



# Kenai Peninsula Borough

144 North Binkley Street  
Soldotna, AK 99669

## Meeting Agenda Board of Equalization

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Wednesday, May 21, 2025

9:00 AM

Betty J. Glick Assembly Chambers

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### CALL TO ORDER

### ROLL CALL

### SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

### APPEALS

[BOE 2025-02](#) Appellant: Toby Burke  
Owners: Toby & Laura Burke  
Parcel No.: 05514036

Appellant's Exhibits pages APP001 – APP003  
Assessor's Exhibits pages ASG001 – ASG0036

Legal Description(s): T 5N R 11W SEC 30 Seward Meridian KN  
0780162 TISAINA ACRES SUB LOT 4

Reason for Appeal: valued incorrectly

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

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

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

Attachments:      [Burke, Toby A 05514036 APP Evidence](#)  
                              [Burke, Toby A 05514036 ASG Evidence](#)

[BOE 2025-04](#) Appellant: David Yragui  
Owners: Yragui David & Mary Jeanne Personal Residence Trust  
Parcel No.: 05518111

Appellant's Exhibits pages APP001 – APP026  
Assessor's Exhibits pages ASG001 – ASG042

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

Reason for Appeal: Excessive, Valued Incorrectly

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Appellant: David Yragui  
Owners: Hay Ground, LLC  
Parcel No.: 05518112

Appellant's Exhibits pages APP001 – APP020  
Assessor's Exhibits pages ASG001 – ASG032

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

Reason for Appeal: Excessive, Valued Incorrectly

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Appellant: David Yragui

Owners: RCMS, Inc.

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

Appellant's Exhibits pages APP001 – APP0065

Assessor's Exhibits pages ASG001 – ASG00139

Legal Description(s): T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4;

T 5N R 11W SEC 29 Seward Meridian KN 2017045 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS PHASE 2B UNITS 73, and 74; and

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNITS 2, 3, 23, and 28

Reason for Appeal: Excessive and Valued Incorrectly

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Appellant: David Yragui

Owners: Kalifonsky Meadows, LLC

Parcel Nos.: 05524126, 05524127, 05524130

Appellant's Exhibits pages APP001 – APP0051

Assessor's Exhibits pages ASG001 – ASG0067

Legal Description(s): T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACTS D2, D3, and E2

Reason for Appeal: Excessive and Valued Incorrectly

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Attachments:      [Yragui, David Trust APP evidence](#)  
                             [Yragui, David Trust ASG evidence](#)  
                             [Yragui, David Hay Ground APP evidence](#)  
                             [Yragui, David Hay Ground ASG evidence](#)  
                             [Yragui, David RCMS APP evidence](#)  
                             [Yragui, David RCMS ASG evidence](#)  
                             [Yragui, David Kalifonsky Meadows APP evidence](#)  
                             [Yragui, David Kalifonsky Meadows ASG evidence](#)

BOE 2025-05      Appellant: Kevin Brown  
                             Owner: Sharon & Kevin Brown  
                             Parcel No.: 06516406, 16516412  
                             Legal Description: T 5N R 8W SEC 14 Seward Meridian KN 0860143  
                             BRUHN SUB LOT 6 BLK 2, LOT 8, BLK 1

Appellant's Exhibits pages APP001 – APP004  
Assessor's Exhibits pages ASG001 – ASG0066

Reason for Appeal: Excessive and Valued Incorrectly

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Attachments:      [Brown, Kevin 06516406 06516412 APP Evidence](#)  
                             [Brown, Kevin 06516406 06516412 ASG Evidence](#)

**ADJOURN**