

Real Property Assessment Valuation Appeal  
Analysis and Recommendation

APPELLANT: BROWN KEVIN

KPB PARCEL ID: 06516406

TOTAL ACREAGE: 1.35

PHYSICAL ADDRESS(ES): NONE

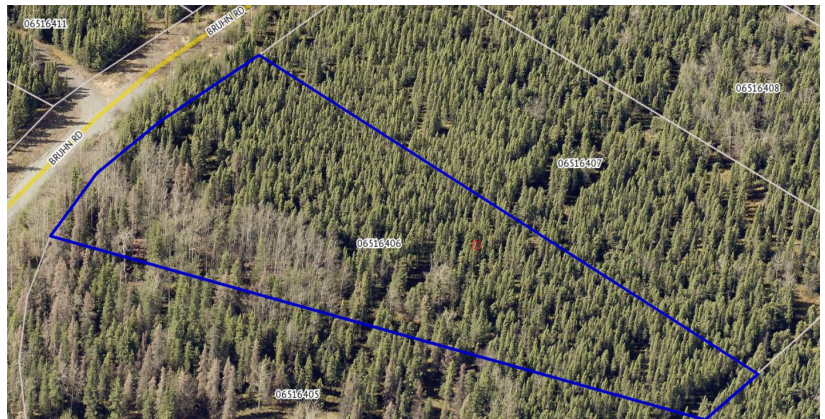
LEGAL DESCRIPTION: T 5N R 8W SEC 14 SEWARD MERIDIAN KN 0860143 BRUHN SUB LOT 6 BLK 2

## 2025 NOTICED VALUES

EXEMPTIONS:	\$0
ASSESSED VALUE TOTAL:	<b>\$267,700</b>
RAW LAND	\$24,200
TOTAL IMPROVEMENTS:	\$243,500

## LAND DETAILS

Elec Yes  
View None  
Gas No  
Unmaintained/Trail



## PROPERTY RECORD CARD(s)

## R01

IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	2+ L FRAME	BUILDING TYPE	DRIVE	BUILDING TYPE	SWL
YEAR BUILT	2024	TOTAL	1	TOTAL	1
TOTAL SQ. FT	1578				

The Kenai Peninsula Borough (KPB) Assessing Department uses a Market Adjusted Cost Approach to value residential structures for assessment purposes. This Cost Approach is derived from the property description, quality, size, and features, and is based upon replacement cost of new, less depreciation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing, and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvements; the sum of the two is the assessed value. This application is in accordance with Alaska State Statute AS 29.45.110.

### **Land Comments**

Subject property is a 1.35-acre parcel in the Sterling market area (#160). Land influences are unmaintained access, no view, and electric utility access, but no gas. Highest and best use is residential. Subject property was inspected on April 9th, 2025, by Heather Windsor, Land Appraiser. The appellant expressed that the parcel is not big enough or configured to accommodate a septic system. The parcel is more than the KPB minimum lot size for single-family residential districts (R-1) of 40,000 square feet. A septic system must be a minimum of 100' from any private well, a minimum of 200' from a public well, and a recommend minimum of 10' from existing septic systems. The department is currently valuing septic systems in Bruhn Subdivision on four separate parcels: 06516418, 06516417, 06516404 and 06516410; see septic map.

For the Sterling market area (#160), 57 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an adjustment to the land model was needed. The median ratio for all sales is 96.80%, and the Coefficient of Dispersion (COD) is 18.72. These ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

<b>Ratio Sum</b>	57			<b>Excluded</b>	
<b>Mean</b>	99.57%	<b>Earliest Sale</b>	1/12/2022	<b># of Sales</b>	57
<b>Median</b>	96.80%	<b>Lates Sale</b>	7/10/2024	<b>Total AV</b>	\$ 3,275,000
<b>Wtd Mean</b>	95.29%	<b>Outlier Information</b>		<b>Total SP</b>	\$ 3,436,900
<b>PRD</b>	104.49%	Range	1.5	<b>Min</b>	37.11%
<b>COD</b>	18.72%	<b>Lower Limit</b>	35.86%	<b>Max</b>	151.20%
<b>St. Dev</b>	0.2345	<b>Upper Limit</b>	169.33%	<b>Min Sale</b>	\$ 11,500
<b>COV</b>	23.55%			<b>Max Sale</b>	\$ 245,000

**Improvement Comments:**

The improvements were improperly added to this parcel and have been removed for an adjusted value of zero.

**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 9<sup>th</sup>, 2025.

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

**APPELLANT:** BROWN KEVIN BROWN SHARON

**PARCEL NUMBER:** 06516406

**LEGAL DESCRIPTION:** T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 6 BLK 2

**TOTAL:** \$24,200

### **BOARD ACTION:**

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





KPB PARCEL ID: 06516406







KENAI PENINSULA BOROUGH

Assessing

2025

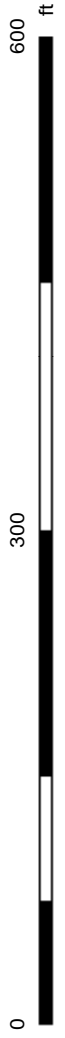
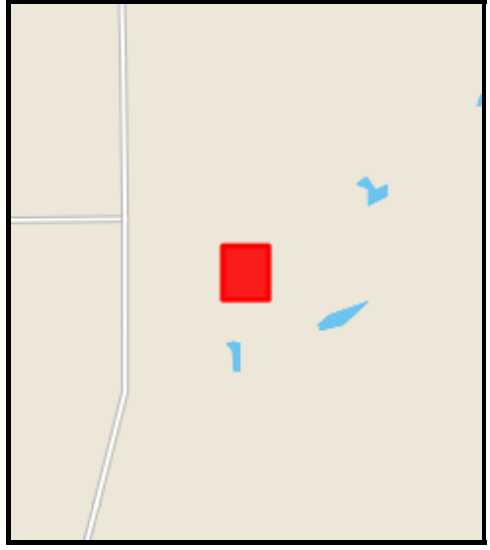
# Real Property Assessment Valuation Appeal Ortho Imagery and Vicinity Map

 KPB Parcel ID: 06516406

**Appellant: BROWN KEVIN**

Legal Description: T 5N R 8W SEC 14  
SEWARD MERIDIAN KN 0860143 BRUHN  
SUB LOT 6 BLK 2

**Vicinity: Sterling**



Wilcox, Adeena

Wednesday, April 23, 2025

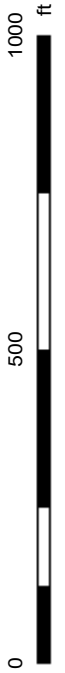
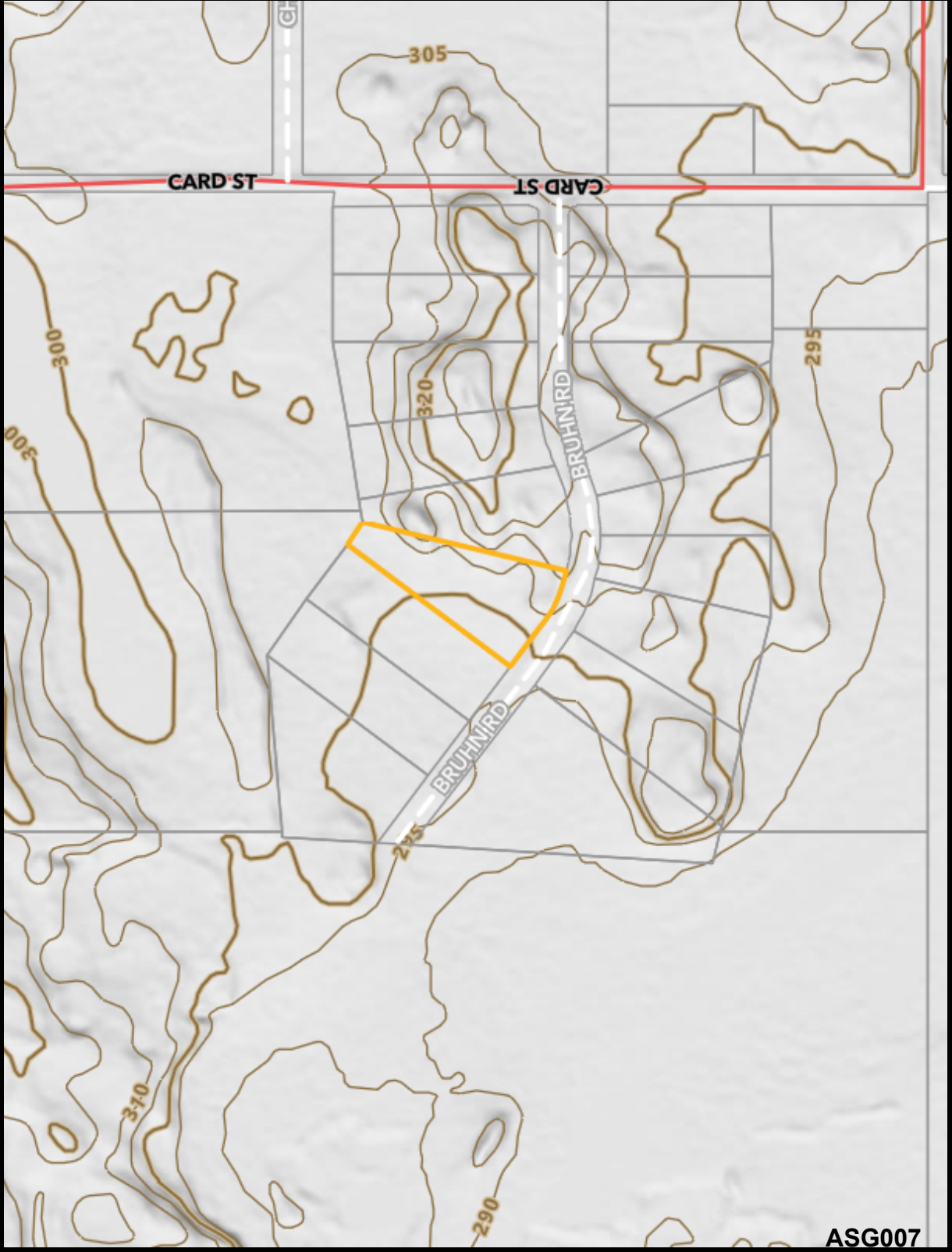
ASG006

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.

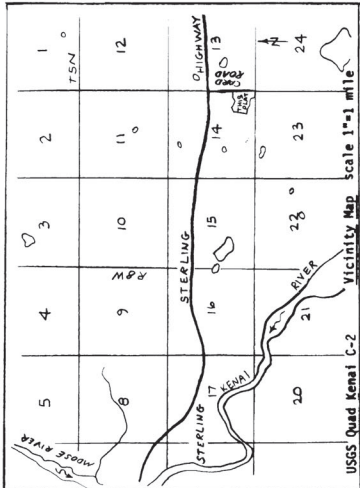


KPB PARCEL ID: 06516406

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







**Certificate of Ownership and Dedication**

We hereby certify that we are the owner of the property shown and described herein and that we hereby adopt this plan of subdivision and dedicate the rights of way to public use and grant the easements of utility.

**Bert and Blanche Bruhn, 1529 Juneau St., Anchorage Alaska 99501**

Notary's Acknowledgment: Subscribed and sworn to before me this 14th day of June, 1986

**Notary Public for Alaska**

My commission expires December 27, 1986.

**Plat Approval**

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of February 10, 1986.

**Kenai Peninsula Borough**

**Authorized Official**

**Approval Certificate by Alaska Environmental Conservation Dept.**

This subdivision has been reviewed in accordance with 18AAC72.065 and is approved, subject to any noted restrictions.

(title) June 13, 1986

**Notes**

1. Building setback: a setback of 20 feet is required from all street rights of way unless a lesser standard is approved by resolution of the appropriate planning commission.
2. Easements: the front 10 feet of the building setback shall also be a utility easement.
3. Splits: these lots may or may not be suitable for conventional on-site water disposal systems. Any system installed, installed, maintain, or operate a pressurized water system for the waste disposal system unless approval of the Alaska Department of Environmental Conservation is obtained.

curve data

No.	radius	angle	tangent	length
1	20.00'	89°58'35"	19.99'	31.41'
2	20.00'	90°01'25"	20.01'	31.42'
3	320.00'	26°00'00"	73.88'	145.21'
4	320.00'	39°00'00"	113.32'	217.82'
5	320.00'	24°00'00"	68.02'	134.04'
6	350.00'	26°00'00"	80.80'	158.82'
7	350.00'	63°00'00"	214.48'	394.85'
8	380.00'	17°00'00"	43.31'	39.79'
9	380.00'	17°00'00"	43.31'	39.79'
10	380.00'	18°00'00"	60.19'	119.26'
11	380.00'	20°00'00"	67.00'	132.65'

**Notes**

WIT. MARKS: 28 9" SSW TO COR. 6 1/2" POST FOR SEC. 66

90 1/2" N 70° E TO E 1/4 COR. 1/4 SEC. 66

43 1/2" N 10° E TO S 1/4 COR. 4" ALDER

43 1/2" SE TO NW SIDE POWER POLE

**Notes**

WIT. MARKS: 28 9" SSW TO COR. 6 1/2" POST FOR SEC. 66

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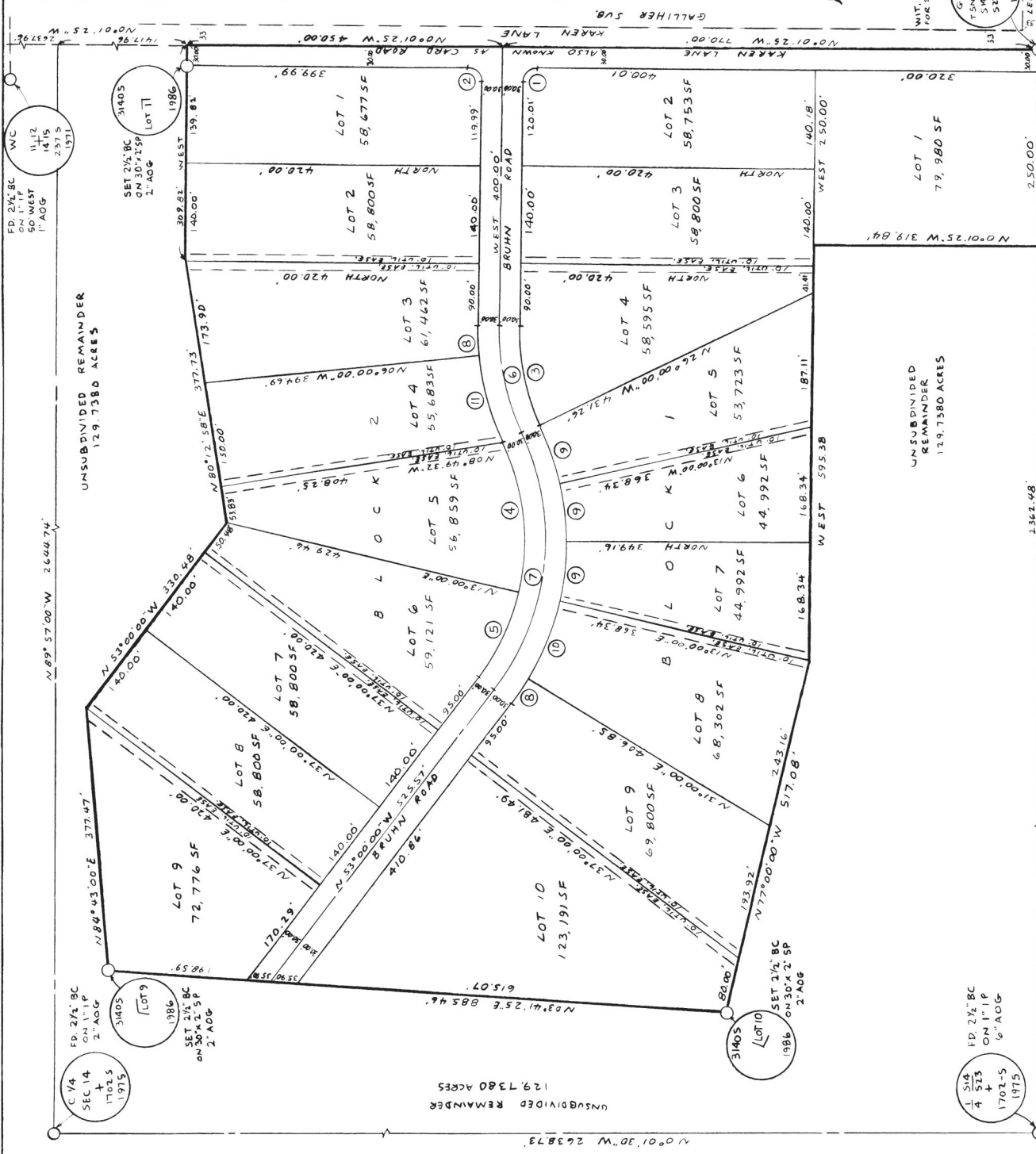
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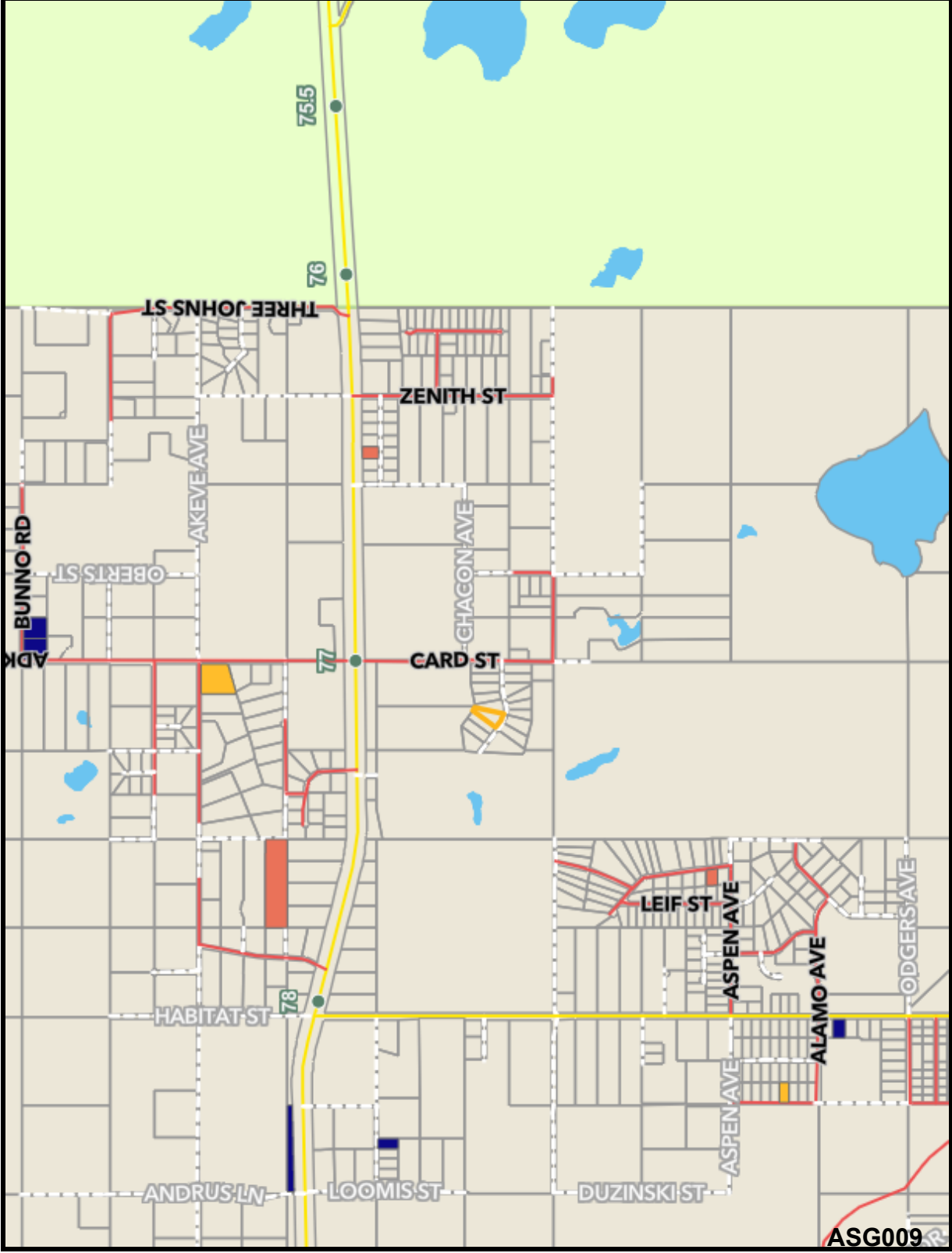
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43 1/2" SE TO NW SIDE POWER POLE

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KN 86-143



 **KPB PARCEL ID: 06516406**

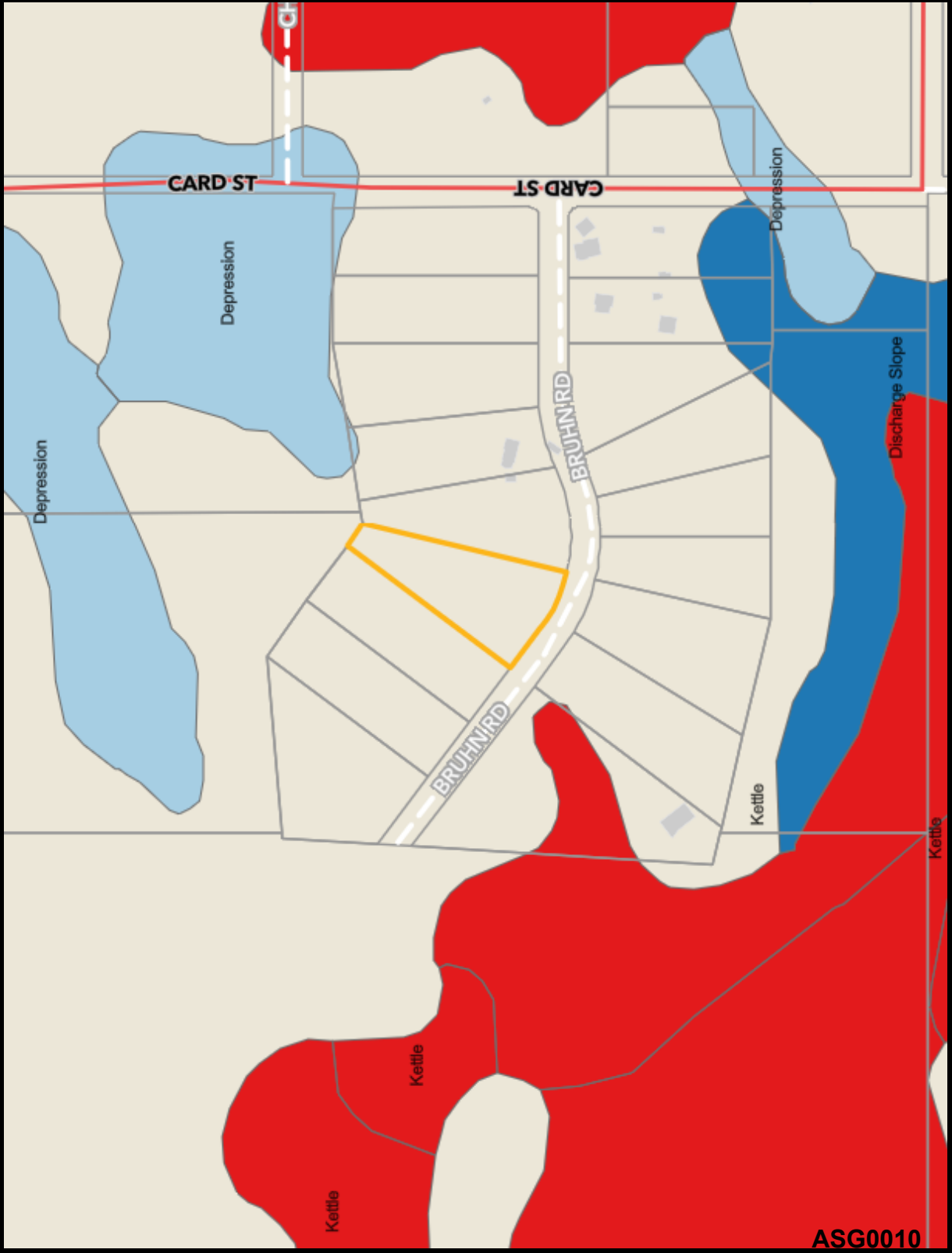
- Sales**
- Land Sales
- 2025
  - 2024
  - 2023
  - 2022
  - 2021
- Transportation**
- Roads (by Maintenance)
- Unbuilt / Platted / Not
  - Maintained
  - Borough (RSA)
  - State
  - Federal
  - Municipal





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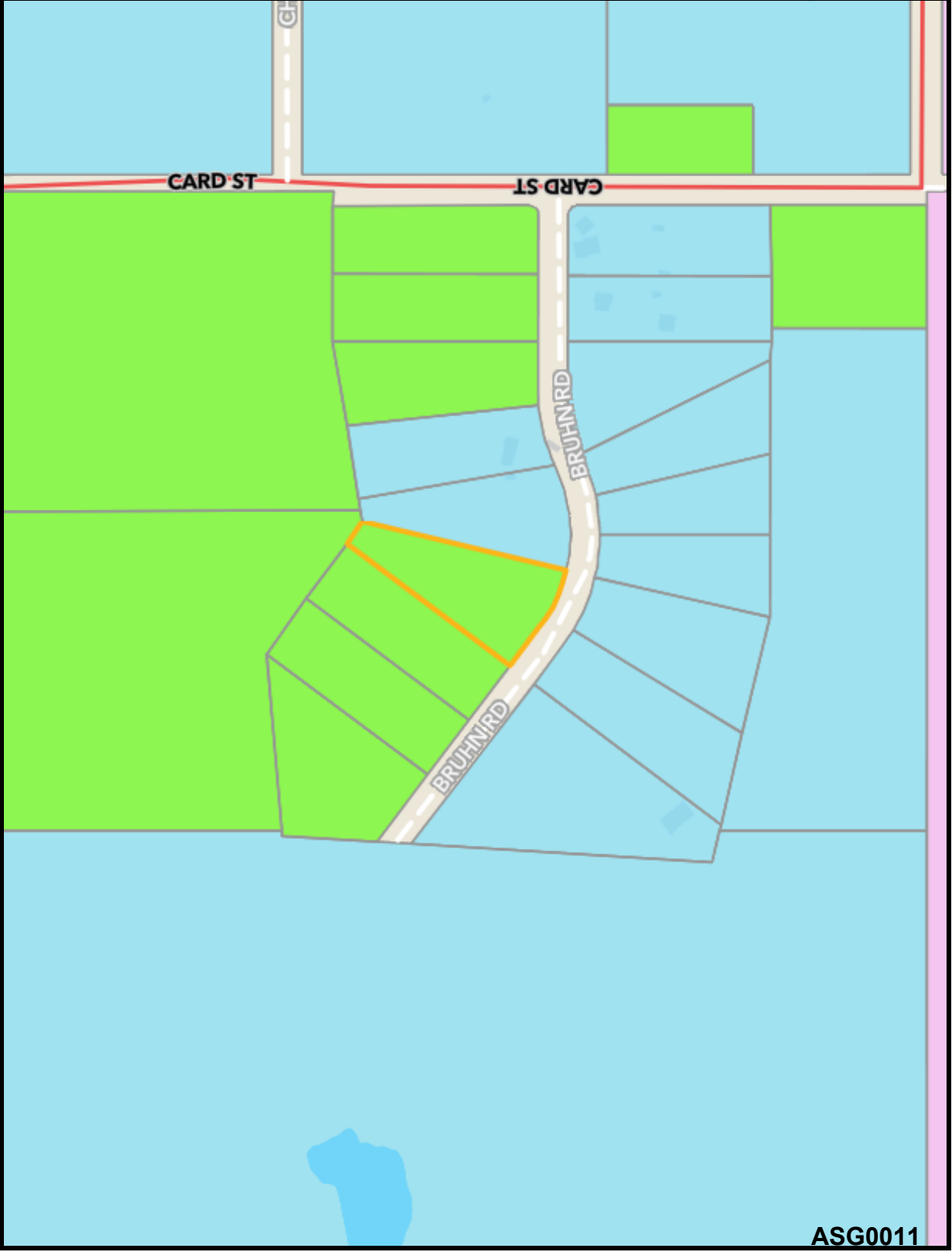
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- Roads (by Maintenance)
- Unbuilt / Platted / Not Maintained
  - Borough (RSA)
  - State
  - Federal
  - Municipal
- Terrain**
- KWF Wetlands Assessment**
- DISTURB
  - Depression
  - Discharge Slope
  - Drainage
  - Floating Island
  - Headwater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



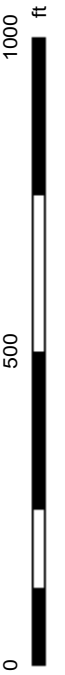


KPB PARCEL ID: 06516406

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



ASG0011





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

065-164-06

2025

Isrn: 30182

Card R01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 1.35	PRIMARY OWNER				
Neighborhood: 160 Sterling		T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 6 BLK 2		BROWN KEVIN				
Property Class: 110 Residential Dwelling - single				BROWN SHARON				
TAG: 58 - CENTRAL EMERGENCY SERVICES				211 W 123RD AVE				
				ANCHORAGE, AK 99515-3354				
EXEMPTION INFORMATION		Residential Dwelling - single						
		VALUATION RECORD						
		Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land			16,800	16,800	18,800	20,700	24,900	24,200
Improvements			0	0	0	0	0	243,500
Total			16,800	16,800	18,800	20,700	24,900	267,700

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		1.35	27,556	27,556	37,200	X	Elec Yes			24,200
										Q View None	
										O Gas No	-3,720
										T Unmaintained/Traill	-9,300
ASSESSED LAND VALUE (Rounded) :										-13,020	24,200

MEMOS

ASG0012







KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

065-164-06

2025

30182

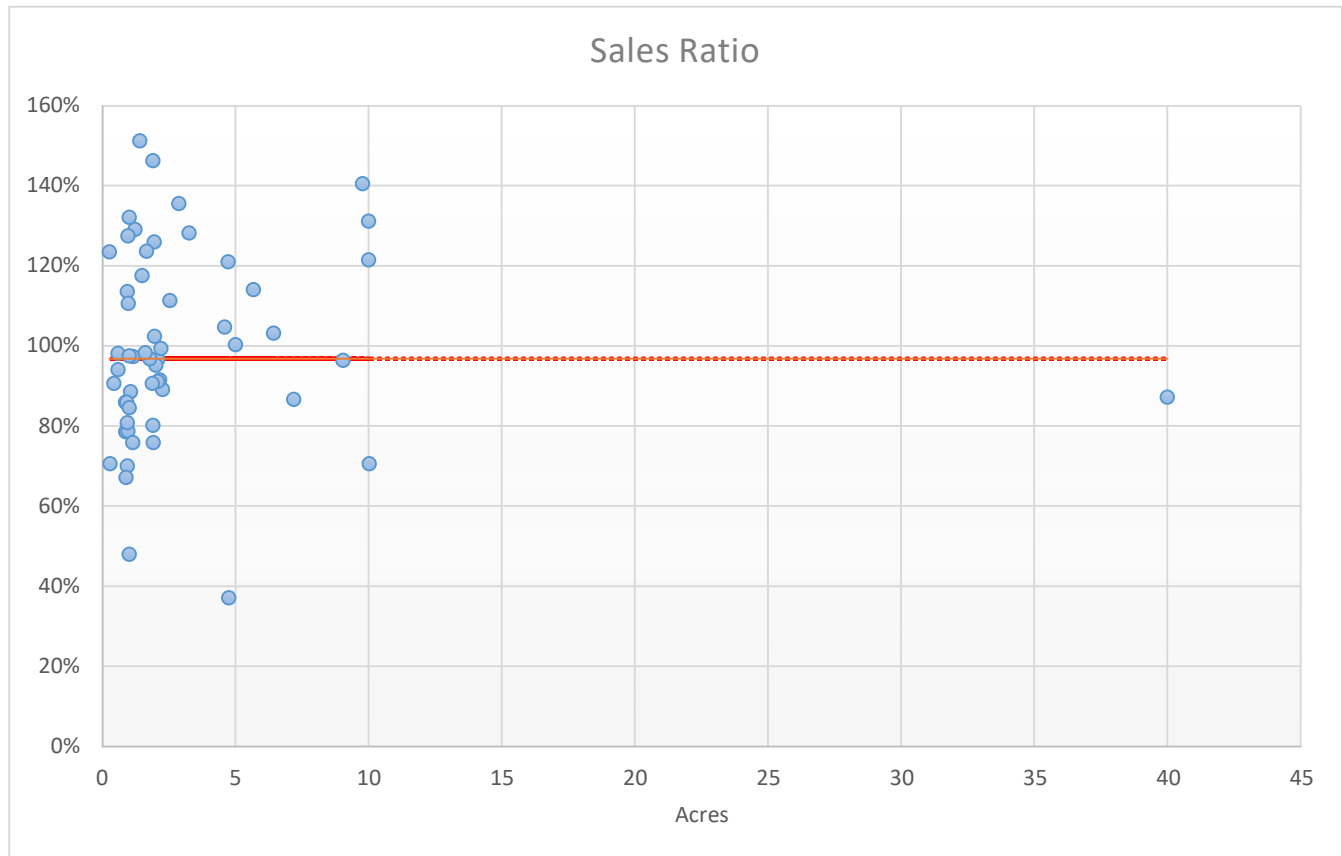
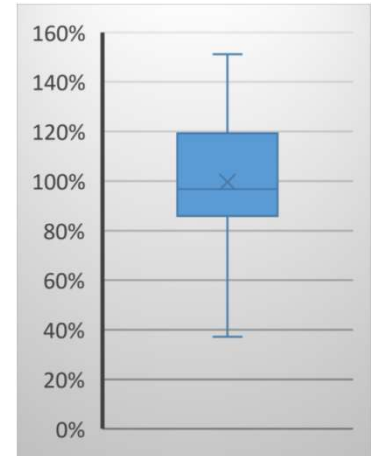
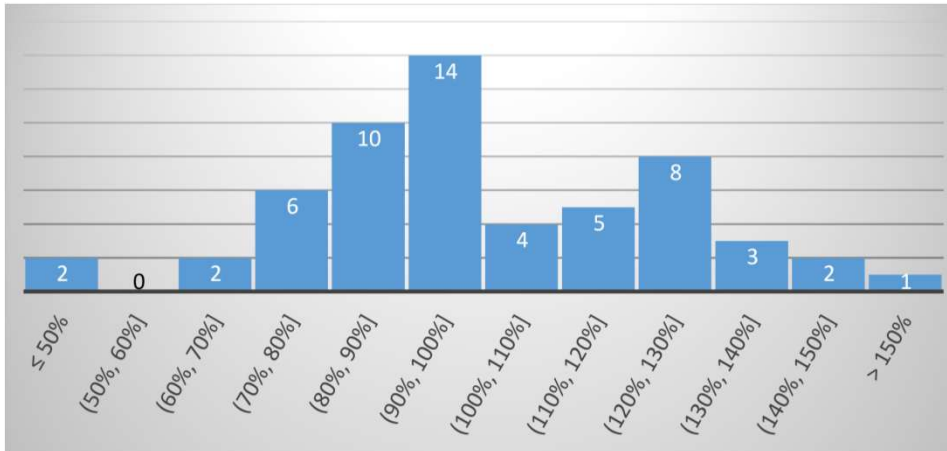
ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER			
Neighborhood: 160 Sterling		T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 6 BLK 2	1.35	BROWN KEVIN			
Property Class: 100 Residential Vacant				BROWN SHARON			
TAG: 58 - CENTRAL EMERGENCY SVS				211 W 123RD AVE ANCHORAGE, AK 99515-3354			
Residential Vacant							
EXEMPTION INFORMATION		VALUATION RECORD					
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Improvements		0	0	0	0	0	0
Total		16,800	16,800	18,800	20,700	24,900	24,200

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							Q	View None			
							O	Gas No	-10	-3,720	
							T	Unmaintained/Trail	-25	-9,300	
ASSESSED LAND VALUE (Rounded) :											24,200
											-13,020

# LAND RATIO STUDY

<b>Ratio Sum</b>	57	<b>Earliest Sale</b>	1/12/2022	<b>Excluded</b>	
<b>Mean</b>	99.57%	<b>Lates Sale</b>	7/10/2024	<b># of Sales</b>	57
<b>Median</b>	96.80%	<b>Outlier Information</b>		<b>Total AV</b>	\$ 3,275,000
<b>Wtd Mean</b>	95.29%			<b>Total SP</b>	\$ 3,436,900
<b>PRD</b>	104.49%	Range	1.5	<b>Min</b>	37.11%
<b>COD</b>	18.72%	<b>Lower Limit</b>	35.86%	<b>Max</b>	151.20%
<b>St. Dev</b>	0.2345	<b>Upper Limit</b>	169.33%	<b>Min Sale</b>	\$ 11,500
<b>COV</b>	23.55%			<b>Max Sale</b>	\$ 245,000



# LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
160	8/2/2023	109501	05835030	2.07	\$ 54,100	\$ 56,000	\$ 43,000	20	C	96.61%
160	3/30/2022	109503	05835032	2.00	\$ 53,300	\$ 56,000	\$ 52,900	20	C	95.18%
160	5/4/2023	109505	05835034	2.26	\$ 56,300	\$ 63,200	\$ 55,900	20	C	89.08%
160	5/3/2023	109506	05835035	2.15	\$ 55,100	\$ 60,200	\$ 54,600	20	C	91.53%
160	3/29/2022	22650	05836042	1.78	\$ 48,400	\$ 50,000	\$ 51,100	20	V	96.80%
160	6/7/2023	88449	05836073	1.15	\$ 77,900	\$ 80,000	\$ 74,900	20	C	97.38%
160	7/11/2023	25730	06301215	10.00	\$ 90,500	\$ 74,500	\$ 87,400	20	V	121.48%
160	3/29/2022	25730	06301215	10.00	\$ 90,500	\$ 69,000	\$ 87,400	20	C	131.16%
160	3/16/2022	26089	06303009	5.00	\$ 33,600	\$ 33,500	\$ 23,000	20	C	100.30%
160	5/11/2022	26148	06304368	9.04	\$ 161,900	\$ 168,000	\$ 162,800	20	Z	96.37%
160	8/10/2023	26262	06306206	0.87	\$ 27,500	\$ 32,000	\$ 26,200	20	C	85.94%
160	11/13/2023	26262	06306206	0.87	\$ 27,500	\$ 35,000	\$ 26,200	20	C	78.57%
160	11/1/2023	26337	06307206	0.87	\$ 30,500	\$ 35,500	\$ 29,100	20	C	85.92%
160	6/14/2024	26514	06309329	1.00	\$ 37,400	\$ 78,000	\$ 34,700	20	Z	47.95%
160	2/18/2022	26597	06309540	4.59	\$ 58,100	\$ 55,500	\$ 56,600	20	Z	104.68%
160	6/5/2023	93027	06309626	1.94	\$ 50,400	\$ 40,000	\$ 48,900	20	C	126.00%
160	4/11/2023	93816	06309632	1.96	\$ 59,400	\$ 58,000	\$ 57,500	20	C	102.41%
160	8/24/2023	101011	06309638	1.89	\$ 58,500	\$ 73,000	\$ 56,600	20	Z	80.14%
160	6/8/2022	101011	06309638	1.89	\$ 58,500	\$ 40,000	\$ 56,600	20	C	146.25%
160	6/27/2023	26723	06313011	0.58	\$ 25,400	\$ 27,000	\$ 24,300	20	C	94.07%
160	6/8/2022	108411	06315094	2.53	\$ 76,800	\$ 69,000	\$ 76,700	20	C	111.30%
160	12/6/2023	108413	06315096	1.61	\$ 53,100	\$ 54,000	\$ 55,300	20	C	98.33%
160	8/21/2023	27118	06327004	2.87	\$ 52,200	\$ 38,500	\$ 49,800	20	C	135.58%
160	5/25/2022	27425	06335102	1.48	\$ 38,800	\$ 33,000	\$ 45,100	20	C	117.58%
160	6/13/2022	27439	06335116	1.66	\$ 40,800	\$ 33,000	\$ 31,100	20	C	123.64%
160	2/26/2024	27468	06335145	0.96	\$ 36,700	\$ 46,600	\$ 37,100	20	V	78.76%
160	5/20/2024	27564	06340011	1.05	\$ 33,200	\$ 37,500	\$ 31,700	20	C	88.53%
160	5/4/2023	27599	06342006	0.58	\$ 108,000	\$ 110,000	\$ 100,100	20	C	98.18%
160	1/12/2022	27616	06343004	1.22	\$ 35,500	\$ 27,500	\$ 27,100	20	C	129.09%
160	7/11/2022	27661	06345122	0.26	\$ 14,200	\$ 11,500	\$ 13,500	20	C	123.48%
160	9/13/2023	110490	06345415	1.14	\$ 34,500	\$ 45,500	\$ 32,900	20	Z	75.82%
160	3/11/2022	27889	06348068	2.19	\$ 30,000	\$ 30,200	\$ 30,900	20	C	99.34%
160	3/11/2022	27890	06348069	2.07	\$ 33,800	\$ 37,100	\$ 43,000	20	C	91.11%
160	8/11/2023	28117	06353025	6.43	\$ 77,400	\$ 75,000	\$ 96,700	20	C	103.20%
160	2/6/2024	28264	06356048	1.87	\$ 45,300	\$ 50,000	\$ 59,600	20	C	90.60%
160	5/20/2022	91883	06360042	3.25	\$ 71,800	\$ 56,000	\$ 82,700	20	C	128.21%
160	4/5/2024	28735	06369034	0.93	\$ 31,500	\$ 39,000	\$ 30,000	20	Z	80.77%
160	7/10/2024	28735	06369034	0.93	\$ 31,500	\$ 45,000	\$ 30,000	20	Z	70.00%
160	8/15/2023	95965	06370031	1.40	\$ 37,800	\$ 25,000	\$ 36,100	20	C	151.20%
160	3/14/2023	29069	06384013	0.91	\$ 31,100	\$ 36,200	\$ 29,700	20	C	85.91%
160	5/12/2023	29097	06386002	40.00	\$ 213,600	\$ 245,000	\$ 220,100	20	C	87.18%
160	2/23/2022	29252	06388060	1.00	\$ 63,400	\$ 48,000	\$ 54,900	20	Z	132.08%
160	9/29/2023	29258	06388066	1.00	\$ 63,400	\$ 65,000	\$ 54,900	20	C	97.54%
160	3/9/2023	29259	06388067	1.00	\$ 63,400	\$ 75,000	\$ 54,900	20	C	84.53%
160	5/10/2024	29636	06507704	4.74	\$ 32,100	\$ 86,500	\$ 37,400	20	Z	37.11%
160	8/7/2023	30137	06516350	0.93	\$ 28,400	\$ 25,000	\$ 27,000	20	C	113.60%
160	4/19/2024	81654	06516509	4.72	\$ 49,000	\$ 40,500	\$ 60,400	20	Z	120.99%
160	9/8/2023	30412	06521074	0.28	\$ 24,700	\$ 35,000	\$ 25,400	20	C	70.57%
160	8/4/2023	30460	06522006	0.89	\$ 126,300	\$ 188,000	\$ 117,600	20	Z	67.18%
160	9/14/2023	30473	06522020	7.18	\$ 102,200	\$ 118,000	\$ 110,800	20	Z	86.61%
160	10/3/2023	30589	06524004	10.02	\$ 68,800	\$ 97,500	\$ 69,900	20	Z	70.56%
160	7/21/2023	30842	06532041	0.97	\$ 20,900	\$ 18,900	\$ 21,400	20	C	110.58%
160	7/14/2023	31052	06536017	0.43	\$ 22,200	\$ 24,500	\$ 21,200	20	Z	90.61%
160	9/27/2023	31077	06537010	9.77	\$ 81,500	\$ 58,000	\$ 58,000	20	C	140.52%
160	2/13/2024	31257	06548037	5.67	\$ 188,200	\$ 165,000	\$ 172,600	20	C	114.06%
160	4/5/2024	31346	06550032	0.96	\$ 25,500	\$ 20,000	\$ 24,300	20	C	127.50%
160	7/7/2023	31505	06555021	1.91	\$ 32,600	\$ 43,000	\$ 37,400	20	Z	75.81%

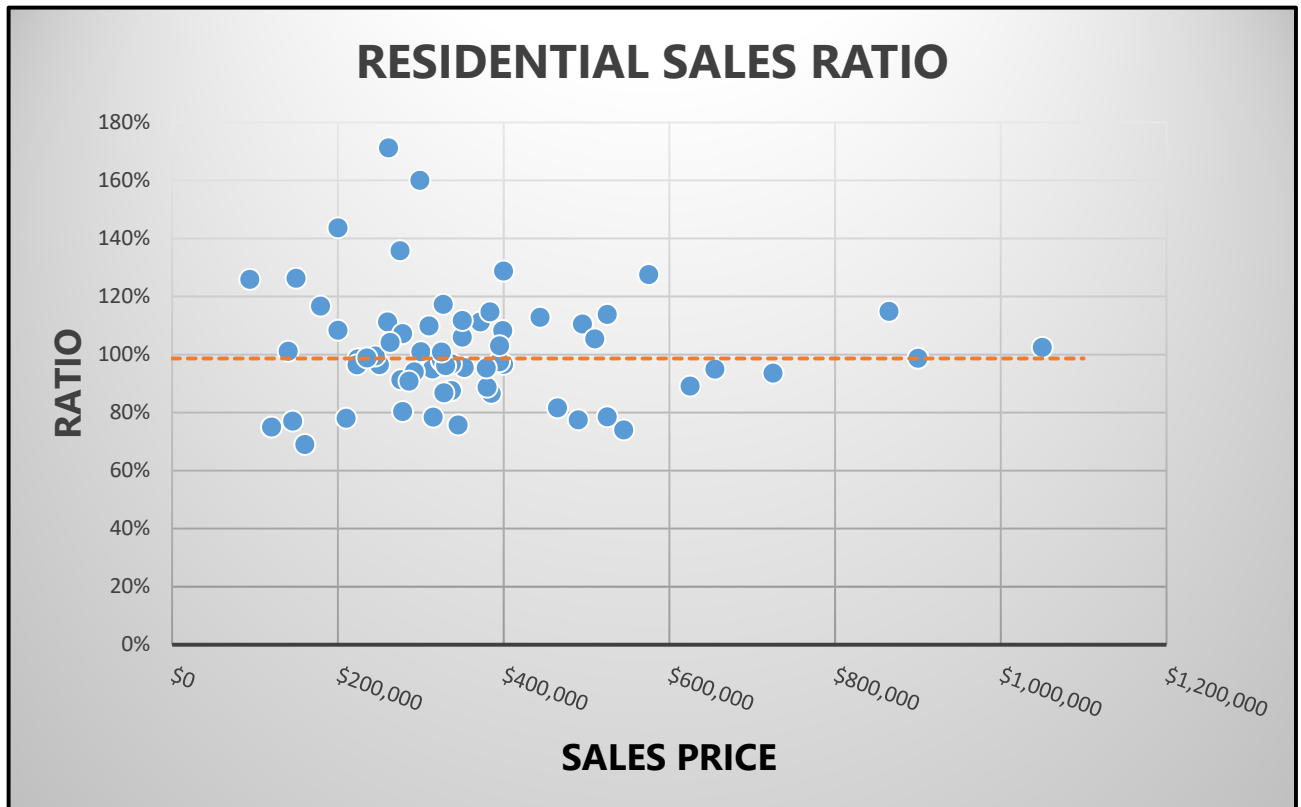
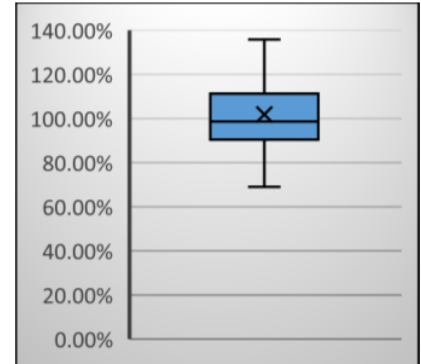
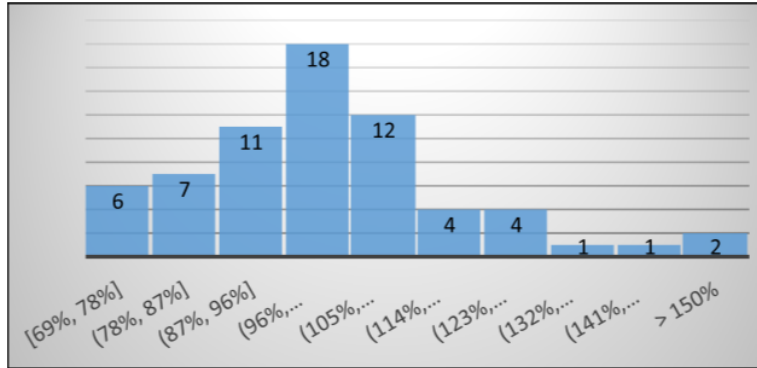
# RATIO STUDY

**NBH # 160**

**HT 1L-71**

**POST**

<b>RATIO SUM:</b>	67.19	12/1/2021	2.97	<b># OF SALES:</b>	66
<b>MEAN:</b>	101.81%	<b>Earliest Sale</b>	10/1/2021	<b>TOTAL AV:</b>	\$ 24,402,800
<b>MEDIAN:</b>	<b>98.64%</b>	<b>Latest Sale</b>	9/20/2024	<b>TOTAL SP:</b>	\$ 24,095,169
<b>WTD MEAN:</b>	101.28%	<b>Outlier Information</b>		<b>MINIMUM:</b>	69.00%
<b>PRD:</b>	1.01	<b>Range</b>	1.5	<b>MAXIMUM:</b>	171.26%
<b>COD:</b>	13.82%	<b>Lower Boundary</b>	59.17%	<b>MIN SALE AMT:</b>	\$ 93,700
<b>ST. DEV</b>	19.24%	<b>Upper Boundary</b>	142.49%	<b>MAX SALE AMT:</b>	\$ 1,050,000
<b>COV:</b>	18.90%				



# RATIO STUDY

<b>RATIO SUM:</b>	67.19	12/1/2021	2.97	<b># OF SALES:</b>	66
<b>MEAN:</b>	101.81%	<b>Earliest Sale</b>	10/1/2021	<b>TOTAL AV:</b>	\$ 24,402,800
<b>MEDIAN:</b>	98.64%	<b>Latest Sale</b>	9/20/2024	<b>TOTAL SP:</b>	\$ 24,095,169
<b>WTD MEAN:</b>	101.28%	<b>Outlier Info</b>		<b>MINIMUM:</b>	69.00%
<b>PRD:</b>	1.01	<b>Range</b>	1.50	<b>MAXIMUM:</b>	171.26%
<b>COD:</b>	13.82%	<b>Lower Boundary</b>	59.17%	<b>MIN SALE AMT:</b>	\$ 93,700
<b>ST. DEV</b>	0.1924	<b>Upper Boundary</b>	142.49%	<b>MAX SALE AMT:</b>	\$ 1,050,000
<b>COV:</b>	18.90%			<b>\$</b>	- \$ 1,100,000

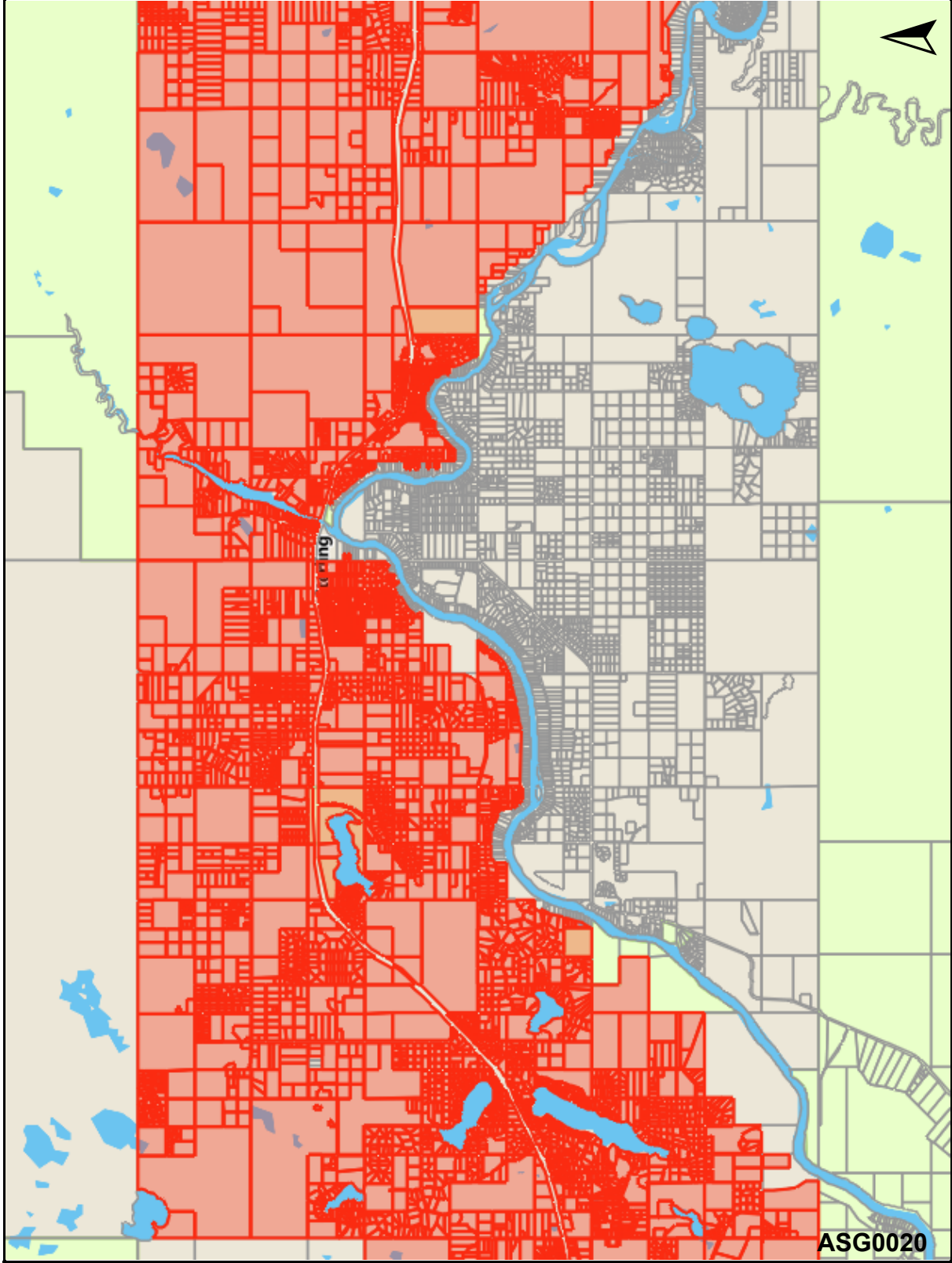
<b>SALE DATE:</b>	2025
<b>HOUSE TYPE:</b>	1L-71
<b>MKT AREA:</b>	160 POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
05813103	160	\$ 202,200	\$ 39,100	\$ 241,300	\$ 250,000	96.52%	11	8/30/2024	A-
05813226	160	\$ 395,700	\$ 36,200	\$ 431,900	\$ 399,000	108.25%	11	10/21/2021	A
05813246	160	\$ 185,700	\$ 37,700	\$ 223,400	\$ 278,000	80.36%	21	1/11/2024	A
05824015	160	\$ 260,100	\$ 38,400	\$ 298,500	\$ 314,000	95.06%	11	7/12/2023	G-
05835024	160	\$ 411,700	\$ 89,300	\$ 501,000	\$ 443,877	112.87%	41	12/17/2021	G
05836038	160	\$ 895,700	\$ 98,300	\$ 994,000	\$ 865,000	114.91%	11	2/23/2024	VG-
06301308	160	\$ 282,500	\$ 51,200	\$ 333,700	\$ 385,000	86.68%	11	7/19/2024	A
06301447	160	\$ 261,500	\$ 27,600	\$ 289,100	\$ 259,900	111.24%	15	11/9/2022	G-
06301474	160	\$ 193,100	\$ 27,600	\$ 220,700	\$ 224,000	98.53%	11	9/29/2023	A
06301633	160	\$ 270,600	\$ 24,500	\$ 295,100	\$ 337,000	87.57%	61	4/29/2022	G-
06301638	160	\$ 260,200	\$ 24,500	\$ 284,700	\$ 327,850	86.84%	11	12/8/2023	A+
06301642	160	\$ 389,300	\$ 24,600	\$ 413,900	\$ 372,000	111.26%	41	8/25/2023	A+
06302120	160	\$ 651,900	\$ 81,700	\$ 733,600	\$ 575,000	127.58%	11	10/29/2021	G+
06303018	160	\$ 341,000	\$ 45,600	\$ 386,600	\$ 400,000	96.65%	21	1/11/2022	A+
06304718	160	\$ 314,100	\$ 65,600	\$ 379,700	\$ 465,000	81.66%	41	2/28/2024	A+
06307214	160	\$ 287,700	\$ 30,500	\$ 318,200	\$ 325,000	97.91%	41	2/15/2022	A+
06307414	160	\$ 133,400	\$ 30,500	\$ 163,900	\$ 210,000	78.05%	11	7/31/2023	A
06307423	160	\$ 448,100	\$ 30,500	\$ 478,600	\$ 299,000	160.07%	41	6/8/2022	A
06309590	160	\$ 812,800	\$ 76,000	\$ 888,800	\$ 900,000	98.76%	41	6/3/2024	VG-
06309596	160	\$ 525,500	\$ 96,800	\$ 622,300	\$ 655,000	95.01%	21	4/17/2024	VG-
06309598	160	\$ 772,400	\$ 303,500	\$ 1,075,900	\$ 1,050,000	102.47%	11	6/26/2023	VG
06318106	160	\$ 551,300	\$ 46,300	\$ 597,600	\$ 525,000	113.83%	41	6/9/2022	G
06325019	160	\$ 301,400	\$ 35,400	\$ 336,800	\$ 352,500	95.55%	31	7/31/2024	A+
06329115	160	\$ 352,700	\$ 32,500	\$ 385,200	\$ 395,000	97.52%	11	4/4/2024	G
06336014	160	\$ 89,900	\$ 51,700	\$ 141,600	\$ 140,000	101.14%	25	6/1/2023	F-
06340019	160	\$ 88,700	\$ 29,300	\$ 118,000	\$ 93,700	125.93%	11	8/28/2023	F+
06345220	160	\$ 94,400	\$ 17,700	\$ 112,100	\$ 145,500	77.04%	41	8/12/2024	F
06345406	160	\$ 255,500	\$ 63,200	\$ 318,700	\$ 325,000	98.06%	45	3/31/2023	F
06346001	160	\$ 228,600	\$ 23,500	\$ 252,100	\$ 276,000	91.34%	45	12/8/2023	A
06351008	160	\$ 335,900	\$ 37,400	\$ 373,300	\$ 274,891	135.80%	11	10/8/2021	G
06353023	160	\$ 183,800	\$ 31,300	\$ 215,100	\$ 223,000	96.46%	41	6/3/2022	A
06355013	160	\$ 326,000	\$ 45,100	\$ 371,100	\$ 350,000	106.03%	21	2/23/2022	A-
06357016	160	\$ 299,200	\$ 38,000	\$ 337,200	\$ 380,000	88.74%	11	7/31/2023	A+
06358045	160	\$ 582,800	\$ 95,800	\$ 678,600	\$ 725,000	93.60%	41	4/17/2024	VG-
06358075	160	\$ 199,500	\$ 141,100	\$ 340,600	\$ 310,000	109.87%	11	11/22/2023	A+
06363006	160	\$ 147,300	\$ 41,500	\$ 188,800	\$ 149,500	126.29%	21	9/6/2023	A-
06367003	160	\$ 368,000	\$ 35,300	\$ 403,300	\$ 545,000	74.00%	11	9/18/2023	G
06367034	160	\$ 421,000	\$ 26,000	\$ 447,000	\$ 261,000	171.26%	11	1/10/2022	G-
06368017	160	\$ 254,600	\$ 43,500	\$ 298,100	\$ 278,000	107.23%	41	1/4/2022	A
06376054	160	\$ 429,400	\$ 117,700	\$ 547,100	\$ 495,000	110.53%	41	10/1/2021	G-
06378014	160	\$ 328,300	\$ 33,100	\$ 361,400	\$ 379,000	95.36%	11	5/13/2022	G
06378017	160	\$ 504,600	\$ 33,100	\$ 537,700	\$ 510,000	105.43%	21	1/31/2022	VG
06380004	160	\$ 284,400	\$ 41,900	\$ 326,300	\$ 337,000	96.82%	11	10/4/2022	A
06380015	160	\$ 357,600	\$ 49,300	\$ 406,900	\$ 395,000	103.01%	11	4/12/2023	G-
06380031	160	\$ 285,000	\$ 32,400	\$ 317,400	\$ 330,000	96.18%	11	9/1/2022	G-
06380033	160	\$ 211,400	\$ 32,400	\$ 243,800	\$ 245,000	99.51%	11	6/28/2023	A+
06380039	160	\$ 243,400	\$ 31,300	\$ 274,700	\$ 292,165	94.02%	11	7/27/2023	A+
06386027	160	\$ 222,900	\$ 36,700	\$ 259,600	\$ 285,768	90.84%	45	10/15/2021	G-
06386028	160	\$ 210,400	\$ 36,700	\$ 247,100	\$ 315,000	78.44%	11	10/13/2023	A-
06386047	160	\$ 249,300	\$ 24,700	\$ 274,000	\$ 263,000	104.18%	21	7/5/2022	A-
06387051	160	\$ 254,500	\$ 48,500	\$ 303,000	\$ 300,000	101.00%	11	5/30/2023	G-
06388002	160	\$ 185,300	\$ 23,600	\$ 208,900	\$ 179,000	116.70%	41	11/2/2021	A
06507068	160	\$ 478,100	\$ 78,900	\$ 557,000	\$ 625,000	89.12%	21	7/6/2022	VG-
06507544	160	\$ 326,100	\$ 65,100	\$ 391,200	\$ 350,000	111.77%	41	10/12/2022	A
06516385	160	\$ 215,500	\$ 45,700	\$ 261,200	\$ 345,000	75.71%	11	7/25/2024	A-

# RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
06516422	160	\$ 392,300	\$ 47,600	\$ 439,900	\$ 383,500	114.71%	11	6/22/2023	A+
06521109	160	\$ 63,700	\$ 26,300	\$ 90,000	\$ 120,000	75.00%	71	10/13/2021	F
06521116	160	\$ 196,700	\$ 35,600	\$ 232,300	\$ 235,000	98.85%	45	11/24/2021	G-
06522012	160	\$ 102,800	\$ 114,000	\$ 216,800	\$ 200,000	108.40%	11	7/19/2023	F+
06522030	160	\$ 319,200	\$ 64,400	\$ 383,600	\$ 327,018	117.30%	11	11/12/2021	A+
06522035	160	\$ 378,500	\$ 33,800	\$ 412,300	\$ 525,000	78.53%	41	10/12/2023	G-
06522040	160	\$ 385,500	\$ 129,700	\$ 515,200	\$ 400,000	128.80%	11	1/23/2024	A-
06537011	160	\$ 205,900	\$ 81,500	\$ 287,400	\$ 200,000	143.70%	11	8/2/2023	L+
06548005	160	\$ 293,100	\$ 86,600	\$ 379,700	\$ 490,000	77.49%	41	3/29/2024	A
06548104	160	\$ 67,100	\$ 43,300	\$ 110,400	\$ 160,000	69.00%	71	9/20/2024	F
06550011	160	\$ 296,700	\$ 31,100	\$ 327,800	\$ 325,000	100.86%	41	11/8/2021	G-





Market Area: 160



Contact Date	Contact Name	Contact Type	Contact Phone	Parcel	Created By	Notes
4/4/2025 13:41	KEVIN BROWN	Phone	907-632-1759	06516406 06516412	Windsor, Heather	CALLED TO LET HIM KNOW WE WILL REMOVE THE STRUCTURE ON 06516406. HE WANTS TO CONTINUE WITH THE BOE HEARING ON THE LAND VALUES, SAYS THE ARE TO HIGH AND THE LOTS ARE NOT CONFIGURED PROPERLY TO BE ABLE TO PLACE SEPTIC SYSTEMS ON THEM.

## APPEAL HISTORY FOR PARCEL 065-164-06

### APPEAL YEAR: 2017

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	04/07/2017	21,900	17,000	-4,900	-22%	

Summary:

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### 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	267,700	0	267,700	0%	

Summary:

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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-04  
Card R01

2025

lsrn: 30180

29108 BRUHN RD

ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
110 Residential Dwelling - single

TAG:  
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 4 BLK 2

ACRES: 1.27

PRIMARY OWNER

MCCUTCHEON MICHAEL JAMES  
MCCUTCHEON PATRICIA ANNE  
PO BOX 1603  
TAYLOR, AZ 85939-1603

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION		VALUATION RECORD									
Assessment Year	2020	2021	2022	2023	2024	Worksheet					
Land	26,900	26,900	30,100	33,000	39,700	36,200					
Improvements	121,100	117,900	119,400	134,800	145,200	150,200					
Total	148,000	144,800	149,500	167,800	184,900	186,400					

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.27	28,504	28,504	36,200	6	View Limited	35	12,670	36,200
							X	Elec Yes			
							O	Gas No	-10	-3,620	
							T	Unmaintained/Traill	-25	-9,050	
ASSESSED LAND VALUE (Rounded) :										0	36,200

MEMOS

Building Notes

GPO AND CONEX APPEAR TO ENCROCH ON 06516405  
7/22 TB NO CHANGE TO R01% COMPL

2025

Irsn: 30180

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME  
Occupancy Single Family  
Story Height: 2.0  
Finished Area 1,390  
Attic: None

ROOFING

Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footings: Piers  
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance  
2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd  
2.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class  
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater  
2-Fixt.Baths: 0 0 Kit sink: 1 1  
3-Fixt.Baths: 2 6 Water Htr: 1 1  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 8

R01 065-164-04

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1045	1.0	1,045	83,530
Wood Frame	345	2.0	345	27,130

TOTAL BASE 110,660

INTERIOR

Frame/Siding/Roof/Dorme	660
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	-3,580
Plumbing	6,240
Fireplaces/woodstoves	950
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	4,270

EXT FEATURES

Description		
1 WDDK	930	Att Garage
2 BALC-R/	2,270	Att Carport
		Bsmt Garage
		Ext Features
		3,200

TOTAL GAR/EXT FEAT 3,200

Quality Class/Grade F+ .95

GRADE ADJUSTED VALUE (rounded) 112,220

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys	Obs	Fnc	Depr	RDF	Loc Adj	Comp %	Value	
D DWELL	2.0	F+	1976	2007			0.00	0.00	0	0	0	112,220	19	0	0	0	100	150	94	128,200	
01 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0		100	2,000	
02 SWL	0.00	Avg	3000	3000			0.00	0.00	0	0	1	10,500	0	0	0	0	0		100	10,500	
03 SHEDGP	10.00	G	2003	2008			14.94	19.42	16	18	288	5,590	73	0	0	0	0		100	1,500	
05 CONEX	0.00	Avg	3000	3000		2,500.00	2,500.00	2,500.00	8	40	1	2,500	0	0	0	0	0		100	2,500	
06 SHEDGP	10.00	Avg	2016	2017			13.89	19.54	13	32	416	8,130	33	0	0	0	0		100	5,500	
TOTAL IMPROVEMENT VALUE (for this card)																					150,200

065-164-04 R01

SPECIAL FEATURES

Description		
D WDSTOVE	1	950.00
02 PRIVSEPT	1	6,500
02 SWL-PRV	1	4,000
06 LOFT	208	2.83
06 LOFT	104	1.41
06 LOFT	104	1.41



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-10  
Card R01

2025

lrsn: 30186

29135 BRUHN RD

ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
110 Residential Dwelling - single

TAG:  
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 10 BLK 1

ACRES: 2.82

PRIMARY OWNER

LEE SHARON  
211 W 123RD AVE  
ANCHORAGE, AK 99515-3354

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2020				2021				2022				2023				2024				Worksheet
		Land	Improvements	Total		Land	Improvements	Total		Land	Improvements	Total		Land	Improvements	Total		Land	Improvements	Total		
		26,600	6,000	32,600		26,600	6,000	32,600		29,700	6,000	35,700		32,500	4,000	36,500		38,800	4,000	42,800		38,000
																						210,800
																						248,800

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		1.93	22,642	22,642	43,700	6	View Limited	35	15,295	37,100
								X Elec Yes			
								O Gas No	-10	-4,370	
								V Platted	-40	-17,480	
Remaining/Wetlands	49 User Definable Land Formul		0.89	1,011	1,011	900		None			900
										-6,555	38,000
ASSESSED LAND VALUE (Rounded) :											

MEMOS

Building Notes

04/17 BA. N/V DUE TO STRUCTURAL FAILURE/DAMAGE.  
7/22 TB INFO PER BA 2017 APPEAL INSP, NO CHANGE OBSERVED, DRIVE  
ON 065-164-11, SAME OWNER  
01/25 VM REMOVE OVERRIDE VALUE, UPDATED.

Reinspect 2026

@ 100%

Staff Safety Warning

Additional memos on file.

2025

Isrn: 30186

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME

Occupancy Single Family

Story Height: 2.0

Finished Area 2,456

Attic: Fin

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers

Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

2.0 Plywd sub Base Allowance

A Plywd sub None

EXTERIOR COVER

1.0 T111 plywd

2.0 T111 plywd

A T111 plywd

INTERIOR WALLS

1.0 Normal for Class

2.0 Normal for Class

A Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air

2-Fixt.Baths: 0 0 Kit sink: 1 1

3-Fixt.Baths: 2 6 Water Htr: 1 1

4-Fixt.Baths: 0 0 Extra fix: 0 0

5-Fixt.Baths: 0 0 TOTAL fix: 8

R01

065-164-10

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1488	1.0	1,488	132,350
Wood Frame	768	2.0	768	58,330
Wood Frame	400	A	200	4,290

TOTAL BASE 194,970

INTERIOR

Frame/Siding/Roof/Dorme	0
Loft/Cathedral	0
Interior finish	5,070
Basement finish	0
Heating	0
Plumbing	7,860
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	12,930

EXT FEATURES

Description	
1 EFP	6,380
2 WDDK	4,620
3 RFX/	6,730
Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	17,730

GARAGES

TOTAL GAR/EXT FEAT 17,730

Quality Class/Grade Avg+ 1.05

065-164-10

R01

SPECIAL FEATURES

Description	
02 PRIVSEPT	1 6,500
02 SWL-PRV	1 4,000

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Grade	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF		Loc Adj	Comp %	Value	
D DWELL	2.0	Avg+	2002	2014			0.00	0.00	0	0	0	236,910	10	0	0	0	100	150	62	198,300	
02 SWL	0.00	Avg	3000	3000			0.00	0.00	0	0	1	10,500	0	0	0	0	0		100	10,500	
03 DRIVE	0.00	Avg	3000	3000			2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0		100	2,000	
TOTAL IMPROVEMENT VALUE (for this card)																					210,800

TOTAL IMPROVEMENT VALUE (for this card)

210,800



# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-17

2025

lsn: 30193

29035 BRUHN RD

Card R01

## ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
110 Residential Dwelling - single

TAG:  
58 - CENTRAL EMERGENCY SERVICES

## LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 3 BLK 1

ACRES: 1.34

## PRIMARY OWNER

SCOTT MICHAEL E  
PO BOX 511  
STERLING, AK 99672-0511

## Residential Dwelling - single

### VALUATION RECORD

Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land	24,800	24,800	27,600	30,300	36,300	33,100
Improvements	199,700	196,800	199,700	218,900	211,500	236,400
Total	224,500	221,600	227,300	249,200	247,800	269,500

### LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	32,500	32,500	32,500	6	View Limited	35	11,375	32,500
							X	Elec Yes			
							E	WETLANDS			
							O	Gas No	-10	-3,250	
							T	Unmaintained/Trail	-25	-8,125	
Remaining/Wetlands	49 User Definable Land Formul		0.34	1,765	1,765	600		None		0	600
											33,100

ASSESSED LAND VALUE (Rounded) :

## MEMOS

ASG0027

2025

Isrn: 30193

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME  
Occupancy Single Family  
Story Height: 1.5  
Finished Area 1,260  
Attic: None

**ROOFING**  
Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: High 9/12 or more

**FOUNDATION**  
Footings: Normal for class  
Walls: Chemonite-Treated wood

**DORMERS**  
None

FLOORING

1.0 Plywd sub Base Allowance  
1.5 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding  
1.5 Wood siding

INTERIOR WALLS

1.0 Normal for Class  
1.5 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater  
2-Fixt.Baths: 1 2 Kit sink: 1 1  
3-Fixt.Baths: 1 3 Water Htr: 1 1  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 7

R01 065-164-17

Construction	BaseArea	floor	FinArea	Value
Wood Frame	924	1.0	924	88,610
Wood Frame	560	1.5	336	9,730

TOTAL BASE 98,340

INTERIOR	Frame/Siding/Roof/Dorme	990
	Loft/Cathedral	0
	Interior finish	12,490
	Basement finish	0
	Heating	-3,410
	Plumbing	6,550
	Fireplaces/woodstoves	1,250
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	17,870

EXT FEATURES		GARAGES	
Description			
1 WDDK	1,580	Att Garage	0
2 WDDK-R	2,790	Att Carport	0
3 WDDK	1,560	Bsmt Garage	0
4 RFX/	1,270	Ext Features	11,840
5 WDDK-R/	2,740		
6 RFX/	1,900		
		TOTAL GAR/EXT FEAT	11,840

Quality Class/Grade Avg 1.00

GRADE ADJUSTED VALUE (rounded) 128,050

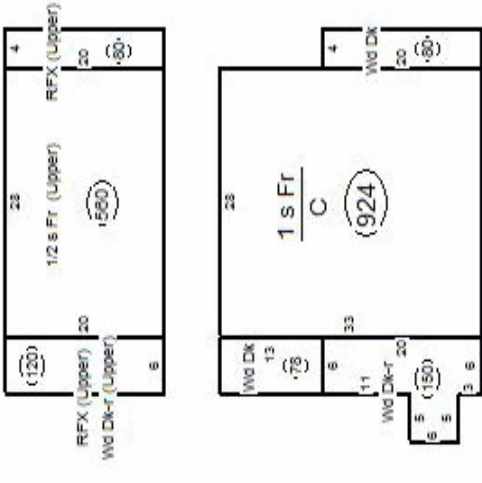
SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff	Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	Comp %	Value	
D	DWELL	1.5	Avg	2003	2013		0.00	0.00	0.00	0	0	0	128,050	11	0	0	0	100	160	100	182,400
01	DEIGAR	0.00	G	2005	2009		52.66	61.55		30	30	900	55,400	28	0	0	0	0	100	100	39,900
02	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00		0	0	1	2,000	0	0	0	0	0	100	100	2,000
03	SWL	0.00	Avg	3000	3000		0.00	0.00		0	0	1	10,500	0	0	0	0	0	100	100	10,500
04	SHEDGP	10.00	Avg	2003	2008		15.42	15.42		10	12	120	1,850	73	0	0	0	0	100	100	500
05	SHEDGP	10.00	Avg	2006	2010		15.13	15.13		10	15	150	2,270	66	0	0	0	0	100	100	800
06	HAYCOVER	10.00	Avg	2009	2012		6.40	6.40		9	12	108	690	57	0	0	0	0	100	100	300
TOTAL IMPROVEMENT VALUE (for this card)																					236,400

SPECIAL FEATURES

Description		
D WDSTOVE	1	1,250
01 H	900	3.55
01 IF	900	5.34
03 PRIVSEPT	1	6,500
03 SWL-PRV	1	4,000

065-164-17 R01







KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-18

2025

lsrn: 30194

29021 BRUHN RD

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
112 Residential Dwellings 2-4

TAG:  
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 2 BLK 1

ACRES: 1.34

PRIMARY OWNER

STRAUSBAUGH KURT A & TAMMY J  
29021 BRUHN RD  
STERLING, AK 99672-9326

Residential Dwellings 2-4

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2020	2021	2022	2023	2024	Worksheet
Senior Citizen	Land	29,000	29,000	32,300	35,400	42,500	41,200
Residential Exemption - Borough	Improvements	276,000	269,800	276,700	330,900	335,500	360,900
	Total	305,000	298,800	309,000	366,300	378,000	402,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	32,500	32,500	32,500	6	View Limited	35	11,375	40,600
							S	Gravel Main			
							X	Elec Yes			
							E	WETLANDS			
							O	Gas No	-10	-3,250	600
Remaining/Wetlands	49 User Definable Land Formul		0.34	1,765	1,765	600		None		8,125	41,200
ASSESSED LAND VALUE (Rounded) :											

MEMOS

2025

Irsn: 30194

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME  
Occupancy Single Family  
Story Height: 1.75  
Finished Area 1,635  
Attic: None

ROOFING

Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footings: Piers  
Walls: Piers-no wall

DORMERS

1.75 Shed 12

FLOORING

1.0 Plywd sub Base Allowance  
1.75 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd  
1.75 T111 plywd

INTERIOR WALLS

1.0 Normal for Class  
1.75 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater  
2-Fixt.Baths: 0 0 Kit sink: 1 1  
3-Fixt.Baths: 2 6 Water Htr: 1 1  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 8

ASG0030

R01 065-164-18

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1120	1.0	1,120	104,120
Wood Frame	644	1.75	515	19,400

TOTAL BASE 123,520

INTERIOR	Frame/Siding/Roof/Dorme	1,580
Loft/Cathedral		0
Interior finish		19,140
Basement finish		0
Heating		-4,410
Plumbing		7,860
Fireplaces/woodstoves		3,525
Other (Ex.Liv, AC, Attic, ...)		0
TOTAL INT		27,695

EXT FEATURES		GARAGES	
Description		Att Garage	0
1 OFP-R	9,540	Att Carport	0
2 EFP	5,360	Bsmt Garage	0
4 WDDK-R	1,510	Ext Features	17,510
3 WDDK-R	1,100		

TOTAL GAR/EXT FEAT 17,510

Quality Class/Grade Avg 1.00

GRADE ADJUSTED VALUE (rounded) 168,730

SUMMARY OF IMPROVEMENTS

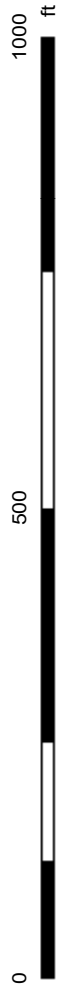
Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	Comp %	Value
D DWELL	1.75	Avg	1987	2005		0.00	0.00	0	0	0	168,730	21	0	0	100	160	100	213,300
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0		100	10,500
05 POLEBLDG	0.00	Avg	2016	2017		28.10	24.45	10	22	220	5,380	33	0	0	0		100	3,600
TOTAL IMPROVEMENT VALUE (for this card)																		229,400

SPECIAL FEATURES

Description	D	FP	1	3,525
02 PRIVSEPT	1	6,500		
02 SWL-PRV	1	4,000		
05 ISO	0	-3.65		



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

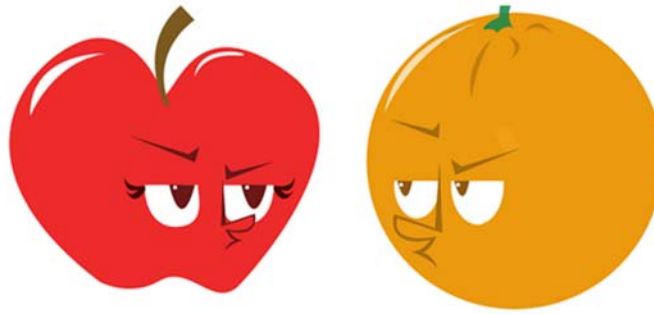


ASG0031



# 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 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, 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**

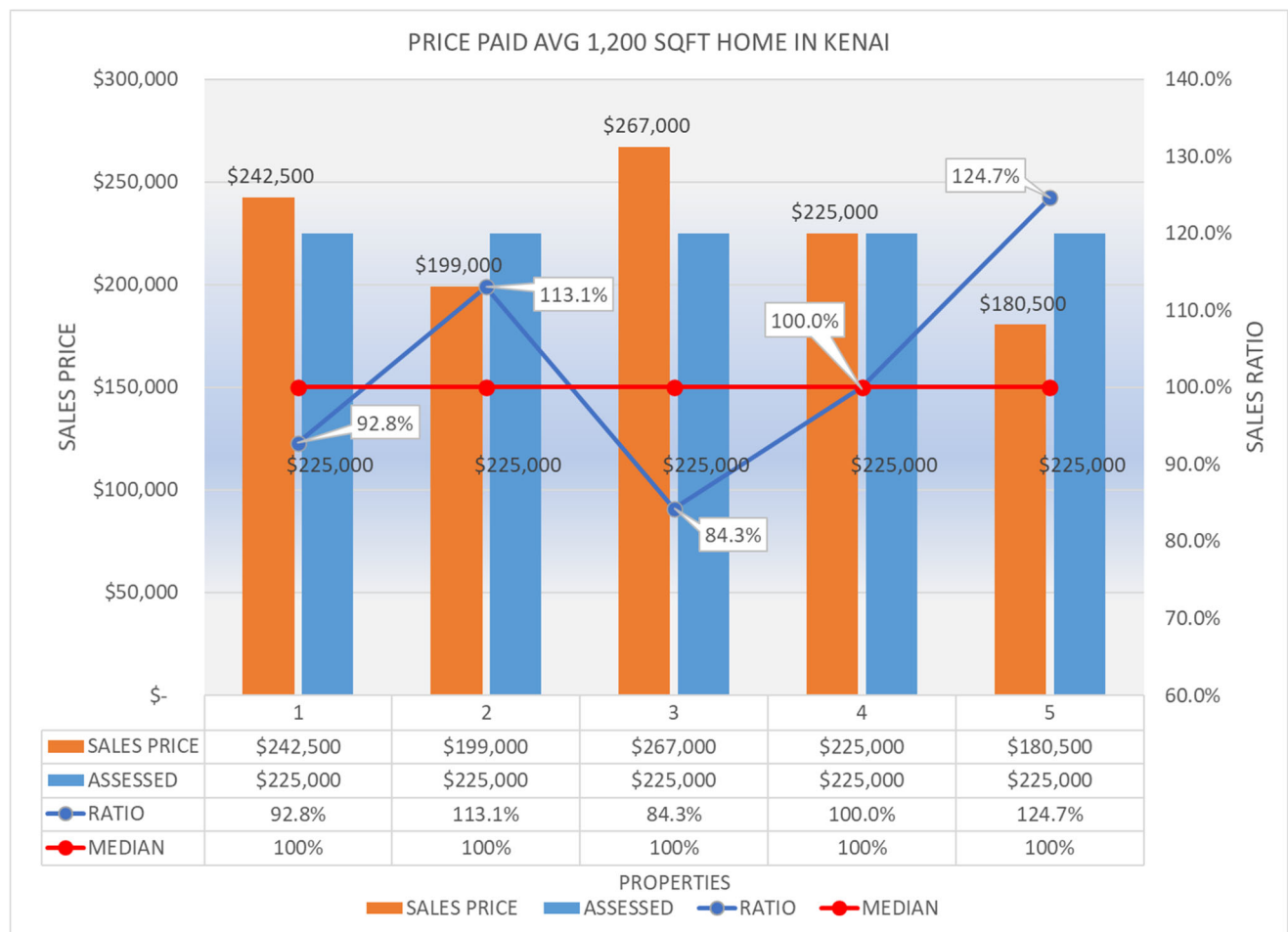
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer 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.





Real Property Assessment Valuation Appeal  
Analysis and Recommendation

APPELLANT: BROWN SHARON &amp; KEVIN

KPB PARCEL ID: 06516412

TOTAL ACREAGE: 1.56

PHYSICAL ADDRESS(ES): 29105 BRUHN RD

LEGAL DESCRIPTION: T 5N R 8W SEC 14 SEWARD MERIDIAN KN 0860143 BRUHN SUB LOT 8 BLK 1

## 2025 NOTICED VALUES

EXEMPTIONS:	\$0
ASSESSED VALUE TOTAL:	<b>\$39,700</b>
RAW LAND	\$39,700
TOTAL IMPROVEMENTS:	\$0

## LAND DETAILS

Elec Yes  
View Limited  
Gas No  
Unmaintained/Trail



## 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 1.56-acre parcel in the Sterling market area (#160). Land influences are unmaintained access, limited view, and electric utility access, but no gas. Highest and best use is residential. Subject property was inspected on April 9th, 2025, by Heather Windsor, Land Appraiser. The appellant expressed that the parcel is not big enough or configured to accommodate a septic system. The parcel is more than the KPB minimum lot size for single-family residential districts (R-1) of 40,000 square feet. A septic system must be a minimum of 100' from any private well, a minimum of 200' from a public well, and a recommend minimum of 10' from existing septic systems. The department is currently valuing septic systems in Bruhn Subdivision on four separate parcels: 06516418, 06516417, 06516404 and 06516410; see septic map.

For the Sterling market area (#160), 57 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an adjustment to the land model was needed. The median ratio for all sales is 96.80%, and the Coefficient of Dispersion (COD) is 18.72. These ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

<b>Ratio Sum</b>	57			<b>Excluded</b>	
<b>Mean</b>	99.57%	<b>Earliest Sale</b>	1/12/2022	<b># of Sales</b>	57
<b>Median</b>	96.80%	<b>Lates Sale</b>	7/10/2024	<b>Total AV</b>	\$ 3,275,000
<b>Wtd Mean</b>	95.29%	<b>Outlier Information</b>		<b>Total SP</b>	\$ 3,436,900
<b>PRD</b>	104.49%	Range	1.5	<b>Min</b>	37.11%
<b>COD</b>	18.72%	<b>Lower Limit</b>	35.86%	<b>Max</b>	151.20%
<b>St. Dev</b>	0.2345	<b>Upper Limit</b>	169.33%	<b>Min Sale</b>	\$ 11,500
<b>COV</b>	23.55%			<b>Max Sale</b>	\$ 245,000

### **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 9<sup>th</sup>, 2025.

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

**APPELLANT:** BROWN SHARON & KEVIN

**PARCEL NUMBER:** 06516412

**LEGAL DESCRIPTION:** T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 8 BLK 1

**TOTAL:** \$39,700

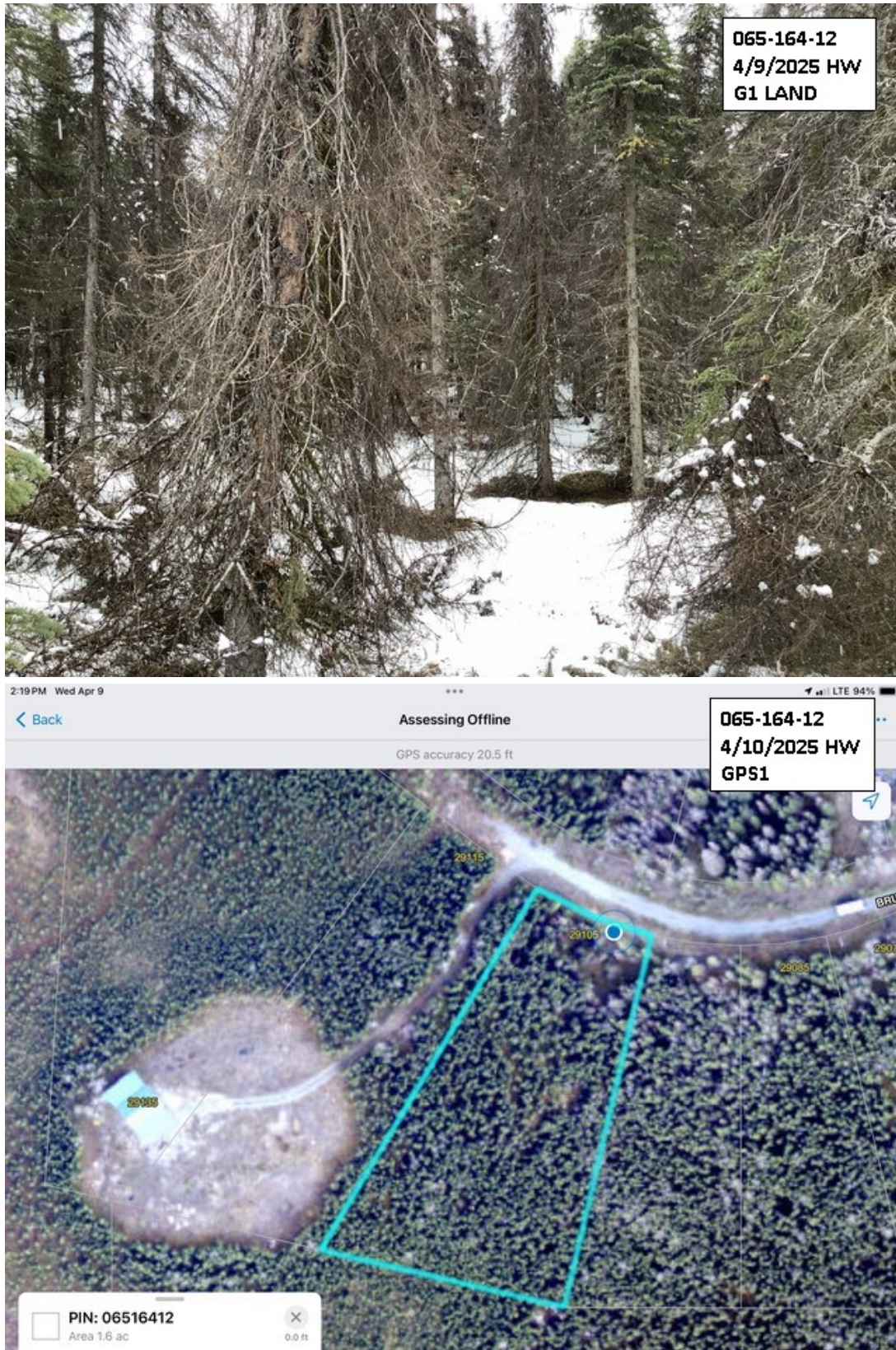
### **BOARD ACTION:**

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





KPB PARCEL ID: 06516412








KENAI PENINSULA BOROUGH

Assessing

2025

# Real Property Assessment Valuation Appeal Ortho Imagery and Vicinity Map

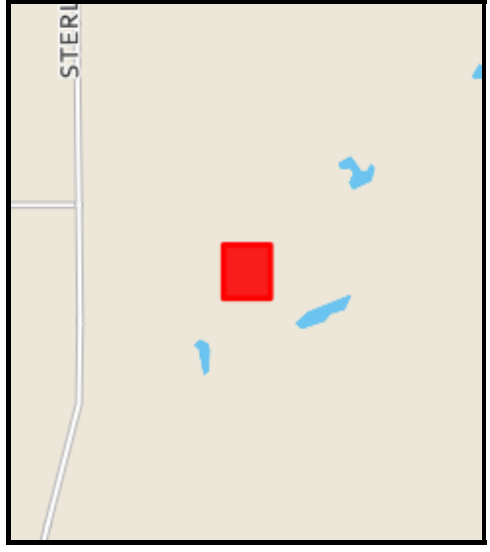
 KPBB Parcel ID: 06516412

**Appellant: BROWN SHARON & KEVIN**

Legal Description: T 5N R 8W SEC 14  
SEWARD MERIDIAN KN 0860143 BRUHN  
SUB LOT 8 BLK 1



**Vicinity: Sterling**



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.

Wilcox, Adeena

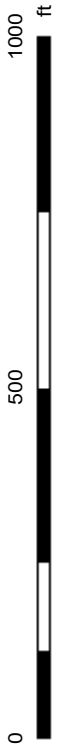
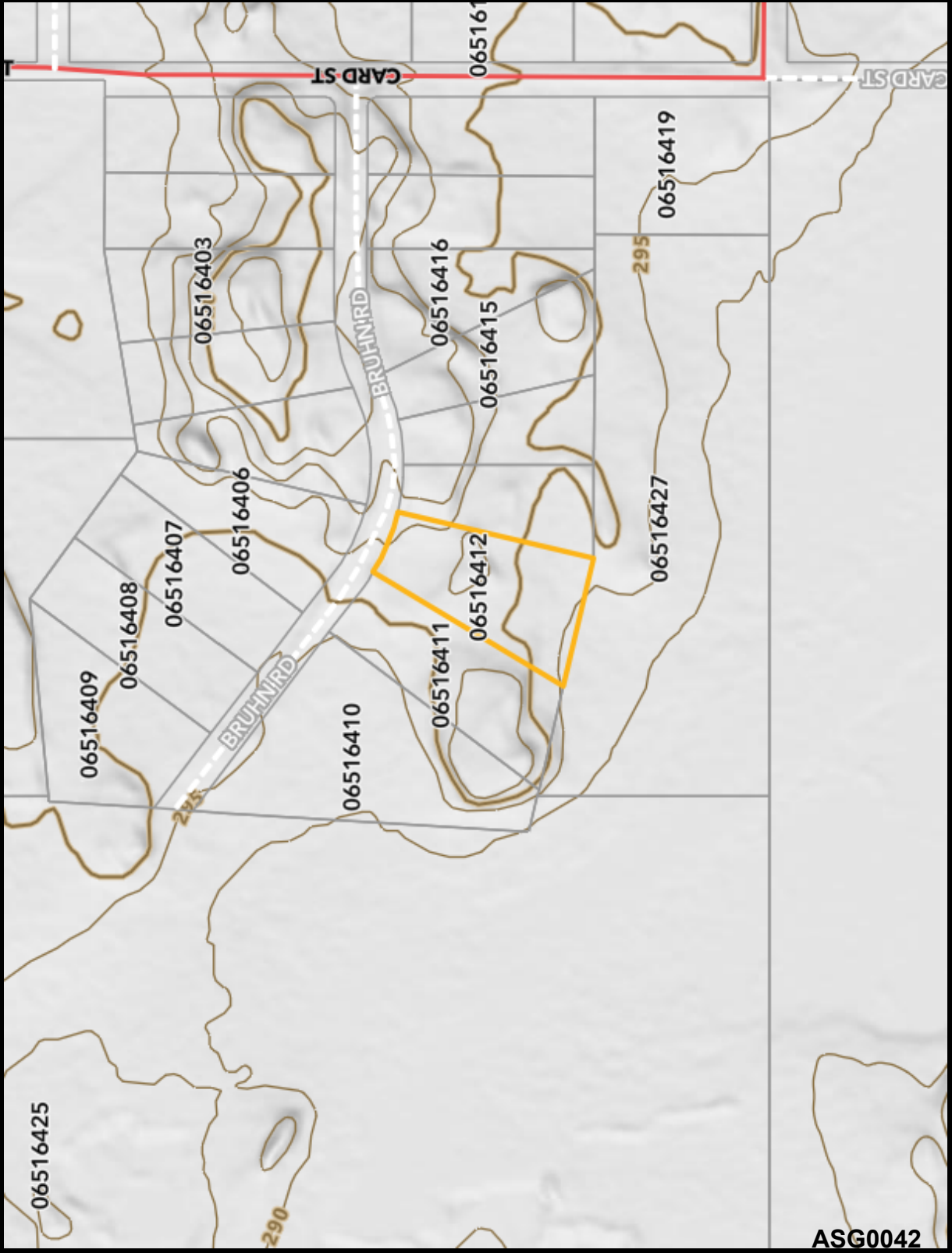
Monday, April 28, 2025

ASG0041

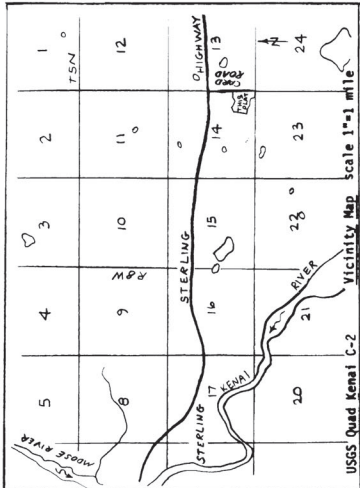


**KPB PARCEL ID: 06516412**

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







**Certificate of Ownership and Dedication**

We hereby certify that we are the owner of the property shown and described herein and that we hereby adopt this plan of subdivision and dedicate the rights of way to public use and grant the easements of utility.

**Bert and Blanche Bruhn, 1529 Juneau St., Anchorage Alaska 99501**

Notary's Acknowledgment: Subscribed and sworn to before me this 14th day of June, 1986

**Notary Public for Alaska**

My commission expires December 27, 1986.

**Plat Approval**

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of February 10, 1986.

**Kenai Peninsula Borough**

**Authorized Official**

**Approval Certificate by Alaska Environmental Conservation Dept.**

This subdivision has been reviewed in accordance with 18AAC72.065 and is approved, subject to any noted restrictions.

(title) June 13, 1986

**Notes**

1. Building Setback: a setback of 20 feet is required from all street rights of way unless a lesser standard is approved by resolution of the appropriate planning commission.
2. Easements: the front 10 feet of the building setback shall also be a utility easement.
3. SLOPE: these lots may or may not be suitable for conventional on-site water disposal systems. Any on-site water disposal system, or operate a pressurized water system, maintain, or operate a pressurized water system, or any other waste disposal system unless approval of the Alaska Department of Environmental Conservation is obtained.

curve data

No.	radius	angle	tangent	length
1	20.00'	89°58'35"	19.99'	31.41'
2	20.00'	90°01'25"	20.01'	31.42'
3	320.00'	26°00'00"	73.88'	145.21'
4	320.00'	39°00'00"	113.32'	217.82'
5	320.00'	24°00'00"	68.02'	134.04'
6	350.00'	26°00'00"	80.80'	158.82'
7	350.00'	63°00'00"	214.48'	394.85'
8	380.00'	17°00'00"	43.31'	85.72'
9	380.00'	17°00'00"	43.31'	85.72'
10	380.00'	18°00'00"	66.19'	119.26'
11	380.00'	20°00'00"	67.00'	132.65'

**Notes**

WIT. MARKS: 28 9" SSW TO COR. 6 1/2" POST FOR SEC. 6

90 1/4" N 70° E 1/4" SEC. 6

43 1/2" N 10° E 1/4" SEC. 6

43 1/2" SE TO NW SIDE POWER POLE

**Notes**

WIT. MARKS: 28 9" SSW TO COR. 6 1/2" POST FOR SEC. 6

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43 1/2" SE TO NW SIDE POWER POLE

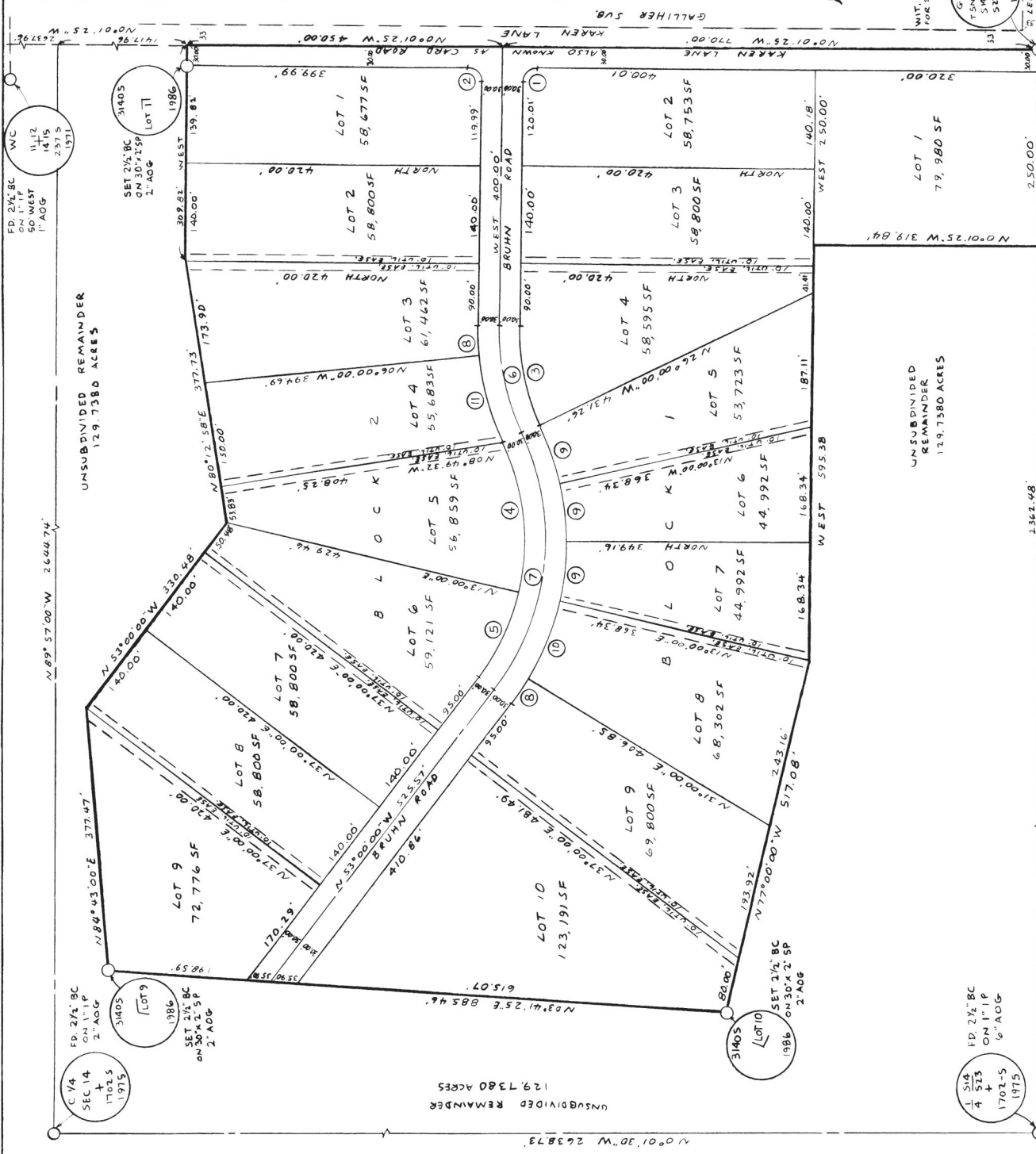
**Notes**

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**Notes**

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KPB PARCEL ID: 06516412

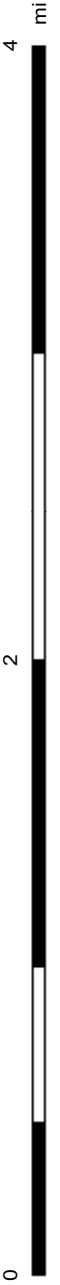
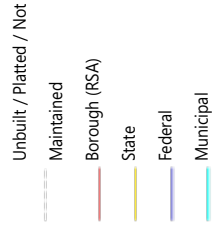
Sales

Land Sales

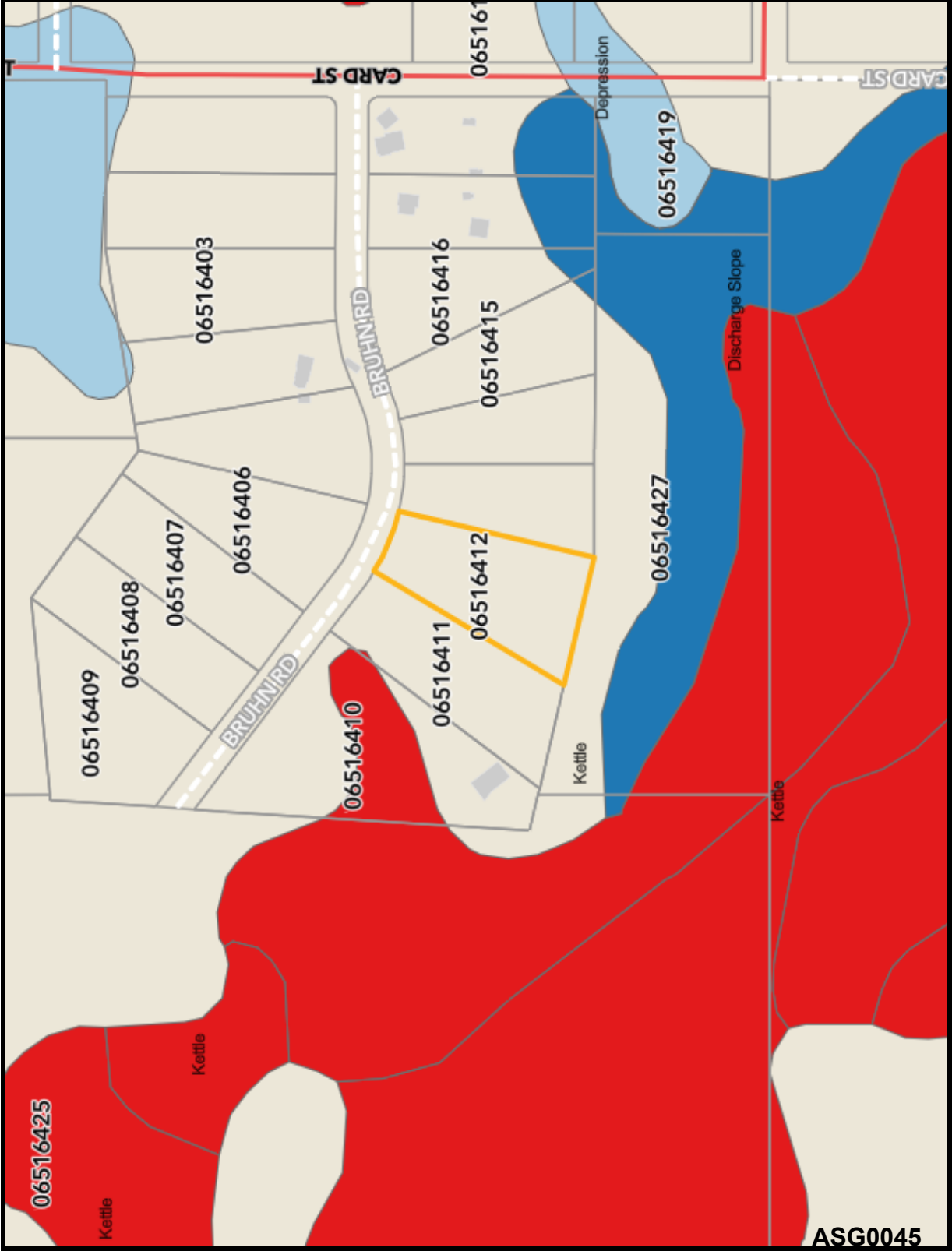


Transportation

Roads (by Maintenance)







KPB PARCEL ID: 06516412

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

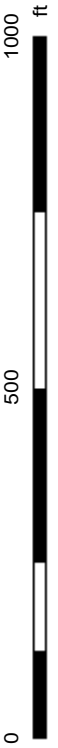
Lakebed

Late Snow Plateau

Riverine

Tidal

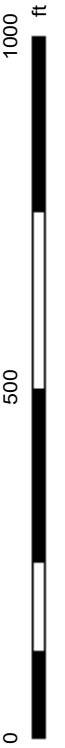
Wetland / Upland Complex





**KPB PARCEL ID: 06516412**

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





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

2025

30188

29105 BRUHN RD

065-164-12

<b>ADMINISTRATIVE INFORMATION</b>  Neighborhood: 160 Sterling  Property Class: 100 Residential Vacant  TAG: 58 - CENTRAL EMERGENCY SVS		<b>LEGAL DESCRIPTION:</b>  T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 8 BLK 1	<b>ACRES:</b> 1.56	<b>PRIMARY OWNER</b>  BROWN SHARON & KEVIN 211 W 123RD AVE ANCHORAGE, AK 99515-3354
<b>Residential Vacant</b>				
<b>EXEMPTION INFORMATION</b>	<b>VALUATION RECORD</b>			
	<b>Assessment Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	Land	29,600	29,600	33,000
	Improvements	0	0	0
	Total	29,600	29,600	33,000
				<b>2023</b>
				36,200
				0
				43,600
				0
				39,700

LAND DATA AND CALCULATIONS

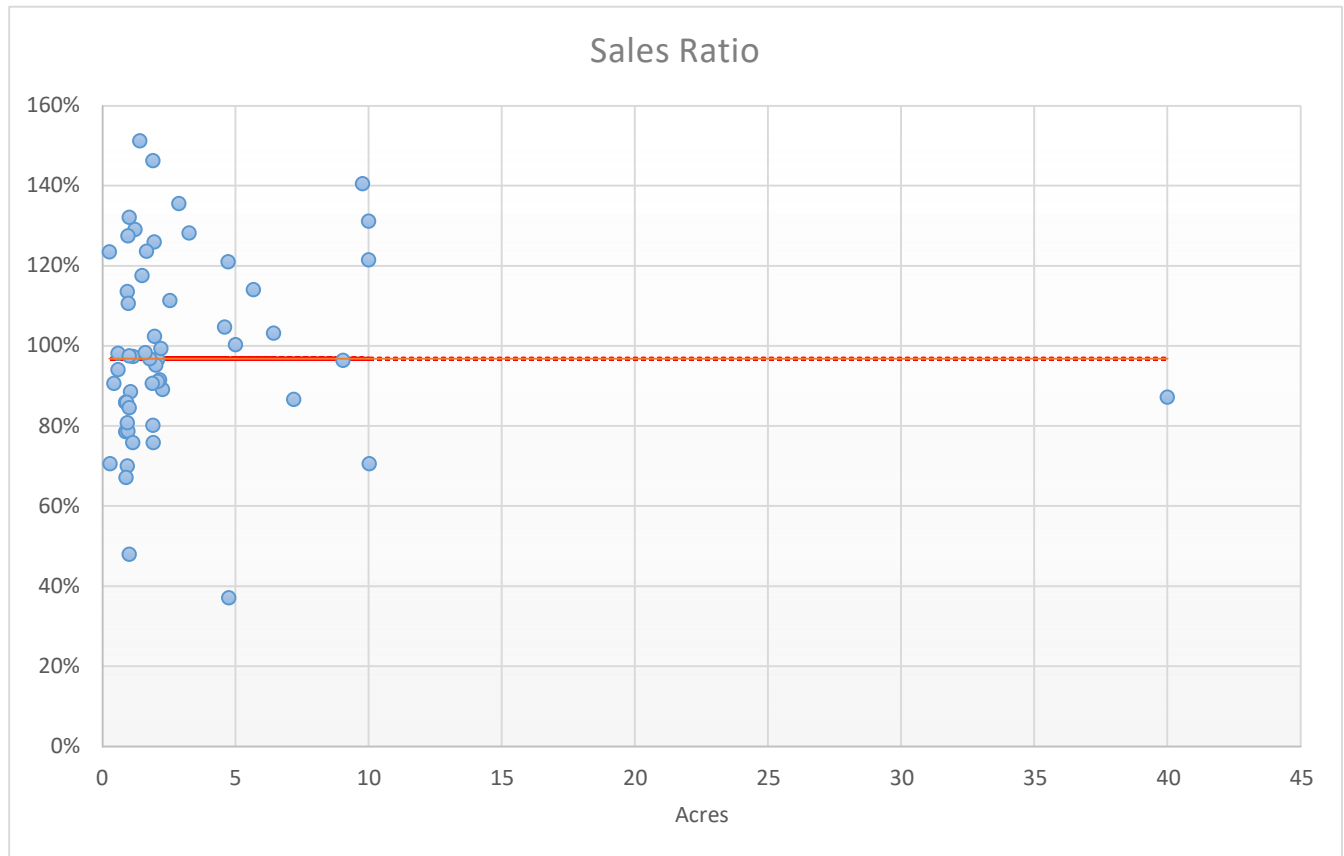
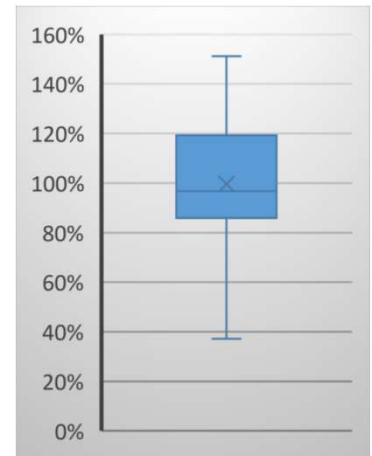
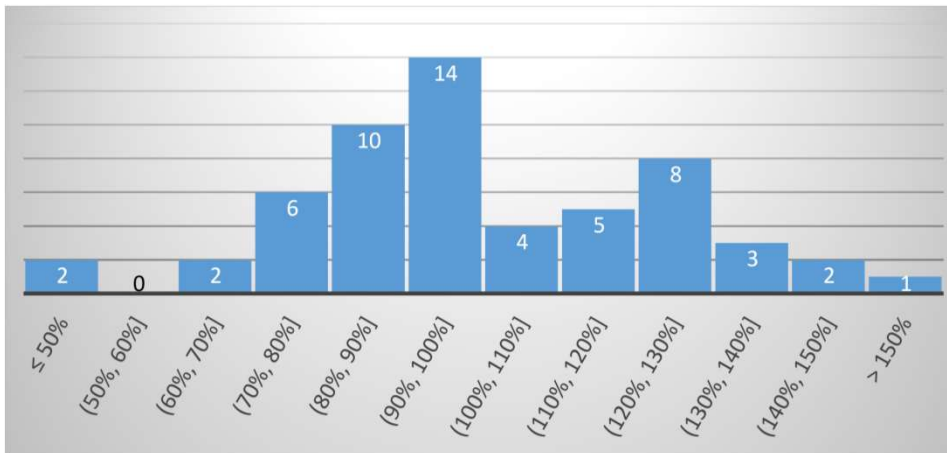
Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formula		1.56	25,449	25,449	39,700	6	View Limited	35	13,895	39,700
							X	Elec Yes			
							O	Gas No	-10	-3,970	
							T	Unmaintained/Trail	-25	-9,925	
<b>ASSESSED LAND VALUE (Rounded) :</b>										<b>0</b>	<b>39,700</b>

MEMOS

ASG0047

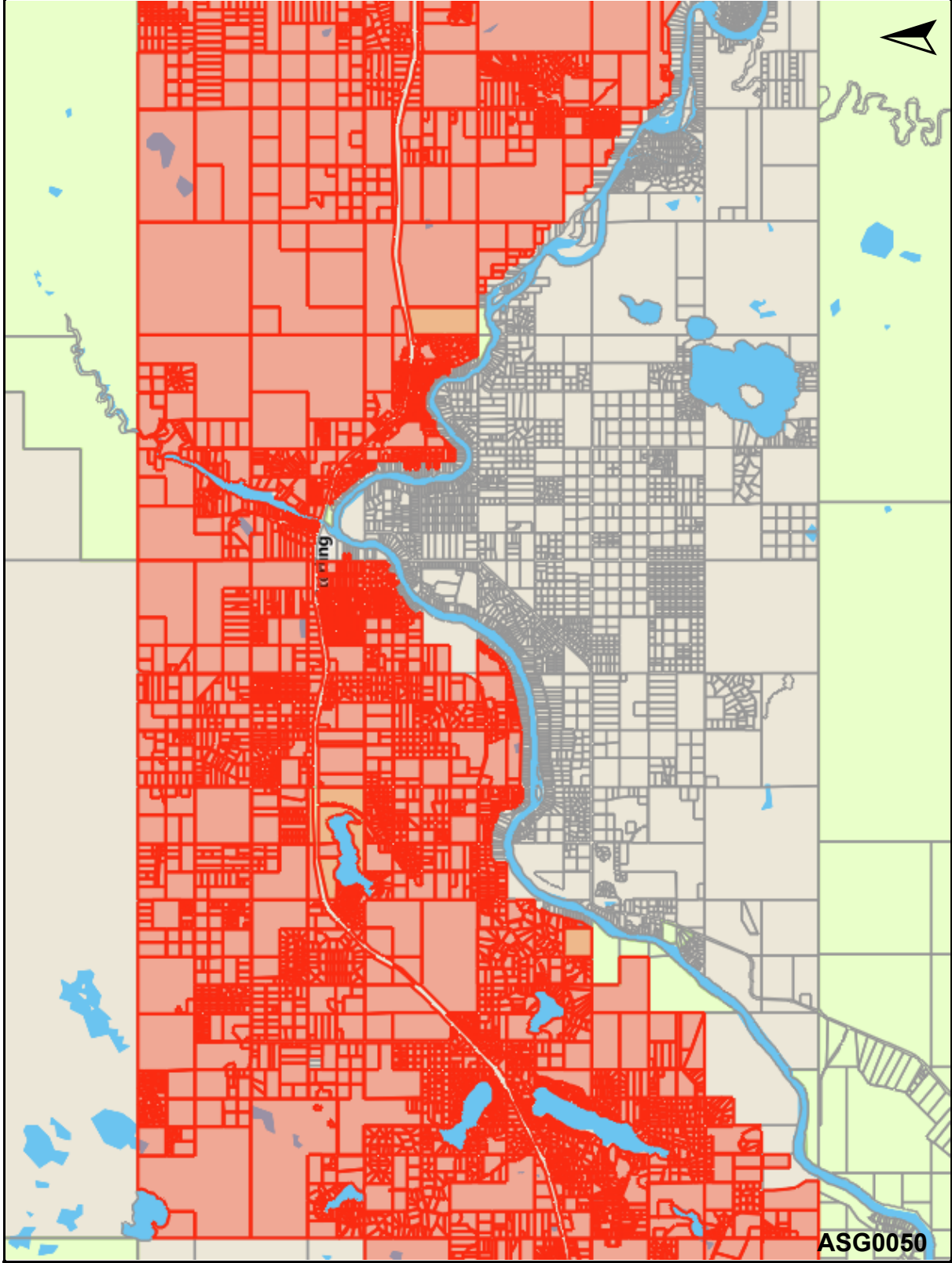
# LAND RATIO STUDY

<b>Ratio Sum</b>	57	<b>Earliest Sale</b>	1/12/2022	<b>Excluded</b>	
<b>Mean</b>	99.57%	<b>Lates Sale</b>	7/10/2024	<b># of Sales</b>	57
<b>Median</b>	96.80%	<b>Outlier Information</b>		<b>Total AV</b>	\$ 3,275,000
<b>Wtd Mean</b>	95.29%			<b>Total SP</b>	\$ 3,436,900
<b>PRD</b>	104.49%	Range	1.5	<b>Min</b>	37.11%
<b>COD</b>	18.72%	<b>Lower Limit</b>	35.86%	<b>Max</b>	151.20%
<b>St. Dev</b>	0.2345	<b>Upper Limit</b>	169.33%	<b>Min Sale</b>	\$ 11,500
<b>COV</b>	23.55%			<b>Max Sale</b>	\$ 245,000



# LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
160	8/2/2023	109501	05835030	2.07	\$ 54,100	\$ 56,000	\$ 43,000	20	C	96.61%
160	3/30/2022	109503	05835032	2.00	\$ 53,300	\$ 56,000	\$ 52,900	20	C	95.18%
160	5/4/2023	109505	05835034	2.26	\$ 56,300	\$ 63,200	\$ 55,900	20	C	89.08%
160	5/3/2023	109506	05835035	2.15	\$ 55,100	\$ 60,200	\$ 54,600	20	C	91.53%
160	3/29/2022	22650	05836042	1.78	\$ 48,400	\$ 50,000	\$ 51,100	20	V	96.80%
160	6/7/2023	88449	05836073	1.15	\$ 77,900	\$ 80,000	\$ 74,900	20	C	97.38%
160	7/11/2023	25730	06301215	10.00	\$ 90,500	\$ 74,500	\$ 87,400	20	V	121.48%
160	3/29/2022	25730	06301215	10.00	\$ 90,500	\$ 69,000	\$ 87,400	20	C	131.16%
160	3/16/2022	26089	06303009	5.00	\$ 33,600	\$ 33,500	\$ 23,000	20	C	100.30%
160	5/11/2022	26148	06304368	9.04	\$ 161,900	\$ 168,000	\$ 162,800	20	Z	96.37%
160	8/10/2023	26262	06306206	0.87	\$ 27,500	\$ 32,000	\$ 26,200	20	C	85.94%
160	11/13/2023	26262	06306206	0.87	\$ 27,500	\$ 35,000	\$ 26,200	20	C	78.57%
160	11/1/2023	26337	06307206	0.87	\$ 30,500	\$ 35,500	\$ 29,100	20	C	85.92%
160	6/14/2024	26514	06309329	1.00	\$ 37,400	\$ 78,000	\$ 34,700	20	Z	47.95%
160	2/18/2022	26597	06309540	4.59	\$ 58,100	\$ 55,500	\$ 56,600	20	Z	104.68%
160	6/5/2023	93027	06309626	1.94	\$ 50,400	\$ 40,000	\$ 48,900	20	C	126.00%
160	4/11/2023	93816	06309632	1.96	\$ 59,400	\$ 58,000	\$ 57,500	20	C	102.41%
160	8/24/2023	101011	06309638	1.89	\$ 58,500	\$ 73,000	\$ 56,600	20	Z	80.14%
160	6/8/2022	101011	06309638	1.89	\$ 58,500	\$ 40,000	\$ 56,600	20	C	146.25%
160	6/27/2023	26723	06313011	0.58	\$ 25,400	\$ 27,000	\$ 24,300	20	C	94.07%
160	6/8/2022	108411	06315094	2.53	\$ 76,800	\$ 69,000	\$ 76,700	20	C	111.30%
160	12/6/2023	108413	06315096	1.61	\$ 53,100	\$ 54,000	\$ 55,300	20	C	98.33%
160	8/21/2023	27118	06327004	2.87	\$ 52,200	\$ 38,500	\$ 49,800	20	C	135.58%
160	5/25/2022	27425	06335102	1.48	\$ 38,800	\$ 33,000	\$ 45,100	20	C	117.58%
160	6/13/2022	27439	06335116	1.66	\$ 40,800	\$ 33,000	\$ 31,100	20	C	123.64%
160	2/26/2024	27468	06335145	0.96	\$ 36,700	\$ 46,600	\$ 37,100	20	V	78.76%
160	5/20/2024	27564	06340011	1.05	\$ 33,200	\$ 37,500	\$ 31,700	20	C	88.53%
160	5/4/2023	27599	06342006	0.58	\$ 108,000	\$ 110,000	\$ 100,100	20	C	98.18%
160	1/12/2022	27616	06343004	1.22	\$ 35,500	\$ 27,500	\$ 27,100	20	C	129.09%
160	7/11/2022	27661	06345122	0.26	\$ 14,200	\$ 11,500	\$ 13,500	20	C	123.48%
160	9/13/2023	110490	06345415	1.14	\$ 34,500	\$ 45,500	\$ 32,900	20	Z	75.82%
160	3/11/2022	27889	06348068	2.19	\$ 30,000	\$ 30,200	\$ 30,900	20	C	99.34%
160	3/11/2022	27890	06348069	2.07	\$ 33,800	\$ 37,100	\$ 43,000	20	C	91.11%
160	8/11/2023	28117	06353025	6.43	\$ 77,400	\$ 75,000	\$ 96,700	20	C	103.20%
160	2/6/2024	28264	06356048	1.87	\$ 45,300	\$ 50,000	\$ 59,600	20	C	90.60%
160	5/20/2022	91883	06360042	3.25	\$ 71,800	\$ 56,000	\$ 82,700	20	C	128.21%
160	4/5/2024	28735	06369034	0.93	\$ 31,500	\$ 39,000	\$ 30,000	20	Z	80.77%
160	7/10/2024	28735	06369034	0.93	\$ 31,500	\$ 45,000	\$ 30,000	20	Z	70.00%
160	8/15/2023	95965	06370031	1.40	\$ 37,800	\$ 25,000	\$ 36,100	20	C	151.20%
160	3/14/2023	29069	06384013	0.91	\$ 31,100	\$ 36,200	\$ 29,700	20	C	85.91%
160	5/12/2023	29097	06386002	40.00	\$ 213,600	\$ 245,000	\$ 220,100	20	C	87.18%
160	2/23/2022	29252	06388060	1.00	\$ 63,400	\$ 48,000	\$ 54,900	20	Z	132.08%
160	9/29/2023	29258	06388066	1.00	\$ 63,400	\$ 65,000	\$ 54,900	20	C	97.54%
160	3/9/2023	29259	06388067	1.00	\$ 63,400	\$ 75,000	\$ 54,900	20	C	84.53%
160	5/10/2024	29636	06507704	4.74	\$ 32,100	\$ 86,500	\$ 37,400	20	Z	37.11%
160	8/7/2023	30137	06516350	0.93	\$ 28,400	\$ 25,000	\$ 27,000	20	C	113.60%
160	4/19/2024	81654	06516509	4.72	\$ 49,000	\$ 40,500	\$ 60,400	20	Z	120.99%
160	9/8/2023	30412	06521074	0.28	\$ 24,700	\$ 35,000	\$ 25,400	20	C	70.57%
160	8/4/2023	30460	06522006	0.89	\$ 126,300	\$ 188,000	\$ 117,600	20	Z	67.18%
160	9/14/2023	30473	06522020	7.18	\$ 102,200	\$ 118,000	\$ 110,800	20	Z	86.61%
160	10/3/2023	30589	06524004	10.02	\$ 68,800	\$ 97,500	\$ 69,900	20	Z	70.56%
160	7/21/2023	30842	06532041	0.97	\$ 20,900	\$ 18,900	\$ 21,400	20	C	110.58%
160	7/14/2023	31052	06536017	0.43	\$ 22,200	\$ 24,500	\$ 21,200	20	Z	90.61%
160	9/27/2023	31077	06537010	9.77	\$ 81,500	\$ 58,000	\$ 58,000	20	C	140.52%
160	2/13/2024	31257	06548037	5.67	\$ 188,200	\$ 165,000	\$ 172,600	20	C	114.06%
160	4/5/2024	31346	06550032	0.96	\$ 25,500	\$ 20,000	\$ 24,300	20	C	127.50%
160	7/7/2023	31505	06555021	1.91	\$ 32,600	\$ 43,000	\$ 37,400	20	Z	75.81%



Market Area: 160

Contact Date	Contact Name	Contact Type	Contact Phone	Parcel	Created By	Notes
4/4/2025 13:41	KEVIN BROWN	Phone	907-632-1759	06516406 06516412	Windsor, Heather	CALLED TO LET HIM KNOW WE WILL REMOVE THE STRUCTURE ON 06516406. HE WANTS TO CONTINUE WITH THE BOE HEARING ON THE LAND VALUES, SAYS THE ARE TO HIGH AND THE LOTS ARE NOT CONFIGURED PROPERLY TO BE ABLE TO PLACE SEPTIC SYSTEMS ON THEM.



## APPEAL HISTORY FOR PARCEL 065-164-12

### APPEAL YEAR: 2017

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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BANDERSON	03/21/2017	49,800	49,800	0	0%	Informal Adjustment
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Summary: OWNER STATES VALUE IS EXCESSIVE. VALUE DOUBLED SINCE LAST YEAR. PLEASE EXPLAIN.  
APPRAISER MADE NO CHANGES.

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INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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LCRANE	03/23/2017	49,800	49,800	0	0%	Informal Adjustment
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Summary: OWNER WANT TO DISCUSS ASSESSED VALUES. IS GOING TO APPEAL. NO CHANGE MADE.

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BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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LCRANE	04/05/2017	49,800	30,100	-19,700	-40%	
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Summary:

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### 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	39,700	0	39,700	0%	
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Summary:



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-04  
Card R01

2025

lsn: 30180

29108 BRUHN RD

ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
110 Residential Dwelling - single

TAG:  
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 4 BLK 2

ACRES: 1.27

PRIMARY OWNER

MCCUTCHEON MICHAEL JAMES  
MCCUTCHEON PATRICIA ANNE  
PO BOX 1603  
TAYLOR, AZ 85939-1603

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land	26,900	26,900	30,100	33,000	39,700	36,200
Improvements	121,100	117,900	119,400	134,800	145,200	150,200
Total	148,000	144,800	149,500	167,800	184,900	186,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.27	28,504	28,504	36,200	6	View Limited	35	12,670	36,200
							X	Elec Yes			
							O	Gas No	-10	-3,620	
							T	Unmaintained/Traill	-25	-9,050	
ASSESSED LAND VALUE (Rounded) :										0	36,200

MEMOS

Building Notes

GPO AND CONEX APPEAR TO ENCROCH ON 06516405  
7/22 TB NO CHANGE TO R01% COMPL

2025

Irsn: 30180

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME

Occupancy Single Family

Story Height: 2.0

Finished Area 1,390

Attic: None

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: Medium 5/12 to 8/12

FOUNDATION

Footings: Piers

Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd

2.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class

2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater

2-Fixt.Baths: 0 0 Kit sink: 1 1

3-Fixt.Baths: 2 6 Water Htr: 1 1

4-Fixt.Baths: 0 0 Extra fix: 0

5-Fixt.Baths: 0 0 TOTAL fix: 8

R01

065-164-04

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1045	1.0	1,045	83,530
Wood Frame	345	2.0	345	27,130

TOTAL BASE 110,660

INTERIOR

Frame/Siding/Roof/Dorme	660
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	-3,580
Plumbing	6,240
Fireplaces/woodstoves	950
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	4,270

EXT FEATURES

Description		GARAGES
1 WDDK	930	Att Garage 0
2 BALC-R/	2,270	Att Carport 0
		Bsmf Garage 0
		Ext Features 3,200

TOTAL GAR/EXT FEAT 3,200

Quality Class/Grade F+ .95

GRADE ADJUSTED VALUE (rounded) 112,220

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	Comp %	Value	
D DWELL	2.0	F+	1976	2007			0.00	0.00	0	0	0	112,220	19	0	0	100	150	94	128,200	
01 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	100	2,000	
02 SWL	0.00	Avg	3000	3000			0.00	0.00	0	0	1	10,500	0	0	0	0	100	100	10,500	
03 SHEDGP	10.00	G	2003	2008			14.94	19.42	16	18	288	5,590	73	0	0	0	100	100	1,500	
05 CONEX	0.00	Avg	3000	3000		2,500.00	2,500.00	2,500.00	8	40	1	2,500	0	0	0	0	100	100	2,500	
06 SHEDGP	10.00	Avg	2016	2017			13.89	19.54	13	32	416	8,130	33	0	0	0	100	100	5,500	
TOTAL IMPROVEMENT VALUE (for this card)																				150,200

SPECIAL FEATURES

Description		
D WDSTOVE	1	950.00
02 PRIVSEPT	1	6,500
02 SWL-PRV	1	4,000
06 LOFT	208	2.83
06 LOFT	104	1.41
06 LOFT	104	1.41

R01

065-164-04



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-10  
Card R01

2025

lrsn: 30186

29135 BRUHN RD

ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
110 Residential Dwelling - single

TAG:  
58 - CENTRAL EMERGENCY SERVICES

LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 10 BLK 1

ACRES: 2.82

PRIMARY OWNER

LEE SHARON  
211 W 123RD AVE  
ANCHORAGE, AK 99515-3354

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2020				2021				2022				2023				2024				Worksheet
		Land	Improvements	Total		Land	Improvements	Total		Land	Improvements	Total		Land	Improvements	Total		Land	Improvements	Total		
		26,600	6,000	32,600		26,600	6,000	32,600		29,700	6,000	35,700		32,500	4,000	36,500		38,800	4,000	42,800		38,000
																						210,800
																						248,800

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		1.93	22,642	22,642	43,700	6	View Limited	35	15,295	37,100
								X Elec Yes			
								O Gas No	-10	-4,370	
								V Platted	-40	-17,480	
Remaining/Wetlands	49 User Definable Land Formul		0.89	1,011	1,011	900		None			900
										-6,555	38,000
ASSESSED LAND VALUE (Rounded) :											

MEMOS

Building Notes

04/17 BA. N/V DUE TO STRUCTURAL FAILURE/DAMAGE.  
7/22 TB INFO PER BA 2017 APPEAL INSP, NO CHANGE OBSERVED, DRIVE  
ON 065-164-11, SAME OWNER  
01/25 VM REMOVE OVERRIDE VALUE, UPDATED.

Reinspect 2026

@ 100%

Staff Safety Warning

Additional memos on file.

2025

Isrn: 30186

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME

Occupancy Single Family

Story Height: 2.0

Finished Area 2,456

Attic: Fin

ROOFING

Material: Metal

Type: Gable

Framing: Std for class

Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers

Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

2.0 Plywd sub Base Allowance

A Plywd sub None

EXTERIOR COVER

1.0 T111 plywd

2.0 T111 plywd

A T111 plywd

INTERIOR WALLS

1.0 Normal for Class

2.0 Normal for Class

A Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air

2-Fixt.Baths: 0 0 Kit sink: 1 1

3-Fixt.Baths: 2 6 Water Htr: 1 1

4-Fixt.Baths: 0 0 Extra fix: 0 0

5-Fixt.Baths: 0 0 TOTAL fix: 8

R01

065-164-10

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1488	1.0	1,488	132,350
Wood Frame	768	2.0	768	58,330
Wood Frame	400	A	200	4,290

TOTAL BASE 194,970

INTERIOR

Frame/Siding/Roof/Dorme	0
Loft/Cathedral	0
Interior finish	5,070
Basement finish	0
Heating	0
Plumbing	7,860
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT	12,930

EXT FEATURES

Description	
1 EFP	6,380
2 WDDK	4,620
3 RFX/	6,730
Att Garage	0
Att Carport	0
Bsmt Garage	0
Ext Features	17,730

GARAGES

TOTAL GAR/EXT FEAT 17,730

Quality Class/Grade Avg+ 1.05

065-164-10

R01

SUMMARY OF IMPROVEMENTS										GRADE ADJUSTED VALUE (rounded)											
SPECIAL FEATURES		SUMMARY OF IMPROVEMENTS																		236,910	
Description		Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc RDF	% Adj	Comp	Value
02	PRIVSEPT	1	6,500																		
02	SWL-PRV	1	4,000																		
D	DWELL	2.0	Avg+	2002	2014	2014	0.00	0.00	0.00	0.00	0	0	0	236,910	10	0	0	100	150	62	198,300
02	SWL	0.00	Avg	3000	3000	3000	0.00	0.00	0.00	0.00	0	0	1	10,500	0	0	0	0	100	10,500	
03	DRIVE	0.00	Avg	3000	3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	2,000	
TOTAL IMPROVEMENT VALUE (for this card)																					210,800

SPECIAL FEATURES

Description	
02 PRIVSEPT	1 6,500
02 SWL-PRV	1 4,000





# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-17

2025

lsn: 30193

29035 BRUHN RD

Card R01

## ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
110 Residential Dwelling - single

TAG:  
58 - CENTRAL EMERGENCY SERVICES

## LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 3 BLK 1

ACRES: 1.34

## PRIMARY OWNER

SCOTT MICHAEL E  
PO BOX 511  
STERLING, AK 99672-0511

## Residential Dwelling - single

### VALUATION RECORD

Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land	24,800	24,800	27,600	30,300	36,300	33,100
Improvements	199,700	196,800	199,700	218,900	211,500	236,400
Total	224,500	221,600	227,300	249,200	247,800	269,500

### LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	32,500	32,500	32,500	6	View Limited	35	11,375	32,500
							X	Elec Yes			
							E	WETLANDS			
							O	Gas No	-10	-3,250	
							T	Unmaintained/Trail	-25	-8,125	
Remaining/Wetlands	49 User Definable Land Formul		0.34	1,765	1,765	600		None		0	600
											33,100

ASSESSED LAND VALUE (Rounded) :

## MEMOS

ASG0057

2025

Isrn: 30193

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME  
Occupancy Single Family  
Story Height: 1.5  
Finished Area 1,260  
Attic: None

ROOFING

Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: High 9/12 or more

FOUNDATION

Footing: Normal for class  
Walls: Chemonite-Treated wood

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance  
1.5 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding  
1.5 Wood siding

INTERIOR WALLS

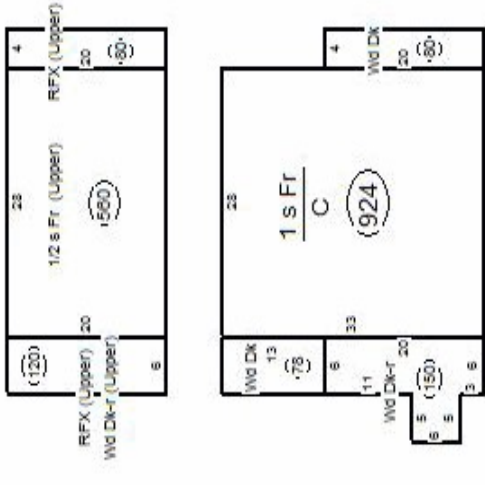
1.0 Normal for Class  
1.5 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater  
2-Fixt.Baths: 1 2 Kit sink: 1 1  
3-Fixt.Baths: 1 3 Water Htr: 1 1  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 7

R01 065-164-17

Construction	BaseArea	floor	FinArea	Value
Wood Frame	924	1.0	924	88,610
Wood Frame	560	1.5	336	9,730



TOTAL BASE 98,340

INTERIOR	Frame/Siding/Roof/Dorme	990
	Loft/Cathedral	0
	Interior finish	12,490
	Basement finish	0
	Heating	-3,410
	Plumbing	6,550
	Fireplaces/woodstoves	1,250
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	17,870

EXT FEATURES

Description	1 WDDK	1,580	Att Garage	0
	2 WDDK-R	2,790	Att Carport	0
	3 WDDK	1,560	Bsmf Garage	0
	4 RFX/	1,270	Ext Features	11,840
	5 WDDK-R/	2,740		
	6 RFX/	1,900	TOTAL GAR/EXT FEAT	11,840

GARAGES

Quality Class/Grade Avg 1.00

GRADE ADJUSTED VALUE (rounded) 128,050

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc		Comp %	Value
																Adj	Comp		
D	DWELL	1.5	Avg	2003	2013	0.00	0.00	0	0	0	128,050	11	0	0	0	100	160	100	182,400
01	DEIGAR	0.00	G	2005	2009	52.66	61.55	30	30	900	55,400	28	0	0	0	0	0	100	39,900
02	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	0	100	2,000
03	SWL	0.00	Avg	3000	3000	0.00	0.00	0	0	1	10,500	0	0	0	0	0	0	100	10,500
04	SHEDGP	10.00	Avg	2003	2008	15.42	15.42	10	12	120	1,850	73	0	0	0	0	0	100	500
05	SHEDGP	10.00	Avg	2006	2010	15.13	15.13	10	15	150	2,270	66	0	0	0	0	0	100	800
06	HAYCOVER	10.00	Avg	2009	2012	6.40	6.40	9	12	108	690	57	0	0	0	0	0	100	300
TOTAL IMPROVEMENT VALUE (for this card)																			236,400

SPECIAL FEATURES

Description	D	WDSTOVE	1	1,250
01 H	900	3.55		
01 IF	900	5.34		
03 PRIVSEPT	1	6,500		
03 SWL-PRV	1	4,000		



# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

065-164-18

2025

lsrn: 30194

29021 BRUHN RD

Card R01

## ADMINISTRATIVE INFORMATION

Neighborhood:  
160 Sterling

Property Class:  
112 Residential Dwellings 2-4

TAG:  
58 - CENTRAL EMERGENCY SERVICES

## LEGAL DESCRIPTION:

T 5N R 8W SEC 14 Seward Meridian KN 0860143 BRUHN SUB LOT 2 BLK 1

ACRES: 1.34

## PRIMARY OWNER

STRAUSBAUGH KURT A & TAMMY J  
29021 BRUHN RD  
STERLING, AK 99672-9326

## Residential Dwellings 2-4

### VALUATION RECORD

Assessment Year	2020	2021	2022	2023	2024	Worksheet
Land	29,000	29,000	32,300	35,400	42,500	41,200
Improvements	276,000	269,800	276,700	330,900	335,500	360,900
Total	305,000	298,800	309,000	366,300	378,000	402,100

### LAND DATA AND CALCULATIONS

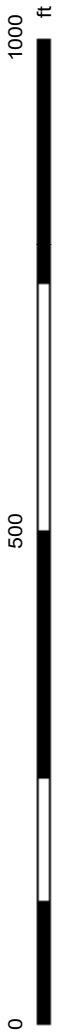
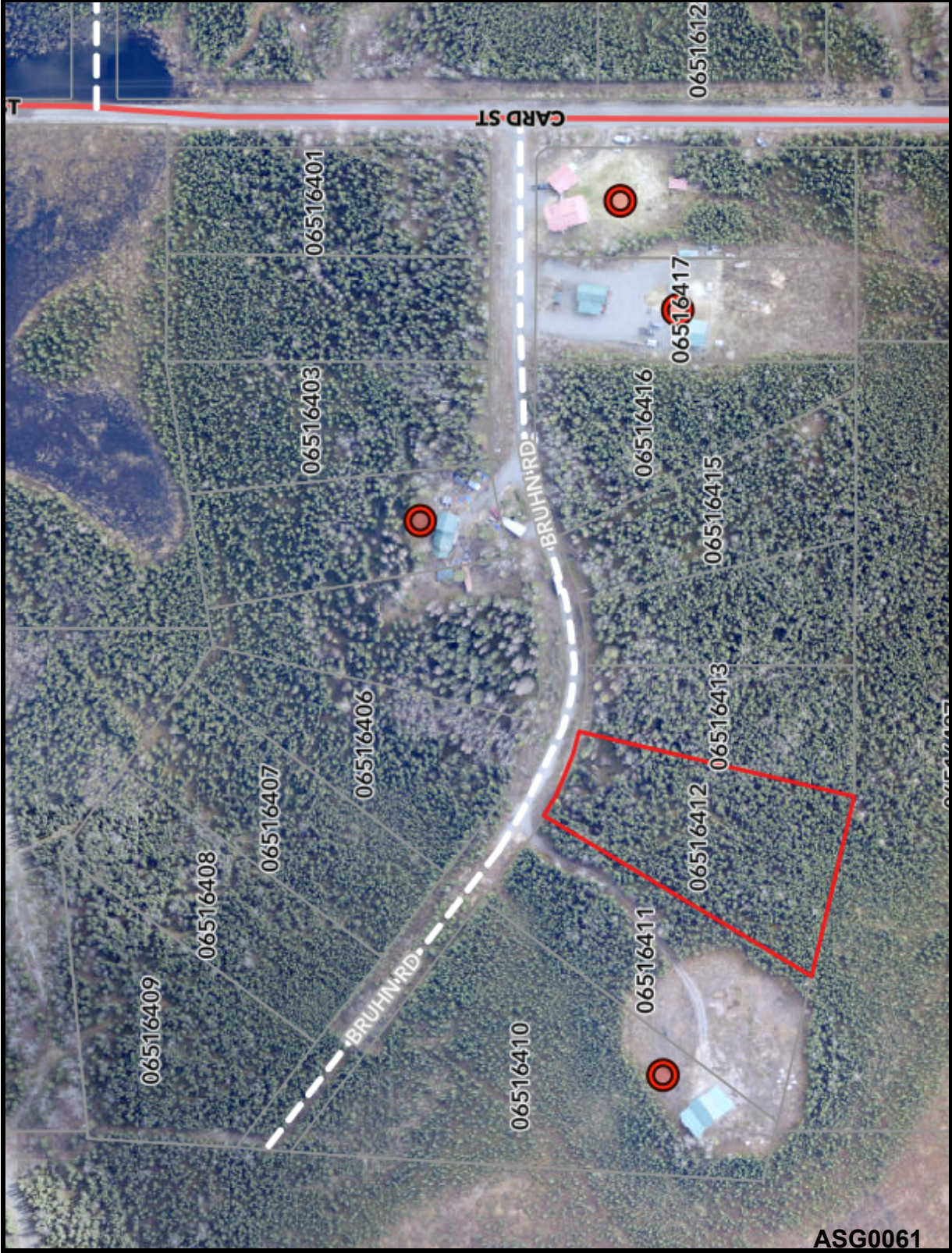
Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	32,500	32,500	32,500	6	View Limited	35	11,375	40,600
							S	Gravel Main			
							X	Elec Yes			
							E	WETLANDS			
							O	Gas No	-10	-3,250	600
Remaining/Wetlands	49 User Definable Land Formul		0.34	1,765	1,765	600		None		8,125	41,200
ASSESSED LAND VALUE (Rounded) :											

## MEMOS

ASG0059



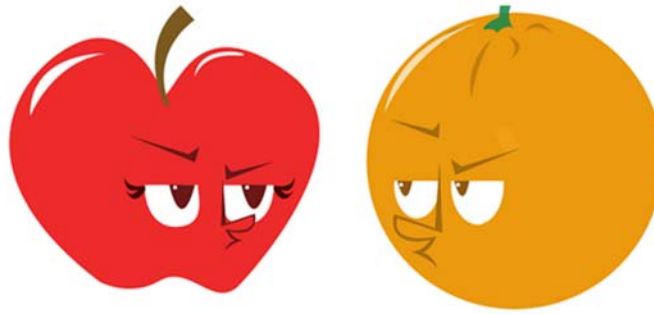






# Price per Acre Comparison

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 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, 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.

