

Real Property Assessment Valuation Appeal
Analysis and Recommendation

APPELLANT: KUKOWSKI MICHAEL L

KPB PARCEL ID: 06605043

TOTAL ACREAGE: 1.18

PHYSICAL ADDRESS(ES): NONE

LEGAL DESCRIPTION: T 5N R 9W SEC 25 SEWARD MERIDIAN KN 2007112 SHADY ACRES NO 2 LOT 31

2025 NOTICED VALUES

EXEMPTIONS:	\$0
ASSESSED VALUE TOTAL:	\$16,100
RAW LAND	\$16,100
TOTAL IMPROVEMENTS:	\$0

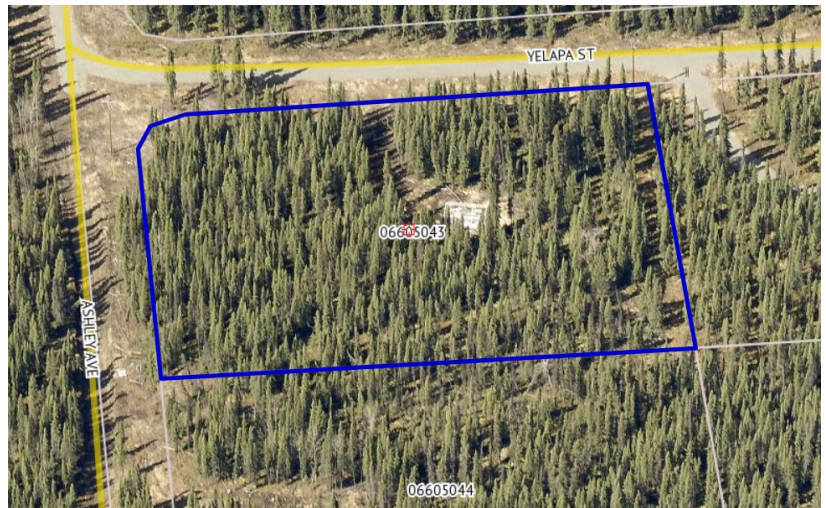
LAND DETAILS

Elec Yes

View None

Unmaintained/Trail

Gas No



PROPERTY RECORD CARD(s)

IMPROVEMENT TYPE

BUILDING TYPE

YEAR BUILT

TOTAL SQ. FT

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 a 1.18-acre parcel in the Funny River market area (#170). Land influences are unmaintained access, view none, electric utility, but no gas. Highest and best use of the parcel is residential. Subject property was inspected on April 9th, 2025, by Heather Windsor, Land Appraiser. The appellant requested that the assessed value be lowered to a value similar to parcels 06605041 and 06605045, which are owned by the appellant in the same subdivision. It was explained that the other two parcels only have platted access and no electric utility, therefore, those parcels are receiving a discount. After the inspection and review, no changes were made to land influences or values.

For the Funny River market area (#170), 57 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 of the sales is 94.67%, and the Coefficient of Dispersion (COD) is 18.81. These 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	54	Earliest Sale	1/11/2022	Excluded	
Mean	94.42%	Lates Sale	8/30/2024	# of Sales	57
Median	94.67%	Outlier Information		Total AV	\$ 1,494,300
Wtd Mean	87.78%	Range 1.5		Total SP	\$ 1,702,400
PRD	107.57%	Lower Limit	37.13%	Min	37.82%
COD	18.81%	Upper Limit	149.20%	Max	153.33%
St. Dev	0.2346			Min Sale	\$ 10,000
COV	24.85%			Max Sale	\$ 142,800

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 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. A physical inspection was completed on April 9th, 2025.

ASSESSOR'S RECOMMENDATION:

APPELLANT: KUKOWSKI MICHAEL L KUKOWSKI WENDY E

PARCEL NUMBER: 06605043

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

TOTAL: \$16,100

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____



KPB PARCEL ID: 06605043





KPB PARCEL ID: 06605043






KENAI PENINSULA BOROUGH

Assessing

2025

Real Property Assessment Valuation Appeal
Ortho Imagery and Vicinity Map

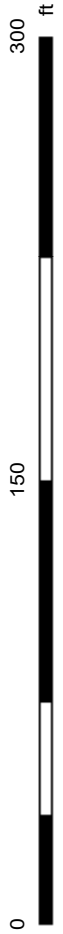
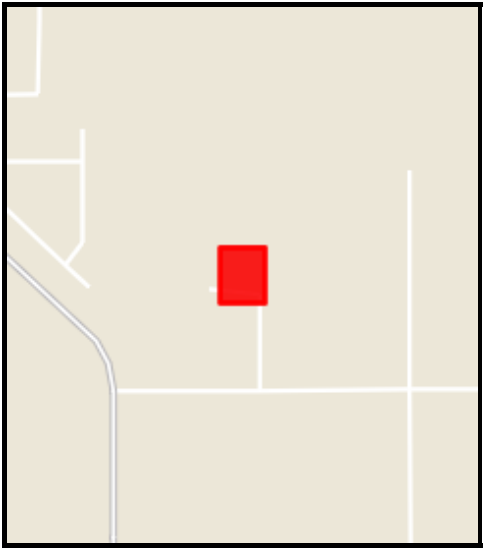
 KPB Parcel ID: 06605043

Appellant: KUKOWSKI MICHAEL L

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



Vicinity: Funny River



Wilcox, Adeena

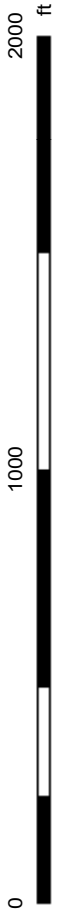
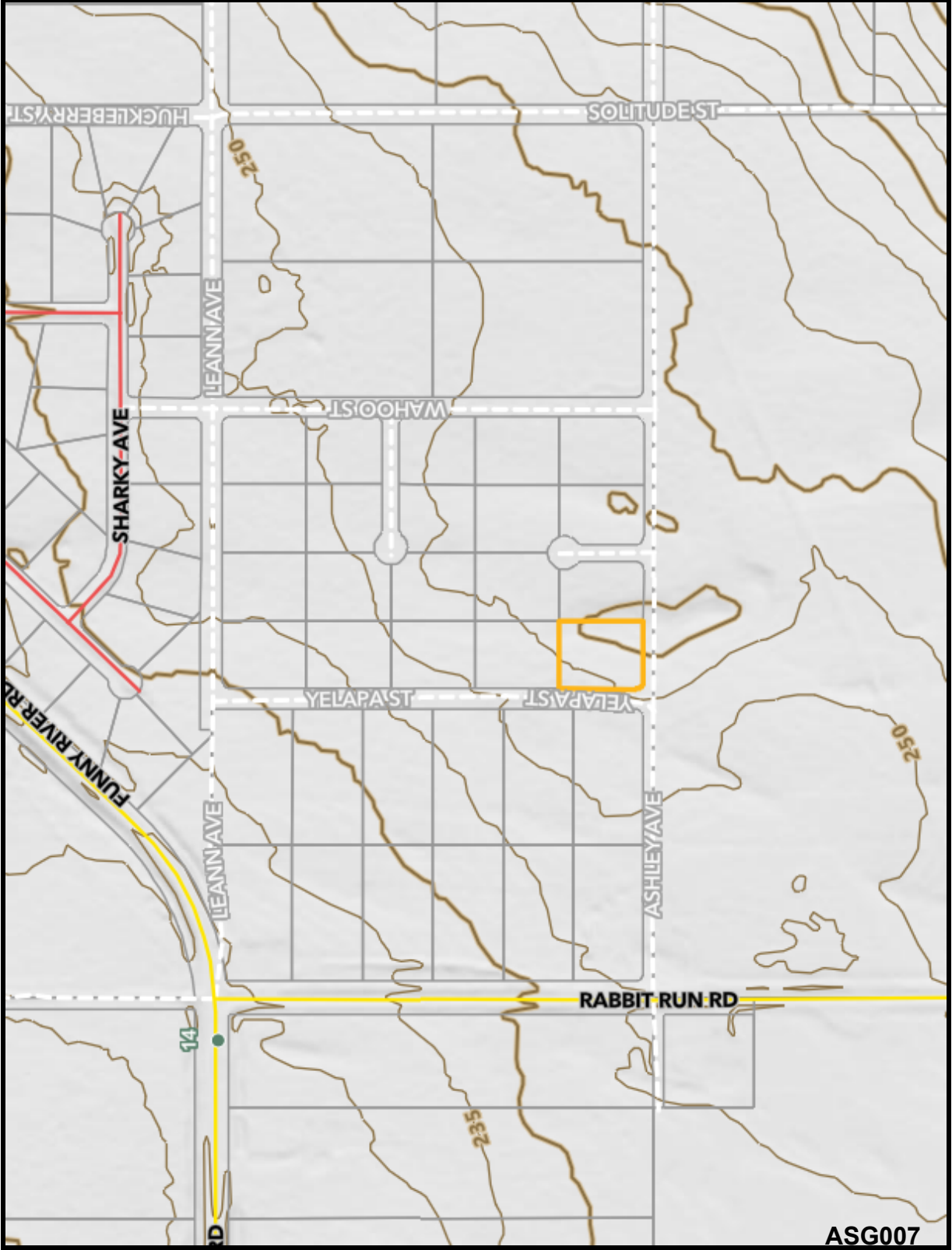
Wednesday, April 23, 2025

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.



KPB PARCEL ID: 06605043

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



CERTIFICATE OF OWNERSHIP
I, the undersigned, being the owner of the real property shown and described herein, and that I hereby certify this plan of subdivision and by my free consent dedicate all rights and interests in the same to public use and grant all easements to the use shown.

TERESA MAGONE
14781 MEMORIAL DR. SUITE 963
HOUSTON, TX 77079

NOTARY'S ACKNOWLEDGEMENT

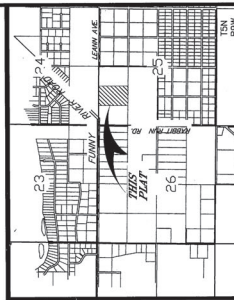
FOR: TERESA MAGONE
Subscribed and sworn to before me this 23rd day of October 2007 at Houston, Texas.
My Commission Expires 08/01/2010
Notary Public for
Alaska Central America
Strom Creek District

2007-112 2D
KEMAL - REG. 07
Date: 11-27-07
Time: 11:30 AM
Requested by: Emmanuel
Signature: _____

PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission on June 14, 2007.

BY Shirley A. Baker
Authorized Official



WICHTY MAP

SCALE 1"=250'

DATE 10-19-07

SCALE 1"=100'

DRAWING: 4199

JOB No. 4199

SHADY ACRES NO. 2

A SUBDIVISION OF LOT 13 SHADY ACRES, BEING A PORTION OF SECTION 26, T1N, R1W, S14, WITHIN THE W1/4 SECTION 26, T1N, R1W, S14, BEING A PORTION OF THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION, AN ENGINEER'S SOILS REPORT IS ON FILE AT THE KENAI PENINSULA BOROUGH RECORDING DISTRICT STATE OF ALASKA.

CONTAINING 25.539 ACRES

ABLETT SURVEYS
GARY D. NELSON, P.E.
152 DEVEL. AVE. HOUSTON, ALASKA 99501

UNSUBDIVIDED

FOUND OLD BRASS CAP
1 1/4" DIA. SEC. 25/26
4822-S (2002)

LEANN AVE. (30' R/W)

FOUND 2 1/2" BC MONUMENT
1 1/4" DIA. SEC. 25/26
7510-S (2003)

WALDOO ST. (60' R/W)

FOUND 2 1/2" BC MONUMENT
1 1/4" DIA. SEC. 25/26
7510-S (2003)

YELAPA ST. (60' R/W)

FOUND 2 1/2" BC MONUMENT
1 1/4" DIA. SEC. 25/26
7510-S (2003)

ASHLEY AVE. (30' R/W)

FOUND 2 1/2" BC MONUMENT
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7510-S (2003)

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1 1/4" DIA. SEC. 25/26
7510-S (2003)

CURVE	LENGTH	RADIUS	DELTA
C1	39.26	25.00	89°59'18"
C2	21.03	25.00	48°11'23"
C3	39.26	25.00	89°59'18"
C4	39.26	25.00	89°59'18"
C5	39.26	25.00	89°59'18"
C6	21.03	25.00	48°11'23"
C7	21.03	25.00	48°11'23"
C8	39.26	25.00	89°59'18"

PLAT NOTES

- A 20' BUILDING SET BACK SHALL EXIST ALONG ALL DEDICATED RIGHTS OF WAY UNLESS A LESSER STANDARD IS APPROVED BY RESOLUTION OF THE APPROPRIATE PLANNING COMMISSION.
- PER THE PARENT PLAT (KN 2003-100) THE FRONT 10' OF THE BUILDING SETBACK AND THE ENTIRE SETBACK WITHIN 5' OF SIDE LOT LINES IS A UTILITY EASEMENT.
- NO PERMANENT STRUCTURE SHALL BE CONSTRUCTED OR PLACED WITHIN A UTILITY EASEMENT WHICH WOULD INTERFERE WITH THE ABILITY OF A UTILITY TO USE THE EASEMENT.
- WASTEWATER DISPOSAL LOT 15-24 SOIL CONDITIONS, WATER TABLE LEVELS, AND SOIL SLOPES IN THIS SUBDIVISION HAVE BEEN FOUND SUITABLE FOR CONVENTIONAL ONSITE WASTEWATER TREATMENT AND DISPOSAL SYSTEMS SERVING SINGLE-FAMILY OR DURELY RESIDENCES AND MEETING THE REGULATORY REQUIREMENTS OF THE KENAI PENINSULA BOROUGH. ANY OTHER TYPE OF ONSITE WASTEWATER TREATMENT AND DISPOSAL SYSTEM MUST BE DESIGNED BY A PROFESSIONAL ENGINEER, REGISTERED TO PRACTICE IN ALASKA, AND THE DESIGN MUST BE APPROVED BY THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION. AN ENGINEER'S SOILS REPORT IS ON FILE AT THE KENAI PENINSULA BOROUGH RECORDING DISTRICT STATE OF ALASKA.

3380-E 15/06/07
DATE
ENGINEER

ROADS MUST MEET THE DESIGN AND CONSTRUCTION STANDARDS ESTABLISHED BY THE BOROUGH IN ORDER TO BE CONSIDERED FOR CERTIFICATION AND INCLUSION IN THE ROAD MAINTENANCE PROGRAM.

6. SET 2 1/2" ALUM. CAP ON 5/8" REBAR AT ALL LOT CORNERS.

LEGEND

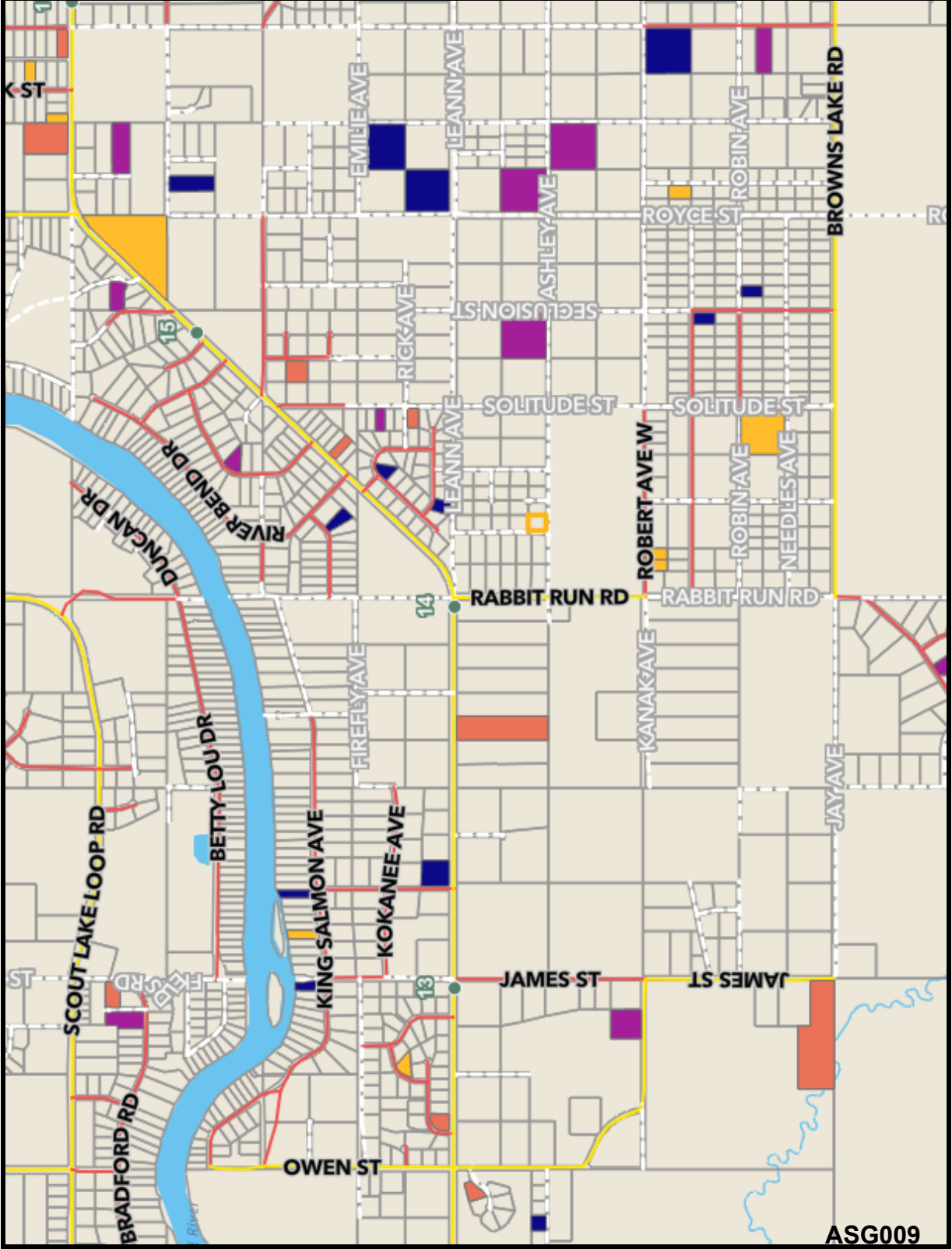
- FOUND MONUMENT OF RECORD
- FOUND 2" ALUM. CAP ON 5/8" REBAR (PER 4822S-100)
- FOUND OLD BRASS CAP

ASG008

KPB FILE No. 2007-112



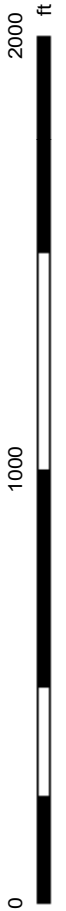
 **KPB PARCEL ID: 06605043**





KPB PARCEL ID: 06605043

- Transportation
- Roads (by Maintenance)
- Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal
- Terrain
- KWF Wetlands Assessment
- DISTURB
 - Depression
 - Discharge Slope
 - Drainage
 - Floating Island
 - Headwater Fen
 - Kettle
 - LAKE
 - Lakebed
 - Late Snow Plateau
 - Riverine
 - Tidal
 - Wetland / Upland Complex



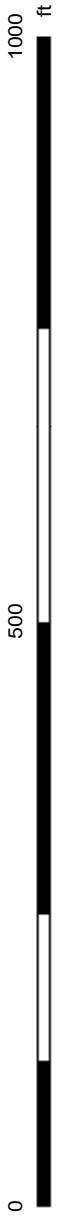


KPB PARCEL ID: 06605043

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



ASG0011





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

066-050-43

2025

91085

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 170 Funny River		T 5N R 9W SEC 25 Seward Meridian KN 2007112 SHADY ACRES NO 2 LOT 31	1.18	KUKOWSKI MICHAEL L
Property Class: 100 Residential Vacant				KUKOWSKI WENDY E
TAG: 58 - CENTRAL EMERGENCY SVS				2101 MONA AVE
				ANCHORAGE, AK 99516-1331
Residential Vacant				

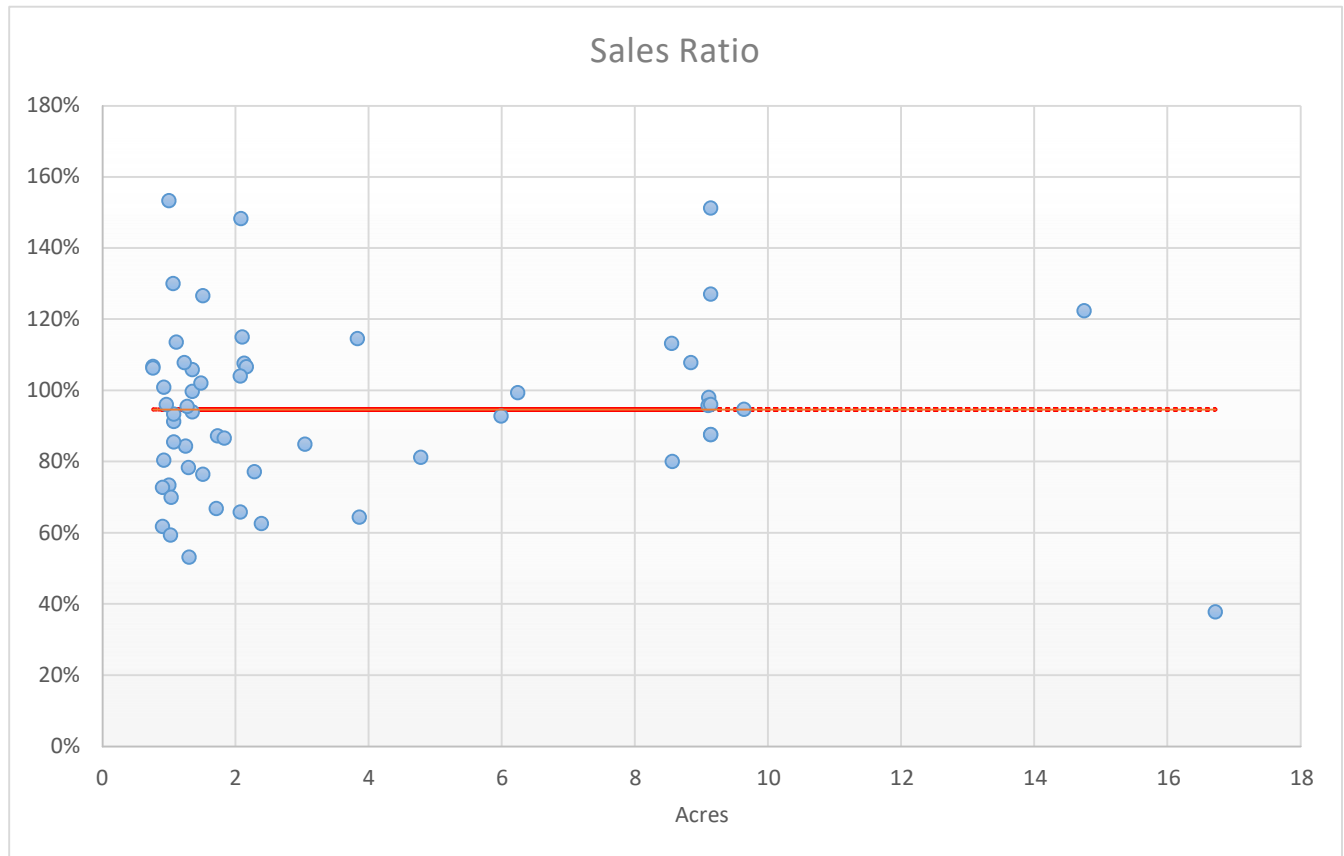
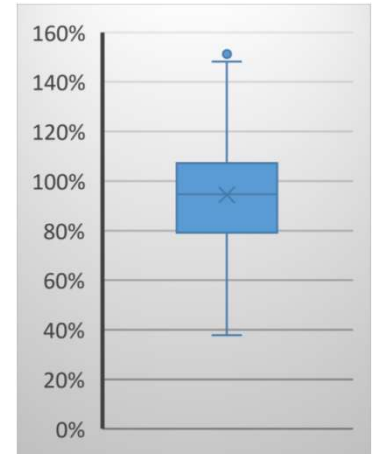
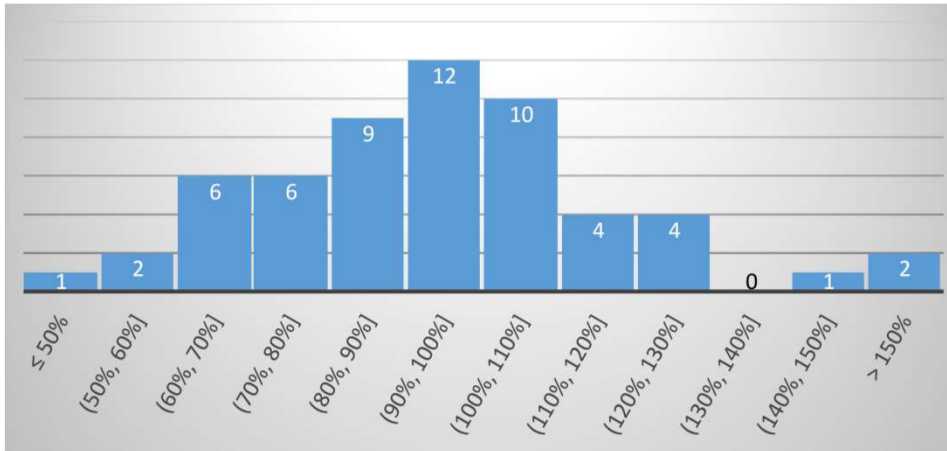
EXEMPTION INFORMATION	VALUATION RECORD				
	Assessment Year	2020	2021	2022	2023
	Land	11,800	11,800	11,800	13,800
	Improvements	0	0	0	0
	Total	11,800	11,800	11,800	14,800
					Worksheet
					16,100
					0
					14,800
					16,100

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		1.18	20,932	20,932	24,700	X	Elec Yes			16,100	
							Q	View None				
							T	Unmaintained/Trail				
							O	Gas No	-35	-8,645		
ASSESSED LAND VALUE (Rounded) :											-8,645	16,100

LAND RATIO STUDY

Ratio Sum	54	Earliest Sale	1/11/2022	Excluded	
Mean	94.42%	Lates Sale	8/30/2024	# of Sales	57
Median	94.67%	Outlier Information		Total AV	\$ 1,494,300
Wtd Mean	87.78%			Total SP	\$ 1,702,400
PRD	107.57%	Range	1.5	Min	37.82%
COD	18.81%	Lower Limit	37.13%	Max	153.33%
St. Dev	0.2346	Upper Limit	149.20%	Min Sale	\$ 10,000
COV	24.85%			Max Sale	\$ 142,800



LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
170	10/5/2023	31658	06601133	1.07	\$ 17,800	\$ 19,500	\$ 20,900	20	C	91.28%
170	5/27/2022	31725	06604039	9.11	\$ 19,600	\$ 20,000	\$ 19,000	20	V	98.00%
170	9/27/2023	31759	06604083	14.75	\$ 101,600	\$ 83,000	\$ 77,500	20	Z	122.41%
170	3/29/2023	31774	06605006	9.64	\$ 42,600	\$ 45,000	\$ 33,700	20	C	94.67%
170	1/9/2024	31803	06606020	16.72	\$ 54,000	\$ 142,800	\$ 42,800	20	Z	37.82%
170	8/11/2023	93894	06606064	0.92	\$ 11,100	\$ 13,800	\$ 10,200	20	C	80.43%
170	6/17/2022	93897	06606067	0.92	\$ 11,100	\$ 11,000	\$ 10,200	20	C	100.91%
170	5/6/2022	31915	06609029	1.25	\$ 25,300	\$ 30,000	\$ 21,400	20	C	84.33%
170	7/20/2023	32009	06610117	1.00	\$ 11,000	\$ 15,000	\$ 10,600	20	C	73.33%
170	6/17/2022	92214	06610250	3.83	\$ 20,500	\$ 17,900	\$ 18,900	20	C	114.53%
170	8/8/2022	32105	06611204	9.10	\$ 29,700	\$ 31,000	\$ 19,000	20	C	95.81%
170	6/7/2022	32118	06611217	8.55	\$ 24,900	\$ 22,000	\$ 32,000	20	C	113.18%
170	3/24/2022	32151	06611415	8.84	\$ 19,400	\$ 18,000	\$ 18,700	20	C	107.78%
170	2/25/2022	32153	06611417	9.14	\$ 19,700	\$ 15,500	\$ 19,000	20	C	127.10%
170	5/11/2022	32170	06611435	2.08	\$ 25,200	\$ 17,000	\$ 20,400	20	C	148.24%
170	8/12/2024	32188	06611506	9.14	\$ 19,700	\$ 22,500	\$ 19,000	20	C	87.56%
170	8/12/2024	32189	06611507	9.14	\$ 19,700	\$ 22,500	\$ 19,000	20	C	87.56%
170	3/7/2022	32193	06611511	9.14	\$ 18,900	\$ 12,500	\$ 18,300	20	C	151.20%
170	3/4/2022	32194	06611512	9.14	\$ 19,200	\$ 20,000	\$ 19,000	20	C	96.00%
170	3/30/2023	32553	06624208	0.76	\$ 25,500	\$ 23,900	\$ 25,900	20	C	106.69%
170	9/1/2023	32553	06624208	0.76	\$ 25,500	\$ 24,000	\$ 25,900	20	C	106.25%
170	4/29/2022	32575	06624230	0.90	\$ 27,500	\$ 37,800	\$ 27,800	20	Z	72.75%
170	7/21/2023	32583	06624306	1.35	\$ 32,800	\$ 31,000	\$ 33,200	20	V	105.81%
170	8/30/2024	32583	06624306	1.35	\$ 32,800	\$ 34,900	\$ 33,200	20	C	93.98%
170	10/30/2023	32594	06624317	1.35	\$ 32,800	\$ 32,900	\$ 33,200	20	C	99.70%
170	4/30/2024	32598	06624404	1.29	\$ 23,100	\$ 29,500	\$ 23,900	20	Z	78.31%
170	10/9/2023	32620	06624509	1.48	\$ 24,500	\$ 24,000	\$ 25,300	20	C	102.08%
170	2/12/2024	32629	06624518	0.90	\$ 17,600	\$ 28,500	\$ 18,300	20	C	61.75%
170	11/6/2023	32758	06627010	1.73	\$ 33,500	\$ 38,400	\$ 28,700	20	Z	87.24%
170	4/15/2022	32761	06627013	2.13	\$ 36,600	\$ 34,000	\$ 31,400	20	Z	107.65%
170	5/23/2024	32848	06628053	1.23	\$ 27,600	\$ 25,600	\$ 28,300	20	C	107.81%
170	4/30/2024	32849	06628054	1.06	\$ 26,000	\$ 20,000	\$ 26,500	20	C	130.00%
170	5/23/2024	32851	06628056	1.51	\$ 34,400	\$ 45,000	\$ 34,800	20	V	76.44%
170	7/8/2022	32929	06631031	1.83	\$ 14,900	\$ 17,200	\$ 13,700	20	Z	86.63%
170	8/17/2023	32942	06632004	1.11	\$ 19,300	\$ 17,000	\$ 15,600	20	Z	113.53%
170	8/29/2023	90894	06632135	2.39	\$ 43,600	\$ 69,700	\$ 32,700	20	Z	62.55%
170	8/4/2023	33040	06633109	2.16	\$ 16,000	\$ 15,000	\$ 14,700	20	C	106.67%
170	5/25/2023	33072	06634022	5.99	\$ 34,800	\$ 37,500	\$ 27,500	20	C	92.80%
170	2/27/2023	90376	06639055	1.27	\$ 19,100	\$ 20,000	\$ 20,100	20	C	95.50%
170	5/23/2024	90392	06639071	1.03	\$ 17,500	\$ 25,000	\$ 18,400	20	V	70.00%
170	5/20/2022	33351	06642062	2.10	\$ 25,300	\$ 22,000	\$ 20,500	20	C	115.00%
170	1/11/2022	33362	06643009	4.78	\$ 40,600	\$ 50,000	\$ 39,800	20	C	81.20%
170	4/2/2024	33370	06643017	2.28	\$ 10,800	\$ 14,000	\$ 10,500	20	C	77.14%
170	3/18/2024	33371	06643018	2.07	\$ 10,400	\$ 10,000	\$ 10,000	20	C	104.00%
170	6/29/2023	33396	06643043	6.24	\$ 32,800	\$ 33,000	\$ 30,400	20	Z	99.39%
170	6/5/2024	33462	06644118	8.56	\$ 37,600	\$ 47,000	\$ 34,800	20	Z	80.00%
170	5/2/2024	33486	06644169	1.07	\$ 15,400	\$ 18,000	\$ 12,000	20	V	85.56%
170	1/3/2024	33487	06644170	1.07	\$ 15,400	\$ 16,500	\$ 12,000	20	C	93.33%
170	6/24/2024	33656	06645035	1.30	\$ 8,500	\$ 16,000	\$ 8,200	20	C	53.13%
170	6/14/2022	108416	06645054	3.04	\$ 29,700	\$ 35,000	\$ 24,000	20	C	84.86%
170	5/16/2022	33682	06646012	3.86	\$ 20,600	\$ 32,000	\$ 18,900	20	C	64.38%
170	3/13/2023	33697	06647007	2.07	\$ 20,400	\$ 31,000	\$ 15,900	20	C	65.81%
170	8/10/2023	33723	06648004	0.96	\$ 19,200	\$ 20,000	\$ 15,700	20	C	96.00%
170	5/26/2023	101436	13501259	1.51	\$ 48,100	\$ 38,000	\$ 46,400	20	C	126.58%
170	2/28/2024	41734	13519024	1.02	\$ 26,700	\$ 45,000	\$ 22,900	20	C	59.33%
170	2/23/2024	41764	13519058	1.71	\$ 33,400	\$ 50,000	\$ 28,600	20	C	66.80%
170	3/1/2023	41911	13524144	1.00	\$ 23,000	\$ 15,000	\$ 21,600	20	C	153.33%

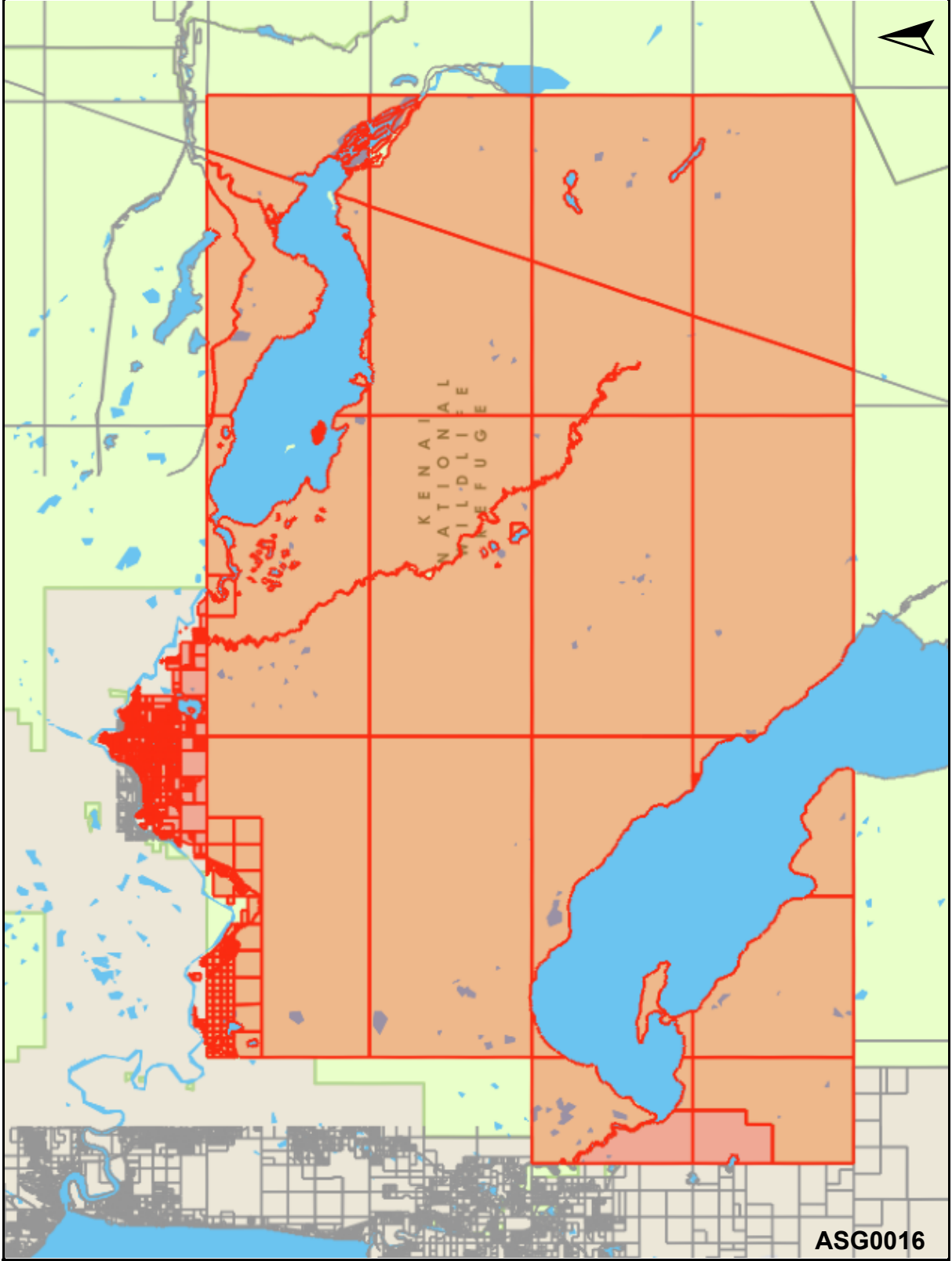


KENAI PENINSULA BOROUGH

Assessing

2025

**Real Property Assessment Valuation Appeal
Market Area Map**



Market Area: 170

ASG0016

Windsor, Heather

From: Windsor, Heather
Sent: Friday, April 4, 2025 1:34 PM
To: 'treblehookgang@gci.net'
Cc: Assessing,
Subject: PARCEL 06605043
Attachments: 170 RESID LT.pdf

Hello Mr. Kukowski,

Here's the sales study in your market area for your use, please see attached. (Wrk Sh Val = 2025 assessment) We use 3 years of sales to set the assessed values.

Also for your information, the Borough Mayor has made it clear that he is for adjusting the mill rate down this year. He is fully aware of the increases in sales prices on the Peninsula and hopes to avoid increasing property taxes.

"Taxes for the current assessment cannot be calculated until the tax rates have been set by the service areas and cities. The tax rates are set in June of each year and tax bills are mailed July 1. Taxes are calculated by multiplying the taxable assessed value by the tax rate.

State law (AS 29.45.110) requires the assessor to assess property at its "full and true value" (market value) as of January 1 of the assessment year. This is defined as "the estimated price 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."

The assessor's duties are to discover, list, and value all taxable property in the borough in a fair and uniform manner in accordance with state law and borough code. The assessor also administers tax exemption programs as authorized by law. The assessor is not involved in billing or collecting property taxes or establishing mill rates.

Mill Rates are set annually by the Borough Assembly, Municipalities and Service Areas Boards. A mill is simply a thousandth of a dollar (1/1000 of \$1) and represents one dollar of tax for each 1,000 dollars of taxable assessed value."

I do not see any adjustments I can make to your parcel's assessed value.

If you should happen to change your mind about the BOE Hearing, don't hesitate to contact me so I can send you a withdrawal email and refund your filing fee.

Regards,

Contact Date	Contact Name	Contact Type	Contact Phone	Parcel	Created By	Notes
4/4/2025 11:30	MICHAEL KUKOWSKI	Phone	907-351-2861	06605043	Windsor, Heather	CALLED TO DISCUSS THE INFLUENCES TO HIS PROPERTY AND HOW THEY DIFFER FROM HIS OTHER 2 PARCELS IN THE SHADY ACRES SUBD. HE DOES NOT AGREE WITH IT AND SAID ANYONE WITH COMMON SENSE WOULD NOT MAKE THOSE ADJUSTMENTS IN VALUE. IF THE BOROUGH CONTINUES TO INCREASE THE VALUES HE IS GOING TO SELL THEM. WANTS TO PROCEED WITH THE BOE HEARING. WILL SEND HIM THE SALES WE HAVE.
4/1/2025 8:55	MICHAEL KUKOWSKI	Phone	907-351-2861	06605043	VanZandt, Catherine	QUESTIONS ABOUT FILING AN APPEAL

APPEAL HISTORY FOR PARCEL 066-050-43

APPEAL YEAR: 2025

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	04/03/2025	16,100	0	16,100	0%	

Summary:



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2025 91083

066-050-41

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 170 Funny River	T 5N R 9W SEC 25 Seward Meridian KN 2007112 SHADY ACRES NO 2 LOT 29	1.15	KUKOWSKI MICHAEL L
Property Class: 100 Residential Vacant			KUKOWSKI WENDY E
TAG:			2101 MONA AVE ANCHORAGE, AK 99516-1331

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2020	2021	2022	2023	2024
Land Improvements Total		6,200	6,200	6,200	7,200	7,800
		0	0	0	0	0
		6,200	6,200	6,200	7,200	7,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.15	21,217	21,217	24,400	Q	View None			8,100
							Y	Elec No	-15	-3,660	
							V	Platted	-17	-4,148	
							O	Gas No	-35	-8,540	
							ASSESSED LAND VALUE (Rounded) :				

MEMOS

ASG0020



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2025

91087

066-050-45

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 170 Funny River	T 5N R 9W SEC 25 Seward Meridian KN 2007112 SHADY ACRES NO 2 LOT 33	1.01	KUKOWSKI MICHAEL L
Property Class: 100 Residential Vacant			KUKOWSKI WENDY E
TAG:			2101 MONA AVE ANCHORAGE, AK 99516-1331

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2020	2021	2022	2023	2024
Land Improvements Total		5,800	5,800	5,800	6,800	7,400
		0	0	0	0	0
		5,800	5,800	5,800	6,800	7,400

LAND DATA AND CALCULATIONS

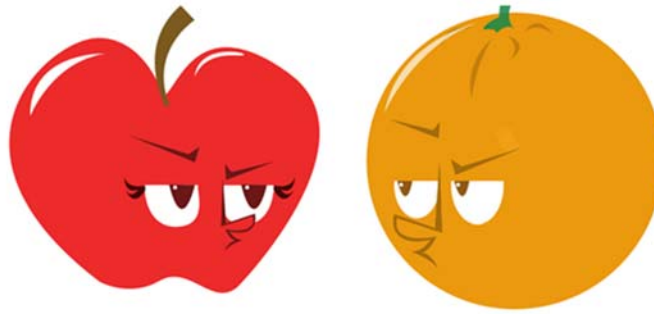
Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.01	22,871	22,871	23,100	Q	View None			7,600
							Y	Elec No	-15	-3,465	
							V	Platted	-17	-3,927	
							O	Gas No	-35	-8,085	
							ASSESSED LAND VALUE (Rounded) :				

MEMOS

ASG0021

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 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.

