

LOCAL BOARD OF APPEAL AND EQUALIZATION MEETING  
(BOARD OF REVIEW)  
CITY OF CROSSLAKE  
FRIDAY, APRIL 15, 2016  
10:00 A.M. – CITY HALL

The Local Board of Appeal and Equalization Meeting (Board of Review) for the City of Crosslake, Minnesota was held in the Council Chambers of City Hall on Friday, April 15, 2016 at 10:00 A.M. The following Council Members were present: Mayor Steve Roe, Gary Heacox, and Mark Wessels. Brad Nelson and Dave Schrupp were absent. Also in attendance were City Clerk Char Nelson, Finance Director/Treasurer Mike Lyonais, and Gary Griffin, Sam Bedard, Katrina Wood and Sandra Ehrich of the Crow Wing County Property Valuation & Classification Department. There were sixteen individuals in the audience. (Sign in sheet attached as a permanent record.)

Mayor Roe called the meeting to order at 10:02 A.M. and stated that the purpose of the meeting was to review property value assessments and classifications for the current assessment year 2016 which will be reflected in taxes payable in 2017.

Gary Griffin introduced himself and noted that today's discussion will not pertain to property tax issues or prior year's valuations. A total of 88 sales were used in determining the valuations. The County's overall median ratio for all classifications was at 96.22% of market value. State law requires the ratio to be between 95%-105%. Mr. Griffin noted that all decisions made by the Council today should be adopted by a formal vote. Council options include: 1.) no change, 2.) lower the value, 3.) raise the value, 4.) change the classification, or 5.) have the assessor inspect the property and report to the local board.

Bill Burglund of 12321 Anchor Point Road addressed the Council to contest the Assessor's combined estimated market value of lots 141700000060009, 141700000070009, and 14170000008B009 in the amount of \$825,300. This property has 336 feet of shoreline on Rush Lake. Mr. Berglund argued that Lot 6, which is lakefront, has a garage on it and is not large enough to build another structure. The Assessor stated that the value is determined on all three lots together and should not be broken down individually. The highest and best use of the land would be to sell the parcels together. Mr. Burglund argued that some comparable neighboring properties sold for much less. Mark Wessels noted that those properties were short sales. Mr. Griffin stated that short sales cannot be used to determine valuations. MOTION 04S2-01-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO MAKE NO CHANGE TO THE ESTIMATED MARKET VALUE FOR PARCELS 141700000060009, 141700000070009, AND 14170000008B009 WHICH HAVE A TOTAL VALUE OF \$825,300 COMBINED. MOTION CARRIED WITH ALL AYES.

Gretchen Sebald of 12332 Manhattan Point Boulevard appeared before the Council to contest the Assessor's estimated market value of lots 141470040020009 and 14147004003A009 in the amount of \$494,900. Ms. Sebald reported that she and her husband purchased the foreclosed property for \$376,000. After making improvements,

they listed the property for \$519,000. The property did not sell. The price was reduced to \$476,000 and again to \$465,000. There are still no potential buyers. Ms. Sebald spoke with the Assessor prior to the meeting and the Assessor suggested a reduction to \$486,600. Ms. Sebald requested that the Board consider a further reduction. MOTION 04S2-02-16 WAS MADE BY MARK WESSELS AND SECONDED BY STEVE ROE TO REDUCE THE COMBINED ESTIMATED MARKET VALUE FROM \$494,400 TO \$462,300 ON PARCELS 141470040020009 AND 14147004003A009. MOTION CARRIED WITH ALL AYES.

William Boe, son of Ruhl and Mary Boe of 15622 Wilderness Trail, asked for an explanation of why the estimated market value increased 36% in one year on lots 120034100A00009, 120034403BB0009, 120034403C00009, and 120034403D00009. Sandra Ehrich replied that the property used to receive a reduction for lot depth, but that reduction type has been eliminated by the State. The total estimated market value is currently \$580,200. It was the Assessor's opinion that being located next to Wilderness Park had no impact on the value of the property. Mark Wessels disagreed. MOTION 04S2-03-16 WAS MADE BY GARY HEACOX AND SECONDED BY STEVE ROE TO REDUCE THE COMBINED ESTIMATED MARKET VALUE OF PARCELS 120034100A00009, 120034403BB0009, 120034403C00009, AND 120034403D00009 BY 5%. (NEW VALUE \$551,200). MOTION CARRIED WITH ALL AYES.

Mark Hoffman of 13598 Kimberly Road appeared before the Council to contest the estimated market value of his property of \$46,900. Mr. Hoffman explained that the structure was gutted last fall and will be demolished shortly. Mr. Hoffman provided multiple comparable values of surrounding property that showed values lower than his. Mr. Griffin replied that the Assessor made a site visit to the property on January 2, 2016 and that the structure did not appear to be gutted on that date. Land value also includes value of the well, septic and electric. Mr. Hoffman replied that the septic is non-compliant. Mark Wessels questioned what happened to make the septic non-compliant within three years. Mr. Griffin stated that Mr. Hoffman was not comparing apples to apples. MOTION 04S2-04-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO REDUCE THE ESTIMATED MARKET VALUE FOR PARCEL 14190001016B009 FROM \$46,900 TO \$28,600. MOTION CARRIED WITH ALL AYES.

Robert Iverson, owner of parcel 120293104FA0009 which is an island on Cross Lake, addressed the Council to request a reduction in the estimated market value. Mr. Iverson argued that the lot is unbuildable and that the estimated market value increased from \$20,000 to \$80,000 in one year. Mr. Griffin reported that Crow Wing County standardized the system of valuing islands this year which changed values across the board. Two islands sold on the Whitefish Chain for \$120,000 and \$140,000. Mark Wessels stated that Mr. Iverson was fortunate to have had the value at \$20,000 for so many years. MOTION 04S2-05-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO MAKE NO CHANGE TO THE VALUE OF PARCEL 120293104FA0009. MOTION CARRIED WITH ALL AYES.

David Olson owns vacant lot 142520010040009 on Wild Wind Ranch Drive. Mr. Olson feels that the estimated market value of \$41,900 is too high. He has had the lot on the market for three years. At one point the asking price was as low as \$15,900 but there was still no buyer. Other comparable lots are valued at approximately \$20,000. The Assessor suggested a reduction to \$32,500 and stated that the lots have a common interest area which increases value. Mr. Griffin noted that there was a clerical error on this subdivision which increased values by \$9,400. The County would be asking to reduce the values of all of the affected lots later in this meeting. Mr. Olson argued that there is no value to the common area because it is a swamp. MOTION 04S2-06-16 WAS MADE BY MARK WESSELS AND SECONDED BY STEVE ROE TO REDUCE THE ESTIMATED MARKET VALUE OF PARCEL 142520010040009 FROM \$41,900 TO \$22,500. MOTION CARRIED WITH ALL AYES.

William Terry of 38043 Anchor Point Trail reported that the value of his home and land at \$561,700 was too high compared to other vacant lots sold in the area. Mr. Terry's land only was valued at \$447,200. Mr. Terry suggested that the combined value be reduced to approximately \$500,000 because of the weedy lakeshore. Mr. Griffin stated that it is difficult to compare values of vacant lots to homes. MOTION 04S2-07-16 WAS MADE BY STEVE ROE AND SECONDED BY MARK WESSELS TO REDUCE THE ESTIMATED MARKET VALUE OF PARCEL 14141970010080009 BY \$10,000 DUE TO LAKESHORE QUALITY. MOTION CARRIED WITH ALL AYES.

Deloren Anderson, owner of lot 120241202C00009, reported that the value of this undeveloped, 19 acre lot increased by 16% and asked why the value of his land in Fairfield Township didn't increase. Mr. Griffin explained that Crosslake and Fairfield use different sales to determine values. The Assessor based the value of this lot on 10 acres of good land and deducted 9 acres for swamp and gravel pit. Mark Wessels stated that a value of \$38,000 for 19 acres of land is a good deal. MOTION 04S2-08-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO MAKE NO CHANGE TO THE ESTIMATED MARKET VALUE OF PARCEL 120241202C000. MOTION CARRIED WITH ALL AYES.

Marie Schmid, representing Trail Properties Inc., addressed the Council regarding lot 12006440700009. This property is an island which is used by Camp Foley guests. The value increased from \$7,500 to \$71,100. Mr. Griffin reminded the Council that the County changed the way islands were valued and that other islands on the chain sold for \$120,000 and \$140,000. MOTION 04S2-09-16 WAS MADE BY GARY HEACOX AND SECONDED BY MARK WESSELS TO MAKE NO CHANGE TO THE ESTIMATED MARKET VALUE OF PARCEL 12006440700009. MOTION CARRIED WITH ALL AYES.

Dean Spencer of 33994 Pine View Lane addressed the Council to dispute the special assessment of \$200 on his property tax statement from the Big Pine Lake Service District, which funds repairs to the rock dam. Mr. Spencer stated that his home is on Pine River and should not be included in the lake association. Mayor Roe explained that the Board could not help him today because this matter does not involve the value of his

property. The County Assessor offered to research the matter and report back to Mr. Spencer.

The Council reviewed a written property value appeal request from Chad Erpelding of Daggett Brook Villas and a recommendation from the County to make no change to the EMV until a site visit was conducted. Mr. Erpelding argued that he should receive a reduction in value due to the fact that his is the only unit that does not face the water and is located in the basement. MOTION 04S2-10-16 WAS MADE BY GARY HEACOX AND SECONDED BY MARK WESSELS TO MAKE NO CHANGE TO THE ESTIMATED MARKET VALUE FOR PARCEL 146000001100009. MOTION CARRIED WITH ALL AYES.

The Council reviewed a written property value appeal request from John Keil of Highway 103 Storage. Mr. Keil reported that he will be selling units rather than leasing units. Mr Griffin stated that this will change the classification of the storage units from commercial to seasonal. Mr. Keil also requested that the value of the land of the proposed units be reduced until the units are built. MOTION 04S2-11-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO CHANGE THE CLASSIFICATION FROM COMMERCIAL/INDUSTRIAL TO SEASONAL RESIDENTIAL RECREATIONAL AND INCREASE THE ESTIMATED MARKET VALUES TO THE FOLLOWING PARCELS:

142640010070009 INCREASE EMV FROM \$10,000 TO \$31,900;  
142640010080009 INCREASE EMV FROM \$10,000 TO \$31,900;  
142640010090009 INCREASE EMV FROM \$10,000 TO \$31,900;  
142640010100009 INCREASE EMV FROM \$8,200 TO \$24,000;  
142640010110009 INCREASE EMV FROM \$8,200 TO \$24,000;  
142640010120009 INCREASE EMV FROM \$10,000 TO \$31,900;  
142640010130009 INCREASE EMV FROM \$10,000 TO \$31,900;  
142640010140009 INCREASE EMV FROM \$10,000 TO \$31,900; AND

REDUCE THE VALUE OF THE FOLLOWING PARCELS UNTIL UNITS ARE BUILT:

142640010510009 REDUCE EMV FROM \$10,000 TO \$2,500;  
142640010520009 REDUCE EMV FROM \$10,000 TO \$2,500;  
142640010530009 REDUCE EMV FROM \$10,000 TO \$2,500;  
142640010540009 REDUCE EMV FROM \$10,000 TO \$2,500;  
142640010550009 REDUCE EMV FROM \$10,000 TO \$2,500;  
142640010560009 REDUCE EMV FROM \$10,000 TO \$2,500;  
142640010570009 REDUCE EMV FROM \$8,200 TO \$2,500. MOTION CARRIED WITH ALL AYES.

The Council reviewed several written property value appeal requests from property owners and recommendations from the County to change the EMV. MOTION 04S2-12-16 WAS MADE BY MARK WESSELS AND SECONDED BY STEVE ROE TO MAKE THE FOLLOWING CHANGES TO ESTIMATED MARKET VALUES:

JAMES BURT, 1424200090D0009, REDUCE EMV FROM \$58,100 TO \$43,300 DUE TO CLERICAL ERROR;  
JOHN O'KEEFE, 14118000901B009, REDUCE EMV FROM \$797,100 TO \$741,900 DUE TO QUALITY AND CONDITION OF BUILDING;  
GARY SIMONS, 142170050100009, REDUCE EMV FROM \$179,300 TO \$155,100 DUE TO QUALITY AND CONDITION OF BUILDING;  
HAROLD JOHNSON, 120184100B00009, REDUCE EMV FROM \$330,300 TO \$220,300 DUE TO LAKESHORE QUALITY;  
KEVIN HINIKER, 141470040140009, REDUCE EMV FROM \$389,500 TO \$364,200 DUE TO BUILDING QUALITY;  
DAN MCGRAW, 120071202DCA009, REDUCE EMV FROM \$592,700 TO \$491,600 DUE TO STORY HEIGHT AND LAKE QUALITY;  
DONALD SHAUGHNESSY, 141510000100009, REDUCE EMV FROM \$557,100 TO \$547,900 DUE TO LAKESHORE QUALITY; AND  
TONYA STATE, 14123000005Z009, REDUCE EMV FROM \$405,200 TO \$355,600 DUE TO LOT DEPTH. MOTION CARRIED WITH ALL AYES.

The Council reviewed recommendations from the County to change the EMV on lots on Wild Wind Ranch Drive due to clerical errors. MOTION 04S2-13-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO MAKE THE FOLLOWING CHANGES TO ESTIMATED MARKET VALUES DUE TO CLERICAL ERRORS:

THELMA WILLIAMS, 142520010010009, INCREASE EMV FROM \$190,900 TO \$194,800;  
TERRYLL CURTIS, 142520010020009, REDUCE EMV FROM \$39,400 TO \$30,000;  
MATTHEW BUERSKEN, 142520010030009, REDUCE EMV \$178,100 TO \$168,700;  
MITCHELL LACHELT, 142520010050009, REDUCE EMV FROM \$261,800 TO \$252,400;  
NEIL LUZAR, 142520010060009, REDUCE EMV FROM \$203,400 TO \$194,000;  
DAVID SCHRUPP, 142520020010009, REDUCE EMV FROM \$324,800 TO \$315,400;  
DOUGLAS HAINES, 142520020020009, REDUCE EMV FROM \$280,900 TO \$271,500;  
CRAIG FALLGREN, 142520020030009, REDUCE EMV FROM \$292,300 TO \$282,900; AND  
CRAIG FALLGREN, 142520020040009, REDUCE EMV FROM \$41,900 TO 29,600.  
MOTION CARRIED WITH ALL AYES.

The Council reviewed a written property classification appeal request from Brandon Anderson and a recommendation from the County to reduce EMV. MOTION 04S2-14-16 WAS MADE BY GARY HEACOX AND SECONDED BY MARK WESSELS TO REDUCE THE ESTIMATED MARKET VALUE FROM \$42,400 TO \$34,000 OF PARCEL 120184300CC0009 FOR TOPOGRAPHY ADJUSTMENT. MOTION CARRIED WITH ALL AYES.

There being no further comments, MOTION 04S2-15-16 WAS MADE BY MARK WESSELS AND SECONDED BY GARY HEACOX TO ADJOURN THE BOARD OF REVIEW MEETING AT 1:40 P.M. MOTION CARRIED WITH ALL AYES.

Respectfully submitted by,

A handwritten signature in cursive script that reads "Charlene Nelson".

Charlene Nelson  
City Clerk

City Clerk/Minutes/4-15-16 Board of Review.doc



CITY OF CROSSLAKE  
FRIDAY, APRIL 15<sup>TH</sup> 10:00 AM

TIME	NAME	PARCEL NUMBER
10:00	Bill Burglund	141700000070009, 600018A
10:10	Gretchen Sebald	14147004003A009 & 4100200
10:20	Mary-Jean Boe	120034403C00009
10:30	Mark Hoffman	14190001016B009
10:40	Robert Iverson	120293104FA00009
10:50	Richard & Mary McKang	1201712304B00009 1411650090A0009
11:00	David Olson	142520010050009
11:10	William Terry	141970010080009
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**Local Board of Appeal and Equalization Record**



**PLEASE READ:** For this form to work correctly, please open and follow the step by step "LBAE Record Form Instructions" located on our website here: [http://www.revenue.state.mn.us/local\\_gov/prop\\_tax\\_admin/Pages/LBAE.aspx](http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/LBAE.aspx)

County Crow Wing	Local Jurisdiction Crosslake	County MN Tax ID 8026520	City Brainerd	State MN	Zip 56401
County Mailing Address 322 Laurel Street, Suite 15					

**Summary of All Board Actions**

Parcels Appealed	Parcels Reduced	Parcels Increased	Class Changes	Parcels Not Changed	Total Change In EMV	Jurisdiction Total EMV	Change In Total EMV
54	33	9	19	8	-468,500	1,184,271,500	-0.04%

**Meeting** Add Row

Date 4/15/16	
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**Valuation Activity** Add Row

✓ Property Owner Gretchen Sebald	Parcel ID 14147004003A009	Assessor Land EMV 183,500	Assessor Improvements 67,000	Assessor Total EMV 250,500	Assessor Class	Changes To EMV -17,900	Type Of Change Value too high – both
	Appeal Code P = Property Owner	Board Land EMV 173,400	Board Improvements 59,200	Board Total EMV 232,600	Board Class	Explanation Of Change Board ordered	
✓ Property Owner Gretchen Sebald	Parcel ID 141470040020009	Assessor Land EMV 236,700	Assessor Improvements 7,200	Assessor Total EMV 243,900	Assessor Class	Changes To EMV -14,200	Type Of Change Value too high – land
	Appeal Code P = Property Owner	Board Land EMV 222,500	Board Improvements 7,200	Board Total EMV 229,700	Board Class	Explanation Of Change Board ordered	
✓ Property Owner Chad Erpelding	Parcel ID 146000001100009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code W = Writing	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	

**Local Board of Appeal and Equalization Record**

**Valuation Activity** Add Row 

Property Owner Freese/Brolin Revocable Trust	Parcel ID 142640010430009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class 3a Comm/Industrial	Changes To EMV 0	Type Of Change Clerical Error
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Appeal Code AR = Assessor Recommendation	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class 4c(12) - SRR-cabin	Explanation Of Change Class needed to change after sale
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Property Owner James & Denise Struck	Parcel ID 142640010500009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class 3a Comm/Industrial	Changes To EMV 0	Type Of Change Clerical Error
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Appeal Code AR = Assessor Recommendation	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class 4c(12) - SRR-cabin	Explanation Of Change Class needed to change after sale
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✓ Property Owner James Burt	Parcel ID 1424200090D0009	Assessor Land EMV 58,100	Assessor Improvements	Assessor Total EMV 58,100	Assessor Class	Changes To EMV -14,800	Type Of Change Clerical Error
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Appeal Code AR = Assessor Recommendation	Board Land EMV 43,300	Board Improvements	Board Total EMV 43,300	Board Class	Explanation Of Change Clerical error
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✓ Property Owner John O'Keefe	Parcel ID 14118000901B009	Assessor Land EMV 488,900	Assessor Improvements 308,200	Assessor Total EMV 797,100	Assessor Class	Changes To EMV -55,200	Type Of Change Property inspected
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Appeal Code AR = Assessor Recommendation	Board Land EMV 488,900	Board Improvements 253,000	Board Total EMV 741,900	Board Class	Explanation Of Change Building quality & condition
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✓ Property Owner Gary Simons	Parcel ID 142170050100009	Assessor Land EMV 56,800	Assessor Improvements 122,500	Assessor Total EMV 179,300	Assessor Class	Changes To EMV -24,200	Type Of Change Property inspected
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Appeal Code AR = Assessor Recommendation	Board Land EMV 56,800	Board Improvements 98,300	Board Total EMV 155,100	Board Class	Explanation Of Change Building quality & condition
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✓ Property Owner Harold Johnson	Parcel ID 120184100B00009	Assessor Land EMV 193,900	Assessor Improvements 136,400	Assessor Total EMV 330,300	Assessor Class	Changes To EMV -110,000	Type Of Change Value too high - land
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Appeal Code AR = Assessor Recommendation	Board Land EMV 83,900	Board Improvements 136,400	Board Total EMV 220,300	Board Class	Explanation Of Change Lakeshore quality
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**Local Board of Appeal and Equalization Record**

**Valuation Activity** Add Row 

✓ Property Owner Kevin Hiniker	Parcel ID 141470040140009	Assessor Land EMV 256,400	Assessor Improvements 133,100	Assessor Total EMV 389,500	Assessor Class	Changes To EMV -25,300	Type Of Change Value too high – building
	Appeal Code AR = Assessor Recommendation	Board Land EMV 256,400	Board Improvements 107,800	Board Total EMV 364,200	Board Class	Explanation Of Change Building quality	
✓ Property Owner Mark Hoffman	Parcel ID 14190001016B009	Assessor Land EMV 33,600	Assessor Improvements 13,300	Assessor Total EMV 46,900	Assessor Class	Changes To EMV -18,300	Type Of Change Value too high – both
	Appeal Code P = Property Owner	Board Land EMV 26,100	Board Improvements 2,500	Board Total EMV 28,600	Board Class	Explanation Of Change Land & building quality	
✓ Property Owner Robert Iverson	Parcel ID 120293104FA0009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	
✓ Property Owner William Terry	Parcel ID 141970010080009	Assessor Land EMV 447,200	Assessor Improvements 114,500	Assessor Total EMV 561,700	Assessor Class	Changes To EMV -10,000	Type Of Change Value too high – land
	Appeal Code P = Property Owner	Board Land EMV 437,200	Board Improvements 114,500	Board Total EMV 551,700	Board Class	Explanation Of Change Lakeshore quality	
✓ Property Owner Deloren Anderson	Parcel ID 120241202C00009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	
✓ Property Owner Trail Properties Inc	Parcel ID 12006440700009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	

**Local Board of Appeal and Equalization Record**

**Valuation Activity** Add Row 

✓	Property Owner Dean Spencer	Parcel ID 141860040010009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change	
		Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change		
✓	Property Owner Dan McGraw	Parcel ID 120071202DCA009	Assessor Land EMV 464,600	Assessor Improvements 128,100	Assessor Total EMV 592,700	Assessor Class	Changes To EMV -101,100	Type Of Change Value too high – both	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 371,400	Board Improvements 120,200	Board Total EMV 491,600	Board Class	Explanation Of Change Story height & lake quality		
✓	Property Owner Donald Shaughnessy	Parcel ID 141510000100009	Assessor Land EMV 489,800	Assessor Improvements 67,300	Assessor Total EMV 557,100	Assessor Class	Changes To EMV -9,200	Type Of Change Corrected condition	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 480,600	Board Improvements 67,300	Board Total EMV 547,900	Board Class	Explanation Of Change Lakeshore quality		
✓	Property Owner Tonya State	Parcel ID 14123000005Z009	Assessor Land EMV 361,800	Assessor Improvements 43,400	Assessor Total EMV 405,200	Assessor Class	Changes To EMV -49,600	Type Of Change Value too high – land	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 312,200	Board Improvements 43,400	Board Total EMV 355,600	Board Class	Explanation Of Change Lot depth		
✓	Property Owner Thelma Williams	Parcel ID 142520010010009	Assessor Land EMV 44,100	Assessor Improvements 146,800	Assessor Total EMV 190,900	Assessor Class	Changes To EMV 3,900	Type Of Change Clerical Error	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 48,000	Board Improvements 146,800	Board Total EMV 194,800	Board Class	Explanation Of Change Clerical error		
✓	Property Owner Terryll Curtis	Parcel ID 142520010020009	Assessor Land EMV 39,400	Assessor Improvements	Assessor Total EMV 39,400	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 30,000	Board Improvements	Board Total EMV 30,000	Board Class	Explanation Of Change Clerical error		

**Local Board of Appeal and Equalization Record**

Valuation Activity <span style="float: right;">Add Row </span>								
✓	Property Owner Matthew Buersken	Parcel ID 142520010030009	Assessor Land EMV 59,400	Assessor Improvements 118,700	Assessor Total EMV 178,100	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error
		Appeal Code AR = Assessor Recommendation	Board Land EMV 50,000	Board Improvements 118,700	Board Total EMV 168,700	Board Class	Explanation Of Change Clerical error 	
✓	Property Owner David Olson	Parcel ID 142520010040009	Assessor Land EMV 41,900	Assessor Improvements	Assessor Total EMV 41,900	Assessor Class	Changes To EMV -19,400	Type Of Change Clerical Error
		Appeal Code AR = Assessor Recommendation	Board Land EMV 22,500	Board Improvements	Board Total EMV 22,500	Board Class	Explanation Of Change Clerical error 	
✓	Property Owner Mitchell Lachelt	Parcel ID 142520010050009	Assessor Land EMV 61,000	Assessor Improvements 200,800	Assessor Total EMV 261,800	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error
		Appeal Code AR = Assessor Recommendation	Board Land EMV 51,600	Board Improvements 200,800	Board Total EMV 252,400	Board Class	Explanation Of Change Clerical error 	
✓	Property Owner Neil Luzar	Parcel ID 142520010060009	Assessor Land EMV 61,700	Assessor Improvements 141,700	Assessor Total EMV 203,400	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error
		Appeal Code AR = Assessor Recommendation	Board Land EMV 52,300	Board Improvements 141,700	Board Total EMV 194,000	Board Class	Explanation Of Change Clerical error 	
✓	Property Owner David Schrupp	Parcel ID 142520020010009	Assessor Land EMV 61,600	Assessor Improvements 263,200	Assessor Total EMV 324,800	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error
		Appeal Code AR = Assessor Recommendation	Board Land EMV 52,200	Board Improvements 263,200	Board Total EMV 315,400	Board Class	Explanation Of Change Clerical error 	
✓	Property Owner Douglas Haines	Parcel ID 142520020020009	Assessor Land EMV 59,700	Assessor Improvements 221,200	Assessor Total EMV 280,900	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error
		Appeal Code AR = Assessor Recommendation	Board Land EMV 50,300	Board Improvements 221,200	Board Total EMV 271,500	Board Class	Explanation Of Change Clerical error 	

**Local Board of Appeal and Equalization Record**

Valuation Activity <span style="float: right;">Add Row </span>							
✓ Property Owner Craig Fallgren	Parcel ID 142520020030009	Assessor Land EMV 52,600	Assessor Improvements 239,700	Assessor Total EMV 292,300	Assessor Class	Changes To EMV -9,400	Type Of Change Clerical Error
	Appeal Code AR = Assessor Recommendation	Board Land EMV 43,200	Board Improvements 239,700	Board Total EMV 282,900	Board Class	Explanation Of Change Clerical error	
✓ Property Owner Craig Fallgren	Parcel ID 142520020040009	Assessor Land EMV 41,900	Assessor Improvements	Assessor Total EMV 41,900	Assessor Class	Changes To EMV -12,300	Type Of Change Clerical Error
	Appeal Code AR = Assessor Recommendation	Board Land EMV 29,600	Board Improvements	Board Total EMV 29,600	Board Class	Explanation Of Change Clerical error	
✓ Property Owner Brandon Andersen	Parcel ID 120184300CC0009	Assessor Land EMV 42,400	Assessor Improvements	Assessor Total EMV 42,400	Assessor Class	Changes To EMV -8,400	Type Of Change Corrected condition
	Appeal Code AR = Assessor Recommendation	Board Land EMV 34,000	Board Improvements	Board Total EMV 34,000	Board Class	Explanation Of Change Topography adjustment	
✓ Property Owner William Burgland	Parcel ID 141700000070009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	
✓ Property Owner William Burgland	Parcel ID 1414700000060009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	
✓ Property Owner William Burgland	Parcel ID 141700000008B009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class	Changes To EMV 0	Type Of Change No Change
	Appeal Code P = Property Owner	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class	Explanation Of Change	

**Local Board of Appeal and Equalization Record**

Valuation Activity <span style="float: right;">Add Row </span>							
✓ Property Owner Ruhl Boe	Parcel ID 120034403C00009	Assessor Land EMV 231,800	Assessor Improvements 293,000	Assessor Total EMV 524,800	Assessor Class	Changes To EMV -26,200	Type Of Change Value too high – land
	Appeal Code P = Property Owner	Board Land EMV 220,200	Board Improvements 278,400	Board Total EMV 498,600	Board Class	Explanation Of Change Location adjustment 	
✓ Property Owner Ruhl Boe	Parcel ID 120034403BB0009	Assessor Land EMV 42,500	Assessor Improvements 4,000	Assessor Total EMV 46,500	Assessor Class	Changes To EMV -2,300	Type Of Change Value too high – land
	Appeal Code P = Property Owner	Board Land EMV 40,400	Board Improvements 3,800	Board Total EMV 44,200	Board Class	Explanation Of Change Location adjustment 	
✓ Property Owner Ruhl Boe	Parcel ID 120034100A00009	Assessor Land EMV 1,400	Assessor Improvements 200	Assessor Total EMV 1,600	Assessor Class	Changes To EMV -100	Type Of Change Value too high – land
	Appeal Code P = Property Owner	Board Land EMV 1,300	Board Improvements 200	Board Total EMV 1,500	Board Class	Explanation Of Change Location adjustment 	
✓ Property Owner Ruhl Boe	Parcel ID 120034403D00009	Assessor Land EMV 7,300	Assessor Improvements	Assessor Total EMV 7,300	Assessor Class	Changes To EMV -400	Type Of Change Value too high – land
	Appeal Code P = Property Owner	Board Land EMV 6,900	Board Improvements	Board Total EMV 6,900	Board Class	Explanation Of Change Location adjustment 	
✓ Property Owner John Keil	Parcel ID 142640010070009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV 21,900	Type Of Change Construction – New
	Appeal Code AR = Assessor Recommendation	Board Land EMV 13,000	Board Improvements 18,900	Board Total EMV 31,900	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit 	
✓ Property Owner John Keil	Parcel ID 142640010080009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV 21,900	Type Of Change Construction – New
	Appeal Code AR = Assessor Recommendation	Board Land EMV 13,000	Board Improvements 18,900	Board Total EMV 31,900	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit 	

**Local Board of Appeal and Equalization Record**

**Valuation Activity** Add Row 

✓	Property Owner John Keil	Parcel ID 142640010090009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV 21,900	Type Of Change Construction - New	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 13,000	Board Improvements 18,900	Board Total EMV 31,900	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit		
✓	Property Owner John Keil	Parcel ID 142640010100009	Assessor Land EMV 8,200	Assessor Improvements	Assessor Total EMV 8,200	Assessor Class 3a Comm/Industrial	Changes To EMV 15,800	Type Of Change Construction - New	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 11,200	Board Improvements 12,800	Board Total EMV 24,000	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit		
✓	Property Owner John Keil	Parcel ID 142640010110009	Assessor Land EMV 8,200	Assessor Improvements	Assessor Total EMV 8,200	Assessor Class 3a Comm/Industrial	Changes To EMV 15,800	Type Of Change Construction - New	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 11,200	Board Improvements 12,800	Board Total EMV 24,000	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit		
✓	Property Owner John Keil	Parcel ID 142640010120009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV 21,900	Type Of Change Construction - New	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 13,000	Board Improvements 18,900	Board Total EMV 31,900	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit		
✓	Property Owner John Keil	Parcel ID 142640010130009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV 21,900	Type Of Change Construction - New	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 13,000	Board Improvements 18,900	Board Total EMV 31,900	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit		
✓	Property Owner John Keil	Parcel ID 142640010140009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV 21,900	Type Of Change Construction - New	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 13,000	Board Improvements 18,900	Board Total EMV 31,900	Board Class 4c(12) - SRR-cabin	Explanation Of Change Assessor did not receive permit		

**Local Board of Appeal and Equalization Record**

**Valuation Activity** Add Row 

✓	Property Owner John Keil	Parcel ID 142640010150009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class 3a Comm/Industrial	Changes To EMV 0	Type Of Change Classification Change	
		Appeal Code AR = Assessor Recommendation	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class 4c(12) - SRR-cabin	Explanation Of Change Use change		
✓	Property Owner John Keil	Parcel ID 142640010480009	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 0	Assessor Class 3a Comm/Industrial	Changes To EMV 0	Type Of Change Classification Change	
		Appeal Code AR = Assessor Recommendation	Board Land EMV	Board Improvements	Board Total EMV 0	Board Class 4c(12) - SRR-cabin	Explanation Of Change Use change		
✓	Property Owner John Keil	Parcel ID 142640010510009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV -7,500	Type Of Change Value too high – land	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high		
✓	Property Owner John Keil	Parcel ID 142640010520009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV -7,500	Type Of Change Value too high – land	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high		
✓	Property Owner John Keil	Parcel ID 142640010530009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV -7,500	Type Of Change Value too high – land	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high		
✓	Property Owner John Keil	Parcel ID 142640010540009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV -7,500	Type Of Change Value too high – land	
		Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high		

**Local Board of Appeal and Equalization Record**

Valuation Activity <span style="float: right;">Add Row </span>							
✓ Property Owner John Keil	Parcel ID 142640010550009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV -7,500	Type Of Change Value too high -- land
	Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high 	
✓ Property Owner John Keil	Parcel ID 142640010560009	Assessor Land EMV 10,000	Assessor Improvements	Assessor Total EMV 10,000	Assessor Class 3a Comm/Industrial	Changes To EMV -7,500	Type Of Change Value too high -- land
	Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high 	
✓ Property Owner John Kell	Parcel ID 142640010570009	Assessor Land EMV 8,200	Assessor Improvements	Assessor Total EMV 8,200	Assessor Class 3a Comm/Industrial	Changes To EMV -5,700	Type Of Change Value too high -- land
	Appeal Code AR = Assessor Recommendation	Board Land EMV 2,500	Board Improvements	Board Total EMV 2,500	Board Class 4c(12) - SRR-cabin	Explanation Of Change Value too high 	

**Certification**

I certify that I am authorized to submit this information and that it is true and correct to the best of my knowledge. I understand that anyone giving false information is subject to a fine of up to \$3,000 and/or up to one year in prison. (Minnesota Statutes, section 609.43)

Name	Email	Phone