



APPELLANT: BURKE TOBY A

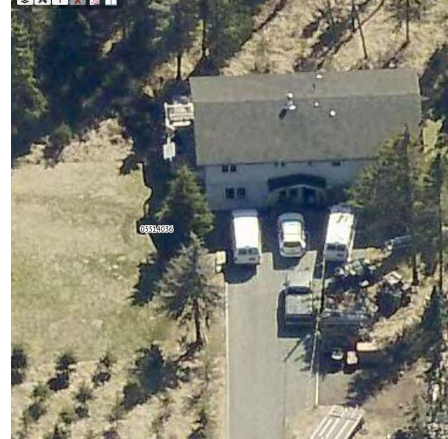
KPB PARCEL ID: 05514036

TOTAL ACREAGE: 1.14

PHYSICAL ADDRESS(ES) / LOCATION: 51135 BUOY AVE
KALIFORNSKY

LEGAL DESCRIPTION:

T 5N R 11W SEC 30 SEWARD MERIDIAN KN 0780162 TISAINA ACRES SUB
LOT 4



2026 NOTICED VALUES

RAW LAND	\$28,500.00
TOTAL IMPROVEMENTS:	\$177,100.00
ASSESSED VALUE TOTAL:	\$205,600.00
EXEMPTIONS:	\$75,000.00

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 depreciation (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.

ADMINISTRATIVE SUMMARY

Subject property is a 1.14-acre parcel in the K Beach market area. (#125). Land influences are gravel-maintained access, no view, electric and gas utilities.

The structure is a 2-level frame built in 1986. It is 2,156 square feet, attached garage of 644 square feet with a quality grade of Average Minus. An interior and exterior inspection was completed by Appraisers Windsor, Metcalf and Johnson on 4/07/2026. This inspection resulted in adding one extra fixture, removing whirlpool tub, and changing percent complete from 69% to 68% complete.

Other improvements include a gravel driveway and a well. Septic system is inoperative. The well is discounted to \$2,500 for arsenic issues.

Land K Beach Market 125

- 26 sales in last 3 years with a median ratio for 82.91%
- COD: 18.56
- PRD: 1.05

Residential K Beach Market 125

- 67 sales in last 3 years with a median ratio of 92.14%
- COD: 9.91
- PRD: 1.02

PROPERTY DETAILS

LAND DETAILS

See definitions section of packet

- Elec Yes
- Gravel Main
- Gas Yes
- View None

PROPERTY RECORD CARD(s)

R01

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Other
BUILDING TYPE	ATTGAR	BUILDING TYPE	2+ L FRAME	BUILDING TYPE	DRIVE
YEAR BUILT	0	YEAR BUILT	1986	YEAR BUILT	3000
TOTAL SQ. FT	644	TOTAL SQ. FT	2156	TOTAL SQ. FT	1
		FINISHED AREA	2156		
IMPROVEMENT TYPE	Other				
BUILDING TYPE	SWL				
YEAR BUILT	3000				
TOTAL SQ. FT	1				



APPELLANT: BURKE TOBY A
REPRESENTATIVE:

KPB PARCEL ID: 05514036

LEGAL DESCRIPTION: T 5N R 11W SEC 30 SEWARD MERIDIAN KN 0780162 TISAINA ACRES SUB LOT 4

2026 RECOMMENDED VALUE

LAND:	\$28,500
IMPROVEMENTS:	\$172,000
TOTAL:	\$200,500

ASSESSOR'S RECOMMENDATION

1. Subject property is 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.

BOARD ACTION

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

055-140-36

2026

Isrn: 15660

51135 BUOY AVE

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
125 K-Beach

Property Class:
110 Residential Dwelling - single

TAG:
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

T 5N R 11W SEC 30 Seward Meridian KN 0780162 TISAINA ACRES
SUB LOT 4

ACRES: 1.14

PRIMARY OWNER

BURKE TOBY A
BURKE LAURA K
51135 BUOY AVE
KENAI, AK 99611-8753

EXEMPTION INFORMATION

Residential Exemption - Borough

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	16,000	21,100	23,200	26,700	27,900	28,500
Improvements	150,000	149,500	149,500	149,500	181,800	177,100
Total	166,000	170,600	172,700	176,200	209,700	205,600

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		1.14	25,000	25,000	28,500	X	Elec Yes			28,500
							S	Gravel Main			
							P	Gas Yes			
							Q	View None			
ASSESSED LAND VALUE (Rounded) :										0	28,500

MEMOS

Building Notes

SEPTIC REGULARLY TO KEEP IT WORKING. WELL VALUE
8/21 ERS O2 HAYCOVER NV, KEEP OVERRIDE VALUE ON RO1 AND % COMI
01/25 TJ SEPTIC NV DUE TO VERY SLOW DRAINING. KEEP WELL OVERRIDE

03/16 DM: OWNER STATES HE STILL HAS TO PUMP
ADJUSTED FOR ARSENIC.
1-2-2025 SR REMOVED 145K OVERRIDE
VALUE OF 2500 FOR ARSENIC. WDDK-R NV DUE TO ROT.
NEW ROOF & WINDOWS % CMPLT
8/21 ERS BEWARE OF DOG

ReInspect 2027

Staff Safety Warning

2026

Irsn: 15660

ORIGINAL

R01 055-140-36

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Story Height: 2.0
Finished Area: 2,156
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 T111 plywd
2.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Fixt.Baths: 1 2 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 1 4 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 11

01

03

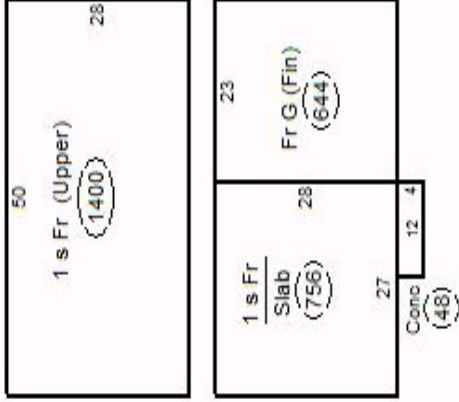


Table with 4 columns: Construction, BaseArea, floor FinArea, Value. Rows include Wood Frame and other construction details.

TOTAL BASE 170,580

INTERIOR

Table listing interior features and their values, including Frame/Siding, Loft/Cathedral, Interior finish, etc.

TOTAL INT 17,515

EXT FEATURES

Table listing exterior features and their values, including Description, 1 CONCP, Att Garage, etc.

TOTAL GAR/EXT FEAT 23,740

Quality Class/Grade Avg- .95

055-140-36

R01

SPECIAL FEATURES

Table with 2 columns: Description, Value. Lists features like WDSTOVE, WH, H, IF, SWL-PRV.

SUMMARY OF IMPROVEMENTS

Large summary table with columns: Improvement, Story or Ht, Yr.Blt., Eff Const, Count, Base Rate, Adj Rate, W, L, Area, Size, Comp, Pys, Obs, Depr, Fnc, Depr, Loc, % Value. Includes rows for DWELL, ATTGAR, DRIVE, SWL.

TOTAL IMPROVEMENT VALUE (for this card) 177,100



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

055-140-36

2026

Isrn: 15660

51135 BUOY AVE

Card R01

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Residential Dwelling - single

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 01/25 TJ SEPTIC NV DUE TO VERY SLOW DRAINING. KEEP WELL OVERRIDE VALUE OF 2500 FOR ARSENIC. WDDK-R NV DUE TO ROT.
 Additional memos on file.

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint Grv Unmain
Electric			HOA		For Sale			TRAIL	NONE
Public H2O			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				

RECOMMENDED

R01 055-140-36

2026 Irsn: 15660

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Walls: Monolithic slab-no wall

DORMERS

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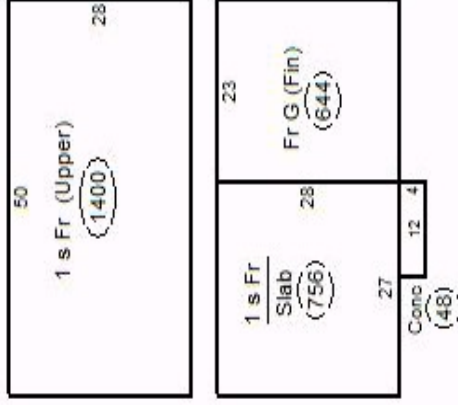
INTERIOR WALLS

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HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Fixt.Baths: 1 2 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 1 4 Extra fix: 1
5-Fixt.Baths: 0 0 TOTAL fix: 12

Construction	BaseArea	floor	FinArea	Value
Wood Frame	756	1.0	756	74,740
Wood Frame	1400	2.0	1,400	95,840



TOTAL BASE 170,580

INTERIOR

Frame/Siding/Roof/Dorme	0
Loff/Cathedral	0
Interior finish	0
Basement finish	0
Heating	0
Plumbing	12,995
Fireplaces/woodstoves	1,250
Other (Ex:Liv, AC, Attic, ...)	0
TOTAL INT	14,245

EXT FEATURES

Description		
1 CONCP	200	
GARAGES		
Att Garage	23,540	
Att Carport	0	
Bsmt Garage:	0	
Ext Features	200	

TOTAL GAR/EXT FEAT 23,740

Quality Class/Grade Avg- .95

GRADE ADJUSTED VALUE (rounded) 198,140


SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Grade	Eff Const	Count	Base Rate	Adj Rate	W	L	Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	%	Value	
																		RDF
D DWELL	2.0	Avg-	1986	2002	0.00	0.00	0.00	0	0	0	198,140	26	0	0	100	168	68	167,500
G01 ATTGAR	0.00		0	0	26.40	36.56	23	28	644	23,540	0	0	0	0	0	100	0	0
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000	2,000
03 SWL	0.00	Avg	3000	3000	OVERRIDE	OVERRIDE	0	0	1	0	0	0	0	0	0	100	2,500	2,500
TOTAL IMPROVEMENT VALUE (for this card) 172,000																		

SPECIAL FEATURES

Description	1	2	3	4	5
D WDSTOVE	1	1,250			
G01 H	644	2,225			
G01 IF	644	7,910			
03 SWL-PRV	1	0.00			

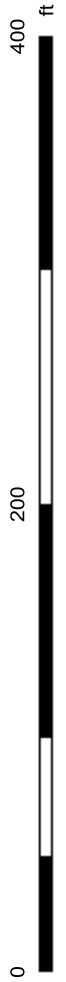
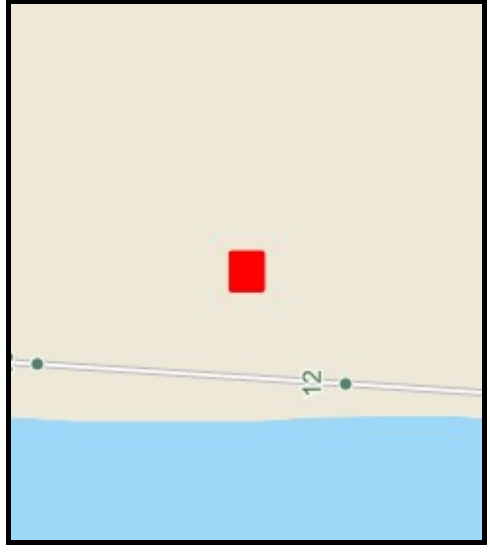


 **KPB Parcel ID: 05514036**

Owner: BURKE TOBY A

Legal Description: T 5N R 11W SEC 30
SEWARD MERIDIAN KN 0780162 TISAINA
ACRES SUB LOT 4

Vicinity: Kalifornsky



ASC009



KPB PARCEL ID: 05514036





KPB PARCEL ID: 05514036





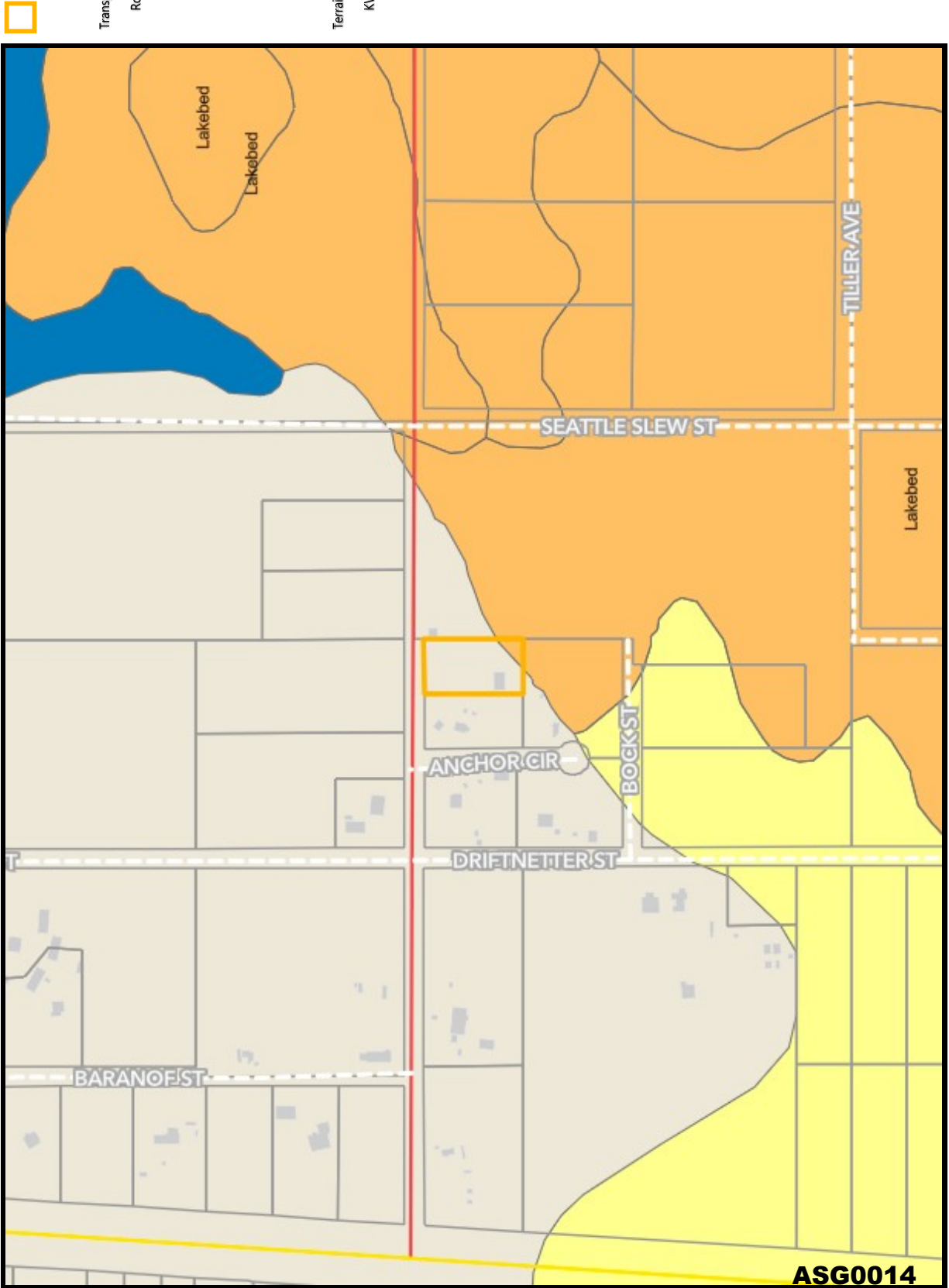
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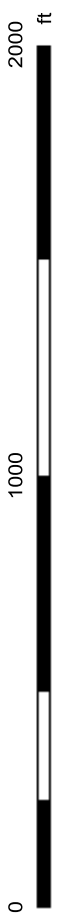
KPB PARCEL ID: 05514036





 **KPB PARCEL ID: 05514036**

- 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

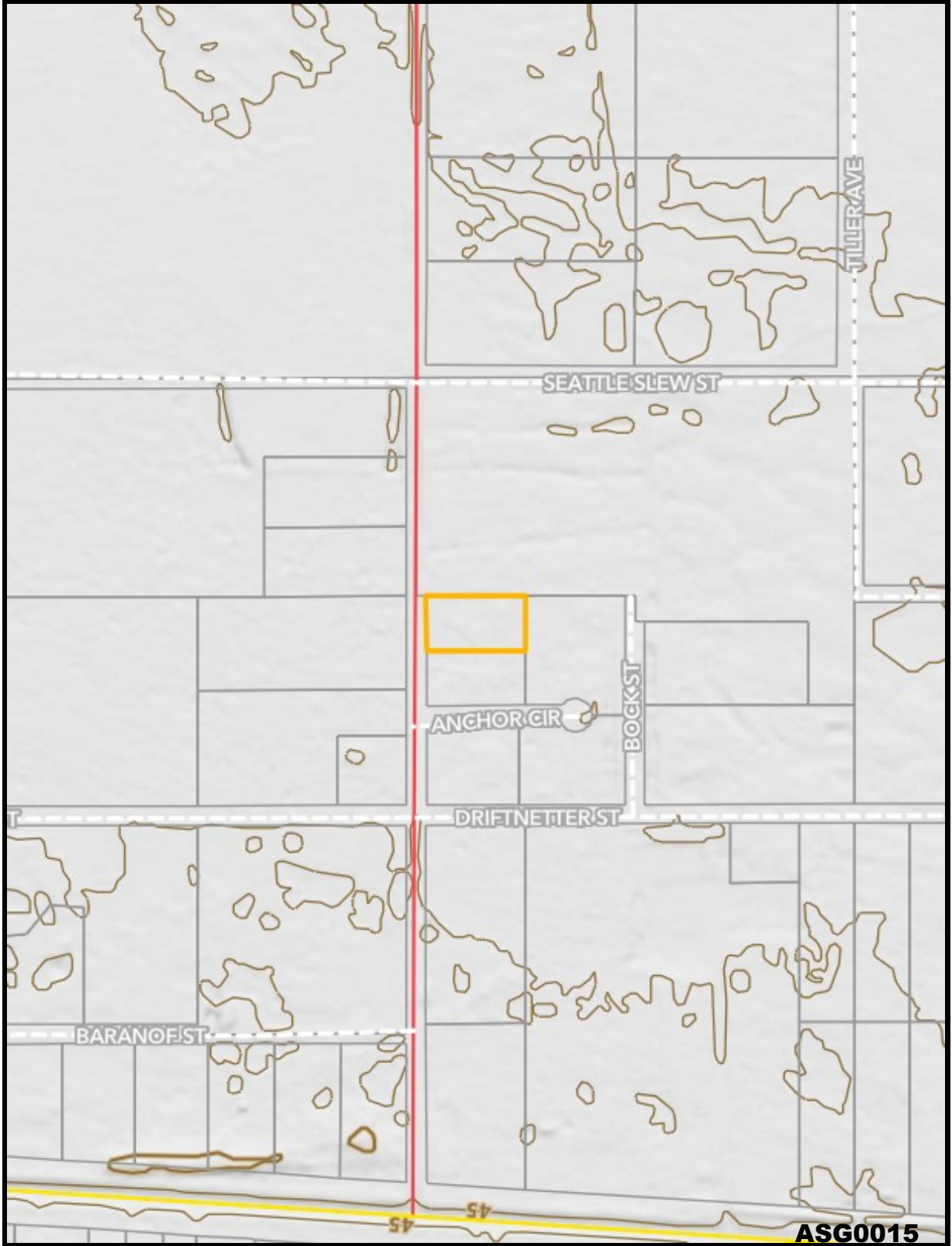


ASG0014

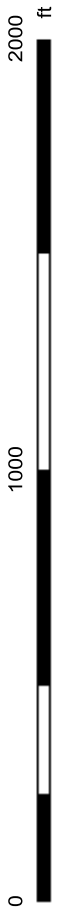


KPB PARCEL ID: 05514036

- Transportation
- Roads (by Maintenance)
- Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal



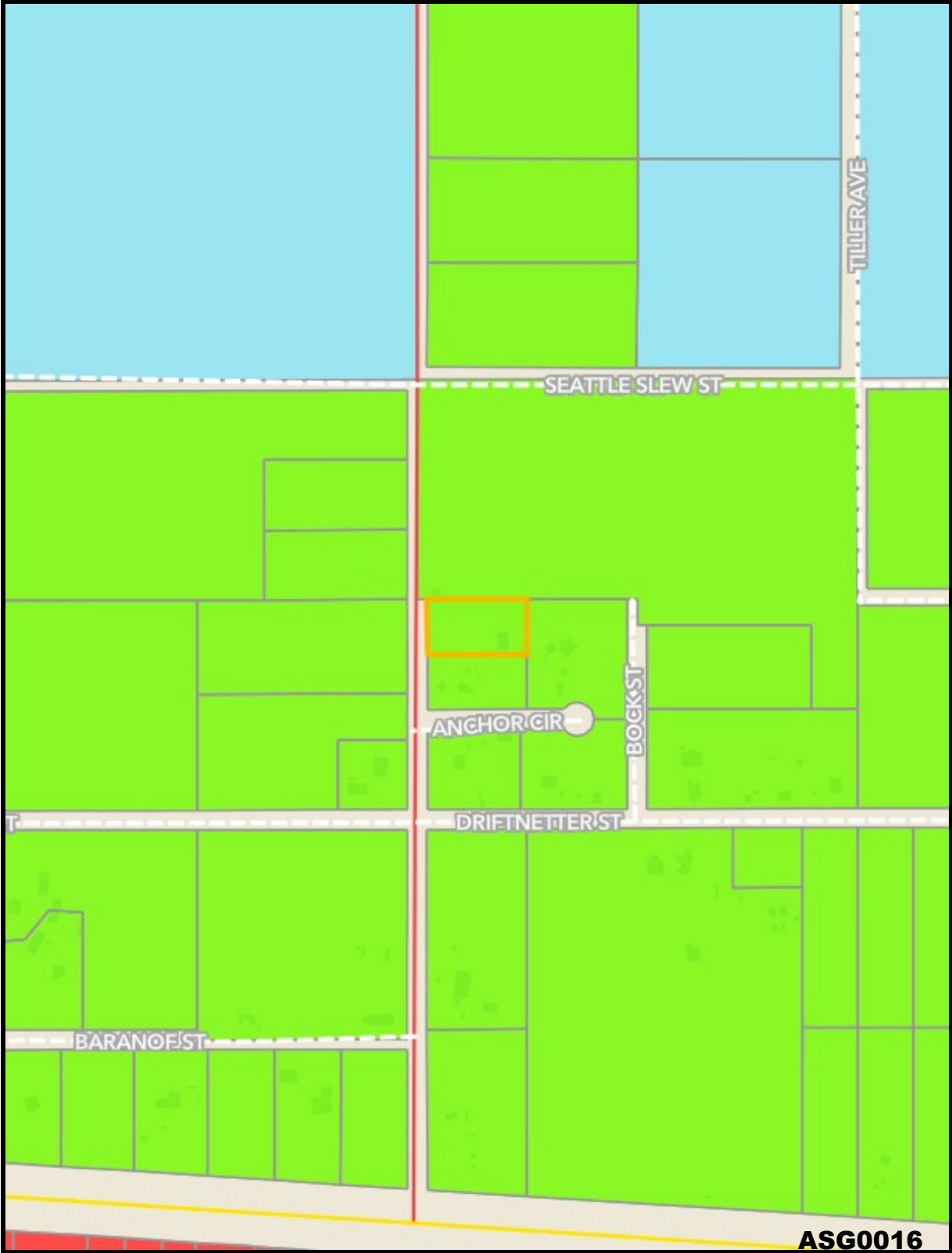
ASG0015





KPB PARCEL ID: 05514036











- Transportation
 - Roads (by Maintenance)
 - Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal
- Land Influence
 - View
 - View Excellent
 - View Limited
 - View None

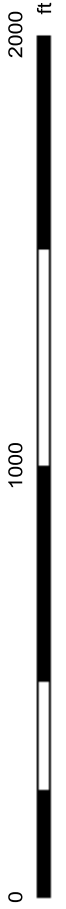
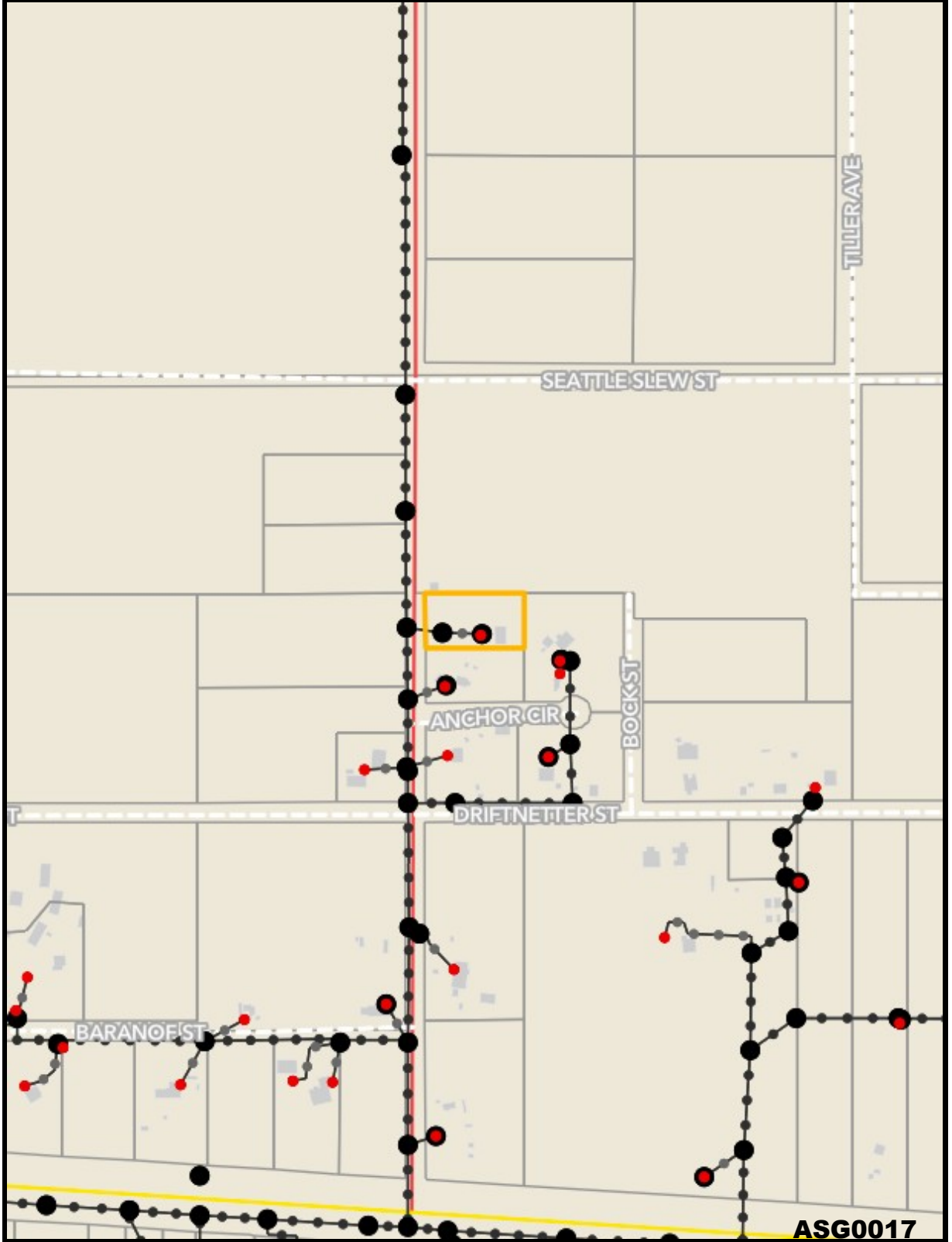


ASG0016



 **KPB PARCEL ID: 05514036**

- Electric Utilities
- HEA 
- HEAMeters 
- HEA Structures 
- HEA Secondary Conductor 
- HEA Primary Conductor 
- Transmission Lines 
- Transportation
- Roads (by Maintenance)
 -  Unbuilt / Platted / Not
 -  Maintained
 -  Borough (RSA)
 -  State
 -  Federal
 -  Municipal



ASG0017

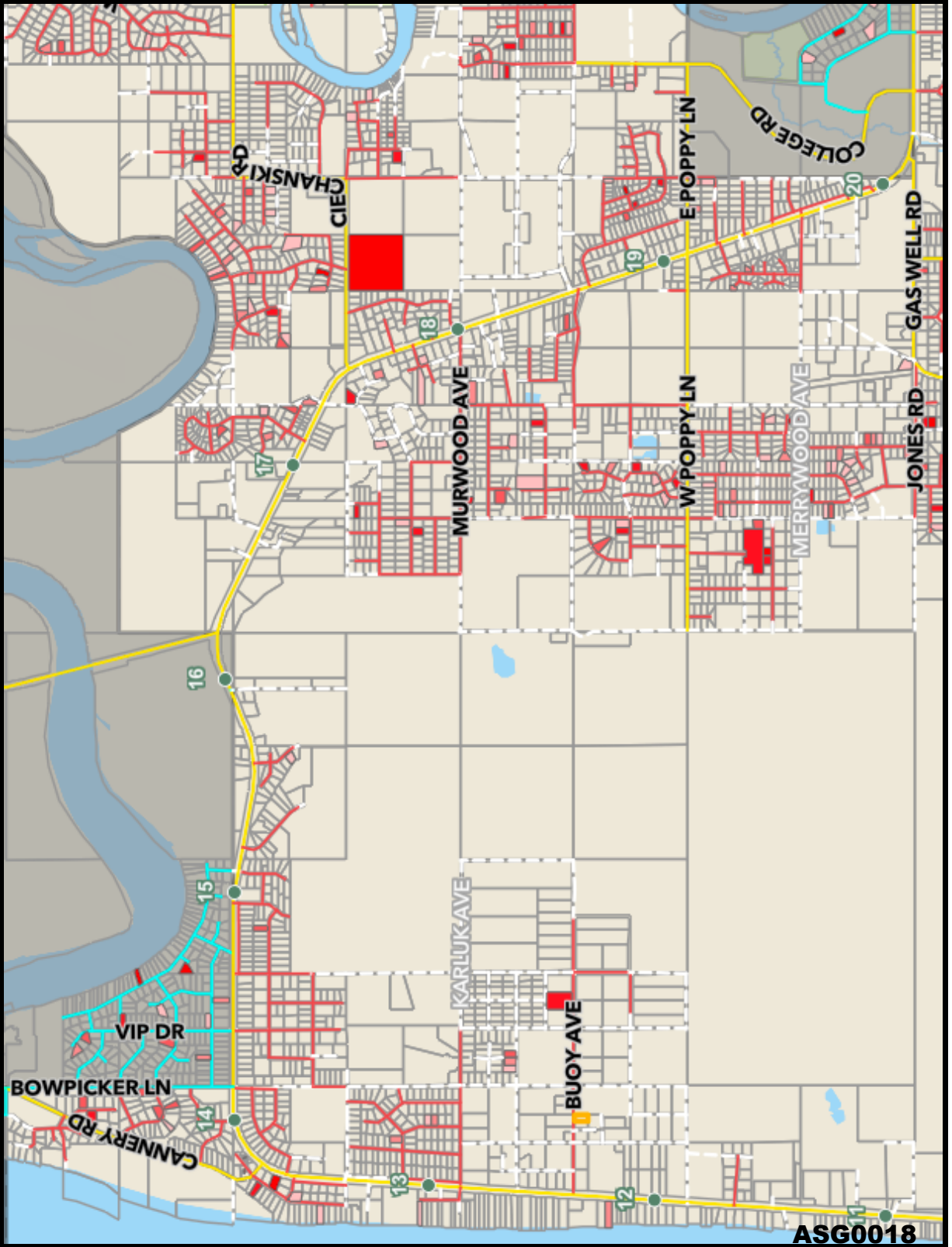


KENAI PENINSULA BOROUGH

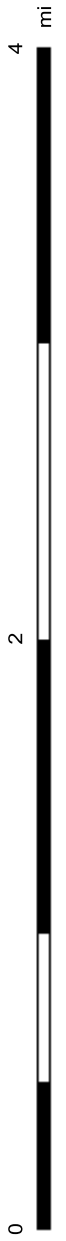
Assessing

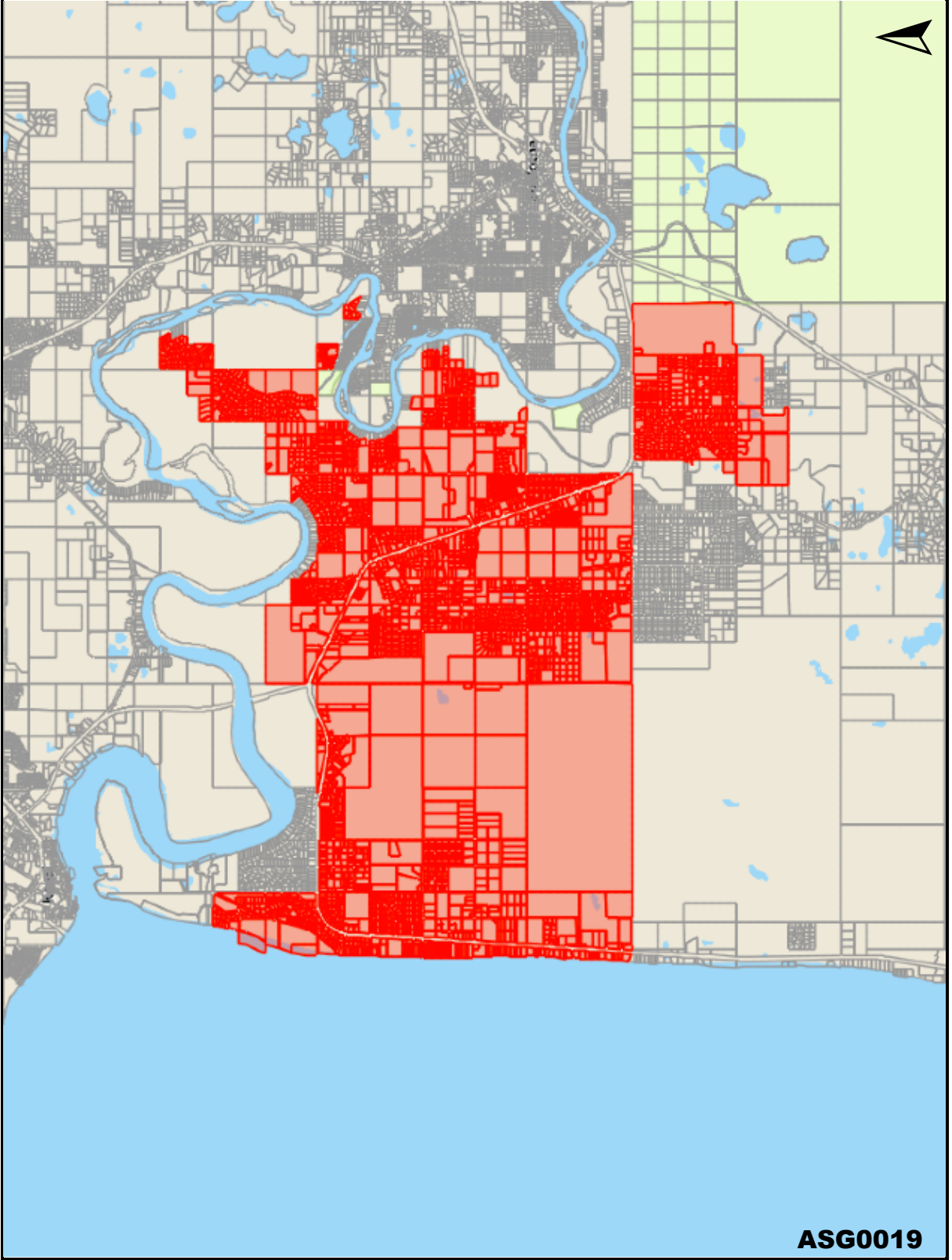
2026

Real Property Assessment Valuation Appeal Sales Map



KPBS PARCEL ID: 05514036





Market Area: 125

ASG0019

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 055-140-36 Cd # 1 of 1 Insp Date 4/7/26 Appraiser B.M. H. J.

STR. OVERRIDE VALUE

Redraw: Y N Reinspect: Y N Yr. Supp. Roll: Y N Insp Reason: A

Property Class		Occupancy		Type:	Material:			Quality:		
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo	<u>2+L</u>	<input checked="" type="checkbox"/> Frame	<input type="checkbox"/> Cabin	<input type="checkbox"/> G	<input type="checkbox"/> VG	<input type="checkbox"/> EX	<input type="checkbox"/> HVII
VA(Lnd Imp)105	AB 190	Duplex	Townhouse		<input type="checkbox"/> Log	<input type="checkbox"/> P	<input type="checkbox"/> VG	<input type="checkbox"/> EX	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII
RS 110	<input checked="" type="checkbox"/> CM VC 300	Triplex			<input type="checkbox"/> Mas	<input type="checkbox"/> L	<input type="checkbox"/> EX	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII
RS 112	CM(LndImp) 305	4-6 Family	Yr Bilt <u>1986</u>			<input type="checkbox"/> F	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII
RC 120	CM 350	Multi-family	Eff Yr <u>2002</u>			<input type="checkbox"/> AV	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII	<input type="checkbox"/> HVII
MH 130	LH VA 600	Other	Pct Comp. <u>68</u>							
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	water htr						
Normal for class	Gable	CompSh to 235	No Heat	2-fix	4-fixture						
Piers - no wall	Gambrel	CompSh 240-260	Radiant Ceiling	3-fix	5-fixture						
Mono slab	Flat or Shed	Comp Roll	Radiant Floor	Extra fixtures <u>WIP SINK</u>							
None	A-Frame	Metal	Electric BB	No Plumbing							
Foundation Walls	Complex	Other	Forced Air	Special Plumbing							
Formed Concrete		Shake-sh med	Space Heater	Hot Tub							
Piers - no wall	Pitch	Wood shingles		Sauna Bath (Interior)							
Chemonite	Low to 4/12	Features - Basement & Monitor			Whirlpool <u>NOT WORKING</u>						
Cinder block	Med 5/12 - 8/12	Bsmt Garage	1C	2C	3C	Fireplaces					
Mono slab - no wall	High 9/12 & up	Egress Win #	Monitor			Fireplace M G					
None		MH Found. (Lin Ft)				Wood Stove					

EXTERIOR DETAIL						INTERIOR DETAIL												
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A
None						Shed	Plywood (OWJ)						Norm. for class					
Alum or Steel						Gable	Slab						None					
Board & Batten							Other						Log					
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G					
Log Solid						None	None						Plywood					
Plywood (OSB)							Base Allowance						Sheetrock					
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A
T1-11 Economy	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>		Wall	Carpet						Norm. for class					
Vinyl							Ceramic Tile						Suspended					
Wood						Cover	Vinyl						Acoustic Tile					
Masonry Veneer							Hard Wood						Plywood					
Hardi-Plank							Pergo or Equal						Sheetrock					
													Wood					

SWL			LAND CHARACTERISTICS			
Cistern	Private Septic	Topography	View		Street	
Septic(3-4plex)	Sand Point	Swampy	None		Paved	
Crib	Spring	Steep/Unbuildable	Limited	<u>SAWED</u>	Unpaved (maintained)	
Septic (dup)	Private Water	Utilities	Good		Inferior	
	Sep(Holding)Tk	Gas	Excellent		Proposed	
		Electric			Landlocked (no access)	

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES								
Code	Qual	Yr Bilt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? Y N

Code	Qual	Yr Bilt	Eff Yr	Size	Value	Features
Drive	<input checked="" type="checkbox"/>					

APPROVED
APR 11 / 2026
S. ROMAN

NOTES:

Remove AE07

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

68

QUALITY	Cabin = 0 - 500 s.f.		Cottage = 501 - 800 s.f.		Res. = 801 - Infinity	
	LOW 65 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%
	mean = 70%	mean = 85%	mean = 100%	mean = 115%	mean = 135%	mean = 165%
FLOOR COVER	2.25 NONE or low grade on subfloor (no padding, etc)	2.10 Below average grade covering on Subfloor	2.70 Average builder-grade floor covering	3.15 10-20% above average grade floor covering	3.60 Very Good, upper-end floor coverings	4.35 Excellent high-quality throughout
CABINETS & COUNTER TOPS	2.25 NONE or low grade (may be owner-built)	2.80 Below average commercial type	3.60 Average builder-grade	4.20 Upper end builder-grade quality (double vanities, etc)	4.80 Very Good cabinets and countertops (double vanities, etc)	5.80 Excellent high-quality throughout
KITCHEN APPLIANCES	2.25 NONE or low grade ROV only (no dishwasher, etc)	2.10 Below average builder-grade package	2.70 Average builder-grade package	3.15 Upper end builder-grade package	3.60 Very Good, high quality appliance package	4.35 Excellent high-quality throughout
FIXTURES Plumbing/Lighting	2.25 NONE or low grade	2.10 Commercial type fixtures	2.70 Builder-grade stock item fixtures	3.15 Upper end builder-grade fixtures	3.60 Very Good grade plumbing & lighting fixtures throughout	4.35 Excellent high-quality throughout
INTERIOR Door/Window Trim	1.50 NONE, owner-built or photo finish	1.70 Mahogany doors and photo finish trim	1.80 Average wood doors and trim	2.00 Above average quality doors and wood trim	2.40 Very Good quality custom doors and wood trim	2.90 Excellent high-quality, exotic woods, Hand-finished unique designs
INTERIOR Partition Walls	7.50 NONE or Plywood/OSB	7.00 Below average paneling / sheetrock	8.50 Textured sheetrock and/or average paneling	10.5 Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 Excellent high quality wallpaper, wood paneling and/or wainscoting, etc
CEILING	3.75 NONE, Plywood/OSB or below 8' height	4.50 Acoustic tile or sheetrock and full 8' ceiling height	5.25 Textured sheetrock & standard 8' ceiling height	5.00 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 Same as before but may include good wood paneling on open-beam ceiling	7.25 Same as before but may be unique in design, detail and effect
WINDOW FENESTRATION	15.0 Minimal single-pane low grade sliders or non-opening	14.0 Smaller than average sliding or crank-out w/ storm windows	18.0 Ample average quality sliding or crank-out thermo pane	21.0 Good quality, larger than average. Some round, half-round, octagon, etc	24.0 Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 Same as before but may be unique in design, detail and effect
OVERALL WORKMANSHIP	37.5 Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	45.0 Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	52.5 Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	60.0 Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	72.5 Very Good workmanship. Good attention to interior refinements and detail. exterior has some custom design and ornamentation	90.0 Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc

Rev. (02/2013)

02/08/2013 Prepared by the Kenai Peninsula Borough Assessing Dept. S:\FORMS\FieldApprForm.xls (Side 2)

96.75

S:\Dep\Forms\FieldApprForm.xls

Completion Estimate	%	Total
Plans Permits & Surveying	2	2
Water/Sewer Rough-in	2	4
Excavation, Forms, & Backfill	2	6
Foundation	8	14
Rough Framing	8	35
Windows & Exterior Doors	2	37
Roof Cover	3	40
Plumbing Rough-in	4	44
Insulation	1	45
Electrical Rough-in	5	51
Heating	5	56
Exterior Cover & Paint	3	62
Int. Drywall, Tape & Texture	4	70
Int. Cabinets, Doors, Trim Etc.	8	83
Plumbing Fixtures	4	88
Floor Covers	0	91
Built in Appliances	3	94
Light Fixtures & Finish Hardware	2	96
Painting & Decorating	4	100
Total Completion	68	

QUALITY		
CBN -	70% of P	G-
CBN	80% of P	G
CBN +	90% of P	G+
P-	< 40%	VG-
P	50%	VG
P+	60%	VG+
L-	65%	EX-
L	70%	EX
L+	75%	EX+
F-	80%	HVL-
F	85%	HVI
F+	90%	HVI+
A-	95%	HVII
A	100%	200%+
A+	105%	

ASG0022

LEVEL 2

LEVEL 1

BELOW GRADE

WOOD R.V.
ROT

WOOD R.V.
ROT

15FR
WOOD

Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

CONCRETE
CONCRETE
WOOD FRAMING

WOOD R.V.
ROT

4

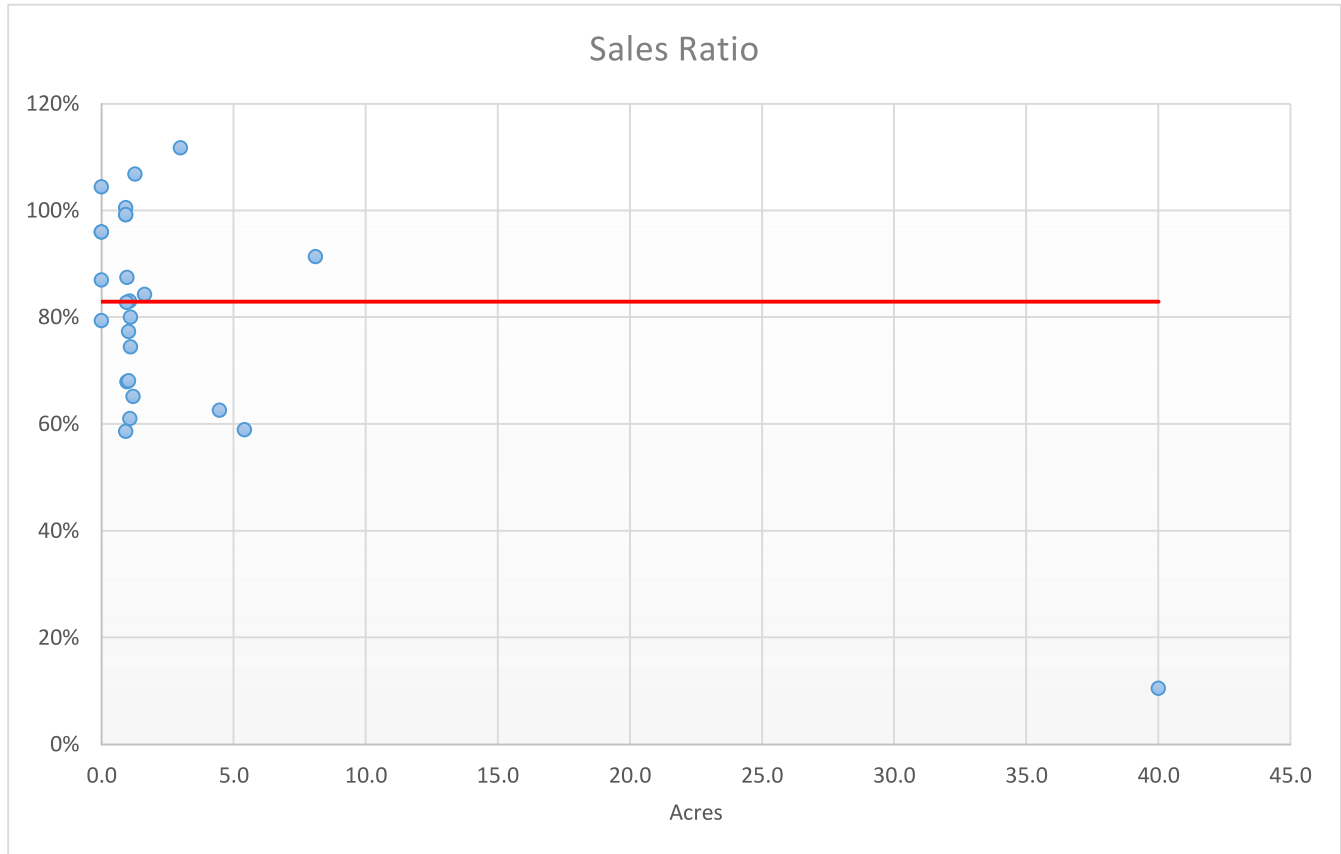
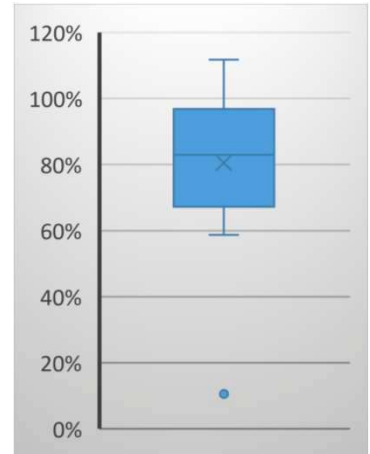
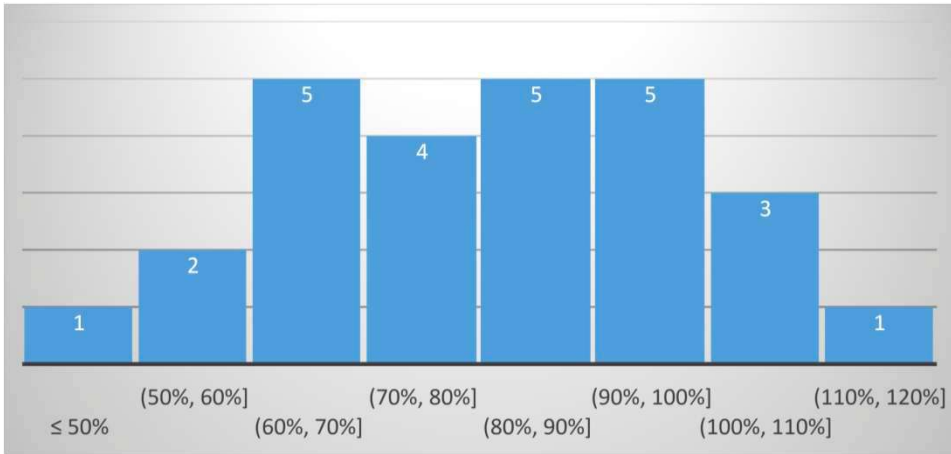
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CONC

2026 LAND RATIO STUDY

K-BEACH

Ratio Sum	21	Earliest Sale	2/6/2023	Excluded	
Mean	80.53%	Lates Sale	8/1/2025	# of Sales	26
Median	82.91%	Outlier Information		Total AV	\$ 999,900
Wtd Mean	76.38%			Range	1.5
PRD	1.05	Lower Limit	22.93%	Min	10.51%
COD	18.56%	Upper Limit	141.10%	Max	111.75%
St. Dev	0.2115			Min Sale	\$ 19,500
COV	26.27%			Max Sale	\$ 160,000

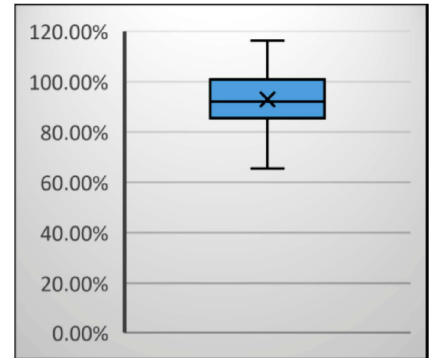
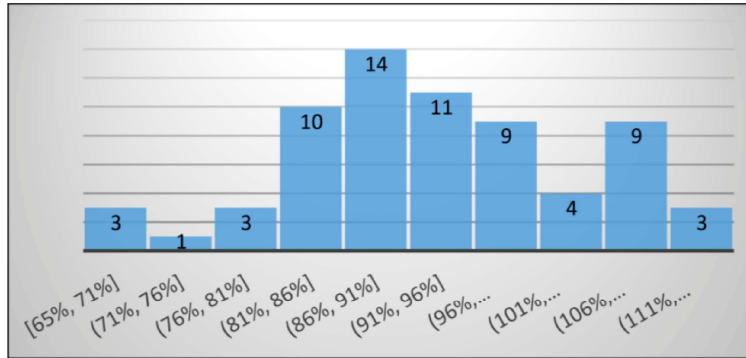


2026 LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Year	Wrk Sh Val	Sale Price	LandType	SaleCd	RATIO
125	11/1/2024	15067	05501151	1.19	2024	\$ 94,500	\$ 145,000	20	C	65.17%
125	9/12/2023	15086	05501170	0.92	2023	\$ 82,100	\$ 140,000	20	C	58.64%
125	8/3/2023	94049	05506029CO05	0.00	2023	\$ 30,700	\$ 35,300	20	Z	86.97%
125	2/5/2025	104607	05506029CO51	0.00	2025	\$ 28,700	\$ 29,900	20	C	95.99%
125	2/5/2025	104610	05506029CO54	0.00	2025	\$ 28,700	\$ 29,900	20	C	95.99%
125	8/1/2025	104612	05506029CO74	0.00	2025	\$ 25,400	\$ 32,000	20	C	79.38%
125	8/23/2024	104614	05506029CO76	0.00	2024	\$ 26,100	\$ 25,000	20	C	104.40%
125	12/11/2023	15654	05514029	4.47	2023	\$ 16,900	\$ 27,000	20	C	62.59%
125	3/28/2023	15665	05514041	40.00	2023	\$ 8,200	\$ 78,000	20	C	10.51%
125	7/9/2025	16080	05522140	0.97	2025	\$ 26,700	\$ 39,300	20	Z	67.94%
125	8/31/2023	16107	05522205	1.03	2023	\$ 25,900	\$ 33,500	20	C	77.31%
125	9/27/2023	82684	05524107	8.10	2023	\$ 68,500	\$ 75,000	20	C	91.33%
125	7/9/2024	90459	05524119	5.41	2024	\$ 69,600	\$ 118,100	20	Z	58.93%
125	1/24/2025	16888	05528237	1.06	2025	\$ 16,600	\$ 20,000	20	C	83.00%
125	5/22/2024	16896	05528245	1.03	2024	\$ 21,800	\$ 32,000	20	C	68.13%
125	11/17/2023	16897	05528246	1.10	2023	\$ 28,000	\$ 35,000	20	C	80.00%
125	9/6/2024	16897	05528246	1.10	2024	\$ 28,000	\$ 37,600	20	C	74.47%
125	8/7/2023	16948	05529065	2.99	2023	\$ 178,800	\$ 160,000	20	C	111.75%
125	6/5/2024	17031	05531047	1.63	2024	\$ 29,500	\$ 35,000	20	C	84.29%
125	6/28/2023	107804	05532072	1.07	2023	\$ 12,200	\$ 20,000	20	C	61.00%
125	3/8/2023	108143	05533135	1.27	2023	\$ 26,700	\$ 25,000	20	C	106.80%
125	2/6/2023	17978	05545019	0.95	2023	\$ 26,500	\$ 32,000	20	C	82.81%
125	8/9/2024	17985	05545026	0.92	2024	\$ 19,600	\$ 19,500	20	C	100.51%
125	8/1/2025	18278	05553009	0.96	2025	\$ 30,600	\$ 35,000	20	C	87.43%
125	3/19/2024	37317	13134081	0.92	2024	\$ 24,800	\$ 25,000	20	C	99.20%
125	7/15/2024	37317	13134081	0.92	2024	\$ 24,800	\$ 25,000	20	C	99.20%

RATIO STUDY

NBH # 125		HT ALL - 71		POST	
RATIO SUM:	62.23	12/1/2021	2.73	# OF SALES:	67
MEAN:	92.88%	Earliest Sale	11/7/2022	TOTAL AV:	\$ 23,823,500
MEDIAN:	92.14%	Latest Sale	7/31/2025	TOTAL SP:	\$ 26,120,944
WTD MEAN:	91.20%	Outlier Information		MINIMUM:	65.47%
PRD:	1.02	Range	1.5	MAXIMUM:	116.25%
COD:	9.91%	Lower Boundary	62.16%	MIN SALE AMT:	\$ 165,000
ST. DEV	11.44%	Upper Boundary	124.14%	MAX SALE AMT:	\$ 1,327,000
COV:	12.32%				



RATIO STUDY

RATIO SUM:	62.23	12/1/2021	2.73	# OF SALES:	67
MEAN:	92.88%	Earliest Sale	11/7/2022	TOTAL AV:	\$ 23,823,500
MEDIAN:	92.14%	Latest Sale	7/31/2025	TOTAL SP:	\$ 26,120,944
WTD MEAN:	91.20%	Outlier Info		MINIMUM:	65.47%
PRD:	1.02	Range	1.50	MAXIMUM:	116.25%
COD:	9.91%	Lower Boundary	62.16%	MIN SALE AMT:	\$ 165,000
ST. DEV	0.1144	Upper Boundary	124.14%	MAX SALE AMT:	\$ 1,327,000
COV:	12.32%			\$	-
					\$ 1,377,000

SALE DATE:	ALL - 22
HOUSE TYPE:	ALL - 71
MKT AREA:	125 POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
05501135	125	\$ 242,500	\$ 82,100	\$ 324,600	\$ 300,000	108.20%	11	7/28/2023	A+
05501169	125	\$ 705,900	\$ 82,100	\$ 788,000	\$ 825,000	95.52%	23	8/21/2023	VG-
05502119	125	\$ 381,500	\$ 33,600	\$ 415,100	\$ 634,000	65.47%	11	8/13/2024	G-
05502128	125	\$ 433,800	\$ 30,100	\$ 463,900	\$ 499,000	92.97%	11	8/22/2023	G+
05503256	125	\$ 876,500	\$ 135,800	\$ 1,012,300	\$ 1,327,000	76.28%	21	6/13/2025	VG-
05504056	125	\$ 272,000	\$ 30,000	\$ 302,000	\$ 280,000	107.86%	11	4/15/2025	G-
05504061	125	\$ 241,800	\$ 27,000	\$ 268,800	\$ 248,000	108.39%	11	4/21/2023	A+
05504162	125	\$ 396,900	\$ 26,100	\$ 423,000	\$ 400,000	105.75%	41	8/31/2023	G
05505014	125	\$ 189,200	\$ 19,800	\$ 209,000	\$ 242,000	86.36%	11	3/22/2023	A
05506029CO77	125	\$ 158,500	\$ 28,900	\$ 187,400	\$ 165,000	113.58%	41	2/25/2025	A-
05518056	125	\$ 205,100	\$ 23,200	\$ 228,300	\$ 279,000	81.83%	45	4/25/2023	A-
05524120	125	\$ 412,700	\$ 69,600	\$ 482,300	\$ 489,000	98.63%	21	4/2/2024	A+
05528202	125	\$ 266,200	\$ 27,500	\$ 293,700	\$ 339,000	86.64%	11	6/7/2024	A+
05531038	125	\$ 240,800	\$ 23,300	\$ 264,100	\$ 292,236	90.37%	11	1/27/2023	A-
05532073	125	\$ 587,900	\$ 52,300	\$ 640,200	\$ 770,000	83.14%	41	5/3/2024	G-
05532075	125	\$ 368,000	\$ 23,800	\$ 391,800	\$ 362,664	108.03%	11	3/30/2023	G-
05532079	125	\$ 269,500	\$ 25,000	\$ 294,500	\$ 315,000	93.49%	11	4/11/2025	G-
05532080	125	\$ 251,400	\$ 25,000	\$ 276,400	\$ 305,000	90.62%	45	3/22/2024	A+
05533133	125	\$ 382,400	\$ 27,500	\$ 409,900	\$ 415,000	98.77%	11	7/19/2024	G-
05534030	125	\$ 260,400	\$ 27,400	\$ 287,800	\$ 330,000	87.21%	31	9/25/2023	A
05534034	125	\$ 319,900	\$ 32,700	\$ 352,600	\$ 405,000	87.06%	11	9/26/2023	A+
05534037	125	\$ 303,900	\$ 29,900	\$ 333,800	\$ 486,500	68.61%	21	10/6/2023	A+
05539003	125	\$ 243,100	\$ 34,700	\$ 277,800	\$ 340,000	81.71%	21	6/2/2025	A+
05540206	125	\$ 584,400	\$ 30,700	\$ 615,100	\$ 655,000	93.91%	21	1/19/2024	VG-
05542026	125	\$ 299,100	\$ 36,500	\$ 335,600	\$ 426,000	78.78%	21	5/28/2025	A+
05542187	125	\$ 440,500	\$ 36,500	\$ 477,000	\$ 495,000	96.36%	21	11/7/2022	G
05542213	125	\$ 488,000	\$ 26,100	\$ 514,100	\$ 470,000	109.38%	21	8/1/2023	A+
05542327	125	\$ 533,800	\$ 42,800	\$ 576,600	\$ 580,000	99.41%	11	6/30/2023	VG-
05542332	125	\$ 364,400	\$ 41,900	\$ 406,300	\$ 498,000	81.59%	11	11/25/2024	G-
05544033	125	\$ 417,100	\$ 27,000	\$ 444,100	\$ 520,000	85.40%	11	5/28/2025	A+
05548010	125	\$ 1,017,800	\$ 69,900	\$ 1,087,700	\$ 1,195,000	91.02%	21	6/10/2024	EX
05549047	125	\$ 209,800	\$ 29,400	\$ 239,200	\$ 304,000	78.68%	11	11/8/2024	A
05549053	125	\$ 322,900	\$ 31,400	\$ 354,300	\$ 395,000	89.70%	11	3/1/2023	A+
05549119	125	\$ 332,100	\$ 30,000	\$ 362,100	\$ 393,000	92.14%	21	8/30/2024	G-
05549128	125	\$ 247,200	\$ 30,000	\$ 277,200	\$ 340,000	81.53%	11	8/30/2024	A+
05549157	125	\$ 251,800	\$ 30,000	\$ 281,800	\$ 300,000	93.93%	11	4/10/2024	A+
05551006	125	\$ 303,700	\$ 26,900	\$ 330,600	\$ 357,700	92.42%	21	3/3/2023	A+
05553034	125	\$ 333,600	\$ 29,700	\$ 363,300	\$ 428,000	84.88%	11	7/26/2024	A+
05561024	125	\$ 270,500	\$ 30,100	\$ 300,600	\$ 339,000	88.67%	11	10/17/2023	A
05561032	125	\$ 264,600	\$ 30,900	\$ 295,500	\$ 306,900	96.29%	11	1/18/2024	A
05561044	125	\$ 285,200	\$ 24,300	\$ 309,500	\$ 290,000	106.72%	11	1/23/2024	A
05561110	125	\$ 295,000	\$ 26,200	\$ 321,200	\$ 300,000	107.07%	11	10/26/2023	A
05561120	125	\$ 249,200	\$ 26,200	\$ 275,400	\$ 289,900	95.00%	11	10/16/2024	A
05561122	125	\$ 236,300	\$ 26,200	\$ 262,500	\$ 230,000	114.13%	11	12/7/2023	A-
05563031	125	\$ 304,300	\$ 31,400	\$ 335,700	\$ 400,000	83.93%	41	7/12/2024	A+
05564123	125	\$ 175,300	\$ 26,500	\$ 201,800	\$ 200,000	100.90%	11	8/31/2023	G-
05564178	125	\$ 329,600	\$ 26,100	\$ 355,700	\$ 360,000	98.81%	11	10/22/2024	G-
05564185	125	\$ 228,200	\$ 26,100	\$ 254,300	\$ 245,000	103.80%	11	8/18/2023	A+
05564202CO26	125	\$ 232,300	\$ 23,600	\$ 255,900	\$ 278,000	92.05%	11	9/13/2024	G-
05564202CO27	125	\$ 234,500	\$ 23,600	\$ 258,100	\$ 275,000	93.85%	11	7/20/2023	A+
05564202CO28	125	\$ 145,000	\$ 23,600	\$ 168,600	\$ 190,000	88.74%	11	8/1/2023	A+
05564202CO31	125	\$ 231,600	\$ 22,000	\$ 253,600	\$ 249,900	101.48%	11	8/22/2023	A+
05564202CO32	125	\$ 239,100	\$ 22,000	\$ 261,100	\$ 263,500	99.09%	11	2/16/2024	A+
05564203CO58	125	\$ 163,800	\$ 20,500	\$ 184,300	\$ 248,200	74.25%	11	5/23/2025	A-

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
05564203C072	125	\$ 181,300	\$ 20,900	\$ 202,200	\$ 237,000	85.32%	15	3/21/2024	A+
05565005	125	\$ 157,100	\$ 52,300	\$ 209,400	\$ 190,000	110.21%	41	8/14/2023	A-
05565068	125	\$ 215,800	\$ 26,100	\$ 241,900	\$ 280,000	86.39%	11	4/4/2023	A
05566205	125	\$ 269,800	\$ 22,800	\$ 292,600	\$ 269,000	108.77%	11	4/12/2024	A
05566211	125	\$ 368,000	\$ 23,700	\$ 391,700	\$ 377,044	103.89%	21	2/16/2024	G-
05566226	125	\$ 350,900	\$ 22,800	\$ 373,700	\$ 429,500	87.01%	11	7/31/2025	A
05566244	125	\$ 237,900	\$ 22,800	\$ 260,700	\$ 299,000	87.19%	11	8/2/2023	A
13134036	125	\$ 225,200	\$ 31,900	\$ 257,100	\$ 375,000	68.56%	41	3/26/2025	A+
13141029	125	\$ 259,600	\$ 26,200	\$ 285,800	\$ 290,000	98.55%	11	3/14/2023	A+
13145414	125	\$ 293,800	\$ 32,000	\$ 325,800	\$ 359,000	90.75%	11	11/15/2024	G-
13145509	125	\$ 298,400	\$ 30,000	\$ 328,400	\$ 395,000	83.14%	15	11/30/2023	A+
13145515	125	\$ 434,700	\$ 30,200	\$ 464,900	\$ 399,900	116.25%	41	3/7/2023	G-
13145612	125	\$ 276,900	\$ 26,300	\$ 303,200	\$ 350,000	86.63%	11	8/1/2023	A+

LogID	Contact Name	Created By	Parcel	Notes
2026-04-10T12:31:28	BURKE, TOBY	Metcalf, Richard	05514036	FORMAL. CALLED TO PRESENT UPDATED VALUE. HE DECLINED, WILL LIKELY GO TO BOE.
2026-04-06T10:11:06	BURKE, TOBY	Metcalf, Richard	05514036	FORMAL. SCHEDULED APPEAL INSP FOR 4/7/26 @2:30PM.
2026-04-02T10:56:46	BURKE, LAURA	Metcalf, Richard	05514036	FORMAL. ATTEMPTED TO CALL TOBY TO CONFIRM APPEAL RECVD AND TO SCHEDULE INSP, LAURA ANSWERED. SAID SHE WOULD RELAY MESSAGE TO TOBY AND HAVE HIM CALL US BACK.

APPEAL HISTORY FOR PARCEL 055-140-36

APPEAL YEAR: 2015

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BMCELREA	03/30/2015	210,200	0	210,200	0%	Main Roll Certification

Summary:

APPEAL YEAR: 2016

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DMUELLER	03/16/2016	189,600	165,500	-24,100	-13%	Informal Adjustment

Summary: OWNER WANTED AN EXPLANATION FOR INCREASE IN VALUE OVER THE LAST YEAR.

APPRAISER REVIEWED FILE. CHANGED QUALITY AND SIZE OF POLE BUILDING. REMOVED SEPTIC, CHANGED VALUE OF WELL AND OVERRIDE VALUE OF STRUCTURE DUE TO SEPTIC REPLACEMENT.

APPEAL YEAR: 2024

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
JNATIONS	04/01/2024	176,200	0	176,200	0%	

Summary:

APPEAL YEAR: 2025

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
JNATIONS	04/01/2025	209,700	0	209,700	0%	Board of Equalization

Summary:

APPEAL YEAR: 2026

Appeal Type/Status

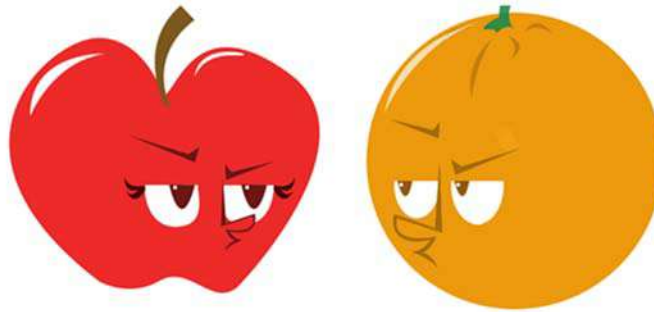
Appraiser Date Filed

BOE APPEAL	Open	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
RMETCALF	03/31/2026	205,600	0	205,600	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 indicate 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.

KPB 5.15.070. Board of equalization – Hearing procedure.

- (h) Access to property. If an appellant has refused or failed to provide the assessor, or designee, full access to property or records related to assessment of the property, the appellant is precluded from offering evidence on the issue or issues affected by that lack of access. Before a ruling is issued on the admissibility of such evidence, the appellant shall be provided with a reasonable opportunity by the presiding officer to present its case as to why this sanction should not be imposed, and the assessor shall have a reasonable opportunity to respond.

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.

