



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Board of Equalization

Wednesday, May 27, 2026

10:00 AM

Betty J. Glick Assembly Chambers

CALL TO ORDER

ROLL CALL

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

10:00 AM [BOE 2026-06](#) Case No.: 2026-06
Appellant: Toby Burke
Owner(s): Toby & Laura Burke
Parcel No.:05514036

Legal Description(s): T 5N R 11W SEC 30 SEWARD MERIDIAN
KN 0780162 TISAINA ACRES SUB LOT 4

Reason for Appeal: Valued Incorrectly, Unequal to Similar Properties

Appellant's Exhibits pages APP001 – APP007
Assessor's Exhibits pages ASG001 – ASG0035

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public

or in adjudicative session.]

Attachments:

[Burke, Toby PIN 05514036 APP evidence](#)

[Burke, Toby PIN 05514036 ASG evidence](#)

11:00 AM [BOE 2026-08](#)

Case No.: 2026-08

Appellant: David Yragui

Owner(s): David & Mary Yragui

Parcel No.:05506029CO40

Legal Description: T 5N R 11W SEC 29 SEWARD MERIDIAN KN
2014005 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS
PHASE 2A1 UNIT 46

Reason for Appeal: Excessive, Valued Incorrectly

Appellant's Exhibits pages APP001 – APP004

Assessor's Exhibits pages ASG001 – ASG0021

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Appellant: David Yragui

Owner(s): David & Mary Jeanne Yragui Qualified Personal Residence Trust

Parcel No.:05518111

Legal Description(s): T 05N R 11W SEC 20 Seward Meridian KN
2010037 YRAGUI TRACT TRACT A

Reason for Appeal: Excessive, Valued Incorrectly

Appellant's Exhibits pages APP001 – APP0020

Assessor's Exhibits pages ASG001 – ASG041

[Clerk's Note: The Appellant provided the Clerk with sufficient written authorization to act on behalf of the above-listed owner.]

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Appellant: David Yragui

Owner(s): Hay Ground, LLC

Parcel No.:05518112

Legal Description(s): T 05N R 11W SEC 20 SEWARD MERIDIAN
KN E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI
TRACT

Reason for Appeal: Excessive, Valued Incorrectly

Appellant's Exhibits pages APP001 – APP0014

Assessor's Exhibits pages ASG001 – ASG0025

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Appellant: David Yragui

Owners: RCMS, Inc.

Parcel No.: 05506029, 05506029CO02, 05506029CO03, 05506029CO28, 05506029CO73

Legal Description(s): T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4;

T 5N R 11W SEC 29 Seward Meridian KN 2017045 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS PHASE 2B UNIT 73; and T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNITS 2, 23, and 28

Reason for Appeal: Excessive and Valued Incorrectly

Appellant's Exhibits pages APP001 – APP0030

Assessor's Exhibits pages ASG001 – ASG00111

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Appellant: David Yragui

Owners: Kalifonsky Meadows, LLC

Parcel Nos.:05518011, 05518012, 05518013, 05518019, 05518020, 05518021, 05518028, 05518031, 05518032, 05519005, 05524106, 05524124, 05524126, 05524127, 05524128, 05524130, 05524131

Appellant's Exhibits pages APP001 – APP00112

Assessor's Exhibits pages ASG001 – ASG00426

Legal Description(s):T 5N R 11W SEC 29 SEWARD MERIDIAN KN 0730023 KALIFONSKY BEACH INDUSTRIAL PARK SUB LOT 3 BLKS 2, 3, LOT 4 BLKS 2, 3, 4, LOT 6 BLK 4, LOT 5 BLK 4, LOT 8 BLKS 2, 3, 5; AND T 5N R 11W SEC 29 SEWARD MERIDIAN KN 2005043 KALIFONSKY MEADOW SUB TRACT F; AND T 5N R 11W SEC 29 SEWARD MERIDIAN KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACTS C4, D2, D3, D4, E2 & E4

Reason for Appeal: Excessive and Valued Incorrectly

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Attachments:

[Yraqui, David N PIN 05506029CO40 APP evidence](#)

[Yraqui, David PIN 05506029CO40 ASG evidence](#)

[Yraqui, David PIN 05518112 APP evidence](#)

[Yraqui, David PIN 05518112 ASG evidence](#)

[Yraqui, David PINS 05518012 APP evidence](#)

[Yraqui, David PINS 05518012 ASG evidence](#)

[Yraqui, David PINS 05506029 APP evidence](#)

[Yraqui, David PINS 05506029 ASG evidence](#)

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