

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2025-06

Bryce Lake

Parcel No(s): 01237011

Thursday, May 22, 2025 at 9:00 a.m.

Betty J. Glick Assembly Chambers, Borough Administration
Building, 144 N. Binkley St., Soldotna



TAX ASSESSMENT APPEAL HEARING DATE

Thursday, May 22, 2025 9:00 AM

April 22, 2025

LAKE, BRYCE C.
1718 ROOSEVELT STREET
FAIRBANKS, AK 99709

BRYCE_15A@YAHOO.COM

RE: Parcel No(s): 01237011
Owner of Record: LAKE, BRYCE
Appellant: LAKE, BRYCE C.

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 22, 2025 at 9:00 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 KPB 5.12.060(C) 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 **5/7/2025**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing):

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP

An information packet regarding the appeal processes is also available:

https://www.kpb.us/images/KPB/ASG/Appeal_Process_Information_Packet.pdf

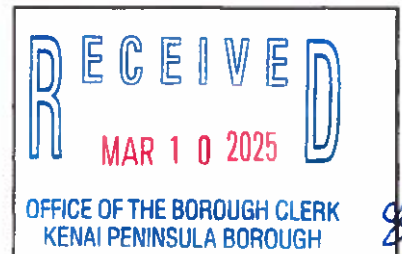
A request for remote participation (via Zoom) must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KPB 5.12.060(T) is shown for filing a late request. If your case is called and you are not available the Board may elect to decide your case based solely on the written material you have presented.

Michele Turner, CMC, Borough Clerk
micheleturner@kpb.us

Tax Year 2025
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



For Official Use Only

Fees Received: \$ 30.-

☐ Cash

☒ Check # 2222
payable to Kenai Peninsula Borough

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 April 1, 2025.**

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

For Commercial Property: Please include Attachment A

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:	<u>0123704</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Bryce Lake</u>	
Legal Description:	<u>Unimproved Lot</u>	
Physical Address of Property:	<u>T7N R12W SEC10 Seward Meridian KN078036</u>	<u>Chugach Heights 5/1</u>

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>1718 Roosevelt St.</u>	
Phone (daytime):	<u>907 750 5430</u>	Phone (evening):
Email Address:	<u>bryce_154@yahoo.com</u>	<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 25,000 Appellant's Opinion of Value: \$ 19,500

Year Property was Purchased: 2011 Price Paid: \$ 11,000

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
	<u>48590 Duke St</u>		<u>19,900 asking price</u>

APP001

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)

Not consistent valuation with other properties.
There is no water view.
For 25K, I would sell today. Want to purchase?

**** 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

6 March 25
Date

Bryce C. Lake
Printed Name of Appellant / Agent / Representative

From: Bryce Lake <bryce_15a@yahoo.com>
Sent: Tuesday, April 29, 2025 12:38 PM
To: Turner, Michele
Subject: <EXTERNAL-SENDER>Fw: Formal Appeal Parcel 012-370-11

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hi,

Below is a communication from last month with comparables.

To the Board of Equalization:

I dispute the valuation of my unimproved Nikiski property. I was shared a list of sales by the borough that were used to come up with the appraisal. This list is meaningless without proper context. Is a property waterfront? Does it have utilities? What is the land type? Frozen, semi-frozen, well drained, etc. I researched and found two lots that are shared below that are directly comparable to my lot. Each sold for less than \$20,000 per lot. Asking price is also meaningless because a seller can ask anything they want, really what matters is what a buyer is willing to pay. For that matter, I would sell my lot to anyone right now who would pay the valuation of \$25,000. But no one will because that price is too high compared to recent sales. I would like to be present at the online hearing, but I am scheduled to be out in the field working that day.

Bryce Lake

----- Forwarded Message -----

From: Bryce Lake <bryce_15a@yahoo.com>
To: Heather Windsor <hwindsor@kpb.us>
Sent: Tuesday, March 18, 2025 at 09:22:16 AM AKDT
Subject: Formal Appeal Parcel 012-370-11

Hi,

The property is an unimproved lot with no utilities. Most of the 2 acres are on a steep hillside that makes development difficult and the property less appealing to a prospective home builder.

2 comparables.

First sold on Jan 6, 2025 for 18,500.

<https://www.redfin.com/AK/Nikiski-North-Kenai/L8B1-Wilma-DR-99635/home/190094346>

Second is 2 lots currently for sale. So not best comparables, but average 19,500 per lot.

https://www.realtor.com/realestateandhomes-detail/L8-9-Lighthouse-St_Nikiski-North-Kenai_AK_99635_M98313-75246

Overall, these comparables , plus the physiography of the lot suggest a lower valuation closer to \$17,000 or 18,000.

Bryce

On Thursday, March 13, 2025 at 12:50:39 PM AKDT, Windsor, Heather <hwindsor@kpb.us> wrote:

Hello Bryce,

Please see attached for the market sales in Nikiski.

Link to the MLS <https://www.alaskarealestate.com>

If you look up Jeff J. Trujillo or

Mossy Oak Properties of Alaska- Soldotna

Below are some of the listing.

4



\$48,000

AK MLS# 24-12069

L5 B4 Blockade Glacier Road
Nikiski/North Kenai, AK 99635

Vacant Land

Closest Town: Nikiski/North Kenai

Mossy Oak Pro

5



\$55,000

AK MLS# 24-10719

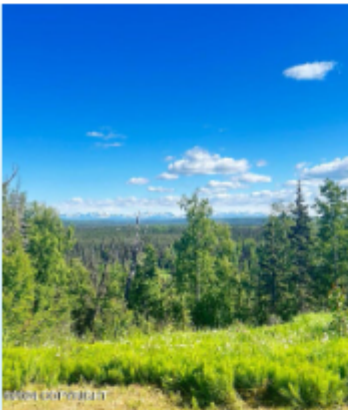
000 Panorama Avenue
Kenai, AK 99611

Vacant Land

Closest Town: Kenai

Mossy Oak Pro

6



\$55,000

AK MLS# 24-10512

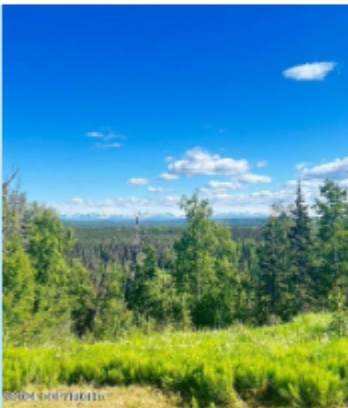
L3 B4 Blockade Glacier Road
Nikiski/North Kenai, AK 99635

Vacant Land

Closest Town: Nikiski/North Kenai

Mossy Oak Pro

7



\$45,000

AK MLS# 24-10510

51560 Tordrillo Lane
Nikiski/North Kenai, AK 99635

Vacant Land

Closest Town: Nikiski/North Kenai

Mossy Oak Pro

8



\$32,000

AK MLS# 24-10516

51420 Tordrillo Lane
Nikiski/North Kenai, AK 99635

Vacant Land

Mossy Oak Pro

I look forward to having a discussion with you soon.

Thanks,

Heather Windsor - Level I Appraiser #308

Lead Appraiser

Office: (907) 714-2230



Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

kpb.us

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