



# Kenai Peninsula Borough

144 North Binkley Street  
Soldotna, AK 99669

## Meeting Agenda Board of Equalization

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Wednesday, May 22, 2024

9:00 AM

Betty J. Glick Assembly Chambers

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Meeting ID: 843 7058 4725 Passcode: 23192226

### CALL TO ORDER

### ROLL CALL

### SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

### APPEALS

**9:00 AM**    [BOE 2024-01](#)    Case No.: 2024-01  
Appellant: David Yragui  
Owners: Hay Ground, LLC  
Parcel No.: 05518112

Appellant's Exhibits pages APP1 – APP19  
Assessor's Exhibits pages ASG1 – ASG28

Legal Description(s): T 05N R 11W SEC 20 Seward Meridian KN  
E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI  
TRACT

Reason for Appeal: None indicated on appeal form

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)

- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Appellant: David Yragui

Owners: Yragui David & Mary Jeanne Personal Residence Trust

Parcel No.: 05518111

Appellant's Exhibits pages APP1 – APP19

Assessor's Exhibits pages ASG1 – ASG52

Legal Description(s): T 05N R 11W SEC 20 Seward Meridian KN 2010037 YRAGUI TRACT TRACT A

Reason for Appeal: Excessive

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Appellant: David Yragui

Owners: Kalifonsky Meadows, LLC

Parcel Nos.: 05518011, 05518012, 05518013, 05518019, 05518020, 05518021, 05518028, 05518031, 05518032, 05519005, 05524106, 05524124, 05524126, 05524127, 05524128, 05524130, 05524131

Appellant's Exhibits pages APP1 – APP51

Assessor's Exhibits pages ASG1 – ASG464

Legal Description(s): T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACTS C4, D2 through D4, E2, E4, and F; and T 5N R 11W SEC 29 Seward Meridian KN 0730023 KALIFONSKY BEACH INDUSTRIAL PARK SUB LOTS 3, 4 and 8, BLOCK 2; LOTS 3, 4, and 8 BLOCK 3, LOTS 4 through 6, BLOCK 4; and LOT 8 BLOCK 5

Reason for Appeal: Excessive listed on all appeal forms

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Appellant: David Yragui

Owners: RCMS, Inc.

Parcel No.: 05506029, 05506029CO02, 05506029CO03, 05506029CO23, 05506029CO28, 05506029CO51, 05506029CO54, 05506029CO73, 05506029CO74

Appellant's Exhibits pages APP 0.1 – APP17

Assessor's Exhibits pages ASG1 – ASG233

Legal Description(s): T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4; T 5N R 11W SEC 29 Seward Meridian KN 2017045 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS PHASE 2B UNITS 51, 54, 73, and 74; and T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNITS 2, 3, 23, and 28

Reason for Appeal: Excessive on all appeal forms

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Attachments:

[Yragui, David HAY GROUND Evidence Packet](#)

[Yragui, David HAY GROUND 05518112 Unopposed Motion](#)

[Yragui, David TRUST Evidence Packet](#)

[Yragui, David KALIFONSKY Evidence Packet](#)

[Yragui, David RCMS Evidence Packet](#)

**11:00 AM** [BOE 2024-04](#) Case No.: 2024-04  
Appellant: David Becker

Owner: David & Eileen Becker Living Trust

Parcel No.: 17402404

Legal Description: T 6S R 13W SEC 9 Seward Meridian HM 0002273  
SKYLINE VIEW SUB LOT 5 LYING S OF SKYLINE DR

Owner: Peninsula Communications, Inc.

Parcel No.: 05557105

Legal Description: T 5N R 11W SEC 19 Seward Meridian KN  
0840308 CHINULNA POINT SUB PT 5 LOT 19 BLK 7

Appellant's Exhibits pages APP1 – APP31

Assessor's Exhibits pages ASG1 – ASG55

Reason for Appeal: Excessive and Improper (both parcels)

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Attachments: [Becker, David 17402404 05557105 Evidence Packet](#)

**1:00 PM** [BOE 2024-05](#)

Case No.: 2024-05  
 Appellant: William E. Lovett  
 Owners: William E. & Catrin D. Lovett  
 Parcel No.: 17359458

Appellant's Exhibits pages APP1 – APP2  
 Assessor's Exhibits pages ASG1 – ASG44

Legal Description(s): T 5N R 9W SEC 26 Seward Meridian KN 0740095 NUNAPIK ESTATES SUB TRACT F

Reason for Appeal: Excessive

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Attachments: [Lovett, William 17359458 Evidence Packet](#)

**2:00** [BOE 2024-18](#)  
**PM**

Case No.: 2024-18  
Appellant: Clint Mowrey  
Owners: Clinton Mowrey  
Parcel No.: 13703322

Appellant's Exhibits pages APP1 – APP4  
Assessor's Exhibits pages ASG1 – ASG25

Legal Description(s): T 2N R 11W SEC 6 Seward Meridian KN 0810158 BIG T HOMESTEAD SUB CONROY MAXIM 1981 SUB OF TRACT F LOT 2 TRACT F

Reason for Appeal: Excessive

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- Sur Rebuttal and Closing by Appellant (Time reserved)

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Attachments: [Mowrey, Clint 13703322 Evidence Packet](#)

**3:00** [BOE 2024-19](#)  
**PM**

Case No.: 2024-19  
Appellant: Cheryl G. Ford  
Owners: Cheryl G. Ford  
Parcel No.: 17524173

Appellant's Exhibits pages APP1 – APP2  
Assessor's Exhibits pages ASG1 – ASG20

Legal Description(s): T 6S R 14W SEC 24 Seward Meridian HM  
0880016 LILLIAN WALLI ESTATE SUB LOT 3

Reason for Appeal: Excessive

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DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments: [Ford, Cheryl 17524173 Evidence Packet](#)

**ADJOURN**