dsb%									
2024 Rcd: 1 Class: 111 Rural Vacant Land					Land 39.89	141,032	141,000		141,000
Hstd: 0 rural-vacant-nonhomestead-land					Total MKT	141,032	141,000		141,000
MP/Seq: 17-0-010500 000									
Own% Rel AG% Rel NA% Dsb%									
2023 Rcd: 1 Class: 111 Rural Vacant Land					Land 39.89	108,948	108,900		108,900
Hstd: 0 rural-vacant-nonhomestead-land					Total MKT	108,948	108,900		108,900
MP/Seq: 17-0-010500 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	New Imp
2025	111	0	134,600	0		134,600		134,600		134,600	0
2024	111	0	141,000	0		141,000		141,000		141,000	0
2023	111	0	108,900	0		108,900		108,900		108,900	0
TAX SECTION: -----											
Tax Year	Rec	Class	Taxes			Credits				Net Tax	
			NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	
2026			.00	.00	.00	.00	.00	.00	.00	.00	.00
2025			833.30	.00	.00	.00	.00	.00	.00	.00	833.30
2024			508.03	.00	.00	.00	.00	.00	.00	.00	508.03
2023			443.34	.00	.00	.00	.00	.00	.00	.00	443.34

CAMA LAND DETAILS: -----												NOTES: -----			
Land market: 17		LEE TWP				Last calc date/env: 06/17/25 I									
Neighborhood: 17		LEE				1.10 Asmt year: 2026									
COG: 113128		1	Ac/FF/SF:		38.89	Lake:									
Wid: .00		Dth: .00		Avg CER:											
Land/Unit Type	Units	Qlt/Acc	-Other-	OV	Base Rate	Adj Rate	Value	Asmt	Cd	Acreage	PTR	Value	Improvement	CER Factors	
	Size		Comment	Df	Est/Dfr	Est/Dfr	Est/Dfr	Typ	New						
FSITE	UN	1.00	90		20000.00	2000.00	2000	1	111						
		39.89							SV						

HWD-R	AC	38.89		3100.00	3410.00	132615	1	111	38.89
		38.89						TW	
Front feet:		.00	Other Acres:	38.89	Totals:	134,615			
FF/SF acres:	.00		CAMA acres:	38.89					
					Mineral:				

CAMA SUMMARY: -----

Schedule: 2026	Quintile date: 01/11/2023	Insp/By/Cmp: 01/28/2013	TS	R
Neighborhood: 17	LEE			

