Appeal Number:	ID:	Received by:
	(above is for City staff use only)	

#### RECORD OF APPEAL TO CITY OF DULUTH LOCAL BOARD OF APPEAL & EQUALIZATION

This form will be accepted as a written appeal by City Staff, and you will be given equal consideration by the Board. This form must be received by the City of Duluth Clerk's Office by **4:00 PM** on Friday, May 2, 2025.

Parcel Code(s): Parcel ID # 010	- 0550 - 00010							
Property Address (if applicable): 715 E Central Entrance Duluth MN								
Name: David Plude	Daytime Phone: 218 379 3855							
E-mail Address: drdave omnps	ych.com							

The purpose of this meeting is to review your appeal of one or both of the following:

- 1. The ESTIMATED MARKET VALUE (what your property would sell for if offered for sale on the open market).
- 2. The **PROPERTY CLASSIFICATION** (residential, rural vacant land, seasonal, commercial, etc.).

If you refuse to allow an assessor to inspect your property, the Board cannot adjust the market value or classification in a way that would benefit the property owner.

This Board of appeal and equalization is to hear your appeal regarding the above issues ONLY, and cannot make any changes for previous years.

Please give a brief explanation of what you are appealing; <u>please support your appeal with facts to</u> <u>demonstrate property value</u>. Include any supporting documentation, such as a recent appraisal prepared by a licensed real estate appraiser. You may attach additional documentation or typed appeal.

From 1,081,500 to 1,937,700. Nearly doubling.

Our building was built in 1996 - nearly 30 years old

our site - land value has a city storm water retention

pond and is on topof a creek - limiting development

options.

other recently sold properties, and new builds

are assed lower.

-over-

I ask the local board to allow me to complete a commercial appraisal in addition to this information, before considering this appeal. Ann Heimbach will be on site to appraise the property Thursday May 8th, 2025

NOTE: You are <u>not</u> required to make your appeal to the Board in person. This form will be accepted as a written appeal by City Staff, and you will be given equal consideration by the Board. Written appeals must be received by 4:00 PM on Friday, May 2, 2025.

Appointments to speak before the Board may be made by contacting the City of Duluth City Clerk: 218-730-5500. Appointments must be scheduled by 4:00 PM on Friday, May 2, 2025.

The Board will meet on Wednesday, May 7, 2025 at 10:00 AM in the Council Chambers, 3nd Floor of City Hall. This meeting is open to the public.

You will be informed in writing of the Board's decision.

# LEARVIEW PARK

N.W.4-SE4 Or Sec. 21-Town 50/4 Flance 14W

OS. MADISON AVE. 6 × ROAD .... BROADWAY

the seed and the state of the s

TANKS IN STREET

ST LOUIS COUNTY
COUNTY ASSESSOR
100 N 5TH AVE W - #212
DULUTH MN 55802-1291
218-726-2304 - www.stlouiscountymn.gov

Date Printed: 04/07/2025

Property ID Number: 010-0550-00010

Property Address: 715 E CENTRAL ENT\DULUTH MN

**Property Description:** 

010 CITY OF DULUTH CLEARVIEW PARK Sec Twp .0 Rg Lot0000 Blk001 Acres .00 EX PART TAKEN FOR THE

**CENTRAL HIGHWAY** 

ւ**իևՈւրուկ|ՈւկևՈլեՈւ||Ոլ||դեդի|Ու|||||||||**47138/159/

APC PROPERTIES LLC 715 E CENTRAL ENTRANCE DULUTH, MN 55811-5596

#### **VALUATION NOTICE**

2026

2025 Values for Taxes Payable In

Property tax notices are delivered on the following schedule:

#### Step Valuation and Classification Notice

Class: COMM

Estimated Market Value: 1,937,700 See Details
Homestead Exclusion: 0 Below

Homestead Exclusion: 0

Taxable Market Value: 1,937,700

Step Proposed Taxes Notice

2026 Proposed Tax

Coming November 2025

#### Step Property Tax Statement

1st Half Taxes:

2nd Half Taxes: Coming March 2026

Total Taxes Due in 2026:

The time to appeal or question your CLASSIFICATION or VALUATION is NOW!

It will be too late when proposed taxes are sent.

# Your Property's Classification(s) and Values

Taxes payable in 2025 (from the 2024 Assessment)

The assessor has determined your property's classification(s) to be:

COMM

COMM

If this box is checked, your classification has changed from last year's assessment.

L y∈	this box is checked, your classification has changed inc ear's assessment. ssessor has determined your property's market value to be:		
Estim	nated Market Value (EMV)	1,081,500	1,937,700
Sever	ral factors can reduce the amount that is subject to tax:		
G	reen Acres Value Deferral	0	0
R	ural Preserve Value Deferral	0	0
0	pen Space Deferral		
PI	latted Vacant Land Deferral	0	0
D	sisabled Veterans Exclusion	0	0
		0	0

Mold Damage Exclusion

Homestead Market Value Exclusion

Taxable Market Value (TMV)

1,081,500

The following values (if any) are reflected in your estimated and taxable market values:

New Improvement Value

0

The classification(s) of your property affect the rate at which your value is taxed.

### **How to Respond**

If you believe your valuation and property class are correct, it is not necessary to contact your assessor or attend any listed meetings.

If you have concerns about the information on this notice, please contact your assessor. If your questions or concerns are not resolved, more formal appeal options are available.

Please read the back of this notice for important information about the formal appeal process.

The following meetings are available to discuss or appeal your value and classification:

Local Board of Appeal and Equalization/Open Book

County Board of Appeal and Equalization Meeting

1,937,700

MAY 7, 2025, 10 AM-5 PM CITY HALL-3RD FLOOR MAKE APPOINTMENT IN ADVANCE. APPEAL INSTRUCTIONS: HTTPS://WWW.DULUTHMN.GOV/LBAE/ OR CALL 218-730-5500. APPEAL BY EMAIL: CLERKS@DULUTHMN.GOV OR MAIL: CITY CLERK, 411 W 1ST ST #318, DULUTH MN 55802.

\*\*\*\*LOCAL APPEAL REQUIRED PRIOR TO COUNTY APPEAL\*\*\*\*
2025 COUNTY BOARD OF APPEAL & EQUALIZATION DATES:
6/16/25: 10am-5pm Viginia & 6/18/25: 10am-7pm Duluth
~CALL 218-726-2385 FOR INFO/APPT~ WRITTEN APPEALS TO:
Clerk of CBAE @ 100 N 5th Ave W-#214, Duluth MN 55802

218-730-5500 Scheade appeal 15t

QUESTIONS? For property in the City of Duluth, your contact is the County Assessor's Office Duluth Courthouse, Room 212; call (218) 726-2304, then dial 0



# Appealing the Value or Classification of Your Property

#### **Informal Appeal Options - Contact Your Assessor**

If you have questions or concerns, the assessor can help explain the details of your property's valuation and classification. Contact information for your assessor's office is on the other side of this notice.

Some jurisdictions choose to hold open book meetings to allow property owners to discuss their concerns with the assessor. If this is an option available to you, the meeting time(s) and location(s) will be indicated on the other side of this notice.

**Formal Appeal Options** 

If your questions or concerns are not resolved after meeting with your assessor, you have two formal appeal options:

#### **Option 1 - The Boards of Appeal and Equalization**

You may appear before the Boards of Appeal and Equalization in person, through a letter, or through a representative authorized by you. The meeting times and locations are on the other side of this notice. You must have presented your case to the Local Board of Appeal and Equalization BEFORE appealing to the County Board of Appeal and Equalization.

#### Step 1- Local Board of Appeal and Equalization

If you believe your value or classification is incorrect, you may bring your case to the Local Board of Appeal and Equalization. Please contact your assessor's office for more information. If your city or township does not have a Local Board of Appeal and Equalization (as indicated on the other side of this notice) you may appeal directly to the County Board of Appeal and Equalization.

#### Step 2- County Board of Appeal and Equalization

If the Local Board of Appeal and Equalization did not resolve your concerns, you may bring your case to the County Board of Appeal and Equalization. Please contact the County Board to get on the agenda or for more information.

#### **Option 2 - Minnesota Tax Court**

Depending on the type of appeal, you may take your case to either the Small Claims Division or the Regular Division of Tax Court. You have until April 30 (October 1 for manufactured homes assessed as personal property) of the year in which taxes are payable to file an appeal with the Small Claims Division or the Regular Division of Tax Court for your valuation and classification.

For more information, contact the Minnesota Tax Court: **Phone:** 651-539-3260 or for MN Relay call 1-800-627-3529

On the web: www.mn.gov/tax-court

#### **Definitions**

**Exclusion for Veterans With Disabilities -** Veterans with 70% or more service-connected disabilities may be eligible for a valuation exclusion on their homestead property.

**Estimated Market Value** - This value is what the assessor estimates what your property would likely sell for on the open market.

Green Acres - Applies to class 2a agricultural property that is facing increasing values due to pressures not related to the agricultural value of the land. This value is determined by looking at what comparable agricultural land is selling for in areas where there is no development pressure. The taxes on the higher value are deferred until the property is sold, transferred, withdrawn, or no longer qualifies for the program.

Homestead Market Value Exclusion - Applies to residential homesteads and to the house, garage, and one acre of land for agricultural homesteads. The exclusion is a maximum of \$38,000 at \$95,000 of market value, and then decreases by nine percent for value over \$95,000. The exclusion phases out for properties valued at \$517,200 or more.

**New Improvements -** This is the assessor's estimate of the value of new or previously unassessed improvements that have been made to your property within the past five years.

Plat Deferment - For land that has been recently platted (divided into individual lots) but not yet improved with a structure, the increased market value due to platting is phased in over time. If construction begins, or if the lot is sold before expiration of the phase-in period, the lot will be assessed at full market value in the next assessment.

Rural Preserve - Applies to class 2b rural vacant land that is part of a farm homestead or that had previously been enrolled in Green Acres, if it is contiguous to agricultural land enrolled in Green Acres. This value may not exceed the Green Acres value for tilled lands. The taxes on the higher value are deferred so long as the property qualifies.

**Taxable Market Value -** This is the value that your property taxes are actually based on, after all reductions.





St. Louis County, Minnesota

Date of Report 5/6/2025 6 29 05 PM

**General Details** 

Parcel ID:

010-0550-00010

Document:

Torrens - 953446.0

**Document Date:** 

12/31/2014

Plat Name:

CLEARVIEW PARK

Section

Township

Range

**Legal Description Details** 

Lot

Block

001

Description:

EX PART TAKEN FOR THE CENTRAL HIGHWAY LOTS 1 AND 2

Taxpayer Details

**Taxpayer Name** 

APC PROPERTIES LLC

and Address:

715 E CENTRAL ENTRANCE

DULUTH MN 55811

**Owner Details** 

**Owner Name** 

APC PROPERTIES LLC

Payable 2025 Tax Summary

2025 - Net Tax

\$32,456.00

2025 - Special Assessments

\$0.00

2025 - Total Tax & Special Assessments

\$32,456.00

		Current Tax Due (as of	5/5/2025)	25 21 30 20 20		
Due May 15		Due October 1	5	Total Due		
2025 - 1st Half Tax	\$16,228.00	2025 - 2nd Half Tax	\$16,228.00	2025 - 1st Half Tax Due	\$16,228.00	
2025 - 1st Half Tax Paid	\$0.00	2025 - 2nd Half Tax Paid	\$0.00	2025 - 2nd Half Tax Due	\$16,228.00	
2025 - 1st Half Due	\$16,228.00	2025 - 2nd Half Due	\$16,228.00	2025 - Total Due	\$32,456.00	

Parcel Details

**Property Address:** 

715 E CENTRAL ENT, DULUTH MN

School District:

709

Tax Increment District:

708

Property/Homesteader:

Assessment Details (2025 Payable 2026)								
Class Code (Legend)	Homestead Status	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity	
233	0 - Non Homestead	\$955,400	\$982,300	\$1,937,700	\$0	\$0	•	
	Total:	\$955,400	\$982,300	\$1,937,700	\$0	\$0	38004	



St. Louis County, Minnesota

Date of Report: 5/6/2025 6:29:05 PM

**Land Details** 

Deeded Acres:

0.00

Waterfront:

0.00

Water Front Feet:

Water Code & Desc: Gas Code & Desc:

P - PUBLIC P - PUBLIC

Sewer Code & Desc:

P - PUBLIC

Lot Width:

201.00

Lot Depth:

220.00

The dimensions shown are not guaranteed to be survey quality. Additional lot information can be found at https://apps.stlouiscountymn.gov/webPlatsIframe/frmPlatStatPopUp.aspx. If there are any questions, please email PropertyTax@stlouiscountymn.gov.

		Improver	ment 1 De	tails (OFFICES)		The state of the s
Improvement Type	Year Built	Main Flo	oor Ft <sup>2</sup>	Gross Area Ft <sup>2</sup>	Basement Finish	Style Code & Desc.
OFFICE	1996	4,38	82	8,694	-	P <sub>a</sub>
Segment	Story	Width	Length	Area	Foundat	ion
BAS	1	0	0	70	CANTILE	VER
BAS	2	0	0	4,312	FOUNDAT	TION

Improvement Type	Year Built	Main Flo	or Ft <sup>2</sup>	Gross Area Ft <sup>2</sup>	Basement Finish	Style Code & Desc
PARKING LOT	0	13,6	82	13,682	-	A - ASPHALT
Segment	Story	Width	Length	Area	Foundat	ion
BAS	0	0	0	13,682	-	

Sal	es Reported to the St. Louis County Au	ditor
Sale Date	Purchase Price	CRV Number
12/2014	\$920,000	209027
09/1995	\$60,000	105934

		As	sessment Histo	ry			
Year	Class Code (Legend)	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
2024 Payable 2025	233	\$404,500	\$677,000	\$1,081,500	\$0	\$0	
	Total	\$404,500	\$677,000	\$1,081,500	\$0	\$0	20,880.00
2023 Payable 2024	233	\$404,500	\$677,000	\$1,081,500	\$0	\$0	-
	Total	\$404,500	\$677,000	\$1,081,500	\$0	\$0	20,880.00
2022 Poveble 2022	233	\$404,500	\$677,000	\$1,081,500	\$0	\$0	-
2022 Payable 2023	Total	\$404,500	\$677,000	\$1,081,500	\$0	\$0	20,880.00
	233	\$368,000	\$677,000	\$1,045,000	\$0	\$0	-
2021 Payable 2022	Total	\$368,000	\$677,000	\$1,045,000	\$0	\$0	20,150.00

Tax Year	Tax	Special Assessments	Total Tax & Special Assessments	Taxable Land MV	Taxable Building MV	Total Taxable MV
2024	\$33,364.00	\$0.00	\$33,364.00	\$404,500	\$677,000	\$1,081,500
2023	\$35,798.00	\$0.00	\$35,798.00	\$404,500	\$677,000	\$1,081,500
2022	\$38,150.00	\$0.00	\$38,150.00	\$368,000	\$677,000	\$1,045,000

**Tax Detail History** 





St. Louis County, Minnesota

Date of Report: 5/6/2025 6:34:10 PM

**General Details** 

**Legal Description Details** 

Parcel ID:

010-0435-00031

Document:

Torrens - 1080523.0

**Document Date:** 

06/21/2024

Plat Name:

Description:

CENTRAL OVERLOOK

Section

AL OVLITICOON

Township

Range

Lot 0003 Block 001

That part of Lot 3, Block 1, described as follows: Commencing at the Southwest corner of said Lot 3; thence on an assumed bearing of N00deg33'08"E, along the west line of said Lot 3 for a distance of 375.96 feet to the Point of Beginning of the parcel herein described; thence N88deg36'30"E, 304.09 feet; thence N46deg09'10"E, 471.29 feet; thence N43deg05'27"W, 1094.13 feet; thence S46deg54'33"W, 79.00 feet; thence S43deg05'27"E, 309.63 feet; thence S46deg54'33"W, 439.29 feet to a Westerly line of said Lot 3; thence S45deg17'43"E, along said Westerly line, 142.80 feet to a Southerly line of said Lot 3; thence N89deg42'17"E, along said Southerly line, 173.42 feet to the west line of said Lot 3; thence S00deg33'08"W, along said west line, 453.16 feet to the Point of Beginning.

**Taxpayer Details** 

Taxpayer Name

INCLINE PLAZA DEVELOPMENT LLC

and Address:

11 CUCULO LN

MONSEY NY 10952

**Owner Details** 

**Owner Name** 

INCLINE PLAZA DEVELOPMENT LLC

Payable 2025 Tax Summary

2025 - Net Tax

\$8,308.00

2025 - Special Assessments

\$0.00

2025 - Total Tax & Special Assessments

\$8,308.00

di di Assista di Santa di San	A CONTRACTOR	Current Tax Due (as of	5/5/2025)			
Due May 15		Due October 1	5	Total Due		
2025 - 1st Half Tax	\$4,154.00	2025 - 2nd Half Tax	\$4,154.00	2025 - 1st Half Tax Due	\$4,154.00	
2025 - 1st Half Tax Paid	\$0.00	2025 - 2nd Half Tax Paid	\$0.00	2025 - 2nd Half Tax Due	\$4,154.00	
2025 - 1st Half Due	\$4,154.00	2025 - 2nd Half Due	\$4,154.00	2025 - Total Due	\$8,308.00	

**Parcel Details** 

**Property Address:** 

School District:

709

Tax Increment District:

128

Property/Homesteader:

Assessment Details (2025 Payable 2026)

Class Code (Legend)	Homestead Status	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
233	0 - Non Homestead	\$318,800	\$0	\$318,800	\$0	\$0	-
	Total:	\$318,800	\$0	\$318,800	\$0	\$0	5626





St. Louis County, Minnesota

Date of Report: 5/6/2025 6:34:10 PM

**Land Details** 

Deeded Acres:

0.00

Waterfront:

Water Front Feet:

0.00

Water Code & Desc:

Gas Code & Desc: Sewer Code & Desc:

Lot Width:

0.00

Lot Depth:

0.00

The dimensions shown are not guaranteed to be survey quality. Additional lot information can be found at https://apps.stlouiscountymn.gov/webPlatsIframe/frmPlatStatPopUp.aspx. If there are any questions, please email PropertyTax@stlouiscountymn.gov.

#### Sales Reported to the St. Louis County Auditor

No Sales information reported.

		Ass	essment Histo	ory			
Year	Class Code (Legend)	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
2024 Payable 2025	233	\$318,800	\$0	\$318,800	\$0	\$0	-
	Total	\$318,800	\$0	\$318,800	\$0	\$0	5,626.00
2023 Payable 2024	233	\$224,800	\$0	\$224,800	\$0	\$0	-
	Total	\$224,800	\$0	\$224,800	\$0	\$0	3,746.00

#### **Tax Detail History**

Tax Year	Tax	Special Assessments	Special Assessments	Taxable Land MV	Taxable Building MV	Total Taxable MV
2024	\$5,490.00	\$0.00	\$5,490.00	\$224,800	\$0	\$224,800

Disclaimer: St. Louis County makes no representation or warranties, express or implied, with respect to the use or reuse of data provided herewith, regardless of its format or the means of its transmission. THE DATA IS PROVIDED 'AS IS' WITH NO GUARANTEE OR REPRESENTATION ABOUT THE ACCURACY, CURRENCY, SUITABILITY, PERFORMANCE, MERCHANTABILITY, RELIABILITY OR FITNESS OF THIS DATA FOR ANY PARTICULAR PURPOSE. St. Louis County shall not be liable for any direct, indirect, special, incidental, compensatory or consequential damages or third party claims resulting from the use of these data, even if St. Louis County has been advised of the possibility of such potential loss or damage. These data may not be used in states that do not allow the exclusion or limitation of incidental or consequential damages.





St. Louis County, Minnesota

Date of Report: 5/6/2025 6:36:09 PM

**General Details** 

**Legal Description Details** 

Parcel ID:

010-2710-05990

Document:

Torrens - 1078554.0

**Document Date:** 

04/15/2024

Plat Name:

**DULUTH CITY OF** 

Section

Township

Range

Lot

**Block** 

21

14

Description:

PART OF NE 1/4 OF SW 1/4 BEG AT NE CORNER THENCE W 293 8/100 FT THENCE SLY 89 53/100 FT THENCE SWLY 258 83/100 FT THENCE E 330 5/10 FT THENCE N 350 61/100 FT TO POINT OF BEG EX PARTS

TAKEN FOR HWYS AND EX WLY 101 87/100 FT SOUTH OF HWY AND EX PART NORTH OF HWY & EX 0.25 AC

FOR HWY

**Taxpayer Details** 

**Taxpayer Name** 

LINN PROPERTY DEVELOPMENT LLC

and Address:

7616 CURRELL BLVD STE 100

WOODBURY MN 55125

**Owner Details** 

Owner Name

LINN PROPERTY DEVELOPMENT LLC

Payable 2025 Tax Summary

Current Tax Due (as of 5/5/2025)

2025 - Net Tax

\$12,224,96

2025 - Special Assessments

\$231.04

2025 - Total Tax & Special Assessments

2025 - 2nd Half Due

\$12,456.00

Due May 15	Due October 15
Duc may 10	540 00.0501 10

\$6,228.00 2025 - 1st Half Tax 2025 - 1st Half Tax Paid \$0.00

2025 - 2nd Half Tax 2025 - 2nd Half Tax Paid \$6,228.00 \$0.00 2025 - 1st Half Tax Due 2025 - 2nd Half Tax Due \$6,228.00 \$6,228.00

2025 - 1st Half Due

\$6,228.00

\$6,228.00

2025 - Total Due \$12,456.00

**Total Due** 

#### **Parcel Details**

**Property Address:** 

336 E CENTRAL ENT, DULUTH MN

**School District:** Tax Increment District: 709

Property/Homesteader:

Assessment Details (2025 Pavable 2026)

Class Code (Legend)	Homestead Status	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
233	0 - Non Homestead	\$670,800	\$1,124,500	\$1,795,300	\$0	\$0	-
	Total:	\$670,800	\$1,124,500	\$1,795,300	\$0	\$0	35156





St. Louis County, Minnesota

Date of Report 5/6/2025 6.36 09 PM

**Land Details** 

Deeded Acres:

0.84

Waterfront:

Water Front Feet:

0.00

Water Code & Desc:

P - PUBLIC

Gas Code & Desc:

P - PUBLIC

Sewer Code & Desc:

P - PUBLIC

Lot Width:

193.00

Lot Depth:

0.00

The dimensions shown are not guaranteed to be survey quality. Additional lot information can be found at https://apps.stlouiscountymn.gov/webPlatsIframe/frmPlatStatPopUp.aspx. If there are any questions, please email PropertyTax@stlouiscountymn.gov.

area de la companya del companya de la companya del companya de la	mprovemer	nt 1 Detai	Is (LAUNDROM)	AT)	
Year Built	Main Flo	or Ft <sup>2</sup>	Gross Area Ft <sup>2</sup>	Basement Finish	Style Code & Desc.
2024	4,75	56	4,756	-	MAT - LAUNDROMAT
Story	Width	Length	Area	Foundat	ion
1	58	82	4,756	FOUNDA <sup>-</sup>	TION
	Year Built 2024	Year Built Main Flo 2024 4,75 Story Width	Year Built Main Floor Ft <sup>2</sup> 2024 4,756  Story Width Length	Year Built         Main Floor Ft ²         Gross Area Ft ²           2024         4,756         4,756           Story         Width         Length         Area	2024 4,756 4,756 -  Story Width Length Area Foundat

Improvement Type	Year Built	Main Flo	oor Ft <sup>2</sup>	Gross Area Ft <sup>2</sup>	Basement Finish	Style Code & Des
PARKING LOT	2024	11,4	00	11,400	¥)	A - ASPHALT
Segment	Story	Width	Length	Area	Foundat	ion
BAS	0	0	0	3,360	4	
BAS	0	0	0	8,040		

Sales Reported to the St. Louis County Auditor							
Sale Date	Purchase Price	CRV Number					
04/2024	\$625,000	258205					
01/2023	\$400,000	252955					
10/2006	\$510,000	174014					
07/1999	\$200,000	129353					
05/1999	\$50,000	127339					
04/1998	\$135,000	127340					

Year	Class Code (Legend)	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
2024 Paughla 2025	233	\$377,300	\$65,200	\$442,500	\$0	\$0	-
2024 Payable 2025	Total	\$377,300	\$65,200	\$442,500	\$0	\$0	8,100.00
	233	\$377,300	\$65,200	\$442,500	\$0	\$0	-
2023 Payable 2024	Total	\$377,300	\$65,200	\$442,500	\$0	\$0	8,100.00
0000 D	233	\$377,300	\$65,200	\$442,500	\$0	\$0	-
2022 Payable 2023	Total	\$377,300	\$65,200	\$442,500	\$0	\$0	8,100.00
2021 Payable 2022	233	\$343,100	\$65,200	\$408,300	\$0	\$0	-
	Total	\$343,100	\$65,200	\$408,300	- \$0	\$0	7,416.00





St. Louis County, Minnesota

Date of Report: 5/6/2025 7:06:26 PM

**General Details** 

Parcel ID:

010-0890-10490

Document:

Abstract - 01491788

Document:

Torrens - 1080867.0

Document Date:

06/26/2024

**Legal Description Details** 

Plat Name:

**DULUTH HEIGHTS 6TH DIVISION** 

Section

Township

Range

Lot

**Block** 

033

Description:

Lots 17, 18, 19, 20, 21 AND the E1/2 of Lot 22, Block 33

**Taxpayer Details** 

Taxpayer Name

SUPERIOR CHOICE CREDIT UNION

and Address:

1320 GRAND AVE

SUPERIOR WI 54880

**Owner Details** 

**Owner Name** 

SUPERIOR CHOICE CREDIT UNION

Payable 2025 Tax Summary

2025 - Net Tax

\$3,982.00

2025 - Special Assessments

\$0.00

2025 - Total Tax & Special Assessments

\$3,982.00

or the manufacture following the second		Current Tax Due (as of	3/3/2023)		n 2 Halanda (Sala)
Due May 15	Due May 15		Due October 15		
2025 - 1st Half Tax	\$1,991.00	2025 - 2nd Half Tax	\$1,991.00	2025 - 1st Half Tax Due	\$0.00
2025 - 1st Half Tax Paid	\$1,991.00	2025 - 2nd Half Tax Paid	\$0.00	2025 - 2nd Half Tax Due	\$1,991.00
2025 - 1st Half Due	\$0.00	2025 - 2nd Half Due	\$1,991.00	2025 - Total Due	\$1,991.00

Current Tay Due (as of E/E/202E)

**Parcel Details** 

**Property Address:** 

3 W CENTRAL ENT, DULUTH MN

**School District:** 

709

Tax Increment District: Property/Homesteader:

		Assessmen	nt Details (2	025 Payable 2	2026)		
Class Code (Legend)	Homestead Status	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
233	0 - Non Homestead	\$412,100	\$0	\$412,100	\$0	\$0	-
	Total:	\$412,100	\$0	\$412,100	\$0	\$0	7492





St. Louis County, Minnesota

Date of Report: 5/6/2025 7 06:26 PM

**Land Details** 

Deeded Acres:

0.00

Waterfront:

Water Front Feet:

0.00

Water Code & Desc:

P - PUBLIC

Gas Code & Desc:

P - PUBLIC

Sewer Code & Desc:

P - PUBLIC

Lot Width:

100.00

Lot Depth:

100.00

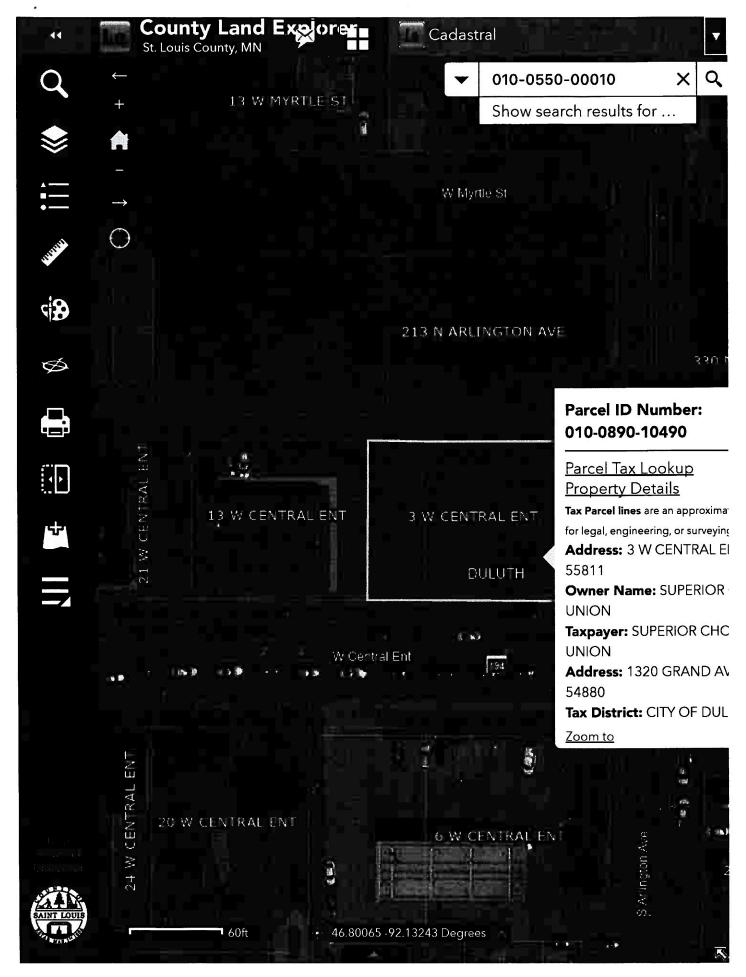
The dimensions shown are not guaranteed to be survey quality. Additional lot information can be found at <a href="https://apps.stlouiscountymn.gov/webPlatsIframe/frmPlatStatPopUp.aspx">https://apps.stlouiscountymn.gov/webPlatsIframe/frmPlatStatPopUp.aspx</a>. If there are any questions, please email PropertyTax@stlouiscountymn.gov.

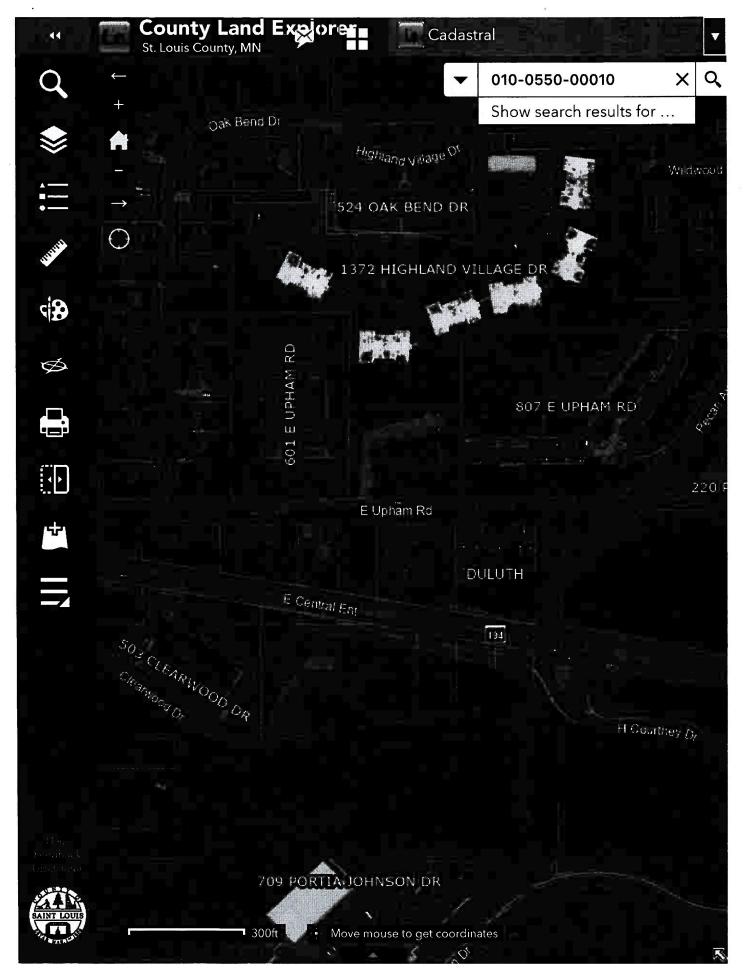
Sales Reported to the St. Louis County Auditor									
Sale Date	Purchase Price	CRV Number							
06/2024	\$499,000	259084							
10/2021	\$430,571 (This is part of a multi parcel sale.)	245553							
10/2014	\$450,000	208539							
05/2001	\$242,200	139867							

		Ass	essment Histo	ory			
Year	Class Code (Legend)	Land EMV	Bldg EMV	Total EMV	Def Land EMV	Def Bldg EMV	Net Tax Capacity
0004 Develle 0005	233	\$125,800	\$0	\$125,800	\$0	\$0	
2024 Payable 2025	Total	\$125,800	\$0	\$125,800	\$0	\$0	2,516.00
0000 B	233	\$125,800	\$0	\$125,800	\$0	\$0	-
2023 Payable 2024	Total	\$125,800	\$0	\$125,800	\$0	\$0	2,516.00
2000 Develle 2000	233	\$125,800	\$0	\$125,800	\$0	\$0	-
2022 Payable 2023	Total	\$125,800	\$0	\$125,800	\$0	\$0	2,516.00
2021 Payable 2022	233	\$266,500	\$0	\$266,500	\$0	\$0	-
	Total	\$266,500	\$0	\$266,500	\$0	\$0	4,580.00

#### **Total Tax &** Special Special **Taxable Building Tax Year** Tax **Assessments** Assessments Taxable Land MV MV Total Taxable MV 2024 \$4,094.00 \$0.00 \$4,094.00 \$125,800 \$0 \$125,800 2023 \$4,396.00 \$0.00 \$4,396.00 \$125,800 \$0 \$125,800 2022 \$8,302.00 \$0.00 \$8,302.00 \$266,500 \$0 \$266,500

**Tax Detail History** 





#### 010-0360-00492

#### 308 E CENTRAL ENT

Adjusted price:

\$581,591

Sale Date:

June 2021

Land size: 18083 SF

Principal Structure: 5700 SF

Buyer: MILLS PROPERTY INVESTMENTS DUL

Seller: AMIGOS DULUTH, LLC

#### 010-2710-05990

#### 336 E CENTRAL ENT

Adjusted price:

\$650,000

Sale Date:

April 2024

Land size: 33541 SF

Principal Structure: 1296 SF

Buyer: LINN PROPERTY DEVELOPMENT, LLC

Seller: WEST END PROPERTIES, INC

new boild

#### 010-2710-06129

#### 1001 E CENTRAL ENT

Adjusted price:

\$704,000

Sale Date:

August 2022

Land size: 46220 SF

Principal Structure: 2541 SF

Buyer: SB SQUARED, LLC

Seller: THE HEENAN CONSULTANCY, LLC

#### 010-1350-17630+

#### 231 E 14TH ST

Adjusted price:

\$800,000

Sale Date:

October 2021

Land size: 58608 SF

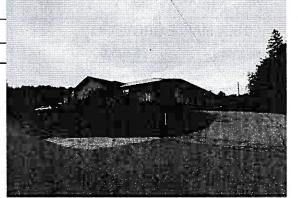
Principal Structure: 6600 SF

Buyer: PRESTON CENTRAL ENTRANCE PROPE

Seller: KLEIMAN, JOSEPH & ROSE









#### 010-0360-00540

#### 322 E CENTRAL ENT

Adjusted price:

\$950,000

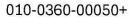
Sale Date:

February 2023

Land size: 38791 SF

Principal Structure: 2140 SF

Buyer: 322 E CENTRAL ENTRANCE LLC Seller: C FLAIG INDUSTRIES LLC



#### 14 E CENTRAL ENT

Adjusted price:

\$1,275,000

Sale Date:

February 2022

Land size: 39394 SF

Principal Structure: 12502 SF

Buyer: ADVANCE ACQUISITIONS, LLC

Seller: DRI, LLC

newbuild

#### 010-2585-00140

#### 1707 MAPLE GROVE RD

Adjusted price:

\$380,000

Sale Date:

August 2021

Land size: 21150 SF

Principal Structure: 2432 SF

Buyer: AMBROSE GREY INVESTMENTS LLC Seller: ROSE INVESTMENTS OF DULUTH, LL

#### 010-2710-04642

#### 1804 MAPLE GROVE RD

Adjusted price:

\$395,000

Sale Date:

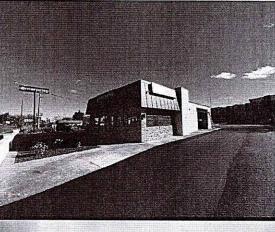
January 2022

Land size: 24011 SF

Principal Structure: 1500 SF

Buyer: G13 HOLDINGS, LLC

Seller: ALSARA PROPERTIES DULUTH, LLC









#### 010-0890-10620+

#### 21 W CENTRAL ENT

Adjusted price:

\$350,000

Sale Date:

October 2021

Land size: 14992 SF

Principal Structure: 1925 SF

Buyer: TREPAR LLC

Seller: KLEIMAN, J&R/CONTARDO, P&ROSLAK

#### 010-2710-05990

#### 336 E CENTRAL ENT

Adjusted price:

\$400,000

Sale Date:

January 2023

Land size: 33541 SF

Principal Structure: 1296 SF

Buyer: WEST END PROPERTIES INC. Seller: MOLINE ENTERPRISES, LLC

#### 010-0880-00550

#### 40 W CENTRAL ENT

Adjusted price:

\$454,812

Sale Date:

September 2022

Land size: 6250 SF

Principal Structure: 3927 SF

Buyer: ABACUS TRANSPORTATION, LLC

Seller: VANVALKENBURG FAMILY TRUST UND

#### 010-0890-10490

#### **3 W CENTRAL ENT**

Adjusted price:

\$499,000

Sale Date:

June 2024

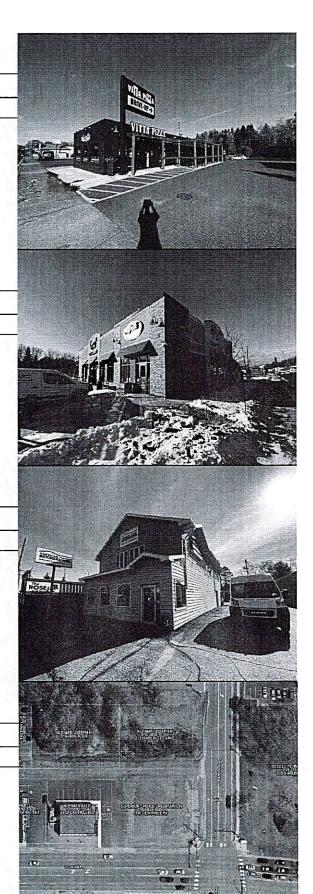
Land size: 13750 SF

Principal Structure: 0 SF

Buyer: SUPERIOR CHOICE CREDIT UNION

Seller: KLEIMAN II, LLC

Sile of old gas station 7 eleven



#### 010-0400-00726

#### 305 E CENTRAL ENT

Adjusted price:

\$195,000

Sale Date:

January 2022

Land size: 8316 SF

Principal Structure: 1296 SF

Buyer: ZOTTI, LLC

Seller: KATZMAREK, KIRK E

#### 010-0400-00726

#### 305 E CENTRAL ENT

Adjusted price:

\$225,000

Sale Date:

December 2023

Land size: 8316 SF

Principal Structure: 1296 SF

Buyer: SADI'S REAL ESTATE HOLDINGS LL

Seller: ZOTTI LLC

#### 010-0880-01660

#### 310 W CENTRAL ENT

Adjusted price:

\$243,000

Sale Date:

July 2022

Land size: 10000 SF

Principal Structure: 1409 SF

Buyer: DAGEN, AUSTYN

Seller: VITTORIO, KELLY M & NICHOLAS

#### 010-0400-00736

#### 307 E CENTRAL ENT

Adjusted price:

\$310,000

Sale Date:

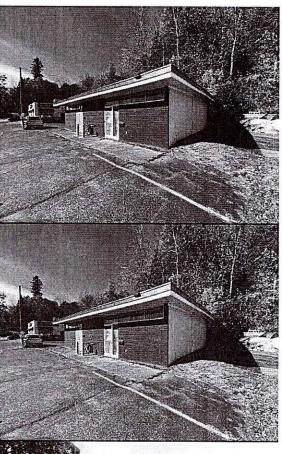
February 2021

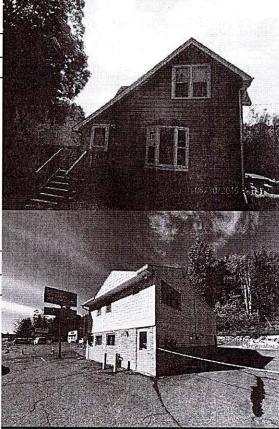
Land size: 8382 SF

Principal Structure: 2340 SF

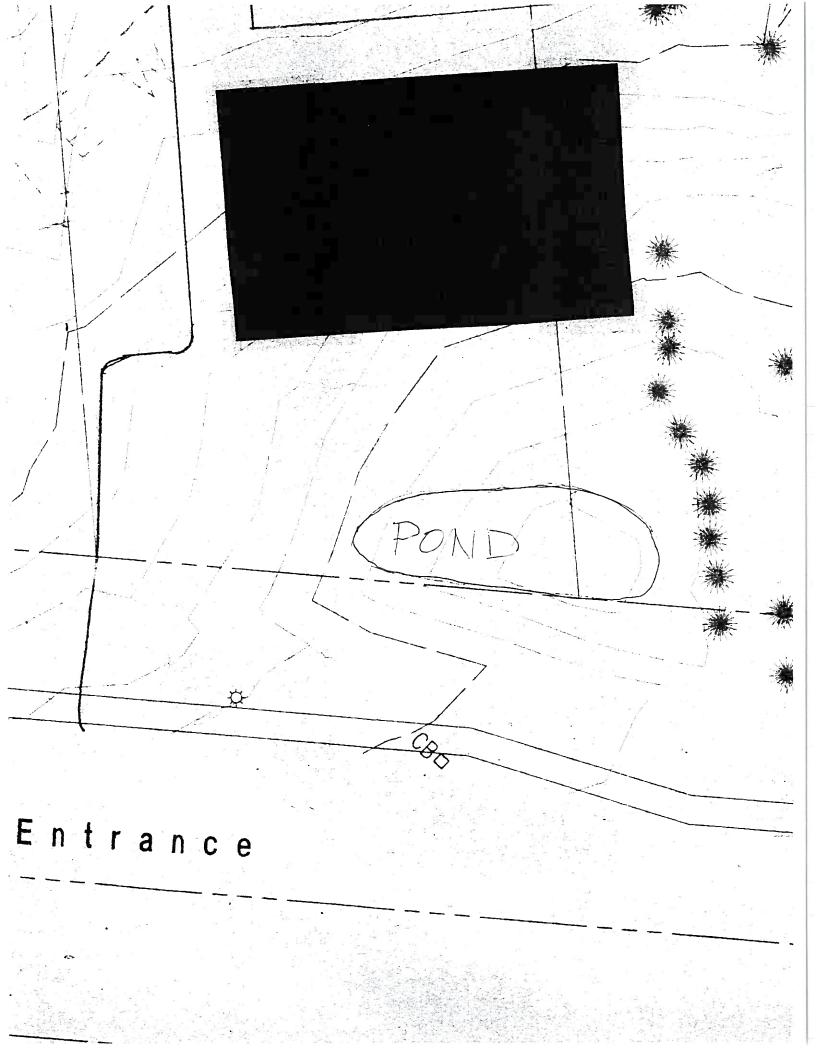
Buyer: HEAVEN ON EARTH WELLNESS SPA L

Seller: DRT HOLDINGS LLC









# NWH-SEH Or Sec 21-Town 50/4-RANCE 14W CLEARVIEW PARK

8 MADISON AYE. K ROAD 18 BROADWAY

The first of Historica With the foreign of the first state of the property transport the foreign of the first state and the first state of the fir

BLACKMAN