



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
307 2nd Street NW, Room 310
Aitkin, MN 56431

assessor@aitkincountymn.gov
Phone: 218-927-7327
Fax: 218-927-7379

County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: N/A

Appeal Format: Assessor Recommendation

Owner Name: Martin Johnson

Property ID#: 10-0-011400 and 10-0-011500

Physical Address: 50894 145th PI

Estimated Market Value 2024 Assessment:

10-0-011400 (Land \$152,400 + Building \$58,800) \$211,200

10-0-011500 (Land only \$46,400)

Classification 2024 Assessment:

10-0-011400- 151 Non-commercial Seasonal residential recreational/111 Rural Vacant Land.

10-0-011500- 111 Rural Vacant Land

Estimated Market Value 2025 Assessment:

10-0-011400 (Land \$146,400 + Building \$62,100) \$208,500

10-0-011500 (Land only \$16,400)

Classification 2025 Assessment:

10-0-011400- 151 Non-commercial Seasonal residential recreational/111 Rural Vacant Land.

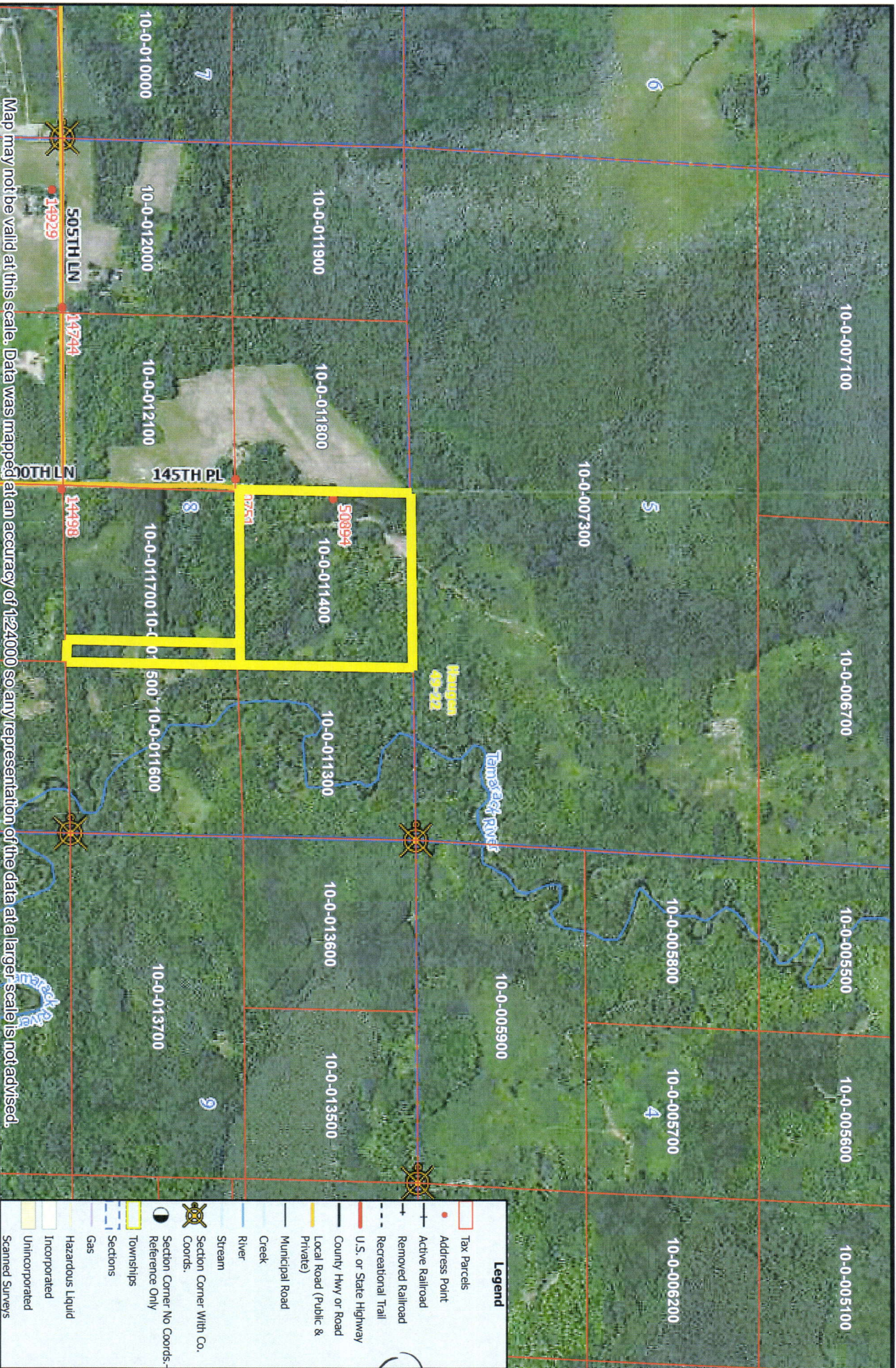
10-0-011500- 111 Rural Vacant Land

Decision of Local Board (if applicable): Haugen Township Board Member

Summary of Issue: The two parcels should have been cogged together. Cogging is the system where we make size adjustments to land values based on the amount of acreage a person owns in one location. After cogging the 10-0-011400 there is no change to its value. Parcel 10-0-011500 changes from \$45,000 to \$16,400 resulting in a \$28,600 change in value.

Assessor's Recommendation: We recommend cogging the two parcels.

Comments:



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ArcGIS Web AppBuilder

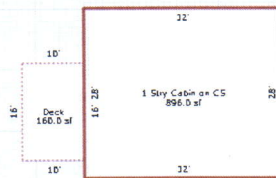
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Date: 6/10/2025



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Fee Owner: 96684 FALCO: DISTRICTS:
 JOHNSON, MARTIN O Twp/City . : 10 HAUGEN TWP
 Taxpayer: 96684 FALCO:F.O. School . : 4 ISD 0004 - MCGREGOR
 JOHNSON, MARTIN O
 10298 480TH ST
 TAMARACK MN 55787
 Primary Address/911 #:
 50894 145th Pl
 TAMARACK

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 8 49.0 22 Acres: 40.00
 NW-NE
 Parcel notes:
 5-27-20: MB R/A LAND REVIEW
 6-17-15 TB R/A NO ONE HOME. GAVE CABIN A 5
 % DEPRECIATION. NO OTHER CHANGES SEEN.
 6-24-10 TB R/A NOT HOME. RES X .85 DEP. NO
 OTHER CHG

SALES HISTORY: -----

Buyer/Seller	Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
JOHNSON, MARTIN O MONTAN, CHRISTOPH	03/30/2017	W		89,000	89,000	2017/03/30	A 438633	JOHNSON, MARTIN O

TRANSFER HISTORY: -----

ASSESSMENT DETAILS: -----

			Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa		Land 1.00	23,036	23,000		23,000
	Hstd: 0 seasonal		Building	62,059	62,100		62,100
	MP/Seq: 10-0-011400 000		Total MKT	85,095	85,100		85,100
	Own% Rel AG% Rel NA% Dsb%						
2025 Rcd: 2	Class: 111 Rural Vacant Land		Land 38.90	123,431	123,400		123,400
	Hstd: 0 rural-vacant-nonhomestead-land		Total MKT	123,431	123,400		123,400
	MP/Seq: 10-0-011400 100						
	Own% Rel AG% Rel NA% Dsb%						
2024 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa		Land 2.00	23,036	23,000		23,000
	Hstd: 0 seasonal		Building	58,781	58,800		58,800
	MP/Seq: 10-0-011400 000		Total MKT	81,817	81,800		81,800
	Own% Rel AG% Rel NA% Dsb%						
2024 Rcd: 2	Class: 111 Rural Vacant Land		Land 38.90	129,355	129,400		129,400
	Hstd: 0 rural-vacant-nonhomestead-land		Total MKT	129,355	129,400		129,400
	MP/Seq: 10-0-011400 100						
	Own% Rel AG% Rel NA% Dsb%						
2023 Rcd: 1	Class: 151 Non-Comm Seasonal Residential Recreationa		Land 2.00	22,640	22,600		22,600
	Hstd: 0 cabin		Building	58,401	58,400		58,400
	MP/Seq: 10-0-011400 000		Total MKT	81,041	81,000		81,000
	Own% Rel AG% Rel NA% Dsb%						
2023 Rcd: 2	Class: 111 Rural Vacant Land		Land 38.90	99,605	99,600		99,600
	Hstd: 0 rural-vacant-nonhomestead-land		Total MKT	99,605	99,600		99,600
	MP/Seq: 10-0-011400 100						
	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	151 + 0		146,400	0	62,100	208,500		208,500			208,500	0
2024	151 + 0		152,400	0	58,800	211,200		211,200			211,200	0
2023	151 + 0		122,200	0	58,400	180,600		180,600			180,600	0

LINKED PARCELS - BASE: 10-0-011400 000 -----

000*10-0-011400 100 10-0-011400 2
 Total acres: 39.90 Total est: 208,500 Total taxable: 208,500

TAX SECTION: -----

Tax Year	Rec	Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
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Parcel Nbr: 10-0-011400			9122	PRD Production 2026 Property Assessment Record					AITKIN COUNTY		5/07/25	Page	2
2026			.00	.00	.00	.00	.00	.00	.00	.00	.00		
2025	1	111	382.39	.00	.00	.00	.00	.00	.00	.00	.00		382.39
2025	2	111	656.47	.00	.00	.00	.00	.00	.00	.00	.00		656.47
2025			987.32	.00	36.22	.00	.00	.00	.00	.00	.00		1,023.54
2024	1	111	388.16	.00	.00	.00	.00	.00	.00	.00	.00		388.16
2024	2	111	518.43	.00	.00	.00	.00	.00	.00	.00	.00		518.43
2024			865.48	.00	37.63	.00	.00	.00	.00	.00	.00		903.11
2023	1	111	384.43	.00	.00	.00	.00	.00	.00	.00	.00		384.43
2023	2	111	465.40	.00	.00	.00	.00	.00	.00	.00	.00		465.40
2023			812.18	.00	35.47	.00	.00	.00	.00	.00	.00		847.65

CAMA LAND DETAILS: -----										NOTES: -----				
Land market: 10		HAUGEN TWP			Last calc date/env: 04/17/25 B					5-27-20: 40.90 GIS ACRES				
Neighborhood: 10		HAUGEN			1.10 Asmt year: 2026					7-15-15 TB R/A GIS STATES 40.90 ACRES.				
COG:	96684	2	Ac/FF/SF:	44.92	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			20000.00	20000.00	20000	1 151						
		40.90						SV						
OPN-R	AC	1.00			2760.00	3036.00	3036	1 151	1.00					
		44.92						MD						
ROAD	AC	1.00						2 111	1.00					
		44.92						RD						
HWD-R	AC	35.90			3100.00	3410.00	122419	2 111	35.90					
		44.92						TW						
SWP-R	AC	2.00			460.00	506.00	1012	2 111	2.00					
		44.92						WA						
Front feet:	.00	Other Acres:	39.90	Totals:		146,467								
FF/SF acres:	.00	CAMA acres:	39.90											
Mineral:														

CAMA SUMMARY: -----												
Schedule: 2026		Quintile date: 05/27/2020 Insp/By/Cmp: 06/17/2015 TB										
Neighborhood: 10		HAUGEN										
Nbr	Typ	Subtype	Description	Wid	Len	Size	Class	Qlt	H/G	Est Value	New Imp	Class Code
1	RES	1-3	CABIN	28	32	896	D	040		60,338	0	151
2	OTH	DECK		10	16	160		4		1,015	0	151
3	OTH	STORAGE		+	+	128		004		706	0	151
Estimated land value :										146,467		
Mineral value :												
Improvement value . . :										62,059		
Total value :										208,526		

CAMA IMP DETAILS: 1 RES 1-3 CABIN				DEPRECIATION PCT GOOD FACTORS:				NOTES: -----									
House/Garage: Schedule: 2026				Physical: .80				8-6-20: CHG GRADE FROM D3.5 TO D4. HOLD EA									
Construction class/Quality: D 040				Functional incurable . . .				CABIN ON CRAWL									
Actual/Effective year built: 1993				Economic: 10 1.15													
Condition:				Additional95													
				Total percent good87													
---- Characteristics/Areas --- Wid Len Units Str Fdt Wal OV Rate RCN Sum PD Curable %Cmp %New New Imp RCNLD																	
003 INSPECTION																	
005 COLOR TAN TAN .90																	
010 FOUNDATION CS CRAWLSPACE .90																	
020 STYLE .90																	
025 STORIES .90																	
030 SHAPE .90																	
040 CONST FR FRAME .90																	
050 EXT WALL 1 VP VERT PLYWD .90																	
055 EXT WALL 2																	
060 ROOF STYLE GBL GABLE .90																	
070 ROOF COVER AS ASPHALT .90																	
080 WINDOW 1 .90																	
085 WINDOW 2																	
090 FURN. TYPE .90																	
100 INT WALL 1																	
105 INT WALL 2																	
110 BEDROOMS .90																	
115 FLOR CVR 1																	
118 FLOR CVR 2																	
125 BATHROOMS																	
140 WALK OUT .90																	
145 LOOKOUT B																	

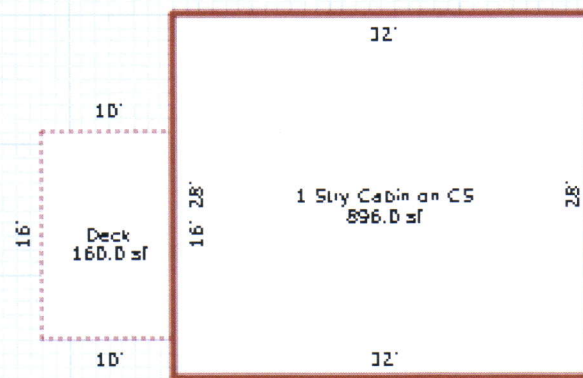
(4)

150	CENTRL AIR							.90	
160	BSMT FIN							.90	
162	B INT WALL								
164	B FLR COVR								
166	BSM BDRMS								
167	BSM BATHS								
168	BSM ROOMS								
170	FIREPLACE							.90	
175	FP TYPE								
180	LUXURY FIX							.90	
200	TUCK UNDER							.90	
210	EXTRA KIT.							.90	
BAS	BASE AREA	040 D-4.0 RES	28	32	896	85.61	69,036	1	.90
									60,338
	Effective BAS rate:			67.34		Totals:	69,036		60,338
	Ground floor area:			896					
	Gross floor area:			896					

CAMA IMP DETAILS: 2 OTH DECK				DEPRECIATION PCT GOOD FACTORS:				NOTES: -----													
House/Garage: Schedule: 2026				Physical: 1.00																	
Construction class/Quality: 4				Functional incurable . . .																	
Actual/Effective year built: 1994				Economic: 10 1.15																	
Condition:				Additional																	
				Total percent good 1.15																	
---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD	
BAS BASE AREA 4				10	16	160					5.52	883	1				1.00			1,015	
Effective BAS rate:						6.34		Totals:				883								1,015	
Ground floor area:						160															
Gross floor area:						160															

CAMA IMP DETAILS: 3 OTH STORAGE				DEPRECIATION PCT GOOD FACTORS:				NOTES: -----											
House/Garage: Schedule: 2026				Physical: 1.00															
Construction class/Quality: 004				Functional incurable . . .															
Actual/Effective year built: 1993				Economic: 10 1.15															
Condition:				Additional															
				Total percent good 1.15															
---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS STORAGE	004			8	8	64					4.80	307	1			1.00			353
BAS STORAGE	004			8	8	64					4.80	307	1			1.00			353
Effective BAS rate:						5.52		Totals:				614							706
Ground floor area:						128													
Gross floor area:						128													





Sketch by Apex Molding™

Fee Owner: 96684 FALCO: DISTRICTS: LEGAL DESCRIPTION:
 JOHNSON, MARTIN O Twp/City : 10 HAUGEN TWP Sec/Twp/Rge : 8 49.0 22 Acres: 5.00
 Taxpayer: 96684 FALCO:F.O. School : 4 ISD 0004 - MCGREGOR E. 165 FT OF SW-NE LESS EXISTING TRAIL
 JOHNSON, MARTIN O Parcel notes:
 10298 480TH ST 5-27-20:
 TAMARACK MN 55787 10-5-10 TB R/A.

SALES HISTORY: ----- TRANSFER HISTORY: -----
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To
 2025/01/14 A 485657 JOHNSON, MARTIN O

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1 Class: 111 Rural Vacant Land				Land 5.02	16,363	16,400		16,400
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	16,363	16,400		16,400
MP/Seq: 10-0-011500 000								
Own% Rel AG% Rel NA% Dsb%								
2024 Rcd: 1 Class: 111 Rural Vacant Land				Land 5.02	46,359	46,400		46,400
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	46,359	46,400		46,400
MP/Seq: 10-0-011500 000								
Own% Rel AG% Rel NA% Dsb%								
2023 Rcd: 1 Class: 111 Rural Vacant Land				Land 5.02	37,353	37,400		37,400
Hstd: 0 rural-vacant-nonhomestead-land				Total MKT	37,353	37,400		37,400
MP/Seq: 10-0-011500 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
2025	111	0	16,400	0		16,400		16,400			16,400	0
2024	111	0	46,400	0		46,400		46,400			46,400	0
2023	111	0	37,400	0		37,400		37,400			37,400	0

TAX SECTION: -----											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			216.48	.00	.00	.00	.00	.00	.00	.00	216.48
2024			179.44	.00	.00	.00	.00	.00	.00	.00	179.44
2023			157.93	.00	.00	.00	.00	.00	.00	.00	157.93

CAMA LAND DETAILS: -----											NOTES: -----			
Land market: 10		HAUGEN TWP				Last calc date/env: 04/17/25 B					5-27-20: 5 GIS ACRES			
Neighborhood: 10		HAUGEN				1.10 Asmt year: 2026					7-15-15 TB R/A GIS STATES 5.02 ACRES.			
COG: 96684		2	Ac/FF/SF:	44.92		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					
OPN-R	AC	2.02				2760.00	3036.00	6133	1 111	2.02				
		44.92							MD					
HWD-R	AC	3.00				3100.00	3410.00	10230	1 111	3.00				
		44.92							TW					
Front feet:		.00		Totals:				16,363						
Mineral:														

CAMA SUMMARY: -----
 Schedule: 2026 Quintile date: 05/27/2020 Insp/By/Cmp: 07/15/2015 TB
 Neighborhood: 10 HAUGEN