

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2025-07
Kukowski, Michael
Parcel No(s): 06605043

Thursday, May 22, 2025 at 10:00 a.m.

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

Zoom Meeting ID: 843 7058 4725
Passcode: 23192226



TAX ASSESSMENT APPEAL HEARING DATE

Thursday, May 22, 2025 10:00 AM

April 22, 2025

KUKOWSKI, MICHAEL L
2101 MONA AVE
ANCHORAGE, AK 99516

TREBLEHOOKGANG@GCI.NET

RE: Parcel No(s): 06605043
Owner of Record: MICHAEL KUKOWSKI
Appellant: KUKOWSKI, MICHAEL L

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 22, 2025 at 10:00 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_CH5.12REPRPEPTA_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

From: Turner, Michele
Sent: Wednesday, May 7, 2025 11:47 AM
To: 'Mike'
Subject: RE: <EXTERNAL-SENDER>Kukowski zoom mtg. for appeal

Good morning Mr. Kukowski,

Your request to participate via Zoom has been approved.

Board of Equalization Hearing
Thursday, May 22, 2025 at 10:00 AM

Join Zoom Meeting
<https://yourkpb.zoom.us/j/84370584725?pwd=a0V5RndMUGJlZ3NnNYUVg1K1hJdz09>

Meeting ID: 843 7058 4725
Passcode: 23192226

Please let me know if you have any questions.

Thank you,

Michele

-----Original Message-----

From: Turner, Michele
Sent: Monday, May 5, 2025 12:57 PM
To: 'Mike' <treblehookgang@gci.net>
Subject: RE: <EXTERNAL-SENDER>Kukowski zoom mtg. for appeal

Thank you for your email, Mr. Kukowski.

Your request has been forwarded to the board chair for consideration.

I will email the chair's decision upon receipt.

Thank you,

Michele

-----Original Message-----

From: Mike <treblehookgang@gci.net>

Sent: Monday, May 5, 2025 12:09 PM

To: Turner, Michele <MicheleTurner@kpb.us>

Subject: <EXTERNAL-SENDER>Kukowski zoom mtg. for appeal

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.

Hello, my name is Michael Kukowski, I am requesting a zoom meeting for the appeal on the taxes and appraisal on one of my properties, could you please make arrangements for a zoom meeting for this court hearing? I am very remote right now and do not even have the paperwork with the file number or parcel ID and Jessica said just to send this email and you could take care of it from there with my name and request, thank you and best regards, Mike Kukowski.

Please feel free to call me or email me with any request further,or questions.

907 351-2861

Sent from my iPhone

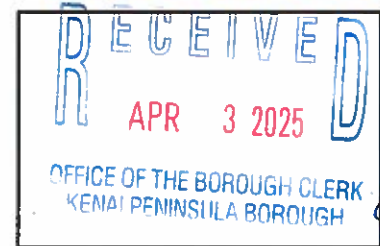
Tax Year 2025
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

144 N. Binkley Street
Soldotna, Alaska 99669-7599

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

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 Official Use Only

Fees Received: \$ 30.
☒ Cash N.O.
☐ Check # _____
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

For Commercial Property: Please include Attachment A

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	<u>\$30</u>
\$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>066 05043</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>MICHAEL KUKOWSKI</u>	
Legal Description:	<u>T5N R9W Sec 25 Seward M. KN 2007112 SHADY ACRES</u>	
Physical Address of Property:	<u>N.O. 2 LOT 31</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>2101 Mona ave Anch. AK 99516</u>		
Phone (daytime):	<u>907 351-2861</u>	Phone (evening):	
Email Address:	<u>Trablehookgang@gci.net</u>		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 16,100 Appellant's Opinion of Value: \$ 2,000
Year Property was Purchased: _____ Price Paid: \$ 4,200

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)

I HAVE NOT BUILT Anything - NOT connected to ANY Utilities. Appraised AT 2 TIMES the Amount of my other 2 properties connected (06605041) & (06605045) Same Size

**** 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

04-01-2025
Date

Michael L Kukowski
Printed Name of Appellant / Agent / Representative

2025 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



Mailing Date:
2/28/2025

MICHAEL L KUKOWSKI
2101 MONA AVE
ANCHORAGE AK 99516-1331

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 06605043

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

T 5N R 9W SEC 25 Seward Meridian KN 2007112 SHADY ACRES
NO 2 LOT 31

2025 Assessed Values

Land:	16,100	Improvements*:	0		
Total Assessed KPB:	16,100	Exempt Value KPB:	0	Total Taxable KPB:	16,100
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION

1st INSTALLMENT DUE: 09/15/2025

WILL BEGIN MEETING: 05/19/2025

2nd INSTALLMENT DUE: 11/17/2025

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP005

00123578-AUTC-00001837

IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

APPEAL PROCEDURE

A property owner (or their designated agent) appealing an assessment must, within 30 days after the mailing date on the Notice of Assessment, submit to the assessor by delivering to the borough clerk:

A written appeal. Each parcel requires a separate appeal, specifying the name of the owner, a description of the property and the grounds for the appeal. Appeal forms are available from the borough assessor's office, borough clerk's office, or online at <http://www.kpb.us/assessing-dept/forms/appeal-forms>

The appropriate fee. The filing fee is based on the total assessed value for the parcel. Each parcel that is appealed must be accompanied by a separate filing fee and form. If your appeal is settled in an informal adjustment and withdrawn before evidence is due at the Board of Equalization, or if you proceed to the Board of Equalization and attend the hearing, the filing fee will be refunded in full.

Assessed value	Filing
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

An appeal is not complete and will not be processed if the fee is not paid. The deadline for filing is listed on the front of this notice.

Under Kenai Borough Code 5.12.050 E., grounds for appeal are "unequal, excessive, improper or under valuation of the property not adjusted by the assessor to the property owner's satisfaction."

The assessor shall provide, upon request of a property owner, an informal adjustment meeting between the assessor and the property owner or their designee for the purpose of resolving an assessment or tax exemption (taxability of the property or ownership) dispute. A property owner may request an informal adjustment meeting separate from a formal appeal by contacting the assessor's office directly, but a request for an informal adjustment meeting does not change in any way the 30-day deadline to file an appeal after the Notice of Assessment. Property owners that file a formal appeal also may request an informal adjustment meeting in an attempt to resolve the valuation before going to the Board of Equalization.

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Board of Equalization hearings will **begin** on the date shown on the front of this notice — **each property owner will be notified of the scheduled date of their hearing at least 30 days in advance.**

Unlike a dispute over property valuation, a determination of the assessor as to whether the property is taxable under law may be appealed directly to Alaska Superior Court, Kenai District, within 30 days of the decision of the assessor.

IMPORTANT TAX INFORMATION

Taxes are payable when billed. Payment in full is due on or before October 15, and becomes delinquent thereafter. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of taxes payable must be paid on or before September 15. The second one-half tax then becomes due on or before November 15 and becomes delinquent thereafter. If the first one-half of the taxes payable is not paid by September 15, payment of the taxes in full becomes due on or before October 15.

Penalty and interest is calculated as follows:

Late payment penalty of 5% of the taxes due shall be added to all delinquent taxes on the day they become delinquent and additional penalty of 5% of the taxes due shall be added to any tax more than 30 days delinquent.

Interest shall be calculated at 10% per year from the date that the taxes would have ordinarily come due.

2025 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



5*1*1400*****AUTO**5-DIGIT 99502



MICHAEL L KUKOWSKI
2101 MONA AVE
ANCHORAGE AK 99516-1331

Mailing Date:
2/28/2025

(907) 714-2230 Fax: 714-2393

(800) 478-4441

Toll free within Kenai Peninsula Borough only

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This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 06605041

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

T 5N R 9W SEC 25 Seward Meridian KN 2007112 SHADY ACRES
NO 2 LOT 29

2025 Assessed Values

Land:	8,100	Improvements*:	0		
Total Assessed KPB:	8,100	Exempt Value KPB:	0	Total Taxable KPB:	8,100
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION

WILL BEGIN MEETING: 05/19/2025

1st INSTALLMENT DUE: 09/15/2025

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APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP007

IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

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Assessed value	Filing
Less than \$100,000	\$30
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\$500,000 to \$1,999,999	\$200
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Property ID (PIN): 06605045

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

T 5N R 9W SEC 25 Seward Meridian KN 2007112 SHADY ACRES
NO 2 LOT 33

2025 Assessed Values

Land:	7,600	Improvements*:	0		
Total Assessed KPB:	7,600	Exempt Value KPB:	0	Total Taxable KPB:	7,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

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