



**OFFICE OF
AITKIN COUNTY ASSESSOR**

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County Board of Equalization Appeal Information Sheet

Appointment Time: None Placed on CBOAE agenda by Assessor/Appraiser Darcy Moore

Owner Name: Richard Resch

Property ID#: 29-1-503700 (Part of Lot 1, Block 1 of Spielhaus Addition)

Physical Address: None (Undeveloped Parcel)

Estimated Market Value 2015 Assessment: \$167,200

Classification 2015 Assessment: Seasonal Recreational

Estimated Market Value 2016 Assessment: \$170,800

Classification 2016 Assessment: Seasonal Recreational

Reason for Appeal: To assess a more accurate amount of lake frontage and to apply adjustments for elevation to be more equitable with other high elevation parcels. Extent of elevation previously not realized by Assessor.

Assessor's Recommendation: Change total assessed frontage from 153 ff (remainder after 2005 split) to 179 ff per review of owner's survey by Tom Veenker (survey line indicates 190 ff but is setback 24' to 30' from ohwl). Adjust current \$1,175 lake base rate -5% for size and -20% for elevation reducing the per front foot amount to \$893. At this rate the total estimated market value for the parcel reduces to \$159,800.

Comments: In addition to the above mentioned parcel, Mr. Resch also owns two adjacent back lots. Parcel 29-0-019001 is a .46 acre metes & bounds lot. 29-1-513100 is Outlot A of the Realco Addition and is approx. 5.52 acres in size including pond area, both unimproved. While none of the Resch parcels were brought before the April 25th 2016 Shamrock Board of Appeal meeting, on May 2nd 2016 Mr. Moore received a phone call from Gerald Condon, Mr. Resch's attorney. At present, Mr. Resch has commissioned a survey and 2 separate private appraisals both exploring if the highest & best use would be to market the 3 parcels as a single building site with lakeshore or to pursue bringing the lake frontage parcel into compliance and then subdivide the back lots into 2 separate building sites with controlled access for each across the lakeshore parcel. Even though there are differences between the assessor's valuation and the owner's appraisals there has been no formal appeal of valuation by the owner or his representative at this time. However, as a result of the conversation with Mr. Condon, it became clear this property has significant elevation and should be valued in a manner consistent with similar high elevation parcels.



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.

Resch Parcels



0 140 280 ft 1 inch = 369 feet

Date: 6/6/2016



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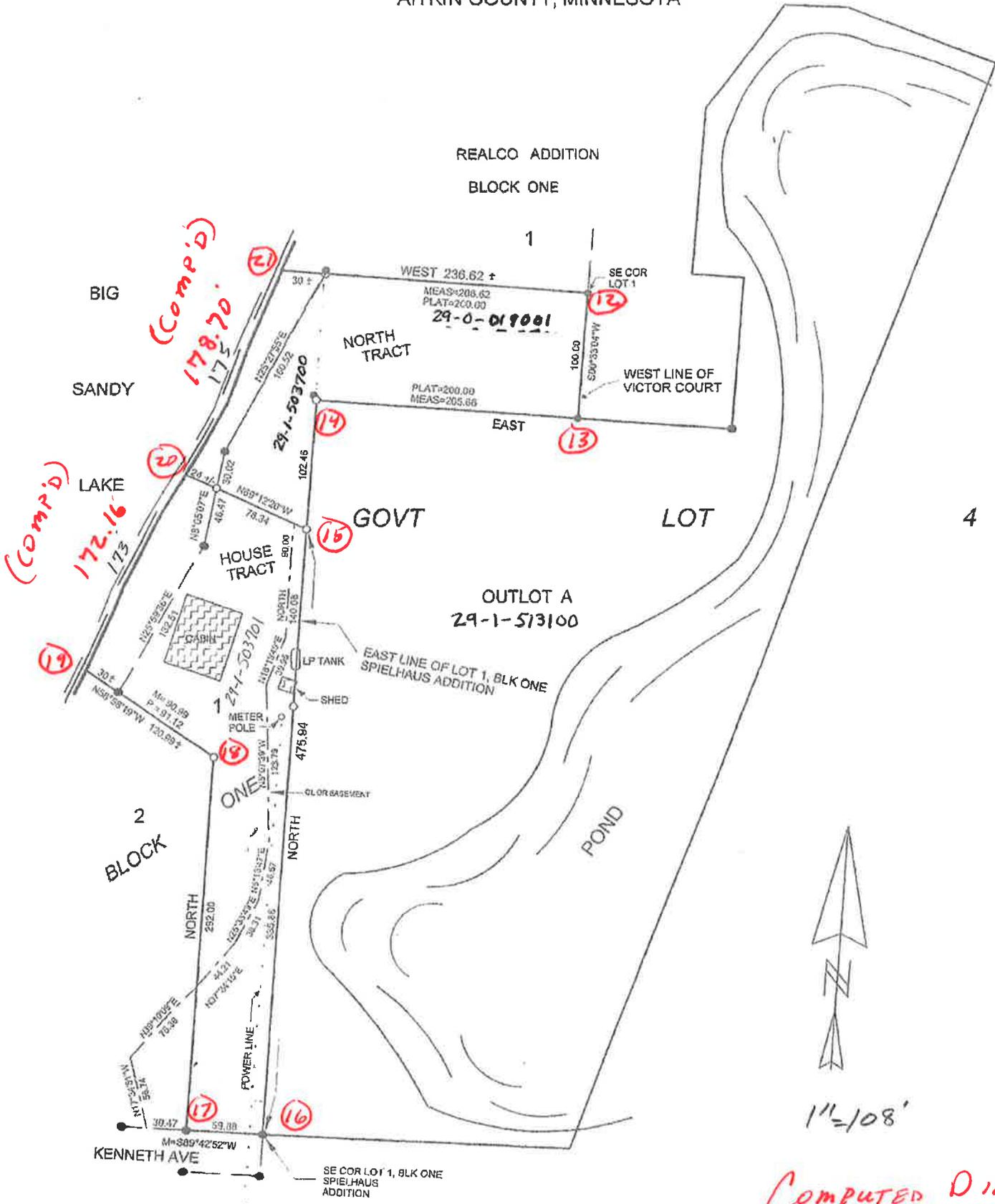
Resch Parcels

0 70 140 ft 1 inch = 185 feet

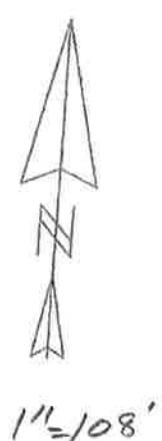


Date: 6/6/2016

CERTIFICATE OF SURVEY
 OF PART OF LOT 1, BLOCK ONE SPIELHAUS ADDITION
 AND OUTLOT A, REALCO ADDITION AND PART OF GOVT
 LOT 4, SEC. 8, TWP. 49, RGE. 23
 AITKIN COUNTY, MINNESOTA



(Comp'd)
 178.70
 172.16
 173



COMPUTED DIMS.
 05/05/2016
 TV

Fee Owner: 20754 FALCO: DISTRICTS: LEGAL DESCRIPTION:
 RESCH, RICHARD J Twp/City : 29 SHAMROCK TWP Sec/Twp/Rge : 8 49.0 23 Acres: .00
 Taxpayer: 20754 FALCO:F.O. Plat : 52 SPIELHAUS ADDITION LOT 1 BLK 1 LESS PARTS IN DOCS #267546 &
 RESCH, RICHARD J School : 4 MCGREGOR 365978
 PO BOX 8100 Lake : 1006200 BIG SANDY LAKE Parcel notes:
 GREEN BAY WI 54308 8/6/2015: DM R/A, LOT REMAINS UNIMPROVED.

8-24-10: DM, LT, R/A

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2016 Rcd: 1	Class: 151	Non-Comm	Seasonal Residential Recreational	Land	1.58	170,800	170,800	170,800
Hstd: 0 cabin				Total MKT		170,800	170,800	170,800
MP/Seq: 29-1-503700 000								
Own%	Rel AG%	Rel NA%	Dsb%					
2015 Rcd: 1	Class: 151	Non-Comm	Seasonal Residential Recreational	Land	1.58	167,200	167,200	167,200
Hstd: 0 cabin				Total MKT		167,200	167,200	167,200
MP/Seq: 29-1-503700 000								
Own%	Rel AG%	Rel NA%	Dsb%					
2014 Rcd: 1	Class: 151	Non-Comm	Seasonal Residential Recreational	Land	.23	168,300	168,300	168,300
Hstd: 0 cabin				Total MKT		168,300	168,300	168,300
MP/Seq: 29-1-503700 000								
Own%	Rel AG%	Rel NA%	Dsb%					
2013 Rcd: 1	Class: 151	Non-Comm	Seasonal Residential Recreational	Land	.23	168,300	168,300	168,300
Hstd: 0 cabin				Total MKT		168,300	168,300	168,300
MP/Seq: 29-1-503700 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
2016	151	0	170,800	0		170,800		170,800			170,800	0
2015	151	0	167,200	0		167,200		167,200			167,200	0
2014	151	0	168,300	0		168,300		168,300			168,300	0
2013	151	0	168,300	0		168,300		168,300			168,300	0

TAX SECTION: -----											Net Tax
Tax Year	Rec Class	NTC	RMV	St Gen	Disaster	Powerline	Ag	Res	Tac		
2017		.00	.00	.00	.00	.00	.00	.00	.00		.00
2016		1,332.48	.00	257.52	.00	.00	.00	.00	.00		1,590.00
2015		1,285.85	.00	266.15	.00	.00	.00	.00	.00		1,552.00
2014		1,275.65	.00	280.35	.00	.00	.00	.00	.00		1,556.00

CAMA LAND DETAILS: -----												NOTES: -----			
Land market:	29-62	SHAMROCK / ZONE 3 / BIG SANDY				Last calc date/env: 03/14/16 B				GOOD ROCKY SHORELINE/MODERATE BANK					
Neighborhood:	29-62	BIG SANDY LAKE PARCELS				1.00 Asmt year: 2016									
COG:	20754	1	Ac/FF/SF:	1.58	Lake: 1006200 BIG SANDY LAKE				153' COPG @ 100%						
Wid:	.00	Dth:	450.00	Avg CER:				NO OTHER ADJUSTMENTS							
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								
01-0062	FF	153.00		1175.00	1116.25	170800	1 151	1.58							
		153.00													
Front feet:	153.00	Other Acres:	.00	Totals:	170,800										
FF/SF acres:	1.58	CAMA acres:	1.58	Mineral:											

CAMA SUMMARY: -----
 Schedule: 2016 Insp/By/Cmp: 08/06/2015 DM P
 Neighborhood: 29-62 BIG SANDY LAKE PARCELS

