



Board of Appeal & Equalization Meeting
Thursday April 11, 2024
9:00AM

Town of Big Lake Board of Appeal and Equalization met on Thursday April 10, 2025, at 9:00AM, at the Big Lake Town Hall, 21960 County Road 5, Big Lake, Minnesota 55309. Chair Bruce Aubol, Supervisor Larry Alfords, Supervisor Dean Brenteson, Supervisor Laura Hayes, Clerk Brenda Kimberly-Maas, Treasurer Ken Warneke, and Deputy Clerk Debbie Workman were in attendance. Present from Sherburne County Assessor's Office were County Assessor Michelle Moen, Deputy County Assessor Dave Selbitschka, and Residential Appraiser Doug Beise. Supervisor Alfords and Supervisor Aubol hold board of appeal and equalization certification through June 30, 2025. Supervisor Hayes' certification is valid through June 30, 2027. The meeting was called to order by Chair Aubol, at 9:00AM with the reciting of the Pledge of Allegiance.

Michelle Moen informed the Board and audience that the assessor's office completes sales ratio studies to determine valuations of county properties. The study used sales from October 1, 2023, to September 30, 2024, to determine the Estimated Market Values (EMV), for 2025 assessments which will affect property taxes payable in 2026.

Michelle noted that if Sherburne County median property values fall below 90% of the sales ratio studies, the State can increase the values and residents are unable to appeal the State's decision. For this reason, the County Assessor's office adjusts land & property valuations, and has changed land classifications. Increases in values were made during reassessment and properties with new improvements.

Michelle also informed the meeting attendees that residential and seasonal improved properties remained stable in the 2025 assessment.

Big Lake Township's Existing Property & Land Valuations - For Assessment Year 2025

There were 839 residential/seasonal/improved ag, 126 commercial/industrial/exempt, and 31 agricultural properties re-assessed, in 2024. Full Report is on file in the Clerk's office.

Residential/Seasonal There were 64 good sales in Big Lake Township used to study the estimated market values. The beginning ratio of ALL sales was 90.7% and was adjusted to 93.6%.

Median Sale price \$457,000

Median Market Value \$429,000

Commercial & Industrial There were 7 commercial and 3 industrial sales countywide.

The commercial median started at 75.41% and was adjusted to an ending ratio of 93.3%. The industrial median started at 73.12% and was adjusted to an ending ratio of 90.5%

Agricultural Countywide there were 11 good sales of parcels over 34.5 acres between October 1, 2023 and September 30, 2024, used to study the estimated market values. One of those sale was in Big Lake Township. The median range of these sales was 63.39%. Agricultural values were increased by 30% countywide, for a resulting ratio of 92.2%. The increase resulted in a 17-20% increase for agricultural land in Big Lake Township.

Both tillable and non-tillable land values saw an increase, from 2025.

MN Dept. of Revenue memo average values/acre: tillable land \$4,600/acre (up \$200 from 2024), non-tillable land \$3,000/acre (up \$100/acre from 2024)

Big Lake Township Agricultural Values: 2a Tillable - \$9,200/acre, 2a Pasture - \$7,400 (same values have been applied to CRP acreage) Waste/Wetlands - \$750/acre.

Green Acre Values: 2a Tillable - \$4,700/acre, 2a Pasture - \$3,200/acre, Waste - \$750/acre (same values have been applied to Rural Preserve & CRP acreage) DNR wetland maps are used to verify waste land.

Sherburne County Building Schedule – Based on Sales data

Permits issued for Big Lake Township included 15 single-family homes and 750 other building/improvements/septic upgrades/new septic permits. Many of the permits were issued for storm damage repairs.

The township is current in the 5-yr assessment schedule.

Taxable New Single-Family Construction \$ 9,499,900

Total Township Estimated Market Value \$ 1,499,009,700

Citizen Appeals:

There were six (6) property owners in attendance appealing the Assessor's valuation and who shared their concerns about the increase of their property valuation.

Bill Boettner: Lot 1, Block 1, ROSLYN ADDITION. PID# 10-00525-0105, 22129 174th St. NW, Big Lake, MN 55309.

The taxpayer received notification of their land value which would affect 2026 property taxes. Mr. Boettner expressed he felt his valuation was inaccurate since his home is not completely finished. Doug Beise explained he had been to the residence and the valuation of the property saw a 2% increase from the previous year's valuation to reflect land increases seen in the market.

Motion/Second No adjustment to the valuation of the property PID#: 10-00525-0105 22129 174th St. NW, Big Lake, MN 55309 by: Hayes/Brenteson. Approved by: Alford, Brenteson, Aubol, and Hayes. Opposed by: None. Motion carried.

Scott and Katie Zettervall: METES & BOUNDS. PID# 10-00301-4200, UNADDRESSED, Big Lake, MN 55309. The taxpayers informed the Board their parcel is landlocked and mostly wetland. They use the property for personal recreational purposes. They have been unable to negotiate an easement to allow access to the parcel, from adjacent

landowners and currently access the parcel by canoe via the Elk River. The parcel is mostly waste/wetland but has a 10-acre area which is buildable. The owners were looking to have the valuation reduced to \$48,518 (a 66% reduction) which would bring it closer to the 2023 assessment valuation of \$44,900 (2024 tax year). Doug Beise informed the Board that there were seven sales of vacant rural land of similar size and composition in 2024. Those parcels fetched between \$142,700 and \$185,000. Assessor Moen noted that Scott and Katie purchased the land for \$70,000 in 2021. Supervisor Alfords expressed the valuation should be reduced due to it being landlocked and mostly waste/wetland.

Motion/second to reduce the valuation of unaddressed property PID# 10-00301-4200 to \$70,000 by: Alfords/Aubol. Approved by: Alfords, Brenteson, Aubol, and Hayes. Opposed by: None. Motion carried.

Tom Roof: Lot 10, Blk 12 Revised Plat of Eagle Lake Park PID# 10-00401-1280.

The landowner received notification of his land valuations which would affect 2026 property taxes. The landowner expressed concern over the valuation of the parcel which has an existing accessory storage building on it. But due to setback requirements in the current county zoning ordinances additional structures – like a residence, cannot be added to the parcel. He requested both the land and the structure be reduced to the 2023 valuations. Doug Beise stated the land is classified as seasonal/recreational, which is how the parcel is being used. Supervisor Aubol stated he felt since there are limitations on how the .14-acre parcel is used, he would like to see a reduction of the valuation to where it was for the 2024 assessment. Deputy Assessor Selbitschka informed the Board the assessor's office agrees that on its own, the parcel is unbuildable. However, when looking at the ownership of the parcel, it is being used as a seasonal/recreational parcel in conjunction with Mr. Roof's Eagle Lake lakeshore parcel. The two lots in question were put into a common owner grouping and the assessment was done for the total land within the grouping. Then each parcel's land valuation is based on the acreage of the individual parcel. The structures also get their own valuation.

Motion/second by: Aubol/Hayes to reduce the land valuation to \$25,000 and the structure valuation to remain at \$33,800 for PID# 10-00401-1280. Approved by: Alfords, Aubol, Brenteson, and Hayes. None opposed. Motion carried.

Tom Roof: Lot 14, Blk 7, Lots 14 & 21, Blk 8 & Lot 3 Blk 4, & Parts of vacated Lake St. & Clark St. Revised Plat of Eagle Lake Park. PID# 10-00401-0755, 18833 225th Ave, Big Lake, MN 55309.

Mr. Roof expressed his desire to have this parcel's valuation reduced as he feels the price per acre is inflated in comparison to other similar property he owns in another county.

Motion/Second for no change to the valuation of PID# 10-00401-0755 and have a site visit conducted by the county assessor's office by: Supervisor Aubol/Supervisor Alfords. Approved by: Alfords, Brenteson, Aubol, and Hayes. None opposed. Motion carried.

Scott Roof: 3 parcels. PID# 10-00401-0510; PID# 10-00401-0770; PID# 10-00401-0830 all in the Revised Plat of Eagle Lake Park. Mr. Roof was present to request review of the property he owns as he believes their valuations were incorrect.

Motion/second for no change to valuations to parcels PID# 10-0040-0510; PID# 10-00401-0770; PID# 10-00401-0830 and have the assessor's office schedule a site visit for re-evaluation of the valuations as soon as possible by: Supervisor Hayes/Supervisor Brenteson. Approved by: Alfords, Aubol, Brenteson, and Hayes. None opposed. Motion carried.

Dennis Diederich: Lots 8 & 9, Blk 7 Revised Plat of Eagle Lake Park PID# 10-00401-0735.

The landowner expressed concern over the valuation of the parcel as it is on a bluff where setbacks are a concern for building. Assessor Moen informed the Board the parcel is considered a buildable lot and her office visited with Mr. Diederich in 2024 and explained that all the properties in Sherburne County were re-evaluated to ensure they were assessed for their highest and best use. The parcel was adjusted in 2024 to reflect the highest and best use of a buildable lot. The valuation in 2024 was set to \$51,500 and the 2025 assessed value was increased to \$54,100.

Motion/second by: Brenteson/Alfords for no change to land valuation of \$54,100 for PID# 10-00401-0735. Approved by: Alfords, Aubol, Brenteson, and Hayes. None opposed. Motion carried.

Dennis Diederich: Lot 15, Blk 8 Revised Plat of Eagle Lake Park PID# 10-00401-0826.

The landowner expressed concern over the valuation of the parcel which only has an existing accessory storage building on it. He requested both the land and the structure be reduced. Assessor Moen informed the Board the situation is like Mr. Tom Roof's where the assessor's office takes into consideration the ownership of the parcel and it being used in conjunction with Mr. Diederich's Eagle Lake lakeshore lot.

Motion/second by: Aubol/Hayes to reduce the land valuation to \$25,000 and no change to the structure valuation of \$31,100 for PID# 10-00401-0826. Approved by: Alfords, Aubol, Brenteson, and Hayes. None opposed. Motion carried.

The Board took a brief recess at 10:29AM.

Meeting resumed at 10:33AM

Robert Goder: Metes & Bounds parcel. PID# 10-00121-4201.

The landowner expressed concern over the 33% increase to the property's valuation. Mr. Goder informed the Board there was significant hail damage to the structures and he has only completed a portion of the repairs. He was requesting a reduction of valuation to 10% over the 2024 valuation. Deputy Assessor Selbitschka informed the Board the property is considered industrial preferred and the business is personal storage. These types of properties and businesses have seen significant increases in sales ratios and the County made a 20% increase countywide to these types of properties/businesses. An additional increase of 13% was due to the reassessment of the parcel. The cosmetic damage was considered in the reassessment.

Motion/second by: Aubol/Hayes of no change to the valuation for PID# 10-00121-4201. Approved by: Alfords, Aubol, Brenteson, and Hayes. None opposed. Motion carried.

Assessor Moen informed Mr. Goder he could appeal the local board of appeal's valuation decision to the County Board during the Appeal and Equalization meeting, on June 14, 2025. And to contact the Auditor/Treasure's office to be placed on the agenda. She also noted he could go to tax court to appeal his property taxes.

Assessor Recommended Valuation Changes:

NO ASSESSOR RECOMMENDED VALUATION CHANGES.

Adjournment:

Supervisor Hayes moved to adjourn the meeting, at 10:59AM. Second by: Supervisor Brenteson. Approved by: Alford, Aubol, Brenteson, and Hayes. None opposed. Motion carried.

Recorded by: Brenda Kimberly-Maas
Big Lake Township Clerk

Accepted, this 23rd day of April 2025, by the Big Lake Township Board of Supervisors.

Bruce Aubol, Chairman

Attested by _____
Brenda Kimberly-Maas, Town Clerk