



Board of Appeal & Equalization Meeting
Thursday April 9, 2026
9:00AM

Town of Big Lake Board of Appeal and Equalization met on Thursday April 9, 2026, at 9:00AM, at the Big Lake Town Hall, 21960 County Road 5, Big Lake, Minnesota 55309. Chair Bruce Aubol, Supervisor Dean Brenteson, Supervisor Laura Hayes, Supervisor Mark Hedstrom, and Clerk Brenda Kimberly-Maas were in attendance. Present from Sherburne County Assessor's Office were County Assessor Michelle Moen and Residential Appraiser Doug Beise. Three supervisors are current with their local board of appeal and equalization certification. Supervisor Hayes' certification is valid through June 30, 2027. Supervisors Aubol and Hedstrom hold board of appeal and equalization certification through June 30, 2029. 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 is responsible for determining property values. They do so by performing sales ratio studies of county properties. The study used sales from October 1, 2024, to September 30, 2025, to determine the Estimated Market Values (EMV), for 2026 assessments which will affect property taxes payable in 2027.

Citizen Appeals:

Thomas and Kathy Huffman: LOT 7, BLK 4 & LOT 6, BLK 4 Ex that pt of Lot 6, Blk 4 lying Ely of a line drawn S from a pt on Nly line of Lot 6 distant 33.33 ft. SWly from most Nly corner of Lot 6 through a pt on survey line distant 36.66 ft from Ely line of Lot 6 measured on said survey line as shown on said Lot 6 to the shoreline of Mississippi River. Sleepy Hollow South. PID# 10-00419-0407, 19063 180th Av. NW, Big Lake, MN 55309.

The taxpayer received notification of their land value which would affect 2026 property taxes. Mr. Huffman presented 4 comparables to the Board to support his desire to reduce his property valuation. Mr. Huffman explained how real estate appraisals are performed. Michelle explained how assessed valuations are made using sales data and the local market is still seeing sales at a higher price than appraised prices. One of the comparables brought was a sale which was used in the sales ratio study done by the assessor's office. The other three comps were of properties which were currently on the market

Motion/Second no adjustment to the valuation of the property PID#: 10-00419-0407; 19063 180th Av. NW, Big Lake, MN 55309 by: Hayes/Aubol. Approved by: Brenteson, Aubol, Hayes, and Hedstrom. Opposed by: None. Motion carried.

Big Lake Township's Existing Property & Land Valuations - For Assessment Year 2026

There were 698 residential/seasonal/improved ag 19 agricultural properties, and zero (0) commercial/industrial/exempt re-assessed, in 2025. Full Report is on file in the clerk's office.

Residential/Seasonal

There were 75 good sales in Big Lake Township used to study the estimated market values. The beginning ratio of ALL sales was 88.9% and was adjusted to 92.1%. Median sale price = \$480,000 and median market value = \$478,300

Commercial & Industrial

There were 9 commercial and 4 industrial sales countywide. The commercial median started at 86.55% and was adjusted to an ending ratio of 93.9%. The industrial median started at 85.73% and was adjusted to an ending ratio of 91.9%.

Agricultural

Countywide there were 14 good sales of parcels over 34.5 acres between October 1, 2024, and September 30, 2025, used to study the estimated market values. The median range of these sales was 81.3%. Agricultural values were increased by 15% countywide, for a resulting ratio of 95%. The increase resulted in a 17-20% increase for agricultural land in Big Lake Township.

2026 tillable and non-tillable land values saw an increase, from 2025. The MN Dept. of Revenue memo indicated State average ag. values/acre: tillable land \$4,900/acre (up \$300 from 2025), non-tillable land \$3,100/acre (up \$100/acre from 2025).

Big Lake Township ag values: 2a tillable - \$10,500/acre, 2a pasture - \$8,900 (same values have been applied to CRP acreage) waste - \$1,000/acre and wetlands \$750/acre. Green Acre Values: 2a tillable - \$5,000/acre, 2a pasture - \$3,400/acre, waste \$1,000/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 19 single-family homes and 443 other building/improvements, 37 septic upgrades, and 17 new septic permits.

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

Taxable New Single-Family Construction \$ 10,822,700

Total Township Estimated Market Value \$ 1,569,010,800

Assessor Recommended Valuation Changes:

There were two (2) Assessor recommended valuation changes presented to the Board.

Scott and Katie Zettervall: METES & BOUNDS. PID# 10-00301-4200, UNADDRESSED, Big Lake, MN 55309.

The taxpayers were granted a reduction in assessed value during the 2025 Local Board of Appeal and Equalization meeting. Unfortunately, when the new assessment year was rolled out in the assessor's software, the value didn't populate with the revised value. Doug contacted Scott ahead of the meeting and explained what had occurred. The Assessor's recommended 2026 valuation includes a market increase of \$6,000 over the \$70,000

valuation set at the 2025 Local Board of Appeal and Equalization meeting.

Motion/second to reduce the valuation of unaddressed property PID# 10-00301-4200 to \$76,000 by: Hayes/Hedstrom. Approved by: Brenteson, Aubol, Hayes, and Hedstrom. None opposed. Motion carried.

A flag/note has been placed on this property within the county's software so the valuation that is carried forward can be confirmed as the 2026 \$76,000 valuation amount.

Dan Lindholm: METES & BOUNDS. PID# 10-00113-2225, 15110 212th Av. NW, Elk River, 55330 MN.

The parcel's value was an estimation because the appraiser was unable to access the interior of the home. The homeowner scheduled an appointment on April 1, 2026, to allow entry into the home. The homeowner is in the process of gutting and rehabbing the home. Its condition warrants a reduction in the property's assessed value. The recommendation of the Assessor's office is to reduce the improvements portion of the property value by \$92,500.00.

Motion/second for land valuation of \$183,8000 and improvement valuation of \$119,500, totaling \$303,300, for the property located at 15110 212th Av. NW, Elk River, 55330 MN PID# 10-00113-2225, by: Hayes/Brenteson. Approved by: Brenteson, Aubol, Hayes, and Hedstrom. None opposed. Motion carried.

Adjournment:

Supervisor Hayes moved to adjourn the meeting, at 10:04AM. Second by: Supervisor Hedstrom. Approved by: Aubol, Brenteson, Hayes, and Hedstrom. None opposed. Motion carried.

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

Bruce Aubol, Chairman

Recorded by Brenda Kimberly-Maas, Town Clerk