



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Board of Equalization

Thursday, May 22, 2025

9:00 AM

Betty J. Glick Assembly Chambers

CALL TO ORDER

ROLL CALL

BOARD OF EQUALIZATION PROCEDURES

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

9:00 AM [BOE 2025-06](#) Appellant: Bryce Lake
 Owners: Bryce Lake
 Parcel No.: 01237011

Appellant's Exhibits pages APP001 – APP006
Assessor's Exhibits pages ASG001 – ASG0030

Legal Description(s): T 7N R 12W SEC 10 SEWARD MERIDIAN
KN 0780136 CHUGACH HEIGHTS SUB LOT 5 BLK 1

Reason for Appeal: Excessive

[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: [Lake, Bryce 01237011 APP Evidence](#)
 [Lake, Bryce 01237011 ASG evidence](#)

10:00 AM [BOE 2025-07](#) Appellant: Michael Kukowski
 Owners: Michael & Wendy Kukowski
 Parcel No.: 06605043

Appellant's Exhibits pages APP001 – APP010
Assessor's Exhibits pages ASG001 – ASG026

Legal Description(s): T 5N R 9W SEC 25 SEWARD MERIDIAN KN
2007112 SHADY ACRES NO 2 LOT 31

Reason for Appeal: Excessive, Valued Incorrectly, Unequal

[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: [Kukowski, Michael 06605043 APP evidence](#)
 [Kukowski, Michael 06605043 ASG evidence](#)

11:00 AM [BOE 2025-08](#) Appellant: Randall Eledge
 Owners: Randall & Judy Eledge
 Parcel No.: 06607007

Appellant's Exhibits pages APP001 – APP005
Assessor's Exhibits pages ASG001 – ASG023

Legal Description(s): T 5N R 9W SEC 22 SEWARD MERIDIAN KN
0001660 COWAN MCFARLAND SUB NO 1 LOT 7

Reason for Appeal: Excessive

[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:

[Eledge, Randall 11907132 APP Evidence](#)

[Eledge, Randall 11907132 ASG Evidence](#)

1:00 PM [BOE 2025-09](#)

Appellant: Michael Adams
Owner: Michael Adams
Parcel No.: 11907132

Appellant's Exhibits pages APP001 – APP005
Assessor's Exhibits pages ASG001 – ASG0045

Legal Description: T 5N R 3W SEC 28 & 29 SEWARD MERIDIAN
SW 2004014 BIRCH AND GROUSE RIDGE SUB LOT 22

Reason for Appeal: Excessive

[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:

[Adams, Michael 11907132 APP Evidence](#)

[Adams, Michael 11907132 ASG Evidence](#)

2:00 PM [BOE 2025-10](#)

Appellant: Josiah Brooks
Owners: Josiah & Emmy Brooks
Parcel No.: 17303410, 17405040

Appellant's Exhibits pages APP001 – APP004
Assessor's Exhibits pages ASG001 – ASG0075

Legal Description(s): T 6S R 14W SEC 3 SEWARD MERIDIAN HM 2006021 MISTY RIDGE SUB UNIT 2 LOT 9; and
 T 6S R 13W SEC 9 SEWARD MERIDIAN HM 0860049 JANEVIEW ESTATES SUB LOT 3

Reason for Appeal: Excessive and Valued Incorrectly (PIN 17303410)
 Excessive, Valued Incorrectly and Unequal (PIN 17405040)

[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:[Brooks, Josiah 17303410 17405040 APP evidence](#)[Brooks, Josiah 17303410 17405040 ASG evidence](#)

4:00 PM [BOE 2025-12](#)

Appellant: Anthony Lopez
Owners: Anthony Lopez & Cynthia Spezialy
Parcel No.: 18550839

Appellant's Exhibits pages APP001 – APP0026
Assessor's Exhibits pages ASG001 – ASG0021

Legal Description(s): T 1S R 12W SEC 35 SEWARD MERIDIAN
HM 2001080 CLARKS POINT OF VIEW ESTATES PHASE 1 LOT
4

Reason for Appeal: Excessive, Unequal

[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:[Lopez, Anthony 18550839 Appeal Form](#)[Lopez, Anthony 18550839 APP evidence](#)[Lopez, Anthony 18550839 ASG evidence](#)

5:00 PM [BOE 2025-13](#)

Appellant: Pavel Kusnetsov
Owners: Pavel Kusnetsov & Alentina Kunsnetsov
Parcel No.: 18521085

Appellant's Exhibits pages APP001 – APP002
Assessor's Exhibits pages ASG001 – ASG0030

Legal Description(s): T 4S R 11W SEC 27 SEWARD MERIDIAN
HM 2012056 DEJA VU SUB TRACT 4

Reason for Appeal: Excessive

[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:

[Kusnetsov, Pavel 18521085 APP evidence](#)

[Kusnetsov, Pavel 18521085 ASG evidence](#)

ADJOURN