



MOTION TO RESCHEDULE HEARING DATE GRANTED
NEW BOARD OF EQUALIZATION HEARING DATE
Wednesday, May 27, 2026 11:00 AM

May 6, 2026

YRAGUI, DAVID N
PO BOX 1290
KENAI, AK 99611

DYRAGUI@OUTLOOK.COM

RE: Parcel No(s): 05518112
Owner of Record: HAY GROUND LLC
Appellant: YRAGUI, DAVID N

This serves to advise your motion/request to reschedule the Board of Equalization hearing date has been granted.

NEW HEARING DATE: The referenced appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 27, 2026 at 11:00 AM**

EVIDENCE: Evidence was hand delivered today.

PRE-HEARING REQUESTS AND MOTIONS: Pursuant to KP 5.15.060(C), any pre-hearing request or motion, except for a request for an extension of time under KP 5.15.040, must be submitted to the Clerk in writing no later than seven business days before the scheduled hearing. The non-moving party will have three business days to respond to any request or motion filed with the Clerk. Any request or motion or response thereto must be accompanied by a certificate of service certifying that a true and correct copy of the filing was served on the other party to the appeal by electronic service if the party consents to email service, personal service, or U.S. mail delivery and provide the email or mailing address that was served.

REMOTE PARTICIPATION REQUESTS: KP 5.15.060(E) provides a party may appear by remote participation (via Zoom). The request must be received by the borough clerk no later than 15 days before the hearing.

Michele Turner, MMC
Borough Clerk
micheleturner@kpb.us



BOARD OF EQUALIZATION HEARING DATE
Thursday, May 21, 2026 11:00 AM

April 24, 2026

YRAGUI, DAVID N
PO BOX 1290
KENAI, AK 99611

DYRAGUI@OUTLOOK.COM

RE: Parcel No(s): 05518112
Owner of Record: HAY GROUND LLC
Appellant: YRAGUI, DAVID N

HEARING DATE: The referenced appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 21, 2026 at 11:00 AM**

PLEASE NOTE: Hearing dates may change depending on the Board of Equalization's schedule. If your hearing date is rescheduled, that will not change the evidence due date noted below.

EVIDENCE DUE DATE: Pursuant to KP 5.15.060(B) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **Wednesday, May 6, 2026**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

PRE-HEARING REQUESTS AND MOTIONS: Pursuant to KP 5.15.060(C), any pre-hearing request or motion, except for a request for an extension of time under KP 5.15.040, must be submitted to the Clerk in writing no later than seven business days before the scheduled hearing. The non-moving party will have three business days to respond to any request or motion filed with the Clerk. Any request or motion or response thereto must be accompanied by a certificate of service certifying that a true and correct copy of the filing was served on the other party to the appeal by electronic service if the party consents to email service, personal service, or U.S. mail delivery and provide the email or mailing address that was served.

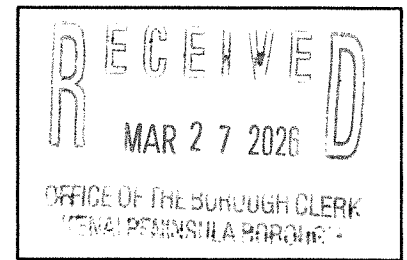
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micheleturner@kpb.us

Tax Year 2026
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

144 N. Binkley Street
Soldotna, Alaska 99669-7599

Phone: (907) 714-2160
Toll Free: 1-800-478-4441



Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on March 30, 2026.**

The proper filing fee must be included or the appeal will not be accepted.

For Commercial Property: Please include Attachment A

For Official Use Only

Fees Received: \$ 100.00 mky

Cash

Check # 3490
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	05518112		
Property Owner:	Hayground LLC		
Legal Description:	T05NR11WSEC20 Seward Meridian KN E1/2SW1/4exclDoyle Est Sub 3rd Add&YraguiTract		
Physical Address of Property:	36515 Eastway Rd		

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 187,300 Appellant's Opinion of Value: \$ _____

Year Property was Purchased: 1999 Price Paid: \$ _____

Has the property been appraised by a private fee appraiser within the past 3-years? Yes No

Has property been advertised FOR SALE within the past 3-years? Yes No

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

The grounds for appeal are: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** KPB 5.12.050(E) **The appeal must state the grounds for the appeal.** KPB 5.12.050(B)

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are NOT grounds for appeal:

- The taxes are too high.
- The value changed too much in one year.
- You cannot afford the taxes.

Please provide specific reasons and evidence supporting the item checked above. (Attach additional sheets as necessary)

**** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) ****

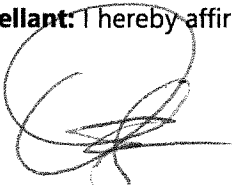
Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.
- The owner of record for this account is a business, trust or other entity for which I am an **owner or officer, trustee, or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not *listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.



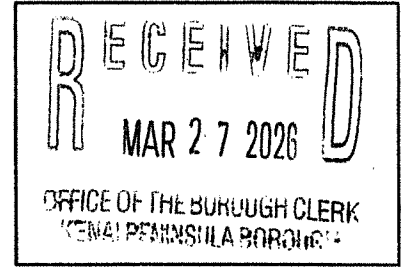
Signature of Appellant / Agent / Representative

David N Yragui

Date 3-26-26

Printed Name of Appellant / Agent / Representative

Tax Year 2026
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk



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Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 187,300 Appellant's Opinion of Value: \$ 20,000
Year Property was Purchased: 1999 Price Paid: \$ _____

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Has property been advertised FOR SALE within the past 3-years? Yes No

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

APP005

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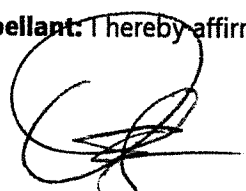
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Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.



Signature of Appellant / Agent / Representative
David N Yragui

Date 3-26-26

Printed Name of Appellant / Agent / Representative

Flooded

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Global USA FCU | EFTPS | State of AK - bus search | myAlaska | Square Dashboard | ChatGPT | OpenAI | KPB Parcel Lookup

05518112

2026 Assessed Values
2026 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
Assessed Land Value: 187,300
Assessed Improvement Value: 0

2025 Certified Values and Parcel Information

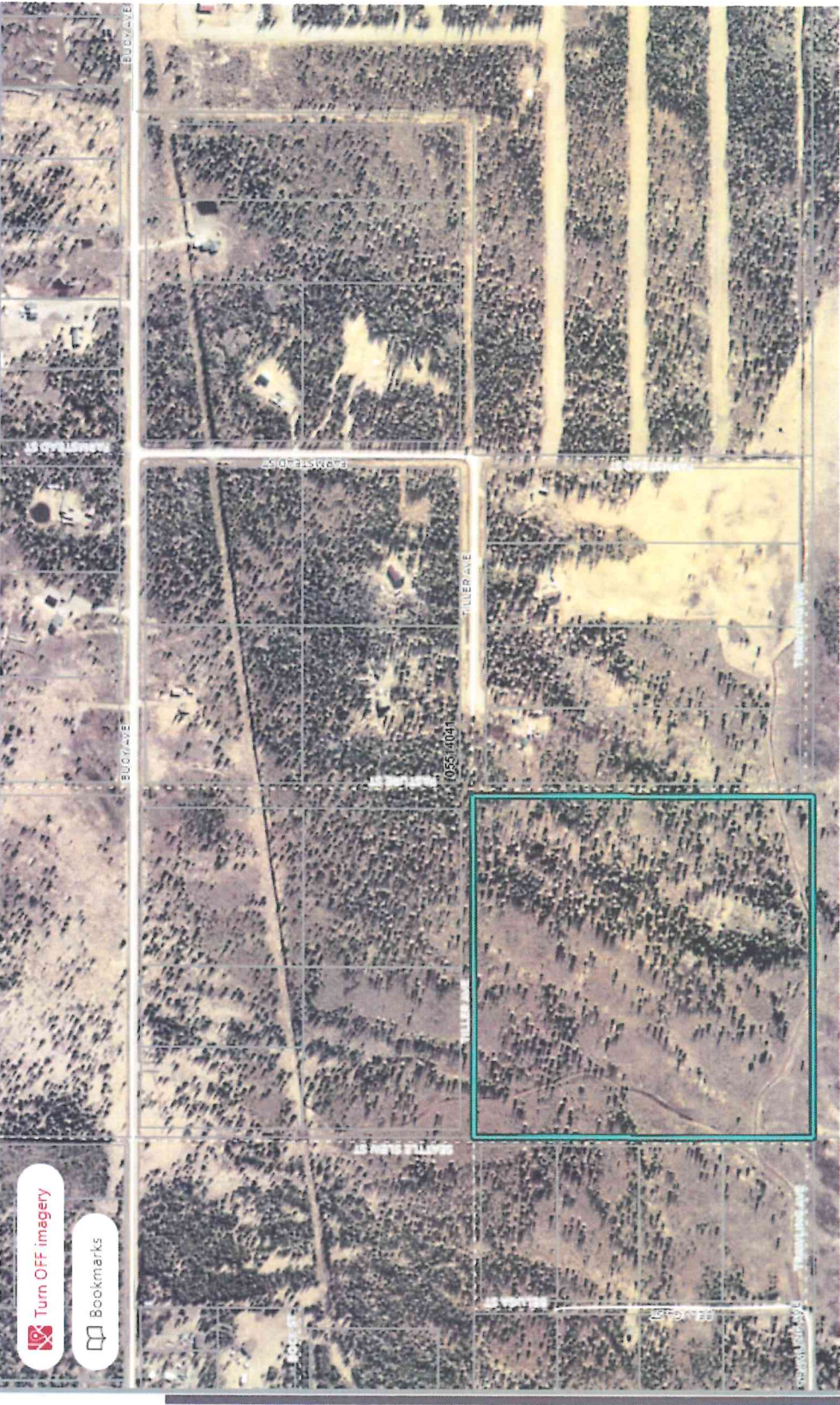
PARCEL ID	05518112
PLAT	NONE
PHYSICAL ADDRESSES	NONE
OWNER	HAY GROUND LLC
MAILING ADDRESS	PO BOX 1290
MAILING CITY	KENAI
MAILING STATE	AK
MAILING ZIP	99611
OWN TYPE	Private
USE TYPE	Vacant
2025 CERTIFIED LAND VALUE	184,000
2025 CERTIFIED IMPROVEMENT VALUE	0
2025 CERTIFIED ASSESSED VALUE	184,000
2025 APPLIED EXEMPTION	0
2025 CERTIFIABLE VALUE	184,000
2025 PARCEL DESCRIPTION	T.05N R.11W SEC.20 SEWARD MERIDIAN KN E1/2 SW1/4 EXCL DOYLE EST SUB BRD ADD & YRAGUI TRACT
ACRFAGE	64.6500

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Coordinates Export Contours

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☆ 05514041

2026 Assessed Values

2026 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.

Assessed Land Value: 83,200
Assessed Improvement Value: 0

2025 Certified Values and Parcel Information

PARCEL ID	05514041
PLAT	NONE
PHYSICAL ADDRESSES	35045 Pasture St
OWNER	JENNINGS PAUL
MAILING ADDRESS	35046 PASTURE ST
MAILING CITY	KENAI
MAILING STATE	AK
MAILING ZIP	99611
OWN TYPE	Private
USE TYPE	Vacant
2025 CERTIFIED LAND VALUE	8,200
2025 CERTIFIED IMPROVEMENT VALUE	0
2025 CERTIFIED ASSESSED VALUE	8,200
2025 APPLIED EXEMPTION	0
2025 CERTIFIED TABLE VALUE	8,200
TAX PARCEL DESCRIPTION	T 5N R 11W SEC 29 SEWARD MERIDIAN KN SW1/4 SW1/4
ACREAGE	40.0000

APP008

Related Records

Assessed Land Value: 162,000
 Assessed Improvement Value: 123,100

2025 Certified Values and Parcel Information

PARCEL ID	05760106
PLAT	NONE
PHYSICAL ADDRESSES	39224 N Strawberry Rd
OWNER	TAPLIN, SHAWN H & CONNIE L
MAILING ADDRESS	39300 N STRAWBERRY RD KENAI AK 99611
MAILING CITY	KENAI
MAILING STATE	AK
MAILING ZIP	99611
OWN TYPE	Private
USE TYPE	Residential
2025 CERTIFIED LAND VALUE	159,000
2025 CERTIFIED IMPROVEMENT VALUE	125,800
2025 CERTIFIED ASSESSED VALUE	284,800
2025 APPLIED EXEMPTION	284,600
2025 CERTIFIED TAXABLE VALUE	0
TAX PARCEL DESCRIPTION	T 5N R 10W SEC 5 SEWARD MERIDIAN KN W1/2 SW1/4 EXCLUDING SUBS & EXCLUDING ROADS & EXCLUDING E 340 FT OF N 510 FT OF S 560 FT
ACREAGE	64.0200



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Identify Search... Find Elevation Profile
Coordinates Export Contours
Back Forward



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13308118
Assessed Land Value: 198,200
Assessed Improvement Value: 148,500

2025 Certified Values and Parcel Information

PARCEL ID	13308118
PLAT	NONE
PHYSICAL ADDRESSES	51001 Joker Ave
OWNER	SHERIDAN KATY
MAILING ADDRESS	PO BOX 4136
MAILING CITY	SOLDOTNA
MAILING STATE	AK
MAILING ZIP	99669
OWN TYPE	Private
USE TYPE	Residential
2025 CERTIFIED LAND VALUE	33,700
2025 CERTIFIED IMPROVEMENT VALUE	144,000
2025 CERTIFIED ASSESSED VALUE	177,700
2025 APPLIED EXEMPTION	0
2025 CERTIFIED TAXABLE VALUE	177,700
PARCEL DESCRIPTION	T 3N R 11W SEC 17 SEWARD MERIDIAN KN W1/2 SW1/4
ACREAGE	60.0000

APP0010

Related Records

Owners (2) Buildings (3)



☆ 05549036

2026 Assessed Values

2026 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.

Assessed Land Value: 124,400
Assessed Improvement Value: 0

2025 Certified Values and Parcel Information

PARCEL ID	05549036
PLAT	NONE
PHYSICAL ADDRESSES	NONE
OWNER	HILCORP ALASKA LLC
MAILING ADDRESS	1111 TRAVIS ST HOUSTON TX 77002
MAILING CITY	HOUSTON TX
MAILING STATE	TX
MAILING ZIP	77002
MAILING ATTENTION	ATTN: PROPERTY TAX DEPT
OWN TYPE	Private
USE TYPE	Industrial
2025 CERTIFIED LAND VALUE	122,100
2025 CERTIFIED IMPROVEMENT VALUE	0
2025 CERTIFIED ASSESSED VALUE	122,100
2025 APPLIED TAXABLE VALUE	0
2025 TAXABLE VALUE	122,100
TAX PARCEL DESCRIPTION	T 5N R 11W SEC 27 SEWARD MERIDIAN KN W1/2 SW1/4 EXCL S 90 FT & PLGP SUB
ACREAGE	68.5000

APP0011

05535054

Assessed Land Value: 70,300
Assessed Improvement Value: 0

2025 Certified Values and Parcel Information

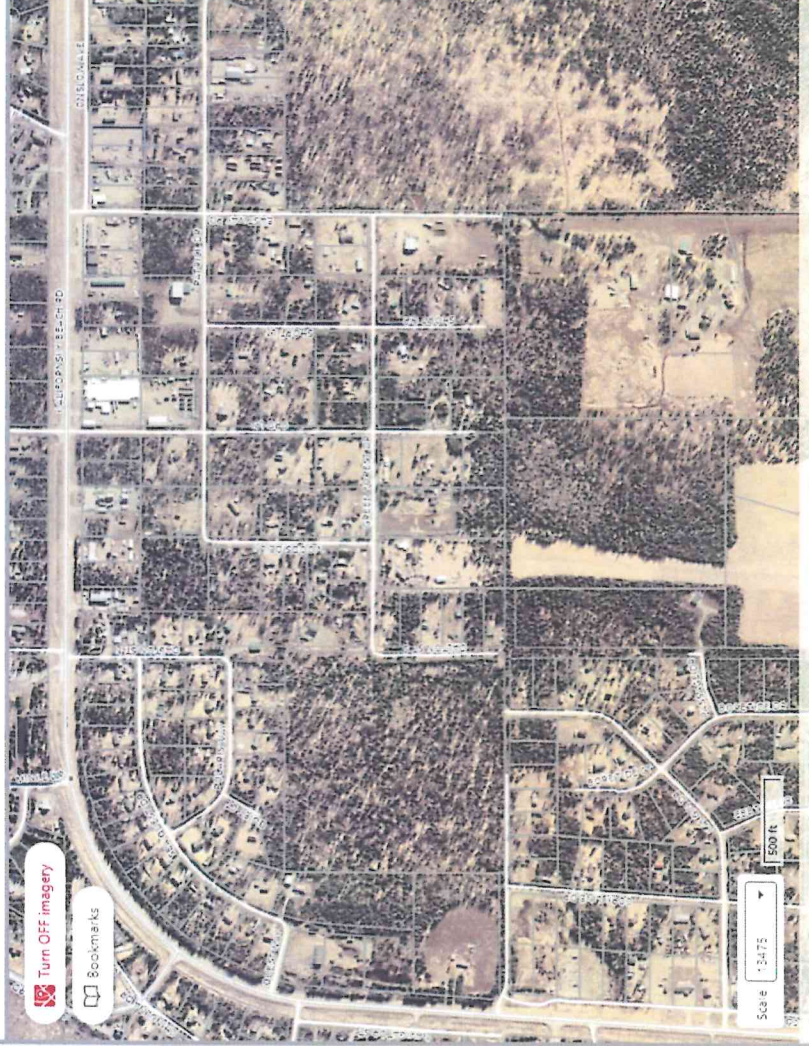
PARCEL ID: 05535054
PLAT: [Link]

PHYSICAL ADDRESSES OWNER: NONE

MAILING ADDRESS: 315 MOONDRIVE AVE, HOMER, AK 99603
MAILING STATE: AK
OWN TYPE: Private
USE TYPE: Vacant
2025 CERTIFIED LAND VALUE: 69,300
2025 CERTIFIED IMPROVEMENT VALUE: 0
2025 CERTIFIED ASSESSED VALUE: 69,300
2025 APPLIED EXEMPTION: 0
2025 CERTIFIED TAXABLE VALUE: 69,300

TAX PARCEL DESCRIPTION: T.05N. R.11W. SEC.21 SEWARD MERIDIAN KN. 2021045 BEAVER DAM ESTATES PART SEVEN TRACT C 660600 BEAVER DAM ESTATES PART SEVEN

viewKPB



Print Job: "Public.Dati_Landscape" is complete. Click to download.

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Bookmarks

Scale: 1:3475 | 500 ft

☆ 05550012
Assessed Land Value: 170,600
Assessed Improvement Value: 91,800

2025 Certified Values and Parcel Information

PARCEL ID	05550012
PLAT	01061/WWW.KPB.US/LS 011000015/COM_08Q YRUSIST/DOCUMENT/PL QID=1403533
PHYSICAL ADDRESSES	39864 Kalifornsky Beach Rd
OWNER	MACFARLANE MICHAEL
MAILING ADDRESS	2020 HIGHWAY 99 N UNIT 41
MAILING CITY	ASHLAND
MAILING STATE	OR
MAILING ZIP	97520
OWN TYPE	Private
USE TYPE	Commercial
2025 CERTIFIED LAND VALUE	167,600
2025 CERTIFIED IMPROVEMENT VALUE	176,900
2025 CERTIFIED ASSESSED VALUE	344,500
2025 APPLIED EXEMPTION	0
2025 CERTIFIED TAXABLE VALUE	344,500
TAX PARCEL DESCRIPTION	T 5N R 11W SEC 21 SEWARD MERIDIAN KN 2004023 WELLS SUB ADDN NO 2 TRACT D
ACREAGE	63.0700



APP0013

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Assessed Land Value: 74,400
Assessed Improvement Value: 2,000

2025 Certified Values and Parcel Information

PARCEL ID	16501273
PLAT	https://www.kpb.us/2025-certified-values/document/plat?id=2468362
PHYSICAL ADDRESS	70251 Starisk' Ridge Rd
OWNER	TRIMARK EARTH RESERVE LLC
MAILING ADDRESS	34481 N FORK RD ANCHOR POINT AK
MAILING CITY	ANCHOR POINT AK
MAILING STATE	AK
MAILING ZIP	99556
OWN TYPE	Private
USE TYPE	Industrial
2025 CERTIFIED LAND VALUE	72,900
2025 CERTIFIED IMPROVEMENT VALUE	2,000
2025 CERTIFIED ASSESSED VALUE	74,900
2025 APPLIED EXEMPTION	0
2025 CERTIFIABLE VALUE	74,900
TAX PARCEL DESCRIPTION	T 04S R 15W SEC 1 SEWARD MERIDIAN HM 2019019 5 MILE STARISKI SUB TRACT B
ACREAGE	76.9200
SUBNAME	5 MILE STARISKI SUB

APP0014

