



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

Town of Big Lake Board of Appeal and Equalization met on Thursday April 11, 2024 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, and Treasurer Ken Warneke were in attendance. Present from Sherburne County Assessor's Office were County Assessor Michelle Moen, 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 a sales ratio study to determine valuations of county properties. The study used sales from October 1, 2022, to September 30, 2023 to determine the EMVs, for 2024 assessments.

Michelle noted that if Sherburne County does not make corrections and falls below 90%, the State can increase the values and residents are unable to appeal the State's decision.

Michelle also informed the meeting attendees, that all land values rose somewhat, but not to the degree as seen in the past couple of years, her department has been reviewing all property land classifications, and reclassification of several parcels has occurred the past five years. Many landowners have been affected by parcels reclassified to vacant residential sites. These parcels are considered buildable lots and per statute, property must be classified at its best and highest use.

**Big Lake Township's Existing Property & Land Valuations - For Assessment Year 2024**

There were 566 residential/seasonal/improved ag, 61 agricultural, and no commercial/industrial/exempt properties re-assess, in 2023. Full Report is on file in the Clerk's office.

**Residential/Seasonal** There were 65 good sales in Big Lake Township used to study the estimated market values. The beginning ratio of ALL sales was 100.0% and was adjusted to 97.3%.

**Median Sale price** \$441,200

**Median Market Value** \$411,200

**Agricultural** There was 1 good sale of parcels over 34.5 acres in Big Lake Township, used to study the estimated market values. Due to lack of good sales, no adjustments were made to the estimated market values of agricultural land for the 2024 assessment.

**Both tillable and non-tillable land values saw an increase, from 2024.**

**MN Dept. of Revenue memo average values/acre:** tillable land \$4,400 acre (up \$500

from 2023), non-tillable land \$2,900/acre (up \$400/acre from 2023)

**Big Lake Township Agricultural Values:** 2a Tillable - \$7,100/acre, 2a Pasture – \$5,900 (same values have been applied to CRP acreage) Waste/Wetlands - \$750/acre.

**Green Acre Values:** 2a Tillable - \$4,600/acre, 2a Pasture - \$3,100/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 12 single-family homes and 696 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** \$ 3,277,000

**Total Township Estimated Market Value** \$ 1,392,993,800

### **Citizen Appeals:**

There were three (3) residents in attendance appealing the Assessor's valuation and who shared their concerns about the increase of their property valuation and change of land classification/valuation. One property submitted a letter voicing their concerns about an increase in their property taxes.

**Sheryl Thornberg: METES & BOUNDS. PID# 10-00103-4210, UNADDRESSED, Elk River MN 55330.** The taxpayer received notification of their land value which would affect 2025 property taxes. She was concerned about the change in land classification, which caused a significant increase in his property value from \$43,700 in 2023 to \$107,600 in 2024. This resulted in an increase to her property taxes. The reclassification was statute driven as land must be classified at its highest and best use. It was explained to the landowner the 5-acre parcel which is contiguous to their homesteaded parcel, could be sold as a separate buildable parcel which made the valuation increase. The landowner could consider combining the parcels into one large parcel. The larger parcel would have a higher value than the current homesteaded parcel, but would eliminate the higher valuation of the vacant residential site.

Motion/Second No Change to the valuation of the unaddressed property PID#: 10-00103-4210, Elk River MN 55330 by: Bruce Aubol/Laura Hayes. Approved by: Alfords, Brenteson, Aubol, and Hayes. Opposed by: None. Motion PREVAILED.

**Diane Jacobson: METES & BOUNDS. PID# 10-00301-1200, UNADDRESSED, BIG LAKE, MN 55309.** The taxpayer received notification of her land value which would affect 2025 property taxes. She was concerned about the increase to the land valuation due to the reclassification of the parcel. Michelle noted this parcel is owned by Diane, but not contiguous to her homesteaded parcel. She told the board a 25% discount had been on the parcel. There was no notation giving a reason for the discount and it was removed. The parcel is landlocked and has a lot of low ground. Michelle suggested the board consider reinstating the 25% discount to the land valuation since it is landlocked.

Motion/Second to reinstate a 25% discount on the valuation of the unaddressed property PID# 10-00301-1200 by: Larry Alfords/Bruce Aubol. Approved by: Alfords, Brenteson, Aubol, and Hayes. Opposed by: None. Motion PREVAILED.

**Colleen Preston: METES & BOUNDS. PID# 10-00111-3202, UNADDRESSED ELK RIVER MN, 55330.** The landowner received notification of her land value which would affect 2025 property taxes. She was concerned about the increase to the land valuation due to the reclassification of the parcel. Doug had made a site visit and noted the parcel has road access

on its south edge. It is low in many places but is not considered 801-wetland and has area where a slab on grade home could be constructed. Doug calculated 4.34-acres as low and adjusted the value from \$137,00 to \$106,000.

Motion/Second to accept the valuation modification made by Doug Biese from \$137,000 to \$107,000 to the unaddressed property PID# 10-00111-3202, Elk River, MN, 55330 by: Bruce Aubol/Laura Hayes. Approved by: Alfords, Brenteson, Aubol, and Hayes. Opposed by: None. Motion PREVAILED.

**Letter addressed to Town Board**

**Marvin & Karen Onnen: Lot 25, Block 7, SLEEPY HOLLOW SOUTH. PID# 10-00419-0424, 19309 180th Ave NW, Big Lake, MN 55309.** The landowners contacted the Local Board of Appeal & Equalization through a letter. Their concern was the 57% increase in their property valuation since building in 2004. Doug had made a site visit and noted the property is a well maintained, desirable property, within the Mississippi Scenic water district and made no change to the valuation of the property.

Motion/Second no change in valuation of the property PID# 10-00419-0424, 19309 180th Ave NW, Big Lake, MN 55309 by: Bruce Aubol/Laura Hayes. Approved by: Alfords, Brenteson, Aubol, and Hayes. Opposed by: None. Motion PREVAILED.

**Assessor Recommended Valuation Changes:**

NO ASSESSOR RECOMMENDED VALUATION CHANGES.

Supervisor Alfords voiced concerns over the reclassification to vacant residential sites resulting in increases to their valuations. And landowners are caught unaware, may not be able or desire to combine contingent parcels, and end up losing them as a result.

**Adjournment:**

Laura Hayes moved to adjourn the meeting, at 10:2AM. Second by: Larry Alfords Approved by: Alfords, Aubol, Brenteson, and Hayes. Opposed by: None. Motion PREVAILED adjourning the Annual Board of Appeal and Equalization Meeting, on Thursday, April 1, 2024, at 10:37AM.

Respectfully Submitted,  
Brenda Kimberly-Maas  
Big Lake Township Clerk

Accepted, this 24th day of April 2024, by the Big Lake Township Board of Supervisors.

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Bruce Aubol, Chair

Attest: \_\_\_\_\_  
Brenda Kimberly-Maas, Town Clerk