

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2025-10

Josiah Brooks

Parcel No(s): 17303410, 17405040

Thursday, May 22, 2025 at 2:00 p.m.

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



TAX ASSESSMENT APPEAL HEARING DATE

Thursday, May 22, 2025 2:00 PM

April 22, 2025

BROOKS, JOSIAH
66616 SUZIS TRAIL LANE
HOMER, AK 99603

DRC.ALASKA@GMAIL.COM

RE: Parcel No(s): 17303410, 17405040
Owner of Record: BROOKS, JOSIAH
Appellant: BROOKS, JOSIAH

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 22, 2025 at 2:00 PM**

PLEASE NOTE: Hearing dates may change depending on the Board of Equalization's schedule. If your hearing date is rescheduled, that will not change the evidence due date noted below.

EVIDENCE DUE DATE: Pursuant to KPB 5.12.060(C) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **5/7/2025**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

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

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP

An information packet regarding the appeal processes is also available:

https://www.kpb.us/images/KPB/ASG/Appeal_Process_Information_Packet.pdf

A request for remote participation (via Zoom) must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KPB 5.12.060(T) is shown for filing a late request. If your case is called and you are not available the Board may elect to decide your case based solely on the written material you have presented.

Michele Turner, CMC, Borough Clerk
micheleturner@kpb.us

Tax Year 2025
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

144 N. Binkley Street
Soldotna, Alaska 99669-7599

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



Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on April 1, 2025.**

The proper filing fee must be included or the appeal will not be accepted.

Fees Received: \$ 100

☐ Cash

☒ Check # 375
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

For Commercial Property: Please include Attachment A

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

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

Account / Parcel Number:	<u>17303410</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Tosiah Brooks</u>	
Legal Description:	<u>T6SR14WSEC3 Seward Meridian Misty Ridge Unit 2 Lot 1</u>	
Physical Address of Property:	<u>66616 Suzi's Trail Lane, Homer, AK, 99603</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>Same as above</u>		
Phone (daytime):	<u>907-399-6884</u>	Phone (evening):	<u>same</u>
Email Address:	<u>drc.alaska@gmail.com</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 230,700 Appellant's Opinion of Value: \$ 190,700

Year Property was Purchased: 2013 Price Paid: \$ N/A

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

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

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

The grounds for appeal are: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** KPB 5.12.050(E)

The appeal must state the grounds for the appeal. KPB 5.12.050(B)

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

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

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

Please provide specific reasons and evidence supporting the item checked above. (Attach additional sheets as necessary)

While zero improvements have been made to the property, only deterioration has occurred, and zero land or house sales have happened in my subdivision in the past 4 years, you have dramatically raised tax values.

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

Check the following statement that applies to your intentions:

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

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

- ☒ I am the **owner of record** for the account/parcel number appealed.
- ☐ I am the **attorney for the owner of record** for the account/parcel number appealed.
- ☐ The owner of record for this account is a business, trust or other entity for which I am an **owner or officer, trustee, or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not *listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- ☐ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- ☐ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

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

[Signature]
Signature of Appellant / Agent / Representative

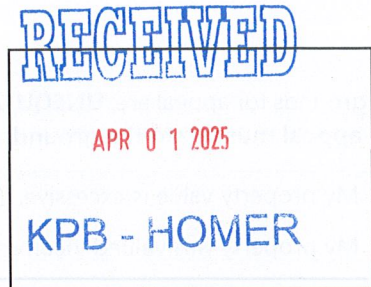
3-13-25
Date

Josh Brooks
Printed Name of Appellant / Agent / Representative

Tax Year 2025
Real Property Assessment Valuation Appeal
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Soldotna, Alaska 99669-7599

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



Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on April 1, 2025.**

The proper filing fee must be included or the appeal will not be accepted.

For Official Use Only

Fees Received: \$ 200.00

☐ Cash

☒ Check # 374.00
payable to Kenai Peninsula Borough

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Account / Parcel Number:	<u>17405040</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Josiah Brooks</u>	
Legal Description:	<u>T6SR13 SEC 9 Seward Meridian Janview Estates Sub Lot 3</u>	
Physical Address of Property:	<u>1345 Cottonwood Lane</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>66616 Suzis Trail Lane, Homer, AK 99603</u>		
Phone (daytime):	<u>907-399-6884</u>	Phone (evening):	<u>SKME</u>
Email Address:	<u>dlc.alaska@gmail.com</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 988,400 Appellant's Opinion of Value: \$ 825,000

Year Property was Purchased: 2021 Price Paid: \$ 112,000

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

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

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

RECEIVED

The grounds for appeal are: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** KPB 5.12.050(E)

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

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

Please provide specific reasons and evidence supporting the item checked above. (Attach additional sheets as necessary)

Last year, in March, I appealed your assessment, and you assessed me at 86% complete at 742,600. You have raised my value 33.1%! No other assessment even comes close to this increase!

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


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


Signature of Appellant / Agent / Representative

3-12-25
Date

Josiah Brooks
Printed Name of Appellant / Agent / Representative