

Kenai Peninsula Borough  
Board of Equalization  
Appeal Hearing Packet

CASE NO. 2024-16

James N. Butler III

Parcel No(s): 04522053

**Thursday May 23, 2024 at 3:00 p.m.**

Betty J. Glick Assembly Chambers, Borough Administration  
Building, 144 N. Binkley St., Soldotna





**TAX ASSESSMENT APPEAL HEARING DATE**

**Wednesday, May 29, 2024 3:00 PM**

April 29, 2024

**Rescheduled: Thursday, May 23, 2024 3:00 PM**

BUTLER, JAMES N III  
P.O. BOX 191  
KENAI, AK 99611

[jim@baldwinandbutler.com](mailto:jim@baldwinandbutler.com)

RE: Parcel No(s): 04522053  
Owner of Record: JAMES BUTLER  
Appellant: BUTLER, JAMES N III

**HEARING DATE:** The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 29, 2024 at 3:00 PM**

**EVIDENCE DUE DATE:** Pursuant to KP 5.12.060(C) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **Tuesday, May 14, 2024**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing):

[https://library.municode.com/ak/kenai\\_peninsula\\_borough/codes/code\\_of\\_ordinances?nodeId=TIT5REFI\\_CH5.12REPRPEPRTA\\_5.12.055REISOTRIPRNP](https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNP)

An information packet regarding the appeal processes is also available:

[https://www.kpb.us/images/KPB/CLK/Board\\_of\\_Equalization/Information\\_Packet\\_VALUATION\\_APPEAL\\_PROCESS.pdf](https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_APPEAL_PROCESS.pdf).

Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KP 5.12.060(T) is shown for filing a late request. If your case is called and you are not available, we will try reaching you at a later time that day and if we are still unable to reach you, the Board may elect to decide your case based solely on the written material you have presented.

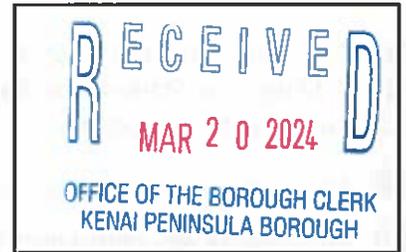
Michele Turner, CMC, Borough Clerk  
[micheleturner@kpb.us](mailto:micheleturner@kpb.us)



**Tax Year 2024**  
**Real Property Assessment Valuation Appeal**  
**Kenai Peninsula Borough**  
**Office of the Borough Clerk**

144 N. Binkley Street  
Soldotna, Alaska 99669-7599

Phone: (907) 714-2160  
Toll Free: 1-800-478-4441



Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on April 1, 2024.**

**Filing Fee: Must be included with this appeal form.**

For Official Use Only

Fees Received: \$ 30<sup>00</sup>

Cash

Check # 7943 (M)  
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

**For Commercial Property: Please include Attachment A**

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	James & Tana Butler
Legal Description:	04522053
Physical Address of Property:	210 BIGHORN CIR, Kenai AK

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 191		
Phone (daytime):	9073988866	Phone (evening):	9073988866
Email Address:	jim@baldwinandbutler.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 93,200 Appellant's Opinion of Value: \$ 41,000

Year Property was Purchased: 2004 Price Paid: \$ 15000

Has the property been appraised by a private fee appraiser within the past 3-years? Yes  No

Has property been advertised FOR SALE within the past 3-years? Yes  No

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

THE ONLY GROUNDS FOR APPEAL ARE: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** (KPB 5.12.050 (E)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional sheets as necessary)

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are **NOT** grounds for appeal:

- ↳ The taxes are too high.
- ↳ The value changed too much in one year.
- ↳ You cannot afford the taxes.

**You must provide specific reasons and provide evidence supporting the item checked above.**

The lot has 3 easement across the middle serving two adjacent lots. The lot configuration does not allow it to be built on or developed. Other larger lots with better access and configuration for building in the area are assessed much lower. The lot value has increased 250% in four years with no changes in condition, use or status

**\*\* THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) \*\***

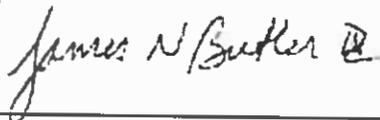
**Check the following statement that applies to your intentions:**

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

**Check the following statement that applies to who is filing this appeal:**

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.
- The owner of record for this account is a business, trust or other entity for which I am an **owner or officer, trustee, or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not *listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
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**Oath of Appellant:** I hereby affirm that the foregoing information and any additional information that I submit is true and correct.



3/19/24

Signature of Appellant / Agent / Representative

Date

James N. Butler, III

Printed Name of Appellant / Agent / Representative

APP2

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**Tax Year 2024 Real Property Valuation Appeal  
Kenai Peninsula Borough Board of Equalization**

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**Appellant:** Jim & Tana Butler, PO Box 191 Kenai Alaska 99611  
jimb@irgak.com

**Parcel:** Tract A-1 Keemau Subdivision Crestwood Addition  
210 Bighorn Circle, Kenai AK – Lot No. 04522054  
2.1 Acre

**Reason for Appeal:**

The subject lot assessment is excessive. Notwithstanding discussions with the assessor, the Borough has not adequately considered inherent limitations and encumbrances on the parcel that do not support the proposed 2024 assessment of \$93,200.

**Content of Appeal:**

This appeal is supported by the following:

- Tax Year 2024 Real Property Valuation Appeal application.
- Oral argument and presentation of points of appeal and exhibits on date set by the Borough Clerk
- Points on appeal that summarize and further explain limitations and encumbrances that reduce the value of the lot.
- Exhibits that illustrate and provide additional information in support of the key points on appeal.

**Relief Requested:**

Reduce proposed 2024 assessment to \$41,000 to reflect the existing restrictions and limitations on development of the lot that substantially reduce economic feasibility and cost effectiveness of use of the lot as currently assessed.

Respectfully submitted,



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James N. Butler, III

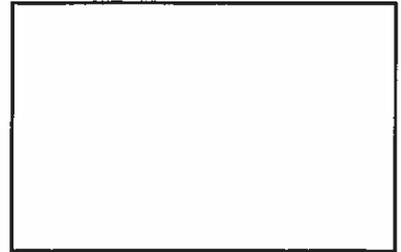
## Points on Appeal

1. **The application for Real Property Valuation Appeal sets forth the legal description and ownership status of the parcel in question. (Ex. A )**
2. **The assessment does not factor in the lots limiting factors re residential use.**
  - a. The lots shape was purposely not designed for nor is it conducive to residential development. (Ex. B )
  - b. There are 3 easements down the middle of the lot (Ex. C )
  - c. There are multiple water / sewer connections making connecting the lot to city water / sewer as required by city ordinance is very difficult, if not impossible (Ex. D )
  - d. The lot is not part of the Keernau Crestwood subdivision and was never intended to be built on and is excluded from the recorded subdivision covenants. (Ex. E )
3. **The valuation is excessive as compared to larger lots in the area that have access to city services and no burden of third-party easements down the middle of their lots.**
  - a. See comparison map & table Ex. F
4. **The increase of assessment of over 250% over the past 4 years is beyond any reasonable increase in assessed value for similar lots.**
  - a. See Ex. G
5. **Independent Broker's Opinion of Value confirms assessment of subject property is not consistent with current market conditions.**
  - a. See Ex. H
6. **Development of the lot, as anticipated by the proposed 2024 assessment, is not economically feasibility or cost effective to connect to utilities.**
  - a. Economic feasibility: The lot was intended as a buffer for the two back lots for future development with houses that are now present. No prudent buyer would buy a lot for anywhere near the assessed value and build a house. The cost (assessed value) of the lot is not economically feasible when the middle 100+ feet of the lot will always be unusable and burdened by use of two existing homes along the north edge of the lot.
  - b. Cost effectiveness: The cost of connecting water and sewer, if possible because it is on the end of the system, would require cutting the road in two areas, navigating existing infrastructure and cost substantially more than a simple building lot where utilities are already stubbed out.

**Tax Year 2024**  
**Real Property Assessment Valuation Appeal**  
**Kenai Peninsula Borough**  
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For Official Use Only

Fees Received: \$ \_\_\_\_\_  
 Cash  
 Check # \_\_\_\_\_  
payable to Kenai Peninsula Borough

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Butler R.E. Tax Appeal

Exhibit A

Page 1 of 2 APP5

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**Oath of Appellant:** I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

*James N Butler III*

3/19/24

Signature of Appellant / Agent / Representative

Date

James N. Butler, III

Printed Name of Appellant / Agent / Representative

Butler R.E. Tax Appeal

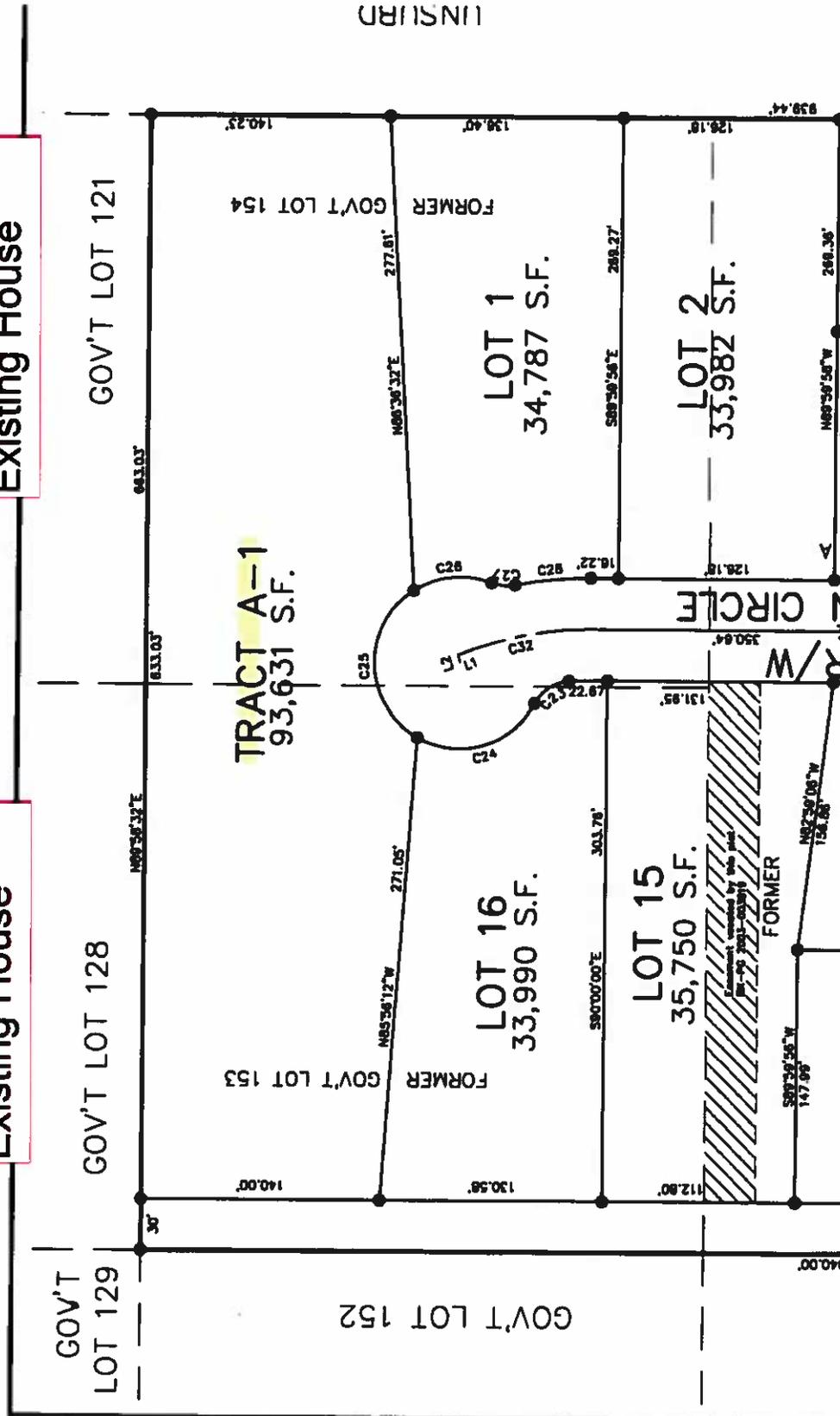
Exhibit A

Page 2 of 2

APP6

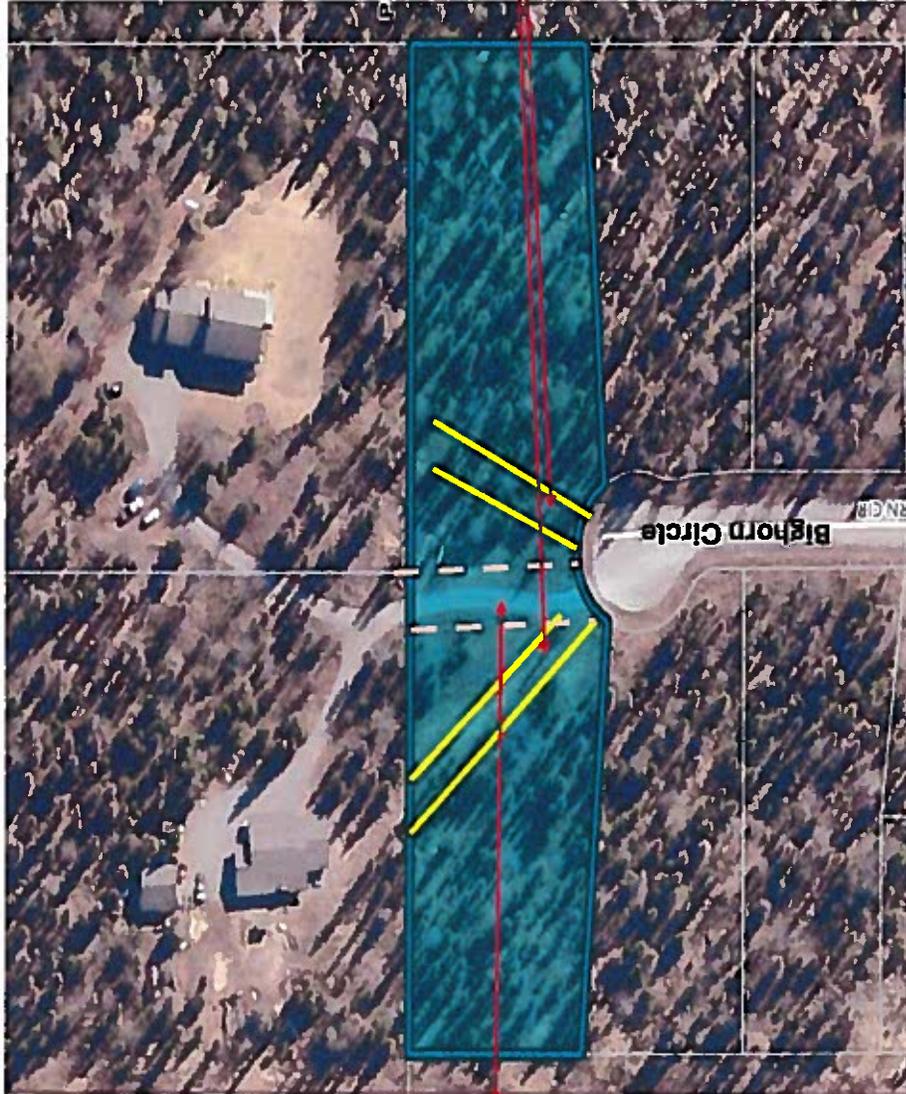
Existing House

Existing House



UNSUBD

KEEMAU SUB CRESTWOOD ADDN TRACT A-1



City water  
& Sewer  
Easement

Driveway  
Easement



**DEDICATION OF PRIVATE ACCESS  
AND UTILITY EASEMENT**

James N. Butler, III and Tana M. Butler (hereinafter "Grantors") of P.O. Box 191, Kenai, Alaska 99611 for and in consideration of the sum of Ten and no/100 Dollars (\$10.00) in hand paid and other valuable consideration, does hereby grant and dedicate the following:

A private easement for ingress and egress, including the construction of a driveway and utility facilities and the right to maintain the same, along and across the real property described as:

A strip of land up to 18 feet wide more or less down the center line of Tracts A-1 of Keemau Subdivision, Crestwood addition, according to Plat No. \_\_\_\_\_ (hereinafter Tract A), Kenai Recording District, State of Alaska for private access to Govt. Lot 128, Kenai Alaska;

and, further:

A strip of land 20 feet wide +/- 40 feet from the western edge and parallel along the western edge of the private access driveway within Tract A for public utility purposes, including municipal water and sewer service, telecommunications and natural gas facilities to service the owner of the house located on Govt. Lot 128.

The easement granted herein is for the benefit of and appurtenant to that real property described as follows:

Government Lot 128, Kenai Alaska, in the Kenai Recording District, Third Judicial District, State of Alaska.

The Grantee shall enjoy the estate created by this easement with due regard for the use of the servient estate and the exercise of this easement shall be subject to such nondiscriminatory rules and regulations of general applicability relating to quiet enjoyment and non-conflicting beneficial use as the Grantor shall reasonably impose.

By: *James N. Butler III*  
James N. Butler, III

By: *Tana M. Butler*  
Tana M. Butler

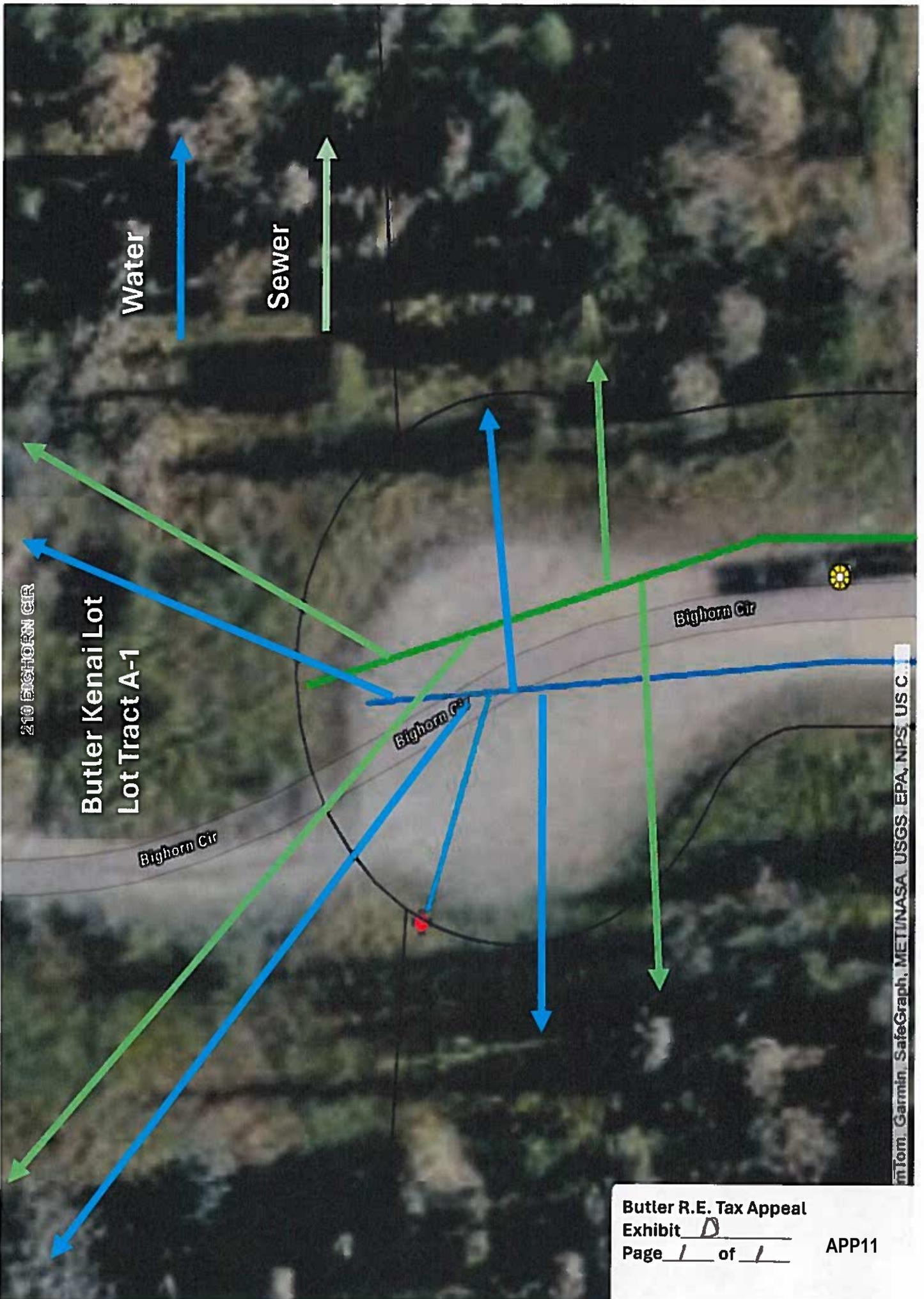
Butler R.E. Tax Appeal  
Exhibit C  
Page 3 of 3

APP10



2 of 3

2010-007663-0



Water

Sewer

210 BIGHORN CIR

Butler Kenai Lot  
Tract A-1

Bighorn Cir

Bighorn Cir

Bighorn Cir

© 2011 TomTom, Garmin, SafeGraph, MET/NASA, USGS, EPA, NPS, US C...

Butler R.E. Tax Appeal

Exhibit D

Page 1 of 1

APP11



**2004-004978-0**

Recording Dist: 302 - Kenai

5/26/2004 8:57 AM Pages: 1 of 5

A  
L  
A  
S  
K  
A



Kenai Recording District

**COVENANTS, CONDITIONS & RESTRICTIONS  
KEEMAU SUBDIVISION - CRESTWOOD ADDITION**

**Plat # 2004 - 16, K.R.D.**

APPLICABILITY

These covenants shall apply to Lot 1 through Lot 16 of Keemau Subdivision-Crestwood Addition. The 11-digit serial number for the recording of the subdivision plat is as follows: 2004-004976-0, Kenai Recording District.

**Tract A-1 shall be exempt from these covenants, conditions and restrictions.**

RESUBDIVISION

Lots 1 through 16 shall not be reduced in size by subdivision. This limitation does not apply to Tract A-1.

LAND USE AND BUILDING TYPE

No lot shall be used except for single family residential purposes. No building shall be erected, altered, placed or permitted to remain on any lot other than one detached single-family dwelling. Other detached structures such as guest cabins, greenhouses, garages, and work studios may be constructed so long as they do not encroach upon the screening easements.

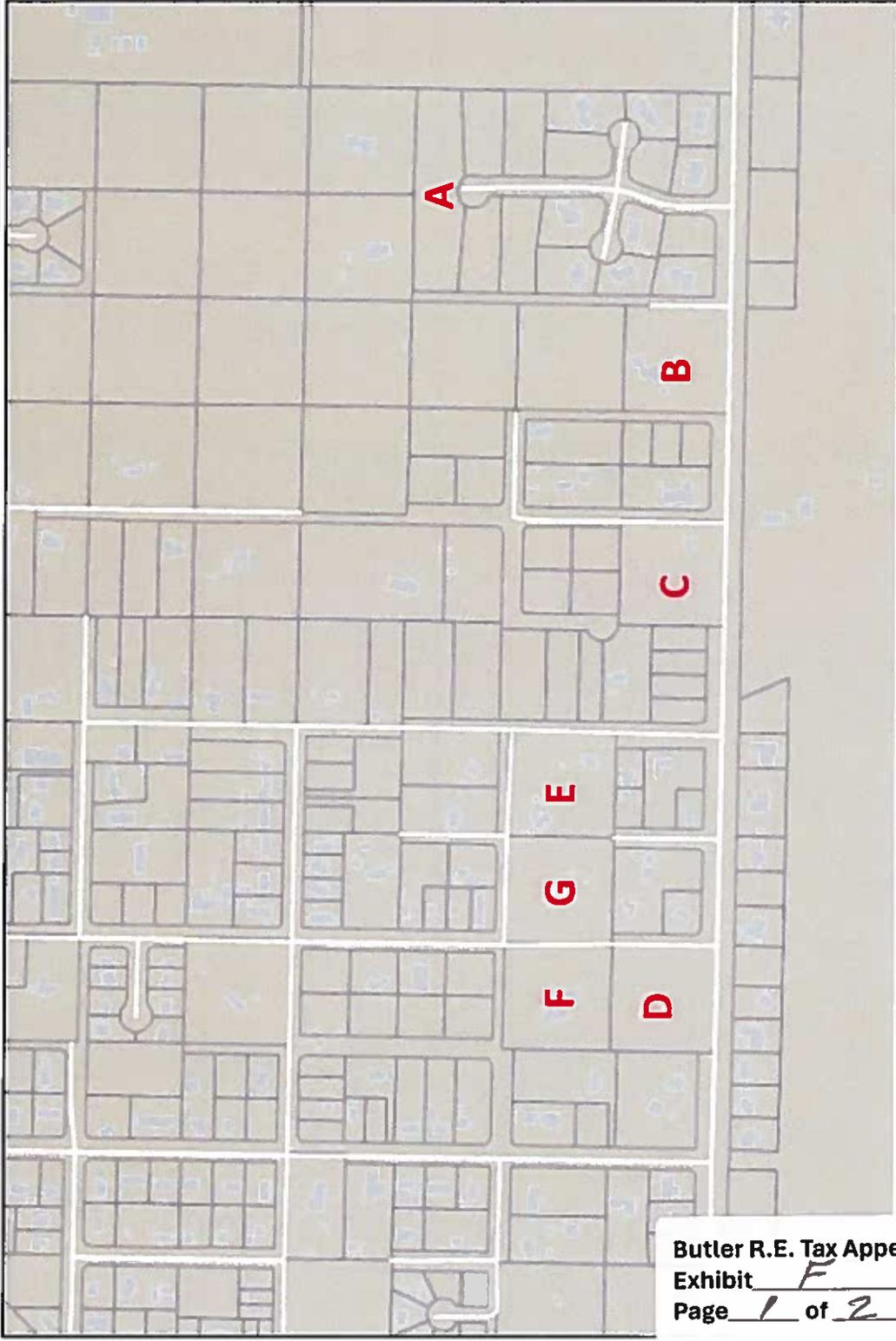
No mobile homes are permitted for either temporary or permanent use on any lot within this subdivision.

DWELLING SIZE AND CONSTRUCTION

The minimum permitted dwelling size for the ground floor area of the main structure, exclusive of one (1) story open porches and garages shall not be less than one-thousand six-hundred (1,600-SF) square feet. The exterior of the dwelling must be complete in one (1) year from the start of construction.



- Legend**
- Transportation  
Mileposts •
- Roads  
= 2  
= 3  
= 4  
= 7  
= 9  
= 30  
= 83  
= 11
- Parcels and PLSS  
Tax Parcels



Butler Appeal – Lot Assessment Comparison Chart

Lot Designation	Location	Size in Acres	Assessment / Date	Notes
A	210 BIGHORN CIR	2.15	\$77,900 – 2023	\$93,200 – 2024 (250% increase over 4 years)
B	1515 LAWTON DR	2.5	\$49,400	
C	101 HIGHBUSH LN	2.5	\$49,400	
D	1307 LAWTON DR	2.5	\$49,400	
E	109 BAKER ST, 1406 COLONIAL DR	2.28	\$35,400	
F	113 CANDLELIGHT DR	2.5	\$49,400	
G	114 CANDLELIGHT DR	2.03	\$44,500	



# Kenai Peninsula Borough

Mar 7 2024 1:57PM

Assessing Department  
144 N. Binkley Street  
Soldotna AK 99669

## General Information

<b>BUTLER JAMES NEVE III</b> <b>BUTLER TANA MAUREEN</b> <b>PO BOX 191</b> <b>KENAI, AK 99611-0191</b>	<b>Property ID</b>	04522053
	<b>Address</b>	210 BIGHORN CIR
	<b>Document / Book Page</b>	20140054520
	<b>Acreege</b>	2.1500

## Owners

Property ID	Display Name	Address
04522053	BUTLER JAMES NEVE III	PO BOX 191
04522053	BUTLER TANA MAUREEN	PO BOX 191

## Legal Description

Description
T 6N R 11W SEC 34 Seward Meridian KN 2004016 KEEMAU SUB CRESTWOOD ADDN TRACT A-1

## Value History

Year	Reason	Assessed		
		Land	Structures	Total
2024	Main Roll Certification	\$93,200	\$0	\$93,200
2023	Main Roll Certification	\$77,900	\$0	\$77,900
2022	Main Roll Certification	\$62,400	\$0	\$62,400
2021	Main Roll Certification	\$67,900	\$0	\$67,900
2020	Main Roll Certification	\$36,900	\$0	\$36,900
2019	Main Roll Certification	\$36,900	\$0	\$36,900
2018	Main Roll Certification	\$36,900	\$0	\$36,900
2017	Main Roll Certification	\$36,900	\$0	\$36,900
2016	Main Roll Certification	\$36,900	\$0	\$36,900
2015	Main Roll Certification	\$36,900	\$0	\$36,900
2014	Main Roll Certification	\$36,900	\$0	\$36,900
2013	Main Roll Certification	\$36,900	\$0	\$36,900
2012	Main Roll Certification	\$36,900	\$0	\$36,900
2011	Main Roll Certification	\$36,900	\$0	\$36,900
2010	Main Roll Certification	\$36,900	\$0	\$36,900
2009	Main Roll Certification	\$36,900	\$0	\$36,900
2008	Main Roll Certification	\$37,500	\$0	\$37,500
2007	Main Roll Certification	\$39,300	\$0	\$39,300
2006	Board of Equalization	\$39,340	\$0	\$39,340
2006	Main Roll Certification	\$56,200	\$0	\$56,200
2005	Main Roll Certification	\$14,600	\$0	\$14,600

## Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential City/Residential B	2.1500	0.00	0.00	\$93,200

250% increase over 4 years



**Alaska 1st Realty, Inc.**  
44539 Sterling Hwy, Ste 104  
Soldotna, AK. 99669  
907-260-7653 ~ office

**Broker's Opinion of Value**

**5/7/2024**

**Property Information**

KEEMAU SUB CRESTWOOD ADDN TRACT A-1

**Comparable Sales Data**

Three similar parcels of land have sold in the cities of Kenai and Soldotna in the past 12 months with an average price of \$.70/sf.

1606 Rainbow Dr	-- 98,446sf	Tax Assessment \$20,900	Sales Price \$60,000	.61/sf
L2 Sterling Hwy	-- 103,237sf	Tax Assessment \$120,900	Sales Price \$77,500	.75/sf
L3 Sterling Hwy	-- 103,237sf	Tax Assessment \$217,200	Sales Price \$77,500	.75/sf

**Market Trends and Conditions**

The local real estate market is currently experiencing appreciation in market values due to the lack of availability of homes and that has put pressure on the value of buildable land.

Many tax assessments have risen in recent months to levels that far exceed fair market value. Other times they seem to be randomly under value. For example, L3 Sterling Hwy assessed for \$62,600 in 2021. That assessment went up to \$238,100 in 2022, reduced to \$217,200 in 2023 before selling for \$77,500.

**Professional Opinion**

The subject parcel is zoned Residential and is on a cul-de-sac in a nice residential neighborhood. It also has a total of three easements (1 driveway and 2 utility easements) right through the middle of the lot for the use of the neighboring lot to it's north. It's value as a buildable lot is reduced due to these encumbrances, the difficulty of connecting to the city sewer through a paved road and the restrictions against using septic and well with in distance of city water and sewer. I have not investigated whether the small footage of the lot that arcs along the cul-de-sac is suitable for access across the easements, based on City of Kenai requirements and ordinances.

It is the opinion of this Broker that the value of this parcel is \$.55/sf, for a fair market value of \$51,510.

Kathy Rickman, GRI, Associate Broker  
Alaska 1<sup>st</sup> Realty, Inc.  
907-398-7627

Butler R.E. Tax Appeal  
Exhibit H  
Page 1 of 1

APP16

**ASSESSOR'S DESCRIPTION  
ANALYSIS AND RECOMMENDATION**

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**APPELLANT:** BUTLER, JAMES & TANA

**PARCEL NUMBER:** 045-220-53

**PROPERTY ADDRESS OR GENERAL  
LOCATION:**

210 BIGHORN CIR KENAI, AK 99611

**LEGAL DESCRIPTION:**

T 6N R 11W SEC 34 Seward Meridian KN 2004016  
KEEMAU SUB CRESTWOOD ADDN TRACT A-1

**ASSESSED VALUE TOTAL:**

**\$93,200**

RAW LAND: \$93,200

SWL (Sewer, Water, Landscaping): \$0

IMPROVEMENTS \$0

ADDITIONS \$0

OUTBUILDINGS: \$0

**LAND SIZE 2.15 Acres**

**LAND USE AND GENERAL DESCRIPTION**

**1. Utilities**

Electricity: Yes

Gas: Yes

Water: P/Water Yes

Sewer: P/Sewer Yes

**2. Site Improvements:**

Street: Paved

**3. Site Conditions**

Topography: Level

Drainage: Typical

View: None

**ZONING:** Rural  
Residential

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 improvement; and the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

**Land Comments**

Subject property is a 2.15-acre parcel located in the Kenai market area (#120). Land influences are paved access, no view, and access to all utilities, gas, electric, water and sewer, driveway easement with a neighborhood adjustment. Highest and best use is residential. The subject property was inspected on April 18th, 2024 by Heather Windsor, Land Appraiser. After the inspection and review, no changes were made to the file.

For the Kenai market area (#120), 5 sales from the last year 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 89.34% and Coefficient of Dispersion (COD) is 12.86. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with surrounding like-kind properties.

<b>Ratio Sum</b>	4.72			<b>Excluded</b>	0
<b>Mean</b>	94.48%	<b>Earliest Sale</b>	3/10/2023	<b># of Sales</b>	5
<b>Median</b>	89.34%	<b>Latest Sale</b>	6/14/2023	<b>Total AV</b>	\$ 155,700
<b>Wtd Mean</b>	91.32%	Outlier Information		<b>Total SP</b>	\$ 170,500
<b>PRD:</b>	1.03	Range	1.5	<b>Minimum</b>	76.80%
<b>COD:</b>	12.86%	Lower Boundary	38.31%	<b>Maximum</b>	126.67%
<b>St. Dev</b>	0.1902	Upper Boundary	153.21%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	20.14%			<b>Max Sale Amt</b>	\$ 61,000

The appellant has expressed concern about the amount of buildable area due to easements on this parcel. Upon review and contacting with the KPB Platting Department it was determined that there is ample square footage on either side of the easements for additional development or future subdiving of parcel. A reduction in value has been applied for the easement area.

**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 surrounding parcels.
2. Influences are applied correctly and uniformly to the subject properties.
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 State Statutes.
4. The subject property was inspected on April 18th, 2024 by Heather Windsor, Land Appraiser.
5. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

### **ASSESSOR'S RECOMMENDATION:**

**APPELLANT:** BUTLER, JAMES & TANA

**PARCEL NUMBER:** 045-220-53

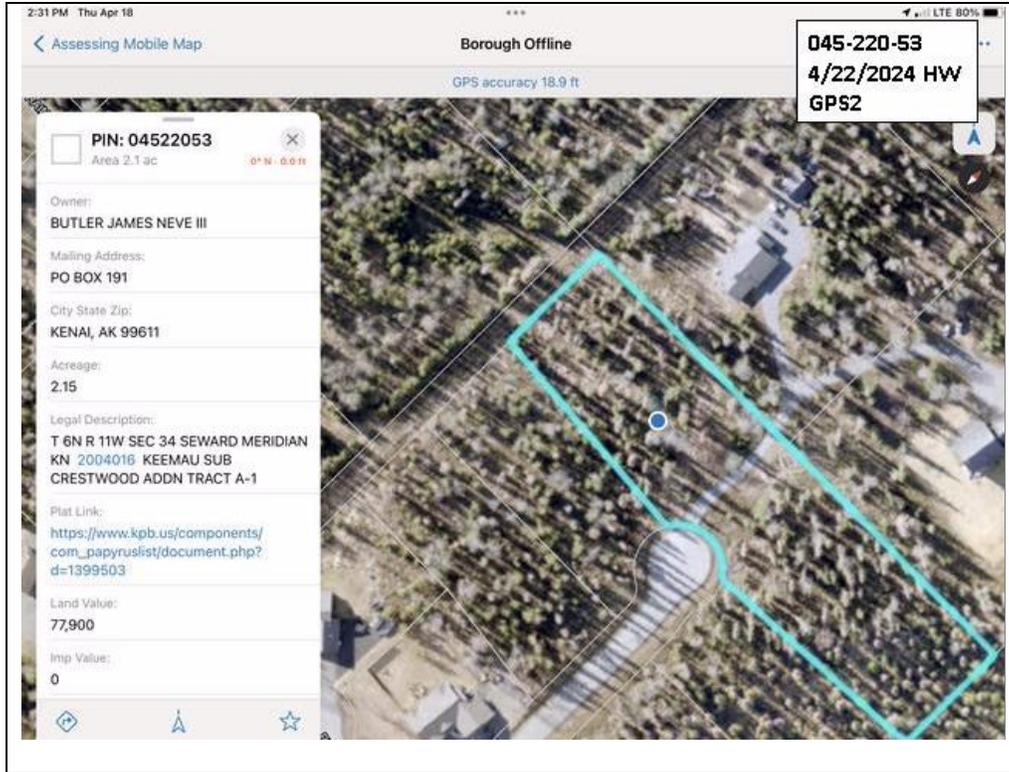
**LEGAL DESCRIPTION:** T 6N R 11W SEC 34 Seward Meridian KN 2004016 KEEMAU SUB CRESTWOOD ADDN TRACT A-1

**TOTAL:** \$93,200

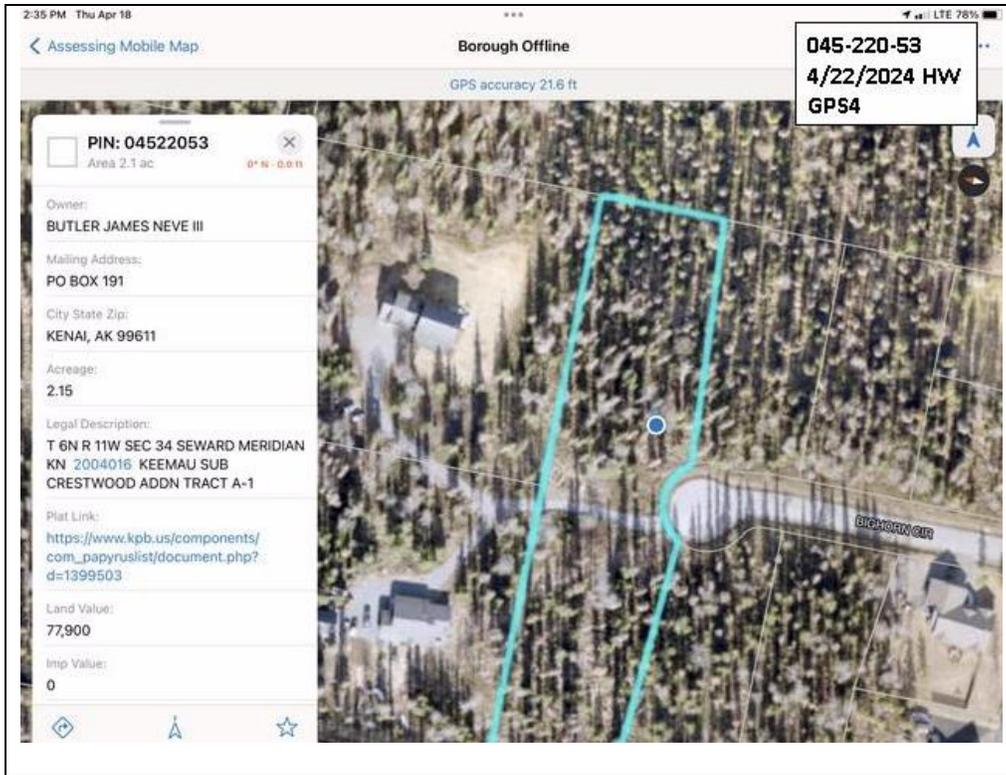
### **BOARD ACTION:**

LAND: \_\_\_\_\_ IMPROVEMENTS: \_\_\_\_\_ TOTAL: \_\_\_\_\_

# SUBJECT PHOTOS



# SUBJECT PHOTOS



# SUBJECT MAP

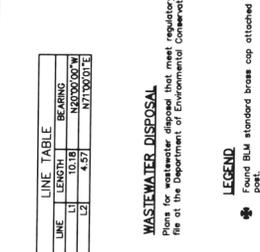


# SUBJECT MAP



# TOPO MAP





**LINE TABLE**

LINE	LENGTH	BEARING
L1	10.18	N02000.00°W
L2	4.57	N71300.00°E

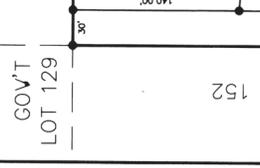
**WASTEWATER DISPOSAL**  
Plans for wastewater disposal that meet regulatory requirements are on file at the Department of Environmental Conservation.

**LEGEND**

- Found BLM staked brass cap attached to regulation post.
- Found primary survey monument as indicated.
- Found 5/8 inch diam. rebar with cap LS 8859.
- Found 5/8 inch diam. rebar with 2 inch diam. alum. cap stamped LS 4928 2003.
- ( ) Record information KRD 2000-87

**NOTES**

- 1) Well supply and sewage disposal systems shall be installed in accordance with the minimum requirements of 18 AAC 72 and 18 AAC 80.
- 2) No direct access to state maintained RMCs permitted unless approved by State of Alaska Department of Transportation and Public Facilities.
- 3) Existing pavement structure shall be constructed or replaced in accordance with the minimum requirements of a utility to be used.
- 4) These pavements are subject to the City of Kenai building set back and zoning requirements.
- 5) This subdivision is served by city water and sewer.
- 6) The Kenai Peninsula Borough Planning Commission granted the following exceptions to KRP 20.20.180 3.1 20.20.220 Double Frontage for Lots 12 and 13.
- 7) The front ten (10) feet along all street rights of way and the front twenty five (25) feet along all right of way utility easement. (5) feet of the side lot lines is a utility easement.
- 8) Conventions, conditions and restrictions affecting this subdivision are recorded in BK-PG 2003-003650, 2003-003652 and 2003-003619.
- 9) The easement for public access along the north 30 feet of the front lot lines is shown in the plan hereon. Pursuant to the provision in the Quailman Deed 2003-00815-00 KRD that once alternative access to the north 30 feet of the front lot lines is shown on other subdivision record statement it vacated by this plat.



**PLAT APPROVAL**  
This plat was approved by the Planning Commission of the Kenai Peninsula Borough on June 9, 2003.  
Kenai Peninsula Borough by  
Lorey W. Kelly  
Borough Official

**CERTIFICATE OF OWNERSHIP AND DEDICATION**  
We hereby certify that we are the owners of the real property shown on this plat and that we have the right to convey the same by this subdivision and by our free consent dedicate all right-of-way utility easements and all public areas to public use and grant all easements to the use and benefit of the public.

We further certify that Deed of Trust officials, this property do not contain restrictions which would prohibit this subdivision; or require signature and approval of beneficiaries.

Bill B. Guback, Vice-President  
Zuback Corp. of Alaska Corporation  
Tonia M. Butler  
P.O. Box 191, Kenai, AK 99811

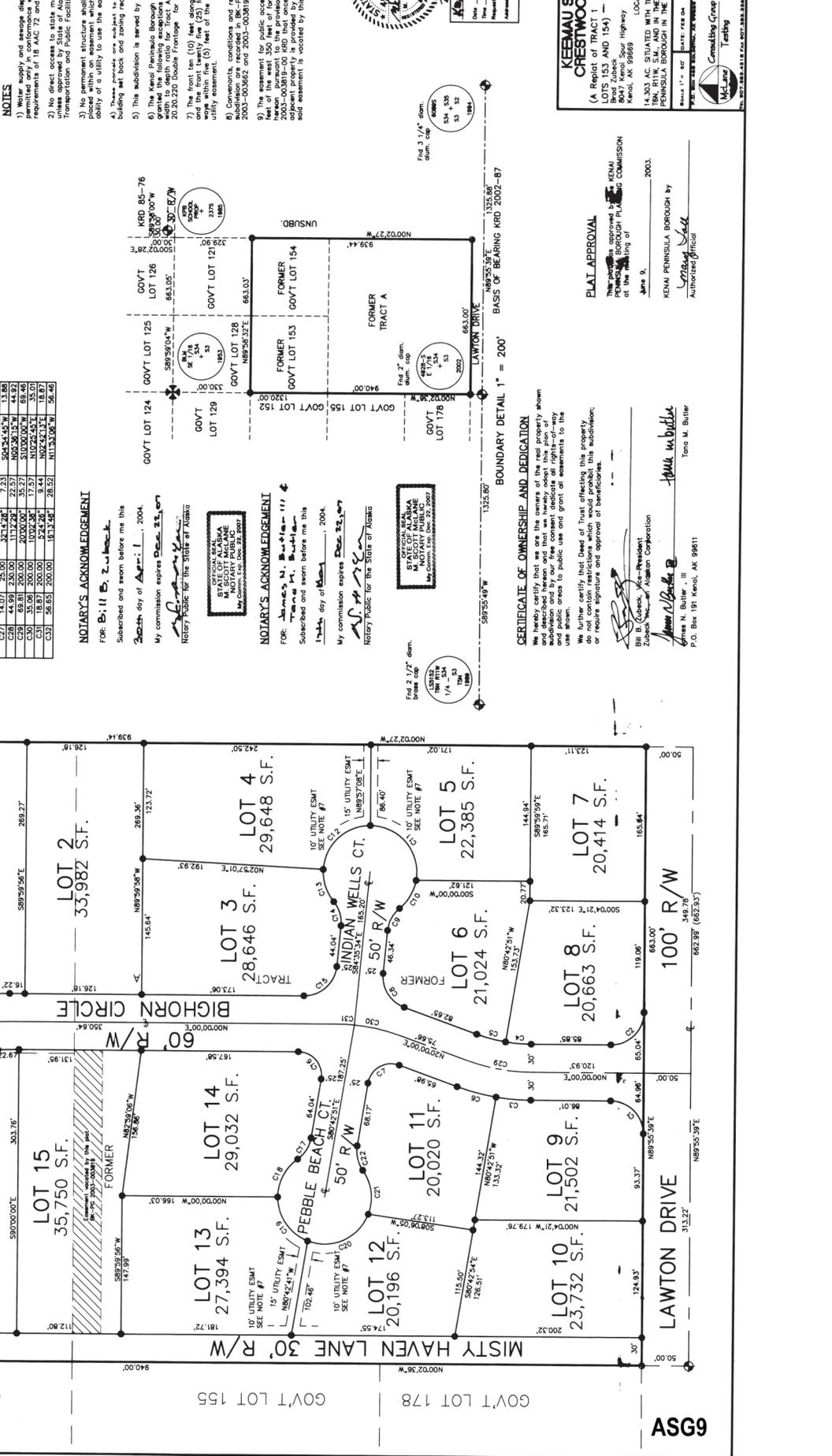
**NOTARY'S ACKNOWLEDGEMENT**  
FOR: James H. Butler III  
Subscribed and sworn before me this 30th day of April, 2004.  
My commission expires Dec 22, 2007  
Notary Public for the State of Alaska

**NOTARY'S ACKNOWLEDGEMENT**  
FOR: James H. Butler III  
Subscribed and sworn before me this 11th day of March, 2004.  
My commission expires Dec 22, 2007  
Notary Public for the State of Alaska

**NOTARY'S ACKNOWLEDGEMENT**  
FOR: James H. Butler III  
Subscribed and sworn before me this 11th day of March, 2004.  
My commission expires Dec 22, 2007  
Notary Public for the State of Alaska

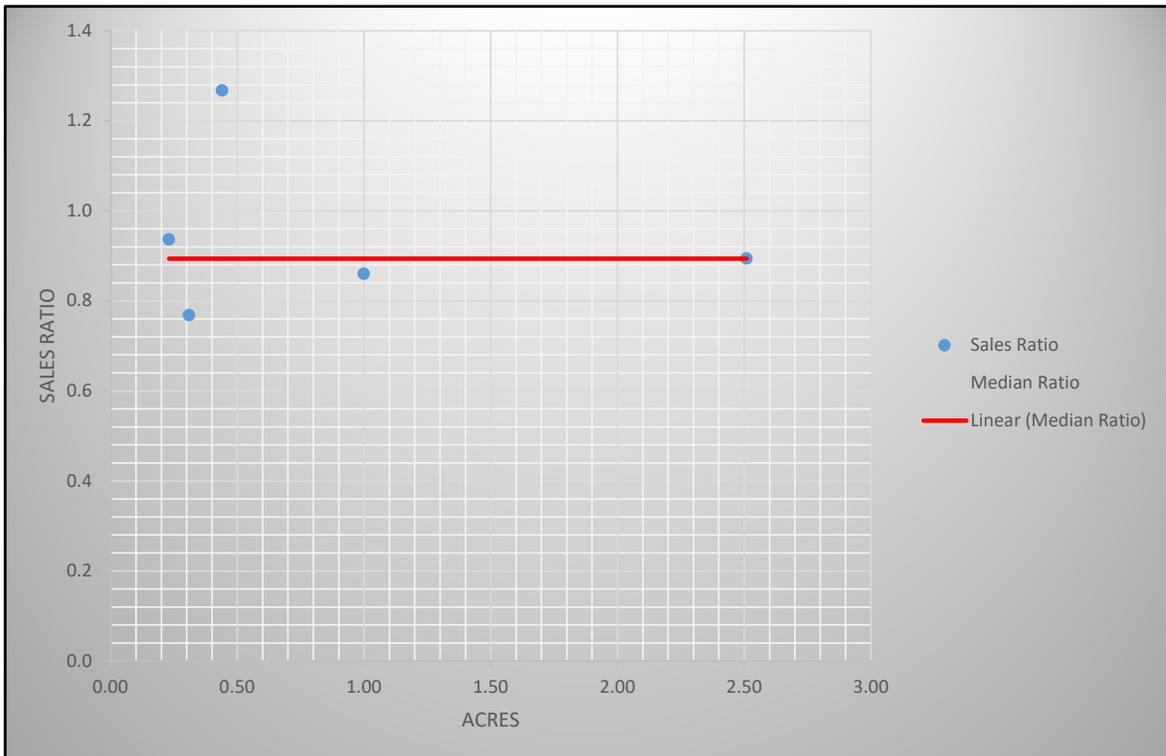
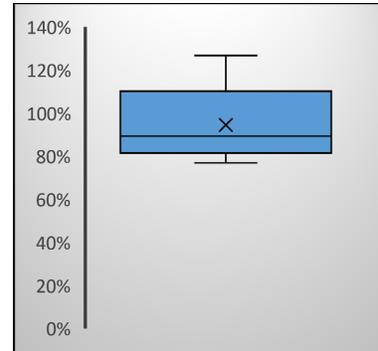
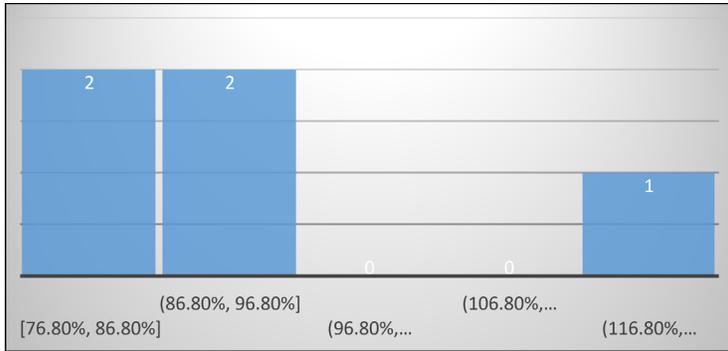
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FOR: James H. Butler III  
Subscribed and sworn before me this 11th day of March, 2004.  
My commission expires Dec 22, 2007  
Notary Public for the State of Alaska

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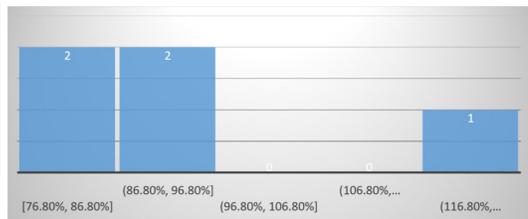
LAND SALES RATIO STUDY

<b>Ratio Sum</b>	4.72		<b>Excluded</b>	0	
<b>Mean</b>	94.48%	<b>Earliest Sale</b>	3/10/2023	<b># of Sales</b>	5
<b>Median</b>	89.34%	<b>Latest Sale</b>	6/14/2023	<b>Total AV</b>	\$ 155,700
<b>Wtd Mean</b>	91.32%	<b>Outlier Information</b>		<b>Total SP</b>	\$ 170,500
<b>PRD:</b>	1.03	<b>Range</b>	1.5	<b>Minimum</b>	76.80%
<b>COD:</b>	12.86%	<b>Lower Boundary</b>	38.31%	<b>Maximum</b>	126.67%
<b>St. Dev</b>	0.1902	<b>Upper Boundary</b>	153.21%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	20.14%			<b>Max Sale Amt</b>	\$ 61,000



## LAND SALES RATIO STUDY

<b>Ratio Sum</b>	4.72		0.26	<b>Excluded</b>	0
<b>Mean</b>	94.48%	<b>Earliest Sale</b>	3/10/2023	<b># of Sales</b>	5
<b>Median</b>	89.34%	<b>Latest Sale</b>	6/14/2023	<b>Total AV</b>	\$ 155,700
<b>Wtd Mean</b>	91.32%	Outlier Information		<b>Total SP</b>	\$ 170,500
<b>PRD:</b>	1.03	Range	1.5	<b>Minimum</b>	76.80%
<b>COD:</b>	12.86%	Lower Boundary	38.31%	<b>Maximum</b>	126.67%
<b>St. Dev</b>	0.1902	Upper Boundary	153.21%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	20.14%			<b>Max Sale Amt</b>	\$ 61,000

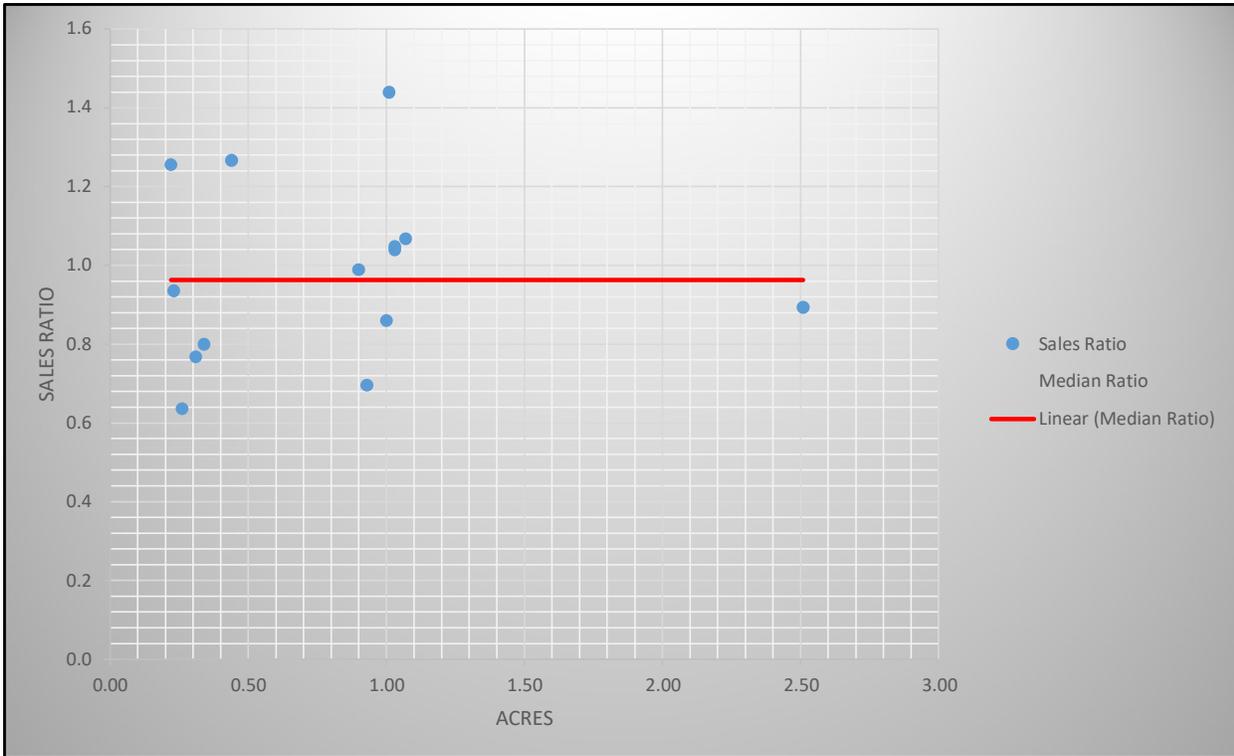
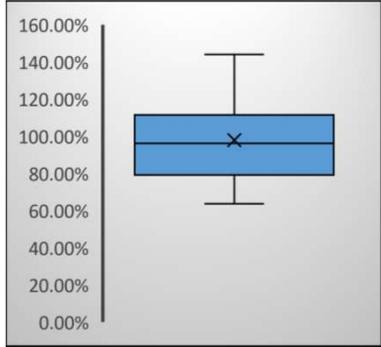
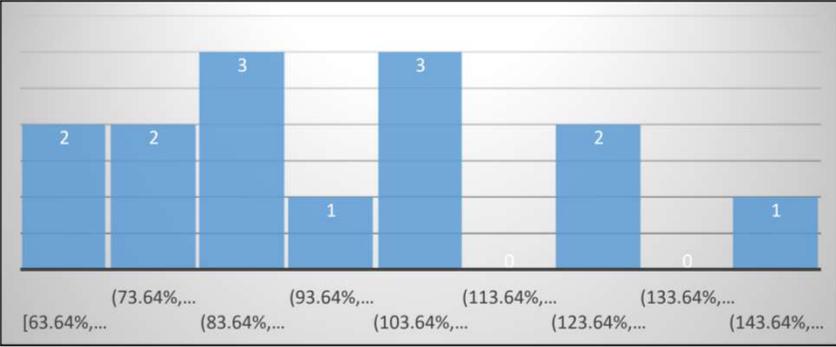


### NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd 2023	Cert Lanc	Ratio
120	6/14/23	10414	04101330	0.23	\$ 24,800	\$ 26,500	2	C	11/24/67	93.58%
120	5/3/23	98557	04312015	0.44	\$ 22,800	\$ 18,000	2	C	6/3/62	<b>126.67%</b>
120	5/8/23	12001	04509026	0.31	\$ 19,200	\$ 25,000	2	C	7/25/52	<b>76.80%</b>
120	4/26/23	12427	04521025	2.51	\$ 54,500	\$ 61,000	2	Z	3/18/49	89.34%
120	3/10/23	13359	04902008	1.00	\$ 34,400	\$ 40,000	2	V	3/7/94	86.00%

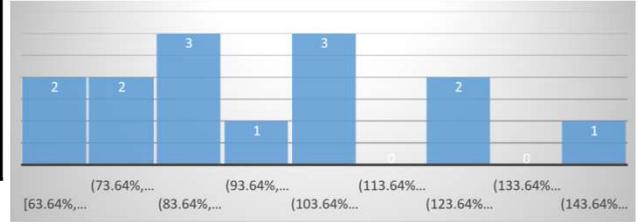
# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	13.70		<b>Excluded</b>	0	
<b>Mean</b>	97.84%	<b>Earliest Sale</b> 4/4/2022	<b># of Sales</b>	14	
<b>Median</b>	96.26%	<b>Latest Sale</b> 6/14/2023	<b>Total AV \$</b>	439,100	
<b>Wtd Mean</b>	103.63%	Outlier Information			
<b>PRD:</b>	0.94	Range	1.5	<b>Total SP \$</b>	423,700
<b>COD:</b>	18.68%	Lower Boundary	30.77%	<b>Minimum</b>	63.64%
<b>St. Dev</b>	0.2296	Upper Boundary	159.92%	<b>Maximum</b>	144.00%
<b>COV:</b>	23.47%			<b>Min Sale Amt \$</b>	5,000
				<b>Max Sale Amt \$</b>	90,000



## LAND SALES RATIO STUDY

<b>Ratio Sum</b>	13.70	1.19		<b>Excluded</b>	0
<b>Mean</b>	97.84%	<b>Earliest Sale</b>	4/4/2022	<b># of Sales</b>	14
<b>Median</b>	96.26%	<b>Latest Sale</b>	6/14/2023	<b>Total AV</b>	\$ 439,100
<b>Wtd Mean</b>	103.63%	Outlier Information		<b>Total SP</b>	\$ 423,700
<b>PRD:</b>	0.94	Range	1.5	<b>Minimum</b>	63.64%
<b>COD:</b>	18.68%	Lower Boundary	30.77%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2296	Upper Boundary	159.92%	<b>Min Sale Amt</b>	\$ 5,000
<b>COV:</b>	23.47%			<b>Max Sale Amt</b>	\$ 90,000

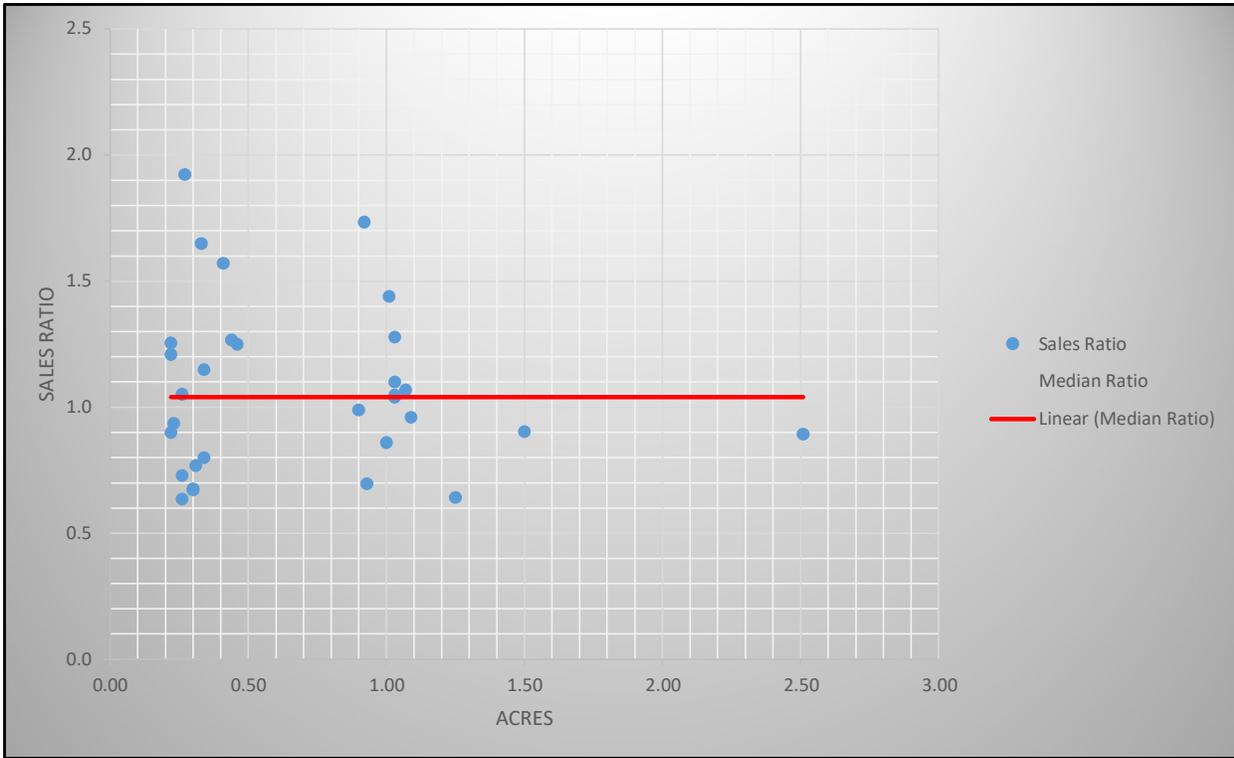
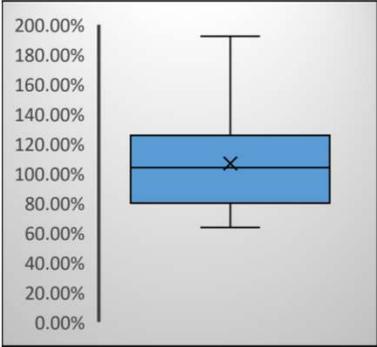
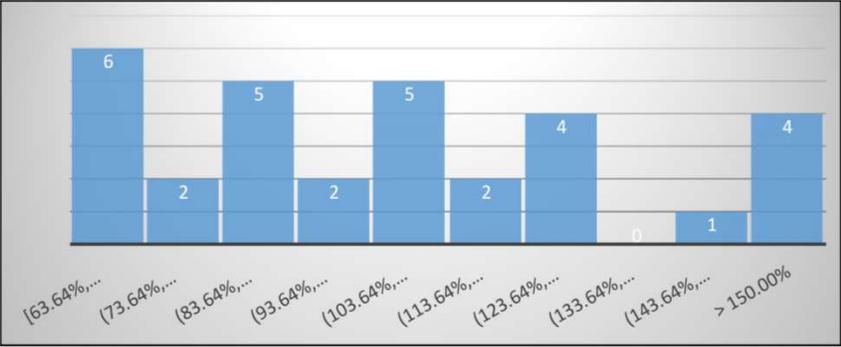


NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
120	5/20/22	9468	03903222	0.22	\$ 11,300	\$ 9,000	2	C	\$ 10,300		125.56%
120	6/15/22	9599	03906115	0.26	\$ 3,500	\$ 5,500	2	C	\$ 3,200		63.64%
120	6/9/22	101972	03914139	1.01	\$ 129,600	\$ 90,000	2	C	\$ 117,500		144.00%
120	6/14/23	10414	04101330	0.23	\$ 24,800	\$ 26,500	2	C	\$ 22,500		93.58%
120	4/4/22	10718	04302032	0.90	\$ 27,700	\$ 28,000	2	C	\$ 25,200		98.93%
120	5/3/23	98557	04312015	0.44	\$ 22,800	\$ 18,000	2	C	\$ 20,700		126.67%
120	5/8/23	12001	04509026	0.31	\$ 19,200	\$ 25,000	2	C	\$ 17,400		76.80%
120	6/17/22	12069	04512032	0.34	\$ 4,000	\$ 5,000	2	C	\$ 3,600		80.00%
120	4/26/23	12427	04521025	2.51	\$ 54,500	\$ 61,000	2	Z	\$ 49,500		89.34%
120	3/10/23	13359	04902008	1.00	\$ 34,400	\$ 40,000	2	V	\$ 31,300		86.00%
120	6/7/22	14633	04940036	1.07	\$ 26,700	\$ 25,000	2	C	\$ 24,200		106.80%
120	5/10/22	14634	04940037	1.03	\$ 26,200	\$ 25,200	2	C	\$ 23,800		103.97%
120	6/2/22	14636	04940039	1.03	\$ 26,200	\$ 25,000	2	C	\$ 23,800		104.80%
120	6/14/22	14785	04942061	0.93	\$ 28,200	\$ 40,500	2	Z	\$ 25,600		69.63%

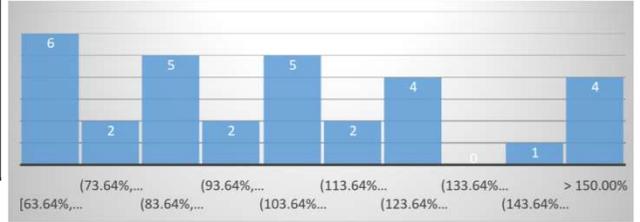
# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	33.10		<b>Excluded</b>	0
<b>Mean</b>	106.76%	<b>Earliest Sale</b>	<b># of Sales</b>	31
<b>Median</b>	103.97%	<b>Latest Sale</b>	<b>Total AV \$</b>	828,800
<b>Wtd Mean</b>	103.16%	Outlier Information		
<b>PRD:</b>	1.03	Range	1.5	<b>Total SP \$</b>
<b>COD:</b>	24.62%	Lower Boundary	11.67%	<b>Minimum</b>
<b>St. Dev</b>	0.3339	Upper Boundary	193.89%	<b>Maximum</b>
<b>COV:</b>	31.27%			<b>Min Sale Amt \$</b>
				<b>Max Sale Amt \$</b>



# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	33.10	2.36		<b>Excluded</b>	0
<b>Mean</b>	106.76%	<b>Earliest Sale</b>	2/3/2021	<b># of Sales</b>	31
<b>Median</b>	103.97%	<b>Latest Sale</b>	6/14/2023	<b>Total AV</b>	\$ 828,800
<b>Wtd Mean</b>	103.16%	Outlier Information		<b>Total SP</b>	\$ 803,400
<b>PRD:</b>	1.03	Range	1.5	<b>Minimum</b>	63.64%
<b>COD:</b>	24.62%	Lower Boundary	11.67%	<b>Maximum</b>	192.31%
<b>St. Dev</b>	0.3339	Upper Boundary	193.89%	<b>Min Sale Amt</b>	\$ 5,000
<b>COV:</b>	31.27%			<b>Max Sale Amt</b>	\$ 90,000



NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
120	2/3/21	9422	03902216	0.41	\$ 22,000	\$ 14,000	2	C	\$ 20,000		157.14%
120	5/20/22	9468	03903222	0.22	\$ 11,300	\$ 9,000	2	C	\$ 10,300		125.56%
120	3/9/21	9469	03903301	0.27	\$ 12,500	\$ 6,500	2	C	\$ 11,300		192.31%
120	6/15/22	9599	03906115	0.26	\$ 3,500	\$ 5,500	2	C	\$ 3,200		63.64%
120	7/8/21	9837	03910222	0.34	\$ 20,100	\$ 17,500	2	C	\$ 18,200		114.86%
120	6/9/22	101972	03914139	1.01	\$ 129,600	\$ 90,000	2	C	\$ 117,500		144.00%
120	5/24/21	10401	04101317	0.22	\$ 24,200	\$ 20,000	2	C	\$ 22,100		121.00%
120	6/16/21	10403	04101319	0.26	\$ 26,300	\$ 25,000	2	V	\$ 23,900		105.20%
120	6/14/23	10414	04101330	0.23	\$ 24,800	\$ 26,500	2	C	\$ 22,500		93.58%
120	5/24/21	10429	04101345	0.33	\$ 29,700	\$ 18,000	2	Z	\$ 27,000		165.00%
120	4/4/22	10718	04302032	0.90	\$ 27,700	\$ 28,000	2	C	\$ 25,200		98.93%
120	5/3/23	98557	04312015	0.44	\$ 22,800	\$ 18,000	2	C	\$ 20,700		126.67%
120	6/14/21	11886	04503017	0.30	\$ 16,900	\$ 25,000	2	C	\$ 15,400		67.60%
120	5/8/23	12001	04509026	0.31	\$ 19,200	\$ 25,000	2	C	\$ 17,400		76.80%
120	6/17/22	12069	04512032	0.34	\$ 4,000	\$ 5,000	2	C	\$ 3,600		80.00%
120	4/26/23	12427	04521025	2.51	\$ 54,500	\$ 61,000	2	Z	\$ 49,500		89.34%
120	3/10/23	13359	04902008	1.00	\$ 34,400	\$ 40,000	2	V	\$ 31,300		86.00%
120	5/5/21	13470	04908111	0.22	\$ 16,100	\$ 17,900	2	C	\$ 14,700		89.94%
120	3/5/21	13798	04916052	0.30	\$ 18,800	\$ 28,000	2	C	\$ 17,100		67.14%
120	4/13/21	13843	04917023	0.46	\$ 17,500	\$ 14,000	2	C	\$ 15,900		125.00%
120	5/4/21	14475	04938027	0.26	\$ 17,500	\$ 24,000	2	C	\$ 15,900		72.92%
120	6/7/22	14633	04940036	1.07	\$ 26,700	\$ 25,000	2	C	\$ 24,200		106.80%
120	5/10/22	14634	04940037	1.03	\$ 26,200	\$ 25,200	2	C	\$ 23,800		103.97%
120	6/2/22	14636	04940039	1.03	\$ 26,200	\$ 25,000	2	C	\$ 23,800		104.80%
120	9/9/21	14637	04940040	1.03	\$ 26,200	\$ 20,500	2	C	\$ 23,800		127.80%
120	4/26/21	14651	04940056	0.92	\$ 24,800	\$ 14,300	2	Z	\$ 22,500		173.43%
120	2/18/21	14705	04941034	1.25	\$ 28,900	\$ 45,000	2	C	\$ 26,200		64.22%
120	3/26/21	14722	04941051	1.03	\$ 29,700	\$ 27,000	2	C	\$ 26,900		110.00%
120	6/25/21	14783	04942059	1.09	\$ 26,900	\$ 28,000	2	Z	\$ 24,500		96.07%
120	6/14/22	14785	04942061	0.93	\$ 28,200	\$ 40,500	2	Z	\$ 25,600		69.63%
120	6/23/21	106981	04949051	1.50	\$ 31,600	\$ 35,000	2	C	\$ 28,700		90.29%



# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

# 2024

12506

210 BIGHORN CIR

045-220-53

<b>ADMINISTRATIVE INFORMATION</b> Neighborhood: 120 Kenai Property Class: 100 Residential Vacant TAG: 30 - KENAI CITY	<b>LEGAL DESCRIPTION:</b> T 6N R 11W SEC 34 Seward Meridian KN 2004016 KEEMAU SUB CRESTWOOD ADDN TRACT A-1	<b>ACRES:</b> 2.15  <b>PRIMARY OWNER</b> BUTLER JAMES NEVE III BUTLER TANA MAUREEN PO BOX 191 KENAI, AK 99611-0191
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## Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				Worksheet
Assessment Year	2019	2020	2021	2022	2023
Land	36,900	36,900	67,900	62,400	77,900
Improvements	0	0	0	0	0
<b>Total</b>	<b>36,900</b>	<b>36,900</b>	<b>67,900</b>	<b>62,400</b>	<b>77,900</b>
					<u>93,200</u>
					<u>93,200</u>

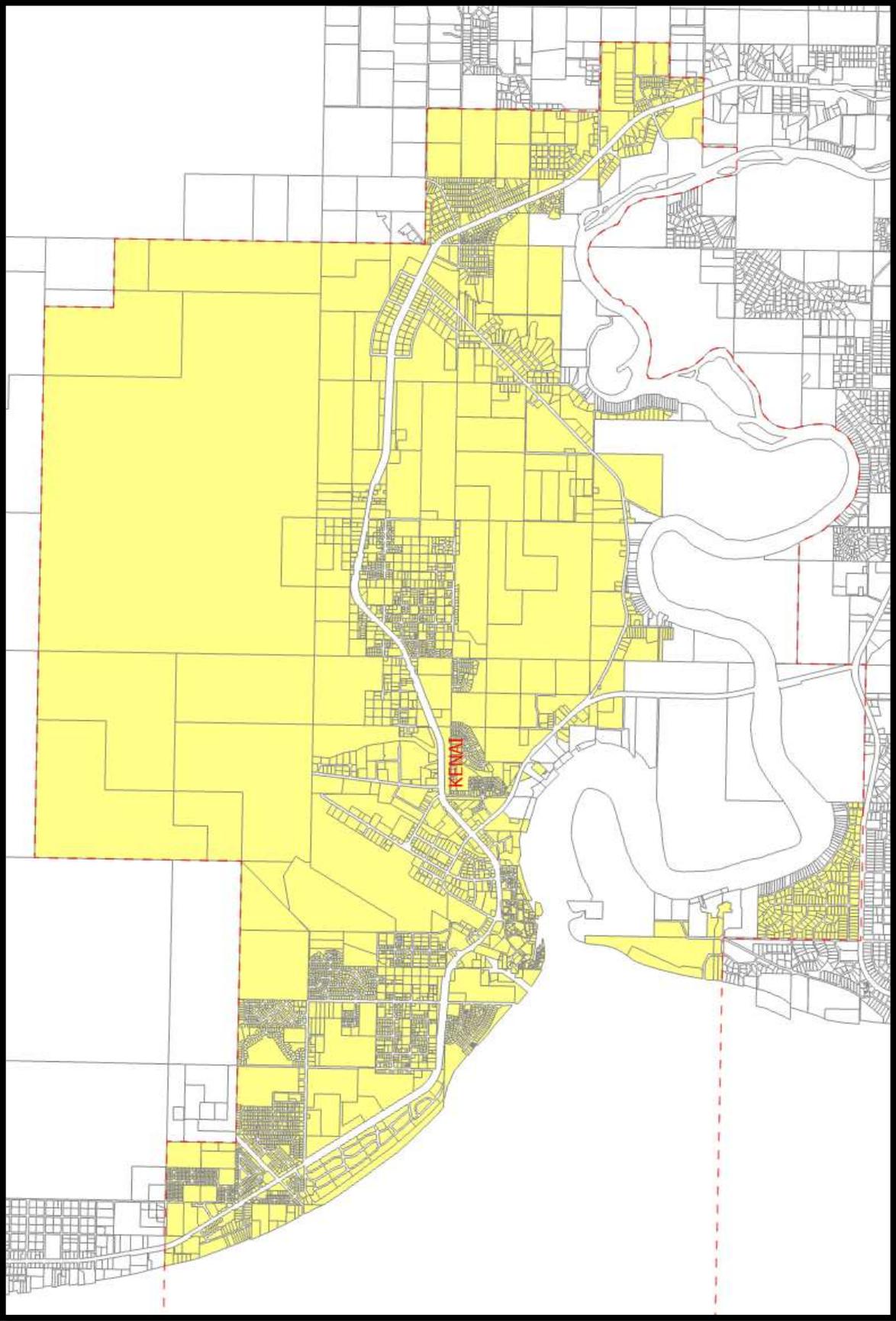
### LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		2.15	23,442	23,442	50,400	4	NbHood Adj D	100	50,400	93,200
								X Elec Yes			
								P Gas Yes			
								Q View None			
								R Paved			
								K P/Water Yes			
								N P/Sewer Yes			
								8 EASEMENT - NEW	-15	-7,560	
<b>ASSESSED LAND VALUE (Rounded) :</b>										<b>42,840</b>	<b>93,200</b>

MEMOS

ASG16

**MARKET AREA MAP**



Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/8/24	3:46 PM	James Butler	045-220-53	(907) 398-8866	clm
3/11/24	9:13 AM	James Butler	045-220-53	(907) 398-8866	The lot does have an easement adjustment and market sales have shown an increase in that area. He says the City of Kenai will not let him develop or subdivide it. Asked for a Letter from the City stating unbuildable.
3/22/24	3:35 PM	James Butler	045-220-53	(907) 398-8866	received formal appeal
4/19/24	3:13 PM	James Butler	045-220-53	(907) 398-8866	CLM
4/23/24	9:32 AM	James Butler	045-220-53	(907) 398-8866	going to the BOE doesn't believe the tract can be built on per CCR's or easements. Also the water and sewer is not available to tract A-1, the water and sewer stubouts are for the Gov't lots behind tract A-1.
5/13/24	8:41 AM	Tina	045-220-53	(907) 283-7535	Scott Curtin public works left message
5/13/24	10:17 AM	Scott Curtin	045-220-53	(907) 283-8236	Discussed the ability to develop the subject parcel Scott said there are no restrictions and adding water or sewer is doable.

# APPEAL HISTORY FOR PARCEL 045-220-53

## APPEAL YEAR: 2010

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
PKNIGHT	04/01/2010	36,900	36,900	0	0%	Informal Adjustment

Summary:

## APPEAL YEAR: 2021

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	04/08/2021	67,900	67,900	0	0%	Informal Adjustment

Summary: OWNER: \$36,900 IN 2020 AND NOW \$67,900. DRIVEWAY LOT CANT BE BUILT ON. DEDICATED AS ONLY A DRIVEWAY. HAS AN EASEMENT DOWN THE MIDDLE. OWNER SAYS HE JUST REC'D THIS IN THE MAIL. APPR: WENT OVER SALES AND UPDATE. HE STATED NOT BUILDABLE DUE TO CONNECTIONS. WILL LOOK AT FOR NEXT YEAR UNLESS HE DOES LATE FILE APPEAL. NO CHANGE.

## APPEAL YEAR: 2024

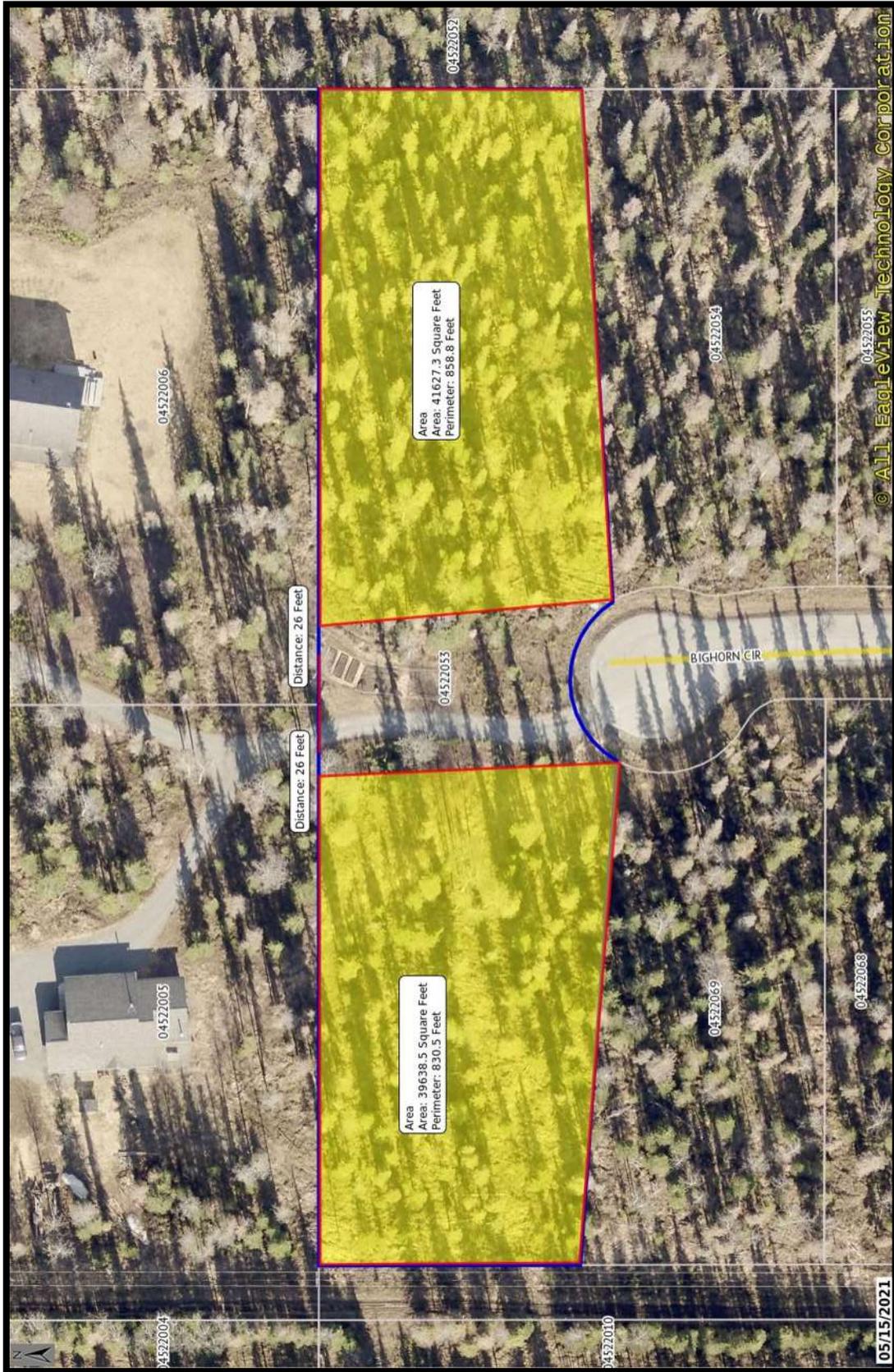
Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/21/2024	93,200	0	93,200	0%	

Summary:

# BUILDABLE AREA MAP



## Windsor, Heather

---

**From:** Scott Curtin <SCurtin@kenai.city>  
**Sent:** Monday, May 13, 2024 11:45 AM  
**To:** Windsor, Heather  
**Subject:** <EXTERNAL-SENDER>RE: Parcel 045-220-53

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**CAUTION:** This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

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Heather parcel no. 04522053 is capable of having its own water & sewer connection. This parcel has no additional restrictions upon it beyond the zoning associated with a rural residential lot.

Regards,



**Scott Curtin**  
Director of Public Works

**City of Kenai** | 210 Fidalgo Avenue | Kenai, AK 99611  
**P:** (907)283-8240 | **W:** [www.kenai.city](http://www.kenai.city) | **E:** [scurtin@kenai.city](mailto:scurtin@kenai.city)

---

**From:** Windsor, Heather <hwindsor@kpb.us>  
**Sent:** Monday, May 13, 2024 10:35 AM  
**To:** Scott Curtin <SCurtin@kenai.city>  
**Subject:** Parcel 045-220-53

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Scott,

Per our discussion on the phone, the existing water service lines are not inhibiting the ability to add water and sewer service to it in the future to the 2.15 acre lot, parcel number 04522053. City of Kenai currently has no restrictions on development of this parcel.

Regards,

**Heather Windsor**  
KPB Land Appraiser  
**Office:** 907-714-2230 Phone  
Email: [assessing@kpb.us](mailto:assessing@kpb.us)

PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be subject to provisions of Alaska Statutes and may be made available to the public upon request.

**2004-004978-0**

Recording Dist: 302 - Kenai  
5/26/2004 8:57 AM Pages: 1 of 5

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Kenai Recording District

**COVENANTS, CONDITIONS & RESTRICTIONS  
KEEMAU SUBDIVISION - CRESTWOOD ADDITION  
Plat # 2004 - 16, K.R.D.**

APPLICABILITY

These covenants shall apply to Lot 1 through Lot 16 of Keemau Subdivision-Crestwood Addition. The 11-digit serial number for the recording of the subdivision plat is as follows: 2004-004976-0, Kenai Recording District.

Tract A-1 shall be exempt from these covenants, conditions and restrictions.

RESUBDIVISION

Lots 1 through 16 shall not be reduced in size by subdivision. This limitation does not apply to Tract A-1.

LAND USE AND BUILDING TYPE

No lot shall be used except for single family residential purposes. No building shall be erected, altered, placed or permitted to remain on any lot other than one detached single-family dwelling. Other detached structures such as guest cabins, greenhouses, garages, and work studios may be constructed so long as they do not encroach upon the screening easements.

No mobile homes are permitted for either temporary or permanent use on any lot within this subdivision.

DWELLING SIZE AND CONSTRUCTION

The minimum permitted dwelling size for the ground floor area of the main structure, exclusive of one (1) story open porches and garages shall not be less than one-thousand six-hundred (1,600-SF) square feet. The exterior of the dwelling must be complete in one (1) year from the start of construction.

ARCHITECTURAL CONTROL

No building shall be erected, placed or altered on any lot until the construction plans and specifications and a plan showing the location of the structure have been approved by the Architectural Review Committee (ARC). The committee shall be responsible for evaluating the proposed quality of workmanship, materials, harmony of the design with existing structures and the location with respect to topography, finish grade and elevation.

ARCHITECTURAL REVIEW COMMITTEE

A member of the Architectural Review Committee (ARC) must be the owner of Lot 1 through 16 contained within Keemau Subdivision-Crestwood Addition. A majority of the ARC may designate a representative to act on its behalf. No member of the ARC, or its designated representative, shall be entitled to any compensation for services performed pursuant to this covenant. At any time, the legal owners of a majority of the lots shall have the power, through a duly recorded written instrument, to change the membership of the ARC.

The ARC shall approve/disapprove proposed projects by a vote of the ARC membership. The membership is entitled to one (1) vote per each lot the member owns in Keemau Subdivision -Crestwood Addition Lot 1 though 16.

ANIMALS

No animals, livestock or poultry of any kind shall be raised, bred or kept on any lot for any commercial purpose. No more than two (2) domestic pets shall be allowed on any lot.

AUTOMOBILES

No vehicle may be abandoned or allowed to remain on any lot or street offsetting any lot for more than seven (7) days if it is not in good operating condition. All vehicles used in connection with any lot must be licensed. No heavy equipment may be parked on any lot or street, except during a time that it is working in the subdivision. No lot or street may be used for the storage of any equipment, material or merchandise used or to be sold in a trade or business.

GARBAGE AND REFUSE DISPOSAL

No lot shall be used or maintained as a dumping ground for rubbish, trash, garbage or other waste. All such matter shall be kept in sanitary containers. Equipment for the storage or disposal of such materials shall be kept in a clean and sanitary condition. Incinerators shall not be allowed.



VEGETATION SCREENING

Vegetation screening easements will be ten (10) feet from side lot lines.

TV ANTENNA/SATELLITE DISH

TV Antennas and/or satellite dish locations must be approved by the Architectural Review Committee.

NUISANCE

No noxious or offensive activity shall be carried on upon any lot, nor shall anything be done thereon which may become an annoyance or nuisance to the neighborhood. Conditional Use Permits for private business that would increase residential traffic shall not be allowed (e.g., auto repair shop).

SIGNS

No sign of any kind shall be displayed to the public view on any lot except one (1) professional sign of not more than eight (8) square foot, one (1) sign of not more than eight (8) square feet advertising the property for sale or rent, or signs used by a builder to advertise the property during the construction and sales period.

SELECTIVE CLEARING OF LOTS

Clearing on all lots shall be selective and not cover more than seventy percent (70%) of the gross lot area, with the remaining area left in its natural state.

TERMS

These covenants are to run with the land and shall be binding on all parties and all persons claiming under them for a period of twenty (20) years from the date these covenants are recorded, after which time said covenants shall be automatically extended for successive periods of ten (10) years.

This declaration may be amended during the first twenty (20) year period by an instrument signed by not less than ninety (90%) percent of the lot owners and thereafter by an



instrument signed by not less than sixty-five (65%) percent of the lot owners. Any amendment must be recorded.

ENFORCEMENT

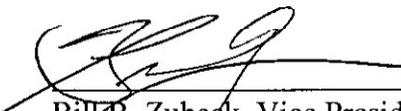
Enforcement shall be by proceedings at law or in equity against any person or persons violating or attempting to violate any covenant either to restrain violation(s) or to recover damages.

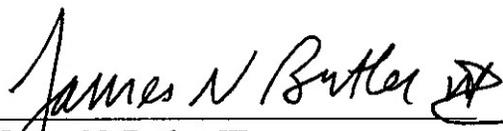
SEVERABILITY

Invalidation of any one of these covenants by judgment or court order shall in no wise affect any of the other provisions which shall remain in full force and effect.

The foregoing restrictions and conditions for building and use in the named subdivision are hereby declared and adopted by the owner of the subdivision, and all easements created, granted and reserved are declared to be the act of the owner and all conditions on purchase and ownership of property in the subdivision shall be deemed and considered as covenants running with the land.

IN WITNESS WHEREOF, the undersigned, being the declarant herein, has hereunto executed this declaration in this 26<sup>th</sup> day of MAY, 2004

  
\_\_\_\_\_  
Bill B. Zubeck, Vice President  
Zubeck, Inc.  
8047 Kenai Spur Hwy  
Kenai, AK 99611

  
\_\_\_\_\_  
James N. Butler, III  
P.O. Box 191  
Kenai, AK 99611

State of Alaska

Third Judicial District

THIS IS TO CERTIFY that on this 26 day of MAY, 2004, before me, the undersigned, duly commissioned and sworn, personally appeared



4 of 5

2004-004978-0

ASG25

COVENANTS, CONDITIONS & RESTRICTIONS  
CREST WOOD SUBDIVISION  
Plat # 2004-16, K.R.D.; Recording Serial Number: 2004-004976-0

BILL B ZUBECK and JAMES N BUTLER III to me known to be the persons described in and who executed the above and foregoing instrument and acknowledged to me that he/she signed and sealed the same freely and voluntarily for the uses and purposes therein. WITNESS my Hand and Official Seal the day and year mentioned on the certificate above written.

My Commission Expires: 5/5/15



*Carol Q. Tolly*

\_\_\_\_\_  
Notary in and for Alaska

RETURN TO ADDRESSES:

Zubeck Inc.  
8047 Kenai Spur Hwy  
Kenai, AK 99611

~~James N. Butler, III~~  
~~P.O. Box 191~~  
~~Kenai, AK 99611~~





**2005-000824-0**

Recording Dist: 302 - Kenai  
1/28/2005 2:26 PM Pages: 1 of 2

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## RESERVATION OF PRIVATE ACCESS EASEMENT

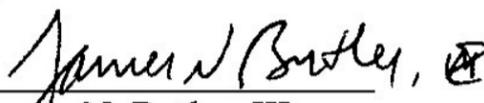
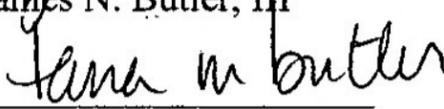
We, the undersigned owners of Tract A-1, Keemau S/D, Crestwood Addition, KRD Plat No. 2004-16, Government Lot 128 and Government Lot 127, hereby reserve a 20 ft. wide Private Access Easement described as follows:

Beginning at the southeast corner of Government Lot 128, the centerline of a 20 ft. wide Private Access Easement extends southerly along the east line of former Government Lot 153 approximately 120 ft. to the northerly right-of-way line of Bighorn Circle and end this easement. Side lines of said easement are shortened or lengthened to intersect the northerly right-of-way line of Bighorn Circle.

Located in Section 34, T 6 N, R 11 W, S.M..

Owners retain the exclusive right to maintain, upgrade, enhance and/or utilize said access for any purpose typically associated with residential subdivision roads regulated by the City of Kenai. Owners shall have quiet and peaceful enjoyment of said easement along with all rights incidental to such easement including the right to install gates at either or both ends of the easement.

This easement is alienable, attached to and shall pass with the land.

  
James N. Butler, III  
  
Tana M. Butler

STATE OF ALASKA                    )  
  ) ss.  
THIRD JUDICIAL DISTRICT        )

THIS IS TO CERTIFY that on the 26<sup>th</sup> day of January, 2005, personally appeared before me James N. Butler, III and Tana M. Butler, to me known to be the individuals described in and who executed the within document and acknowledged that they signed the same as their free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN UNDER MY HAND and official seal the day and year last above written.



*Hilda L. Spire*  
NOTARY PUBLIC FOR ALASKA  
My commission expires: 1/25/07

KENAI RECORDING DISTRICT  
RETURN TO:

James N. Butler, III  
Baldwin & Butler, LLC  
125 N. Willow Street  
Kenai, AK 99611

EASEMENT  
Page 2 of 2





# 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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>5.0 AC Base</b>	<b>\$ 50,000</b>
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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>10.0 AC Base</b>	<b>\$ 70,000</b>
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 2<sup>nd</sup> 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, Kaslof 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.

