KENAI PENINSULA BOROUGH
Assessing

2025

Real Property Assessment Valuation Appeal Analysis and Recommendation

APPELLANT: YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST **KPB PARCEL ID:** 05518111
REPRESENTATIVE: YRAGUI DAVID

TOTAL ACREAGE: 8.08
PHYSICAL ADDRESS(ES): 36515 EASTWAY RD
LEGAL DESCRIPTION: T 05N R 11W SEC 20 SEWARD MERIDIAN KN 2010037 YRAGUI TRACT TRACT A

2025 NOTICED VALUES

EXEMPTIONS:	$350,000
ASSESSED VALUE TOTAL:	**$844,300**
RAW LAND	$97,800
TOTAL IMPROVEMENTS:	$746,500

LAND DETAILS

Elec Yes
Gas Yes
View Limited
Platted

PROPERTY RECORD CARD(s)

R01

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	MACHINE	BUILDING TYPE	POLEBLDG	BUILDING TYPE	DETGAR
YEAR BUILT	2002	YEAR BUILT	2003	YEAR BUILT	2006
TOTAL SQ. FT	320	TOTAL SQ. FT	3584	TOTAL SQ. FT	1409

IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	2+ L FRAME	BUILDING TYPE	FLATCP	BUILDING TYPE	LEANTO
YEAR BUILT	2006	YEAR BUILT	2008	YEAR BUILT	2010
TOTAL SQ. FT	3444	TOTAL SQ. FT	416	TOTAL SQ. FT	160
FINISHED AREA	3444				

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	FLATCP	BUILDING TYPE	DETGAR	BUILDING TYPE	POLEBLDG
YEAR BUILT	2010	YEAR BUILT	2010	YEAR BUILT	2010
TOTAL SQ. FT	480	TOTAL SQ. FT	1536	TOTAL SQ. FT	1012

APPELLANT: YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST **KPB PARCEL ID:** 05518111
REPRESENTATIVE: YRAGUI DAVID

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	POLEBLDG	BUILDING TYPE	SWL	BUILDING TYPE	CONEX
YEAR BUILT	2014	TOTAL	1	TOTAL	1
TOTAL SQ. FT	4900				

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	CONEX	BUILDING TYPE	DRIVE
TOTAL	2	TOTAL	1

C02

IMPROVEMENT TYPE	Other
BUILDING TYPE	HANGAR
YEAR BUILT	2006
TOTAL SQ. FT	2640

The Kenai Peninsula Borough (KPB) Assessing Department uses a Market Adjusted Cost Approach to value residential structures for assessment purposes. This Cost Approach is derived from the property description, quality, size, and features, and is based upon replacement cost of new, less deprecation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing, and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvements; the sum of the two is the assessed value. This application is in accordance with Alaska State Statute AS 29.45.110.

Land Comments

Subject property is an 8.08-acre parcel in the K-Beach market area (#125). Land influences are platted access, limited view, and electric and gas utilities access. Highest and best use of the parcel is residential. Subject property was inspected on April 7th, 2025, by Heather Windsor, Land Appraiser, and Joseph Nations, Appraiser I. After the inspection and review, a change was applied to 4.38 acres as a remaining land type, and the usable land type was adjusted to 3.70 acres, resulting in a decrease of $24,200 in the land value.

For the K-Beach market area (#125), 23 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all sales is 93.87%, and the Coefficient of Dispersion (COD) is 17.10. All ratios are within acceptable ranges as set by the International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

Ratio Sum	23			**Excluded**		
Mean	98.00%	**Earliest Sale**	3/2/2022	**# of Sales**		23
Median	93.87%	**Lates Sale**	7/15/2024	**Total AV**	$	1,131,800
Wtd Mean	97.62%	**Outlier Information**		**Total SP**	$	1,159,400
PRD	100.39%	Range	1.5	**Min**		60.00%
COD	17.10%	**Lower Limit**	45.76%	**Max**		161.00%
St. Dev	0.2251	**Upper Limit**	147.85%	**Min Sale**	$	18,000
COV	22.97%			**Max Sale**	$	160,000

Improvement Comments

Subject property is a two-level, framed residence built in 2006. It is 3,444 square feet with a quality grade of Good Plus (G+). A full exterior inspection of the home and Detached Garage were completed by Joseph Nations, Appraiser I, and Heather Windsor, Land Appraiser, on 04/07/2025. Appellant denied an interior inspection.

Adjustments were made after exterior inspection which removed the value for the septic system. No other adjustments were made to the structures on the property.

KPB Code 5.12.060(P) ...If appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access.

For the K-Beach market area (#125), 79 sales from the last three years were analyzed by the Appraisal Systems Analyst, Chris Van Slyke. The median ratio for all sales is 98.43%, and the Coefficient of Dispersion (COD) is 11.77%. All ratios are within acceptable ranges as set by the International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

RATIO SUM:	78.35	12/1/2021	2.87	**# OF SALES:**	79
MEAN:	99.18%	**Earliest Sale**	10/1/2021	**TOTAL AV:**	$ 28,142,900
MEDIAN:	**98.43%**	**Latest Sale**	8/13/2024	**TOTAL SP:**	$ 28,894,666
WTD MEAN:	97.40%	**Outlier Info**		**MINIMUM:**	66.89%
PRD:	1.02	**Range**	1.50	**MAXIMUM:**	171.92%
COD:	11.77%	**Lower Boundary**	61.64%	**MIN SALE AMT:**	$ 148,500
ST. DEV	0.1574	**Upper Boundary**	135.69%	**MAX SALE AMT:**	$ 1,195,000
COV:	15.87%			**$ -**	**$ 1,245,000**

Reference

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second edition.* Chicago: International Association of Assessing Officers.

RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject property is currently valued uniformly and equitably with the parcels located within the same market area.

2. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured. Influences are applied correctly and uniformly to the subject property.

3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with Alaska State Statute.

4. An exterior physcial inspection was completed on April 7th, 2025.

ASSESSOR'S RECOMMENDATION:

APPELLANT: YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST YRAGUI MARY JEANNE QUALIFIED PERSONAL RESIDENCE TRUST

PARCEL NUMBER: 05518111

LEGAL DESCRIPTION: T 05N R 11W SEC 20 Seward Meridian KN 2010037 YRAGUI TRACT TRACT A

TOTAL: $813,600

BOARD ACTION:

LAND: ________________ IMPROVEMENTS: ________________ TOTAL: ________________

KPB PARCEL ID: 05518111

KPB PARCEL ID: 05518111

KENAI PENINSULA BOROUGH
Assessing

2025

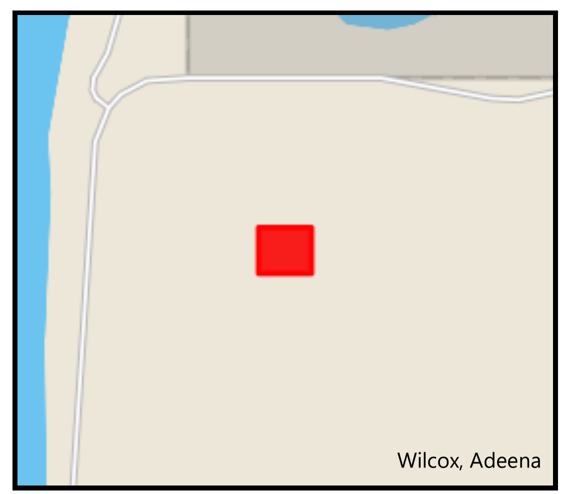
Real Property Assessment Valuation Appeal
Ortho Imagery and Vicinity Map

KPB Parcel ID: 05518111

Appellant: YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST

Legal Description: T 05N R 11W SEC 20 SEWARD MERIDIAN KN 2010037 YRAGUI TRACT TRACT A

Vicinity: Kalifornsky

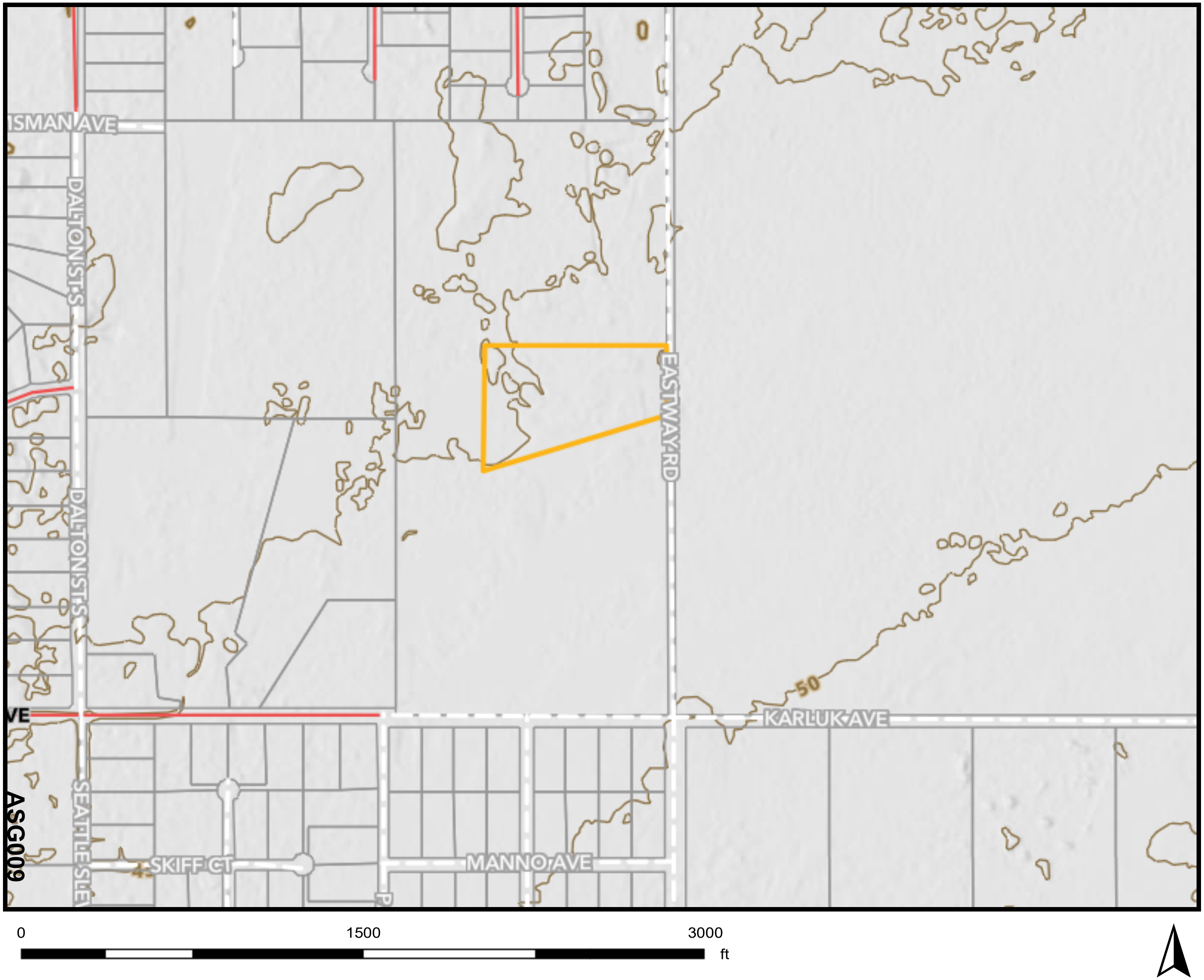


Monday, April 28, 2025

The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.

KENAI PENINSULA BOROUGH
Assessing

2025
Real Property Assessment Valuation Appeal
Terrain Map



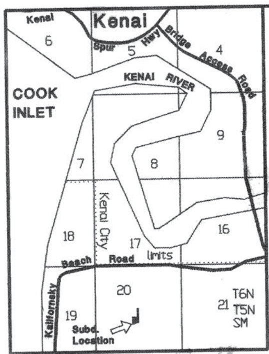
KPB PARCEL ID: 05518111

Transportation

Roads (by Maintenance)

- Unbuilt / Platted / Not Maintained
- Borough (RSA)
- State
- Federal
- Municipal

Tuesday, April 29, 2025



VICINITY 1" = 1 mile MAP

YRAGUI TRACT

Located in the unsubdivided remainder Doyle Estates Subd. Third Addn. KRD 97-102. SW1/4 Section 20, T5N R11W, SM, Alaska. Kenai Recording District Kenai Peninsula Borough File 2010-066

Prepared for

David N. Yragui
Mary Jeanne Yragui
P.O. Box 1290
Kenai, AK 99611

Prepared by

Johnson Surveying
Box 27
Clam Gulch, Ak 99568

STATE OF ALASKA 49TH GERARD L. JOHNSON 7828-S 8/5/10 REGISTERED PROFESSIONAL LAND SURVEYOR

SCALE 1" = 100' **AREA = 9.903 acres**

23 June, 2010

PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of 24 May, 2010.

KENAI PENINSULA BOROUGH

BY: Mary Best August 19, 2010
Authorized Official Date

2010-37

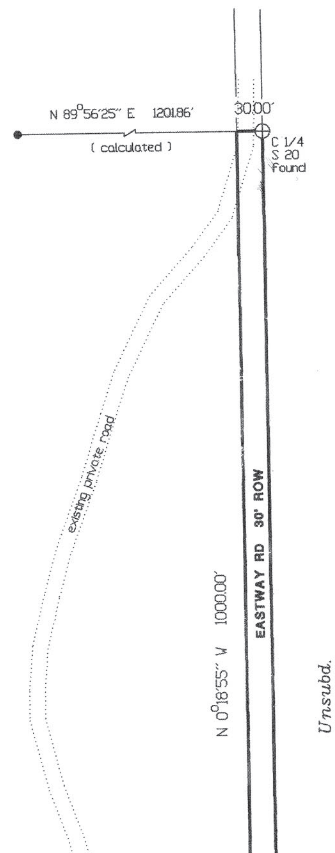
RECORDED ~~FILED~~
Kenai REC. DIST.
DATE 8-23 2010
TIME 8:31 A M
Requested by:
Johnson Surveying
Box 27
Clam Gulch, Ak 99568

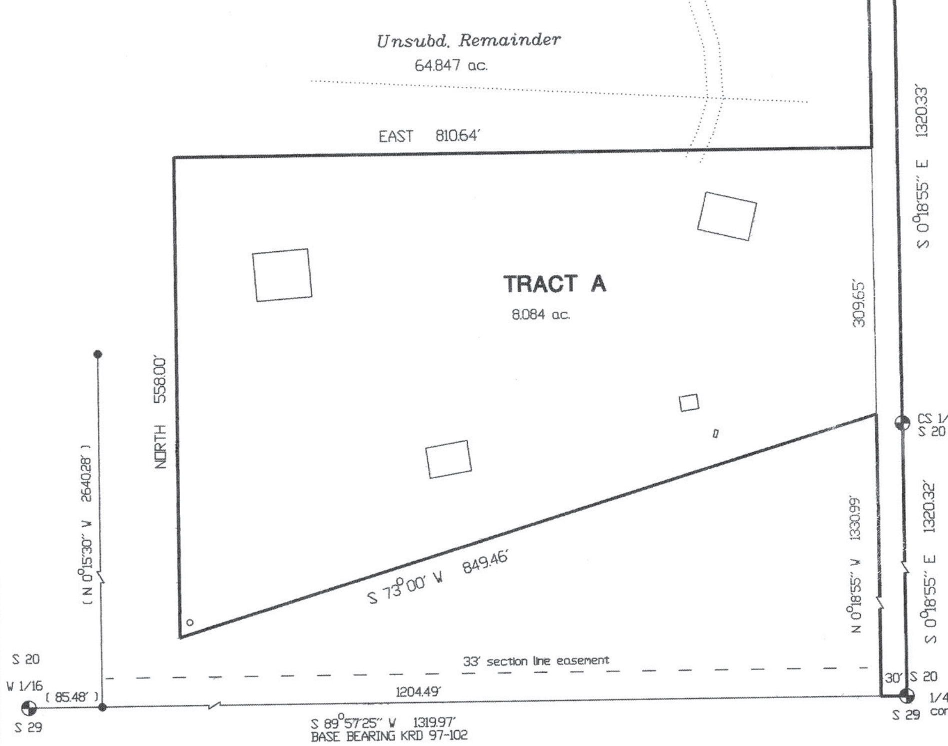
NOTES

1. A building setback of 20' from all street ROWs is required unless a lesser standard is approved by a resolution of the appropriate planning commission. Front 10' of building is also a utility easement as is the entire setback within 5' of side lot lines.
2. No permanent structure shall be constructed or placed within an easement which would interfere with the ability of a utility to use the easement.
3. This property is subject to a 20' underground electrical utility easement as described in Kenai Records Deed Book 194 Page 784.
4. Exceptions to KPB 20.20.030 for extension of Karluk Ave., and KPB 20.20.160, block length for Eastway Road, were granted by KPB Planning Commission at the meeting of 28 June, 2010.

LEGEND

- ⊕ - 2½" brass cap monument, 1702-S, 1974, found.
- 3" alcap monument, 4728-S, 2003, found.
- • - 5/8" rebar with 2" alcap, record plat KRD 97-102.
- 2½" alcap on 5/8"x 8' rebar, set.
- ⊢ - 1/2"x 4' rebar with 1" plastic cap, set.
- ( ) - indicates record information, KRD 97-102.





WASTEWATER DISPOSAL

This lot is at least 200,000 square feet or nominal 5 acres in size and conditions may not be suitable for onsite wastewater treatment and disposal.
Any wastewater treatment or disposal system must meet the regulatory requirements of the Alaska Dept. of Environmental Conservation.

OWNERSHIP CERTIFICATE & DEDICATION

We hereby certify that we are the owners of the real property shown and described hereon: and that we hereby adopt this plan of subdivision, and by our free consent dedicate all ROWs and grant all easements to the use shown.

David N. Yragui P.O. Box 1290 Kenai, AK 99611

Mary Jeanne Yragui
Mary Jeanne Yragui P.O. Box 1290 Kenai, AK 99611

NOTARY'S ACKNOWLEDGEMENT

For: David N. & Mary Jeanne Yragui
Subscribed and sworn to before me this 5TH
day of August 2010.

Diane Jo Bennett
Notary Public for Alaska
My commission expires 3/21/2013

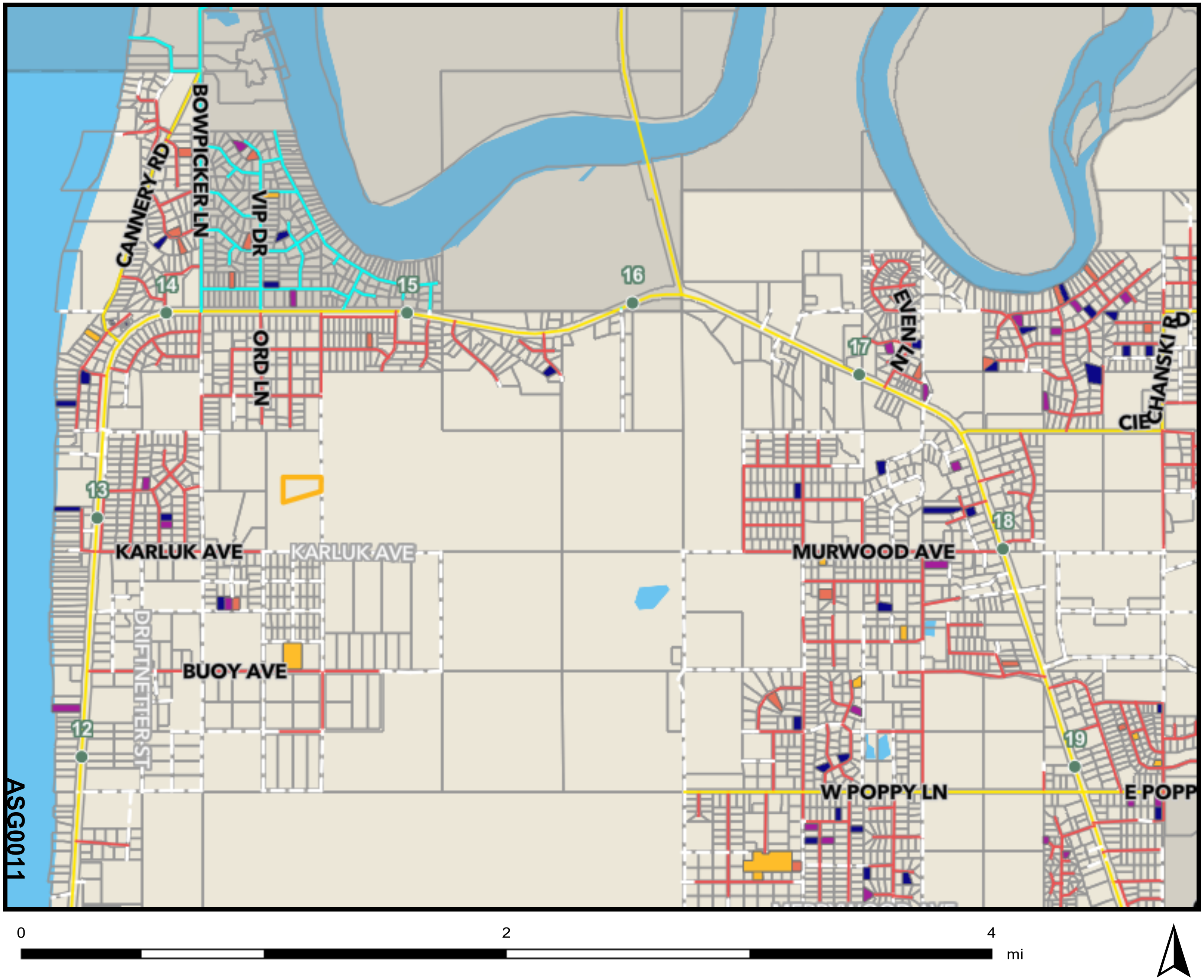
DIANE JO BENNETT NOTARY PUBLIC STATE OF ALASKA

ASG0010

KENAI PENINSULA BOROUGH
Assessing

2025

Real Property Assessment Valuation Appeal Sales Map



KPB PARCEL ID: 05518111

Sales

Residential Sales

- 2025
- 2024
- 2023
- 2022
- 2021

Transportation

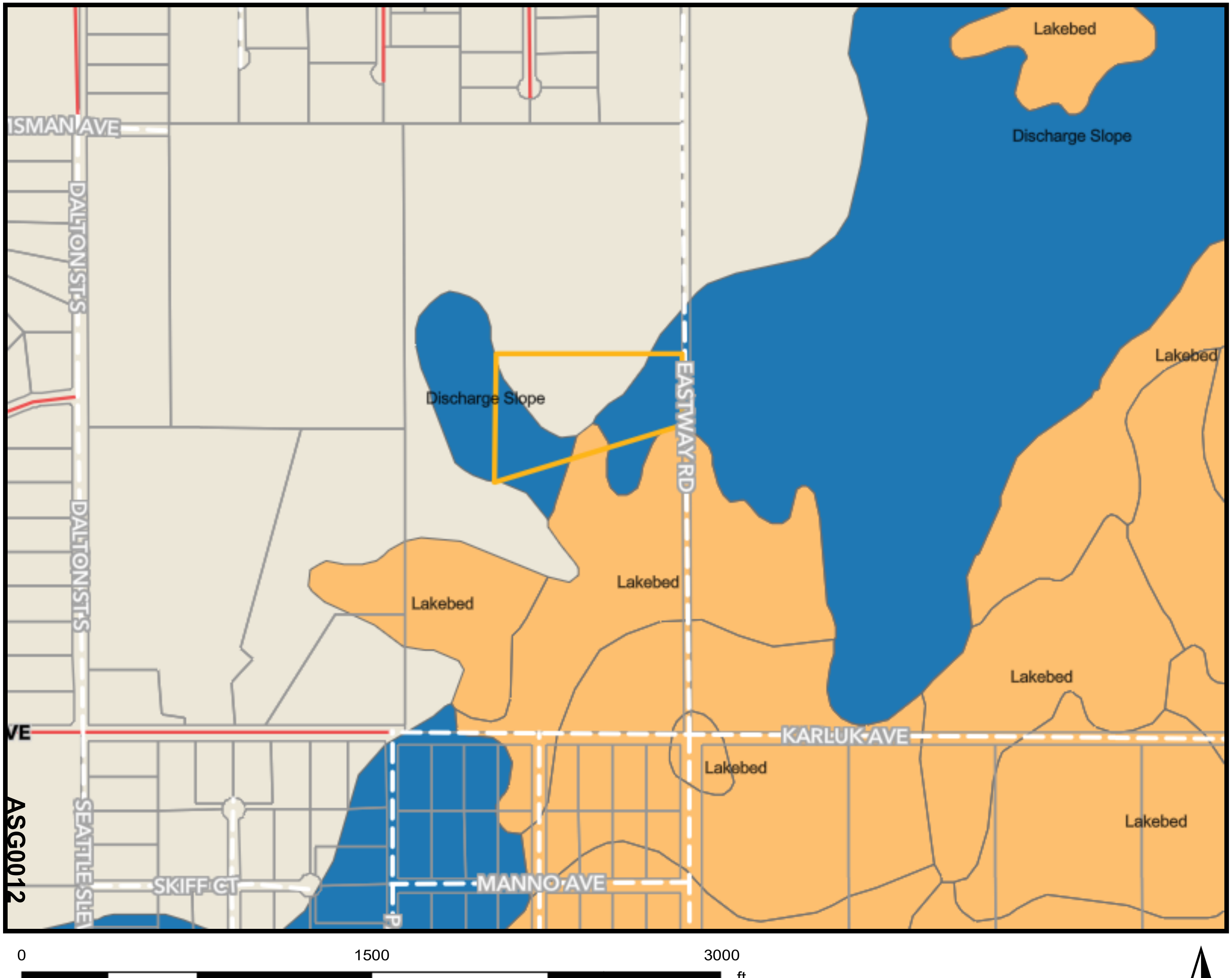
Roads (by Maintenance)

- Unbuilt / Platted / Not Maintained
- Borough (RSA)
- State
- Federal
- Municipal

Monday, April 28, 2025

KENAI PENINSULA BOROUGH
Assessing

2025
Real Property Assessment Valuation Appeal
Wetlands Map



KPB PARCEL ID: 05518111

Transportation

Roads (by Maintenance)

- Unbuilt / Platted / Not Maintained
- Borough (RSA)
- State
- Federal
- Municipal

Terrain

KWF Wetlands Assessment

- DISTURB
- Depression
- Discharge Slope
- Drainageway
- Floating Island
- Headwater Fen
- Kettle
- LAKE
- Lakebed
- Late Snow Plateau
- Riverine
- Tidal
- Wetland / Upland Complex

Tuesday, April 29, 2025

KENAI PENINSULA BOROUGH

Assessing

2025

Real Property Assessment Valuation Appeal

View Map

KPB PARCEL ID: 05518111

Transportation

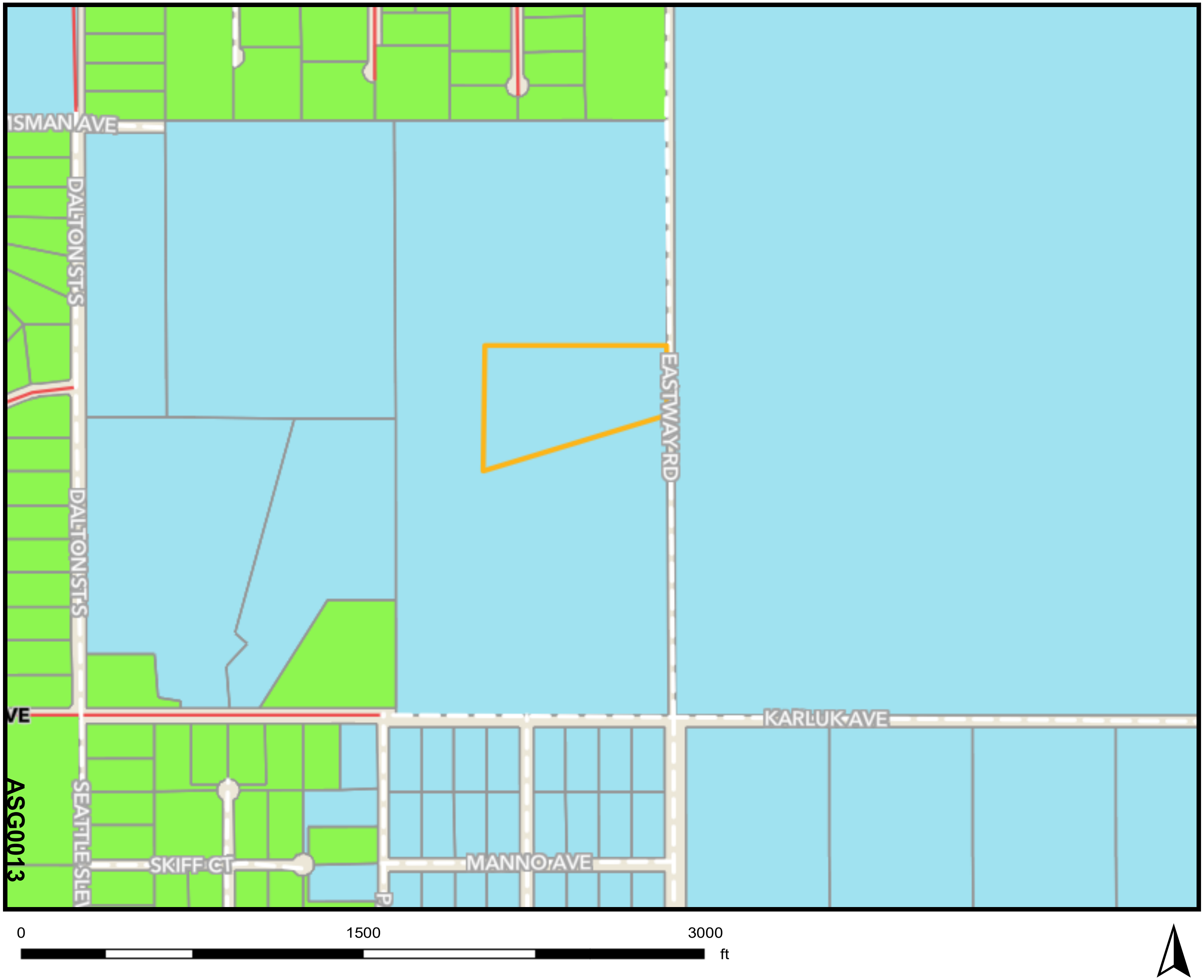
Roads (by Maintenance)

- Unbuilt / Platted / Not Maintained
- Borough (RSA)
- State
- Federal
- Municipal

Land Influence

View

- View Limited
- View None



Tuesday, April 29, 2025

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

2025 lrsn = 95525 **36515 EASTWAY RD** **HANGAR** **055-181-11** **Card C02**

ADMINISTRATIVE INFORMATION

Neighborhood:
125 K-Beach

Property Class:
112 Residential Dwellings 2-4

TAG:
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION: **ACRES:** 8.08

T 05N R 11W SEC 20 Seward Meridian KN 2010037 YRAGUI TRACT TRACT A

PRIMARY OWNER
YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST
YRAGUI MARY JEANNE QUALIFIED PERSONAL RESIDENCE TRUST
PO BOX 1290
KENAI, AK 99611-1290

Residential Dwellings 2-4

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land	42,600	42,600	73,800	81,100	93,400	97,800
Improvements	566,500	562,800	647,500	667,400	703,700	746,500
Total	609,100	605,400	721,300	748,500	797,100	844,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Line#	Infl.Code - Description	$ or %	AdjAmt	Value
Residential Rural/Res	49 User Definable Land Formul		8.08	7,562	7,562	61,100	1	6 View Limited	75	45,825	97,800
							1	X Elec Yes			
							1	P Gas Yes			
							1	V Platted	-15	-9,165	
ASSESSED LAND VALUE (Rounded) :										**36,660**	**97,800**

MEMOS

Building Notes
4/12 SF SLAB FNDTN & BATH COUNT PER APPRAISAL R02 NOW GPO, -6% TO FIN DETG SIDING & SHEETROCK TAPING
8/21 PS PLE BLDG 70X70 STRADDLES PROPERTY LINES
04/24 JN/HW C02 NO CHANGE. R01 - DECREASE EFF AGE 2 YRS FOR DEF MAINT ON EXTERIOR ONLY. SIGNIFICANT CRACKING TO EXTERIOR CONCRETE PADS. SLAB & OMP ARE FINE.

ASG0014

2025 lrsn = 95525

36515 EASTWAY RD

055-181-11 C02

PHYSICAL CHARACTERISTICS
YEAR Built: 2006 Eff: 2006

USE: **HANGAR**

Floor	Commercial Use Code	
1	471	LUTLSTOR

ROOFING:

Card	Roof Material
C02	Metal

WALL / FRAME:

fl	Use Code	FrameDescr/sq.ft	ht
1	LUTLSTOR	Pole 2,640.00	15

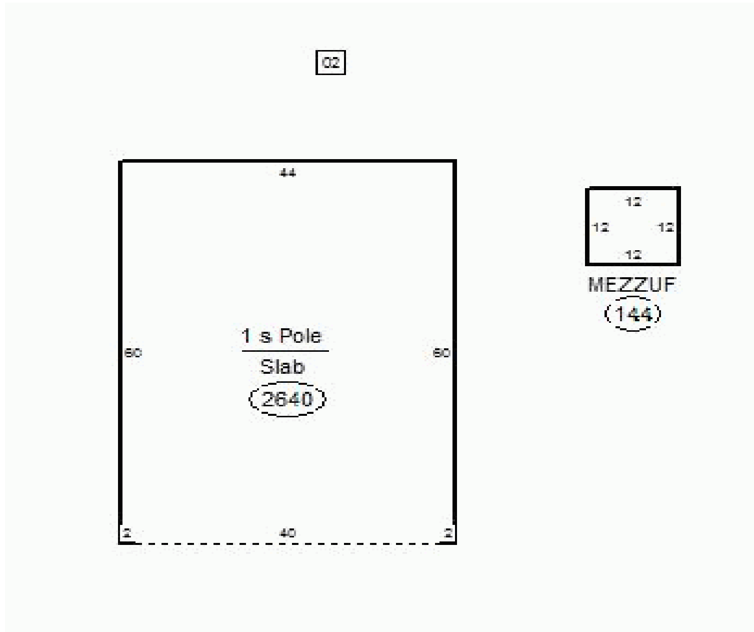
fl	Wall Siding	lf	pct
1	Single -Metal on Wood	168	100

SPRINKLER SYSTEM
NONE

HEATING AND PLUMBING

fl	use	HeatDescr	heat	A/C
1	LUTLSTOR	Space Htr	2,640	0

ASG0015



055-181-11 C02

M & S Database Date: 10/2024

Description	MSUnits	MSCost	MSTotal	%
Base Cost	2,640	18	46,385	
Exterior Walls	2,640	8	21,410	
Heating, Cooling & Ve	2,640	3	7,550	
Basic Structure Cost	2,640	29	75,345	
Physical Depreciation	0	0	58,769	78
Depreciated Cost	2,640	6	16,576	
Base Cost	2,640	18	46,385	
Exterior Walls	2,640	8	21,410	
Heating, Cooling & Ve	2,640	3	7,550	
Basic Structure Cost	2,640	29	75,345	
Physical Depreciation	0	0	58,769	78
Depreciated Cost	2,640	6	16,576	
Rounded Total	0	0	16,600	

Total Before Adjustments 16,600
TOTAL VALUE **16,600**

SPECIAL FEATURES

Description	Size	Value

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Year Const	Eff Const	Cond	Base Rate	Adj Rate	L	W	Size or Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
C	LUTLSTOR	0.0	F	2006	2006	AV	0.00	0.00	0	0	2,640	0	0	0	100	16,600
01	MEZZUF	0.0	F-	2006	2006	AV	11.54	10.96	12	12	144	1,580	24	24	100	1,200
02	DOOR	0.0	Low	2006	2006	AV	OVERRIDE		0	0	0	0	0	0	100	9,300

TOTAL IMPROVEMENT VALUE (for this card) **27,100**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

2025 lrsn: 95525

36515 EASTWAY RD

055-181-11

Card R01

ADMINISTRATIVE INFORMATION

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Residential Dwellings 2-4

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							X Elec Yes			
							P Gas Yes			
							V Platted	-15	-9,165	
							ASSESSED LAND VALUE (Rounded) :		**36,660**	**97,800**

MEMOS

Appraisal On File
05/04/2010 $485,000 STANLEY P. KACHER
03/20/2012 $445,000-$475,000 RANGE. MARK WEBB.
Building Notes
4/12 SF SLAB FNDTN & BATH COUNT PER APPRAISAL R02 NOW GPO, -6%
TO FIN DETG SIDING & SHEETROCK TAPING
8/21 PS PLE BLDG 70X70 STRADDLES PROPERTY LINES
04/24 JN/HW C02 NO CHANGE. R01 - DECREASE EFF AGE 2 YRS FOR DEF
Additional memos on file.

ASG0016

R01 **055-181-11**

2025 lrsn: 95525

PHYSICAL CHARACTERISTICS
Style: 2 L FRAME
Occupancy Single Family
Story Height: 2.00
Finished Area 3,444
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Monolithic slab
Walls: Monolithic slab-no wall

DORMERS
None

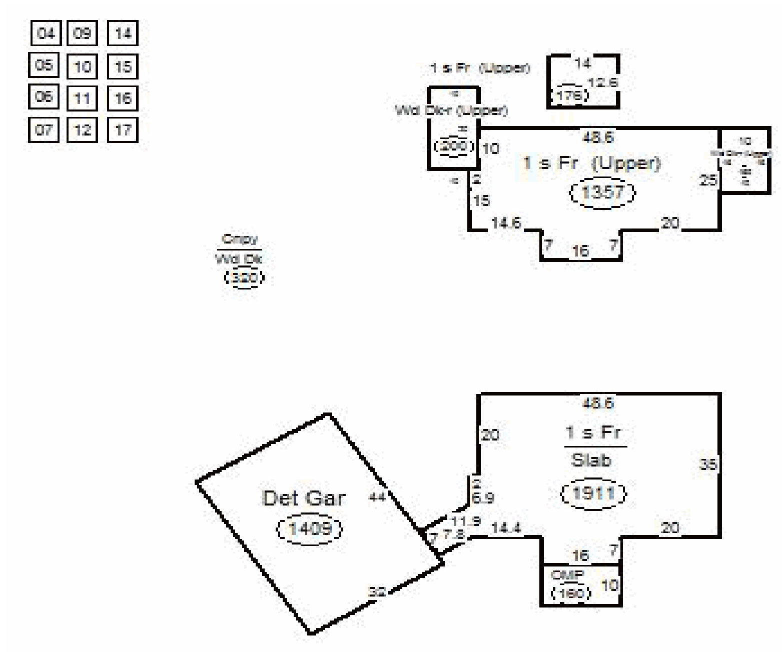
FLOORING
1.0 Slab Base Allowance
2.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 Stucco
2.0 Stucco

INTERIOR WALLS
1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: Radiant-floor

2-Fixt.Baths:	1 2	Kit sink:	1 1
3-Fixt.Baths:	2 6	Water Htr:	1 1
4-Fixt.Baths:	0 0	Extra fix:	0
5-Fixt.Baths:	1 5	TOTAL fix:	15



055-181-11 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1911	1.0	1,911	209,140
Wood Frame	1533	2.0	1,533	128,890

TOTAL BASE **338,030**

INTERIOR

Frame/Siding/Roof/Dorme	4,000
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	7,100
Plumbing	27,300
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**38,400**

EXT FEATURES

Description	
3 WDDK-R/	3,980
2 WDDK-R/	4,630
1 OMP	5,800

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	14,410

TOTAL GAR/EXT FEAT **14,410**

Quality Class/Grade G+ .94

GRADE ADJUSTED VALUE (rounded) **347,850**

SPECIAL FEATURES

Description			
D	WH	1	0.00
04	PRIVSEPT	1	6,500
04	SWL-PRV	1	4,000
06	3SO	0	-8.54
08	H	1,408	3.55
08	IF	1,408	5.34
09	1SO	0	-1.13
10	H	1,536	3.55
10	IF	1,536	5.34
11	GF	416	-728.00
12	LOFT	80	1.25

Addn features on next page.

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	2.00	G+	2006	2011		0.00	0.00	0	0	0	347,850	13	0	0	100	168	100	508,400
04	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0		100	10,500
05	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
06	POLEBLDG	10.00	F	2003	2008		22.48	13.94	56	64	3,584	49,960	73	0	0	0		100	13,500
07	CONEX	0.00	Avg	3000	3000		2,500.00	2,500.00	8	40	2	5,000	0	0	0	0		100	5,000
08	DETGAR	0.00	G	2006	2010		51.31	60.19	32	44	1,409	84,810	26	0	0	0		100	62,800
09	LEANTO	10.00	Avg	2010	2013		8.66	7.53	10	16	160	1,200	53	0	0	0		100	600
10	DETGAR	13.00	G	2010	2013		51.31	60.20	32	48	1,536	92,470	20	0	0	0		94	69,500
11	FLATCP	0.00	Low	2008	2010		11.31	11.31	8	52	416	3,980	66	0	0	0		100	1,400
12	MACHINE	0.00	Avg	2002	2005		26.44	27.69	16	20	320	10,600	37	0	0	0		100	6,700
13	WDDK	0.00	Low	2011	2011		0.00	0.00	10	32	320	5,440	61	0	0	0		100	2,100

Additional improvements on next page. **719,400**

ASG0017

02/20/2025 Last inspected 04/19/2024 by HW; Code: B ; Data Entry by MIS

COMMERCIAL FIELD DATA SUMMARY

C02

PARCEL 055-181-11
APPRAISER JN
DATE 04/07/25
INSPECTION CODE B

SKETCH CHANGES OR ADDITIONS

BUILDING DESCRIPTION:

Occupancy:
Year Built:
Eff Year:
Depreciation:
Percent Complete:
Quality:
Foundation:
Wall Structure:
Exterior Cover:
Roofing Material:
Heating System:
Number of Stories:
Eave Height:
Elevators:
Building Sprinkler System:

LAND FEATURES:

DRIVE
WELL
SEPTIC
DEV FILL
PAVING

OUTBUILDINGS:

COMMENTS: No chgs were made to the structure as it was not inspected per owner.

APPROVED
APR 24 2025
S.ROMAIN

LAND INFLUENCES								Same	X	
Community	Y	N	**View**	N	L	G	E	**Street Access**		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		Ag Rights			PLAT		Limited / NA
Public H2O								**Water Front**		
Public Sewer			Easement*		Other*			Ocean	River	Lake
TOPO	Steep	Ravine	Other		Wetlands			Pond	Dedicated	BOAT Launch

ASG0018

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 055-181-11 Cd # 1 of 1 InspDate 04/07/25 Appraiser JN

STR. OVERRIDE VALUE ______

Redraw: Y N **Reinspect:** Y N **Yr.** ______ **Supp. Roll:** Y N **Insp Reason:** B

Property Class				Occupancy				Type: 2 Level
VA 100		Condo 140		Single Family	X	Condo		**Material:** / **Quality:**
VA(Lnd Imp)105		AB 190		Duplex		Townhouse		Frame X / Cabin / G +
RS 110		CM VC 300		Triplex				Log / P / VG
RS 112	X	CM(LndImp)305		4-6 Family		Yr Blt	2006	Mas / L / EX
RC 120		CM 350		Multi-family		Eff Yr	2011	F / HVI
MH 130		LH VA 600		Other		Pct.Comp.	100	AV / HVII
MH (only) 131		LH (LndImp) 605		**Extra Living Units**				
MH 132		Other ______		Designed		Converted		

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		**Type**		Built up		Hot Water		kitchen 1	water htr 1
Normal for class		Gable	X	CompSh to 235	X	No Heat		2-fix 1	4-fixture
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		3-fix 2	5-fixture 1
Mono slab	X	Flat or Shed		Comp Roll		Radiant Floor	X	Extra fixtures	
None		A-Frame		Metal		Electric BB		**No Plumbing**	
Foundation Walls		Complex		Other		Forced Air		**Special Features**	
Formed Concrete				Shake-sh med		Space Heater		Elevator (Stops)	
Piers - no wall		**Pitch**		Wood shingles				Sauna Bath (Interior)	
Chemonite		Low to 4/12		**Features - Basement & Monitor**				Whirlpool	1
Cinder block		Med 5/12 - 8/12	X	Bsmt Garage	1C	2C	3C	**Fireplaces**	
Mono slab - no wall	X	High 9/12 & up		Egress Win #		Monitor		Fireplace M G	
None				MH Found. (Lin Ft)		ELEV		Wood Stove	

EXTERIOR DETAIL

Ext. Cover	1	1.5	1.75	2	A	Dormers:	
None						Shed	
Alum or Steel						Gable	
Board & Batten							
Log Rustic						**Electricity**	
Log Solid						None	
Plywood (OSB)							
Stucco	X			X		**Basement:**	
T1-11 Economy						Wall	
Vinyl							
Wood						Cover	
Masonry Veneer							
Hardi-Plank							

INTERIOR DETAIL

Floor Type	1	1.5	1.75	2	A
Plywood (OWJ)				X	
Slab	X				
Other					
Finish	1	1.5	1.75	2	A
None					
Base Allowance	X			X	
Concrete					
Carpet					
Ceramic Tile					
Vinyl					
Hard Wood					
Pergo or Equal					

Interior Walls	1	1.5	1.75	2	A
Norm. for class	X			X	
None					
Log					
Panel A G					
Plywood					
Sheetrock					
Ceiling Finish	1	1.5	1.75	2	A
Norm. for class	X			X	
Suspended					
Acoustic Tile					
Plywood					
Sheetrock					
Wood					

SWL

Cistern		Private Septic	
Septic(3-4plex)		Sand Point	
Crib		Spring	
Septic (dup)		Private Water	1
		Sep(Holding)Tk	
LT#	RC#2	RR#20	Other#

LAND INFLUENCES Same X

Community	Y	N	View	N	L	G	E
Gas			CCRs		Airstrip		
Electric			HOA		Ag Rights		
Public H2O							
Public Sewer			Easement*		Other		
TOPO		Steep	Ravine	Other	Wetlands		

Street Access		
Paved	Grv Maint	Unmain/Trail
PLAT		Limited / NA
Water Front		
Ocean	River	Lake
Pond	Dedicated	BOAT Launch

LAND NOTES:

RECEIVED APR 21 2025 MERRIN

RECEIVED APR 21 2025 K.VANZANDT

ADDITIONS / STAND ALONE STRUCTURES

Code	Qual	Yr Blt	Eff Yr	Roof Mat	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? Y N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive						
04 Septic Remove						

APPROVED APR 21 2025 S.ROMAIN

NOTES:

Per owner, Septic is saturated NV.

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

120.6 G+

Size Ranges ➡	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
QUALITY	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	2.70 2.55 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 -20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	3.60 3.40 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	2.70 2.55 2.40	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade package	3.60 3.45 3.30	Very Good, high quality appliance package	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	2.70 2.55 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	1.80 1.70 1.60	Average wood doors and trim	2.10 2.00 1.90	Above average quality doors and wood trim	2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	Excellent high-quality, exotic woods. Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	9.00 8.50 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	4.50 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneling on open-beam ceiling	7.25 6.75 6.25	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	18.0 17.0 16.0	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	45.0 42.5 40.0	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	60.0 57.5 55.0	Very Good workmanship. Good attention to interior refinements and detail; exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

Completion Estimate		%	Total
Plans Permits & Surveying		2	2
Water/Sewer Rough-in		2	4
Excavation, Forms, & Backfill		2	6
Foundation		8	14
Rough Framing		21	35
Windows & Exterior Doors		2	37
Roof Cover		3	40
Plumbing Rough-in		4	44
Insulation		1	45
Electrical Rough-in		6	51
Heating		5	56
Exterior Cover & Paint		6	62
Int. Drywall, Tape & Texture		8	70
Int. Cabinets, Doors, Trim Etc		13	83
Plumbing Fixtures		5	88
Floor Covers		3	91
Built in Appliances		3	94
Light Fixtures & Finish Hardware		2	96
Painting & Decorating		4	100
Total Completion	100		

QUALITY			
CBN -	70% of P	G-	110%
CBN	80% of P	G	115%
CBN +	90% of P	G+	120%
P-	< 40%	VG-	125%
P	50%	VG	135%
P+	60%	VG+	145%
L-	65%	EX-	150%
L	70%	EX	165%
L+	75%	EX+	180%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVII	200%+
A	100%		
A+	105%		

ASG0020

055-181-11 8-3-21 1 of 1 PS R01

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

055-181-11

2025 Irsn: 95525

36515 EASTWAY RD

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
125 K-Beach

Property Class:
112 Residential Dwellings 2-4

TAG:
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION: **ACRES:** 8.08

T 05N R 11W SEC 20 Seward Meridian KN 2010037 YRAGUI TRACT TRACT A

PRIMARY OWNER

YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST
YRAGUI MARY JEANNE QUALIFIED PERSONAL RESIDENCE TRUST
PO BOX 1290
KENAI, AK 99611-1290

Residential Dwellings 2-4

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land	42,600	42,600	73,800	81,100	93,400	73,600
Improvements	566,500	562,800	647,500	667,400	703,700	740,000
Total	609,100	605,400	721,300	748,500	797,100	813,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		3.70	12,081	12,081	44,700	6 View Limited	75	33,525	71,500
							X Elec Yes			
							P Gas Yes			
							V Platted	-15	-6,705	
Remaining/Wetlands	49 User Definable Land Formul		4.38	479	479	2,100	None			2,100
							ASSESSED LAND VALUE (Rounded) :		**26,820**	**73,600**

MEMOS

Appraisal On File
05/04/2010 $485,000 STANLEY P. KACHER
03/20/2012 $445,000-$475,000 RANGE. MARK WEBB.
Building Notes
4/12 SF SLAB FNDTN & BATH COUNT PER APPRAISAL R02 NOW GPO, -6% TO FIN DETG SIDING & SHEETROCK TAPING
8/21 PS PLE BLDG 70X70 STRADDLES PROPERTY LINES
04/24 JN/HW C02 NO CHANGE. R01 - DECREASE EFF AGE 2 YRS FOR DEF
Additional memos on file.

ASG0022

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access		
Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL	NONE
Public H20			Hwy Fnt		Ag Right			WATERFRONT		
Public Sewer			Easement		Other			Ocean	River	Lake
LAND TYPE	RR#20		OTHER:					Pond	Dedicated	Boat Launch
TOPO	Steep		Ravine	Other		Wetlands				

2025 lrsn: 95525

PHYSICAL CHARACTERISTICS
Style: 2 L FRAME
Occupancy Single Family
Story Height: 2.00
Finished Area 3,444
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Monolithic slab
Walls: Monolithic slab-no wall

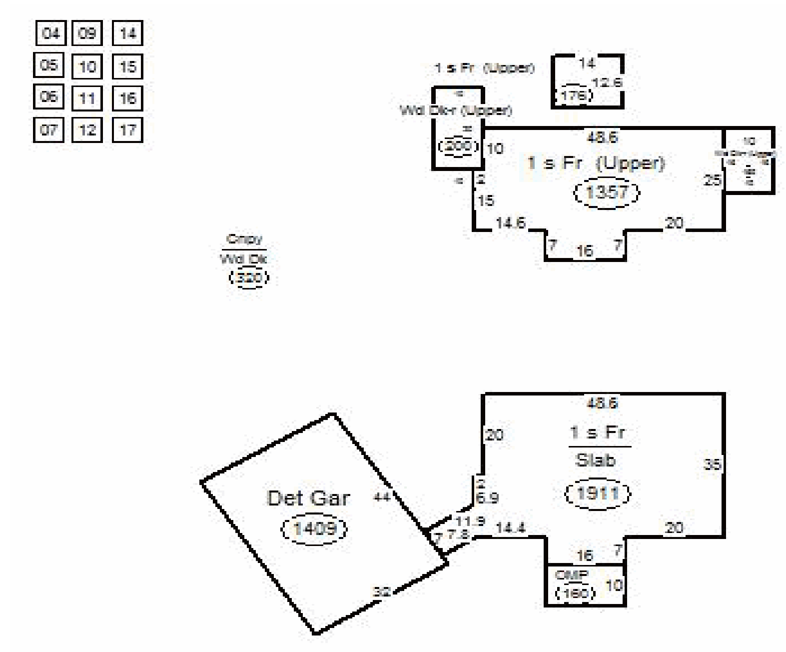
DORMERS
None

FLOORING
1.0 Slab Base Allowance
2.0 Plywd sub Base Allowance

EXTERIOR COVER
1.0 Stucco
2.0 Stucco

INTERIOR WALLS
1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING
Primary Heat: Radiant-floor
2-Fixt.Baths: 1 2 Kit sink: 1 1
3-Fixt.Baths: 2 6 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 1 5 TOTAL fix: 15



055-181-11 R01

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1911	1.0	1,911	209,140
Wood Frame	1533	2.0	1,533	128,890

TOTAL BASE **338,030**

INTERIOR

Frame/Siding/Roof/Dorme	4,000
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	7,100
Plumbing	27,300
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	**38,400**

EXT FEATURES

Description	
3 WDDK-R/	3,980
2 WDDK-R/	4,630
1 OMP	5,800

GARAGES

Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	14,410

TOTAL GAR/EXT FEAT **14,410**

Quality Class/Grade G+ .94

GRADE ADJUSTED VALUE (rounded) **347,850**

SPECIAL FEATURES

Description			
D	WH	1	0.00
04	SWL-PRV	1	4,000
06	3SO	0	-8.54
08	H	1,408	3.55
08	IF	1,408	5.34
09	1SO	0	-1.13
10	H	1,536	3.55
10	IF	1,536	5.34
11	GF	416	-728.00
12	LOFT	80	1.25
12	SHOP	320	1,040

Addn features on next page.

SUMMARY OF IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D	DWELL	2.00	G+	2006	2011		0.00	0.00	0	0	0	347,850	13	0	0	100	168	100	508,400
04	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	4,000	0	0	0	0		100	4,000
05	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
06	POLEBLDG	10.00	F	2003	2008		22.48	13.94	56	64	3,584	49,960	73	0	0	0		100	13,500
07	CONEX	0.00	Avg	3000	3000		2,500.00	2,500.00	8	40	2	5,000	0	0	0	0		100	5,000
08	DETGAR	0.00	G	2006	2010		51.31	60.19	32	44	1,409	84,810	26	0	0	0		100	62,800
09	LEANTO	10.00	Avg	2010	2013		8.66	7.53	10	16	160	1,200	53	0	0	0		100	600
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12	MACHINE	0.00	Avg	2002	2005		26.44	27.69	16	20	320	10,600	37	0	0	0		100	6,700
13	WDDK	0.00	Low	2011	2011		0.00	0.00	10	32	320	5,440	61	0	0	0		100	2,100

Additional improvements on next page. **712,900**

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

CONTINUATION PAGE FOR IMPROVEMENTS

055-181-11

Card R01

ADDITIONAL FEATURES

		Description	Size	
12	1	WDSTOVE	1	70
14	1	GF	480	-
15	1	4SO	0	-
17	1	4SO	0	-

ADDITIONAL IMPROVEMENTS

	Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	L	W	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
14	FLATCP	0.00	F	2010	2013		13.09	11.24	48	10	480	5,400	53	0	0	0		100	2,500
15	POLEBLDG	10.00	Low	2010	2012		19.12	9.56	46	22	1,012	9,670	57	0	0	0		100	4,200
16	CONEX	0.00	Avg	3000	3000		1,200.00	1,200.00	20	8	1	1,200	0	0	0	0		100	1,200
17	POLEBLDG	0.00	Low	2014	2016		19.12	9.56	70	70	4,900	46,840	38	0	0	0		100	29,000

TOTAL IMPROVEMENT VALUE (for this card) **712,900**

ASG0024

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

2025 lrsn = 95525 **36515 EASTWAY RD** **HANGAR** **055-181-11 Card C02**

ADMINISTRATIVE INFORMATION

Neighborhood:
125 K-Beach
Property Class:
112 Residential Dwellings 2-4
TAG:
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION: **ACRES:** 8.08

T 05N R 11W SEC 20 Seward Meridian KN 2010037 YRAGUI TRACT TRACT A

PRIMARY OWNER
YRAGUI DAVID N QUALIFIED PERSONAL RESIDENCE TRUST
YRAGUI MARY JEANNE QUALIFIED PERSONAL RESIDENCE TRUST
PO BOX 1290
KENAI, AK 99611-1290

Residential Dwellings 2-4

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

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							1	X Elec Yes			
							1	P Gas Yes			
							1	V Platted	-15	-6,705	
Remaining/Wetlands	49 User Definable Land Formul		4.38	479	479	2,100	2	None			2,100
					ASSESSED LAND VALUE (Rounded) :					**26,820**	**73,600**

MEMOS

Building Notes
4/12 SF SLAB FNDTN & BATH COUNT PER APPRAISAL R02 NOW GPO, -6%
TO FIN DETG SIDING & SHEETROCK TAPING
8/21 PS PLE BLDG 70X70 STRADDLES PROPERTY LINES
04/24 JN/HW C02 NO CHANGE. R01 - DECREASE EFF AGE 2 YRS FOR DEF
MAINT ON EXTERIOR ONLY. SIGNIFICANT CRACKING TO EXTERIOR
CONCRETE PADS. SLAB & OMP ARE FINE.
04/25 JN PER OWNER, SEPTIC IS SATURATED.

ASG0025

2025

lrsn = 95525

36515 EASTWAY RD

055-181-11 C02

PHYSICAL CHARACTERISTICS

YEAR Built: 2006 Eff: 2006

USE: HANGAR

Floor	Commercial Use Code	
1	471	LUTLSTOR

ROOFING:

Card	Roof Material
C02	Metal

WALL / FRAME:

fl	Use Code	FrameDescr/sq.ft	ht
1	LUTLSTOR	Pole 2,640.00	15

fl	Wall Siding	lf	pct
1	Single -Metal on Wood	168	100

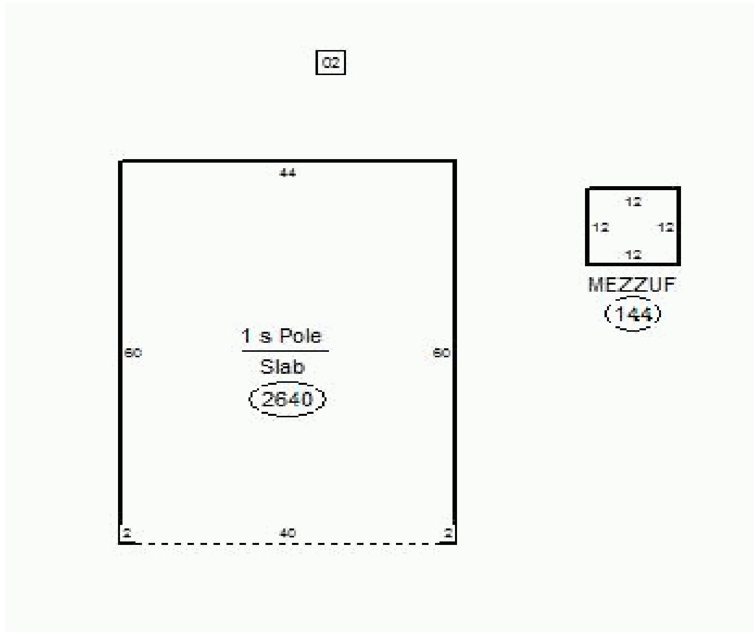
SPRINKLER SYSTEM

NONE

HEATING AND PLUMBING

fl	use	HeatDescr	heat	A/C
1	LUTLSTOR	Space Htr	2,640	0

ASG0026



055-181-11 C02

M & S Database Date: 10/2023

Description	MSUnits	MSCost	MSTotal	%
Base Cost	2,640	18	46,385	
Exterior Walls	2,640	8	21,410	
Heating, Cooling & Ve	2,640	3	7,550	
Basic Structure Cost	2,640	29	75,345	
Physical Depreciation	0	0	58,769	78
Depreciated Cost	2,640	6	16,576	
Base Cost	2,640	18	46,385	
Exterior Walls	2,640	8	21,410	
Heating, Cooling & Ve	2,640	3	7,550	
Basic Structure Cost	2,640	29	75,345	
Physical Depreciation	0	0	58,769	78
Depreciated Cost	2,640	6	16,576	
Rounded Total	0	0	16,600	

Total Before Adjustments	16,600
TOTAL VALUE	**16,600**

SPECIAL FEATURES

Description	Size	Value

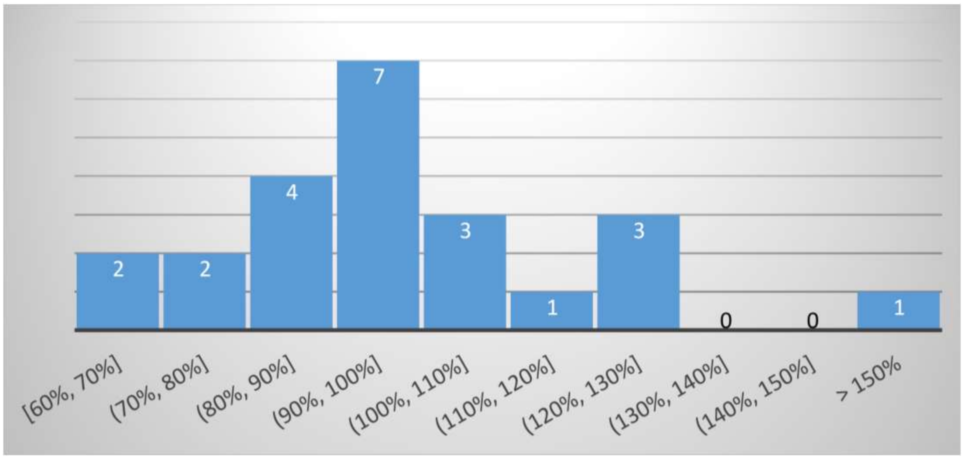
SUMMARY OF IMPROVEMENTS

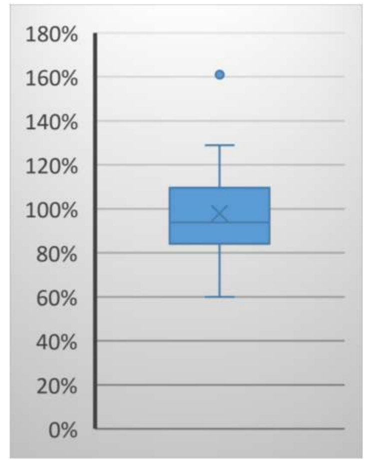
	Improvement	Story or Ht	Grade	Year Const	Eff Const	Cond	Base Rate	Adj Rate	L	W	Size or Area	Comp Value	Pys Depr	Total Depr	% Comp	Value
C	LUTLSTOR	0.0	F	2006	2006	AV	0.00	0.00	0	0	2,640	0	0	0	100	16,600
01	MEZZUF	0.0	F-	2006	2006	AV	11.54	10.96	12	12	144	1,580	24	24	100	1,200
02	DOOR	0.0	Low	2006	2006	AV	OVERRIDE		0	0	0	0	0	0	100	9,300

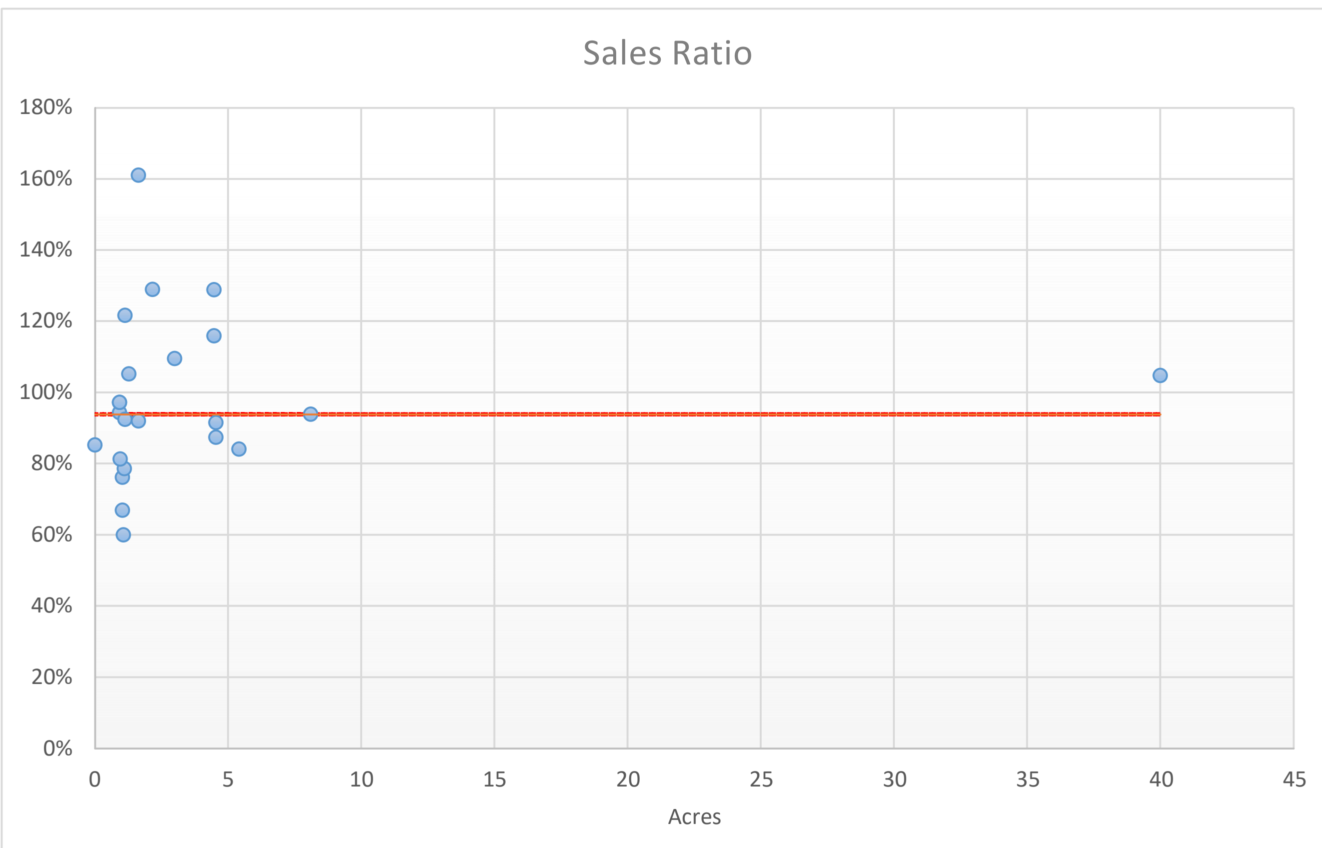
TOTAL IMPROVEMENT VALUE (for this card) **27,100**

LAND RATIO STUDY

Ratio Sum	23			**Excluded**	
Mean	98.00%	**Earliest Sale**	3/2/2022	**# of Sales**	23
Median	93.87%	**Lates Sale**	7/15/2024	**Total AV**	$ 1,131,800
Wtd Mean	97.62%	**Outlier Information**		**Total SP**	$ 1,159,400
PRD	100.39%	Range	1.5	**Min**	60.00%
COD	17.10%	**Lower Limit**	45.76%	**Max**	161.00%
St. Dev	0.2251	**Upper Limit**	147.85%	**Min Sale**	$ 18,000
COV	22.97%			**Max Sale**	$ 160,000





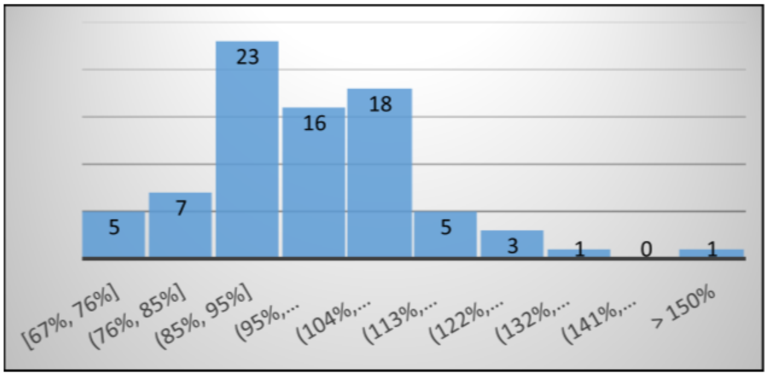


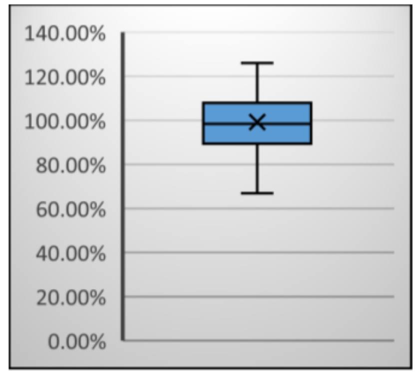
LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
125	3/2/2022	92645	05502146	0.92	$ 67,800	$ 71,900	$ 73,500	20	V	94.30%
125	3/2/2022	92646	05502147	1.13	$ 73,700	$ 79,700	$ 79,800	20	V	92.47%
125	5/9/2022	92647	05502148	1.13	$ 94,500	$ 77,700	$ 99,800	20	Z	121.62%
125	8/3/2023	94049	05506029CO05	0.00	$ 30,100	$ 35,300	$ 22,300	20	Z	85.27%
125	12/6/2022	15651	05514026	4.47	$ 23,200	$ 18,000	$ 32,300	20	C	128.89%
125	12/11/2023	15654	05514029	4.47	$ 31,300	$ 27,000	$ 32,300	20	C	115.93%
125	3/28/2023	15665	05514041	40.00	$ 81,700	$ 78,000	$ 78,300	20	C	104.74%
125	8/15/2022	106032	05514042	4.54	$ 48,500	$ 55,500	$ 46,300	20	V	87.39%
125	8/31/2022	106033	05514043	4.54	$ 48,500	$ 53,000	$ 46,300	20	V	91.51%
125	3/9/2022	16074	05522134	2.16	$ 36,100	$ 28,000	$ 34,400	20	C	128.93%
125	8/31/2023	16107	05522205	1.03	$ 25,500	$ 33,500	$ 23,000	20	C	76.12%
125	9/27/2023	82684	05524107	8.10	$ 70,400	$ 75,000	$ 67,200	20	C	93.87%
125	7/9/2024	90459	05524119	5.41	$ 99,000	$ 117,800	$ 94,400	20	Z	84.04%
125	5/22/2024	16896	05528245	1.03	$ 21,400	$ 32,000	$ 25,600	20	C	66.88%
125	11/17/2023	16897	05528246	1.10	$ 27,500	$ 35,000	$ 26,300	20	C	78.57%
125	8/7/2023	16948	05529065	2.99	$ 175,300	$ 160,000	$ 165,800	20	C	109.56%
125	6/5/2024	17031	05531047	1.63	$ 32,200	$ 35,000	$ 30,800	20	C	92.00%
125	7/24/2023	17031	05531047	1.63	$ 32,200	$ 20,000	$ 30,800	20	C	161.00%
125	6/28/2023	107804	05532072	1.07	$ 12,000	$ 20,000	$ 10,300	20	C	60.00%
125	3/8/2023	108143	05533135	1.27	$ 26,300	$ 25,000	$ 26,400	20	C	105.20%
125	2/6/2023	17978	05545019	0.95	$ 26,000	$ 32,000	$ 24,800	20	C	81.25%
125	7/15/2024	37317	13134081	0.92	$ 24,300	$ 25,000	$ 22,100	20	C	97.20%
125	3/19/2024	37317	13134081	0.92	$ 24,300	$ 25,000	$ 22,100	20	C	97.20%

RATIO STUDY

NBH # 125				HT 1L-71	POST
RATIO SUM:	78.35	12/1/2021	2.87	**# OF SALES:**	79
MEAN:	99.18%	**Earliest Sale**	10/1/2021	**TOTAL AV:**	$ 28,142,900
MEDIAN:	**98.43%**	**Latest Sale**	8/13/2024	**TOTAL SP:**	$ 28,894,666
WTD MEAN:	97.40%	**Outlier Information**		**MINIMUM:**	66.89%
PRD:	1.02	**Range**	1.5	**MAXIMUM:**	171.92%
COD:	11.77%	**Lower Boundary**	61.64%	**MIN SALE AMT:**	$ 148,500
ST. DEV	15.74%	**Upper Boundary**	135.69%	**MAX SALE AMT:**	$ 1,195,000
COV:	15.87%				





RATIO STUDY

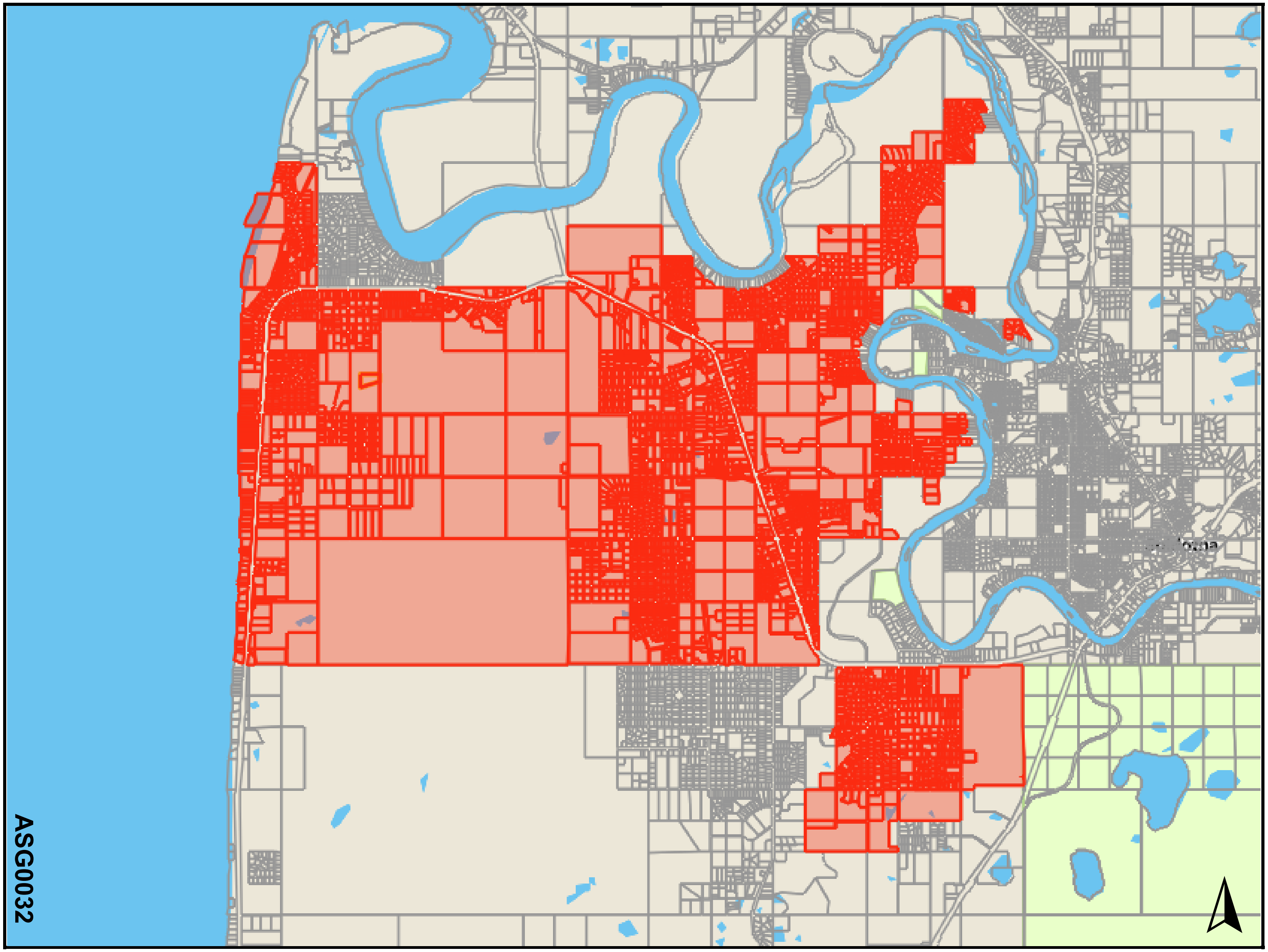
RATIO SUM:	78.35	12/1/2021	2.87	**# OF SALES:**	79
MEAN:	99.18%	**Earliest Sale**	10/1/2021	**TOTAL AV:**	$ 28,142,900
MEDIAN:	**98.43%**	**Latest Sale**	8/13/2024	**TOTAL SP:**	$ 28,894,666
WTD MEAN:	97.40%	**Outlier Info**		**MINIMUM:**	66.89%
PRD:	1.02	Range	1.50	**MAXIMUM:**	171.92%
COD:	11.77%	**Lower Boundary**	61.64%	**MIN SALE AMT:**	$ 148,500
ST. DEV	0.1574	**Upper Boundary**	135.69%	**MAX SALE AMT:**	$ 1,195,000
COV:	15.87%			**$ -**	**$ 1,245,000**

SALE DATE:	**2025**
HOUSE TYPE:	**1L-71**
MKT AREA:	**125**
	POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
05501135	125	$ 240,700	$ 67,800	$ 308,500	$ 300,000	102.83%	11	7/28/2023	A+
05501169	125	$ 748,800	$ 67,800	$ 816,600	$ 825,000	98.98%	23	8/21/2023	VG
05502119	125	$ 391,100	$ 33,000	$ 424,100	$ 634,000	66.89%	11	8/13/2024	G
05502128	125	$ 433,800	$ 29,500	$ 463,300	$ 499,000	92.85%	11	8/22/2023	G+
05503159	125	$ 329,300	$ 90,500	$ 419,800	$ 360,000	116.61%	21	2/18/2022	A+
05504045	125	$ 320,100	$ 25,600	$ 345,700	$ 407,000	84.94%	21	10/14/2022	G
05504061	125	$ 241,800	$ 26,500	$ 268,300	$ 248,000	108.19%	11	4/21/2023	A+
05504162	125	$ 401,400	$ 25,600	$ 427,000	$ 400,000	106.75%	41	8/31/2023	G
05505014	125	$ 189,200	$ 19,400	$ 208,600	$ 242,000	86.20%	11	3/22/2023	A
05508131	125	$ 235,500	$ 22,300	$ 257,800	$ 287,000	89.83%	31	12/16/2022	A
05516005	125	$ 219,600	$ 30,500	$ 250,100	$ 337,600	74.08%	11	7/29/2022	F
05516009	125	$ 359,400	$ 26,700	$ 386,100	$ 350,000	110.31%	71	5/20/2022	F+
05518055	125	$ 293,200	$ 22,700	$ 315,900	$ 327,000	96.61%	45	1/24/2022	G-
05518056	125	$ 205,100	$ 22,800	$ 227,900	$ 279,000	81.68%	45	4/25/2023	A-
05524120	125	$ 402,200	$ 99,000	$ 501,200	$ 489,000	102.49%	21	4/2/2024	A+
05528117	125	$ 547,200	$ 30,500	$ 577,700	$ 690,000	83.72%	11	2/13/2024	A+
05528202	125	$ 269,000	$ 27,000	$ 296,000	$ 339,000	87.32%	11	6/7/2024	A+
05531038	125	$ 239,600	$ 25,400	$ 265,000	$ 292,236	90.68%	11	1/27/2023	A-
05532073	125	$ 585,700	$ 51,400	$ 637,100	$ 770,000	82.74%	41	5/3/2024	G-
05532075	125	$ 368,000	$ 23,400	$ 391,400	$ 362,664	107.92%	11	3/30/2023	G-
05532080	125	$ 253,900	$ 24,600	$ 278,500	$ 305,000	91.31%	45	3/22/2024	A+
05533116	125	$ 210,800	$ 21,800	$ 232,600	$ 220,000	105.73%	11	1/14/2022	A-
05534030	125	$ 263,600	$ 26,900	$ 290,500	$ 330,000	88.03%	31	9/25/2023	A
05534034	125	$ 334,700	$ 32,100	$ 366,800	$ 405,000	90.57%	11	9/26/2023	G
05534037	125	$ 310,800	$ 29,300	$ 340,100	$ 486,500	69.91%	21	10/6/2023	A+
05535013	125	$ 573,000	$ 25,600	$ 598,600	$ 475,000	126.02%	21	12/20/2021	G
05536015	125	$ 103,000	$ 161,500	$ 264,500	$ 355,000	74.51%	11	7/15/2022	F+
05538037	125	$ 163,800	$ 26,000	$ 189,800	$ 155,000	122.45%	11	2/10/2022	A
05539006	125	$ 676,500	$ 55,900	$ 732,400	$ 650,000	112.68%	31	10/29/2021	VG
05542029	125	$ 278,300	$ 38,400	$ 316,700	$ 337,500	93.84%	61	4/29/2022	A+
05542122	125	$ 465,900	$ 40,100	$ 506,000	$ 500,000	101.20%	61	3/21/2022	G-
05542135	125	$ 358,400	$ 39,700	$ 398,100	$ 422,000	94.34%	11	9/9/2022	G
05542187	125	$ 431,800	$ 35,800	$ 467,600	$ 495,000	94.46%	21	11/7/2022	G
05542213	125	$ 493,400	$ 25,600	$ 519,000	$ 470,000	110.43%	21	8/1/2023	A+
05542311	125	$ 617,500	$ 41,100	$ 658,600	$ 578,300	113.89%	21	9/21/2022	VG-
05542327	125	$ 528,900	$ 42,000	$ 570,900	$ 580,000	98.43%	11	6/30/2023	VG-
05544019	125	$ 228,800	$ 26,500	$ 255,300	$ 148,500	171.92%	11	12/10/2021	A-
05544027	125	$ 267,900	$ 26,500	$ 294,400	$ 289,000	101.87%	11	5/11/2022	A
05545042	125	$ 347,600	$ 26,000	$ 373,600	$ 400,000	93.40%	25	7/6/2022	A+
05548010	125	$ 1,028,900	$ 78,600	$ 1,107,500	$ 1,195,000	92.68%	21	6/10/2024	EX
05549053	125	$ 322,900	$ 30,800	$ 353,700	$ 395,000	89.54%	11	3/1/2023	A+
05549132	125	$ 360,500	$ 29,400	$ 389,900	$ 360,000	108.31%	31	10/8/2021	G-
05549154	125	$ 307,600	$ 29,400	$ 337,000	$ 294,000	114.63%	11	1/7/2022	G-
05549157	125	$ 251,800	$ 29,400	$ 281,200	$ 300,000	93.73%	11	4/10/2024	A+
05551006	125	$ 303,700	$ 26,400	$ 330,100	$ 357,700	92.28%	21	3/3/2023	A+
05556035	125	$ 397,700	$ 31,600	$ 429,300	$ 416,100	103.17%	21	4/5/2022	G
05561024	125	$ 273,500	$ 29,600	$ 303,100	$ 339,000	89.41%	11	10/17/2023	A
05561030	125	$ 273,700	$ 31,300	$ 305,000	$ 270,422	112.79%	11	12/20/2021	A
05561032	125	$ 264,600	$ 30,400	$ 295,000	$ 306,900	96.12%	11	1/18/2024	A
05561044	125	$ 285,300	$ 23,900	$ 309,200	$ 290,000	106.62%	11	1/23/2024	A
05561119	125	$ 260,600	$ 25,700	$ 286,300	$ 260,000	110.12%	11	10/29/2021	A
05561122	125	$ 239,200	$ 25,700	$ 264,900	$ 230,000	115.17%	11	12/7/2023	A-
05561125	125	$ 262,200	$ 25,700	$ 287,900	$ 230,000	125.17%	11	3/18/2022	A
05563053	125	$ 409,800	$ 26,700	$ 436,500	$ 409,000	106.72%	13	4/13/2022	G
05563068	125	$ 241,500	$ 26,700	$ 268,200	$ 220,000	121.91%	11	3/3/2022	A

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
05564122	125	$ 238,700	$ 26,000	$ 264,700	$ 265,000	99.89%	11	3/18/2022	A+
05564123	125	$ 175,300	$ 26,000	$ 201,300	$ 200,000	100.65%	11	8/31/2023	G-
05564138	125	$ 257,000	$ 25,600	$ 282,600	$ 265,000	106.64%	11	5/20/2022	A+
05564145	125	$ 209,800	$ 25,600	$ 235,400	$ 245,000	96.08%	45	4/8/2022	A+
05564185	125	$ 230,500	$ 25,600	$ 256,100	$ 245,000	104.53%	11	8/18/2023	A+
05564202CO27	125	$ 234,500	$ 23,100	$ 257,600	$ 275,000	93.67%	11	7/20/2023	A+
05564202CO28	125	$ 145,000	$ 23,100	$ 168,100	$ 190,000	88.47%	11	8/1/2023	A+
05564202CO31	125	$ 231,600	$ 21,500	$ 253,100	$ 249,900	101.28%	11	8/22/2023	A+
05564202CO32	125	$ 239,100	$ 21,500	$ 260,600	$ 263,500	98.90%	11	2/16/2024	A+
05564203CO72	125	$ 181,300	$ 20,600	$ 201,900	$ 237,000	85.19%	15	3/21/2024	A+
05565005	125	$ 155,700	$ 51,400	$ 207,100	$ 190,000	109.00%	41	8/14/2023	A-
05565044	125	$ 293,300	$ 26,200	$ 319,500	$ 399,900	79.89%	41	12/10/2021	A+
05565068	125	$ 215,800	$ 25,600	$ 241,400	$ 280,000	86.21%	11	4/4/2023	A
05565070	125	$ 260,700	$ 26,200	$ 286,900	$ 276,000	103.95%	11	9/27/2022	A
05566205	125	$ 264,300	$ 22,300	$ 286,600	$ 269,000	106.54%	11	4/12/2024	A
05566211	125	$ 368,000	$ 23,200	$ 391,200	$ 377,044	103.75%	21	2/16/2024	G-
05566244	125	$ 235,000	$ 22,300	$ 257,300	$ 299,000	86.05%	11	8/2/2023	A
13141018	125	$ 231,100	$ 25,700	$ 256,800	$ 350,000	73.37%	31	1/4/2022	F+
13141029	125	$ 258,400	$ 25,700	$ 284,100	$ 290,000	97.97%	11	3/14/2023	A+
13145509	125	$ 301,600	$ 29,400	$ 331,000	$ 395,000	83.80%	15	11/30/2023	A+
13145512	125	$ 306,500	$ 34,700	$ 341,200	$ 250,000	136.48%	21	6/1/2022	A+
13145515	125	$ 341,400	$ 29,800	$ 371,200	$ 399,900	92.82%	41	3/7/2023	G-
13145604	125	$ 431,700	$ 28,700	$ 460,400	$ 420,000	109.62%	21	10/1/2021	G-
13145612	125	$ 274,000	$ 25,900	$ 299,900	$ 350,000	85.69%	11	8/1/2023	A+



Market Area: 125

Contact Date	Contact Name	Contact	Contact Phone	Parcel	Created By	Notes
4/21/2025 9:27	DAVID YRAGUI	Counter		05518111	Nations, Joseph	MR YRAGUI CAME TO THE COUNTER AND PROVIDED COPIES OF HIS SCHEDULE F TAX FILINGS. I STAMPED THEM RECEIVED AND STAMPED HIS COPY AT THE COUNTER AS WELL AND PLACED THE PAPERWORK ON TAYLOR'S DESK.
4/18/2025 11:45	DAVID YRAGUI	Counter		05518111	Nations, Joseph	MR YRAGUI CAME TO THE COUNTER TO DROP OFF ADDITIONAL TAX FORMS TO GO WITH HIS FARM EXEMPTION PAPERWORK. ADVISED BY TE AND MYSELF THAT HE NEEDS TO PROVIDE FEDERAL TAX FORM F FOR THE DOCUMENTATION. DAVID SAID HE WOULD GET IT TOGETHER AND BRING IT BACK.
4/17/2025 15:18	DAVID YRAGUI	Phone	907-252-1891	05518111	VanZandt, Catherine	CALLED FOR JN; WARM TRANSFERRED TO HIM.
4/16/2025 13:07	DAVID YRAGUI	Phone	907-252-1891	05518111	Nations, Joseph	SPOKE BRIEFLY WITH DAVID TODAY. EXPLAINED THE FARM EXEMPTION PAPERWORK IS ONLINE THROUGH OUR WEBSITE OR THE STATE WEBSITE. HE THANKED ME FOR THAT AND SAID HE'D LOOK INTO IT. I ADVISED DAVID THAT HEATHER DID HAVE SOME VALUE CHANGE SUGGESTIONS FOR HIS PARCELS. HE ASKED ME TO NOT GO OVER EVERY VALUE OF EACH PARCEL AS HE WAS DRIVING AND COULDN'T TAKE NOTES BUT ADVISED HE WAS HAPPY WE WERE LOOKING AT ADJUSTMENTS FOR USABLE VERSUS UNUSABLE LAND. HE SAID HE WOULD LOOK INTO FARM EXEMPTION ON HIS OWN TIME. DAVID ASKED IF THE BOE MEETINGS WERE PUBLIC, I ADVISED THEY WERE, HE ASKED IF HE COULD BRING HIS WIFE, I ADVISED HE COULD. DAVID SAID HE WAS GETTING TOGETHER COMPARABLES ON THE LAND. I SAID SOUNDS GOOD AND ASKED IF ANY FURTHER QUESTIONS? DAVID SAID NO AND THANKED ME AGAIN FOR CALLING HIM BACK. ENDED CALL AMICABLY.
4/16/2025 10:33	DAVID YRAGUI	Phone	907-252-1891	05518111	VanZandt, Catherine	CALLED FOR JN; LEFT MESSAGE FOR JN TO CALL BACK
4/4/2025 11:49	DAVID YRAGUI	Phone	907-252-1891	05518111	Nations, Joseph	SPOKE BRIEFLY WITH MR YRAGUI TO SCHEDULE A TIME FOR THE INSPECTION OF HIS HOME AND PARCELS. WE ARRANGED AN INSPECTION TIME OF 11AM ON MONDAY 04/07/2025. DAVID DID NOT HAVE ANY ADDITIONAL QUESTIONS AT THIS TIME.
4/4/2025 9:46	DAVID YRAGUI	Phone	907-252-1891		VanZandt, Catherine	RETURNING A CALL BACK TO JN
3/28/2025 13:34	DAVID YRAGUI	Counter		05518111	Nations, Joseph	SPOKE WITH DAVID AT THE COUNTER. HE ASKED FOR A PRINTED COPY OF HIS IMPROVEMENTS FROM THE BOROUGH PUBLIC WEBSITE AS HE COULD NOT SEE THEM ALL ON HIS HOME COMPUTER. I HAD BM PRINT UP HIS LIST OF IMPROVEMENTS FOR DAVID OFF THE KPB WEBSITE. HE ASKED ME WHAT TYPE OF LAND CLASSIFICATION WE HAD ON HIS HAYGROUND LLC - I ADVISED HIIM IT WAS RESIDENTIAL AS HW HAD TOLD HIM PREVIOUSLY. HE THANKED ME FOR THAT. HE ASKED ME WHAT PERCENTAGE OF HIS AIRPARK WAS BEING VALUED VERSUS WHAT WASN'T AND I ADVISED THE SAME INFORMATION HW HAD GIVEN HIM PREVIOUSLY. 66.8 ACRES ARE VALUED AND 53.2 ARE NOT. HE SAID THAT WAS ALL HE NEEDED AND HAD NO FURTHER QUESTIONS.
3/25/2025 10:45	David Yragui	Counter		05518112	Windsor, Heather	Hay Grounds: During conversation with JN "when David turned again to blaming Robert Ruffner and the borough for flooding his property and asking that someone at the borough answer for it." I responded by trying to compare that making the Borough responsible for the arsenic in well water which is natural from the earth is not the boroughs fault. Which did make him somewhat agitated.

3/25/2025 10:46	David Yragui	Counter		05518111 05518112	Nations, Joseph	Spoke with David at length in HW office regarding values on home and surrounding parcel owned by Hayground LLC 055-181-12. We also discussed the lots he owns in the air park. David had specific questions about how land values are applied to his hayground llc owned land as he says the land is unusable due to flooding. David spoke for a while about how flooding in his area is the borough's fault and the borough owns the water problems on his land. HW advised David how we appraise residential and remote land types including a description of wetlands designations. David said he does not want his land designated as wet lands because the flooding is not his fault. HW understood and just advised David again about different land types. I asked David about his home and other structures and whether the flooding was damaging his structures? I reminded him we had come out last year and made adjustments to his home's concrete pads and wddks due to flooding damage. He asserted that his home was totally fine and we couldn't account for his new septic mound system cost anyways. Then David began to speak about his neighbor by the name of Burke who had an override on his structure value in the past. HW looked up the parcel and explained the override. I advised David we apply overrides to buildings with major structural issues or major dilapidation, advised we also make percent complete adjustments. David said he has fogged windows at his home and other repairs we couldn't account for. I told David we could come inspect and remove percent complete based on repairs he has to make - similar to inspections and service we offer to any other taxpayer. He denied the changes or inspections. David then turned again to blaming Robert Ruffner and the borough for flooding his property and asking that someone at the borough answer for it. HW responded that the flooding and water issue is not the boroughs fault because it is a lake bed. David stepped closer to HW and said everything would come out in the lawsuit. I stepped between HW and David and told everyone present to calm down before anyone gets excited. I told David his lawsuit with the borough is where the majority of his concerns will be addressed and play out. I told him HW and myself are here to make appropriate adjustments on your land and structure like we would with any other taxpayer. We are not picking on you or anyone else and our intent is to help where we can. David took a step back, said ok and agreed we could not fix most of the concerns he had. I asked him if there was any additional parcels we could look at or review or come inspect? He said no. I advised David we are treating him like any other parcel or taxpayer, there is nothing personal about his values they are based on data. He said everything would come out in the lawsuit but no hard feelings against HW or myself. He had no further questions and said he needed to leave to go get his wife. Conversation ended amicably.
3/25/2025 9:41	DAVID YRAGUI	Counter		05518111	VanZandt, Catherine	INFORMAL
3/24/2025 10:25	DAVID YRAGUI	Counter	907-252-1891	05518111	Snyder, Camy	FORMAL : CAME TO THE COUNTER ASKED FOR FORMS TO APPEAL - ASKED IF HE WANTED TO SPEAK W APPRAISER, HE SAID HE JUST WANTED THE FORMS TO TAKE. ADVISED THAT IF HE WANTED TO GO STRAIGHT TO FORMAL APPEAL HE COULD GET THE FORMS FROM CLERKS OFFICE.

APPEAL HISTORY FOR PARCEL 055-181-11

APPEAL YEAR: 2012

Appeal Type/Status
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DMUELLER	03/21/2012	614,100	614,100	0	0%	Informal Adjustment

Summary: OWNER CAME IN TO DISCUSS NEW VALUES. APPRAISER MET WITH OWNER AND TOLD HIM TO APPEAL.

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/26/2012	614,100	578,700	-35,400	-6%	Board of Equalization

Summary:

APPEAL YEAR: 2014

Appeal Type/Status
Appraiser Date Filed

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/26/2014	601,400	562,000	-39,400	-7%	Board of Equalization

Summary:

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/26/2014	601,400	0	601,400	0%	Main Roll Certification

Summary: PROPERTY OWNER CAME TO DEPARTMENT TO DISCUSS VALUES.
APPRAISER REVIEWED FILE. CHANGED SEPTIC. CHANGED CRAWL TO SLAB AND INISHED.
OWNER DID NOT ACCEPT NEW VALUE. FILLED OUT APPEAL PAPERWORK.

APPEAL YEAR: 2015

Appeal Type/Status
Appraiser Date Filed

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	03/23/2015	583,500	562,000	-21,500	-4%	Board of Equalization

Summary:

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/23/2015	583,500	562,000	-21,500	-4%	Board of Equalization

Summary:

APPEAL YEAR: 2016

Appeal Type/Status
Appraiser Date Filed

APPEAL HISTORY FOR PARCEL 055-181-11

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/18/2016	653,000	638,400	-14,600	-2%	Informal Adjustment

Summary: OWNER CALLED WANTING AN EXPLANATION FOR VALUES.

APPRAISER REVIEWED FILE. MADE CHANGES TO OUT BUILDINGS.

APPEAL YEAR: 2018

Appeal Type/Status
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DMUELLER	03/30/2018	624,200	624,200	0	0%	Informal Adjustment

Summary: DAVID YRAGUI IN OFFICE REGARDING MULTIPLE PINS STATES BOROUGH HAS PARCELS ASSESSED 90% WETLANDS BUT PARCELS ARE NOT WETLANDS ACCORDING TO ARMY CORP OF ENGINEERS WETLANDS DELENEATION REPORT. TOLD HIM PLANNING IS WORKING ON IT AND NOT OUR CALL WE CANNOT MAKE WETLANDS MAPS. NO CHANGE

APPEAL YEAR: 2022

Appeal Type/Status
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
WANDERSON	03/24/2022	605,400	721,300	115,900	19%	Informal Adjustment

Summary: VALUE TOO HIGH

APP: ACCESS CHANGED TO PLATTED. OWNER ACCEPTED UPDATED VALUE.

BOE APPEAL Open		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	03/31/2022	721,300	0	721,300	0%	

Summary:

BOE APPEAL Withdrawn - Formal		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/31/2022	721,300	721,300	0	0%	Informal Adjustment

Summary:

APPEAL YEAR: 2023

Appeal Type/Status
Appraiser Date Filed

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	04/03/2023	748,500	0	748,500	0%	

Summary:

APPEAL YEAR: 2024

Appeal Type/Status
Appraiser Date Filed

APPEAL HISTORY FOR PARCEL 055-181-11

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	04/02/2024	822,200	797,100	-25,100	-3%	Board of Equalization

Summary:

APPEAL YEAR: 2025

Appeal Type/Status
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/25/2025	844,300	844,300	0	0%	Informal Adjustment

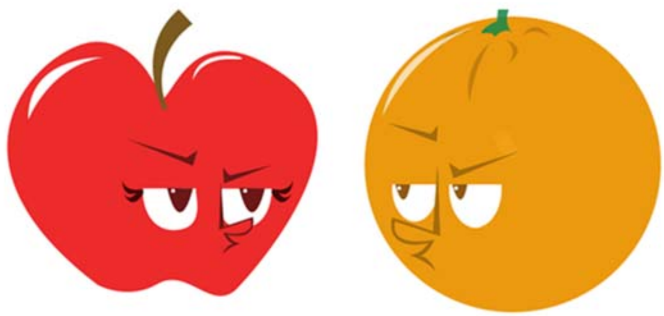
Summary: REVIEWED FILE WITH OWNER. NO CHANGE.

BOE APPEAL BOE - Scheduled		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
JNATIONS	03/30/2025	844,300	0	844,300	0%	

Summary:

Price per Acre Comparison

A very popular way to compare land values is to do a simple Price per Acre calculation. Simply stated this is the assessed value divided by the acreage. This will work just fine if the properties you are comparing are exactly the same size and have the exact same influences, otherwise you are just comparing apples to oranges.



Below is a sample comparison of 2 parcels that have the same acreage, with different influences.

5.0 AC Base	**$ 50,000**	**5.0 AC Base**	**$ 50,000**
Gravel Maint	$ -	Paved	$ 5,000
Elec Yes	$ -	Elec Yes	$ -
Gas No	$ (10,000)	Gas Yes	$ -
View Limited	$ 12,000	View Good	$ 25,000
		Waterfront Pond	$ 25,000
Land Value	$ 52,000	Land Value	$ 105,000
Price/AC	$ 10,400	Price/AC	$ 21,000

Below is a sample comparison of 2 parcels that have the same influences, with different acreages.

5.0 AC Base	**$ 50,000**	**10.0 AC Base**	**$ 70,000**
Paved	$ 5,000	Paved	$ 7,000
Elec Yes	$ -	Elec Yes	$ -
Gas Yes	$ -	Gas Yes	$ -
View Good	$ 25,000	View Good	$ 35,000
Waterfront Pond	$ 25,000	Waterfront Pond	$ 35,000
Land Value	$ 105,000	Land Value	$ 147,000
Price/AC	$ 21,000	Price/AC	$ 14,700

Definitions

Assessment progressivity (regressivity). An appraisal bias such that higher value properties are appraised higher (lower) than low-value properties. See also price-related differential.

Coefficient of dispersion (COD). The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. *Acceptable range: Land under 30%, residential under 20%.*

Coefficient of variation (COV). The standard deviation expressed as a percentage of the mean. *Acceptable range: 1.25 of the COD.*

Mean: The result of adding all the values of a variable and dividing by the number of values. For example, the arithmetic mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called the arithmetic mean.

Median. The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values. *Acceptable range: 90% to 110%*

Price-related differential (PRD). The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicated assessment progressivity. *Acceptable range: 0.98 to 1.03.*

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

Standard deviation (St. Dev). The statistical calculated from a set of number by subtracting the mean from each value and squaring the remainders, adding together these squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability table. When the data are not normally distributed, the standard deviation is less meaningful and should be used with caution.

Weighted mean; weighted average (wtd mean). An average in which the observations are weighted based on some criterion. In ratio studies, the weighted mean is a calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals or assessments, sum of the sales prices, and divided the first result by the second. (International Association of Assessing Officers, 1990)

References

International Association of Assessing Officers. (1990). *Property Appraisal and Assessment Administration.* Chicago: International Association of Assessing Officers.

Influence Definitions

View

- **None:** No view other than immediate surroundings, could have a view if trees on adjoining properties were removed.
- **Limited:** Less than 45° viewable unobstructed, greater than 45° view angle with obstructions, mountain top view, view from 2nd story, able to view beyond adjacent lots, overlooking an area that would provide increased viewing opportunities for wildlife (rule of thumb, distance greater than football field).
- **Good:** 45°-90° view, unobstructed view, at least 1 feature, ***mountain, river, lake, inlet etc***. Able to view beyond adjacent lots. *(River, Lake and Inlet frontage property will always have at least a Good or Excellent View)*
- **Excellent:** 90° or greater view, unobstructed, 2 or more features.

Street Access

- **Paved Access:** Paved road & government maintained.
- **Gravel Maintained:** Gravel road & maintained by the borough or another organized entity.
- **Gravel Unmaintained:** Gravel road but is not maintained by the borough (check Arcmap), could be maintained by the subdivision, HOA or private owner(s).
- ***Trail:*** *No longer used. If can be driven to year round, use gravel unmaintained, otherwise platted.*
- **Platted:** Road platted but not built.
- **Limited/NA:** Section line easement. No platted access. To include water, beach only access.

Utilities

- **Gas & Electric Yes/No:** To be considered as having gas & electric utilities must be at the property, directly across the street from property (not paved), or on the same side of the road and 1 lot away or less than 300 feet away. If street is paved & influence is across the road, parcel to be marked at not having service available.
- **Public/Community Water & Sewer:** Service is provided by municipality or by HOA. City lots are presumed to have this service though certain subdivision do not and need private well/septic influence. If only 1 of the services is available, mark Yes. Add well or septic if necessary for service not available. If street is paved & influence is across the road, parcel to be marked at not having service available.

Water Front

- **Ocean:** Fronts on major body of Saltwater, *Cook Inlet, Kachemak Bay, Resurrection Bay.*
- **River:** Fronts on a major navigable river*, Kenai River, Kasilof River.*
- **Lake:** Fronts on major lake, big enough to get a float plane on & off (approx. 3000') *Mackey Lake, Longmere Lake, Island Lake.*
- **Pond/Stream/Canal:** Fronts on smaller body of water, may be a fair size, but typically not able to get float plane on/off. *Arc Lake, Sport Lake, Echo Lake.* Not generally navigable by boat. *Funny River, Deep Creek, Anchor River, Swanson River.*

Topo

- **Steep:** Topography that is greater than usual incline/decline, making access & building difficult. At least 15 feet in elevation change and no less than 45% average slope *(4.5 feet vertical per 10 feet horizontal)*
- **Ravine:** Ravine or swale, a long deep hollow in the surface with wall height of at least 15 feet and average slope of 500% *(5 feet vertical per 1 foot horizontal)*
- **Other**: Any additional topographical feature that would have an influence on property, value. Topo features not described in the form.
- **Wetlands:** Water within 1 foot of the surface is considered wetlands. A Typical indicator of wetlands is scrubby black spruce.

Protective CCR's / HOA: Covenants, Conditions & Restrictions for individual subdivisions, Homer Owners Association. *Check S Drive or Contact title company.*

Airstrip: Private dirt/grass/gravel strip, off strip access.

Airstrip Improved: Gravel/ Paved, maintained, lights.

Agriculture Rights: Restrictions on property, limiting use of property or portion of property to agriculture use.

Easement: Description of a typical easements. Such as Overhead Power Line, Gas Line or other. Typical easements would include utility easements for providing utilities to local subdivision. Usually the front 10'-20' of the property.

Other: Other features not mentioned in form, describe in notes section.

Notes Section: Further description of influences or describe influences not accounted for in input sheet. Example, a Power Line easement running across property. Private Boat launch for subdivision.

For any properties that are not typical and fall outside of these parameters, See land appraiser for final determination.

AS 29.45.110. Full and True Value.

(a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060 , and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

AS 29.45.130. Independent Investigation

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

(b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

MARKET VALUE

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress. (Appraisal of Real Estate 11th Edition - Appraisal Institute)

BURDEN OF PROOF

The appellant has the burden of proving or providing any information to show that the assessed values are excessive, improper or unequal. The assessor is accorded broad discretion in deciding among the recognized valuation methods. The assessor's choice of one recognized method of valuation over another is simply the exercise of a discretion committed to the assessor by law.

*A borough has discretion to appraise, by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit vs. Greater Anchorage Area Borough, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (Alaska 1970).

The assessing department is concerned not only with market value, but also with equity of assessment, which means: making sure that every property is assessed at the same level as all others with respect to market value. For this reason, **the assessor uses a broad scope in its approach to value, using overall trends to value all properties in a given market area**. In contrast, a private appraisal is only concerned with estimating the value of a single property.