

Le Sueur County, MN

Saturday, June 20, 2015
Board Meeting

Item 1

9:00 am Board of Appeal and Equalization

Staff Contact:

LE SUEUR COUNTY BOARD OF APPEAL AND EQUALIZATION COMMISSIONER'S ROOM, LE SUEUR COUNTY COURTHOUSE MEETING AGENDA JUNE 20, 2015 10:00 AM

Board of Appeal and Equalization

County Administrator Call Board to Order

Oath of the Board

Elect Chairman

Elect Vice-Chairman

Overview of process by Shayne Bender, County Assessor

Presentations by those in attendance

Recess Board of Equalization

June 23rd 10:00 am Reconvene Board of Appeal and Equalization

or

June 30th 9:00 am Reconvene Board of Appeal and Equalization

LE SUEUR COUNTY SALES RATIO 2015 RESIDENTIAL/SEASONAL RECREATIONAL

CITIES	DOR BEGINNING TIME RATIO	% INCREASE OR DECREASE	NUMBER OF SALES	NEW CONSTRUCTION
Cleveland	88.41%	6.05%	12	\$23,600
Elysian	97.57%	67%	9	\$136,300
Heidelberg	0	02%	0	\$41,900
Kasota	94.12%	.41%	4	\$141,200
Kilkenny	0	.69%	0	\$58,700
Le Center	98.47%	56%	21	\$554,600
Le Sueur	94.60%	2.68%	40	\$840,900
Montgomery	72.77%	22.58%	25	\$679,700
New Prague	91.73%	3.65%	45	\$1,602,600
Waterville	96.86%	76%	19	\$170,400
TOWNSHIPS				
Cleveland	92.10%	.05%	8	\$525,900
Cordova	0	.45%	0	\$317,000
Derrynane	84.21%	.30%	2	\$537,600
Elysian	93.86%	1.39%	14	\$528,300
Kasota	92.97%	3.03%	22	\$2,111,400
Kilkenny	101.60%	40%	2	\$60,300
Lanesburgh	88.00%	8.13%	17	\$1,165,200
Lexington	103.03%	.24%	2	\$620,100
Montgomery	96.37%	2.40%	4	\$868,300
Ottawa	77.46%	26%	1	\$70,700
Sharon	88.32%	09%	1	\$311,000
Tyrone	88.90%	.16%	1	\$351,500
Washington	91.20%	1.30%	8	\$384,500
Waterville	96.93%	10%	6	\$342,900
COUNTY TOTALS	92.46%		263	\$12,444,600

4/6/2015

Le Sueur County New Construction 2005-2015

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Cleveland Twp	525,900	1,567,400	1,069,800	565,900	591,800	727,500	959,400	2,527,900	4,057,000	3,228,800	1,595,100
Cordova Twp	333,400	422,000	364,700	518,200	165,000	491,900	468,000	637,700	907,000	929,900	392,000
Derrynane Twp	537,600	219,600	579,900	238,700	599300	213,200	302,800	702,100	786,300	1,062,200	1,037,600
Elysian Twp	815,800	519,100	844,500	755,900	1137000	1,212,300	2,280,300	2,756,100	3,842,600	3,328,500	2,345,500
Kasota Twp	2,656,800	1,341,300	1,063,000	1,350,000	977000	1,518,300	3,072,700	3,210,700	2,968,000	2,632,000	3,532,800
Kilkenny Twp	60,300	845,500	52,100	336,300	156100	154,000	343,300	534,700	681,500	1,192,000	1,103,800
Lanesburgh Twp	1,165,200	601,400	1,236,300	1,028,200	643700	1,092,600	2,022,900	1,972,200	2,574,300	4,550,000	3,457,100
Lexington Twp	777,300	836,500	1,231,600	583,600	98400	119,700	800,500	826,000	1,892,700	1,559,100	1,872,900
Montgomery Twp	868,300	352,100	257,900	420,600	206000	576,000	491,700	635,400	711,400	1,003,700	1,026,900
Ottawa Twp	70,700	740,800	210,400	1,564,900	228400	205,700	184,100	401,200	425,000	494,600	157,200
Sharon Twp	311,000	444,000	326,500	268,500	504100	233,800	531,700	872,500	1,096,200	499,100	477,800
Tyrone Twp	370,100	297,000	222,500	91,300	496400	245,600	68,400	404,100	1,009,100	1,292,900	1,271,900
Washington Twp	384,500	1,238,500	1,006,300	761,600	839400	1,253,600	684,300	1,063,500	2,647,800	1,552,500	1,350,500
Waterville Twp	378,300	842,500	543,600	213,400	271800	360,400	278,700	859,200	823,700	1,736,800	1,663,300
Cleveland City	23,600	91,300	124,800	94,400	92800	55,300	99,900	358,700	769,900	734,400	541,800
Elysian City	422,200	1,351,600	1,001,900	493,900	697300	851,600	1,090,400	1,724,600	2,086,900	1,728,400	1,614,400
Heidelberg City	41,900	27,800	0	185,600	77100	24,000	0	66,300	31,500	241,100	145,200
Kasota City	250,000	387,900	1,172,600	376,000	400200	511,400	475,500	851,700	491,500	558,500	639,900
Kilkenny City	58,700	86,800	65,400	11,800	0	24,100	146,300	112,700	282,100	220,900	288,600
Le Center City	939,300	738,400	196,700	408,800	479100	1,281,600	992,800	1,265,700	804,700	2,100,200	2,798,500
Le Sueur City	2,493,200	12,632,700	2,342,300	516,800	403700	546,600	949,900	1,288,200	6,786,500	2,841,600	2,987,700
Montgomery City	1,082,600	647,100	950,000	219,200	252400	2,531,300	1,510,900	1,728,700	3,619,900	8,970,000	8,722,600
New Prague City	2,066,700	1,386,800	1,618,000 .	440,900	1442800	1,968,800	4,846,900	6,362,400	17,419,300	25,965,700	27,386,000
Waterville City	442,800	511,300	187,600	207,700	340200	172,200	1,531,100	1,440,100	2,257,600	2,689,600	2,296,500
	17,076,200	28,129,400	16,668,400	11,652,200	11,100,000	16,371,500	24,132,500	32,602,400	58,972,500	71,112,500	68,705,600

2015 ASSESSMENTS RESULTS BY PROPETY TYPE

PT	Property	Median ratio	Number of sales	Sales with time trends	New Construction
02	Apartment (4 or more units)	86.06	1	0	0
06	Commercial (with buildings)	95.80	10	0	\$3,596,300
14	Seasonal Recreational Commercial and Resorts	72.16	1	0	\$29,600
91	Seasonal Recreational Residential/Residential Aggregation	91.73	263	217	\$10,720,800
91	Seasonal Recreational Residential/Residential Aggregation-Off Water	91.28	217	217	N/A
91	Seasonal Recreational Residential/Residential Aggregation-On Water	95.47	46	0	N/A
92	Rural Vacant Land Aggregation (34.5 or more acres) Aggregation	101.68	5	5	0
93	Agricultural Rural Vacant Bare Land (34.5 or more acres) Aggregation	101.68	15	15	0
95	Agriculture Improved and Unimproved (34.5 or more acres) Aggregation	101.33	18	18	\$2,729,500

COUNTY REAL ESTATE VALUES

COUNTY REAL ESTATE	VALUES
2004 EMV \$2,388,865,200	14%
2005 EMV \$2,751,534,100	15.20%
2006 EMV \$3,121,450,200	13.40%
2007 EMV \$3,503,792,100	12.20%
2008 EMV \$3,594,012,800	2.50%
2009 EMV\$3,634,229,500	1.01%
2010 EMV \$3,545,253,300	-2.40%
2011 EMV \$3,499,612,700	-2.70%
2012 EMV \$3,550,839,300	1.46%
2013 EMV \$3,748,922,200	5.56%
2014 EMV \$3,830,684,900	2.18%

2015 EMV \$3,904,202,200 1.92%

4/6/2015

	Le Sueur County									:	!								
01-Cleveland Twp (02-Cordova Twp 03-Derrynane Twp 04-Elysian	Twp 05-Kasota Twp	06-Kilkenny Tw	07-Lanesburgh	Twp 0	3-Lexingtor	Twp												į.
09-Montgomery Twr	o 10-Ottawa Twp 11-Sharon ₹wp 12-Tyrone Tw	p 13-Washington	Twp 14-Waterville	e Twp	T					:		!							
··· ·			·		Qual. Vs	Avg.			\$ Per Acre	\$ Per Acre	\$	i			. —			:	<u>of</u>
Parcel #	<u>Seller to Buyer</u>	Sale Price	Sale Date	<u>EMV</u>	<u>Unqual.</u>	CER	Deeded	Tillable	Deeded	<u>Tillable</u>	Per CER	Ratio	Site Was	te Woo	ds Pa	asture [Ditch R	<u>im Roa</u>	<u>Notes</u>
01.014.2500	Keogh to McCabe	800,000	12/18/13	1,292,600	U	73.80	160.00	147.00	\$5,000	\$5,442	\$68	162%	4					9.0	neighbor sale,not advertised, inc bldgs
01.004.0110	Eichler to Tellijohn	485,000	2/7/14	775,700	U	76.20	115.16	98.00	\$4,212	\$4,949	\$55	160%	10) 2	-	4		1.0	7 Relative sale, split
01.006.0200	Busse to Eppmeyer	284,430	6/19/14	236,300	Q	60.00	35.75	35.00	\$7,956	\$8,127	\$133	83%					:	0.7	35.75ac per crv
01.016.0400	Rohlfing to Brozik/Guentzel	602,000	11/4/13	482,100	Q	67.80	70.02	65.90	\$8,598	\$9,135	\$127	80%	2.1	6	i		- :	1.9	Auction sale
01.021.5010	Rohlfing to Zimmerman	818,026	2/5/14	805,300	Q	75.14	98.93	96.18	\$8,269	\$8,505	\$110	98%			!	(0.38		split, inc 15.500.5000/split,
02.002.5020	J Goettl to L Goettl	655,827	2/5/14	639,600	U	65.70	92.37	91.37	\$7,100	\$7,178	\$108	98%		į	!			1.00	Relative sale
02.004.0110	L Goetti to J Goetti	407,398	2/5/14	403,800	U	75.30	57.38	55.70	\$7,100	\$7,314	\$94	99%				•		1.6	Relative sale, split
02.006.3100	Jameson to Miller	730,000	10/1/13	619,500	Q	67.51	92.77	87.24	\$7,869	\$8,368	\$117	85%	0.6	3	(0.99 3	3.17	0.74	inc 02.006.0210, CRV= 88ac cama=92.77ac??
02.011.0100	Schatz to Goetti	200,000	12/5/13	282,900	U	65.20	42.71	40.41	\$4,683	\$4,949	\$72	141%					0.30	2.0	Relative sale
03.023.0400	Norcor Prop to Theis	727,626	3/3/14	693,400	U	69.85	99.88	93.00	\$7,285	\$7,824	\$104	95%			: (6.38		0.5	inc 03.023.2600, Relative sale
04.018.5200	Roemhildt to Brozik/Guentzel	232,000	11/26/13	262,600	Q	40.93	60.00	25.60	\$3,867	\$9,063	\$94	113%	17	,		16		1.4	inc 04.017.7600 on 2 CRV's
04.030.7600	Zins to Fasnacht	315,900	1/30/14	334,200	Q	76.00	60.75	39.20	\$5,200	\$8,059	\$68	106%	9			8		4.5	Auction sale, 4 sm fields
05.001.0100	Busse to Pinney	864,466	7/24/14	813,800	Q	77.67	140.40	93.00	\$6,157	\$9,295	\$79	94%	30	·	· ,	15.6		1.8	inc 05.001.0300
05.001.2500	Busse to Busse	372,853	7/25/14	1,211,200	U		163.24		\$163			325%	i		•	:			inc 05.001.2610,2700, undiv 1/3 interest,rel sale
05.109.2530	Blank to Borgmeier	453,720	10/28/13	418,700	Q	72.16	59.18	56.80	\$7,667	\$7,988	\$106	92%		0.2	8	0.5		1.6	split, inc 05.110.0700,05.104.5200
05.109.2710	Adams to Birr	95,000	1/28/14	95,300	Q	63.70	14.88	13.00	\$6,384	\$7,308	\$100	100%				1.88			small field
06.012.7500	Pieper to Frauendienst/Berreau	245,000	3/31/14	423,900	Q	54.60	66.00	46.40	\$3,712	\$5,280	\$68	173%	5 13.0	85	i			0.9	inc some bldgs/house burnt, CRP,CFD
07.004.8000	Winterfeldt to Ruehling	330,000	9/15/14	431,600		74.60	40.00	35.00	\$8,250	\$9,429	\$111	131%	4 :				:	1.0	house/bldgs removed prior to sale,not advertised
07.011.2600	Carr to Tupy	390,000	4/15/14	373,000	Q	69.51	40.00	35.00	\$9,750	\$11,143	\$140	96%	4.5					0.5	inc shed
07.035.2610	Dietz to Wetlands Am Trust	585,000	6/26/14	474,700	U		87.31		\$6,700			81%	:				İ		Gov sale,split, inc 07.035.2630,07.036.0110
07.036.7610	Trcka to Bauer	336,000	7/11/14	476,800	Q	63.10	74.41	73.00	\$4,516	\$4,603	\$72	142%			<u> </u>	1.17	:	0.2	4 estate sale/auction sale
08.005.2600	Rickhoff to Reddeman	172,500	7/29/14	233,900	Q	72.91	40.00	27.50	\$4,313	\$6,273	\$ 59	136%	. 3			9	<u>.</u>	0.5	sm fields in CRP

Ag Land Sales (Oct. 1st 2013 - Sept. 30th 2014)

9-Montgomery Tw	p 10-Ottawa Twp 11-Sharon Twp 12-Tyrone Tw	p 13-Washington	Twp 14-Waterville	: Twp								:								
			· · · · · · · · · · · · · · · · · · ·		Qual. Vs	Avg.			\$ Per Acre	\$ Per Acre	\$							-		
Parcel #	Seller to Buyer	Sale Price	Sale Date	<u>EMV</u>	Unqual.	CER	<u>Deeded</u>	Tillable	<u>Deeded</u>	Tillable	Per CER	Ratio	Site	<u>Waste</u>	Woods	<u>Pasture</u>	Ditch	<u>Rim</u>	Road	<u>Notes</u>
08.017.5200	Norcor to Theis	2,888,284	12/2/13	2,874,800	U :	75.60	396.47	383.30	\$7,285	\$7,535	\$96	100%							13.17	inc 08.020.2500,2600,11.010.7500, relative sale
08.018.7600	Pinney to Pinney	354,560	6/13/14		U	77.88	40.00	39.00	\$8,864	\$9,091	\$114	0%							1.00	split-ck till/rd, relative sale
08.035.5110	Erkel/Whipps to Goettl	266,160	7/31/14	212,700	Q	63.10	33.27	32.70	\$8,000	\$8,139	\$127	80%							0.57	neighbor sale
08.999.0170	State of MN to Traxler	290,000	9/29/14	305,500	U	58.80	47.00	47.00	\$6,170	\$6,170	\$105	105%								exempt sale
09.002.0300	Odenthal to Hoefs	243,000	12/5/13	228,500	Q	57.20	39.61	33.00	\$6,135	\$7,364	\$107	94%			· · · ·	5.61			1.00	next to city limits-future potential
09.027.0200	Vien/Dang to Hanson	99,900	11/6/13	207,100	U		80.59	0.00	\$1,240			207%	•	30		50.59	1			Not advertised, relative sale
09.034.0100	Radloff to Turek	96,000	11/21/13	123,500	Q		40.00	0.00	\$2,400			129%				36.7	1.30	1	2.00	
11.004.0410	McCue to Hometown BioEnergy	280,000	4/30/14	144,300	U	71.00	20.00	19.24	\$14,000	\$14,553	\$197	52%							0.76	Change of use
12.007.5200	Jentz/Rybus to Boecker	200,000	2/24/14	220,300	Q	78.90	49.04	12.00	\$4,078	\$16,667	\$52	110%	5	2	28.89		•		1.15	Hunting land/old bldg site- Bldg value=\$4500
12.016.5010	Gundlach to Weyl	215,929	1/8/14	226,500	Q	77.51	30.84	30.20	\$7,002	\$7,150	\$90	105%	- !						0.64	split
12.026.7500	Wilmes to Anzio LLC (Sunderman)	300,000	5/1/14	282,800	Q	72.41	40.00	39.00	\$7,500	\$7,692	\$104	94%						:		not advert-leased before sale
12.035.0300	Wilmes to Anzio LLC (Sunderman)	390,000	5/1/14	345,100	Q	79.71	48.31	45.75	\$8,073	\$8,525	\$101	88%		1				<u> </u>	1.56	not advert-leased before sale
13.009.7900	Biehn/Christensen to Krenik	525,000	12/20/13	438,500	Q	72.00	66.17	60.10	\$7,934	\$8,735	\$110	84%		1.37					4.70	inc 13.009.7950
14.018.2500	Burke etal to Schwanke	310,000	9/19/14	380,500	Q	54.30	84.00	50.00	\$3,690	\$6,200	\$68	123%		33					1.00	inc 14.017.0200, not advertised
18.033.2660	Lundin to Rehnelt	250,000	12/13/13	221,400	U	40.00	22.97	20.75	\$10,884	\$12,048	\$272	89%	1		1.17		:			inc 18.028.5260, split, was twp-annexed to city
		:			:		Ave	rage	\$6,433	\$8,185								 		
					:		Med	lian	\$7,002	\$7,988	· ·· ·							•		
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1	Le Sueur County																			
)1-Cleveland T	wp 02-Cordova Twp 03-Derrynane	Twp 04-Elysian	Twp 05-Kasc	ota Twp 06-k	Glkenr	y Twp 0	7-Lanesbu	rgh Twp 0	1 3-Lexington Tv	vp		·		 		,				
)9-Montgomer	y Twp 10-Ottawa Twp 11-Sharon Tv	wp 12-Tyrone Ty	wp 13-Washi	ngton Twp 1	4-Wa	terville T	wp]							i	<u> </u>				
			-		Qual. V	Avg.			\$ Per Acre	\$ Per Acre	\$									0
Parcel #	Seller to Buyer	Sale Price	Sale Date	EMV	Unqual	CER	Deeded	<u>Tillable</u>	<u>Deeded</u>	Tillable	Per CER	Ratio	Site	Waste	Woods	Pasture	Ditch	Rim	Road	Notes
01.010.2510	Dickie to Hiniker	\$177,640	1/20/15	\$148,100	Q	78.20	20.00	19.75	\$8,882	\$8,994	\$114	83%							0.25	Conservators deed,split-selling more later as needed
01.010.2520	Dickie to Hiniker	\$177,640	12/30/14	\$148,100	Q	78.20	20.00	19.75	\$8,882	\$8,994	\$114	83%								Conservators deed,split-selling more later as needed
	70.00																			
02.014.2700	Boys to Holicky	\$59,250	12/19/14	\$83,600	U	79.20	12.98	10.28	\$4,565	\$5,764	\$58	141%				2			0.70	estate sale,not advertised, almost rel
02.032.2600	Tonneson to Zimmerman	\$129,900	2/24/15	\$99,700	Q	69.30	25.29	13.00	\$5,136	\$9,992	\$74	77%		10					2.29	split
03.011.2510	Nytes/Havel to McCue	\$817,600	3/5/15	\$791,600	Q	74.60	112.27	109.40	\$7,282	#7 470	600	070/								
03.026.2500	Pomije to Smisek	\$300,000	12/30/14	\$400,700	Q	66.60	40.00	36.00		\$7,473	\$98	97%		2					0.87	split,auction sale
33.020,2300	1 oranje to orasek	\$300,000	12/30/14	\$400,700	W	00.00	40.00	36.00	\$7,500	\$8,333	\$113	134%	3						1.00	inc bldgs & site, advertised?
05.025.6000	Derner to Guentzel	\$120,000	1/1/15		U?					•••										
55.525.5555	Demoi to Odonizor	Ψ120,000	171715		0,				-											split?, not advertised,G bin setup
06.015.7700	Gieseke to Gregor	\$388,000	10/7/14	\$520,800	Q	53.90	80.00	52.50	\$4,850	\$7,390	\$90	134%	4	10		10	2.00		1.50	auction, estate sale, gd sale, inc house/bldgs
	787			· · · ·	 				7 1,000	V.,							2.00	-	1.00	auction, estate sale, gu sale, ilic houserblugs
07.008.5000	Jilek to O'Loughlin	\$450,000	3/19/15	\$552,900	υ	76.90	49.50	42.60	\$9,091	\$10,563	\$118	123%	4			0.9			2.00	not advertised, neighbor sale
07.023.7550	Zeta to Simon	\$371,803	10/10/14	\$366,500	Q	75.29	28.00	22.30	\$13,27 9	\$16,673	\$176	99%	4.5	0.5					0.70	inc house/bldgs
07.035.2500	Dietz to Wetlands Am Trust	\$755,000	10/31/14	\$517,900	U	57.11	130.79	59.31	\$5,773	\$12,730	\$1 01	69%		46.28		24	1.20			split, inc 035.7800, Wetlands Am Trust is rel to Ducks Unlimited
																				Oranitated
08.005.2500	Bradshaw to Rudenick	\$160,000	3/16/15	\$160,800	Q	68.91	40.00	13.70	\$4,000	\$11,679	\$58	101%		9		15			2.30	sold 8/06 for \$210000, no till- (all CRP)
08.011.0110	Holicky to D&D Farms (Holicky)	\$102,825	1/30/15	\$86,800	U	57.64	13.71	13.35	\$7,500	\$7,702	\$130	84%			-				0.36	relative sale
08.024.2900	State of MN to Traxler	\$290,000	9/29/14	\$305,500	U	58.80	47.00	47.00	\$6,170	\$6,170	\$105	105%								sealed bid,gov sale,gd sale, next to old dump
08.031.5000	Cooney to Unimin	\$1,270,000	12/22/14	\$538,700	υ	74.80	75.20	74.31	\$16,888	\$17,091	\$226	42%							0.90	change of use/flip/trade coming soon
08.031.5000	Unimin to Schloesser	\$538,747	2/5/15	\$538,700	U	74.80	75.20	74.31	\$7,164	\$7,250	\$96	100%							0.90	1031 land exchange-not gd sale,not advertised
08.033.7610	Schloesser to Unimin	\$290,875	2/5/15	\$260,400	υ		66.85	30.54	\$4,351	\$9,524		90%		2.5		32.65				split,inc split from 08.033.7700,trade,not advertised
08.035.5000	Goettl to Goettl	\$280,000	1/13/15	\$253,500	U	63.90	40.00	39.00	\$7,000	\$7,179	\$110	91%							1.00	relative sale
08.036.7900	Scheffert to Onken	\$331,680	3/4/15		U		48.00	46.00	\$6,910	\$7,210										split, rel sale
				,		<u> </u>														
09.007.5110	Richter to Tiede	\$375,000	10/31/14	\$432,100	Q	54.60	75.01	60.01	\$4,999	\$6,249	\$92	115%				13			2	split,not advertised sale,renter purchased
09.015.2650	Zoubek to Tuma	\$421,190	12/29/14	\$462,500	ļ	57.40	76.58	69.00	\$5,500	\$6,104	\$96	110%				4			3,58	split,CFD
09.036.2600	Misgen to Petricka	\$280,000	3/27/15	\$482,500	U	53.80	80.00	47.00	\$3,500	\$5,957	\$65	172%	5	- [25.5				2.50	not advertised, sold to neighbor, inc site&shed

\$ale Price \$100,000 \$80,658 \$384,000 \$175,300 \$92,050 \$270,000 \$485,040 \$813,892	Sale Date 4/16/15 12/18/14 1/8/15 12/18/14 2/3/15 11/26/14 11/19/14 3/27/15	\$75,000 \$390,900 \$390,900 \$147,000 \$86,000 \$273,800 \$412,500 \$966,400	Unqual Unqual U U U U U U U U	Lilen	Deeded 11.00 54.69 54.69 20.00 10.00 41.64	Tillable 10.00 52.12 52.12 19.60 9.80 36.50	\$ Per Acre Deeded \$9,091 \$8,765 \$9,205	\$ Per Acre Tillable \$10,000 \$8,944 \$9,393	\$ Per CER \$118 \$0 \$0 \$118 \$124	75% 84% 93%	Site	Waste	Woods	Pasture	0.75 2.00 2.00	Rim	0.25 0.57 0.57	Notes split,not advertised,neighbor sale,CFD split, purchased 17.359% int- purchase bal later purchased partial interest, total=\$8496 per deed ac
\$100,000 \$80,658 \$384,000 \$175,300 \$92,050 \$270,000 \$485,040 \$813,892	4/16/15 12/18/14 1/8/15 12/18/14 2/3/15 11/26/14 11/19/14	\$75,000 \$390,900 \$390,900 \$147,000 \$86,000 \$273,800 \$412,500	U U Q U U U	76.90 74.10 74.10 74.10 74.10 71.90	11.00 54.69 54.69 20.00 10.00 41.64	10.00 52.12 52.12 19.60 9.80	\$9,091 \$8,765 \$9,205	\$10,000 \$8,944	\$118 \$0 \$0 \$118	75%	Site	Waste	Woods	Pasture	0.75 2.00	Kim	0.25 0.57 0.57	split,not advertised,neighbor sale,CFD split, purchased 17.359% int- purchase bal later
\$80,658 \$384,000 \$175,300 \$92,050 \$270,000 \$485,040 \$813,892	12/18/14 1/8/15 12/18/14 2/3/15 11/26/14 11/19/14	\$390,900 \$390,900 \$147,000 \$86,000 \$273,800 \$412,500	U U U U	74.10 74.10 74.10 74.10 71.90	54.69 54.69 20.00 10.00 41.64	52.12 52.12 19.60 9.80	\$8,765 \$9,205	\$8,944	\$0 \$0 \$118	84%					2.00		0.57 0.57	split, purchased 17.359% int- purchase bal later
\$384,000 \$175,300 \$92,050 \$270,000 \$485,040 \$813,892	1/8/15 12/18/14 2/3/15 11/26/14 11/19/14	\$390,900 \$147,000 \$86,000 \$273,800 \$412,500	0 Q U U	74.10 74.10 74.10 71.90	54.69 20.00 10.00 41.64	52.12 19.60 9.80	\$9,205	<u> </u>	\$0 \$118								0.57	
\$175,300 \$92,050 \$270,000 \$485,040 \$813,892	12/18/14 2/3/15 11/26/14 11/19/14	\$147,000 \$86,000 \$273,800 \$412,500	Q U U	74.10 74.10 71.90	20.00 10.00 41.64	19.60	\$9,205	<u> </u>	\$118						2.00			purchased partial interest, total=\$8496 per deed a
\$92,050 \$270,000 \$485,040 \$813,892	2/3/15 11/26/14 11/19/14	\$86,000 \$273,800 \$412,500	U	74.10 71.90	10.00 41.64	9.80	\$9,205	<u> </u>				1	l		1 1	-		\$8915 per till ac, 84% ratio
\$270,000 \$485,040 \$813,892	11/26/14 11/19/14	\$273,800 \$412,500	U	71.90	41.64	ļ		\$9,393	\$124	93%							0.40	split,
\$485,040 \$813,892	11/19/14	\$412,500	U	+	 	36.50											0.20	split, not advertised,prior agreement
\$813,892		1	+	69.58			\$6,484	\$7,397	\$90	101%							5.14	Rel sale
	3/27/15	\$966,400	IJ		56.40	54.99	\$8,600	\$8,821	\$124	85%							1.41	inc 027.2600, Rel sale,sold 9/13 for \$9000+-ac
\$527,000			1	76.70	139.77	127.50	\$5,823	\$6,383	\$76	119%		2		2.7	0.50		7.07	Split, Rel sale, incl 11.034.7710
\$527,000																		
	3/16/15	\$584,600	U	75.10	76.12	71.85	\$6,923	\$7,335	\$92	111%	3						1.27	not advertised, neighbor sale
\$370,000	12/18/14	\$514,800	U	71.20	73.98	71.00	\$5,001	\$5,211	\$70	139%							2.98	Auction,gd sale,relative, 3 sm fields
\$157,764	10/30/14	\$174,700	Q	68.11	25.86	24.00	\$6,100	\$6,574	\$90	111%					1.58		0.28	neighbor sale
\$526.032	12/19/14	\$467,600	Q?	55.3	73.06	71.56	\$7,200	\$7,351	\$130	89%			0.5				1	split
\$526.032	12/19/14	\$467,600	U	55.3	73.06	71.56	\$7,200	\$7,351	\$130	89%								split,resold same day
***************************************		\$377,000	Q	66	60	58	\$6,667	\$6,897	\$101	94%							2	inc 14.016.2700, auction sale
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			-		Ave	rane	\$7.040	\$9.474										
			 		-			ļ	 									
			_	-	IAIG		\$0,310	\$1,350					1		1 .			
	\$526,032 \$526,032	\$526,032 12/19/14 \$526,032 12/19/14	\$526,032 12/19/14 \$467,600 \$526,032 12/19/14 \$467,600	\$526,032 12/19/14 \$467,600 Q? \$526,032 12/19/14 \$467,600 U	\$526,032 12/19/14 \$467,600 Q? 55.3 \$526,032 12/19/14 \$467,600 U 55.3	\$526,032	\$526,032 12/19/14 \$467,600 Q? 55.3 73.06 71.56 \$526,032 12/19/14 \$467,600 U 55.3 73.06 71.56	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032	\$526,032

		Le Sue	<u>ur Coւ</u>	ınty Lak	<u>ceshor</u>	e Sale	<u>s - (</u>	<u>October</u>	<u>2013 t</u>	hru Sep	otemb	<u>per 20</u>	014				
Parcel #	Property Address	Lake Name	Sale Date	Sale Price	Seller	Buyer	Q. / Unq.	EMV Land	EMV Building	EMV total	Sales Ratio	Lot size / acre	: Lake frontage i ft	Sale less Bldgs	Land \$ per acre	Land \$ per F.F.	Notes
×01.650.0170	46853 Cape Hom Rd. Cleveland	Jeff # Mid	8/6/2013	\$76,500	Bank of NY	Truebenbach	Û	\$165,700	\$1,300	\$167,000	218.3%	0,857	157	\$75,200	\$87,748	\$479	bank šaje / bid sale
01.550.0030	46511 Evergreen Ln Cleveland	Jeff - West	5/2/2014	\$286,900	Cross	Volk	Q	\$165,400	\$79,700	\$245,100	85.4%	0.530	118	\$207,200	\$390,943	\$1,756	
01:103.2650	27684 Lake Jefferson Rd. Cleveland	Henry	5/29/2014	·\$134,000	Wendelschafe	Seely	Ü	\$133,300	\$62,700	\$196,000	146,3%	4.530	735	\$71,300 A	\$15,740%	\$97	Relative
01.550.0310	46613 Evergreen Ln Cleveland	Jeff - West	6/6/2014	\$105,000	Hohn	Satrom	Q	\$137,600	\$9,600	\$147,200	140.2%	0.315	80	\$95,400	\$302,857	\$1 <u>,</u> 193	
01.600.0230	46049 Jefferson Lake Dr Cleveland	Jeff - Mid	7/14/2014	\$213,500	Hruby	Hueper	Q	\$110,900	\$96,600	\$207,500	97.2%	0.238	- 57	\$116,900	\$491,176	\$2,051	
01.550.0300	46611 Evergreen Ln Cleveland	Jeff - West	8/29/2014	\$307,000	Deatley	Olson / Powers	Q	\$137,600	\$117,600	\$255,200	83.1%	0.310	80	\$189,400	\$610,968	\$2,368	
01.600.0220	46059 Jefferson Lake Dr Cleveland	Jeff - Mid	9/9/2014	\$225,000	Sunderman	DeKock	Q	\$100,900	\$78,500	\$179,400	79.7%	0.240	57	\$146,500	\$610,417	\$2,570	
02.001.2800	XXXX Lake Volney Lin Le Center	Volney	10/31/2013	\$18,000	Scheffert	State of MN	Ü	\$17,200		\$17,200	95:6%	1,630	930	\$18,000	·/\$11,043	\$19	Šplit.
04.650.0060	24780 Arrowhead Trail Cleveland	Jeff - Big	10/18/2013	\$450,000	Loula	Grundhoffer	Q	\$212,200	\$276,600	\$488,800	108.6%	1.030	151	\$173,400	\$168,350	\$1,148	
04.780.0020	49097 Sportsman Ln Waterville	Tetonka	10/4/2013	\$150,000	O'Keefe	VanBuskirk	Q	\$130,000	\$57,900	\$187,900	125.3%	0.172	60	\$92,100	\$535,465	\$1,535	
04.830.0030	XXXX Lake Francis Rd Elysian	Francis	11/11/2013	\$250,000	Winkler	Athey	Q	\$165,000		\$165,000	66.0%	2.900	142	\$250,000	\$86,207	\$1,761	Land only
04.026.0300	50570 Lands End Ln NE: Elysian	Rays	1/3/2014	\$114,000	Collins	Höllenhörst	U	\$110,000	\$72,600	\$182,600	160.2%	2,000	150	\$41,400 #	\$20,700	J:\$2 <u>7</u> 6	Lakeshöre????
04.510.0030	24995 French Dr. Cleveland	Jeff - Big	1/23/2014	\$200,000	Skroye	Klebel	U	\$123,200	\$52,700	\$175,900	.88,0%	0.207	50	\$147,300	:\$711.594	\$2,946	Rei • Inc 04,410,0090
04.570.0020	22898 Greenland Lin Elysian	Francis,	. 2/28/2014	\$300,000	Block	Thômpsòn	Ü	\$250,100	\$188,800	#\$438,900	146.3%	- 0,925	152	\$111,200%	\$120,216	* \$732	distress sale
04.007.2500	24400 474th Ln Elysian	Jeff- Swedes	2/27/2014	\$197,000	FNMA	Hughes	U,	\$190,000	\$120,300	\$310,300	157.5%	10.000	480	\$76,700	\$7,670	\$160	foreclosure
04.740.0240	47960 Outback Lin Elysian	Jeff-Swedes	2/27/2014	\$144,000	FNMA	Rogers	Ü.	\$60,000	\$94,800	\$154,800	167.5%	0,305	50	\$49,200	\$161,311	\$984	foreclosure
04.830.0020	XXXX Lake Francis Rd Elysian	Francis	3/11/2014	\$295,000	Winkler	Short	Q	\$210,000		\$210,000	71.2%	4.400	916	\$295,000	\$67,045	\$322	land only, inc 0040
04.006.5400	24385 Arrowhead Trl Cleveland	Jeff - Big	5/14/2014	\$435,000	Factor	Baker	Q	\$91,500	\$276,600	\$368,100	84.6%	parenear congr		\$158,400	(EMPANO) EMBORISONO	are a series essential conse	1/39th int in Access
04.007.4200	XXXXX Arrowhead Trl. Cleveland	Jeff - Swedes	5/14/2014	\$100,000	Factor	Baker	U√	\$59,400		\$59,400	59,4%	5,580	64	∦\$100,000¥	\$17,921	¥\$1,563	no đwn pými (CFD
04.500.0030	491 Bluebay Ln Elysian	Francis	5/23/2014	\$585,000	Smith	Nelson	Q	\$325,000	\$189,000	\$514,000	87.9%	1.084	160	\$396,000	\$365,314	\$2,475	
04.560.0370	46658 Glens Beach Rd Elysian	German	6/26/2014	\$440,000	Traxler	Eucken	Q	\$168,100	\$219,500	\$387,600	88.1%	0.800	75	\$220,500	\$275,625	\$2,940	inc. 04.004.5030
04.730.0050	24081 Blue Marina Rd Cleveland	Jeff - Big	6/27/2014	\$234,000	Lundgren	Miller/McCabe	Q	\$135,000	\$70,000	\$205,000	87.6%	0.195	65	\$164,000	\$841,026	\$2,523	
04.550.0070	24274 Geldners Ln Cleveland	Jeff - Big	8/13/2014	\$163,500	Searing	Collins	Q	\$123,000	\$53,000	\$176,000	107.6%	0.231	50	\$110,500	\$478,355	\$2,210	
04.026.5400	1362 Scenic Hideaway Ln NE Elysian	Rays	8/28/2014	\$138,000	Wolff	Ayres	Q	\$120,400	\$40,600	\$161,000	116.7%	0.200	75	\$97,400	\$487,000	\$1,299	
04.490,0070	22008 516th StrElysian	Francis	9/29/2014	\$300,000	Roettger	Scott 4	KU.	\$248,000	\$100,700	\$348,700	116.2%	6.490	, 60	\$199,300	\$30,709	\$3,986	inc. 04.034.8500 & 8600
05.440.0220	1230 Bakers Bay Rd Elysian	Washington	11/5/2013	\$348,000	Bauer	Hoverson	Q	\$170,000	\$114,900	\$284,900	81.9%	0.187	62	\$233,100	\$1,246,524	\$3,760	_

		Le Sue	ur Cou	inty Lak	eshor	e Sale	s - (October	· 2013 t	hru Sep	otemb	oer 20	014				
Parcel #	Property Address	Lake Name	Sale Date	Sale Price	Seller	Buyer	Q. / Unq.	EMV Land	EMV Building	EMV total	Sales Ratio	Lot size / acre	Lake frontage / fl	Sale less Bidgs	Land \$ per acre	Land \$ per F.F.	Notes
05;410,0500	3768 Sloux Ln Madison Lake	Washington	2/28/2014	°\$163,334°	King etal	Žins	Ü	\$170,000	\$74,900	\$244,900	149.9%	0.288	62	\$88,434	\$307,063	\$1,426	14/18ths int - relat
05.800.0060	2212 Evergreen Dr Kasota	Washington	2/28/2014	\$605,000	Willaert	Pruett	Q	\$230,000	\$357,500	\$587,500	97.1%	2.060	144	\$247,500	\$120,146	\$1,719	
05.545.0150	33022 Marie Ln Kasota	Emily	2/28/2014	\$399,000	Galvin	Dantona	Q	\$200,000	\$240,900	\$440,900	110.5%	1.400	230	\$158,100	\$112,929	\$687	
05.410.0300	3762 Sioux Ln Madison Lake	Washington	4/28/2014	\$335,000	Roemhildt	Kunkel	Q	\$160,000	\$149,400	\$309,400	92.4%	0.230	50	\$185,600	\$806,957	\$3,712	
05.760.0020	2140 Limberdink Rd Kasota	Washington	5/16/2014	\$245,000	Dogwood Grp	Jackson	Q	\$130,000	\$96,000	\$226,000	92.2%	0.462	240	\$149,000	\$322,511	\$621	
05.440.0270	1240 Bakers Bay Rd Kasota	Washington	7/11/2014	\$379,000	Erickson	Ceminsky	Q	\$200,000	\$146,100	\$346,100	91.3%	0.222	80	\$232,900	\$1,049,099	\$ 2,911	
05.680.0170	3754 Sioux Ln Madison Lake	Washington	6/30/2014	\$225,000	Borgmeier	Triangular Prop, LLC	Q	\$160,000	\$53,300	\$213,300	94.8%	0.195	50	\$171,700	\$880,513	\$3,434	
05.470.0170	3824 Sioux Ln Madsion Lake	Washington	7/16/2014	\$369,000	Myron	Campbell	Q	\$200,000	\$165,800	\$365,800	99.1%	0.443	100	\$203,200	\$458,691	\$2,032	
05.740.0070	1200 Terrasol Ln Kasota	Washington	7/23/2014	\$400,000	Habrat	Etters	Q	\$176,500	\$203,900	\$380,400	95.1%	1.750	94	\$196,100	\$112,057	\$2,086	inc 05.113.2900
															!		
06.550.0060	40453 Lake Volney Ln Le Center	Volney	9/15/2014	\$340,000	Gullickson	Jinkinson	Q	\$170,800	\$153,400	\$324,200	95.4%	0.951	160	\$186,600	\$196,215	\$1,166	
07.450.0080	16127 Pepin Ln Montgomery	Pepin	9/11/2014	\$255,000	Buesgens	Wong	Q	\$115,000	\$179,400	\$294,400	115.5%	0.636	120	\$75,600	\$118,868	\$630	
07.450.0110	16177 Pepin Ln Montgopmery	Pepin	9/5/2014	\$152,000	Harms	Coons	Q	\$105,000	\$82,200	\$187,200	123.2%	0.559	130	\$69,800	\$124,866	\$537	
														•			
09.030.5300	38530 181st Ave Montgomery	Greenleaf	7/29/2014	\$93,500	Moravec	Pellant	Q	\$91,300	\$3,200	\$94,500	101.1%	1.750	196	\$90,300	\$51,600	\$461	
		200000000000000000000000000000000000000	250000000000000000000000000000000000000				2062/42				2000000000	ereas de				The Action is a second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second	
13.470.0340	7033 Da Mar Estates St Peter	Washington	2/14/2014	\$375,000	Knudson	Hendricks	U	\$205,000	\$161,900	\$366,900	97.8%	0.485	90,	\$213,100	\$439,381	\$2,368	relative sale
13.410.0010	4336 Linder Bay Ln Madison Lake	Washington	5/22/2014	\$580,000	McGrath	Peterson	Q	\$240,000	\$213,300	\$453,300	78.2%	0.723	60	\$366,700	\$507,192	\$6,112	
13.521.0020	4422 Washington Blvd Madison Lake	Washington	6/2/2014	\$340,000	Pruett	Mutschler	Q	\$195,000	\$114,600	\$309,600	91.1%	0.495	83	\$225,400	\$455,354	\$2,716	
13.750.0130	4518 Washington Blvd Madison Lake	Washington	6/18/2014	\$360,000	Penkhus	Borgmeier	Q	\$185,000	\$129,500	\$314,500	87.4%	0.318	70	\$230,500	\$724,843	\$3,293	
13.490.0420	26670 Sioux Trl Madison Lake	Jeff - Mid	7/11/2014	\$172,500	Schoneck	Wisler	Q	\$100,000	\$74,200	\$174,200	101.0%	0.252	57	\$98,300	\$390,079	\$1,725	
13.410.0010	4336 Linder Bay Ln Madison Lake	Washington	8/19/2014	\$625,000	Pettersen	Bass	Q	\$240,000	\$213,300	\$453,300	72.5%	0.723	60	\$411,700	\$569,433	\$6,862	CFD
13.491.0140	26456 Sioux Trl Madsion Lake	Jeff - Mid	9/18/2014	\$195,000	Jensen	Walter	Q	\$120,000	\$76,000	\$196,000	100.5%	0.335	70	\$119,000	\$355,224	\$1, <u>7</u> 00	
13.650.0380	46544 Cedar Cir Cleveland	Jeff - West	9/8/2014	\$335,000	Dunn	Hiniker	Q	\$205,000	\$101,000	\$306,000	91.3%	0.578	152	\$234,000	\$404,844	\$1,539	point lot
								F. Park No. of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Co			Felicine (Special)	3488882555 011	P35024888				
14.480.0070	16853 Cram Ln. Waterville	Tetonka	12/12/2013	\$230,000	Twardoski	Wagner	U	\$186,000	\$79,000	\$265,000	115.2%	0.909	150	\$151,000	, \$166,117	\$1,007	distress sale
14.662.0010	49156 Riverside Ln Waterville	Tetonka	6/18/2014	\$187,000	Eichten	Thompson	Q	\$129,000	\$43,600	\$172,600	92.3%	0.236	60	\$143,400	\$607,627	\$2,390	
14.760.0150	49523 Sakatah Ln Waterville	Perch / Sakatah access	5/23/2014	\$215,000	Mitchell	McKenna	Q	\$70,900	\$139,300	\$210,200	97.8%	1.090	324	\$75,700	\$69,450	\$234	<u> </u>

		Le Sue	ur Cou	nty Lak	eshor	e Sale	s - (Octobei	· 2013 tl	hru Sep	otemb	oer 20	014		_		
Parcel #	Property Address	Lake Name	Sale Date	Sale Price	Seller	Buyer	Q. / Unq.	EMV Land	EMV Building	EMV total	Sales Ratio	Lot size / acre	Lake frontage i ft	Sale less Bidgs	Land \$ per acre	Land \$ per F.F.	Notes
14.780.0010	48941 North Shore Rd Waterville	Tetonka	7/1/2014	\$402,000	Kinsella	Flo	Q	\$198,800	\$171,300	\$370,100	92.1%	1.025	178	\$230,700	\$225,073	\$1,296	
16.415.0010	100 Willow Point Dr Elysian	Francis	10/15/2013	\$390,000	Prokopec	Hanson	Q	\$277,500	\$101,900	\$379,400	97.3%	0.420	150	\$288,100	\$685,952	\$1,921	
16.415.0130	115 Willow Point Dr Elysian	Francis	3/3/2014	\$950,000	Polzin	Budde	Q	\$281,300	\$574,500	\$855,800	90.1%	0.590	140	\$375,500	\$636,441	\$2,682	
16.440.0870	113 Northshore Dr Elysian	Elysian	5/16/2014	\$145,000	Bayers	Burgess	Q	\$135,000	\$46,700	\$181,700	125.3%	0.344	100	\$98,300	\$285,756	\$983	
16.455.0070	12 Roots Beach Ln Elysian	Francis	7/11/2014	\$445,000	Steiner	Hansen	Q	\$172,000	\$133,100	\$305,100	68.6%	0.199	58	\$311,900	\$1,567,337	\$5,378	CFD
24.581.0040	612 Tetonka View Dr Waterville	Tetonka	10/4/2013	\$303,000	Scheffler	Oliver	Q	\$193,000	\$100,500	\$293,500	96.9%	0.701	93	\$202,500	\$288,873	\$2,177	
24.702.0020	492 Tetonka Bay Dr Waterville	Tetonka	10/11/2013	\$184,850	Wilson	Kloss	Q	\$112,000	\$50,100	\$162,100	87.7%	0.297	80	\$134,750	\$453,704	\$1,684	lagoon
24.700.0050	950 Marion St Waterville	Tetonka	11/22/2013	\$233,000	Pearson	Ford	Q	\$134,900	\$126,000	\$260,900	112.0%	0.404	120	\$107,000	\$264,851	\$892	lagoon
24.702.0060	XXX Lillian St Waterville	Tetonka	1/2/2014	\$55,000	Eggers	Asmus	Q	\$72,900		\$72,900	132.5%	0.277	80	\$55,000	\$198,556	\$688	lagoon
24.497.0160	505 W Riverview Dr Waterville	Cannon River	5/19/2014	\$262,000	Campagna	Graham	Q	\$125,000	\$127,500	\$252,500	96.4%	0.084	35	\$134,500	\$1,601,190	\$3,843	River
24.760.0100	934 Tetonka Blvd Waterville	Tetonka	5/16/2014	\$155,000	Canedy	Zika	Q	\$152,400	\$32,500	\$184,900	119.3%	0.228	65	\$122,500	\$537,281	\$1, <u>8</u> 85	
24.760.0060	944 Tetonka Blvd Waterville	Tetonka	5/22/2014	\$235,000	Grabowski	Hoelscher	Q	\$145,000	\$69,100	\$214,100	91.1%	0.243	50	\$165,900	\$682,716	\$3,318	
24.600.0460	611 Reed St Waterville	Tetonka	4/21/2014	\$305,000	Mager	Nytes	Q	\$204,500	\$95,200	\$299,700	98.3%	0.995	147	\$209,800	\$210,854	\$1,427	

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		Le Sue	ur Cou	nty Lak	eshor	e Sales	s - (October	2014 tl	hru Sep	otemb	er 20)15				
Parcel #	Property Address	Lake Name	Sale Date	Sale Price	Seller	Buyer	Q./Unq.	EMV Land	EMV Building	EMV total	Sales Ratio	Lot size / acre	Luke frontage / R	Sale less Bidgs	Land \$ per acre	Land \$ per F.F.	Notes
01.500,0440	46637 Gape Horn Rd. Cleveland ⊍⊳⊗	Jeff∙ Big	10/23/2014	\$240,000	DaWald	Searing	Ú	\$128,700	\$121,400	\$250,100~	104.2%	0.327	67:	\$118.600°	\$ 362,691	**\$1,770	Relative
01.620.0080	XXXXX Jefferson Shore Dr Cleveland	Jeff - Big	3/18/2015	\$190,000	Sieberg	Kupser	Q	\$155,500		\$155,500	81.8%	1.280	151	\$190,000	\$148,438	\$1,258	land only
01.600.0190	46087 Jefferson Lake Dr Cleveland	Jeff - Mid	4/22/2015	\$109,900	Herd	Williams / Page	Q	\$101,000	\$46,100	\$147,100	133.8%	0.257	60	\$63,800	\$248,249	\$1,063	fail sep/sewer 40k
04.570.0090	51183 231st Ave Elysian	Francis	-10/1/2014	\$516,998	Melander	Norman +	U	-\$235,000 =	\$187,900	-\$422,900	-81.8%	1:258	155	-\$329,098	\$261,604	\$2,123	other land on QCD
04.620.0010	23008 Holiday Park Ln Elysian	German	10/10/2014	\$367,500	McGregor	Weideman	Q	\$214,200	\$135,900	\$350,100	95.3%	1.356	170	\$231,600	\$170,796	\$1,362	
04.640.0060	24561 Irish Ln Cleveland	Jeff - Big	10/2/2014	\$75,000	Strand	Fox	Q	\$96,000	\$6,300	\$102 _, 300	136.4%	0.276	50	\$68,700	\$248,913	\$1,374	hse poor cond
04.740.0160	24984 Swedes Bay Ln Elysian	Jeff - Swedes	10/17/2014	\$164,000	Rowan	Renze	Q	\$60,000	\$58,800	\$118,800	72.4%	0.316	50	\$105,200	\$332,911	\$2,104	
04.550.0120	24234 Geldners Ln Cleveland	Jeff - Big	11/7/2014	\$266,000	Schabert	Dickmann	Q	\$125,000	\$94,900	\$219,900	82.7%	0.175	58	\$171,100	\$977,714	\$2,950	
04.660.0040	23664 Trails End Ln Cleveland	German	12/1/2014	\$735,000	O'Rourke	Schabert	Q	\$205,100	\$308,000	\$513,100	69.8%	0.825	190	\$427,000	\$517,576	\$2,247	
04.740.0240	47960 Outback Ln Elysian	Jeff - Swedes	12/4/2014	\$159,000	Rogers	Lau	Q	\$60,000	\$94,800	\$154,800	97.4%	0.305	50	\$64,200	\$210,492	\$1,284	
- 04:018.0500	23096 Roemhildt Lake Lin: Elysian	Roemhildt	12/18/2014	\$217,000	Ruch	Walters	Ů.	\$150,000	\$86,400	\$236,400	108,9%	-5.540	384	\$130,600	\$23,574	\$340	New Const / remod
04.420.0030	50823 Carpenters Point Ln Elysian	Francis	1/30/2015	\$299,000	LZE Prop	Belmore	Q	\$194,900	\$85,600	\$280,500	93.8%	0.358	78	\$213,400	\$596,089	\$2,736	
04.030.2600	XXXX Greenland Rd - Elysian	Round	2/14/2015	- \$375,000	Toot	HF trust	Ú	\$173,800		\$173,800	-46.3%	53.000	2414	\$375,000	\$7,075	\$155 ***	Cand only / Atreage Issues
04.410.0060	25031 French Dr. Cleveland	Jeff - Big	3/27/2015	\$182,000	Barrer	Jaster	α	\$146,600	\$62,900	\$209,500	115.1%	0.361	75	\$119,100	\$329,917	\$1,588	
04.028.6000	22253 Lake Francis Rd Elysian	Francis	5/21/2015	\$315,000	Hill	Baker	Q	\$225,000	\$104,300	\$329,300	104.5%	0.900	100	\$210,700	\$234,111	\$2,107	

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\$383,500

\$280,000

\$235,000

\$156,700

\$210,000

\$137,800

\$90,800

\$19,800

\$93,800

\$140,200

\$33,300

\$266,500

\$59,700

\$24,600

\$216,500

\$216,000

\$220,800

\$79,900

\$276,900

\$305,200

\$416,800

\$546,500

\$294,700

\$181,300

\$426,500

\$353,800

101.8%

122.9%

92.3%

94.0%

212.7%

62.5%

98.2%

268.1%

79.0%

69.4%

0.319

0.322

0.392

0.188

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\$126,200

\$45,200

\$206,200

\$184,500

\$162,700

\$608,500

\$240,300

\$43,031

\$323,500

\$294,000

\$395,611

\$140,373

\$526,020

\$981,383

\$159,510

\$507,083

\$482,530

\$68,521

\$420,130

\$674,312

\$1,884

\$741

\$3,437

\$3,690

\$986

\$2,646

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Moble home

inc 1410 - Neighbör sale

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\$67,631

\$540,000

\$510,000

Herrley

McCue

Smith Estate

Karlson

Schmidt

Michels

Slater

Kroeger

Swan

Griebel

Jeff - Big

Jeff - Swedes

Washington

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Washington

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. Volney

Washington 1/16/2015

3/4/2015

5/15/2015

10/24/2014

11/26/2014

1/30/2015

4/17/2015

1/7/2015

3/13/2015

4/3/2015

04.640.0050

04.740.0340

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05.440.0240

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05.710.0100

05.720.0070

06.550.0070

24559 Irish Ln Cleveland

47866 Outback Ln Elysian

2118 Limberdink Rd Kasota

1234 Bakers Bay Rd Kasota

1412 Shoreway Dr. Kasota

1403 Squirrels Nest Rd Kasota

2130 Limberdink Rd Kasota

2300 Sportsmens Haven Ct[®] Kasota

1524 Squirrels Nest Rd Kasota

40443 Lake Volney Ln Le Center

Page 2

		Le Sue	ur Cou	nty Lak	eshor	e Sale	s - (October	· 2014 t	hru Sep	temb	er 20)15				
Parcel#	Property Address	Lake Name	Sale Date	Sale Price	Seller	Buyer	Q. / Unq.	EMV Land	EMV Building	EMV total	Sales Ratio	Lot size / acre	Lake frontage / fi	Sale less Bidgs	Land \$ per acre	Land \$ per F.F.	Notes
09.029.0200	38025 181st Ave Montgomery	Greenleaf	11/19/2014	\$18,000	Edel	Stadstad	Ú	\$29,600	\$500	\$30,100	167.2%	1.200	680	\$ 17;500	\$14,583	\$26	inc .0300 - neighbor sái
13.640.0020	XXXX Sunset Ave Madison Lake	Jeff - West	10/17/2014	\$107,500	Schumacher	Kopesky / Deatley	Q	\$131,500		\$131,500	122.3%	1.063	138	\$107,500	\$101,129	\$779	land only
13.470.0070	▲ 7007 DaMar Estates St Peter	Washington	11/24/2014	\$275,000	Leiding	Hennek - Sholl	Q	\$210,000	\$110,700	\$320,700	116.6%	0.596	100	\$164,300	\$275,671	\$1,643	
13.525.0010	4456 Washington Blvd Madison Lake	Washington	12/1/2014	\$266,000	Baker	Lundin	Q	\$252,500		\$252,500	94.9%	1.202	200	\$266,000	\$221,298	\$1,330	land only, combined into 002
13.651.0100	28204 Ridge Rd Cleveland	Jeff - West	1/26/2015	\$333,000	Rodgers	Ballman	Q	\$228,000	\$139,600	\$367,600	110.4%	0.760	101	\$193,400	\$254,474	\$1,915	inc 0110
13.470.0130	7013 DaMar Estates St Peter	Washington	2/5/2015	\$475,000	Barnes	Overby	Q	\$245,000	\$188,900	\$433,900	91.3%	1.307	222	\$286,100	\$218,898	\$1,289	
13.450.0340	6204 Shamrock Dr St Peter	Washington	4/10/2015	\$551,000	Brunner	Beetch	Q	\$245,000	\$213,800	\$458,800	83.3%	1.149	141	\$337,200	\$293,473	\$2,391	
13:850.0010	∞ 4414 Washington Blvd Madison Lake ≪	-Washington	4/3/2015	\$185,000 -	Wood	Wood & Cossick	U	* \$315,000	\$38,600	\$353,600	191:1%	3.356	-300	-\$146,400°	\$43,623	\$488	Relative
13.004.2700	28409 464th St Cleveland	Jeff - West	5/1/2015	\$205,000	Schaefer	Schultz	Q	\$180,000	\$57,400	\$237,400	115.8%	1.820	151	\$147,600	\$81,099	\$977	CFD
13.760.0140	XXXX Maple Ln Madison Lake	Jeff - West	4/30/2015	\$170,000	Drager etal	Schmitz	Q	\$168,000		\$168,000	98.8%	1.100	194	\$170,000	\$154,545	\$876	land only
14.420.0030	50363 Moores Ln Waterville	Tetonka	10/10/2014	\$160,000	Bjoraker	Flood	Q	\$120,800	\$45,200	\$166,000	103.8%	0.298	58	\$114,800	\$385,235	\$1,979	
14.420.0100	50411 Mortensen Ln Waterville	Tetonka	-1/16/2015	-\$135,000	FHLMQ-	Home Plate Rentals	Ú	\$121,600	\$57,500	\$179,100 -	132,7%	0.216	- 61.∞	\$77,500	\$358,796	\$1,270	
14.780.0020	48947 North Shore Rd Waterville	Tetonka	12/8/2014	\$248,000	Linn	Barry	Q	\$201,600	\$113,800	\$315,400	127.2%	1.083	188	\$134,200	\$123,915	\$714	
16.415.0060	105 Willow Pt Dr Elysian	Francis	11/21/2014	\$530,000	Westman	Henninger	Q	\$224,500	\$176,700	\$401,200	75.7%	0.495	80	\$353,300	\$713,737	\$4,416	
16.480.0070	302 4th St NW Elysian	Francis	12/15/2015	\$220,000	Mountain	Smith	Q	\$135,000	\$168,400	\$303,400	137.9%	0.045	30	\$51,600	\$1,146,667	\$1,720	Twnhse
16.480.0130	301 3rd St NW Elysian	Francis	12/29/2015	\$270,000	Jamerson	Miller	Q	\$135,000	\$156,600	\$291,600	108.0%	0.045	30	\$113,400	\$2,520,000	\$3,780	Twnhse
16.414.0020	1536 Scenic Hideaway Ln Elysian	Rays	5/12/2015	\$310,000	Groves	Rivers	Q	\$140,000	\$117,400	\$257,400	83.0%	0.734	154	\$192,600	\$262,398	\$1,251	<u></u>
24.581.0020	620 Tetonka View Dr Waterville	Tetonka	10/1/2014	\$185,500	Chambers	Routh	Q	\$177,800	\$51,400	\$229,200	123.6%	0.517	92	\$134,100	\$2 59,381	\$1,458	new const \$17,900
24.026.0200	201 4th St N Waterville	Sakatah	12/10/2014	\$189,300	Pfalzgraff	Jacobson	Q	\$125,000	\$71,300	\$196,300	103.7%	0.650	165	\$118,000	\$181,538	\$715	
24.560.0170	711 Marion St Waterville	Tetonka	12/11/2014	\$370,000		Cunningham		\$186,900	\$131,200	\$318,100	86.0%	0.607	79	\$238,800	\$393,410	\$3,023	
24.580.0090	696 Tetonka View Dr Waterville	Tetonka	12/4/2014	\$169,900	Wagner	Spangenberg		\$154,600	\$8,700	\$163,300	96.1%	0.496	100	\$161,200	\$325,000	\$1,612	
24.022.8000	912 Tetonka Blvd Waterville	Tetonka	2/19/2015	\$328,000	Lee	Hamer	Q	\$200,900	\$112,700	\$313,600	95.6%	0.340	142	\$215,300	\$633,235	\$1 ,516	Inc 24.760.0170
24.600.0430	609 Réed St. Waterville			1000 AN 1000 TO 11		120是18年8年18年1	lossis s					Display Section 1993	FLAMERAGE	\$139,200	李阳松 对色型学	*\$1,392	Relative
Г≅и:806:00 600	nty 217 Sakatah Dr Waterville	Sakatah	4/29/2015	\$119,000	Dehn	BookingdMe	etinQog -	6/ &10/2,9 165	\$57,300	\$157,900	132.7%	0.517	66	\$61,700	\$119,342	\$935	Page 14 / 21

MINNESOTA · REVENUE

Attendees of the 2015 Local Board of Appeal and Equalization Meetings

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Date(Sì	OT	mee	itina:
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ering (CANALO) (Alberton C. Alberton and an a	ere de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la companya della companya della companya de la companya della companya de	# of parcels appealed	# of parcels reduced	# of parcels increased	# with class changes	# of parcels not changed	Total Change in EMV	Jurisdiction Total EMV ²	% Change in Total EMV
		32	7		1	24	-97,500		

¹CT code is the city/town code that has been issued by the Property Tax Division of the Department of Revenue. This four-digit code is unique to each city or town within a county. All town codes begin with two zeros, and all city codes end with two zeros.

⁴Do not use class code numbers to describe the type of property. Identify the class by name, i.e., residential homestead instead of 201.

		<u> </u>	"X"				rajan in nje. Translatine i							Windspen (1)
	Appeal	Parcel number	if no	Explanation		Assessor's EMV			Board ordered EM\		Change (+/-)	% Change	Assessor's	Board ordered
Name of property owner	_code ³	(one parcel per line)	change	for change	Land	Improvements	Total	Land	Improvements	Total	in EMV (\$)	in EMV	class	class
Robert Muenkel	Р	M 02.950.3178	Х											
Wayne Quiram	Р	02.032.2500	х											
Ralph Weiers	Р	03.015.2510	х									-		
Craig Erickson	AR	05.750.0090		Viewed Interior - no Basement Finish	60,000	166,200	226,200	60,000	139,700	199,700	-26,500	-11.72%		
Chad Salzwedel	P	05.455.0100		Value to High	75,000	305,900	380,900	75,000	280,000	355,000	-25,900	-6.80%		
Alan Bolanda	AR	07.007.0300		Value to High	14,100		14,100	12,100		12,100	-2,000	-14.18%		
Sue Meyer	Р	07.016.7575	х											
Sue Meyer	Р	07.016.7525	х											
Sue Meyer	Р	07.005.2500	х											
Sue Meyer	Р	07.005.2600	х											
Garry Pribyl	Р	07.027.5100	х											
Garry Pribyl	Р	07.027.5400	х											
John Vlasak	AR	09.021.0300		Viewed - No Longer Comm. Use	165,700	193,100	358,800	165,700	193,100	358,800			Res./Comm	Res.
Gary Swenson	R	10.011.7500	х									···		
Steve Riebel	AR	11.014.0300		Viewed Land	95,900		95,900	86,200		86,200	-9,700	-10.11%		
Jerry Denzer	Р	12.035.2710		Value to High	174,000		174,000	157,800		157,800	-16,200	-9.31%		
Brenda Hennek	AR	13.470.0070		Viewed Property	210,000	110,700	320,700	210,000	98,200	308,200	-12,500	-3.90%		

²Jurisdiction Total EMV is the amount that is reported in item 30 of the 2015 Spring Mini Abstract.

³P - Appeal by property owner; W - Appeal in writing; R - Appeal by representative; O - Other (miscellaneous board actions); AR - Assessor recommendations brought to the board for action

MINNESOTA · REVENUE

Attendees of the 2015 Local Board of Appeal and Equalization Meetings

Date(s) of meeting:

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	t tornest	i i serijedana da j	144	115k2(00)10	# of parcels appealed	# of parcels reduced	# of parcels increased	# with class changes	# of parcels not changed		Jurisdiction Total EMV ²	
					32	7		1	24	-97,500		 1

¹CT code is the city/town code that has been issued by the Property Tax Division of the Department of Revenue. This four-digit code is unique to each city or town within a county. All town codes begin with two zeros, and all city codes end with two zeros.

⁴Do not use class code numbers to describe the type of property. Identify the class by name, i.e., residential homestead instead of 201.

			X						n Therman					Ready and Co
Name of property sympor	Appeal code ³	Parcel number (one parcel per line)	if no change	Explanation for change	Land	Assessor's EMV Improvements	Total	Land	Board ordered EM\ Improvements	/ Total	Change (+/-) in EMV (\$)	% Change in EMV	Assessor's class	Board ordered class
Name of property owner	Loue	(one parcer per line)	change	lot change	Lang	improvements	TOtal	Laliu	improvements	i Olai	III ⊏IVI V (Φ)	BI ⊏IAIA	Class	Crass
Kevin Christian	Р	13.420.0010	X											
Kevin Christian	Р	13.420.0020	х											·
Kevin Christian	Р	13.420.0030	Х											
Mark Stenzel	Р	13.425.0020	х	·										
Terry Stark	P	21.800.3030	х					-						
Tom Tellijohn	P	21.002.5250	х											
Justin Yancey	R	21.564.0030	х											
Jim Filipek	P	22.003.5300	х											
Mike Bullock	Р	22.721.0070	х											
Paul Turek	Р	22.009.2820	х											
Ron Korbel	Р	22.010.3100	х											
Bob Rotter	Р	22.492.0050	х											
Francis Meger	P	22.010.7900	х											
Steve Miller	AR	22.451.0020		Changed Bsmt. Fin.	32,300	111,300	143,600	32,300	106,600	138,900	-4,700	-3.27%		
Whitewater Creek Grain	Р	24.620.0431	х											

²Jurisdiction Total EMV is the amount that is reported in item 30 of the 2015 Spring Mini Abstract.

³P - Appeal by property owner; W - Appeal in writing; R - Appeal by representative; O - Other (miscellaneous board actions); AR - Assessor recommendations brought to the board for action

MINNESOTA · REVENUE

County Board of Appeal and Equalization Record

County	Addres	is	-	
Le Sueur	88 So	uth Park Ave.		
City	State	Zip	Minnesota Tax ID	
Le Center	MN	56057	8026879	

CBAE 2015

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PLEASE READ:For this form to work correctly, please open and follow the step by step "CBAE Record Form Instructions" located on our website here:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/ Pages/cbae.aspx

arcels Appealed	Parcels Reduced	Parcels Increased	Class Changes	Parcels Not Changed	Total Change In EMV	County Total EMV	% Change in Total EMV
22	20	1	1	1	-641,900	3,904,202,200	-0.02%

Date 6/20/15								-
Valuation Activi	by						Add Rows	+
Property Owner Eleanor Youngerberg	Parcel ID M. 14.950.7004	Assessor Land EMV	Assessor Improvements	Assessor Total EMV 20,000	Assessor Class	Changes To EMV -2,000	Type Of Change Property inspected	
Local Jurisdiction Waterville TWP	Appeal Code AR = Assessor Recommendation	Board Land EMV	Board Improvements 18,000	Board Total EMV 18,000	Board Class	Explanation Of Change Viewed property & lowere	ed condition.	-
Property Owner Jim Hansen	Parcel ID 20.610.0100	Assessor Land EMV 31,600	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change Property inspected	
Local Jurisdiction Le Center		Board Land EMV 31,600	Board Improvements 86,700	Board Total EMV 118,300	Board Class	Explanation Of Change Viewed property & lowere	ed condition.	
Property Owner Rick Harbarth	Parcel ID 04.540.0050	Assessor Land EMV 150,100	Assessor Improvements 36,100	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change Property inspected	
Local Jurisdiction Elysian TWP	Appeal Code AR = Assessor Recommendation	Board Land EMV 140,000	Board Improvements 14,800	Board Total EMV 154,800	Board Class	Explanation Of Change Viewed property & lowere	ed condition.	

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Valuation Activ	/ity						Add Rows	
Property Owner City of Le Center	Parcel ID 20.630.0120	Assessor Land EMV 31,400	Assessor Improvements	Assessor Total EMV 57,300	Assessor Class	Changes To EMV -18,300	Type Of Change Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change	1 10:	Г
Le Center	AR = Assessor Recommendation	31,400	7,600	39,000		Viewed property & lowere	ed condition.	_
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Cliff Haefner	20.470.0745	16,600	14,700	31,300		-6,400	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		г
Le Center	AR = Assessor Recommendation	16,000	8,900	24,900		Viewed property & lowere	ed condition.	
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Cliff Haefner	20.470.0760	29,200	105,300	134,500		-73,400	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		_
Le Center	AR = Assessor Recommendation	29,200	31,900	61,100		Viewed property & lowere	ed condition. Mostly gutted & fixing back t	_
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Roundbank	23.480.0230	62,900	172,000	234,900		-79,500	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		_
New Prague	AR = Assessor Recommendation	53,600	101,800	155,400		Viewed property & lowers	ed condition of building & corrected info. c	
Property Owner	Parcel 1D	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Roundbank	23.480.0030	36,900	142,700	179,600		-27,700	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		_
New Prague	AR = Assessor Recommendation	43,000	108,900	151,900		Viewed property & lowere	ed condition of building & corrected info. c	
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Dave Sexe	01.024.0200	96,300	,	96,300	2b Rural Vacant Land	10,200	Changed tillable acres	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		_
Cleveland TWP	AR = Assessor Recommendation	106,500		106,500	2a Agricultural Land	Tilled up additional 1.5 ac	res, now has 10 tillable to get Ag. class.	Ĺ

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Valuation Activity		·					Add Rows	+
Property Owner Mike Bullock	Parcel ID 22.721.0070	Assessor Land EMV 58,200	Assessor Improvements 164,900	Assessor Total EMV 223,100	Assessor Class	Changes To EMV -20,800	Type Of Change Property inspected	
Local Jurisdiction Montgomery	Appeal Code AR = Assessor Recommendation	Board Land EMV 58,200	Board Improvements 144,100	Board Total EMV 202,300	Board Class	Explanation Of Change Viewed property & remov	ed basement finish	
Property Owner Lake Front LLC	Parcel ID 08.010.0100	Assessor Land EMV 101,400	Assessor Improvements 302,100	Assessor Total EMV 403,500	Assessor Class	Changes To EMV -32,500	Type Of Change Property inspected	
Local Jurisdiction Lexington	Appeal Code AR = Assessor Recommendation	Board Land EMV 101,400	Board Improvements 269,600	Board Total EMV 371,000	Board Class	Explanation Of Change Viewed property & lowere	d condition	
Property Owner First National Bank	Parcel ID 18.410.1860	Assessor Land EMV 24,900	Assessor Improvements 82,200	Assessor Total EMV	Assessor Class	Changes To EMV -26,000	Type Of Change Property inspected	
Local Jurisdiction Kasota	Appeal Code AR = Assessor Recommendation	Board Land EMV 24,900	Board Improvements 56,200	Board Total EMV 81,100	Board Class	Explanation Of Change Viewed property & lowere	d condition	
Property Owner Holy Trinity Catholic Church	Parcel ID 24.620.0290	Assessor Land EMV 27,700	Assessor Improvements 61,500	Assessor Total EMV 89,200	Assessor Class	Changes To EMV -61,500	Type Of Change Construction – Demolished	
Local Jurisdiction Waterville	Appeal Code AR = Assessor Recommendation	Board Land EMV 27,700	Board Improvements	Board Total EMV 27,700	Board Class	Explanation Of Change Buildings removed Decem	ber of 2014	
Property Owner Carissa Brink	Parcel ID 15.500.2240	Assessor Land EMV 35,000	Assessor Improvements	Assessor Total EMV 200,300	Assessor Class	Changes To EMV -7,100	Type Of Change Value too high – building	
Local Jurisdiction Cleveland	Appeal Code AR = Assessor Recommendation	Board Land EMV 35,000	Board Improvements 158,200	Board Total EMV 193,200	Board Class	Explanation Of Change Viewed property	1	
Property Owner Charles Erickson	Parcel ID 23.480.1020	Assessor Land EMV 64,600	Assessor Improvements	Assessor Total EMV 181,200	Assessor Class	Changes To EMV -8,300	Type Of Change Clerical Error	
Local Jurisdiction New Prague	Appeal Code AR = Assessor Recommendation	Board Land EMV 56,300	Board Improvements 116,600	Board Total EMV 172,900	Board Class	Explanation Of Change Corrected lot size		

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Valuation Activity							Add Rows	
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Whitewater Creek Grain & Feed	24.620.0431	31,100	18,000	49,100		-18,000	Removed Personal Property	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		
Waterville	AR = Assessor Recommendation	31,100		31,100		Scale should not have bee	en valued	
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Ronald Wenthe	M. 13.950.0870		27,800	27,800		-11,800	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		
Washington	AR = Assessor Recommendation		16,000	16,000		Interior vandalized & now	gutted	
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Joseph Finley	04.034.8300			0		0	No Change	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		
Elysian TWP	AR = Assessor Recommendation			o				
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Jayme Greising	04.024.5230	72,800		72,800		-33,800	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		
Elysian TWP	AR = Assessor Recommendation	39,000		39,000		Unbuildable per P&Z.		
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Mike Pohlman	04.023.2700	406,800	120,300	527,100		-164,900	Value too high + land	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		
Elysian TWP	AR = Assessor Recommendation	241,900	120,300	362,200		Brought in RIM contract		
Property Owner	Parcel ID	Assessor Land EMV	Assessor Improvements	Assessor Total EMV	Assessor Class	Changes To EMV	Type Of Change	
Alfred Bouska	23.420.0080	47,800	77,400	125,200		-12,800	Property inspected	
Local Jurisdiction	Appeal Code	Board Land EMV	Board Improvements	Board Total EMV	Board Class	Explanation Of Change		
New Prague	AR = Assessor Recommendation	47,800	64,600	112,400		Removed basement unde	r portion of house & overall interior condit	

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Valuation Activity Add Rows								+
Property Owner Tim Kelly	Parcel ID 08.021.7900	Assessor Land EMV 81,100	Assessor Improvements	Assessor Total EMV 81,100	Assessor Class	Changes To EMV -13,100	Type Of Change Value too high – land	
Local Jurisdiction Lexington	Appeal Code AR = Assessor Recommendation	Board Land EMV 68,000	Board Improvements	Board Total EMV 68,000	Board Class	Explanation Of Change CRP went into RIM & brought in RIM contract		1 -
ertification								<u>.</u>
Certification Certify that I in prison. (Mir	am authorized to submit this infor nnesota Statutes, section 609.43)	mation and that it is t	rue and correct to the best of	my knowledge. I understa	nd that anyone giving fal	lse information is subject to a	fine of up to \$3,000 and/or up t	to one year

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