



**Real Property Assessment Valuation Appeal  
Analysis and Recommendation**

**APPELLANT:** REUTOV EVDOKIA V  
**REPRESENTATIVE:** BASARGIN PETRO

**KPB PARCEL ID:** 18533046

**TOTAL ACREAGE:** 1

**PHYSICAL ADDRESS(ES):** 46821 EAST END RD

**LEGAL DESCRIPTION:** T 04S R 11W SEC 26 SEWARD MERIDIAN HM 2023044 CANYON VIEW 2022 LOT 9B

**2025 NOTICED VALUES**

<b>EXEMPTIONS:</b>	\$0
<b>ASSESSED VALUE TOTAL:</b>	<b>\$17,500</b>
RAW LAND	\$17,500
TOTAL IMPROVEMENTS:	\$0

**LAND DETAILS**

Elec Yes  
Gas No  
View Limited  
Gravel Main



**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 1.0-acre parcel in the Russian Village 2 market area (#295). Land influences are gravel-maintained access, limited view, and electric utility access, but no gas. Highest and best use of the parcel is residential. On April 11<sup>th</sup>, 2025, Heather Windsor, Land Appraiser, and Tom Johnson, Appraiser I, had an inspection scheduled for one o'clock. Prior to showing up, Mr. Basargin called stating that he would rather we not go on to his property and suggested we perform our inspection from the right-of-way. After the inspection and review, no changes were made to the influences or values. At the time of this writeup Mr. Basargin verbally indicated that he wanted to accept his value and withdrew his appeal but has not indicated formally in writing.

For the Russian Village 2 market area (#295), 2 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all sales is 31.51%, and the Coefficient of Dispersion (COD) is 14.25. Though the COD is within an acceptable range as set by the International Association of Assessing Officers (IAAO), the median is far below the 100% state requirement and would indicate that assessment in this market area is still low. These properties are being valued fairly and equitably with like-kind properties within the same market area.

<b>Ratio Sum</b>	1			<b>Excluded</b>	
<b>Mean</b>	31.51%	<b>Earliest Sale</b>	3/21/2022	<b># of Sales</b>	2
<b>Median</b>	31.51%	<b>Lates Sale</b>	6/6/2024	<b>Total AV</b>	\$ 46,800
<b>Wtd Mean</b>	30.87%	<b>Outlier Information</b>		<b>Total SP</b>	\$ 151,600
<b>PRD</b>	102.07%	Range	1.5	<b>Min</b>	27.02%
<b>COD</b>	14.25%	<b>Lower Limit</b>	#NUM!	<b>Max</b>	36.00%
<b>St. Dev</b>	0.0635	<b>Upper Limit</b>	#NUM!	<b>Min Sale</b>	\$ 65,000
<b>COV</b>	20.15%			<b>Max Sale</b>	\$ 86,600

### **Reference**

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second edition*. Chicago: International Association of Assessing Officers.

## RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject property is currently valued uniformly and equitably with the 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. An inspection from the road row was completed on April 11<sup>th</sup>, 2025.

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

**APPELLANT:** REUTOV EVDOKIA V BASARGIN PETRO N

**PARCEL NUMBER:** 18533046

**LEGAL DESCRIPTION:** T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW  
2022 LOT 9B

**TOTAL:** \$17,500

### **BOARD ACTION:**

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





KPB PARCEL ID: 18533046







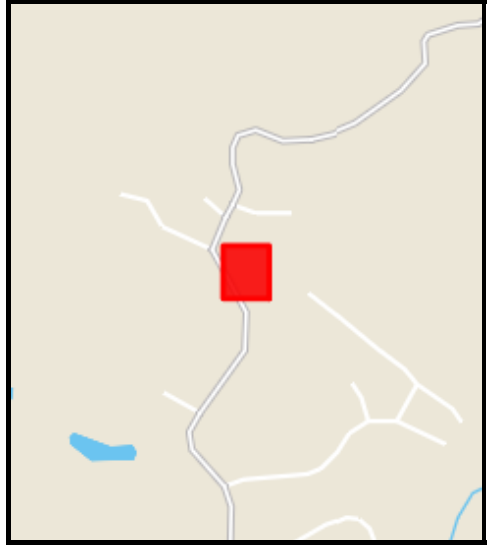
ASG005

 KPB Parcel ID: 18533046

**Appellant: REUTOV EVDOKIA V**

Legal Description: T 04S R 11W SEC 26  
SEWARD MERIDIAN HM 2023044 CANYON  
VIEW 2022 LOT 9B

**Vicinity: Fox River**



Wilcox, Adeena

Tuesday, April 29, 2025



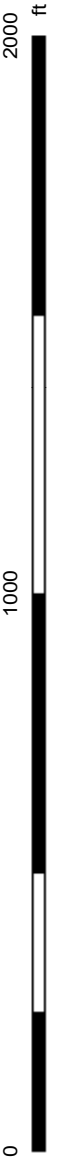
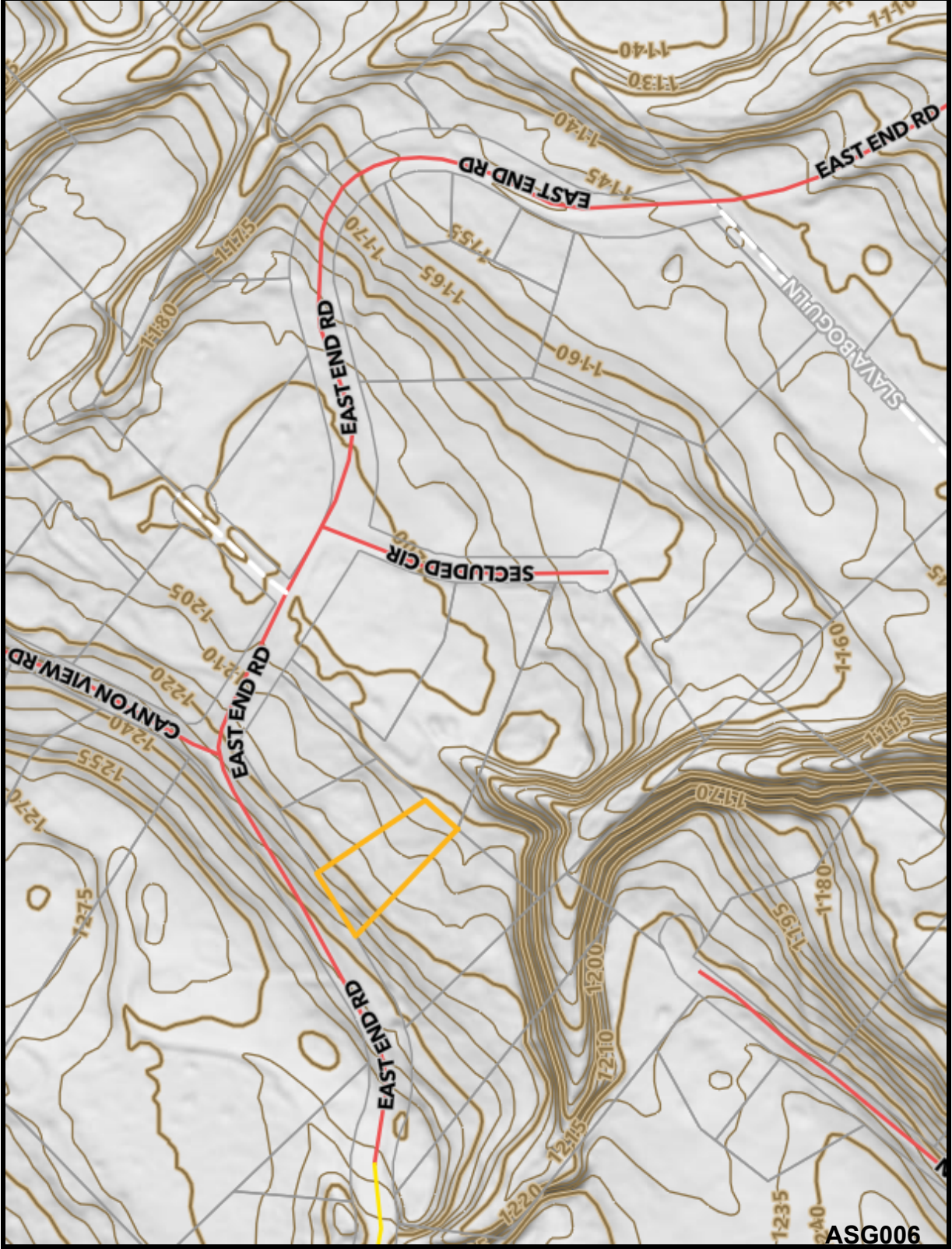
The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.





KPB PARCEL ID: 18533046

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



CERTIFICATE OF OWNERSHIP

We hereby certify that we are the owners of the real property shown and described herein, and that we have no knowledge of any other persons who have any interest in the property, except as stated herein. We grant all easements to the use shown.

Edwina Y. Reutov  
Homer, AK 99603

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Edwina Y. Reutov  
Homer, AK 99603

Edwina Y. Reutov  
Homer, AK 99603

NOTARY'S ACKNOWLEDGEMENT

I, Edwina Y. Reutov, and others, being personally known to me, and being duly sworn, depose and say that the foregoing is a true and correct copy of the original as the same appears to me.

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- NOTES
1. PER HM86-90, A BUILDING SETBACK OF 20 FEET IS REQUIRED FROM ALL STREET LINES. THE SETBACK SHALL BE MEASURED FROM THE EXTERIOR FACE OF THE BUILDING. THE SETBACK SHALL BE MAINTAINED FOR THE ENTIRE TERM OF THE EASEMENT. THE SETBACK SHALL BE MAINTAINED FOR THE ENTIRE TERM OF THE EASEMENT.
  2. THE FRONT 10 FEET OF THE 20 FOOT BUILDING SETBACK IS A UTILITY EASEMENT PER HM86-90.
  3. NO PERMANENT STRUCTURE SHALL BE CONSTRUCTED OR PLACED WITHIN A UTILITY EASEMENT WHICH WOULD INTERFERE WITH THE ABILITY OF A UTILITY TO USE THE EASEMENT. ASSOCIATION A RIGHT TO ENTER PREMISES TO MAINTAIN THE EXISTING ELECTRIC DISTRIBUTION LINES (CURRENTLY ALONG EAST END ROAD).
  4. BOOK 157, PAGE 799 IN THE HOMER RECORDING DISTRICT GRANTED HOMER ELECTRIC ASSOCIATION A RIGHT TO ENTER PREMISES TO MAINTAIN THE EXISTING ELECTRIC DISTRIBUTION LINES (CURRENTLY ALONG EAST END ROAD).
  5. THE HOMER ELECTRIC ASSOCIATION IS THE OWNER OF A 20-FOOT-WIDE ELECTRIC EASEMENT, INCLUDING CUTS AND ANCHORS, GRANTED THIS PLAT.
  6. THE BOROUGH WILL NOT ENFORCE PRIVATE COVENANTS, EASEMENTS, OR DEED RESTRICTIONS PER MPR 20.60.170.

- LEGEND
- MONUMENT OF RECORD AS DESCRIBED
  - FD 1.5" AL-CAP SET BY 44695, 1986
  - FD 2" AL-CAP SET BY 44695, 1986
  - SET 2" DIA. SELF IDENTIFYING AL-CAP ON 5/8" X 30" REBAR, 7610S, 2022
  - OVERHEAD POWER POLE
  - ELECTRIC UTILITY ANCHOR

WASTEWATER NOTES

WASTEWATER DISPOSAL: SOIL CONDITIONS, WATER TABLE LEVELS, AND SOIL SLOPES IN THIS SUBDIVISION HAVE BEEN FOUND SUITABLE FOR CONVENTIONAL ONSITE WASTEWATER DISPOSAL. THE SUBDIVISION IS NOT A SEWER SERVICE AREA. THE SUBDIVISION IS NOT A SEWER SERVICE AREA. THE SUBDIVISION IS NOT A SEWER SERVICE AREA.

AN ENGINEER'S SUBDIVISION AND SOILS REPORT IS AVAILABLE FROM THE KENAI PENINSULA BOROUGH. ANY OTHER TYPE OF ONSITE WASTEWATER TREATMENT AND DISPOSAL SYSTEMS ARE NOT PERMITTED. THE SUBDIVISION IS NOT A SEWER SERVICE AREA.

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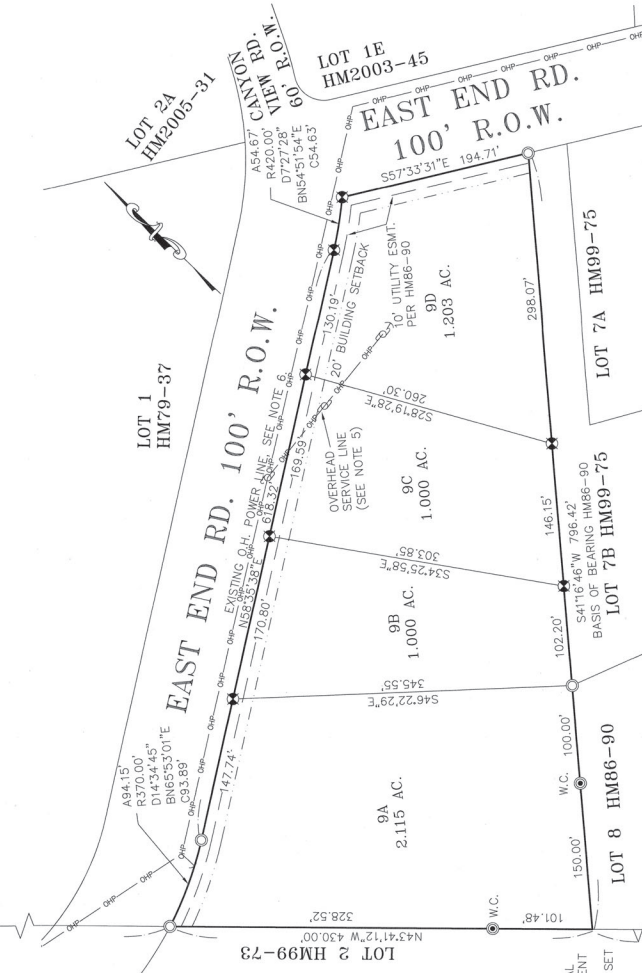
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2023-44

PLAT #

Edwina Y. Reutov

11/16

2023

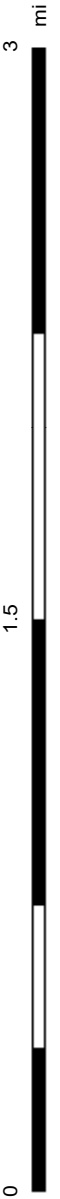
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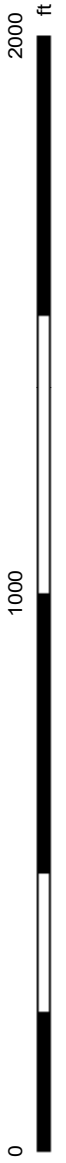
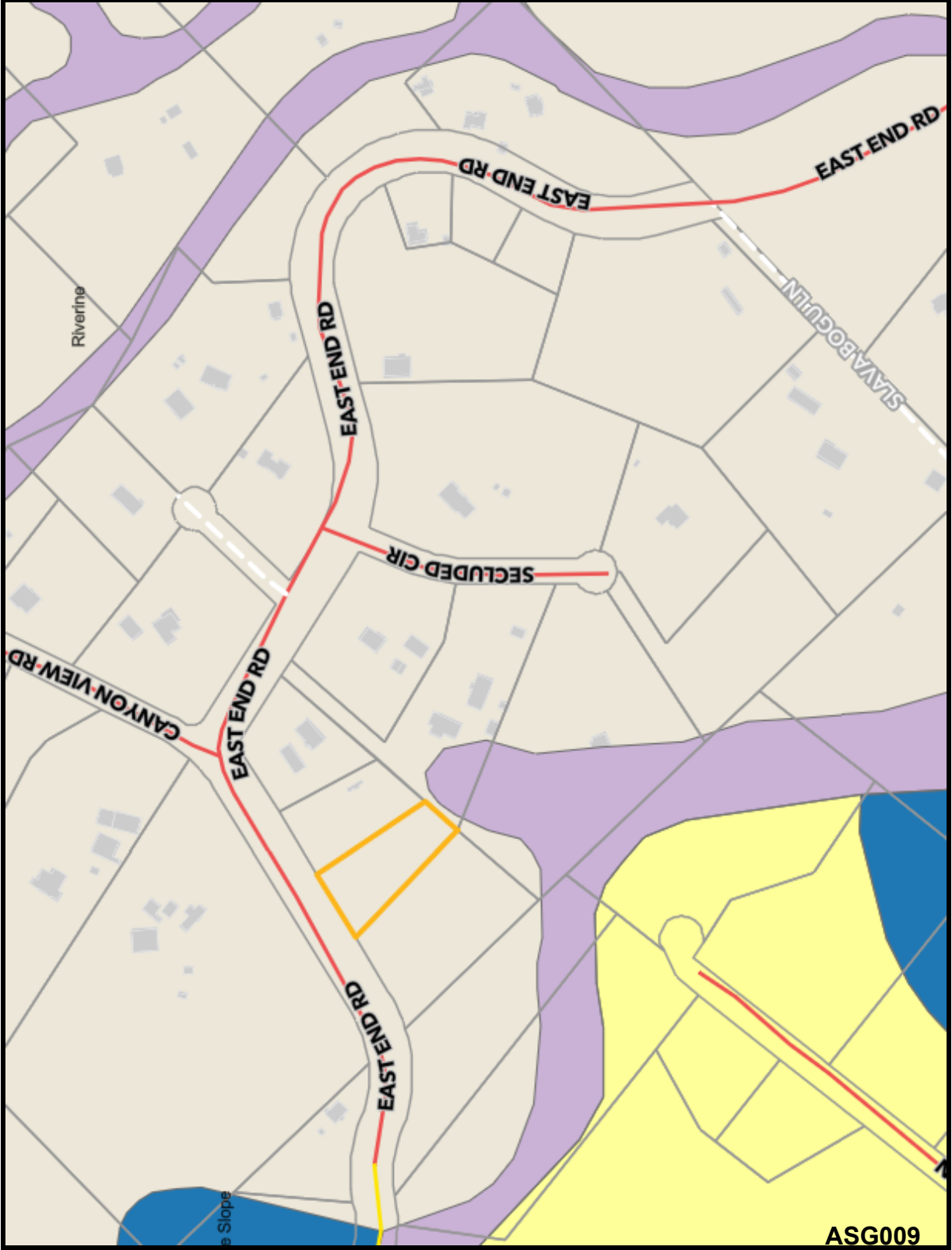
 **KPB PARCEL ID: 18533046**





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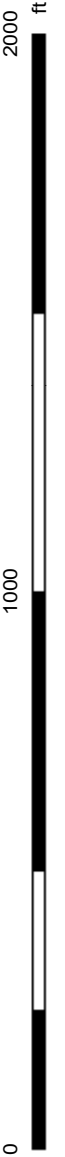
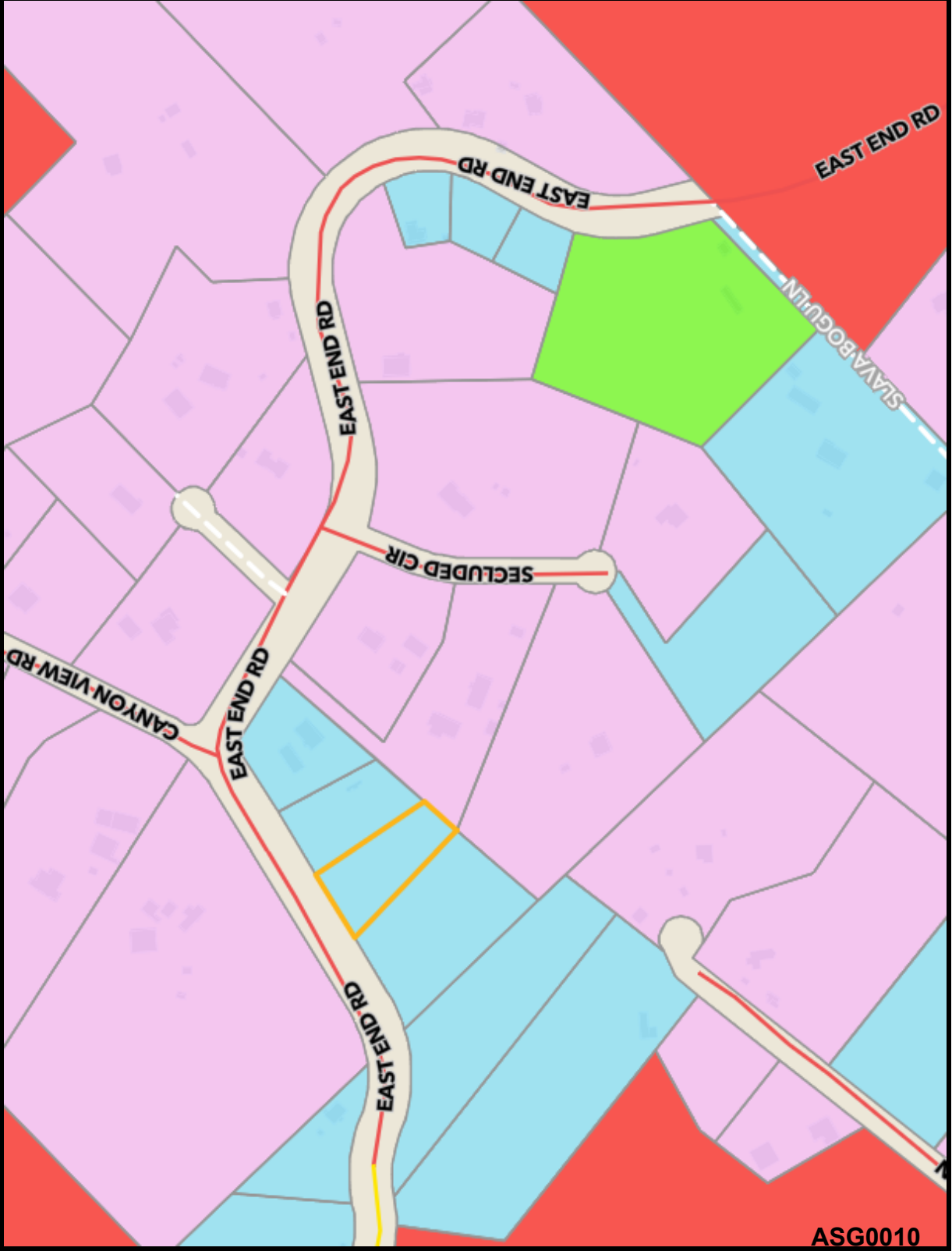
- Transportation**
- Roads (by Maintenance)
  - Unbuilt / Platted / Not Maintained
  - Borough (RSA)
  - State
  - Federal
  - Municipal
- Terrain**
- KWF Wetlands Assessment**
- DISTURB
  - Depression
  - Discharge Slope
  - Drainage
  - Floating Island
  - Headwater Fen
  - Kettle
  - LAKE
  - Lakebed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





**KPB PARCEL ID: 18533046**

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







KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

2025 11/21/24

46821 EAST END RD

185-330-46

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 295 Russian Village 2 (Fox River)	T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW 2022 LOT 9B	1.00	REUTOV EVDOKIA V BASARGIN PETRO N 46825 E END RD HOMER, AK 99603-9758
Property Class: 100 Residential Vacant			
TAG: 81 - KACHEMAK EMERG SVS			

Residential Vacant

EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD	
	Land	2024	Worksheet
	Improvements	15,300	17,500
	Total	15,300	17,500

LAND DATA AND CALCULATIONS

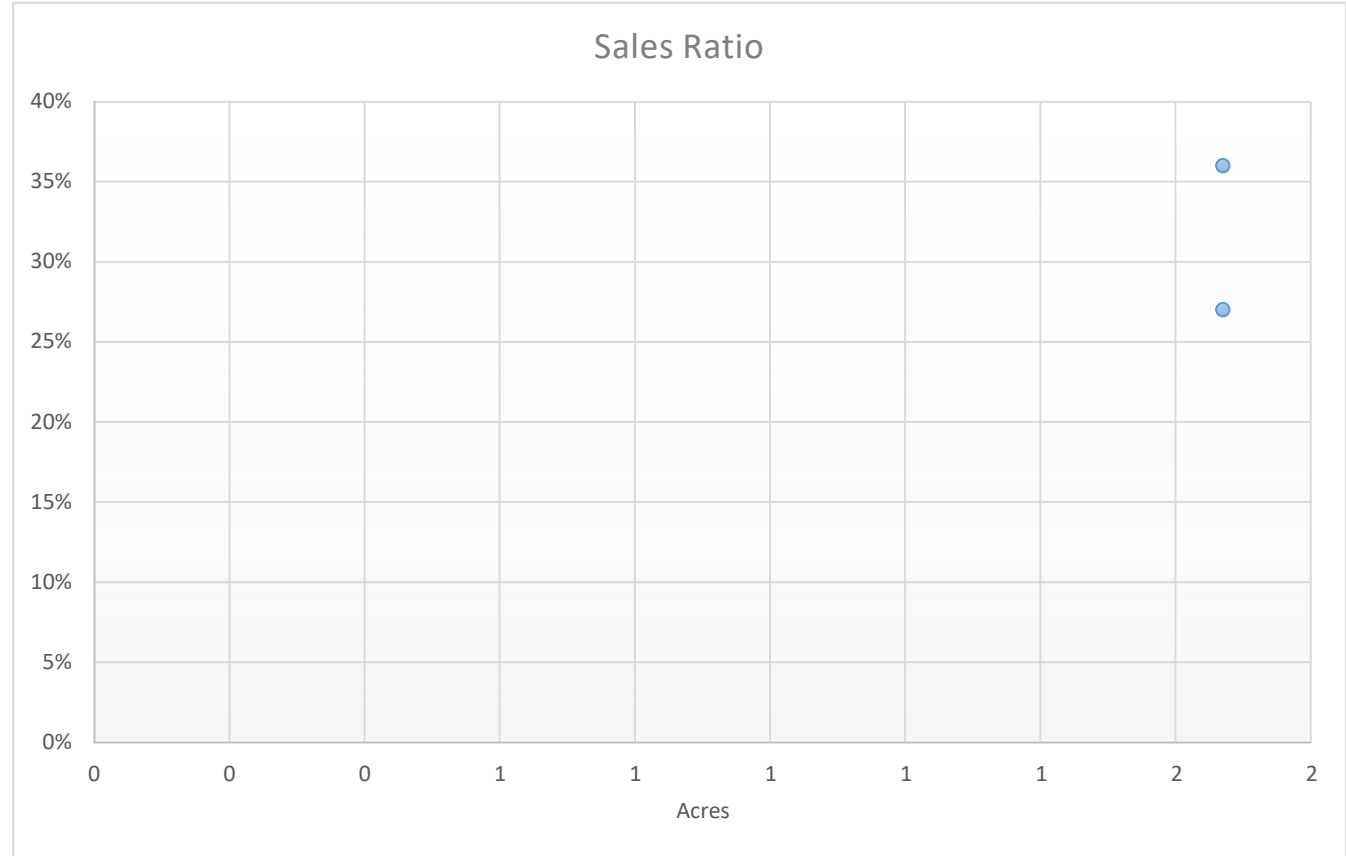
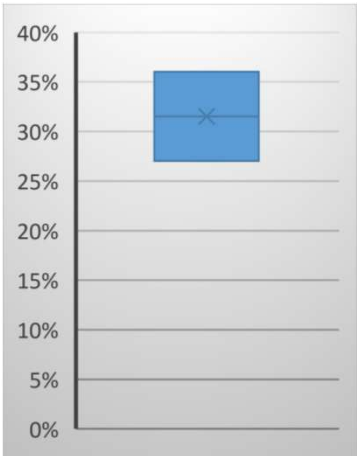
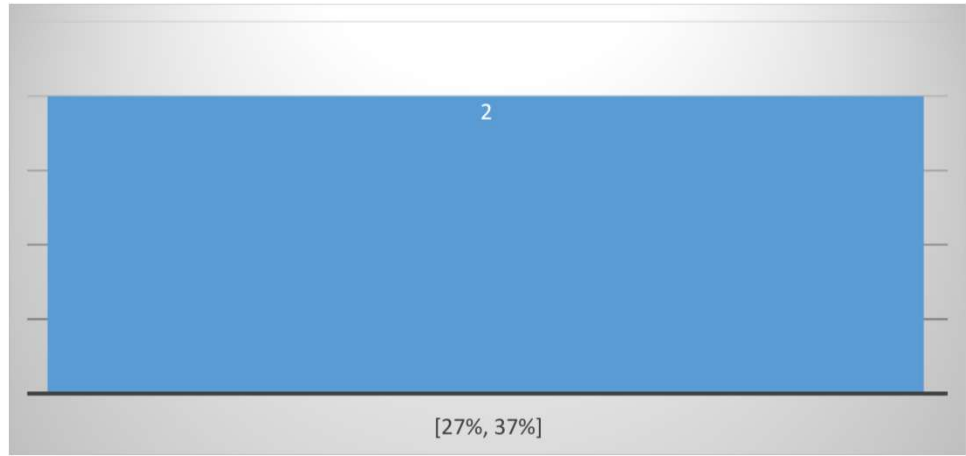
Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.00	10,300	10,300	10,300	S	Gravel Main	80	8,240	17,500
		X Elec Yes									
		O Gas No									
		6 View Limited							-10	-1,030	
ASSESSED LAND VALUE (Rounded) :										7,210	17,500

MEMOS

ASG0011

LAND RATIO STUDY

<b>Ratio Sum</b>	1	<b>Earliest Sale</b>	3/21/2022	<b>Excluded</b>	
<b>Mean</b>	31.51%	<b>Lates Sale</b>	6/6/2024	<b># of Sales</b>	2
<b>Median</b>	31.51%	<b>Outlier Information</b>		<b>Total AV</b>	\$ 46,800
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<b>St. Dev</b>	0.0635	<b>Upper Limit</b>	#NUM!	<b>Min Sale</b>	\$ 65,000
<b>COV</b>	20.15%			<b>Max Sale</b>	\$ 86,600



## LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
295	3/21/2022	100134	18521191	1.67	\$ 23,400	\$ 65,000	\$ 20,300	20	C	36.00%
295	6/6/2024	100134	18521191	1.67	\$ 23,400	\$ 86,600	\$ 20,300	20	C	27.02%



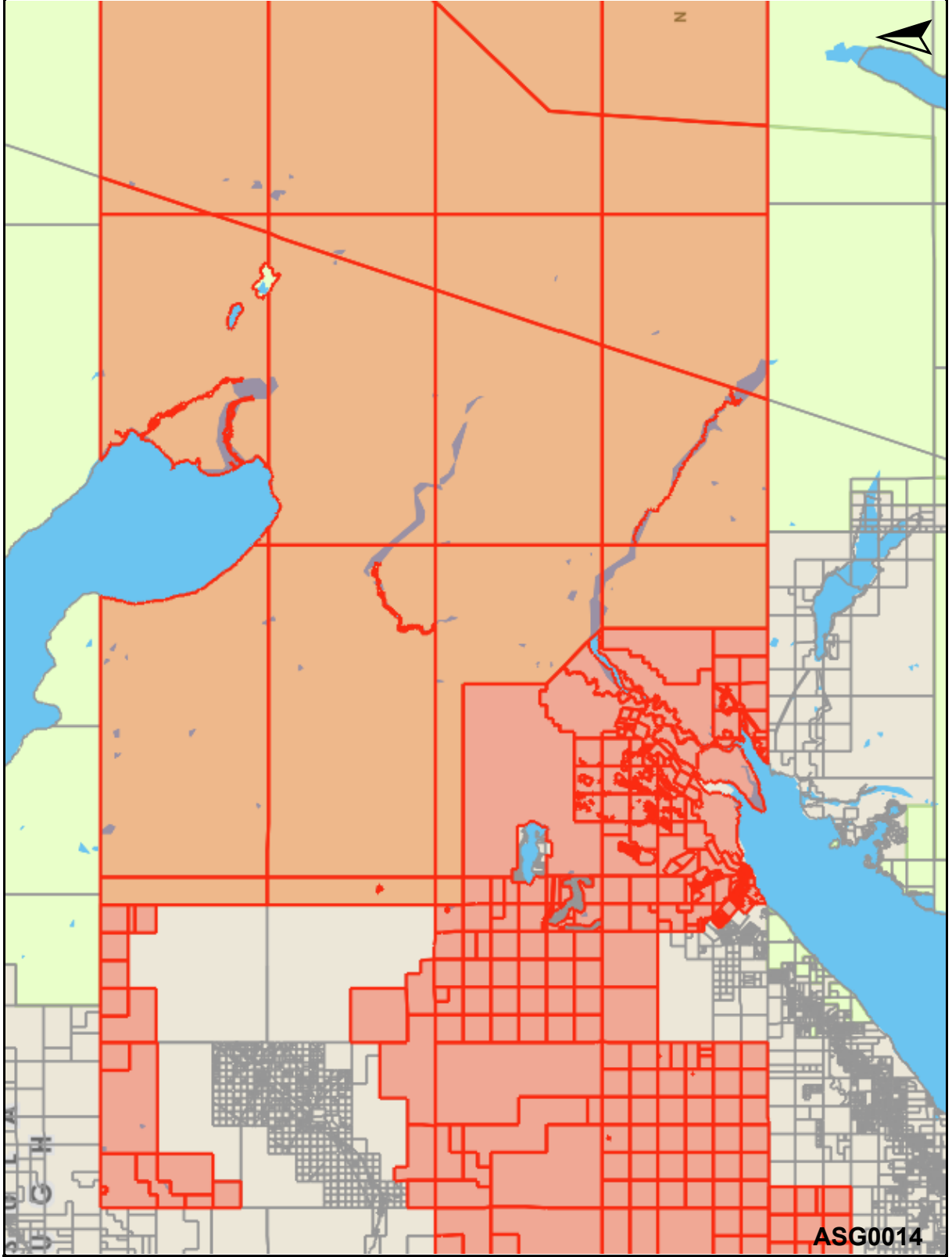


KENAI PENINSULA BOROUGH

**Assessing**

**2025**

# Real Property Assessment Valuation Appeal Market Area Map



Market Area: 295

ASG0014

Contact Date	Contact Name	Contact Type	Contact Phone	Contact Email	Parcel	Notes
4/25/2025 9:48	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED TO ASK IF PETRO WOULD SEND BACK EMAIL WITHDRAWAL. I LEFT MESSAGE.
4/22/2025 9:49	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED LEFT MESSAGE ASKING IF PETRO COULD SEND BACK HIS EMAIL WITHDRAWALS
4/17/2025 7:50	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN@GMAIL.COM	18533046, 18533047, 18533048	I CALLED PETRO TO ASK IF HE GOT HIS EMAIL WITHDRAWAL? HE SAID HE DID.
4/15/2025 12:50	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED PETRO BACK WITH HIS NEW VALUES HE SAID HE WOULD WITHDRAWAL. I TOLD HIM I WOULD SEND EMAIL WITHDRAWALS FOR ALL THREE FILES.
4/15/2025 10:43	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533046, 18533047, 18533048	RETURNING CALL BACK TO TJ
4/15/2025 10:04	BASARGIN PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED LEFT MESSAGE TO GO OVER FILE
4/11/2025 8:14	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048	PETRO CALLED TO SAY THAT HE DOES NOT WANT ME ON HIS PROPERTY I CAN STAY IN THE EASMENT AND DO MY INSP. FROM THERE.
4/11/2025 8:09	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048, 18533047, 18533046	ASKED FOR TJ. W XFER TO TJ.
4/8/2025 11:42	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533048, 18533047, 18533046	I CALLED PETRO TO SET UP INSP. FOR 4/11/25 @ 1PM
3/27/2025 9:40	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	I CALLED PETRO BACK WENT OVER FILE EXPLAINED SALES DRIVE VALUES NO CHANGE TO LAND -2% COMP TO R02 FOR NO PAINT.
3/27/2025 8:31	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048, 18533047, 18533046	ASKED FOR TJ - WARM XFER TO TJ
3/26/2025 10:27	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	I CALLED PETRO TO GO OVER FILE HE WAS AT WORK AND SAID THAT HE WILL CALL BACK TOMORROW AROUND 8:30
3/26/2025 9:10	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	INFORMAL : WHY ARE VALS SO HIGH? ALSO HIGH COMPARED TO NEIGHBORS

## APPEAL HISTORY FOR PARCEL 185-330-46

### APPEAL YEAR: 2025

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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HWINDSOR	03/27/2025	17,500	17,500	0	0%	Informal Adjustment
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Summary: REVIEWED FILE WITH OWNER. NO CHANGE.

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BOE APPEAL	Withdrawn Verbally	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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TJOHNSON	04/01/2025	17,500	0	17,500	0%	
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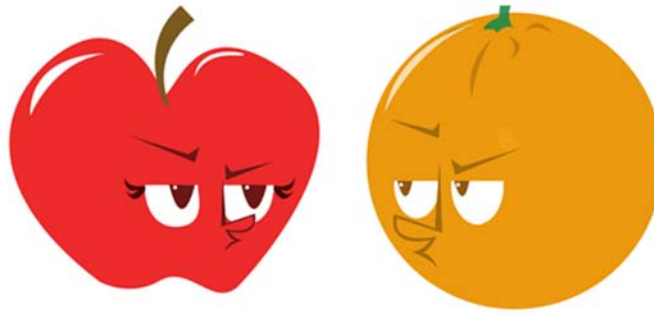
Summary:



PIN	2024 CERTIFIED VALUE	2025 ASSESSED VALUE		ACRES	VIEW	ACCESS	ELEC
COMPARABLES							
18533017	\$23,100	\$26,500	15%	2.50	View Limited	-10 Gravel Main	80 Elec Yes
18533018	\$24,500	\$28,100	15%	2.50	View Good	0 Gravel Main	80 Elec Yes
18533024	\$26,300	\$30,100	14%	2.92	View Good	0 Gravel Main	80 Elec Yes
18533030	\$16,500	\$18,900	15%	1.82	View Good	0 Unmaintained/Trail	40 Elec Yes
APPELLANT PARCELS							
18533046	\$15,300	\$17,500	14%	1.00	View Limited	-10 Gravel Main	80 Elec Yes
18533047	\$15,300	\$17,500	14%	1.00	View Limited	-10 Gravel Main	80 Elec Yes

# 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)

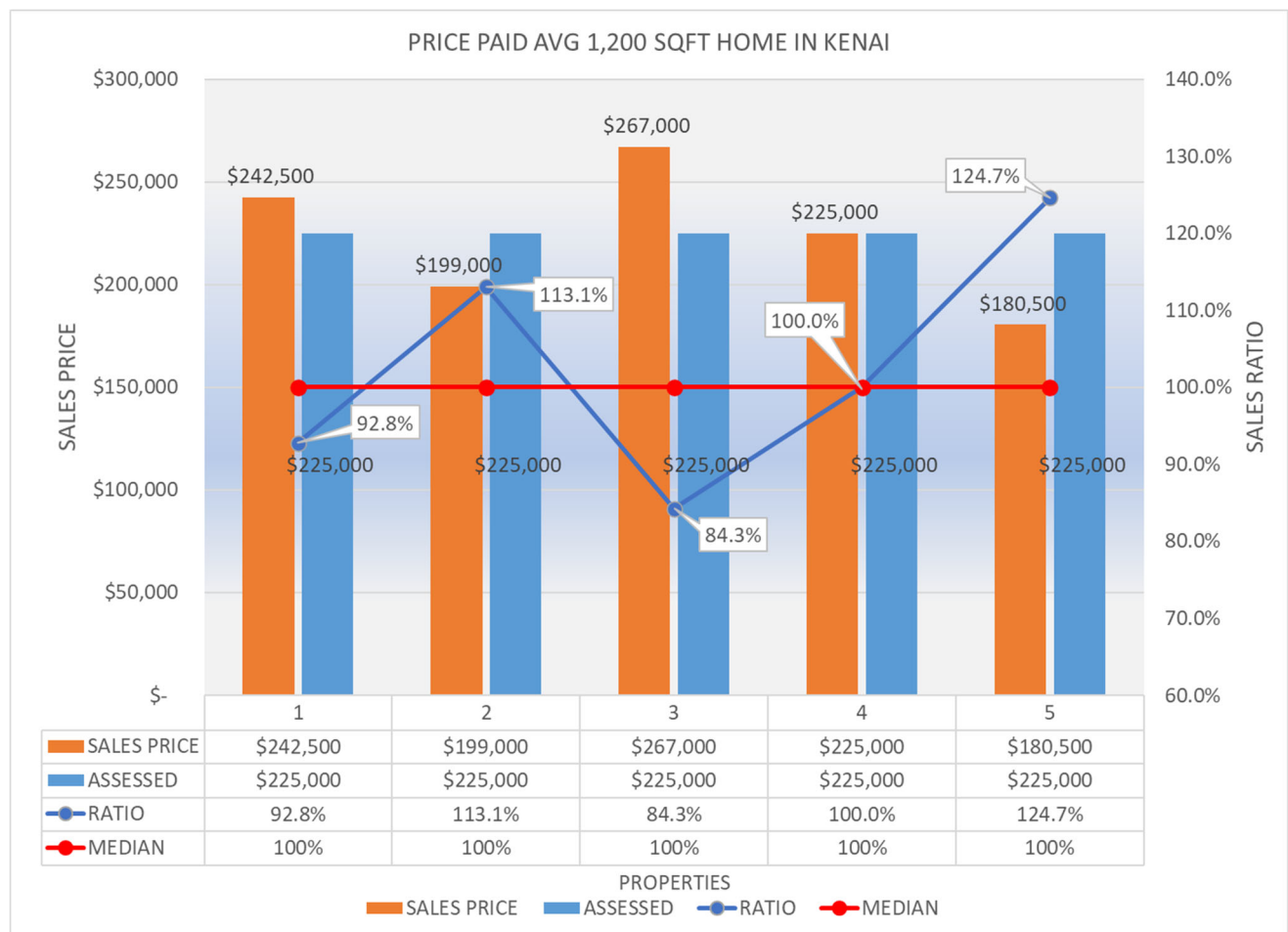


## **BURDEN OF PROOF**

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:** REUTOV EVDOKIA V  
**REPRESENTATIVE:** BASARGIN PETRO

**KPB PARCEL ID:** 18533047

**TOTAL ACREAGE:** 1

**PHYSICAL ADDRESS(ES):** 46819 EAST END RD

**LEGAL DESCRIPTION:** T 04S R 11W SEC 26 SEWARD MERIDIAN HM 2023044 CANYON VIEW 2022 LOT 9C

**2025 NOTICED VALUES**

<b>EXEMPTIONS:</b>	\$0
<b>ASSESSED VALUE TOTAL:</b>	<b>\$17,500</b>
RAW LAND	\$17,500
TOTAL IMPROVEMENTS:	\$0

**LAND DETAILS**

Elec Yes  
Gas No  
View Limited  
Gravel Main



**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 1.0-acre parcel in the Russian Village 2 market area (#295). Land influences are gravel-maintained access, limited view, and electric utility access, but no gas. Highest and best use of the parcel is residential. On April 11<sup>th</sup>, 2025, Heather Windsor, Land Appraiser, and Tom Johnson, Appraiser I, had an inspection scheduled for one o'clock. Prior to showing up, Mr. Basargin called stating that he would rather we not go on to his property and suggested we perform our inspection from the right-of-way. After the inspection and review, no changes were made to the influences or values. At the time of this writeup Mr. Basargin verbally indicated that he wanted to accept his value and withdrew his appeal but has not indicated formally in writing.

For the Russian Village 2 market area (#295), 2 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all sales is 31.51%, and the Coefficient of Dispersion (COD) is 14.25. Though the COD is within an acceptable range as set by the International Association of Assessing Officers (IAAO), the median is far below the 100% state requirement and would indicate that assessment in this market area is still low. These properties are being valued fairly and equitably with like-kind properties within same market area.

<b>Ratio Sum</b>	1			<b>Excluded</b>	
<b>Mean</b>	31.51%	<b>Earliest Sale</b>	3/21/2022	<b># of Sales</b>	2
<b>Median</b>	31.51%	<b>Lates Sale</b>	6/6/2024	<b>Total AV</b>	\$ 46,800
<b>Wtd Mean</b>	30.87%	<b>Outlier Information</b>		<b>Total SP</b>	\$ 151,600
<b>PRD</b>	102.07%	Range	1.5	<b>Min</b>	27.02%
<b>COD</b>	14.25%	<b>Lower Limit</b>	#NUM!	<b>Max</b>	36.00%
<b>St. Dev</b>	0.0635	<b>Upper Limit</b>	#NUM!	<b>Min Sale</b>	\$ 65,000
<b>COV</b>	20.15%			<b>Max Sale</b>	\$ 86,600

### **Reference**

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second edition*. Chicago: International Association of Assessing Officers.

## RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject property is currently valued uniformly and equitably with the 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. An inspection from the road row was completed on April 11<sup>th</sup>, 2025.

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

**APPELLANT:** REUTOV EVDOKIA V BASARGIN PETRO N

**PARCEL NUMBER:** 18533047

**LEGAL DESCRIPTION:** T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW  
2022 LOT 9C

**TOTAL:** \$17,500

### **BOARD ACTION:**

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





KPB PARCEL ID: 18533047








KENAI PENINSULA BOROUGH

Assessing

2025

Real Property Assessment Valuation Appeal  
Ortho Imagery and Vicinity Map

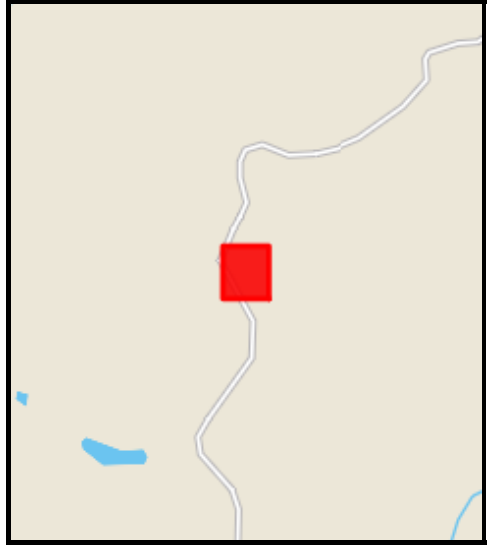
 KPB Parcel ID: 18533047

**Appellant: REUTOV EVDOKIA V**

Legal Description: T 04S R 11W SEC 26  
SEWARD MERIDIAN HM 2023044 CANYON  
VIEW 2022 LOT 9C



**Vicinity: Fox River**



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

Tuesday, April 29, 2025

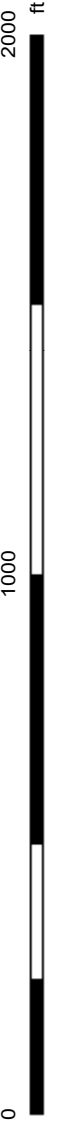
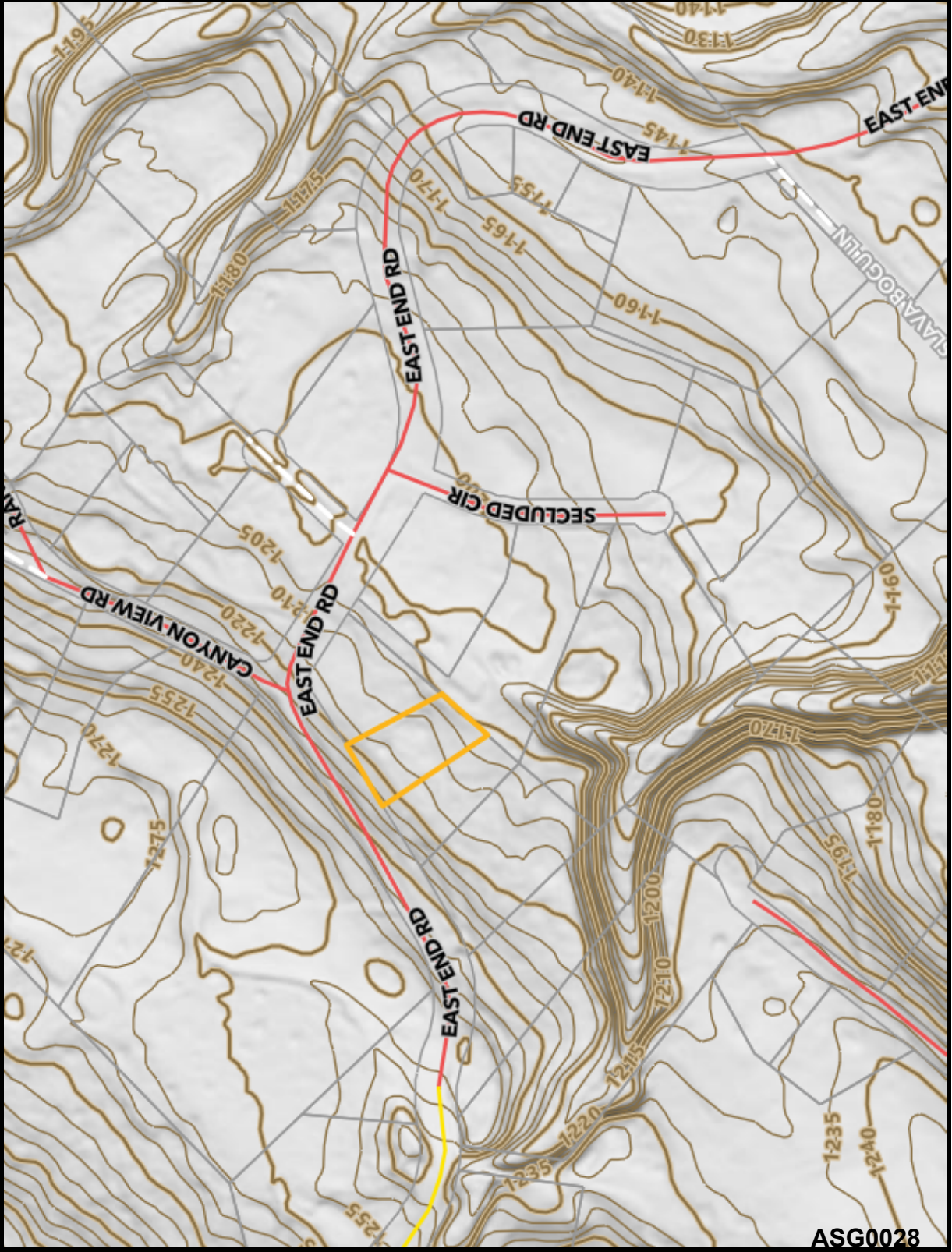
ASG0027





KPB PARCEL ID: 18533047

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



CERTIFICATE OF OWNERSHIP

We hereby certify that we are the owners of the real property shown and described herein, and that we have no knowledge of any other persons who have any interest in the property, except as stated herein. We grant all easements to the use shown.

Edwina Y. Reutov

Edwina Y. Reutov, 815 East 6th St, Homer, AK 99603

Edwina Y. Reutov, 815 East 6th St, Homer, AK 99603

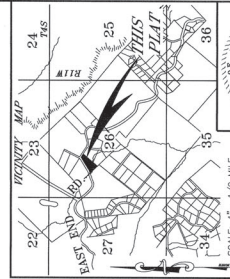
NOTARY'S ACKNOWLEDGEMENT

I, Edwina Y. Reutov, and I, Edwina Y. Reutov, do hereby acknowledge that we are the owners of the real property shown and described herein, and that we have no knowledge of any other persons who have any interest in the property, except as stated herein. We grant all easements to the use shown.

PLAT APPROVAL

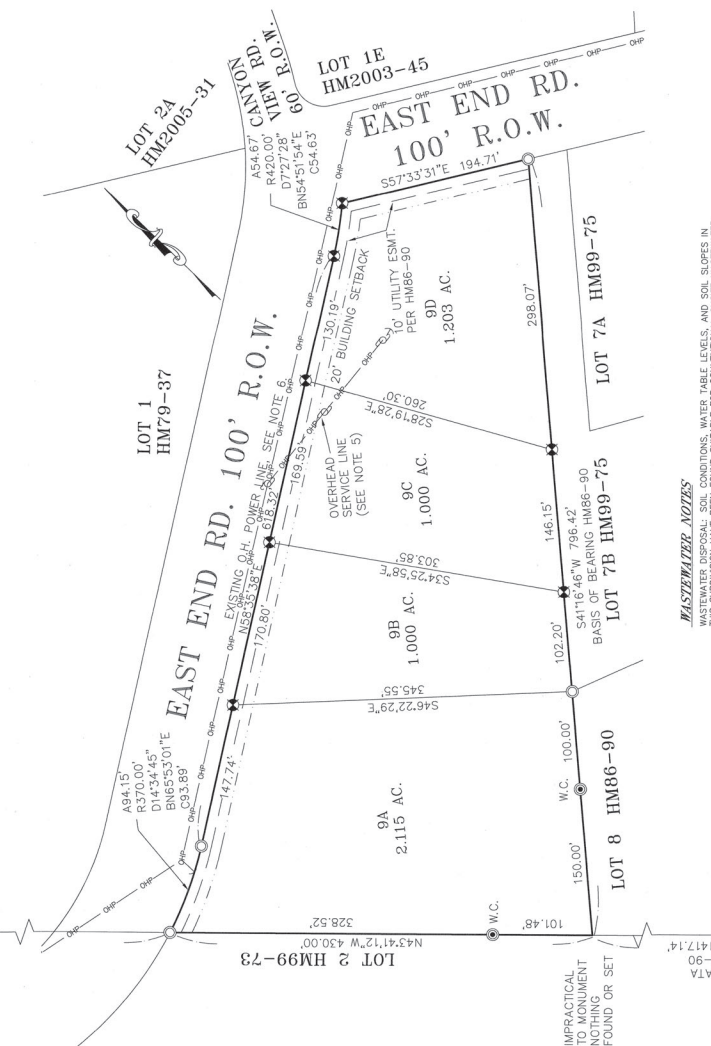
This plat was approved by the Alaska Peninsula Borough Board of Planning and Zoning at a public hearing on August 18, 2022.

BY: *Kimberly A. Wilson* Alameda Office



DATE: 8-7-2023  
SCALE: 1" = 60'  
JOB No. 5363  
DRAWING: 5363-534

CANYON VIEW 2022  
A SUBDIVISION OF LOT 9, CANYON VIEW NO. 2 (HMB8-90), LOCATED WITHIN THE NW1/4, SEC 26, T24S, R10W, ALASKA PENINSULA BOROUGH, HOMER DISTRICT, HOMER INCORPORATING DISTRICT, HOMER, AK 99603.  
OWNERS: EDWINA Y. REUTOV, 815 EAST 6TH ST, HOMER, AK 99603  
PLAT # 2023-44  
RECD: 11/16/23  
DATE: 11/16/23  
TIME: 3:07 P.M.

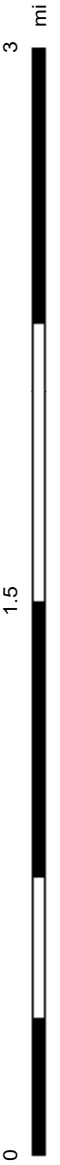


WASTEWATER NOTES  
THIS SUBDIVISION HAS BEEN FOUND SUITABLE FOR CONVENTIONAL ONSITE WASTEWATER TREATMENT SYSTEMS. THE DESIGN OF THE WASTEWATER TREATMENT SYSTEM IS THE RESPONSIBILITY OF THE ENGINEER. THE SUBDIVISION AND SOILS REPORT IS AVAILABLE FROM THE KENAI PENINSULA BOROUGH. ANY OTHER TYPE OF ONSITE WASTEWATER TREATMENT AND DISCHARGE SHALL BE THE RESPONSIBILITY OF THE ENGINEER. THE DESIGN SHALL BE APPROVED BY THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION.

- NOTES
1. PER HMB8-90, A BUILDING SETBACK OF 20 FEET IS REQUIRED FROM ALL STREET FRONT LINES. THE SETBACK STANDARD IS APPROVED BY RESOLUTION OF THE APPROPRIATE PLANNING COMMISSION.
  2. THE FRONT 10 FEET OF THE 20 FOOT BUILDING SETBACK IS A UTILITY EASEMENT PER HMB8-90.
  3. NO PERMANENT STRUCTURE SHALL BE CONSTRUCTED OR PLACED WITHIN A UTILITY EASEMENT WHICH WOULD INTERFERE WITH THE ABILITY OF A UTILITY TO USE THE EASEMENT. ASSOCIATION A RIGHT TO ENTER PREMISES TO MAINTAIN THE EXISTING ELECTRIC DISTRIBUTION LINES (CURRENTLY ALONG EAST END ROAD).
  4. BOOK 157, PAGE 799 IN THE HOMER RECORDING DISTRICT GRANTED HOMER ELECTRIC ASSOCIATION A RIGHT TO ENTER PREMISES TO MAINTAIN THE EXISTING ELECTRIC DISTRIBUTION LINES (CURRENTLY ALONG EAST END ROAD).
  5. THE SUBDIVISION IS THE CONTIGUOUS OF A 20-FOOT-WIDE ELECTRIC EASEMENT, INCLUDING CUTS AND ANCHORS, GRANTED THIS PLAT.
  6. THE BOROUGH WILL NOT ENFORCE PRIVATE COVENANTS, EASEMENTS, OR DEED RESTRICTIONS PER MPR 20.60.170.
- LEGEND
- MONUMENT OF RECORD AS DESCRIBED
  - 1.5" AL-CAP SET BY 44695, 1986
  - 2" DIA. SELF IDENTIFYING AL-CAP ON 5/8" X 30" REBAR, 7610S, 2022
  - OVERHEAD POWER POLE
  - ELECTRIC UTILITY ANCHOR



 **KPB PARCEL ID: 18533047**

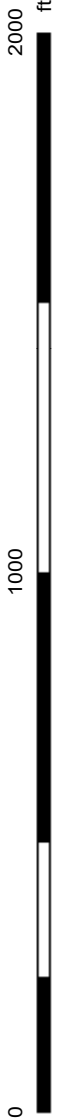
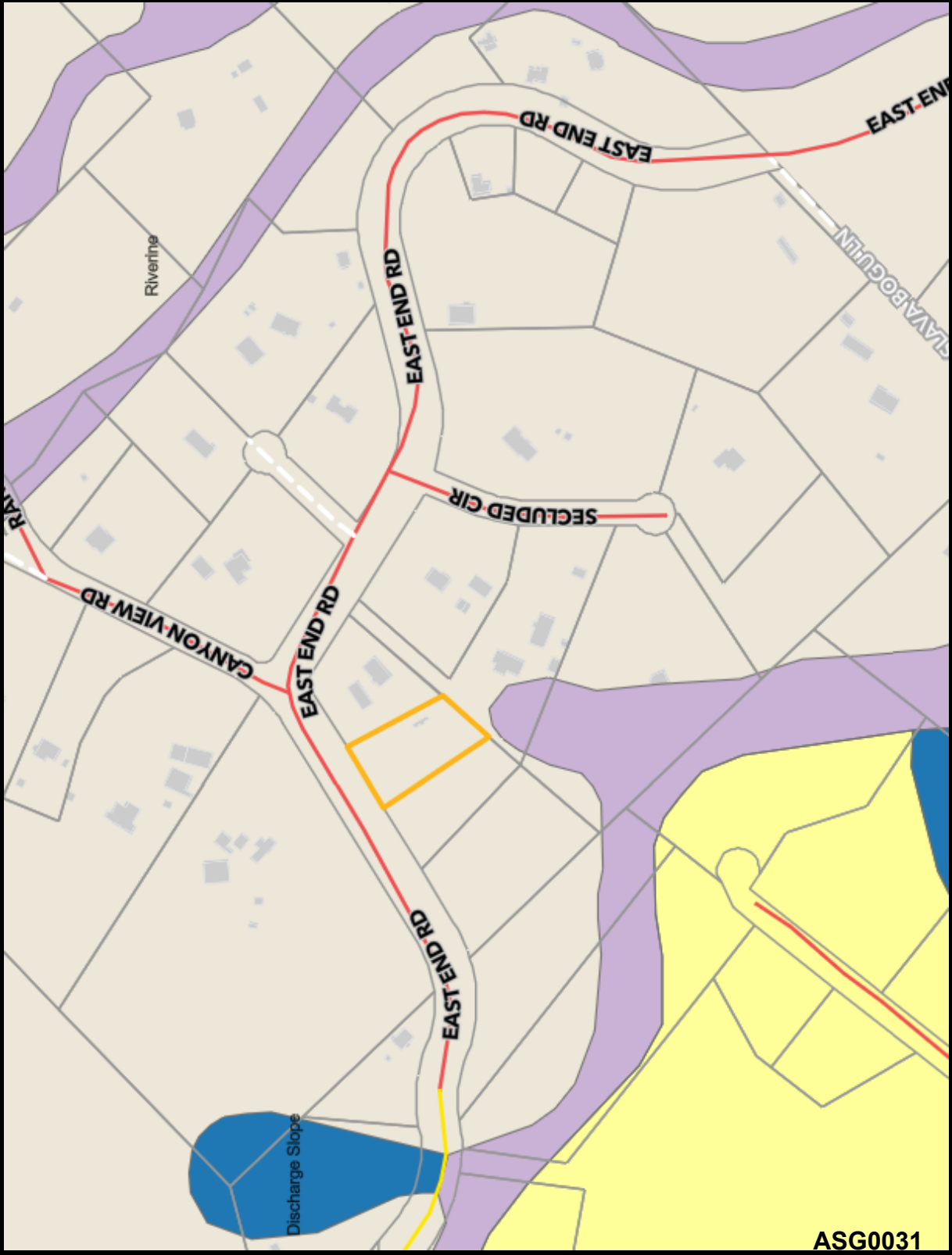






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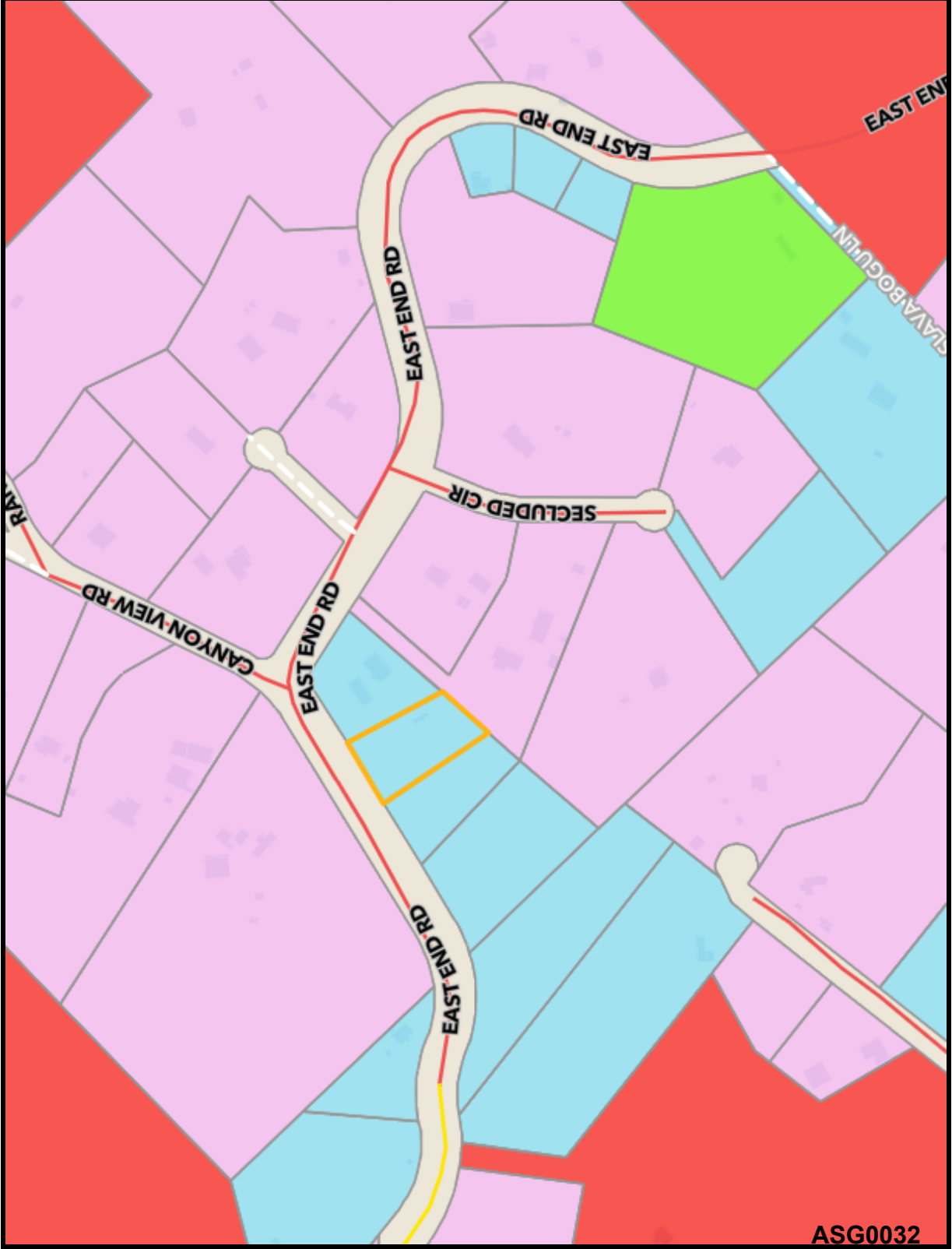
- Transportation
- Roads (by Maintenance)
- Unbuilt / Platted / Not Maintained
  - Borough (RSA)
  - State
  - Federal
  - Municipal
- Terrain
- KWF Wetlands Assessment
- DISTURB
  - Depression
  - Discharge Slope
  - Drainage
  - Floating Island
  - Headwater Fen
  - Kettle
  - LAKE
  - Lakebed
  -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



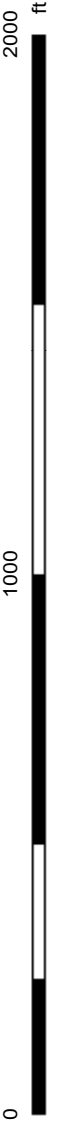


KPB PARCEL ID: 18533047

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



ASG0032





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

2025 11/21/25

46819 EAST END RD

185-330-47

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 295 Russian Village 2 (Fox River)		T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW 2022 LOT 9C	1.00	REUTOV EVDOKIA V BASARGIN PETRO N 46825 E END RD HOMER, AK 99603-9758
Property Class: 100 Residential Vacant		Residential Vacant		
TAG: 81 - KACHEMAK EMERG SVS				
EXEMPTION INFORMATION				
		VALUATION RECORD		
		Assessment Year	2024	Worksheet
		Land	15,300	17,500
		Improvements	0	0
		Total	15,300	17,500

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		1.00	10,300	10,300	10,300	S	Gravel Main	80	8,240	17,500
		X Elec Yes									
		O Gas No									
		6 View Limited							-10	-1,030	
ASSESSED LAND VALUE (Rounded) :										7,210	17,500

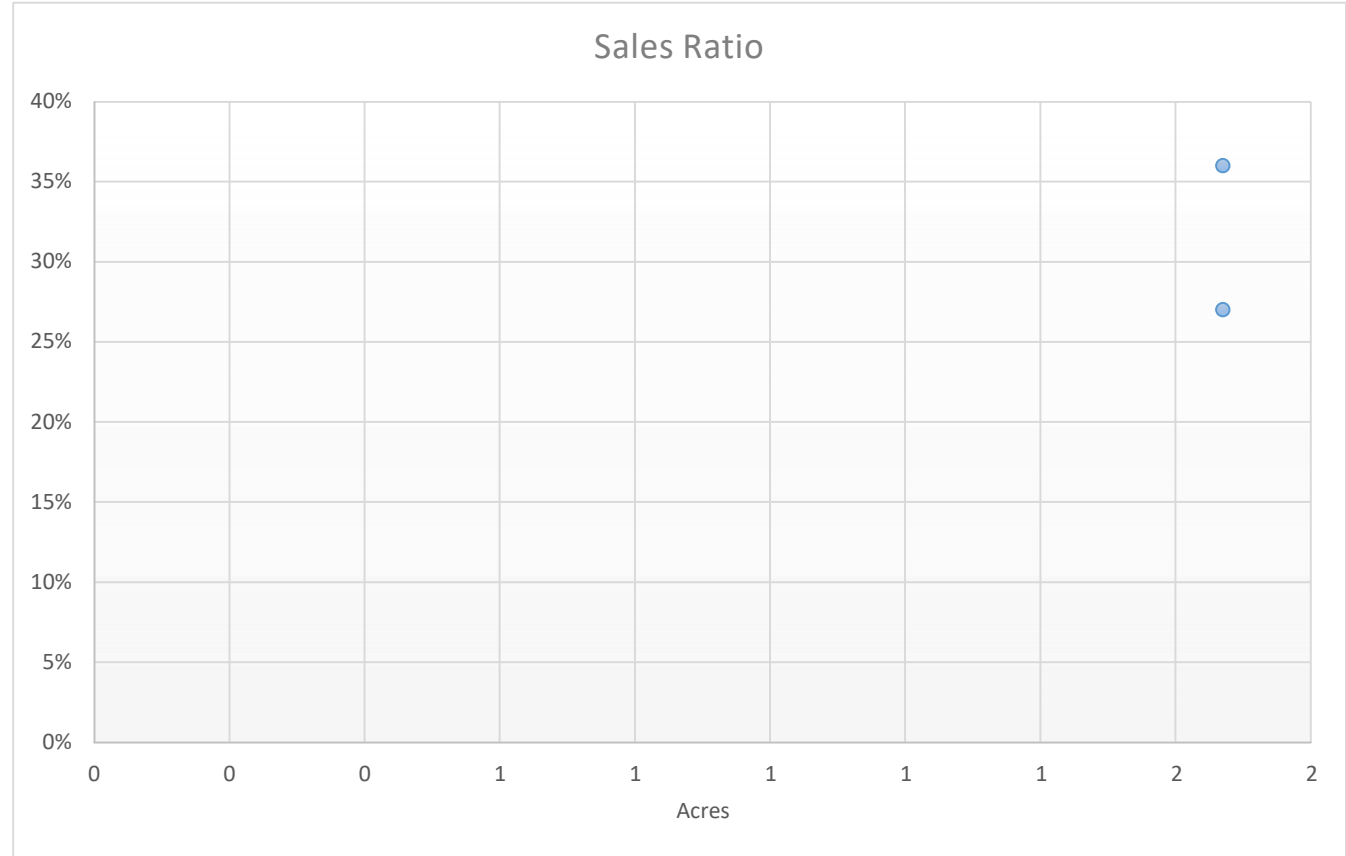
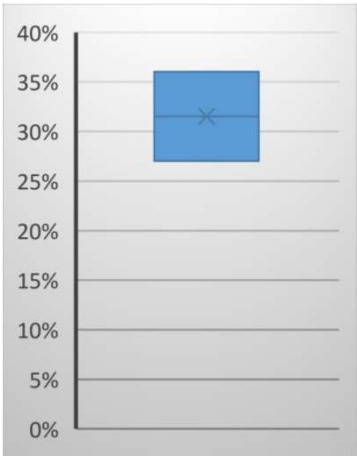
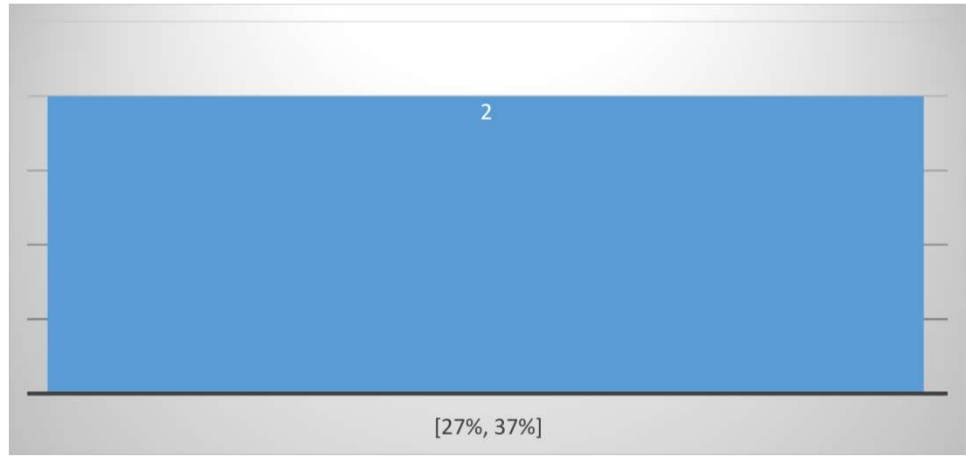
MEMOS

ASG0033



LAND RATIO STUDY

<b>Ratio Sum</b>	1	<b>Earliest Sale</b>	3/21/2022	<b>Excluded</b>	
<b>Mean</b>	31.51%	<b>Lates Sale</b>	6/6/2024	<b># of Sales</b>	2
<b>Median</b>	31.51%	<b>Outlier Information</b>		<b>Total AV</b>	\$ 46,800
<b>Wtd Mean</b>	30.87%			<b>Total SP</b>	\$ 151,600
<b>PRD</b>	102.07%	Range	1.5	<b>Min</b>	27.02%
<b>COD</b>	14.25%	<b>Lower Limit</b>	#NUM!	<b>Max</b>	36.00%
<b>St. Dev</b>	0.0635	<b>Upper Limit</b>	#NUM!	<b>Min Sale</b>	\$ 65,000
<b>COV</b>	20.15%			<b>Max Sale</b>	\$ 86,600



## LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
295	3/21/2022	100134	18521191	1.67	\$ 23,400	\$ 65,000	\$ 20,300	20	C	36.00%
295	6/6/2024	100134	18521191	1.67	\$ 23,400	\$ 86,600	\$ 20,300	20	C	27.02%

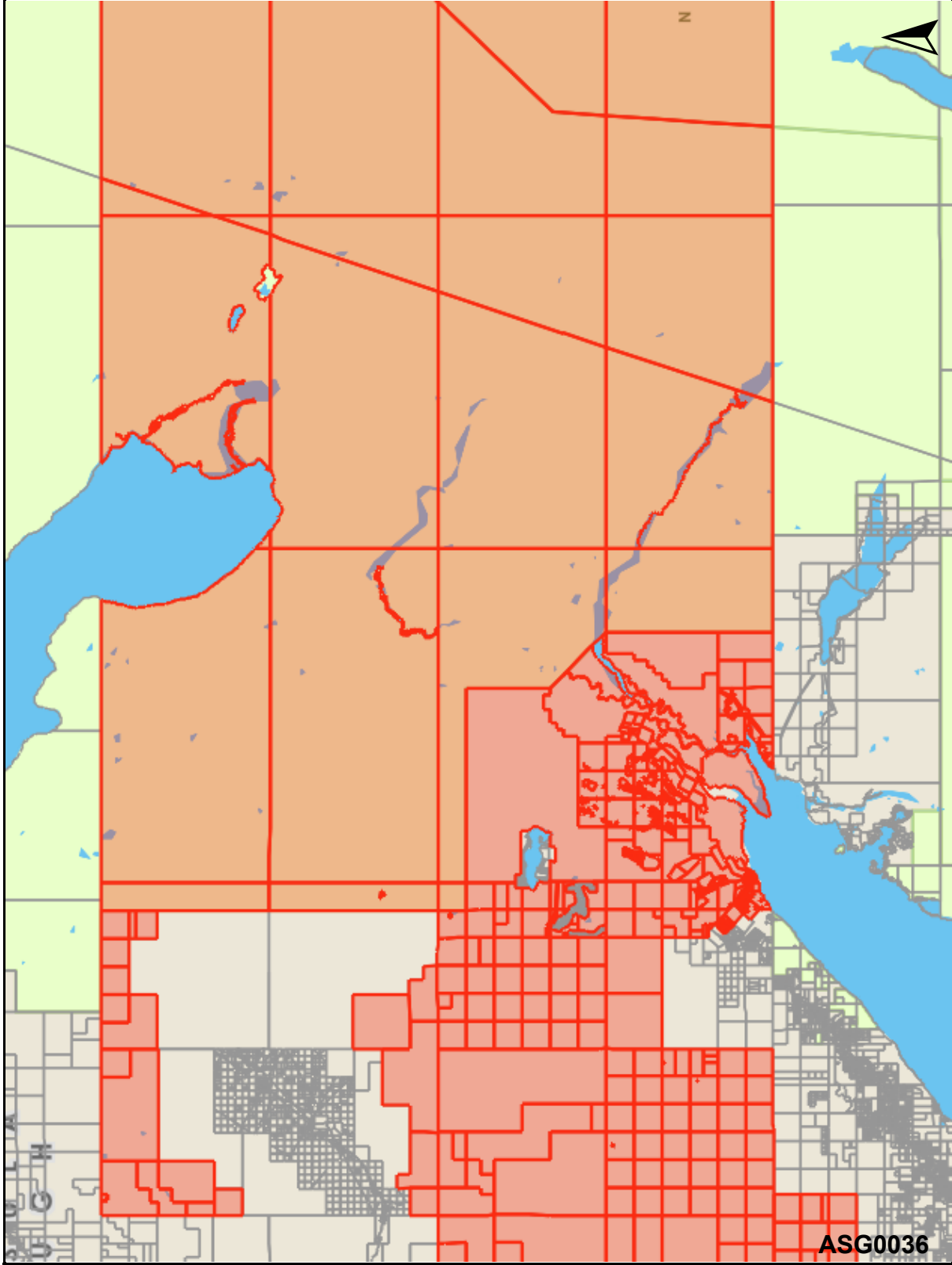


KENAI PENINSULA BOROUGH

**Assessing**

**2025**

# Real Property Assessment Valuation Appeal Market Area Map



Market Area: 295

ASG0036

Contact Date	Contact Name	Contact Type	Contact Phone	Contact Email	Parcel	Notes
4/25/2025 9:48	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED TO ASK IF PETRO WOULD SEND BACK EMAIL WITHDRAWAL. I LEFT MESSAGE.
4/22/2025 9:49	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED LEFT MESSAGE ASKING IF PETRO COULD SEND BACK HIS EMAIL WITHDRAWALS
4/17/2025 7:50	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN@GMAIL.COM	18533046, 18533047, 18533048	I CALLED PETRO TO ASK IF HE GOT HIS EMAIL WITHDRAWAL? HE SAID HE DID.
4/15/2025 12:50	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED PETRO BACK WITH HIS NEW VALUES HE SAID HE WOULD WITHDRAWAL. I TOLD HIM I WOULD SEND EMAIL WITHDRAWALS FOR ALL THREE FILES.
4/15/2025 10:43	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533046, 18533047, 18533048	RETURNING CALL BACK TO TJ
4/15/2025 10:04	BASARGIN PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED LEFT MESSAGE TO GO OVER FILE
4/11/2025 8:14	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048	PETRO CALLED TO SAY THAT HE DOES NOT WANT ME ON HIS PROPERTY I CAN STAY IN THE EASMENT AND DO MY INSP. FROM THERE.
4/11/2025 8:09	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048, 18533047, 18533046	ASKED FOR TJ. W XFER TO TJ.
4/8/2025 11:42	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533048, 18533047, 18533046	I CALLED PETRO TO SET UP INSP. FOR 4/11/25 @ 1PM
3/27/2025 9:40	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	I CALLED PETRO BACK WENT OVER FILE EXPLAINED SALES DRIVE VALUES NO CHANGE TO LAND -2% COMP TO R02 FOR NO PAINT.
3/27/2025 8:31	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048, 18533047, 18533046	ASKED FOR TJ - WARM XFER TO TJ
3/26/2025 10:27	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	I CALLED PETRO TO GO OVER FILE HE WAS AT WORK AND SAID THAT HE WILL CALL BACK TOMORROW AROUND 8:30
3/26/2025 9:10	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	INFORMAL : WHY ARE VALS SO HIGH? ALSO HIGH COMPARED TO NEIGHBORS



## APPEAL HISTORY FOR PARCEL 185-330-47

### APPEAL YEAR: 2025

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/27/2025	17,500	17,500	0	0%	Informal Adjustment

Summary: REVIEWED FILE WITH OWNER. NO CHANGE.

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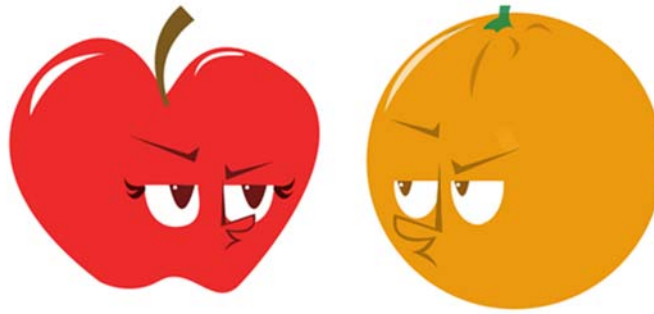
BOE APPEAL	Withdrawn Verbally	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	04/01/2025	17,500	0	17,500	0%	

Summary:

PIN	2024 CERTIFIED VALUE	2025 ASSESSED VALUE		ACRES	VIEW	ACCESS	ELEC
COMPARABLES							
18533017	\$23,100	\$26,500	15%	2.50	View Limited	-10 Gravel Main	80 Elec Yes
18533018	\$24,500	\$28,100	15%	2.50	View Good	0 Gravel Main	80 Elec Yes
18533024	\$26,300	\$30,100	14%	2.92	View Good	0 Gravel Main	80 Elec Yes
18533030	\$16,500	\$18,900	15%	1.82	View Good	0 Unmaintained/Trail	40 Elec Yes
APELLANT PARCELS							
18533046	\$15,300	\$17,500	14%	1.00	View Limited	-10 Gravel Main	80 Elec Yes
18533047	\$15,300	\$17,500	14%	1.00	View Limited	-10 Gravel Main	80 Elec Yes

# 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**

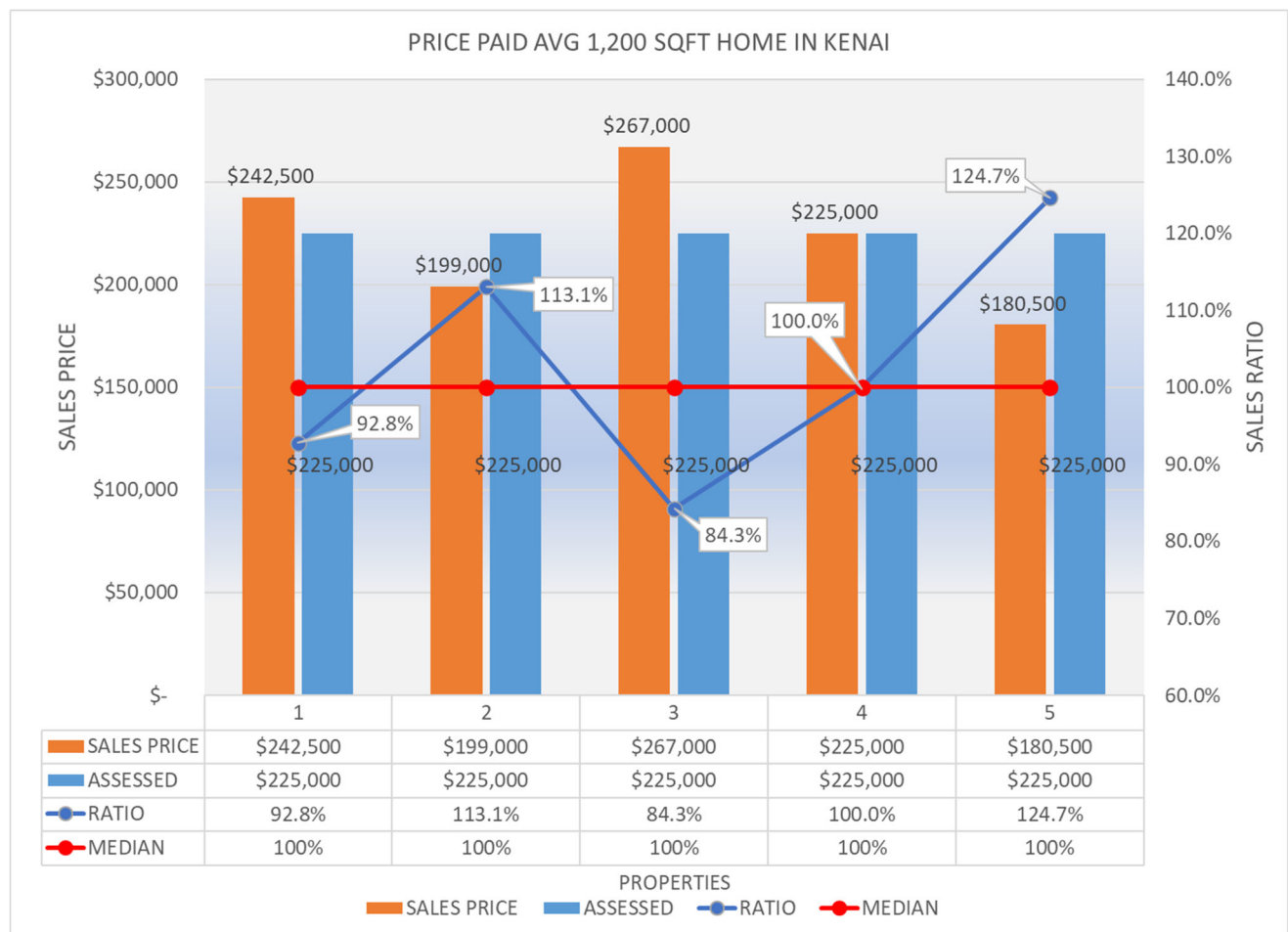
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer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

**KPB PARCEL ID:** 18533048

**TOTAL ACREAGE:** 1.2

**PHYSICAL ADDRESS(ES):** 46813 EAST END RD

**LEGAL DESCRIPTION:** T 04S R 11W SEC 26 SEWARD MERIDIAN HM 2023044 CANYON VIEW 2022 LOT 9D

**2025 NOTICED VALUES**

**EXEMPTIONS:** \$50,000  
**ASSESSED VALUE TOTAL:** **\$221,300**  
RAW LAND \$19,000  
TOTAL IMPROVEMENTS: \$202,300

**LAND DETAILS**

Elec Yes  
Gas No  
View Limited  
Gravel Main

**PROPERTY RECORD CARD(s)****R02**

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Other
BUILDING TYPE	ATTGAR	BUILDING TYPE	1 L FRAME	BUILDING TYPE	SWL
YEAR BUILT	0	YEAR BUILT	2021	YEAR BUILT	3000
TOTAL SQ. FT	612	TOTAL SQ. FT	1584	TOTAL SQ. FT	1
		FINISHED AREA	1584		

**R01**

IMPROVEMENT TYPE	MobileHome	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	Mobile Home	BUILDING TYPE	SHEDGP	BUILDING TYPE	POLEBLDG
YEAR BUILT	1975	YEAR BUILT	1998	YEAR BUILT	2011
TOTAL SQ. FT	768	TOTAL SQ. FT	192	TOTAL SQ. FT	768

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	ADDN	BUILDING TYPE	DRIVE	BUILDING TYPE	SWL
YEAR BUILT	2011	YEAR BUILT	3000	YEAR BUILT	3000
TOTAL SQ. FT	0	TOTAL SQ. FT	1	TOTAL SQ. FT	1

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 1.2-acre parcel in the Russian Village 2 market area (#295). Land influences are gravel-maintained access, limited view, and electric utility access, but no gas. Highest and best use of the parcel is residential. The subject property was inspected from the right-of-way on April 11th, 2025, by Heather Windsor, Land Appraiser, and Tom Johnson, Appraiser II. After the inspection and review, no changes were made to the influences or values.

For the Russian Village 2 market area (#295), 2 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an increase to the land model was needed. The median ratio for all sales is 31.51%, and the Coefficient of Dispersion (COD) is 14.25. Though the COD is within an acceptable range as set by International Association of Assessing Officers (IAAO), the median is far below the 100% state requirement and would indicate that assessment in this market area is still low. These properties are being valued fairly and equitably with like-kind properties within the same market area.

<b>Ratio Sum</b>	1	<b>Earliest Sale</b>	3/21/2022	<b>Excluded</b>	
<b>Mean</b>	31.51%	<b>Lates Sale</b>	6/6/2024	<b># of Sales</b>	2
<b>Median</b>	31.51%	<b>Outlier Information</b>		<b>Total AV</b>	\$ 46,800
<b>Wtd Mean</b>	30.87%	Range 1.5		<b>Total SP</b>	\$ 151,600
<b>PRD</b>	102.07%	<b>Lower Limit</b>	#NUM!	<b>Min</b>	27.02%
<b>COD</b>	14.25%	<b>Upper Limit</b>	#NUM!	<b>Max</b>	36.00%
<b>St. Dev</b>	0.0635			<b>Min Sale</b>	\$ 65,000
<b>COV</b>	20.15%			<b>Max Sale</b>	\$ 86,600

## **Improvement Comments**

The subject property has two residential structures. R01 is a 768 square foot, fair (F) quality mobile home, established as 83% complete with an 896 square foot cabin (C) quality addition. Covering the mobile home is a 12x64 foot pole building. There is also a 12x16 foot shed, one driveway, and a private septic. R02 is a 1584 square foot, average (A) quality, 1 level home with a 612 square foot attached garage established as 100% complete, and a private septic.

On April 11<sup>th</sup>, 2025, Heather Windsor, Land Appraiser, and Tom Johnson, Appraiser I, had a full interior and exterior inspection scheduled for one o'clock. Prior to showing up, Mr. Basargin called stating that he would rather we not go on to his property and suggested we perform our inspection from the right-of-way. The Appellant was informed that an appeal is for the overall assessed value including improvements. After reviewing the file per the phone call with Mr. Basargin, it was mentioned that the septic for R01 was no longer working, and that R02 still needed exterior paint. I removed the septic from R01 and changed R02 % complete from 100% to 98%. These changes resulted in a reduction of value of \$9,300. At the time of this writeup Mr. Basargin verbally indicated that he wanted to accept his updated value and withdrew his appeal but has not indicated formally in writing.

*KPB Code 5.12.060(P) ...If appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access.*

Due to no residential sales reported in the Russian Village 2 market area (#295) since 2022, no market increase or decrease was made based on sales data for 2025.

## **Reference**

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second edition*. Chicago: International Association of Assessing Officers.

## RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject property is currently valued uniformly and equitably with the 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. An inspection from the road row was completed on April 11<sup>th</sup>, 2025.

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

**APPELLANT:** REUTOV EVDOKIA V BASARGIN PETRO N

**PARCEL NUMBER:** 18533048

**LEGAL DESCRIPTION:** T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW  
2022 LOT 9D

**TOTAL:** \$212,000

### **BOARD ACTION:**

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





KPB PARCEL ID: 18533048





KPB PARCEL ID: 18533048








KENAI PENINSULA BOROUGH

Assessing

2025

Real Property Assessment Valuation Appeal  
Ortho Imagery and Vicinity Map

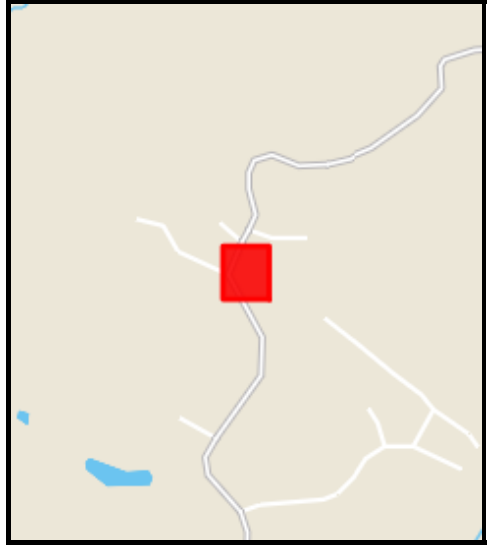
 KPB Parcel ID: 18533048

**Appellant: REUTOV EVDOKIA V**

Legal Description: T 04S R 11W SEC 26  
SEWARD MERIDIAN HM 2023044 CANYON  
VIEW 2022 LOT 9D



**Vicinity: Fox River**



Wilcox, Adeena

Friday, April 25, 2025



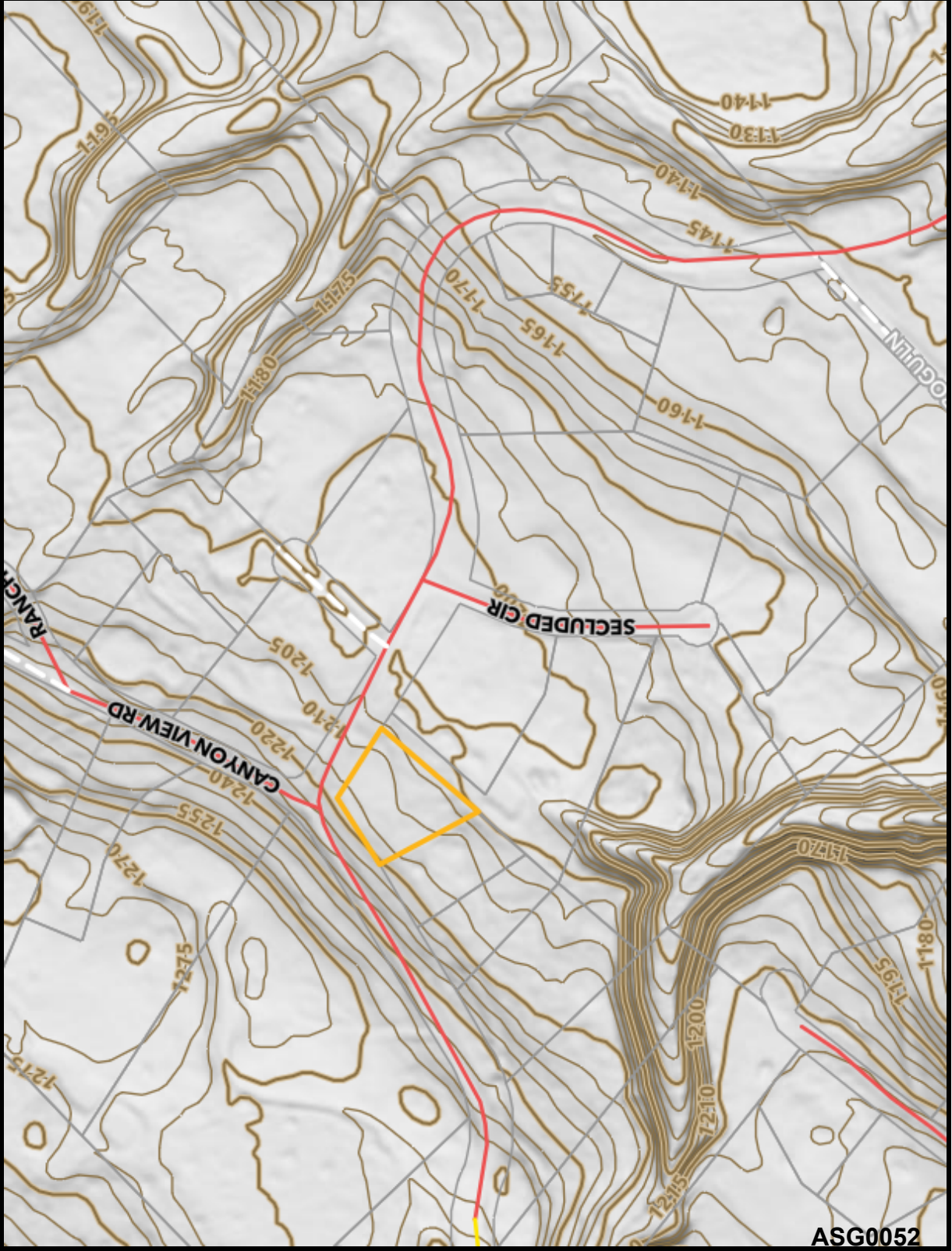
The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



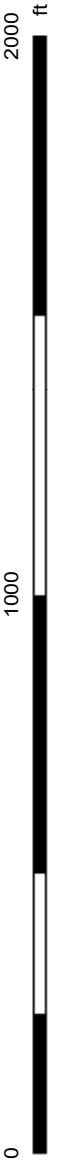


KPB PARCEL ID: 18533048

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



ASG0052



CERTIFICATE OF OWNERSHIP

We hereby certify that we are the owners of the real property shown and described herein, and that we have no knowledge of any other persons who have any interest in the same, except as stated herein. We grant all easements to the use shown.

Edwina Y. Reutov

Edwina Y. Reutov, 815 East 6th St, Homer, AK 99603

Edwina Y. Reutov, 815 East 6th St, Homer, AK 99603

NOTARY'S ACKNOWLEDGEMENT

I, Edwina Y. Reutov, and I, Edwina Y. Reutov, do hereby acknowledge that we have signed the foregoing instrument, and that we are the owners of the real property therein described, and that we have no knowledge of any other persons who have any interest in the same, except as stated herein.

PLAT APPROVAL

This plat was approved by the Alaska Peninsula Borough Board of Planning and Zoning at a public hearing on August 18, 2022.

BY: [Signature] Alisea

Alisea, Borough Engineer



DATE: 8-7-2023  
SCALE: 1" = 60'  
JOB No. 5363  
DRAWING: 5363-534

CANYON VIEW 2022  
A SUBDIVISION OF LOT 9, CANYON VIEW NO. 2 (HMB8-90), LOCATED WITHIN THE NW1/4, SEC 26, T14S, R14E, ALASKA PENINSULA BOROUGH, HOMER DISTRICT, HOMER INCORPORATED DISTRICT, STATE OF ALASKA, CONTAINING 337.9 ACRES.

OWNERS: EDWINA Y. REUTOV  
EDWINA Y. REUTOV  
PO BOX 2226  
HOMER, AK 99603

ABILITY SURVEYS  
CARTER NELSON, P.E.  
152 52ND AVE., HOMER, ALASKA 99603

2023-44

PLAT #

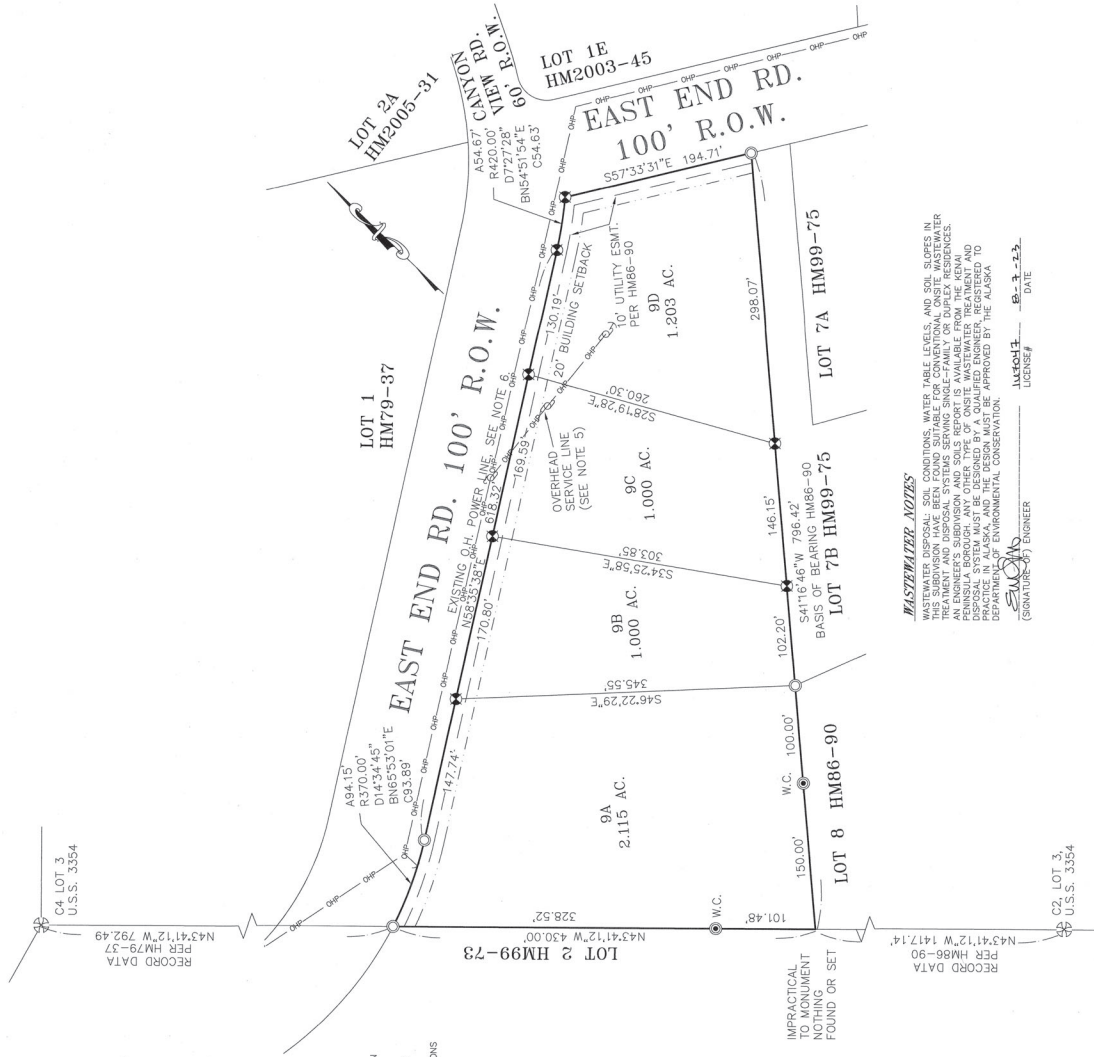
Reutov

11/6

2023

Time 3:07 P.M.

APB FILE No. 2022-034



WASTEWATER NOTES

WASTEWATER DISPOSAL: SOIL CONDITIONS, WATER TABLE LEVELS, AND SOIL SLOPES IN THIS SUBDIVISION HAVE BEEN FOUND SUITABLE FOR CONVENTIONAL ONSITE WASTEWATER DISPOSAL. THE SUBDIVISION IS LOCATED WITHIN THE NW1/4, SEC 26, T14S, R14E, ALASKA PENINSULA BOROUGH, HOMER DISTRICT, HOMER INCORPORATED DISTRICT, STATE OF ALASKA. AN ENGINEER'S SUBDIVISION AND SOILS REPORT IS AVAILABLE FROM THE KENAI PENINSULA BOROUGH, ANY OTHER TYPE OF ONSITE WASTEWATER TREATMENT AND DISPOSAL SYSTEMS ARE NOT PERMITTED. THE SUBDIVISION IS LOCATED WITHIN THE NW1/4, SEC 26, T14S, R14E, ALASKA PENINSULA BOROUGH, HOMER DISTRICT, HOMER INCORPORATED DISTRICT, STATE OF ALASKA. THE DESIGN MUST BE APPROVED BY THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION.

Edwina Y. Reutov  
(SIGNATURE OF) ENGINEER LICENSE # 8-3-23 DATE

NOTES

1. PER HMB8-90, A BUILDING SETBACK OF 20 FEET IS REQUIRED FROM ALL STREET LINES. THE SETBACK SHALL BE MEASURED FROM THE EXISTING CURB OR THE CENTERLINE OF THE STREET, WHICHEVER IS GREATER. THE SETBACK SHALL BE MEASURED FROM THE EXISTING CURB OR THE CENTERLINE OF THE STREET, WHICHEVER IS GREATER.
2. THE FRONT 10 FEET OF THE 20 FOOT BUILDING SETBACK IS A UTILITY EASEMENT PER HMB8-90.
3. NO PERMANENT STRUCTURE SHALL BE CONSTRUCTED OR PLACED WITHIN A UTILITY EASEMENT WHICH WOULD INTERFERE WITH THE ABILITY OF A UTILITY TO USE THE EASEMENT.
4. BOOK 157, PAGE 799 IN THE HOMER RECORDING DISTRICT GRANTED HOMER ELECTRIC ASSOCIATION A RIGHT TO ENTER PREMISES TO MAINTAIN THE EXISTING ELECTRIC DISTRIBUTION LINES (CURRENTLY ALONG EAST END ROAD).
5. THE SUBDIVISION IS LOCATED WITHIN THE NW1/4, SEC 26, T14S, R14E, ALASKA PENINSULA BOROUGH, HOMER DISTRICT, HOMER INCORPORATED DISTRICT, STATE OF ALASKA. THE SUBDIVISION IS LOCATED WITHIN THE NW1/4, SEC 26, T14S, R14E, ALASKA PENINSULA BOROUGH, HOMER DISTRICT, HOMER INCORPORATED DISTRICT, STATE OF ALASKA. THE DESIGN MUST BE APPROVED BY THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION.
6. THE BOROUGH WILL NOT ENFORCE PRIVATE COVENANTS, EASEMENTS, OR DEED RESTRICTIONS PER APB 2020.0170.

- LEGEND
- MONUMENT OF RECORD AS DESCRIBED
  - 1.5" AL-CAP SET BY 44695, 1986
  - 2" DIA. SELF IDENTIFYING AL-CAP ON 5/8" X 30" REBAR, 76105, 2022
  - OVERHEAD POWER POLE
  - ELECTRIC UTILITY ANCHOR

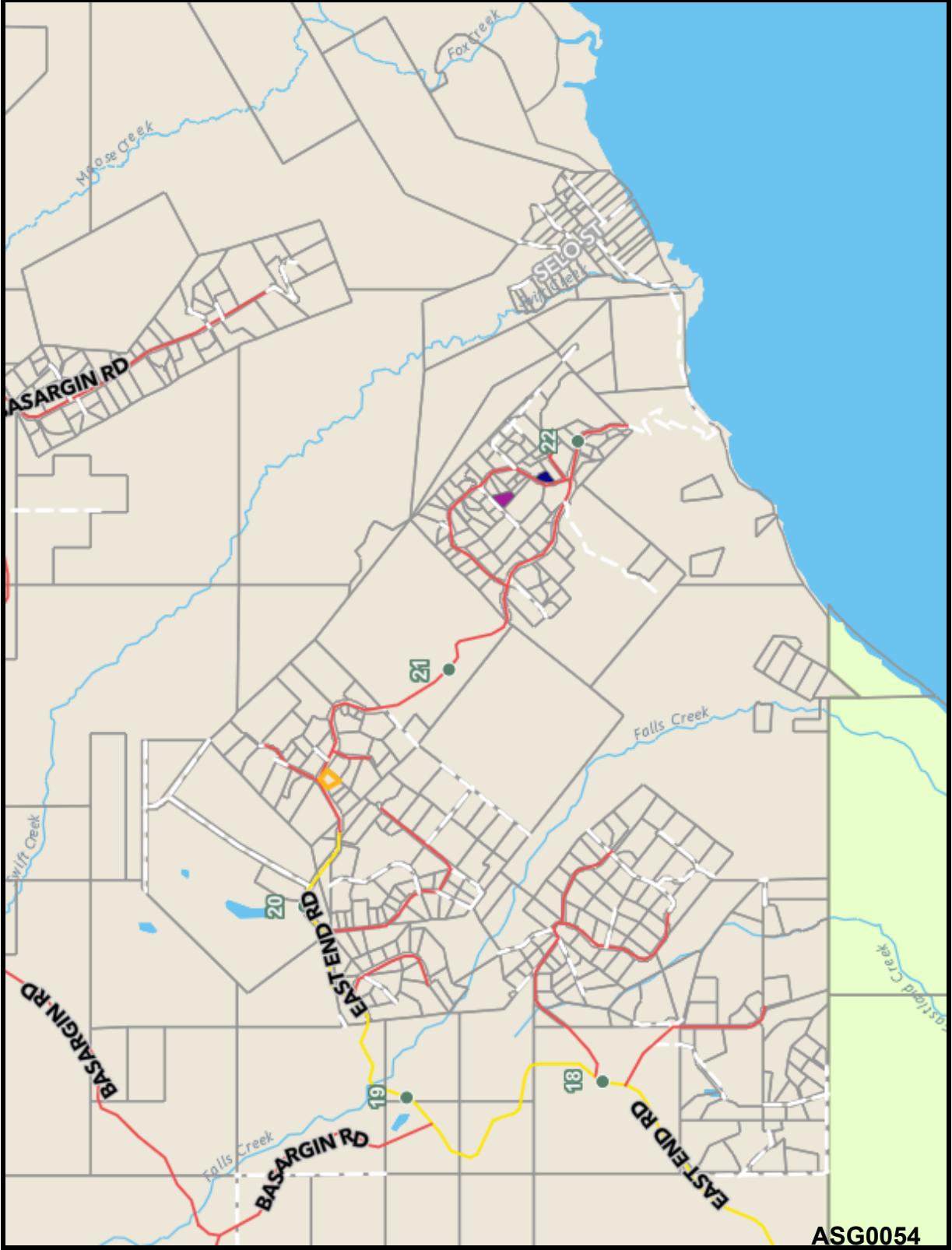
ASG0053





KPB PARCEL ID: 18533048

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

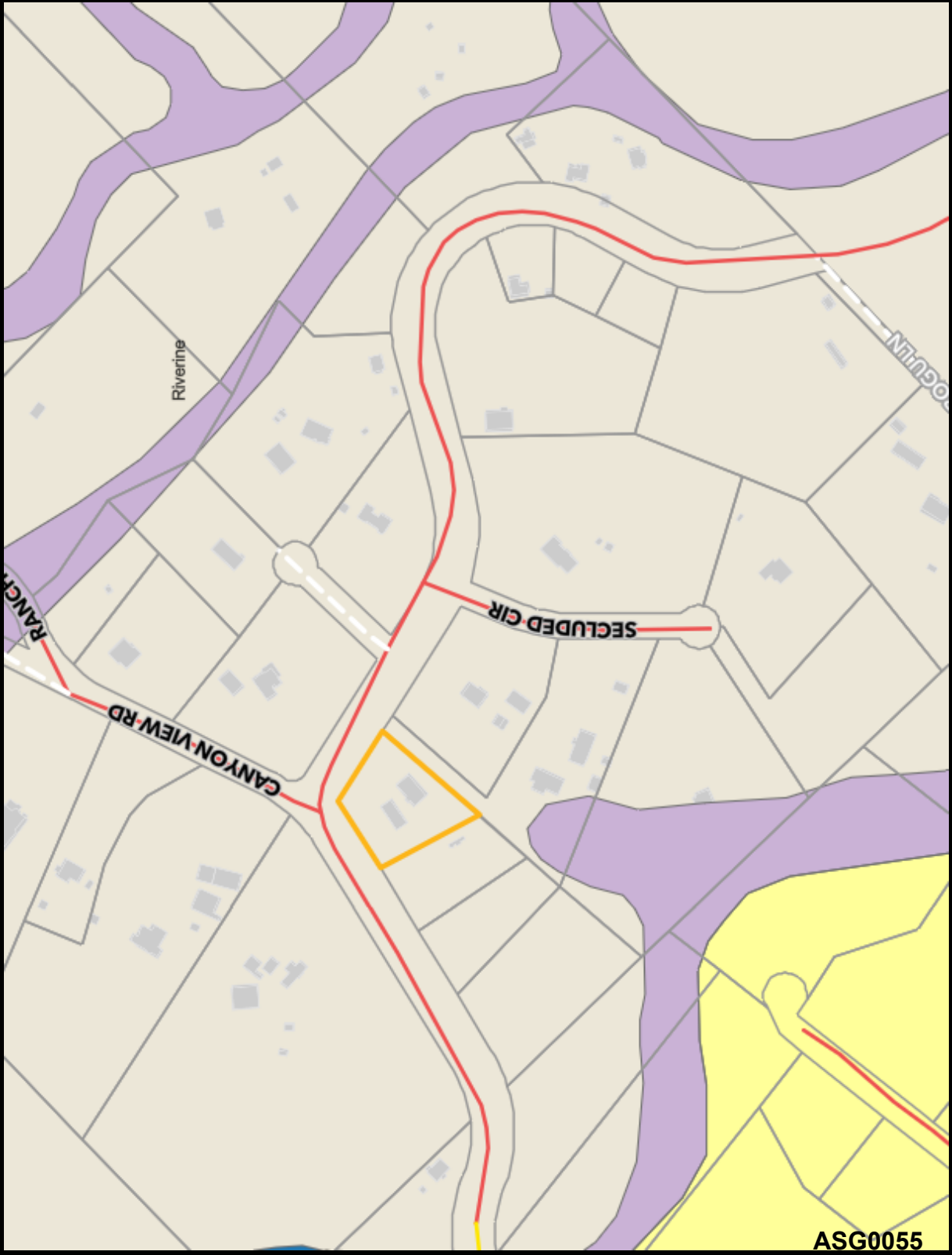


ASG0054



KPB PARCEL ID: 18533048

- 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



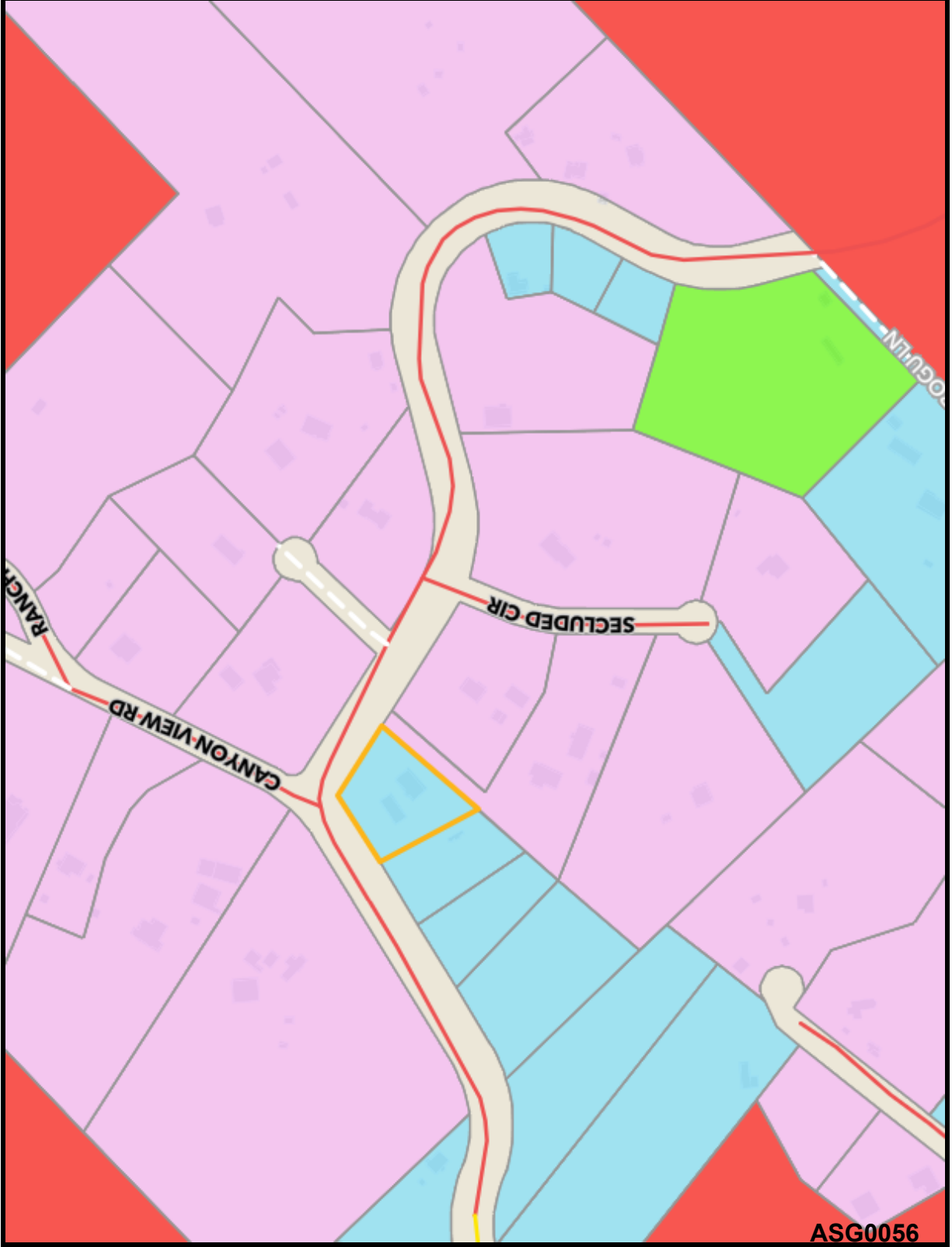
ASG0055





KPB PARCEL ID: 18533048

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



0 1000 2000 ft





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

185-330-48

2025

lsrn: 112156

46813 EAST END RD

Card R01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 1.20	PRIMARY OWNER
Neighborhood: 295 Russian Village 2 (Fox River)		T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW 2022 LOT 9D		REUTOV EVDOKIA V BASARGIN PETRO N 46825 E END RD HOMER, AK 99603-9758
Property Class: 112 Residential Dwellings 2-4				
TAG: 81 - KACHEMAK EMERGENCY SERVICES				
EXEMPTION INFORMATION		Residential Dwellings 2-4		
Residential Exemption - Borough		VALUATION RECORD		
		Assessment Year	2024	Worksheet
		Land	16,700	19,000
		Improvements	193,300	202,300
		Total	210,000	221,300

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		1.20	9,333	9,333	11,200	S Gravel Main	80	8,960	19,000
						X	Elec Yes			
						O	Gas No			
						6	View Limited	-10	-1,120	
ASSESSED LAND VALUE (Rounded) :									7,840	19,000

MEMOS

**Building Notes**  
06/11 ES OLD TRLR APPEARS TO HAVE BEEN REMOVED.PORCION OF CRAWL USABLE THROUGH SKIRTING.DID NOT SEE MH FRAME IN SUPPORT.WDDK ON FRONT NV DUE TO SETTLING/HEAVING.SHEDGP RAN AS 12X16 PER OLD NOTE.[8' IS/WAS CHICKEN COOP)  
03/17 DM MH W/ADDN.SEPTIC NOT CONNECTED TO MH.KITCHEN REMOVED  
11/20 TB NO CHANGE TO R02  
01/22 TB NO CHANGE TO R02 OBSERVED OR PER OWNER, OWNER MAY Additional memos on file.

2025

Irsn: 112156

PHYSICAL CHARACTERISTICS

Style: MHS  
Occupancy Single Family  
Story Height: 1.0  
Finished Area  
Attic: None

ROOFING

Material: Comp sh to 235#  
Type: Flat or Shed  
Framing: Std for class  
Pitch: Low 4/12 or less

FOUNDATION

Footing: None  
Walls: None

DORMERS

None

FLOORING

EXTERIOR COVER

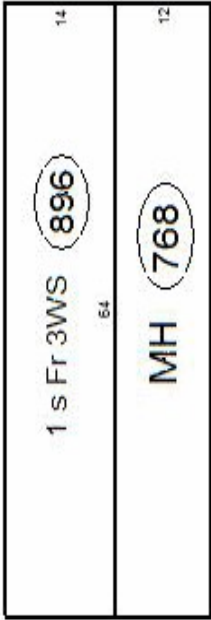
Al/St siding

INTERIOR WALLS

HEATING AND PLUMBING

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

ASG0058



R01 185-330-48

Construction BaseArea floor FinArea Value  
MHome 29,580

TOTAL BASE 29,580

INTERIOR

Frame/Siding/Roof/Dorme 1,210  
Loft/Cathedral 0  
Interior finish 0  
Basement finish 0  
Heating 0  
Plumbing -1,192  
Fireplaces/woodstoves 0  
Other (Ex.Liv, AC, Attic, ...) 0  
TOTAL INT 18

EXT FEATURES

Description

GARAGES

Att Garage 0  
Att Carport 0  
Bsmt Garage 0  
Ext Features 0

TOTAL GAR/EXT FEAT 0

Quality Class/Grade F 1.00

185-330-48 R01

GRADE ADJUSTED VALUE (rounded) 29,600

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	Obs	Fnc Depr	RDF	Loc Adj	Comp %	Value	
												Depr	Depr						
M MHOME	0.00	F	1975	1986		38.51	38.51	12	64	768	29,600	50	0	0	100	100	83	12,300	
A01 ADDN	0.00	Cbn	2011	2013		0.00	0.00	0	0	0	29,920	11	0	0	0	100	100	26,600	
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 POLEBLDG	0.00	Low	2011	2013		19.12	16.63	12	64	768	12,770	53	0	0	0	100	100	6,000	
03 SHEDGP	10.00	Avg	1998	2003	14.65	14.65	14.65	12	16	192	2,810	79	0	0	0	100	100	600	
04 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	6,500	0	0	0	0	100	100	6,500	
TOTAL IMPROVEMENT VALUE (for this card)																			54,000





# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

185-330-48

2025

46813 EAST END RD

Card R02

lsn: 112156

## ADMINISTRATIVE INFORMATION

Neighborhood:  
295 Russian Village 2 (Fox River)  
Property Class:  
112 Residential Dwellings 2-4

TAG:  
81 - KACHEMAK EMERGENCY SERVICES

## LEGAL DESCRIPTION:

T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW 2022 LOT 9D

ACRES: 1.20

## PRIMARY OWNER

REUTOV EVDOKIA V  
BASARGIN PETRO N  
46825 E END RD  
HOMER, AK 99603-9758

## Residential Dwellings 2-4

## VALUATION RECORD

## EXEMPTION INFORMATION

Residential Exemption - Borough

## Assessment Year

Land  
Improvements  
Total

2024	Worksheet
16,700	19,000
193,300	202,300
210,000	221,300

## 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		1.20	9,333	9,333	11,200	S	Gravel Main	80	8,960	19,000
								X Elec Yes			
								O Gas No			
								6 View Limited	-10	-1,120	
										7,840	19,000

ASSESSED LAND VALUE (Rounded) :

## MEMOS

### Building Notes

06/11 ES OLD TRLR APPEARS TO HAVE BEEN REMOVED. PORTION OF CRAWL USABLE THROUGH SKIRTING. DID NOT SEE MH FRAME IN SUPPORT. WDDK ON FRONT NV DUE TO SETTLING/HEAVING. SHEDGP RAN AS 12X16 PER OLD NOTE. (8' IS/WAS CHICKEN COOP)  
03/17 DM MH W/ADDN. SEPTIC NOT CONNECTED TO MH. KITCHEN REMOVED  
11/20 TB NO CHANGE TO R02  
01/22 TB NO CHANGE TO R02 OBSERVED OR PER OWNER, OWNER MAY Additional memos on file.

03/05/2025

Last inspected 01/11/2022 by TB; Code: D; Data Entry by MIS

Desk change 12/22/2023 by HW

ASG0059

2025      Irspn: 112156

**PHYSICAL CHARACTERISTICS**  
Style: 1 L FRAME  
Occupancy: Single Family  
Story Height: 1.00  
Finished Area: 1,584  
Attic: None

**ROOFING**  
Material: Comp sh 240-260#  
Type: Gable  
Framing: Std for class  
Pitch: Medium 5/12 to 8/12

**FOUNDATION**  
Footings: Normal for class  
Walls: Normal for class

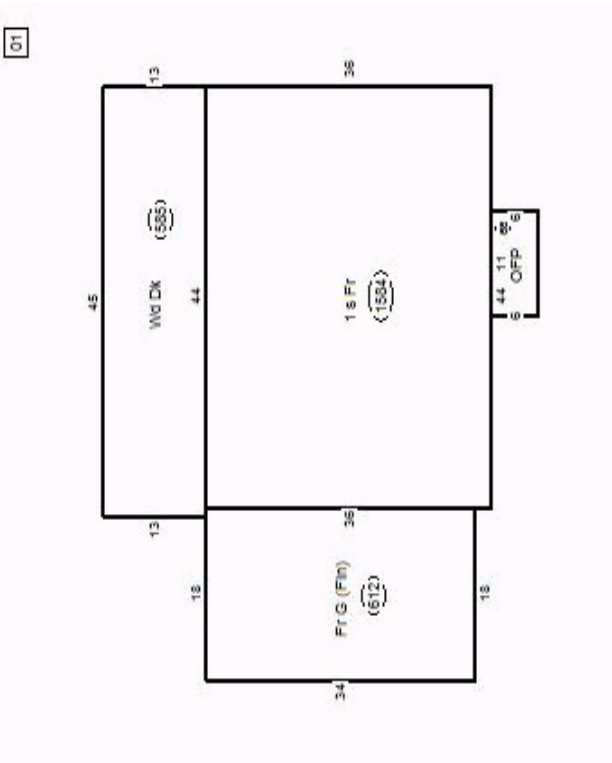
**DORMERS**  
None

**FLOORING**  
1.0 Plywd sub      Base Allowance

**EXTERIOR COVER**  
1.0 Al/St siding      10 Wood siding      90

**INTERIOR WALLS**  
1.0 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  
5-Fixt.Baths: 0      0      TOTAL fix: 8



Construction	BaseArea	floor	FinArea	Value
Wood Frame	1584	1.0	1,584	139,590

TOTAL BASE				139,590
<b>INTERIOR</b>				
Frame/Siding/Roof/Dorme				1,210
Loft/Cathedral				0
Interior finish				0
Basement finish				0
Heating				0
Plumbing				7,860
Fireplaces/woodstoves				1,250
Other (Ex.Liv, AC, Attic, ...)				0
TOTAL INT				10,320

EXT FEATURES		GARAGES	
Description		Att Garage	22,510
2 OFF	2,460	Att Carport	0
1 WDDK	6,380	Bsmt Garage	0
		Ext Features	8,840

TOTAL GAR/EXT FEAT      31,350

Quality Class/Grade

GRADE ADJUSTED VALUE (rounded)      181,260

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 Adj	Loc Adj	% Comp	Value
D DWELL	1.00	Avg	2021	2022			0.00	0.00	0	0	0	181,260	2	0	0	100	80	100	142,100
G01 ATTGAR	0.00		0	0			26.62	36.78	18	34	612	22,510	0	0	0	0	0	100	0
01 SWL	0.00	Avg-	3000	3000			0.00	0.00	0	0	1	6,180	0	0	0	0	0	100	6,200
TOTAL IMPROVEMENT VALUE (for this card)																			148,300

SPECIAL FEATURES

Description				
D WDSTOVE	1	1,250		
G01 H	612	2.25		
G01 IF	612	7.91		
01 PRIVSEPT	1	6,500		

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Ro1

Parcel # 185-330-48 Cd # 1 of 2 InspDate 4/11/25 Appraiser TJ

STR. OVERRIDE VALUE

Redraw: Y (N) Reinspect: Y (N) Yr. Supp. Roll: Y (N) Insp Reason: B

Property Class		Occupancy		Type:
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo	MHS
VA(Lnd Imp)105	AB 190	Duplex	Townhouse	
RS 110	CM VC 300	Triplex		
RS 112	<input checked="" type="checkbox"/> CM(LndImp) 305	4-6 Family	Yr Blt 1925	
RC 120	CM 350	Multi-family	Eff Yr 1986	
MH 130	LH VA 600	Other	Pct.Comp. 83	
MH (only) 131	LH (LndImp) 605	Extra Living Units		
MH 132	Other	Designed	Converted	

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		Type		Built up		Hot Water		kitchen	water htr
Normal for class		Gable		CompSh to 235	<input checked="" type="checkbox"/>	No Heat		2-fix	4-fixture
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		3-fix	5-fixture
Mono slab		Flat or Shed	<input checked="" type="checkbox"/>	Comp Roll		Radiant Floor		Extra fixtures	
None		<input checked="" type="checkbox"/> A-Frame		Metal		Electric BB		No Plumbing	
Foundation Walls		Complex		Other		Forced Air		Special Features	
Formed Concrete				Shake-sh med		Space Heater	<input checked="" type="checkbox"/>	Elevator (Stops)	
Piers - no wall		Pitch		Wood shingles				Sauna Bath (Interior)	
Chemonite		Low to 4/12	<input checked="" type="checkbox"/>	Features - Basement & Monitor				Whirlpool	
Cinder block		Med 5/12 - 8/12		Bsmt Garage	1C	2C	3C	Fireplaces	
Mono slab - no wall		High 9/12 & up		Egress Win #		Monitor		Fireplace M	
None		<input checked="" type="checkbox"/>		MH Found. (Lin Ft)		ELEV		Wood Stove	

EXTERIOR DETAIL										INTERIOR DETAIL									
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	<input checked="" type="checkbox"/>					Norm. for class	<input checked="" type="checkbox"/>					
Alum or Steel	<input checked="" type="checkbox"/>					Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						Electricity	Finish	1	1.5	1.75	2	A	Panel A G						
Log Solid						None	None						Plywood						
Plywood (OSB)							Base Allowance	<input checked="" type="checkbox"/>					Sheetrock						
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A	
T1-11 Economy						Wall	Carpet						Norm. for class	<input checked="" type="checkbox"/>					
Vinyl							Ceramic Tile						Suspended						
Wood						Cove	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hardi-Plank							Pergo or Equal						Sheetrock						
													Wood						

SWL				LAND INFLUENCES										Same	
Cistern		Private Septic		Community	Y	N	View	N	L	G	E	Street Access			
Septic(3-4plex)		Sand Point		Gas			CCRs		Airstrip			Paved	Grv Maint	Unmain/Trail	
Crib		Spring		Electric			HOA		Ag Rights			PLAT		Limited / NA	
Septic (dup)		Private Water		Public H2O								Water Front			
		Sep(Holding)Tk		Public Sewer			Easement*		Other*			Ocean	River	Lake	
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands	Pond	Dedicated	BOAT Launch				

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES									
Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value	

DELETE ALL EXISTING OUTBUILDINGS? Y N									
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features			
Drive	(1)								
02 Pole Bldg	L	2011	2013	12x64		ISO			
03 Shed G	A	1998	2003	12x16					

NOTES:

septic NV per owner.

1775 MHS.

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges		Cabin = 0 - 500 s.f.			Cottage = 501 - 800 s.f.			Res. = 801 - Infinity				
QUALITY	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering or Subfloor	2.70 2.55 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 -20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	3.60 3.40 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	2.70 2.55 2.40	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade package	3.60 3.45 3.30	Very Good, high quality appliance package	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	2.70 2.55 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	1.80 1.70 1.60	Average wood doors and trim	2.10 2.00 1.90	Above average quality doors and wood trim	2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	Excellent high-quality, exotic woods, Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	9.00 8.50 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	4.50 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height Vauited or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneling on open-beam ceiling	7.25 6.75 6.25	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	18.0 17.0 16.0	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	45.0 42.5 40.0	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	60.0 57.5 55.0	Very Good workman-ship. Good attention to interior refinements and detail, exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workman-ship. finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

Completion Estimate	%	Total
Plans Permits & Surveying	2	2
Water/Sewer Rough-in	1	4
Excavation, Forms, & Backfill	2	6
Foundation	8	14
Rough Framing	15	35
Windows & Exterior Doors	2	37
Roof Cover	3	40
Plumbing Rough-in	4	44
Insulation	1	45
Electrical Rough-in	6	51
Heating	5	56
Exterior Cover & Paint	6	62
Int. Drywall, Tape & Texture	8	70
Int. Cabinets, Doors, Trim Etc.	3	83
Plumbing Fixtures	5	88
Floor Covers	3	91
Built in Appliances	3	94
Light Fixtures & Finish Hardware	2	96
Painting & Decorating	4	100
Total Completion	83	

QUALITY		70% of P	G	110%
CBN -			G	115%
CBN			G	120%
CBN +			VG	125%
P.			VG	135%
P			VG	145%
P+			EX	150%
L-			EX	165%
L			EX	180%
L+			HVI-	185
F-			HVI	190%
F			HVI+	195%
F+			HVI	200%+
A-				
A				
A+				

## R02

Cd # 2 of 2 InspDate 4/11/25 Appraiser TJ

Redraw: Y (N) Reinspect: Y (N) Yr. \_\_\_\_\_ Supp. Roll: Y (N) Insp Reason: B

Foundation		Roof		Roof Material		Heat			Plumbing		
<b>Footings</b>		<b>Type</b>		<b>Built up</b>		<b>Hot Water</b>			<b>kitchen</b>		
Normal for class	X	Gable	X	CompSh to 235	X	No Heat			2-fix	1	water htr
Piers - no wall	X	Gambrel		CompSh 240-260		Radiant Ceiling			3-fix	2	4-fixture
Mono slab		Flat or Shed		Comp Roll		Radiant Floor			5-fixture		
None		A-Frame		Metal		Electric BB			Extra fixtures		
<b>Foundation Walls</b>		Complex		Other		Forced Air			No Plumbing		
Formed Concrete	X			Shake-sh med		Space Heater			<b>Special Features</b>		
Piers - no wall	X	<b>Pitch</b>		Wood shingles					Elevator (Stops)		
Chemonite		Low to 4/12		<b>Features - Basement &amp; Monitor</b>					Sauna Bath (Interior)		
Cinder block		Med 5/12 - 8/12	X	Bsmt Garage		1C		2C		3C	Whirlpool
Mono slab - no wall		High 9/12 & up		Egress Win #		Monitor			Fireplaces		
None				MH Found. (Lin Ft)		ELEV			Fireplace M G		
									Wood Stove		

SWL				LAND INFLUENCES										Same		
Cistern		Private Septic	(1)	Community	Y	N	View	N	L	G	E	Street Access				
Septic(3-4plex)		Sand Point		Gas			CCRs		Airstrip			Paved	Grv Maint	Unmain/Trail		
Crib		Spring		Electric			HDA		Ag Rights			PLAT		Limited / NA		
Septic(dup)		Private Water		Public H2O			SAME					Water Front				
		Sep(Holding)Tk		Public Sewer			Easement*	Other*				Ocean	River	Lake		
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands				Pond	Dedicated	BOAT Launch		

[illegible]

**NOTES:**



KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges 	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	2.70 2.55 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 -20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	3.60 3.40 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	2.70 2.55 2.40	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade package	3.60 3.45 3.30	Very Good, high quality appliance package	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	2.70 2.55 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	1.80 1.70 1.60	Average wood doors and trim	2.10 2.00 1.90	Above average quality doors and wood trim	2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	Excellent high-quality, exotic woods, Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	9.00 8.50 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	4.50 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneling on open-beam ceiling	7.25 6.75 6.25	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	18.0 17.0 16.0	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	45.0 42.5 40.0	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. 2 X 6 construction	60.0 57.5 55.0	Very Good workmanship. Good attention to interior refinements and detail, exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

Completion Estimate		%	Total
Plans Permits & Surveying		2	2
Water/Sewer Rough-in		2	4
Excavation, Forms, & Backfill		2	6
Foundation		8	14
Rough Framing		21	35
Windows & Exterior Doors		2	37
Roof Cover		3	40
Plumbing Rough-in		4	44
Insulation		1	45
Electrical Rough-in		6	51
Heating		5	56
Exterior Cover & Paint		6	62
Int Drywall, Tape & Texture		8	70
Int Cabinets, Doors, Trim Etc.		13	83
Plumbing Fixtures		5	88
Floor Covers		3	91
Built in Appliances		3	94
Light Fixtures & Finish Hardware		2	96
Painting & Decorating		4	100
Total Completion			

QUALITY	70% of P	G-	110%
CBN -		G	115%
CBN	80% of P	G	120%
CBN +	90% of P	VG-	125%
P-	< 40%	VG	135%
P	50%	VG+	145%
P+	60%	EX-	150%
L-	65%	EX	165%
L	70%	EX+	180%
L+	75%	HVI-	185
F-	80%	HVI	190%
F	85%	HVI+	195%
F+	90%	HVII	200%+
A-	95%		
A	100%		
A+	105%		

185-330-08 Dm 3/21/17

12-9-19

R01

LEVEL 2

LEVEL 1

BELOW GRADE

Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

Concrete

Concrete Block

Treated Wood

Lower Level Wall Framing:

185-330-08

20F2

K03

TR

1-11-82

R02

LEVEL 2

LEVEL 1

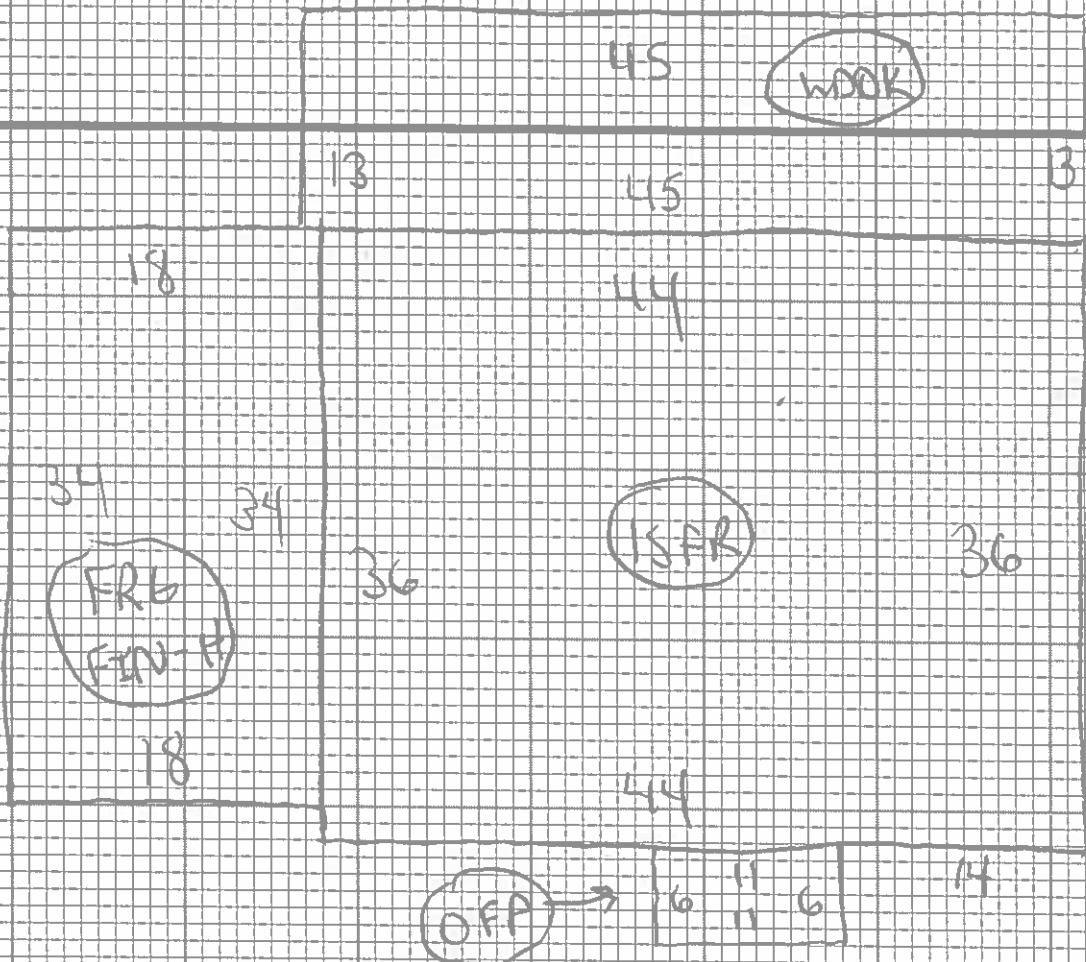
BELOW GRADE

Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

Concrete

Concrete Block

Lower Level Wall Framing: Trex/5 Wood





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

185-330-48

2025

Isrn: 112156

46813 EAST END RD

Card R01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 1.20	PRIMARY OWNER
Neighborhood: 295 Russian Village 2 (Fox River)		T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW 2022 LOT 9D		REUTOV EVDOKIA V BASARGIN PETRO N 46825 E END RD HOMER, AK 99603-9758
Property Class: 112 Residential Dwellings 2-4				
TAG: 81 - KACHEMAK EMERGENCY SERVICES				

81 - KACHEMAK EMERGENCY SERVICES

Residential Dwellings 2-4

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2024	Worksheet
Residential Exemption - Borough	Land	16,700	19,000
	Improvements	193,300	193,000
	Total	210,000	212,000

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		1.20	9,333	9,333	11,200	S Gravel Main	80	8,960	19,000
							X Elec Yes			
							O Gas No			
							6 View Limited	-10	-1,120	
									7,840	19,000
ASSESSED LAND VALUE (Rounded) :										

MEMOS

**Building Notes**  
06/11 ES OLD TRLR APPEARS TO HAVE BEEN REMOVED.PORION OF CRAWL USABLE THROUGH SKIRTING.DID NOT SEE MH FRAME IN SUPPORT.WDDK ON FRONT NV DUE TO SETTLING/HEAVING.SHEDGP RAN AS 12X16 PER OLD NOTE.(8' IS/WAS CHICKEN COOP)  
03/17 DM MH W/ADDN.SEPTIC NOT CONNECTED TO MH.KITCHEN REMOVED  
11/20 TB NO CHANGE TO R02  
01/22 TB NO CHANGE TO R02 OBSERVED OR PER OWNER, OWNER MAY Additional memos on file.

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint Grv Unmain
Electric			HOA			For Sale		PLAT	TRAIL NONE
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River Lake
LAND TYPE	RR#20		OTHER:					Pond	Dedicated Boat Launch
TOPO	Steep		Ravine	Other		Wetlands			

2025

Irtn: 112156

PHYSICAL CHARACTERISTICS

Style: MHS  
Occupancy Single Family  
Story Height: 1.0  
Finished Area  
Attic: None

ROOFING

Material: Comp sh to 235#  
Type: Flat or Shed  
Framing: Std for class  
Pitch: Low 4/12 or less

FOUNDATION

Footing: None  
Walls: None

DORMERS

None

FLOORING

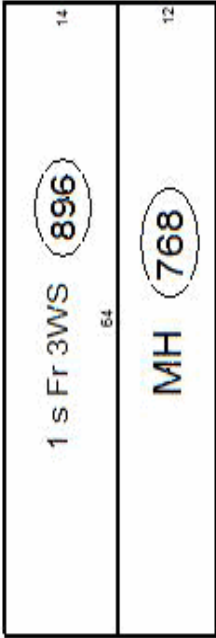
EXTERIOR COVER

Al/St siding

INTERIOR WALLS

HEATING AND PLUMBING

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



R01

185-330-48

Construction BaseArea floor FinArea Value  
MHome 29,580

TOTAL BASE 29,580

INTERIOR

Frame/Siding/Roof/Dorme 1,210  
Loft/Cathedral 0  
Interior finish 0  
Basement finish 0  
Heating 0  
Plumbing -1,192  
Fireplaces/woodstoves 0  
Other (Ex.Liv, AC, Attic, ...) 0

TOTAL INT 18

EXT FEATURES

Description

GARAGES

Att Garage 0  
Att Carport 0  
Bsmt Garage: 0  
Ext Features 0

TOTAL GAR/EXT FEAT 0

Quality Class/Grade

F 1.00

185-330-48 R01

GRADE ADJUSTED VALUE (rounded)

29,600

SPECIAL FEATURES

Description	
02 ISO	0 -2.49

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	Loc Adj	% Comp	Value	
M MHOME	0.00	F	1975	1986	38.51	38.51	38.51	12	64	768	29,600	50	0	0	100	100	83	12,300
A01 ADDN	0.00	Cbn	2011	2013	0.00	0.00	0.00	0	0	0	29,920	11	0	0	0	100	100	26,600
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 POLEBDG	0.00	Low	2011	2013	19.12	16.63	16.63	12	64	768	12,770	53	0	0	0	100	100	6,000
03 SHEDGP	10.00	Avg	1998	2003	14.65	14.65	14.65	12	16	192	2,810	79	0	0	0	100	100	600
TOTAL IMPROVEMENT VALUE (for this card)																	47,500	





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

185-330-48

2025

Isrn: 112156

46813 EAST END RD

Card R02

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 1.20	PRIMARY OWNER
Neighborhood: 295 Russian Village 2 (Fox River)		T 04S R 11W SEC 26 Seward Meridian HM 2023044 CANYON VIEW 2022 LOT 9D		REUTOV EVDOKIA V BASARGIN PETRO N 46825 E END RD HOMER, AK 99603-9758
Property Class: 112 Residential Dwellings 2-4				
TAG: 81 - KACHEMAK EMERGENCY SERVICES				

81 - KACHEMAK EMERGENCY SERVICES

Residential Dwellings 2-4

EXEMPTION INFORMATION		VALUATION RECORD	
Residential Exemption - Borough		Assessment Year	Worksheet
		Land	16,700
		Improvements	193,300
		Total	210,000
			19,000
			193,000
			212,000

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		1.20	9,333	9,333	11,200	S Gravel Main	80	8,960	19,000
		X Elec Yes								
		O Gas No								
		6 View Limited						-10	-1,120	
									7,840	19,000
ASSESSED LAND VALUE (Rounded) :										

MEMOS

**Building Notes**  
06/11 ES OLD TRLR APPEARS TO HAVE BEEN REMOVED.PORION OF CRAWL USABLE THROUGH SKIRTING.DID NOT SEE MH FRAME IN SUPPORT.WDDK ON FRONT NV DUE TO SETTLING/HEAVING.SHEDGP RAN AS 12X16 PER OLD NOTE.(8' IS/WAS CHICKEN COOP)  
03/17 DM MH W/ADDN.SEPTIC NOT CONNECTED TO MH.KITCHEN REMOVED  
11/20 TB NO CHANGE TO R02  
01/22 TB NO CHANGE TO R02 OBSERVED OR PER OWNER, OWNER MAY Additional memos on file.

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL NONE
Public H2O			Hwy Fnt		Ag Right				WATERFRONT
Public Sewer			Easement		Other			Ocean	River Lake
LAND TYPE	RR#20		OTHER:					Pond	Dedicated Boat Launch
TOPO	Steep		Ravine	Other					Wetlands

2025

Irsn: 112156

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME  
Occupancy Single Family  
Story Height: 1.00  
Finished Area 1,584  
Attic: None

ROOFING

Material: Comp sh 240-260#  
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

EXTERIOR COVER

1.0 A/St siding 10 Wood siding 90

INTERIOR WALLS

1.0 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  
5-Fixt.Baths: 0 0 TOTAL fix: 8

R02 185-330-48

Construction BaseArea floor FinArea Value  
Wood Frame 1584 1.0 1,584 139,590

TOTAL BASE		139,590
INTERIOR	Frame/Siding/Roof/Dorme	1,210
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	0
	Plumbing	7,860
	Fireplaces/woodstoves	1,250
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	10,320

EXT FEATURES

Description  
2 OFF 2,460  
1 WDDK 6,380  
GARAGES  
Att Garage 22,510  
Att Carport 0  
Bsmt Garage: 0  
Ext Features 8,840

TOTAL GAR/EXT FEAT 31,350

Quality Class/Grade

GRADE ADJUSTED VALUE (rounded) 181,260

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 Adj	Loc Adj	% Comp	Value	
D	DWELL	1.00	Avg	2021	2022		0.00	0.00	0.00	0	0	0	181,260	2	0	0	100	80	98	139,300	
G01	ATTGAR	0.00		0	0		26.62	36.78	36.78	18	34	612	22,510	0	0	0	0	0	100	0	
01	SWL	0.00	Avg-	3000	3000		0.00	0.00	0.00	0	0	1	6,180	0	0	0	0	0	100	6,200	
TOTAL IMPROVEMENT VALUE (for this card)																					145,500

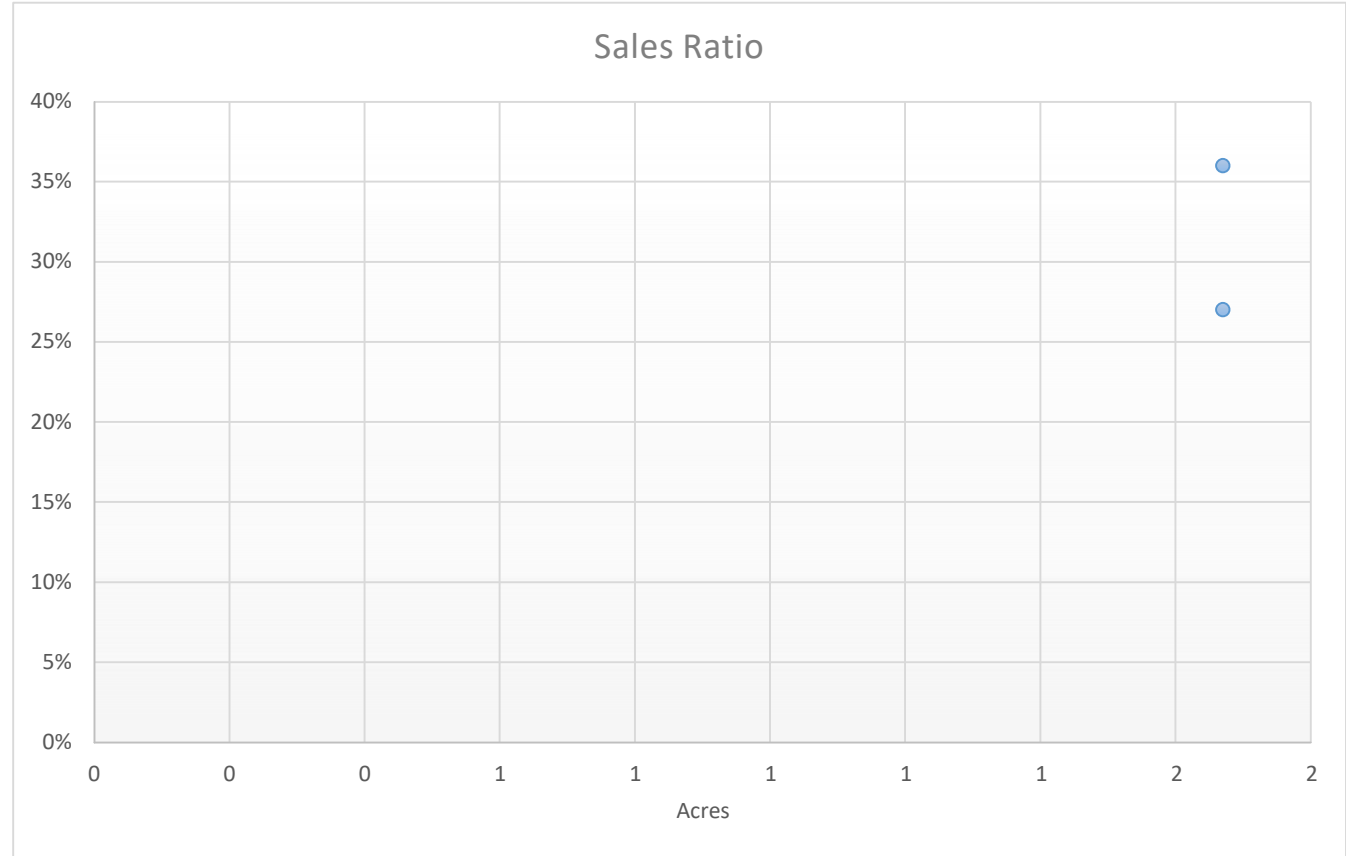
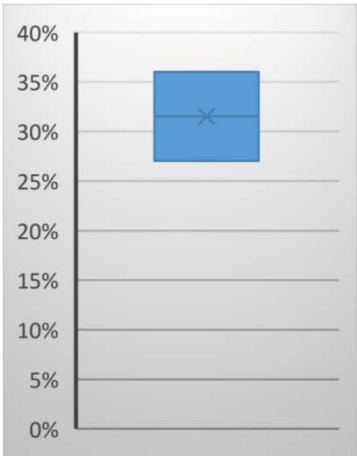
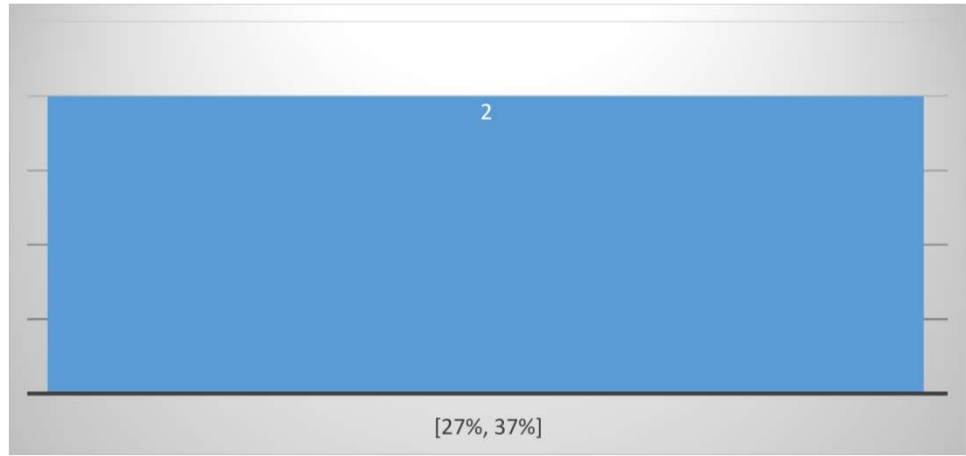
SPECIAL FEATURES

Description	1	1,250
D	WDSTOVE	1
G01	H	612
G01	IF	612
01	PRIVSEPT	1

185-330-48 R02

LAND RATIO STUDY

<b>Ratio Sum</b>	1	<b>Earliest Sale</b>	3/21/2022	<b>Excluded</b>	
<b>Mean</b>	31.51%	<b>Lates Sale</b>	6/6/2024	<b># of Sales</b>	2
<b>Median</b>	31.51%	<b>Outlier Information</b>		<b>Total AV</b>	\$ 46,800
<b>Wtd Mean</b>	30.87%			<b>Total SP</b>	\$ 151,600
<b>PRD</b>	102.07%	Range	1.5	<b>Min</b>	27.02%
<b>COD</b>	14.25%	<b>Lower Limit</b>	#NUM!	<b>Max</b>	36.00%
<b>St. Dev</b>	0.0635	<b>Upper Limit</b>	#NUM!	<b>Min Sale</b>	\$ 65,000
<b>COV</b>	20.15%			<b>Max Sale</b>	\$ 86,600



## LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
295	3/21/2022	100134	18521191	1.67	\$ 23,400	\$ 65,000	\$ 20,300	20	C	36.00%
295	6/6/2024	100134	18521191	1.67	\$ 23,400	\$ 86,600	\$ 20,300	20	C	27.02%

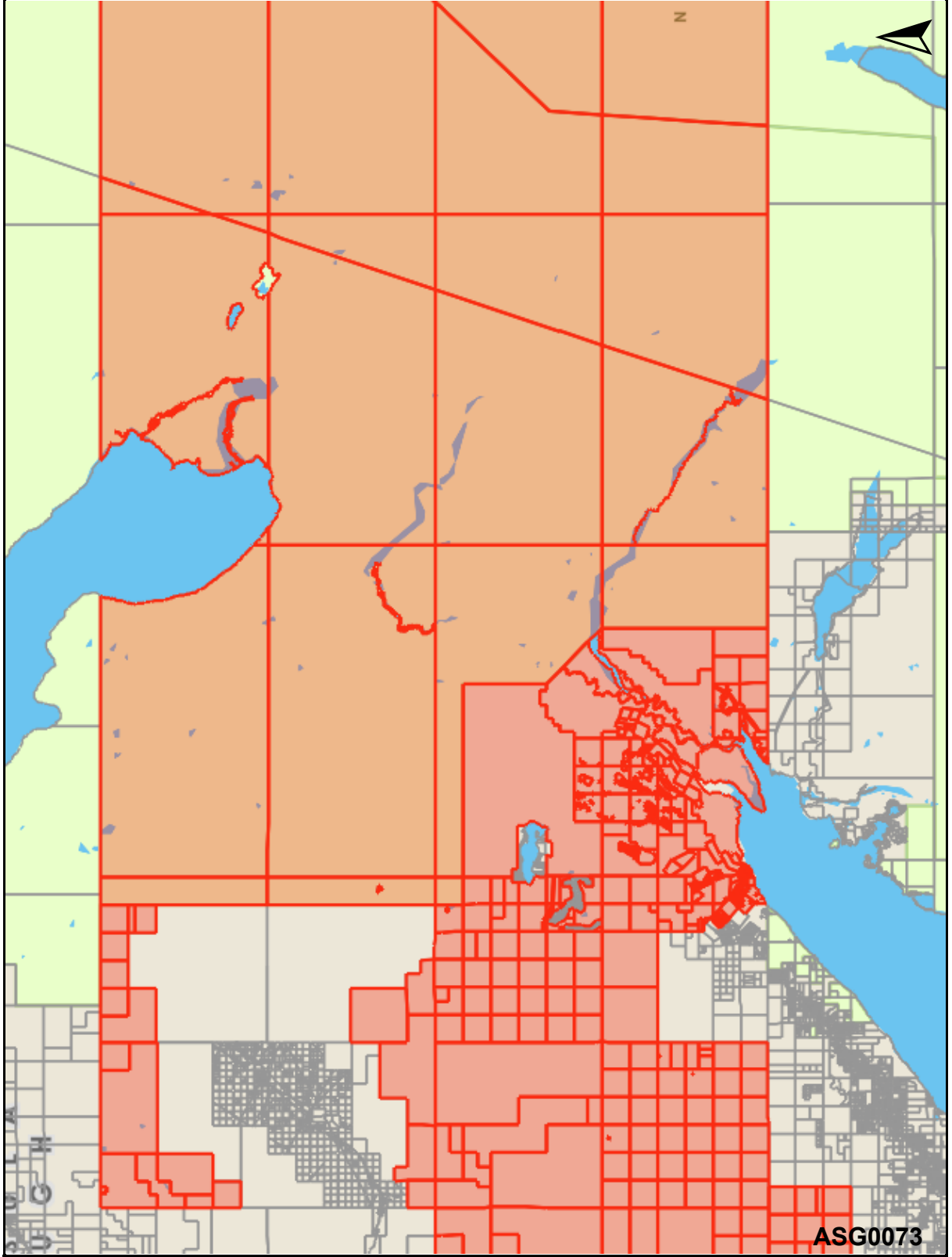


KENAI PENINSULA BOROUGH

**Assessing**

**2025**

# Real Property Assessment Valuation Appeal Market Area Map



Market Area: 295

ASG0073



Contact Date	Contact Name	Contact Type	Contact Phone	Contact Email	Parcel	Notes
4/25/2025 9:48	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED TO ASK IF PETRO WOULD SEND BACK EMAIL WITHDRAWAL. I LEFT MESSAGE.
4/22/2025 9:49	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED LEFT MESSAGE ASKING IF PETRO COULD SEND BACK HIS EMAIL WITHDRAWALS
4/17/2025 7:50	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN@GMAIL.COM	18533046, 18533047, 18533048	I CALLED PETRO TO ASK IF HE GOT HIS EMAIL WITHDRAWAL? HE SAID HE DID.
4/15/2025 12:50	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED PETRO BACK WITH HIS NEW VALUES HE SAID HE WOULD WITHDRAWAL. I TOLD HIM I WOULD SEND EMAIL WITHDRAWALS FOR ALL THREE FILES.
4/15/2025 10:43	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533046, 18533047, 18533048	RETURNING CALL BACK TO TJ
4/15/2025 10:04	BASARGIN PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533046, 18533047, 18533048	I CALLED LEFT MESSAGE TO GO OVER FILE
4/11/2025 8:14	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048	PETRO CALLED TO SAY THAT HE DOES NOT WANT ME ON HIS PROPERTY I CAN STAY IN THE EASMENT AND DO MY INSP. FROM THERE.
4/11/2025 8:09	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048, 18533047, 18533046	ASKED FOR TJ. W XFER TO TJ.
4/8/2025 11:42	BASARGIN, PETRO	Phone	907-299-8085	PBASARGIN29@GMAIL.COM	18533048, 18533047, 18533046	I CALLED PETRO TO SET UP INSP. FOR 4/11/25 @ 1PM
3/27/2025 9:40	BASARGIN, PETRO	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	I CALLED PETRO BACK WENT OVER FILE EXPLAINED SALES DRIVE VALUES NO CHANGE TO LAND -2% COMP TO R02 FOR NO PAINT.
3/27/2025 8:31	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533048, 18533047, 18533046	ASKED FOR TJ - WARM XFER TO TJ
3/26/2025 10:27	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	I CALLED PETRO TO GO OVER FILE HE WAS AT WORK AND SAID THAT HE WILL CALL BACK TOMORROW AROUND 8:30
3/26/2025 9:10	PETRO BASARGIN	Phone	907-299-8085	PBASAGIN29@GMAIL.COM	18533045, 18533046, 18533047, 18533048	INFORMAL : WHY ARE VALS SO HIGH? ALSO HIGH COMPARED TO NEIGHBORS

## APPEAL HISTORY FOR PARCEL 185-330-48

### APPEAL YEAR: 2025

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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TOMJ	03/28/2025	221,300	218,500	-2,800	-1%	Informal Adjustment
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Summary: I CALLED PETRO WENT OVER FILE EXPLAINED SALES DRIVE VALUES. I WILL -2% CMPLT FOR PAINT.

BOE APPEAL	Withdrawn Verbally	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
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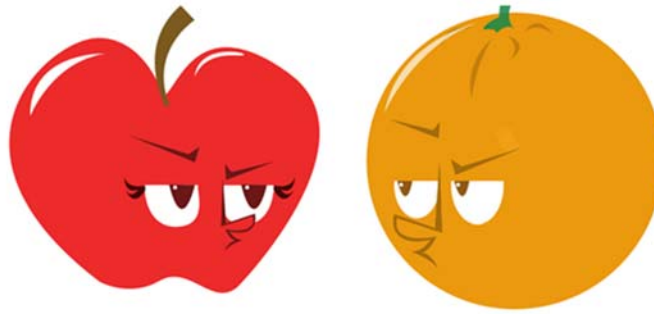
TJOHNSON	04/01/2025	218,500	0	218,500	0%	
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Summary:

PIN	2024 CERTIFIED VALUE	2025 ASSESSED VALUE		ACRES	VIEW	ACCESS	ELEC
COMPARABLES							
18521004	\$21,400	\$24,500	14%	3	View Good	0 Unmaintained/Trail	40 Elec Yes
18533004	\$31,100	\$35,600	14%	7.45	View Good	0 Unmaintained/Trail	40 Elec Yes
18533015	\$24,800	\$28,500	15%	5.32	View Limited	-10 Unmaintained/Trail	40 Elec Yes
18533018	\$24,500	\$28,100	15%	2.50	View Good	0 Gravel Main	80 Elec Yes
18533024	\$26,300	\$30,100	14%	2.92	View Good	0 Gravel Main	80 Elec Yes
18533029	\$29,300	\$33,700	15%	3.76	View Good	0 Gravel Main	80 Elec Yes
18533036	\$42,100	\$48,300	15%	4.87	View Excellent	90 Unmaintained/Trail	40 Elec Yes
APPELLANT PARCEL							
18533048	\$16,700	\$19,000	14%	1.20	View Limited	-10 Gravel Main	80 Elec Yes

# 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.

