



## AITKIN COUNTY ASSESSOR

Aitkin County Government Center  
307 2<sup>nd</sup> Street NW, Room 120  
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:** #4

**Appeal Format:** In Person

**Owner Name:** William and Deborah Wilson

**Property ID#:** 29-1-224300 and 29-1-224400

**Physical Address:** 48098 188th Ave

**Estimated Market Value 2024 Assessment:** \$44,700

**Classification 2024 Assessment:** Seasonal Recreation Residential

**Estimated Market Value 2025 Assessment:** \$82,300

**Classification 2025 Assessment:** Seasonal Recreational Residential

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

**Summary of Issue:** Value increase from 2024 to 2025

**Assessor's Recommendation:** No change

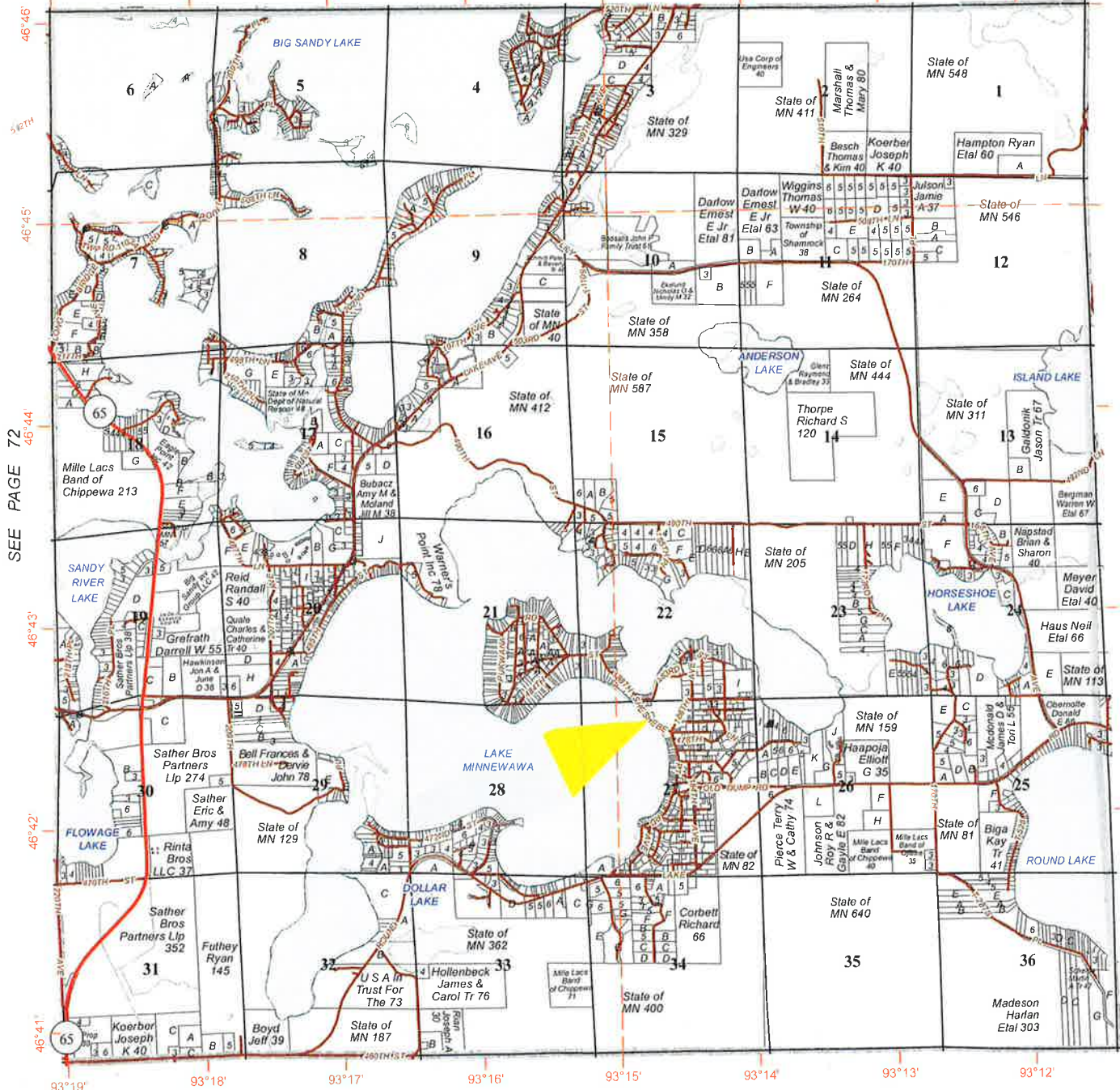
**Comments:** Upon receiving the ECRV for this sale, we are now valuing a well and holding tank which were not previously valued, making this a \$20,000 FSITE (full utilities) value on parcel 29-1-224300. After reviewing the 2025 Assessment Sales Study, we changed the land value due to location, lake view and sales. In making this change, we are now equalized with the neighbor to the north. Our 2025 estimated market value is \$82,300. The Wilson's purchase price for this property on 8/2/24 was \$167,000 which included \$31,000 in personal property. The adjusted sale price used on this sale is \$136,000.

# SHAMROCK

T.49N.-R.23W.

SEE PAGE 86

Refer to page 129 for keyed parcels







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

These data are provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness for any particular purpose.



1:4,514

0 0.03 0.05 mi

ArcGIS Web AppBuilder

#### Legend

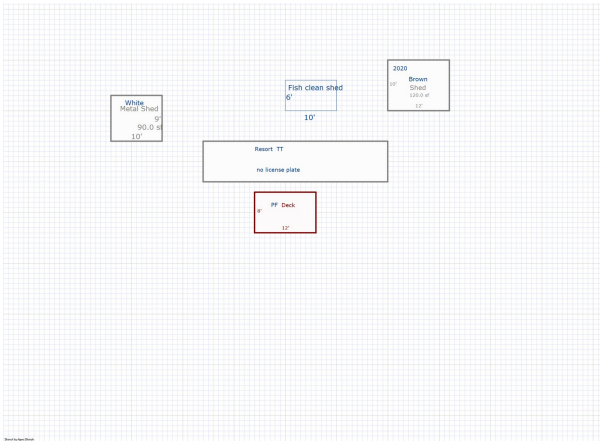
Tax Parcels

Scanned Surveys



Date: 6/17/2025





Fee Owner: 126393  
 WILSON, WILLIAM G & DEBORAH K  
 Taxpayer: 126393 FALCO:F.O.  
 WILSON, WILLIAM G & DEBORAH K  
 626 12TH AVE  
 TWO HARBORS MN 55616  
 Primary Address/911 #:  
 48098 188th Ave  
 MCGREGOR

DISTRICTS:  
 Twp/City . . : 29 SHAMROCK TWP  
 Plat . . . : 7 SHESHEBE POINT THIRD ADDITLOT 4 BLK 7  
 School . . : 4 ISD 0004 - MCGREGOR  
 Lake . . . : 1903300 MINNEWAWA - BACK LOT

LEGAL DESCRIPTION:  
 Sec/Twp/Rge : 27 49.0 23 Acres: .00

Parcel notes:  
 4/28/25: SP, ATTENDED LBOAE IN PERSON,  
 QUESTIONED VALUE INCREASE. BOARD APPROVED  
 NO CHANGE.

\*\*CHECK AND REMEASURE BLDGS AND GRADE PER  
 RECENT SALE\*\*

8/27/24: SP, PER ECRV #1676394 SALE INCLUD  
 \$70000 PERSONAL PROPERTY - PARK MODEL &  
 ALL FURNISHINGS, PULL BEHIND TRAILER &  
 FURNISHINGS, SHEDS, HI-TOP TABLE & BENCHES  
 ON MAIN DECK W/ CUSHIONS & UMBRELLA.  
 SHELIVING, FRIDGE IN PUMP HOUSE, FISH CLEAN  
 HOUSE, PROPANCE TANK AND PROPANE. DOCK

6/17/24: SP, LISTED FOR SALE \$179,900 ON  
 6/13/24 THRU EVERGREEN REALTY LLC. PER  
 LISTING: PROPERTY COMES WITH A 40FE RESORT  
 A ONE BDRM PARK MODEL WITH FULL SIXED KITC  
 APPLIANCES, LARGE ATT DECK. ALSO 225RBS  
 2016 SHADOW CRUISER - ONE BDRM, OPEN  
 CONCEPT CAMPER. 2 SHEDS. DRILLED WELL AND  
 HOLDING TANKS. THIS IS A NON BUILDABLE LOT  
 BUT A CAMPING/RESORT STYLE PARADISE.  
 WE ARE NOT VALUING THE SHADOW CRUISER,  
 UNSURE IF CURRENT TABS, VALUING RESORT AS  
 TT NOT PARK MODEL.  
 LISTING AGENET IS RELATED TO THE SELLER.  
 12-9-2020 JH R/A, N/C CHECKS. NOT HERE.

9-14-2015 JH,R/A. NO ONE HERE. TOOK NEW  
 CAMA PHOTOS FOR THE 2016 REASSESSMENT.  
 BEAUTIFUL LAKE VIEW.  
 RA 10/04/2010 JH & SMW: NO ANSWER

SALES HISTORY: -----						TRANSFER HISTORY: -----			
Buyer/Seller		Date	Inst	Reject	Sale	Adjusted	Doc Date	Doc Nbr	To
WILSON, WILLIAM G	DAHL, CAROLYN	07/30/2024	W		167,000	136,000	2024/07/30	A 483094	WILSON, WILLIAM G & DEBO
DAHL, JON	NOVIKOV, LEONID	08/23/2019	W		69,000	69,000	2023/08/08	A 478058	DAHL, CAROLYN
							2019/08/23	A 452894	DAHL, JON & CAROLYN

ASSESSMENT DETAILS: -----						Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1	Class: 151	Non-Comm	Seasonal	Residential	Recreationa	Land	44,000	44,000		44,000
	Hstd: 0	seasonal				Building	14,286	14,300		14,300
	MP/Seq: 29-1-224300	000				Total MKT	58,286	58,300		58,300
	Own%	Rel AG%	Rel NA%	Dsb%						
2024 Rcd: 1	Class: 151	Non-Comm	Seasonal	Residential	Recreationa	Land	1.00	25,500	25,500	25,500
	Hstd: 0	seasonal				Building	13,691	13,700		13,700
	MP/Seq: 29-1-224300	000				Total MKT	39,191	39,200		39,200
	Own%	Rel AG%	Rel NA%	Dsb%						

2023 Rod: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 1.00 25,500 25,500 25,500  
 Hstd: 0 cabin Building 13,000 13,000 13,000  
 MP/Seq: 29-1-224300 000 Total MKT 38,500 38,500 38,500  
 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	44,000	0	14,300	58,300		58,300			58,300	0
2024	151	0	25,500	0	13,700	39,200		39,200			39,200	0
2023	151	0	25,500	0	13,000	38,500		38,500			38,500	0

## TAX SECTION:

Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac	Net Tax
2026		.00	.00	.00	.00	.00	.00	.00	.00	.00
2025		202.24	.00	15.76	.00	.00	.00	.00	.00	218.00
2024		195.61	.00	16.39	.00	.00	.00	.00	.00	212.00
2023		224.15	.00	19.85	.00	.00	.00	.00	.00	244.00

## CAMA LAND DETAILS:

Land market: 29 SHAMROCK TWP Last calc date/env: 04/24/25 I CHG LAND CODE TO SP3-D FOR 25 ASMT DUE TO  
 Neighborhood: 29 SHAMROCK 1.10 Asmt year: 2026 LOCATION, VIEW, SALE, AND DOCK; MD 10/24  
 COG: 126393 1 Ac/FF/SF: .00 Lake: 1903300 MINNEWAWA - BACK LO6/17/24: SP, PER LISTING, DRILLED WELL AND  
 Wid: .00 Dth: .00 Avg CER: HOLDING TANK WITH UPDATED COMP CERT.

9-14-2015 JH,R/A. NO ONE HERE. TOOK NEW  
 CAMA PHOTOS FOR THE 2016 REASSESSMENT.

BEAUTIFUL LAKE VIEW

Land/Unit Type	Units	Qlt/Acc	-Other- Comment	OV Df	Base Rate Est/Dfr	Adj Rate Est/Dfr	Value Asmt Cd Est/Dfr Typ New	Acreage	PTR	Value	Improvement	CER Factors
FSITE UN	1.00				20000.00	20000.00	20000 1 151					
	1.00						SV					
SP3-D UN	1.00		60		60000.00	24000.00	24000 1 151					
	1.00						OV					
Front feet:	.00		Other Acres:	.00	Totals:		44,000					
FF/SF acres:	.00		CAMA acres:	.00								
					Mineral:							

## CAMA SUMMARY:

Schedule: 2026 Quintile date: 12/09/2020 Insp/By/Cmp: 09/14/2015 JH R  
 Neighborhood: 29 SHAMROCK

Nbr	Type	Subtype	Description	Wid	Len	Size	Class	Qlt	H/G	Est Value	New Imp	Class Code
1	RES	TT	RESORT TT-			1	94			12,000	0	151
2	OTH	SHED	BROWN SHED			1	D	5		1,050	0	151
3	OTH	DECK	PF DECK -	8	12	96		4		636	0	151
4	OTH	SHED	8'X 10' -			1	D	3		450	0	151
5	OTH	SHED	6X10 FRAME			1	D	2		150	0	151
			Estimated land value :							44,000		
			Mineral value . . . . :									
			Improvement value . . :							14,286		
			Total value . . . . . :							58,286		

CAMA IMP DETAILS: 1 RES TT RESORT TT- DEPRECIATION PCT GOOD FACTORS:  
 House/Garage: Schedule: 2026 Physical: 1.00  
 Construction class/Quality: 94 Functional incurable . . .  
 Actual/Effective year built: Economic: 29 1.20  
 Condition: Additional . . . . .  
 Total percent good . . . . 1.20

NOTES: -----  
 6/17/24: SP, PER LISTING: 40FE RESORT, ONE  
 BDRM PARK MODEL WITH FULL SIZE APPLIANCES  
 CENTRAL AIR, FORCED AIR (PROPANE).

## PREVIOUS NOTE:

NICE LOOKING NEWER TT WITH MULTIPLE SLIDE-  
 OUTS. NO LICENSE PLATE ON IT, VALUED IT.

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS TR TRAILER 94 \$10,000			1					10,000.00	10,000	1			1.00			12,000
Effective BAS rate:			9,999.99					Totals:	10,000							12,000
Ground floor area:			1													
Gross floor area:			1													

CAMA IMP DETAILS: 2 OTH SHED BROWN SHED DEPRECIATION PCT GOOD FACTORS:  
 House/Garage: Schedule: 2026 Physical: 1.00  
 Construction class/Quality: D 5 Functional incurable . . .  
 Actual/Effective year built: 2020 Economic: 29 1.20  
 Condition: Additional . . . . .  
 Total percent good . . . . 1.20

NOTES: -----  
 NEW-2020, BROWN SHED HERE NOW. 12'X 12'

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS SHED 5 \$875 SHED			1					875.00	875	1			1.00			1,050
Effective BAS rate:			1,050.00					Totals:	875							1,050
Ground floor area:			1													
Gross floor area:			1													

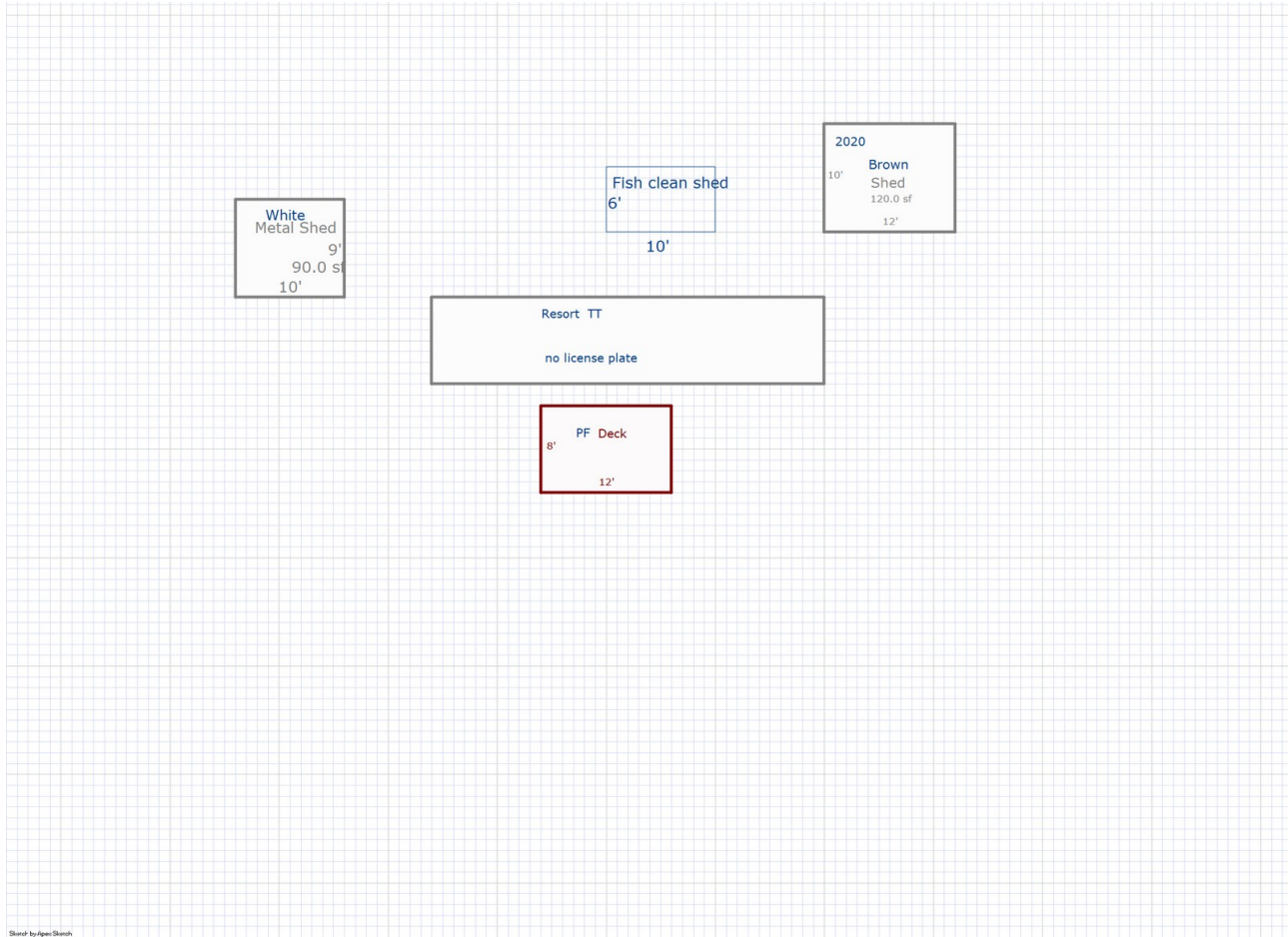
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CAMA IMP DETAILS: 4 OTH SHED				8'X 10' -		DEPRECIATION PCT GOOD FACTORS:		NOTES: -----												
House/Garage: Schedule: 2026						Physical: 1.00		8-2020 WHITE TIN SHED STILL HERE. ABOUT A												
Construction class/Quality: D 3						Functional incurable . . .		10'X 10' WHITE METAL SHED.												
Actual/Effective year built:						Economic: 29 1.20														
Condition:						Additional . . . . .														
						Total percent good . . . . 1.20														
---- Characteristics/Areas ---				Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New	Imp	RCNLD
BAS SHED 3 \$375 SHED						1					375.00	375	1			1.00				450
Effective BAS rate:						450.00		Totals:				375								450
Ground floor area:						1														
Gross floor area:						1														

[illegible]









Fee Owner: 126393 DISTRICTS: LEGAL DESCRIPTION:  
 WILSON, WILLIAM G & DEBORAH K Twp/City : 29 SHAMROCK TWP Sec/Twp/Rge : 27 49.0 23 Acres: .00  
 Taxpayer: 126393 FALCO:F.O. Plat : 7 SHESHEBE POINT THIRD ADDITLOT 5 BLK 7  
 WILSON, WILLIAM G & DEBORAH K School : 4 ISD 0004 - MCGREGOR Parcel notes:  
 626 12TH AVE Lake : 1903300 MINNEWAWA - BACK LOT 4/28/25: SP, ATTEND LBOAE IN PERSON,  
 TWO HARBORS MN 55616 QUESTIONED VALUE INCREASE. BOARD APPROVED  
 NO CHANGE.

8/27/24: SP, INCLUDED W/SALE 29.1.224300

8-3-2020 JH,R/A, NOH. TOOK NEW CAMA PHOTOS FOR 2021 R/A.

6-2019 LISTED FOR \$ 69,000.00 MCGREGOR REALTY

9-14-2015 JH,R/A. NO ONE HERE. TOOK NEW CAMA PHOTOS FOR THE 2016 REASSESSMENT. BEAUTIFUL LAKE VIEW.

RA 10/04/2010 JH &amp; SMW: NO ANSWER

SALES HISTORY: ----- TRANSFER HISTORY: -----  
 Buyer/Seller Date Inst Reject Sale Adjusted Doc Date Doc Nbr To  
 WILSON, WILLIAM G DAHL, CAROLYN 07/30/2024 W 167,000 136,000 2024/07/30 A 483094 WILSON, WILLIAM G & DEBO  
 DAHL, JON NOVIKOV, LEONID 08/23/2019 W 69,000 69,000 2023/08/08 A 478058 DAHL, CAROLYN  
 2019/08/23 A 452894 DAHL, JON & CAROLYN

ASSESSMENT DETAILS: ----- Acres CAMA Estimated Deferred Taxable  
 2025 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 24,000 24,000 24,000  
 Hstd: 0 seasonal Total MKT 24,000 24,000 24,000  
 MP/Seq: 29-1-224400 000  
 Own% Rel AG% Rel NA% Dsb%  
 2024 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 5,500 5,500 5,500  
 Hstd: 0 seasonal Total MKT 5,500 5,500 5,500  
 MP/Seq: 29-1-224400 000  
 Own% Rel AG% Rel NA% Dsb%  
 2023 Rcd: 1 Class: 151 Non-Comm Seasonal Residential Recreationa Land 5,500 5,500 5,500  
 Hstd: 0 cabin Total MKT 5,500 5,500 5,500  
 MP/Seq: 29-1-224400 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 151 0 24,000 0 24,000 24,000 24,000 24,000 0  
 2024 151 0 5,500 0 5,500 5,500 5,500 5,500 0  
 2023 151 0 5,500 0 5,500 5,500 5,500 5,500 0

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  
 2025 27.84 .00 2.16 .00 .00 .00 .00 .00 30.00  
 2024 27.68 .00 2.32 .00 .00 .00 .00 .00 30.00  
 2023 31.23 .00 2.77 .00 .00 .00 .00 .00 34.00

CAMA LAND DETAILS: ----- NOTES: -----  
 Land market: 29 SHAMROCK TWP Last calc date/env: 04/24/25 I CHG LAND CODE TO SP3-D FOR 25 ASMT DUE TO  
 Neighborhood: 29 SHAMROCK 1.10 Asmt year: 2026 LOCATION, VIEW, RECENT SALE, AND DOCK  
 COG: 126393 1 Ac/FF/SF: .00 Lake: 1903300 MINNEWAWA - BACK LOMD 10/24  
 Wid: .00 Dth: .00 Avg CER: 8-3-2020 JH,R/A, NOH. TOOK NEW CAMA PHOTOS  
 FOR 2021 R/A.

9-14-2015 JH,R/A. NO ONE HERE. TOOK NEW CAMA PHOTOS FOR THE 2016 REASSESSMENT. BEAUTIFUL LAKE VIEW.

BEAUTIFUL LAKE VIEW AND USE.(ACROSS ROAD) Acreage PTR Value Improvement CER Factors

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  
 SP3-D UN 1.00 60 60000.00 24000.00 24000 1 151  
 1.00 OV

Front feet: .00 Other Acres: .00 Totals: 24,000

FF/SF acres: .00 CAMA acres: .00

Mineral:

CAMA SUMMARY: -----  
 Schedule: 2026 Quintile date: 08/03/2020 Insp/By/Cmp: 09/14/2015 JH  
 Neighborhood: 29 SHAMROCK