



**OFFICE OF  
AITKIN COUNTY ASSESSOR**

209 2<sup>nd</sup> ST N.W. Room 111  
AITKIN, MINNESOTA 56431  
Phone: 218/927-7327 – Fax: 218/927-7379  
[assessor@co.aitkin.mn.us](mailto:assessor@co.aitkin.mn.us)

## County Board of Equalization Appeal Information Sheet

Appointment Time: 4:30pm

Owner Name: Irish Investments, LLC (Rick O’Gara)

Property ID#: See Attached Spreadsheet. The back-lots to be reviewed are highlighted.

Physical Address: Plat of Birch Lake Shores; West of 450<sup>th</sup> Avenue, Hazelton Township

Estimated Market Value 2014 Assessment: See Attached Spreadsheet

Classification 2014 Assessment: Seasonal Recreational Residential

Estimated Market Value 2015 Assessment: See Attached Spreadsheet

Classification 2015 Assessment: Seasonal Recreational Residential

Reason for Appeal: Mr. O’Gara purchased the entire Plat of Birch Lake in December 2014 for \$425,000, which is far less than Estimated Market Value. Mr. O’Gara feels he paid a fair price for the land and feels the EMV is not accurate.

Assessor’s Recommendation: The Assessor recommendation is to value the back lots as acreage instead of individual lots, which will result in a decrease of \$150,300. The new total value of the parcels would then be \$477,400.

**Comments:**

Hazelton Township Board of Appeal and Equalization voted to approve the valuing of the lake frontage parcels as one “common owner parcel group” aka COPG. Valuing the lake frontage in this manner gives the size of the total of the parcels a discount. The LBOAE agreed that more should be done to the value and wanted it brought to the county board level.

This plat was previously owned by G-M-W, LLC which had purchased it in November 2006 for \$1,050,000. They platted the parcels they had purchased in 2008 and the parcels have been on the market ever since. They had sold one parcel on a contract for deed but the sale was cancelled the next year.

Parcels on the North side of the lake owned by Birch Lake LLC had been listed for a long time as well with no sales occurring. These parcels are not platted and are valued as acreage.

Pages 3 and 4 contain an email message between the property owner and Karen Ladd. Pages 5 and 6 are the location maps for the property. Page 7 is the spreadsheet with the detail of current, past, and recommended valuations for the property. Pages 8 through 12 include information on the quality of the lake. This is important to assessors since fishing is an important consideration of potential buyers when they purchase property.

According to the DNR Lake Finder, Birch Lake is a 421-acre lake partially in Aitkin County and partially in Crow Wing County. It has a maximum depth of 8'. It may have fish in the lake: black bullhead, bluegill, hybrid sunfish, largemouth bass, northern pike, pumpkinseed, walleye, bowfin (dogfish). Per Greg Berg, ASST Fisheries Supervisor, "the lake is more of a wildlife lake than a fish lake because it is so shallow and prone to winterkill. Often winterkills are not complete allowing some fish to survive year to year. We tried to use the lake as a walleye rearing pond in the late 1980's with limited success so we stopped." Wild rice is present in the lake and it is managed as a wildlife lake but there is no "special" wild rice designation. Motorized boats can be used on the lake but there is no public access.

In summary, the further reduction of the valuation of this property is supported by a change in the highest and best use of the property. Assessors value vacant land based on its highest and best use which in other words is the legal use that brings the highest value. Changes in the real estate market in recent years indicate that valuing this property as a platted subdivision ready for sale as residential lots is not realistic. There are many other such situations around rural Minnesota.

## Stacy Westerlund

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**From:** Karen Ladd [kladd@co.aitkin.mn.us]  
**Sent:** Thursday, May 14, 2015 7:38 AM  
**To:** 'Stacy Westerlund'; 'Mike Dangers'  
**Subject:** FW: Irish Investments, LLC  
**Attachments:** 2643\_001.pdf

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**From:** Rick O'Gara [<mailto:notason@bolander.com>]  
**Sent:** Wednesday, May 13, 2015 3:50 PM  
**To:** Karen Ladd  
**Subject:** RE: Irish Investments, LLC

Karen,

I am writing about the properties I own under Irish Investments LLC on Birch Lake. The parcel ID # 11-1-24790 thru 11-1-250400. The properties were valued by Staff originally at \$909,800.00 and lowered at the Board of Adjustment by \$282,100, thus making the property value \$627,700.00. I purchased all parcels of property on December 13, 2014 for \$425,000.00 total. All of the parcels were on the market since 2008, and none of them were sold. I believe the price I paid for all of the parcels from a willing seller is the true value for all of the parcels.

I have been in discussion with Staff after receiving the decision letter, and I think they agree there are better ways to value these parcels to achieve a more accurate valuation. I believe they are willing to support a valuation of \$477,400 for all of the parcels. Although this is not what I paid for all of the parcels, I believe this is a value that can be discussed.

There was a property directly north of mine on Birch Lake (138 acres) that was on the market in 2011 & 2012 for a value of \$377,000 and then was lowered in 2012 to \$330,000, and never sold and was taken off the market.

I am also attaching the worksheet that was given to me the Staff with the Board of Adjustment Decision Letter for your review.

I would appreciate your consideration in this matter.

Sincerely,

Rick O'Gara

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**From:** Karen Ladd [<mailto:kladd@co.aitkin.mn.us>]  
**Sent:** Tuesday, May 12, 2015 2:37 PM  
**To:** Rick O'Gara  
**Subject:** Irish Investments, LLC

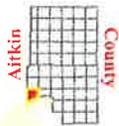
Rick:

As I informed you on the phone this afternoon, we will need to approach the County Board at their meeting on June 17<sup>th</sup>, 2015 in order for any further changes to be made to your parcels listed under Irish Investments, LLC. We would need for you to either write a letter to the County Board sent to our office or send an e-mail outlining why you feel an additional reduction should be made. Any comments regarding the quality of the land, the purchase price, the amount of time on the market, future plans, etc. can be some examples of why you would feel additional reductions should be made.

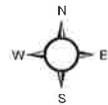
As I stated, our office will be recommending to lower the value further to an estimated market value of \$477,400 which you have said you would agree to.

Please feel free to call our office with any questions you may have. Be sure that we receive either the letter from you or e-mail by the date of the County Board meeting of June 17<sup>th</sup>. Thanks.

Karen Ladd  
Assistant County Assessor  
(218) 927-7312

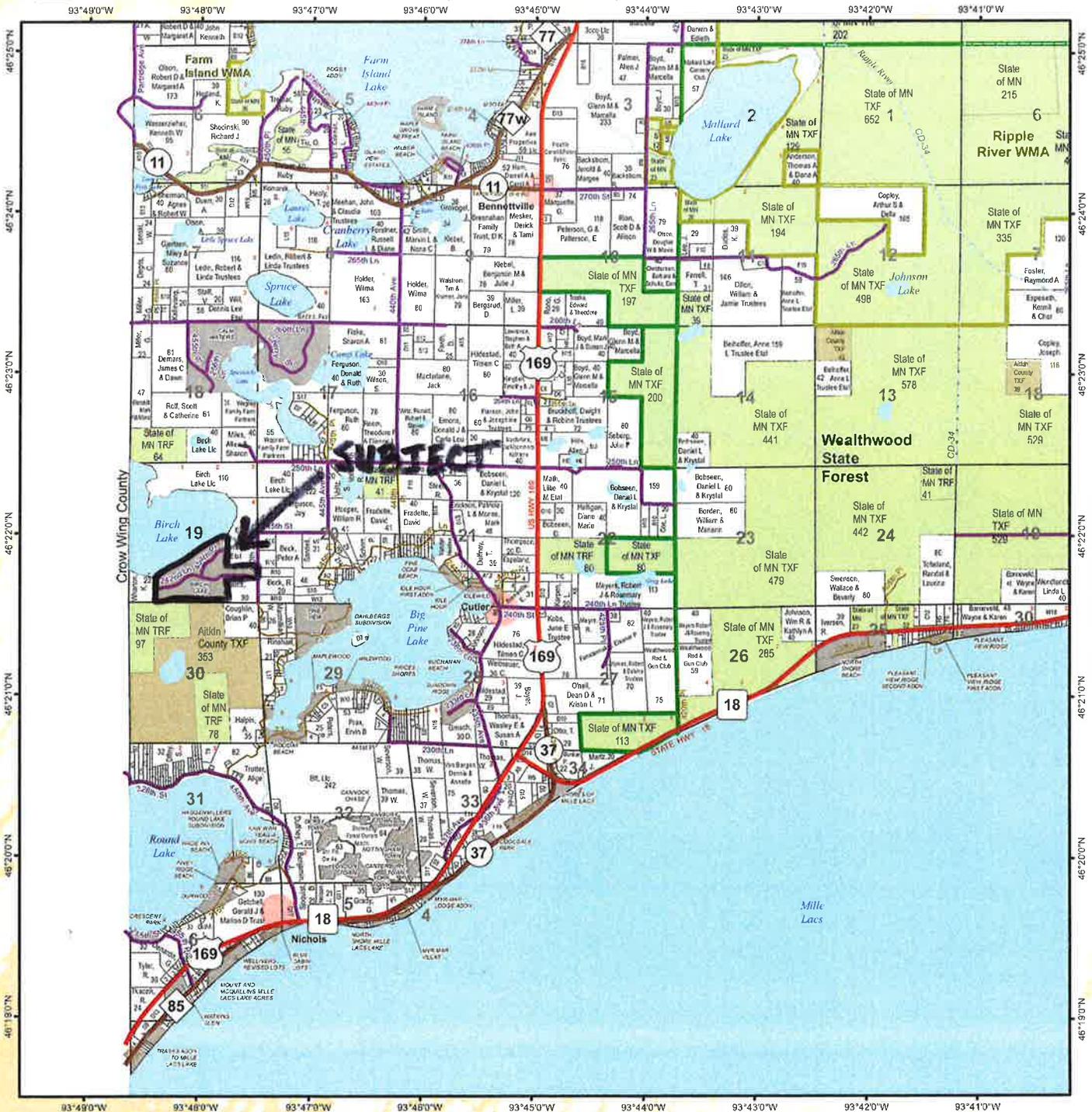


# HAZELTON T45N-R27W



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See (FARM ISLAND T46N-R27W) Page 26



See (WEALTHWOOD T45N-R26W) Page 21

## FARM ISLAND LAKE RESORT & CAMPGROUND

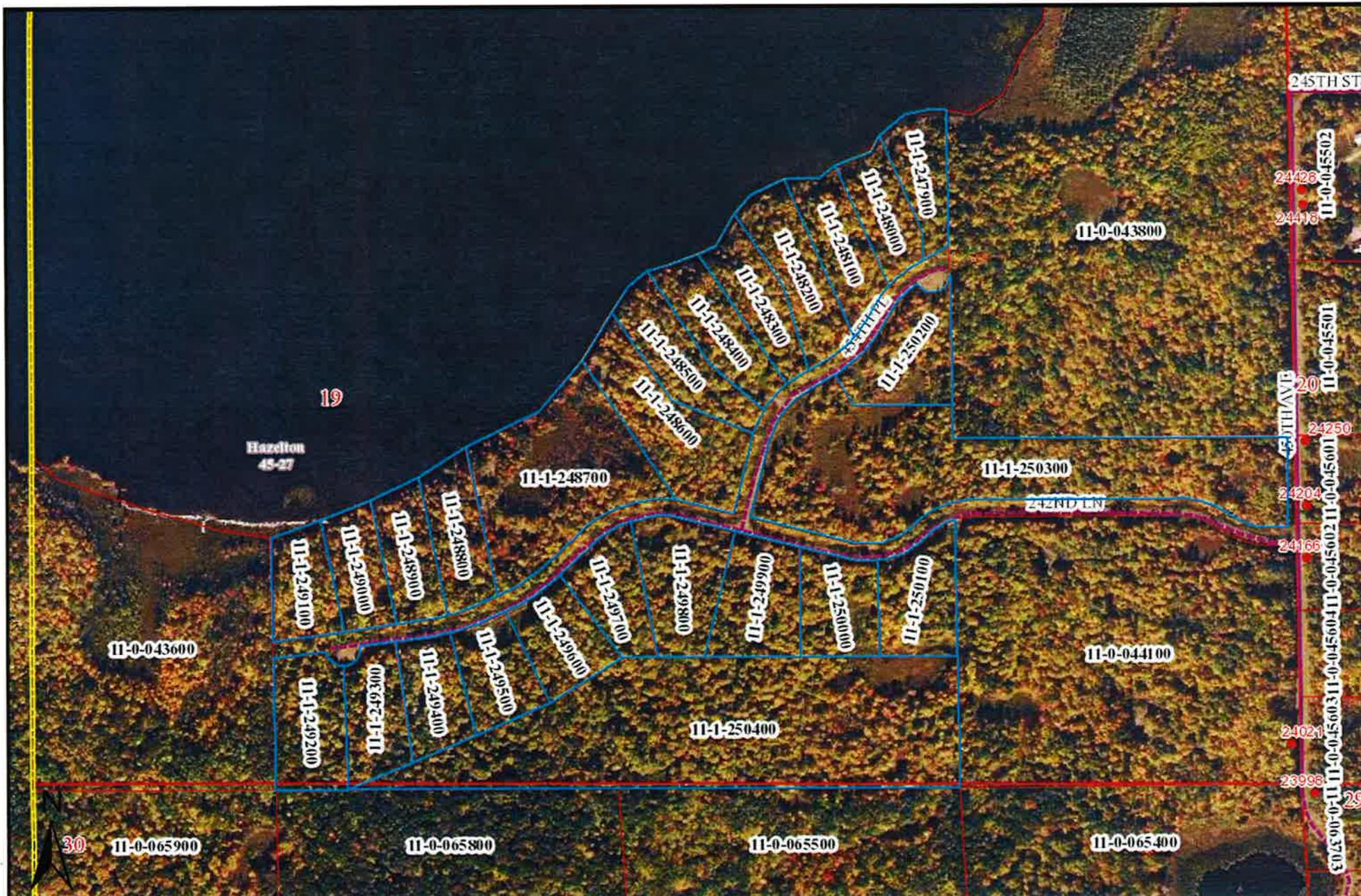
218-927-3841

1.3 Miles off 169 on #28  
29551 Pioneer Avenue  
Aitkin, MN 56431-4770



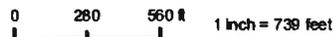
WHERE THE  
FISH ARE





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.

Irish Investments, LLC



Date: 5/15/2015



## Stacy Westerlund

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**From:** Berg, Greg (DNR) [Greg.Berg@state.mn.us]  
**Sent:** Friday, May 15, 2015 10:01 AM  
**To:** stacy.westerlund@co.aitkin.mn.us  
**Subject:** Birch Lake 01-0206-00 Hazelton Township, Aitkin County

Hi Stacy, Thank you for the inquiry regarding Birch Lake. The information regarding the fish community on Lakefinder is accurate to our knowledge, though we do not survey it regularly because it lacks a public access. The lake is more of a wildlife lake than a fish lake because it is so shallow and prone to winterkill. Often winterkills are not complete allowing some fish to survive year to year. We tried to use the lake as a walleye rearing pond in the late 1980's with limited success so we stopped.

The answer's to your questions are as follows;

My questions are:

Is the maximum depth 8'? **YES if that, it's a pretty shallow lake.**

Are there fish in the lake? **YES**

Is it a designated wild rice lake? **NO, Though wild rice is present and it is managed as a wildlife lake, there is no "special" wild rice designation.**

Can motorized boats be used on it? **YES**

Thanks, Feel free to give me a call if you have any other questions.

Greg Berg  
ASST Fisheries Supervisor  
1200 Minnesota Ave S  
Aitkin, MN 56431  
218-429-3032



**From:** Stacy Westerlund [<mailto:stacy.westerlund@co.aitkin.mn.us>]  
**Sent:** Friday, May 15, 2015 8:16 AM  
**To:** \*Fisheries, Aitkin (DNR)  
**Subject:** Birch Lake 01-0206-00 Hazelton Township, Aitkin County

Good Morning:

Would you have any more information for this lake than what is on the DNR website? The DNR page says:  
Fish Species: black bullhead, bluegill, hybrid sunfish, largemouth bass, northern pike, pumpkinseed, walleye, bowfin (dogfish)

Lake Acres: 421.00  
Maximum Depth 8'  
Water Clarity 3'

A note under Status of Fishery (as of 9/2/1949) says: "Fish are unable to survive because of the annual winter-kills.

My questions are:

Is the maximum depth 8'?

Are there fish in the lake?

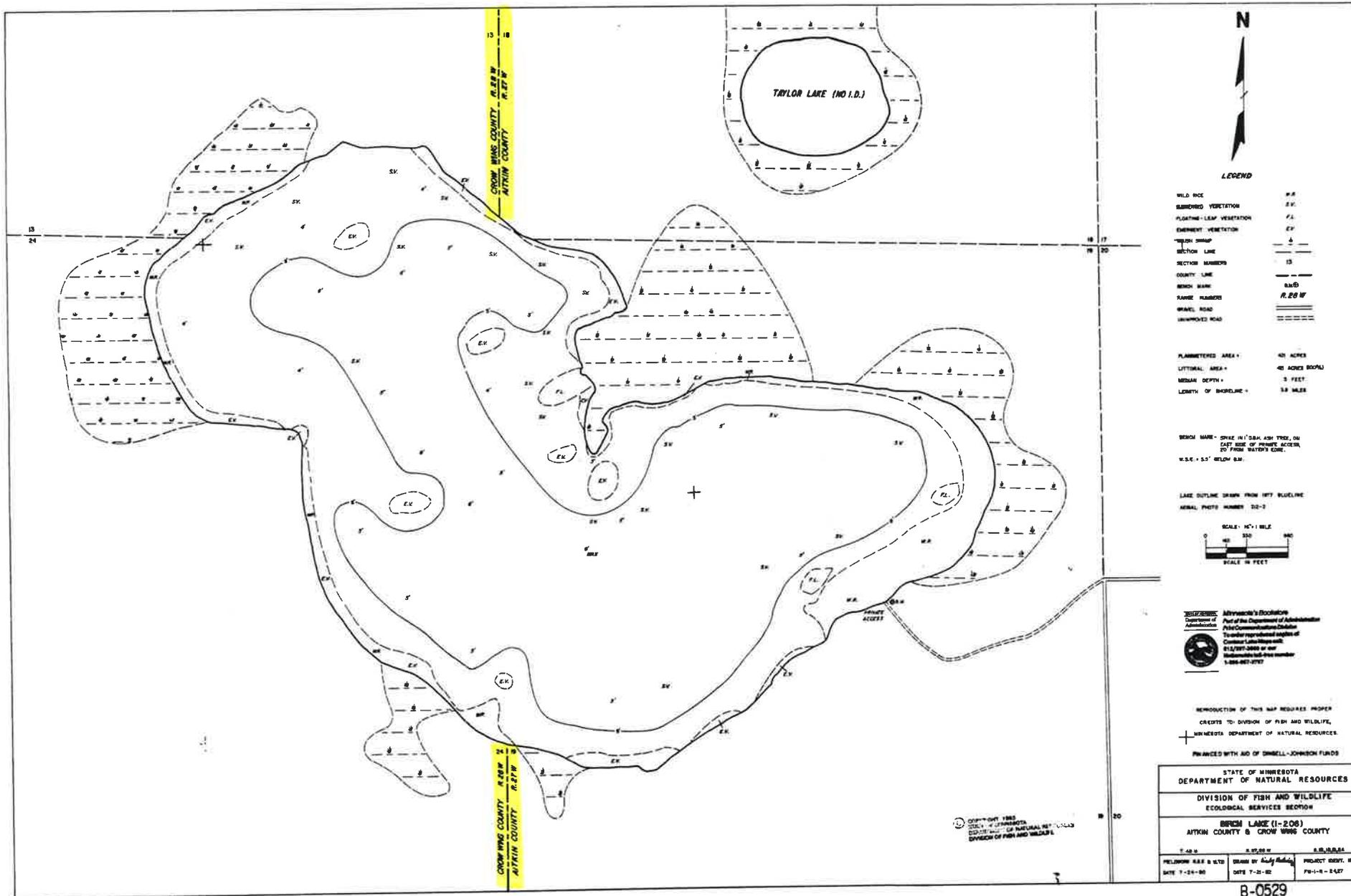
Is it a designated wild rice lake?

Can motorized boats be used on it?

We are trying to value this lake the same as other lakes of this size and depth. Any information you can provide would be appreciated.

Thank you,

Stacy M. Westerlund  
Certified Minnesota Assessor  
Aitkin County Assessor's Office  
209 Second Street NW, Room 111  
Aitkin, MN 56431  
218-927-7327 Phone  
218-927-7379 Fax



B-0529

**Name:** Birch  
**ID:** 01020600  
**County:** Aitkin  
**Near:** White Hawk  
**Border Water:** No

**Fish Species:** black bullhead, bluegill, hybrid sunfish, largemouth bass, northern pike, pumpkinseed, walleye, bowfin (dogfish)



Map data ©2015 Google Imagery ©2015, DigitalGlobe, Landsat, USDA Forest Service

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**Fishing Regulations:**

[General](#) »  
[Inland Waters](#) »

**Invasive species:** none listed

[Stop aquatic hitchhikers](#) »

**Give us your feedback**

Help us improve LakeFinder. Just send your comments to [webmaster.dnr@state.mn.us](mailto:webmaster.dnr@state.mn.us).



**Name: BIRCH**

Nearest Town: AITKIN  
 Primary County: Aitkin

Survey Date: 09/02/1949  
 Inventory Number: 01-0206-00

**Public Access Information**

Ownership	Type	Description
Unknown	Unknown	No designated public access

**Lake Characteristics**

Lake Area (acres): 421.00

Littoral Area (acres): 421.00

Maximum Depth (ft): 8.00

Water Clarity (ft): 3.00

Dominant Bottom Substrate: N/A

Abundance of Aquatic Plants: N/A

Maximum Depth of Plant Growth (ft): N/A

**Fish Consumption Guidelines**

No fish consumption guidelines are available for this lake. For more information, see the "[Fish Consumption Advice](#)" pages at the [Minnesota Department of Health](#).

**Status of the Fishery (as of 09/02/1949)**

Fish are unable to survive because of the annual winter-kills.

*For more information on this lake, contact:*

Area Fisheries Supervisor  
 1200 Minnesota Ave S  
 Aitkin, MN 56431  
 Phone: (218) 429-3010  
 E-Mail: [Aitkin.Fisheries@state.mn.us](mailto:Aitkin.Fisheries@state.mn.us)

*Lake maps can be obtained from:*

Minnesota Bookstore  
 660 Olive Street  
 St. Paul, MN 55155  
 (651) 297-3000 or (800) 657-3757  
 To order, use [B0529](#) for the map-id.

*For general DNR Information, contact:*

DNR Information Center  
 500 Lafayette Road  
 St. Paul, MN 55155-4040  
 TDD: (651) 296-6157 or (888) MINNDNR

*Turn in Poachers (TIP):*

Toll-free: (800) 652-9093

