



AITKIN COUNTY ASSESSOR

Aitkin County Government Center
307 2nd Street NW, Room 120
Aitkin, MN 56431

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County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: #5

Appeal Format: Assessor Recommendation

Owner Name: Garrett Froehle & Patricia Peters

Property ID#: 11-0-009200

Physical Address: 27164 US Hwy 169

Estimated Market Value 2024 Assessment: \$36,700

Classification 2024 Assessment: Seasonal Recreational Residential

Estimated Market Value 2025 Assessment: \$37,300

Classification 2025 Assessment: Seasonal Recreational Residential

Decision of Local Board (if applicable): No Change

Summary of Issue: While reviewing the condition of the residence on the main parcel I reviewed the condition of this cabin also. The cabin appears to have foundation issues and the exterior is aging faster than expected.

Assessor's Recommendation:

- Depreciate 10% for age of windows, soffit/fascia and shingles. (If repairs are made the depreciation would be removed.)
- Use "Additional Depreciation" of 10% for foundation issues. (If the foundation is repaired the additional depreciation would be removed.)

The new value with these changes would be Land (No Change) \$18,800, Building \$13,300 = Total value: \$32,100

Comments:



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County Board of Equalization Appeal Information Sheet

Appeal Number and/or Appointment Time: #5

Appeal Format: Assessor Recommendation

Owner Name: Garrett Froehle & Patricia Peters

Property ID#: 11-0-009500

Physical Address: 27190 US Hwy 169

Estimated Market Value 2024 Assessment: \$203,600

Classification 2024 Assessment: Residential Non-Homestead/Rural Vacant Land

Estimated Market Value 2025 Assessment: \$205,700

Classification 2025 Assessment: Residential Non-Homestead/Rural Vacant Land

Decision of Local Board (if applicable): No Change

Summary of Issue: The owners had called and asked our office to review the value of the home on this parcel. We were able to review the exterior and the owner sent interior photos. There have been no upgrades to the interior or exterior of the building. Areas along the foundation/sill plate have been spray foamed to keep the mice/bugs out but no repairs/upgrades. The interior photos show the drywall/wall board is popping at some seams (wall by exterior door). The ceiling paint is flaking/falling off. There are issues with the kitchen floor (cabinets/drawers won't completely shut and the kitchen sink is higher on one side than the other) which suggest possible foundation issues. Some flooring is missing or needs repair (hallway toward bathroom). The area with the pink door is separating from the main residence. This area was being called residence but is closed porch.

Assessor's Recommendation:

- Change the 11'x14' area previously called residence to closed porch.
- Depreciate 10% to show age of interior and no updating. (If updates are made the depreciation would be removed.)
- Use "Additional Depreciation" (10%) to show floor/foundation issues. (If repairs were made the additional depreciation would be removed.)
- Add value for white shed by garage: \$400.
- Add value for two small beige Connex boxes (shipping containers): \$1,300 x 2 = \$2,600.

The new value with these changes would be: Land (No change) \$88,800 + Buildings \$86,600 = Total value: \$175,400

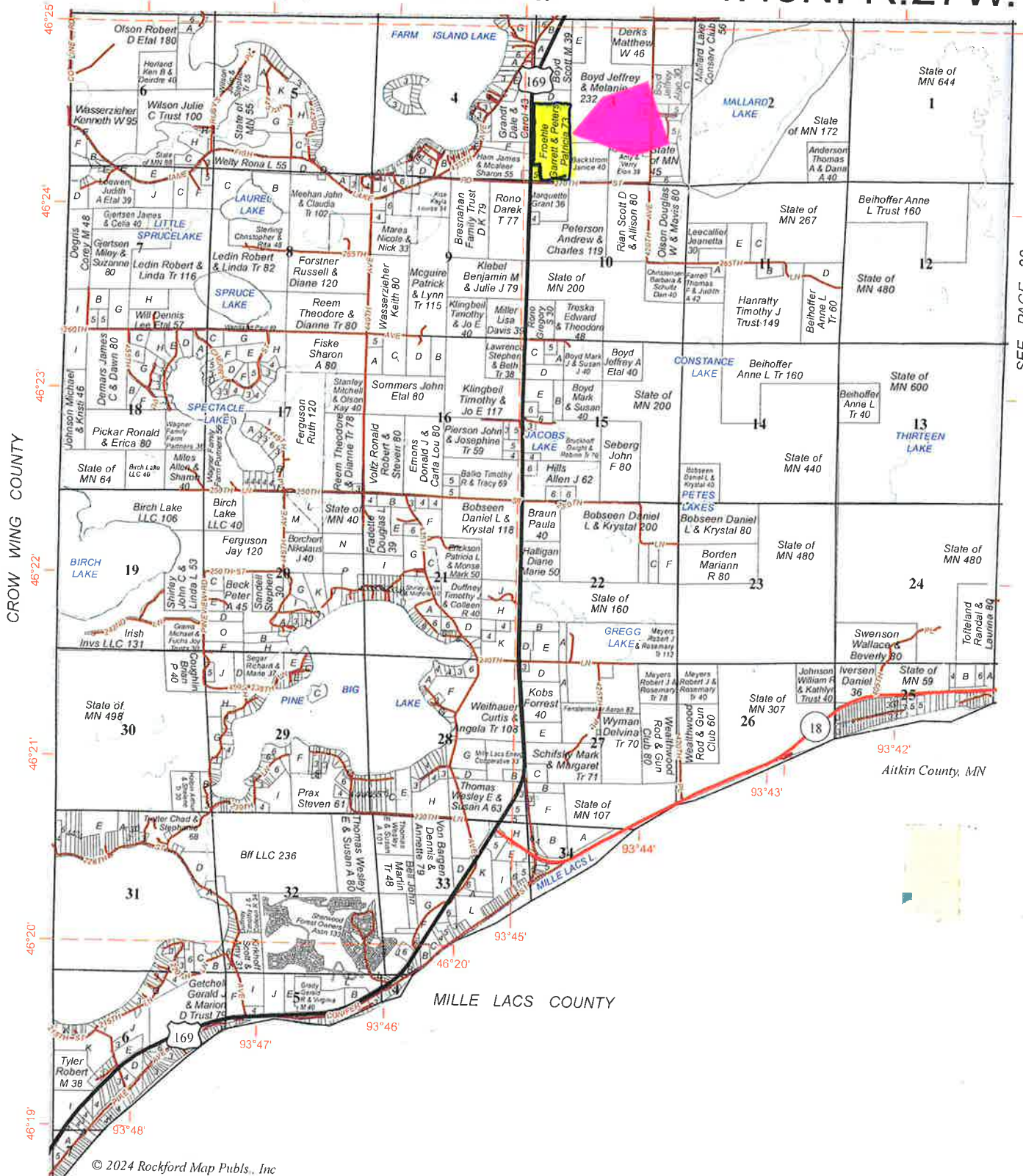
Comments: The owners are currently developing a plan to demolish the residence. The Connex boxes now hold the contents of the residence. The residence is not even used for storage.

HAZELTON

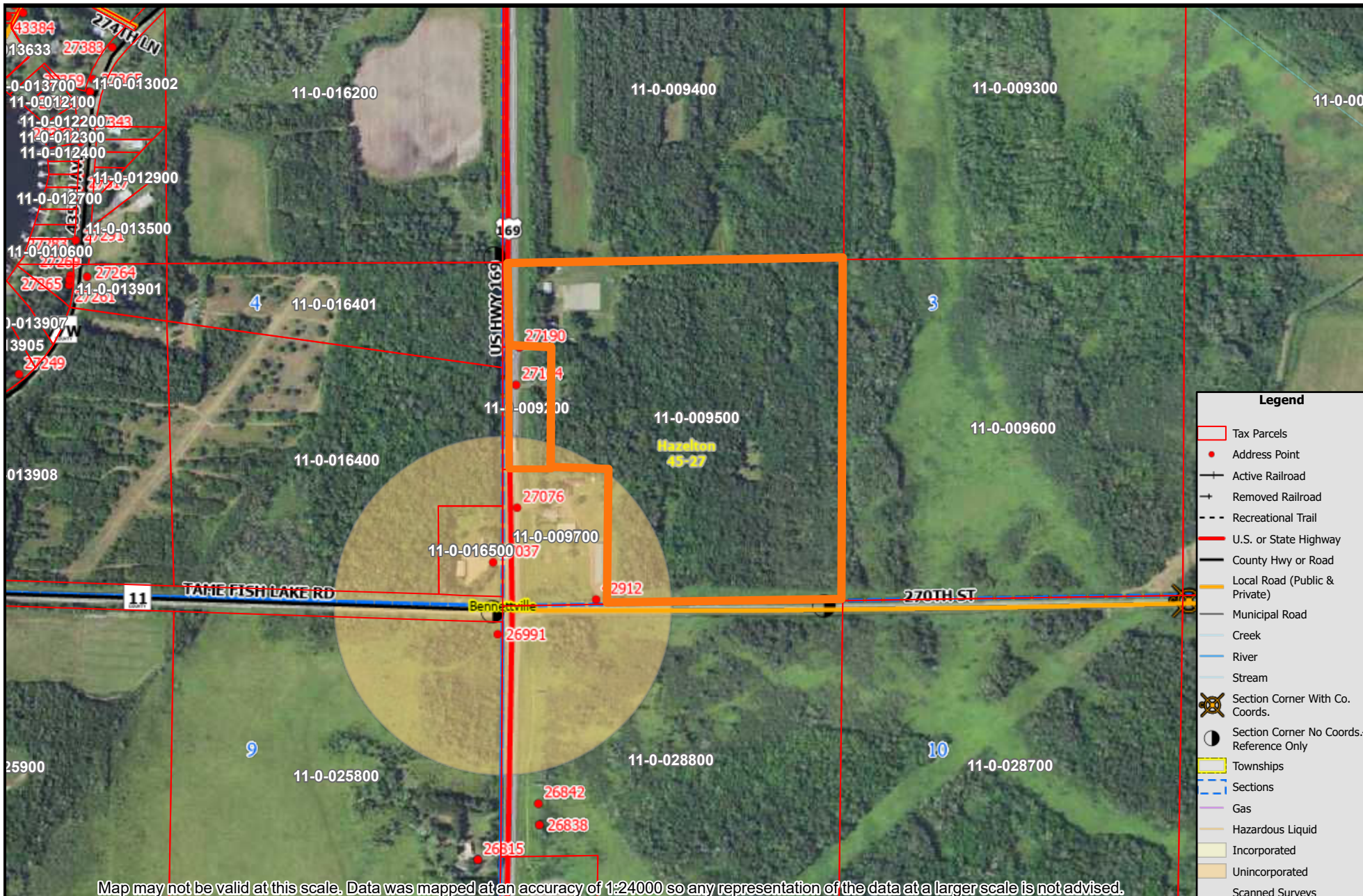
SEE PAGE 30

T.45N.-R.27W.

Refer to page 119 for keyed parcels



SEE PAGE 20



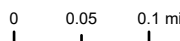
Map may not be valid at this scale. Data was mapped at an accuracy of 1:24000 so any representation of the data at a larger scale is not advised.

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.

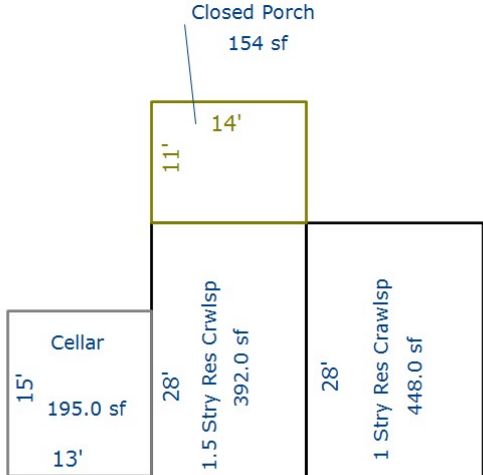


11-0-009500 & 11-0-009200 Froehle & Peters

1:9,028



Date: 6/10/2025



Fee Owner: 95295
 FROEHLE, GARRETT & PETERS, PATRICI Twp/City . . . 11
 Taxpayer: 95295 FALCO:F.O. School . . . 1
 FROEHLE, GARRETT & PETERS, PATRICI
 26020 INDEPENDENCE AVE
 MORRISTOWN MN 55052
 Primary Address/911 #:
 27190 US HWY 169
 AITKIN

Highway

LEGAL DESCRIPTION:
 Sec/Twp/Rge : 3 45.0 27 Acres: 32.16
 SW-SW LESS 7 AC & LESS .84 AC HY
 Parcel notes:
 LBOAE 5/5/2025 BOARD VOTED NO CHANGE
 4/30/2025 SMW: STOPPED OUT AND TOOK PHOTOS
 OF EXTERIOR. TRICIA SENT PHOTOS OF THE INT
 REVIEWED BUILDING VALUES. SEE BLDG NOTES.
 RA 3/2/2022 SMW
 RA 2/8/2017 SMW
 RA 02/02/2012 SMW: NO ANSWER

ISSUE DETAILS: -----

Nbr: 25178 Type: ASRIN Sts: OPEN Desc: MAKE CHANGES THAT YOU BROUGHT TO LBOAE IF CBOAE DOESN'T Permit:
 LID: 1st AY: 2025 Next action: APPROVE
 Action: CRTD 05/05/2025 Created Asmt yr: 2025 Entered by: SMW1

ASSESSMENT DETAILS: -----				Acres	CAMA	Estimated	Deferred	Taxable
2025 Rcd: 1	Class: 204 Non-Homestead Qualifying Single Res Unit	Hstd: 0 nonhomestead-single-res-4bb	MP/Seq: 11-0-009500 000	Land 9.00	43,768	43,800		43,800
	Own% Rel AG% Rel NA% Dsb%			Building	116,658	116,700		116,700
				Total MKT	160,426	160,500		160,500
2025 Rcd: 2	Class: 111 Rural Vacant Land	Hstd: 0 rural-vacant-nonhomestead-land	MP/Seq: 11-0-009500 001	Land 23.00	45,161	45,200		45,200
	Own% Rel AG% Rel NA% Dsb%			Total MKT	45,161	45,200		45,200
2024 Rcd: 1	Class: 204 Non-Homestead Qualifying Single Res Unit	Hstd: 0 nonhomestead-single-res-4bb	MP/Seq: 11-0-009500 000	Land 10.00	44,965	45,000		45,000
	Own% Rel AG% Rel NA% Dsb%			Building	111,034	111,000		111,000
				Total MKT	155,999	156,000		156,000
2024 Rcd: 2	Class: 111 Rural Vacant Land	Hstd: 0 rural-vacant-nonhomestead-land	MP/Seq: 11-0-009500 001	Land 23.00	47,557	47,600		47,600
	Own% Rel AG% Rel NA% Dsb%			Total MKT	47,557	47,600		47,600
2023 Rcd: 1	Class: 204 Non-Homestead Qualifying Single Res Unit	Hstd: 0 nonhomestead-single-res-4bb	MP/Seq: 11-0-009500 000	Land 10.00	39,388	39,400		39,400
	Own% Rel AG% Rel NA% Dsb%			Building	111,034	111,000		111,000
				Total MKT	150,422	150,400		150,400
2023 Rcd: 2	Class: 111 Rural Vacant Land	Hstd: 0 rural-vacant-nonhomestead-land	MP/Seq: 11-0-009500 001	Land 23.00	36,905	36,900		36,900
	Own% Rel AG% Rel NA% Dsb%			Total MKT	36,905	36,900		36,900

ASSESSMENT SUMMARY: -----

Year	Class	Hstd	Land Mkt	Land Dfr	Building	Total Mkt	Total Dfr	Limited Mkt	Limited Dfr	Exemptions	Taxable	New Imp
2025	204 + 0		89,000	0	116,700	205,700		205,700			205,700	0
2024	204 + 0		92,600	0	111,000	203,600		203,600			203,600	0
2023	204 + 0		76,300	0	111,000	187,300		187,300			187,300	0

LINKED PARCELS - BASE: 11-0-009500 000 -----
 000*11-0-009500 001 11-0-009500 2

Total acres: 32.00 Total est: 205,700 Total taxable: 205,700

Table with columns: TAX SECTION, Tax Year, Rec Class, NTC, RMV, St Gen, Disaster, Powerline, Credits (Ag, Res, Tac), Net Tax. Rows include years 2023-2026 with various class codes and values.

CAMA LAND DETAILS:

Land market: 11 HAZELTON TWP Last calc date/env: 03/12/25 B
Neighborhood: 11 HAZELTON 1.10 Asmt year: 2026
COG: 95295 1 Ac/FF/SF: 74.00 Lake:
Wid: .00 Dth: .00 Avg CER:

NOTES:

4/30/2025: REVIEWED LAND TYPING. REMOVED .6 ACRES FOR HWY 169 EVEN THOUGH IT IS EXCEPTED IN BRIEF LEGAL BECAUSE LT SAYS WE CANNOT RELY ON BRIEF LEGAL BEING ACCURATE USED USDA SOIL SURVEY, HYDRIC SOILS, SOIL DRAINAGE, PICTOMETRY, ETC. MAP ACRES: 33.4

2/2/2012 REVIEWED LAND TYPE - NO TOTALLY SWAMPY LOOKING AREAS - IT LOOKS LIKE LOW WOODED FROM THE AERIALS.

Table with columns: Land/Unit Type, Units, Qlt/Acc, -Other-, OV, Base Rate, Adj Rate, Value, Asmt Cd, Acreage, PTR Value, Improvement, CER Factors. Includes rows for FSITE, HWD-R, LWD-R, ROAD and summary rows for Front feet, FF/SF acres, and Mineral.

CAMA SUMMARY:

Schedule: 2026 Quintile date: 03/02/2022 Insp/By/Cmp: 03/02/2022 SW I
Neighborhood: 11 HAZELTON

Table with columns: Nbr, Typ, Subtype, Description, Wid, Len, Size, Class, Qlt, H/G, Est Value, New Imp, Class Code. Includes rows for RES 1-3, GAR, OTH SHED, OTH PB, OTH SHED and summary rows for Estimated land value, Mineral value, Improvement value, Total value.

CAMA IMP DETAILS:

1 RES 1-3
House/Garage: Schedule: 2026
Construction class/Quality: D 050
Actual/Effective year built:
Condition:

DEPRECIATION PCT GOOD FACTORS:
Physical: .60
Functional incurable . . .
Economic: 11 1.30
Additional
Total percent good78

NOTES:

LEOAE 5/5/2025: BOARD VOTED NO CHANGE SO NOTES BELOW DID NOT HAPPEN. I WILL MAKE CHANGES FOR 2026 ASSESSMENT. 4/30/2025: SIDING, SHINGLES, WINDOWS ARE ALL SHOWING AGE. FOUNDATION HAS BEEN SPRAY FOAMED, FLOOR SHOWING ISSUES INSIDE. PUT AN ADDITIONAL 10% DEP ON FOR THAT. REMOVE IF REMEDIED. EA FROM 60 TO 50 TO SHOW NO UPGRADES/REPAIRS/CHANGES TO EXTERIOR OR INTERIOR. ALSO, PICTURES SHOW 11X14 AREA IS CLOSED PORCH NOT RESIDENCE. CORRECTED.

RA 3/2/2022 NOT CHANGING ANYTHING
RA 2/2/2012: NO APPARENT CHANGES TO RES. EA FROM 65 TO 60

Table with columns: Characteristics/Areas, Wid, Len, Units, Str, Fdt, Wal, OV, Rate, RCN, Sum, PD, Curable, %Cmp, %New, New Imp, RCNLD

003 INSPECTION EX EXTR ONLY
 005 COLOR BRN BROWN
 010 FOUNDATION CS CRAWLSPACE
 020 STYLE
 025 STORIES
 030 SHAPE 711 7-11CORNER
 040 CONST FR FRAME
 050 EXT WALL 1 LAP LAP SIDING
 055 EXT WALL 2 SH SHAKES
 060 ROOF STYLE GBL GABLE
 070 ROOF COVER AS ASPHALT
 080 WINDOW 1 DH DOUBLE HNG
 085 WINDOW 2 DH DOUBLE HNG
 090 FURN. TYPE FA FORCED AIR
 100 INT WALL 1 DW DRYWALL
 105 INT WALL 2 PY PLYWD PNL
 110 BEDROOMS 2 TWO
 115 FLOR CVR 1 HW HARDWOOD
 118 FLOR CVR 2 VL VINYL
 125 BATHROOMS 1 ONE
 140 WALK OUT
 145 LOOKOUT B N NO
 150 CENTRL AIR N NO
 160 BSMT FIN 0 NONE
 162 B INT WALL NO NONE
 164 B FLR COVR NO NONE/SUBFL
 166 BSM BDRMS 0 NONE
 167 BSM BATHS 0 NONE
 168 BSM ROOMS
 170 FIREPLACE N NO
 175 FP TYPE
 180 LUXURY FIX
 200 TUCK UNDER N NO
 210 EXTRA KIT.

BAS BASE AREA	050 D-5.0 RES	16	28	448	120.16	53,832	1	1.00	41,989
BAS BASE AREA	050 D-5.0 RES	14	28	392 150	150.20	58,878	1	1.00	45,925
BAS BASE AREA	050 D-5.0 RES	11	14	154	120.16	18,505	1	1.00	14,434
XBA EXTRA BSMT	3	13	15	195	11.50	2,243	1	1.00	1,750
	Effective BAS rate:			102.97	Totals:	133,458			104,098
	Ground floor area:			994					
	Gross floor area:			994					

CAMA IMP DETAILS: 2 RES GAR DET 24X26
 House/Garage: Schedule: 2026
 Construction class/Quality: D 1
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: .55
 Functional incurable . . .
 Economic: 11 1.30
 Additional
 Total percent good72

NOTES: -----
 GABLE ROOF AND ASPHALT SHINGLES, DROP LAP SIDING, SLAB, ELECTRIC AND CHIMNEY

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
005 COLOR																
010 TYPE																
015 STORY HGT																
020 FLOOR																
022 WALL HGHT	10	8'-10'														
025 CONST																
030 ELECTRIC	Y	YES														
040 LINING																
050 INSULATION																
060 HEAT	Y	YES														
100 LIVING-1	N	NO														
110 LIVING-2	N	NO														
BAS BASE AREA	1	24	26	624				12.22	7,625	1		1.00			5,452	
	Effective BAS rate:			8.74	Totals:				7,625						5,452	
	Ground floor area:			624												
	Gross floor area:			624												

CAMA IMP DETAILS: 3 OTH SHED SHED ROOF
 House/Garage: Schedule: 2026
 Construction class/Quality: D 2+
 Actual/Effective year built:
 Condition:

DEPRECIATION PCT GOOD FACTORS:
 Physical: 1.00
 Functional incurable . . .
 Economic: 11 1.30
 Additional
 Total percent good1.30

NOTES: -----
 8X12 WHITE SHED - FRAME BUILT WITH SHED ROOF AND METAL ROOFING AND METAL EXTERIOR

Characteristics/Areas	Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD
BAS SHED	2+	\$250	SHED	1				250.00	250	1		1.00				325

Effective BAS rate: 325.00 Totals: 250 325
 Ground floor area: 1
 Gross floor area: 1

CAMA IMP DETAILS: 4 OTH PB GALV.26X40 DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2026 Physical: .40 GABLE ROOF AND GALVANIZED METAL ROOFING,
 Construction class/Quality: P 030 Functional incurable . . . METAL EXTERIOR
 Actual/Effective year built: Economic: 11 1.30
 Condition: Additional
 Total percent good52

---- Characteristics/Areas ----			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
005	COLOR	GRY GRAY																	
007	STORY HGT																		
010	FLOOR TYPE																		
015	WALL HGHT	10 8'-10'WALL																	
020	ELECTRIC																		
030	INSULATED																		
040	LINING																		
050	HEATING																		
060	CUSTOM EXT N	NO																	
100	MAKE																		
110	LIVING																		
BAS	BASE AREA	030 ECONOMY	26	40	1040					12.24		12,730	1		1.00				6,620
	Effective BAS rate:									Totals:		12,730							6,620
	Ground floor area:				1,040														
	Gross floor area:				1,040														

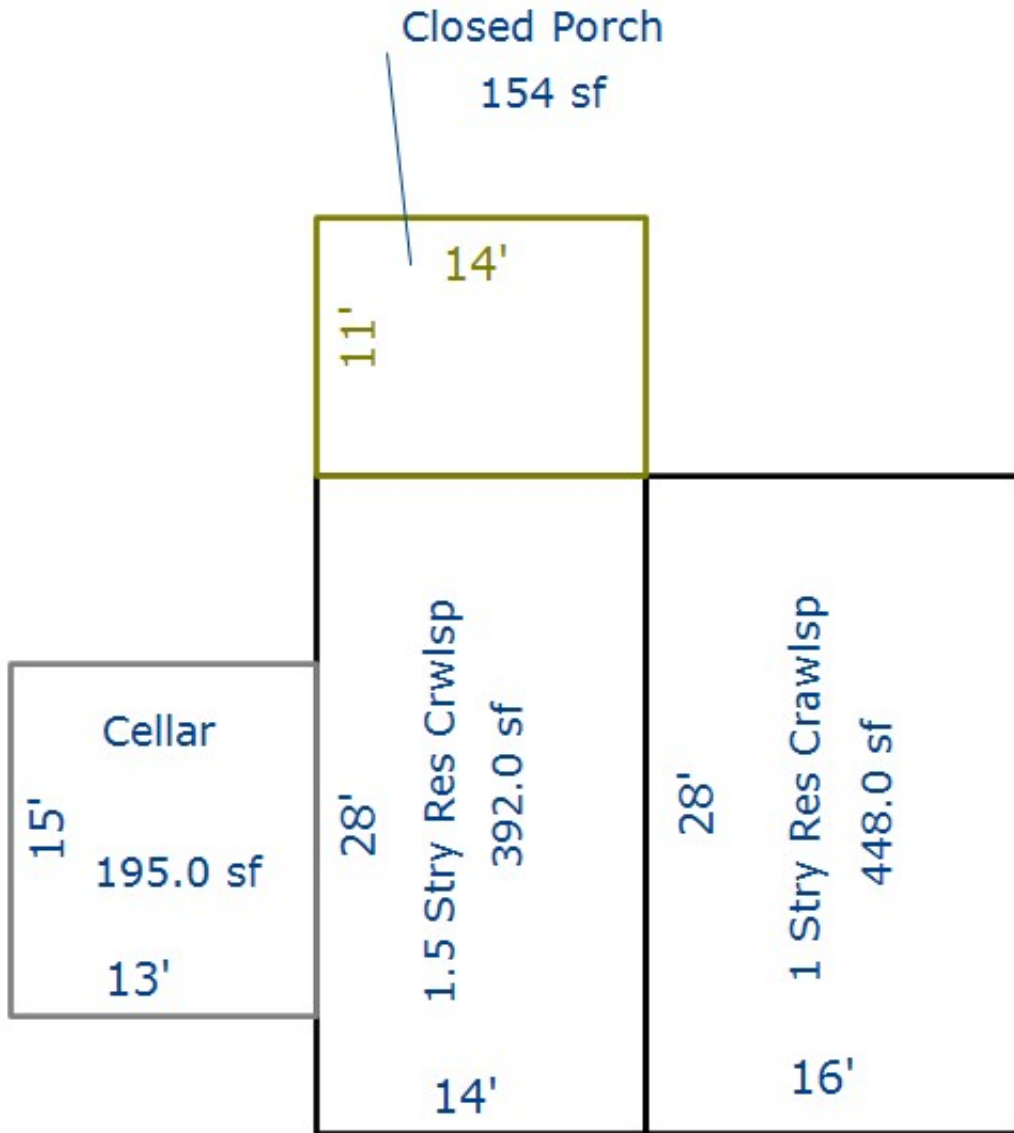
CAMA IMP DETAILS: 5 OTH SHED WOOD SHED DEPRECIATION PCT GOOD FACTORS: NOTES: -----
 House/Garage: Schedule: 2026 Physical: 1.00 FRAME BUILT WITH SLAT SIDE WALLS, SHED
 Construction class/Quality: D 2 Functional incurable . . . ROOF AND METAL ROOFING 8X12
 Actual/Effective year built: Economic: 11 1.30
 Condition: Additional
 Total percent good1.30

---- Characteristics/Areas ----			Wid	Len	Units	Str	Fdt	Wal	OV	Rate	RCN	Sum	PD	Curable	%Cmp	%New	New Imp	RCNLD	
BAS	SHED	2 OLDER SHED			1					125.00		125	1		1.00				163
	Effective BAS rate:				163.00					Totals:		125							163
	Ground floor area:				1														
	Gross floor area:				1														









Highway













Highlight shows slant of sink/cabinet due to floor/foundation issues.

