

Real Property Assessment Valuation Appeal
Analysis and Recommendation

APPELLANT: BROOKS JOSIAH

KPB PARCEL ID: 17303410

TOTAL ACREAGE: 5.05

PHYSICAL ADDRESS(ES): 66616 SUZIS TRAIL LN

LEGAL DESCRIPTION: T 6S R 14W SEC 3 SEWARD MERIDIAN HM 2006021 MISTY RIDGE SUB UNIT 2 LOT 9

2025 NOTICED VALUES

EXEMPTIONS:	\$50,000
ASSESSED VALUE TOTAL:	\$230,700
RAW LAND	\$54,500
TOTAL IMPROVEMENTS:	\$176,200

LAND DETAILS

View Good

TOPO STEEP/RAVINE/OTHER

Gas No

Unmaintained/Trail

Elec No



PROPERTY RECORD CARD(s)

R01

IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	CABIN	BUILDING TYPE	GRNHSEFS	BUILDING TYPE	DETGAR
YEAR BUILT	2013	YEAR BUILT	2014	YEAR BUILT	2016
TOTAL SQ. FT	686	TOTAL SQ. FT	792	TOTAL SQ. FT	1344
FINISHED AREA	619				
IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other
BUILDING TYPE	SHEDGP	BUILDING TYPE	FLATCP	BUILDING TYPE	DRIVE
YEAR BUILT	2020	YEAR BUILT	2022	TOTAL	1
TOTAL SQ. FT	224	TOTAL SQ. FT	960		
IMPROVEMENT TYPE	Other				
BUILDING TYPE	SWL				
TOTAL	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 5.05-acre parcel in the Homer – Non-City market area (#215). Land influences are unmaintained access, good view, and no electric or gas utility access, with a topographic ravine adjustment. Highest and best use of the parcel is residential. Subject property was inspected on April 11th, 2025, by Heather Windsor, Land Appraiser, and Tom Johnson, Appraiser I. After the inspection and review, no changes were made to the land influences or values.

For the Homer – Non-City market area (#215), 14 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 91.19%, and the Coefficient of Dispersion (COD) is 18.41. These ratios are within acceptable ranges as set by the International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

Ratio Sum	14	Earliest Sale	4/15/2022	Excluded	
Mean	92.93%	Lates Sale	4/9/2024	# of Sales	15
Median	91.19%	Outlier Information		Total AV	\$ 1,095,800
Wtd Mean	90.20%	Range 1.5		Total SP	\$ 1,214,800
PRD	103.02%	Lower Limit	39.69%	Min	58.80%
COD	18.41%	Upper Limit	145.25%	Max	133.28%
St. Dev	0.2210			Min Sale	\$ 21,500
COV	23.78%			Max Sale	\$ 200,000

Improvement Comments

The subject property is a 1 level cabin with a finished attic built in 2013. Total finished area is 619 SF and a quality rating fair (F). Additionally, the property has a 42x32 detached garage, a 22x36 greenhouse, a 24x40 flat carport, and a 14x16 shed.

On April 11th, 2025 Tom Johnson, Appraiser II, and Heather Windsor, Land Appraiser arrived to perform a full interior and exterior inspection. The interior inspection was denied. The homeowner was confrontational and argumentative. Tom Johnson asked twice if the homeowner wanted them to proceed with the exterior inspection and he gave permission to continue.

The exterior inspection resulted in changing the greenhouse size to 24x36, adding a 5x15 balcony with railing to the detached garage, and changing its attic size to 22x32. No changes to the home or flat carport were made. The changes resulted in a decrease of \$3,400 in value.

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.

For the Homer – Non-City market area (#215), 23 sales from the last three years were analyzed by the Appraisal Systems Analyst, Chris Van Slyke. The median ratio for all sales is 96.55%, and Coefficient of Dispersion (COD) is 17.54%. All ratios are within acceptable ranges as set by the International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

RATIO SUM:	21.92	12/1/2021	2.77	# OF SALES:	23
MEAN:	95.29%	Earliest Sale	10/5/2021	TOTAL AV:	\$ 8,773,800
MEDIAN:	96.65%	Latest Sale	7/12/2024	TOTAL SP:	\$ 9,202,000
WTD MEAN:	95.35%	Outlier Info		MINIMUM:	52.62%
PRD:	1.00	Range	1.50	MAXIMUM:	144.48%
COD:	17.54%	Lower Boundary	29.59%	MIN SALE AMT:	\$ 150,000
ST. DEV	0.2188	Upper Boundary	159.27%	MAX SALE AMT:	\$ 850,000
COV:	22.97%			\$ -	\$ 900,000

Reference

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

RECONCILIATION AND FINAL VALUE CONCLUSION

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

1. Subject property is 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 exterior physical inspection was completed on April 11th, 2025.

ASSESSOR'S RECOMMENDATION:

APPELLANT: BROOKS JOSIAH BROOKS EMMY LOU

PARCEL NUMBER: 17303410

LEGAL DESCRIPTION: T 6S R 14W SEC 3 Seward Meridian HM 2006021 MISTY RIDGE SUB
UNIT 2 LOT 9

TOTAL: \$227,300

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____



KPB PARCEL ID: 17303410

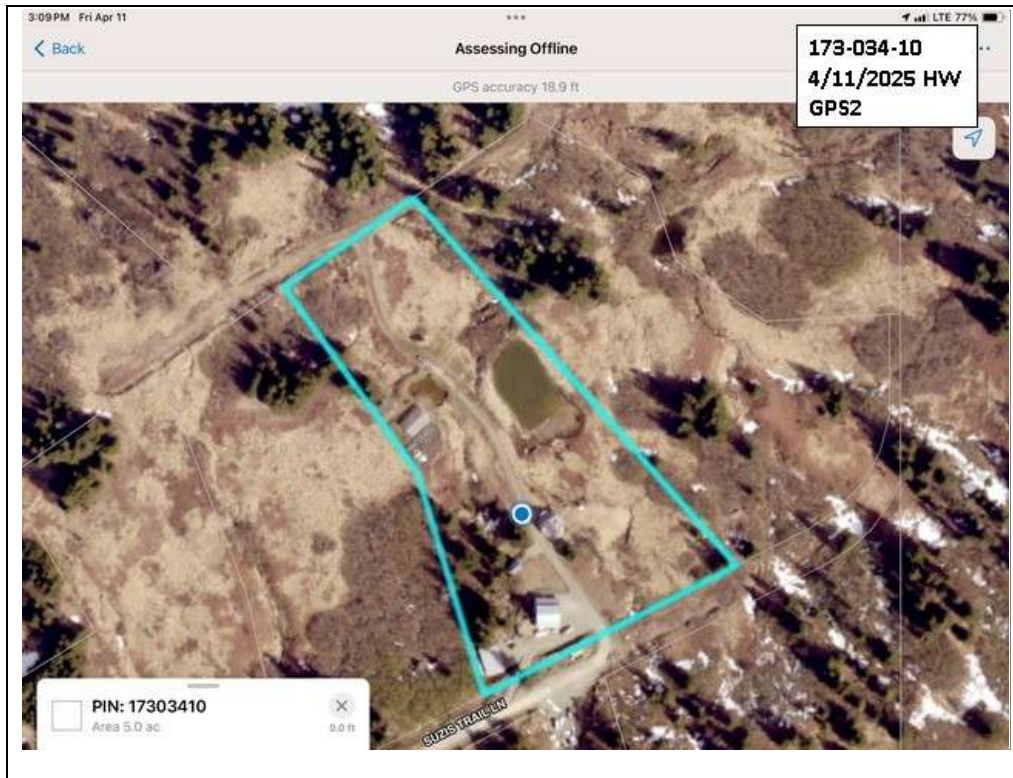




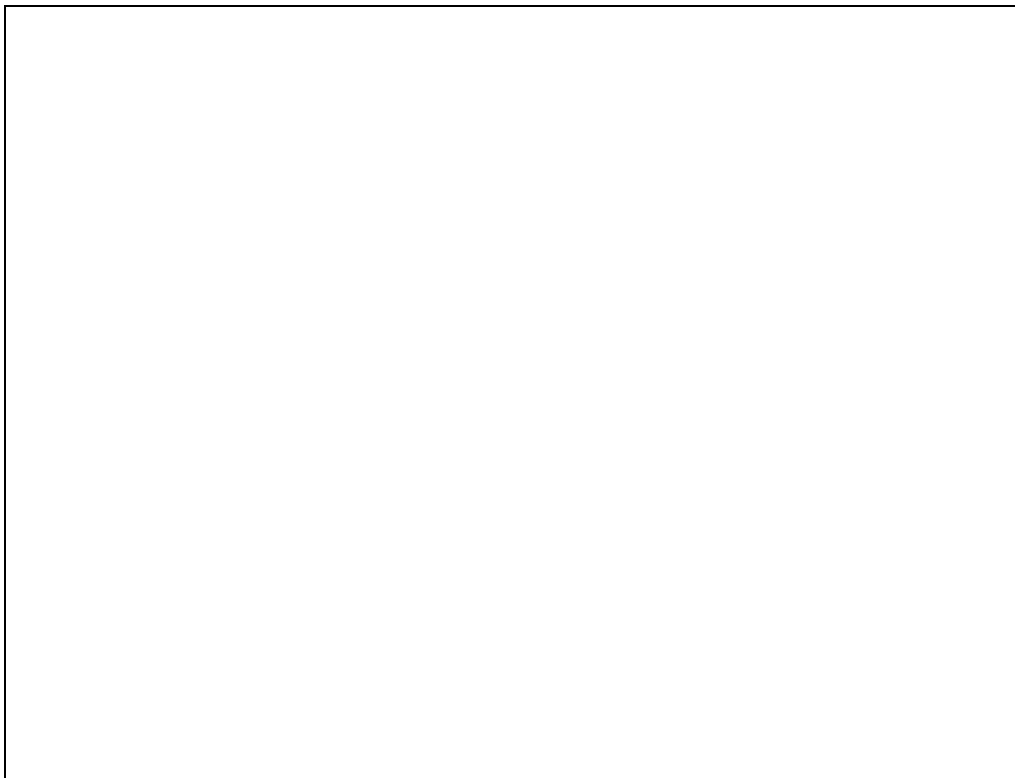
KPB PARCEL ID: 17303410



SUBJECT PHOTOS



SUBJECT PHOTOS





KENAI PENINSULA BOROUGH

Assessing

2025

Real Property Assessment Valuation Appeal
Ortho Imagery and Vicinity Map

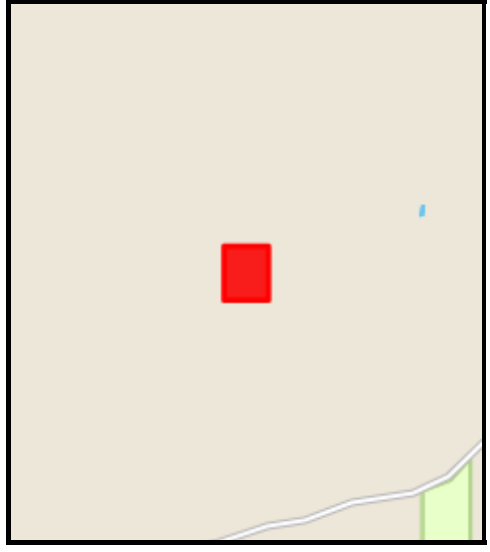
 KPB Parcel ID: 17303410

Appellant: BROOKS JOSIAH

Legal Description: T 6S R 14W SEC 3
SEWARD MERIDIAN HM 2006021 MISTY
RIDGE SUB UNIT 2 LOT 9

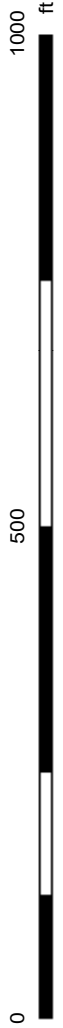


Vicinity: Diamond Ridge



Wilcox, Adeena

Friday, April 25, 2025

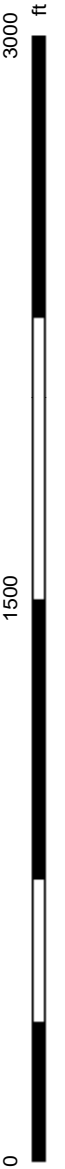
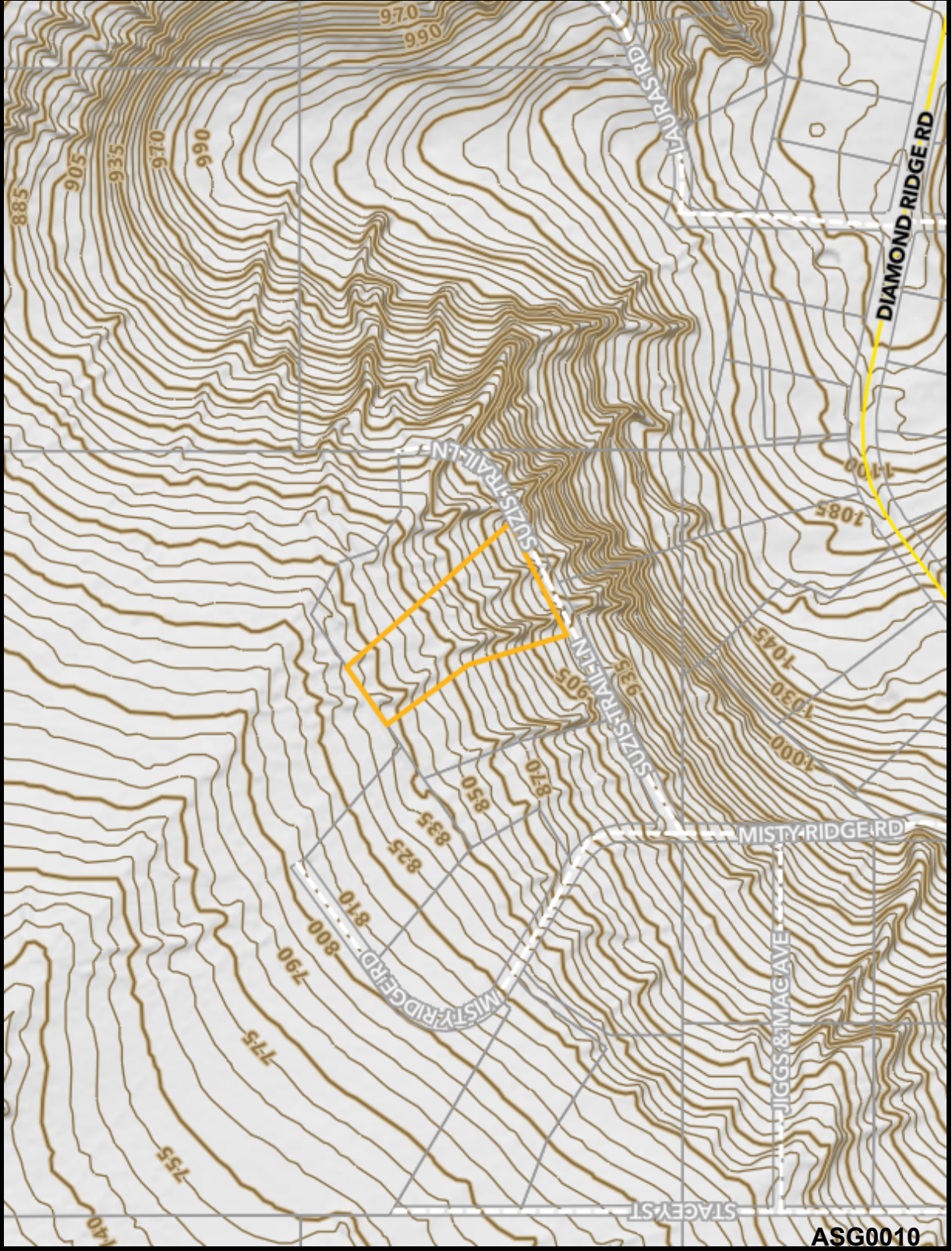


The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



KPB PARCEL ID: 17303410

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



We hereby certify that we are the owners of the real property above and described herein and that we hereby adopt this plan of subdivision and of our free consent dedicate all rights-of-way to public use and grant of easements to the use shown.

Doreen A. Holmstrom
Doreen A. Holmstrom, President
D. H. Grant, Inc.
PO Box 2220
Homer, AK 99603

Library's Acknowledgment
Subscribed and sworn to and before me this 1st day
of March 2004
for Duane A. Holmstrom, President

Employee's Name: Guilherme A. Nouchi
 Temporary Public ID: Alariz
 My Commission Expires: 2/28/2009



I hereby certify that I am a Registered Land Surveyor
 and that this plat represents a survey made by me or
 under my direct supervision and the monuments shown
 between actually exist as described and that the dimensions
 and other details are correct to the best of my knowledge

10-08-05 PLAT
 Roger R. Mohr L.S. 5760

Plot Approval

This plot was approved by the Keweenaw Peninsula Borough Planning Commission at the meeting of April 10, 2000

KEMAL REHMANULLAH BONDOLUTAH

Many Tall



Misty Ridge Subdivision Unit 2

Being a Subdivision of a portion of the
NW 1/4 Section 3, T8S, R20E, S4E

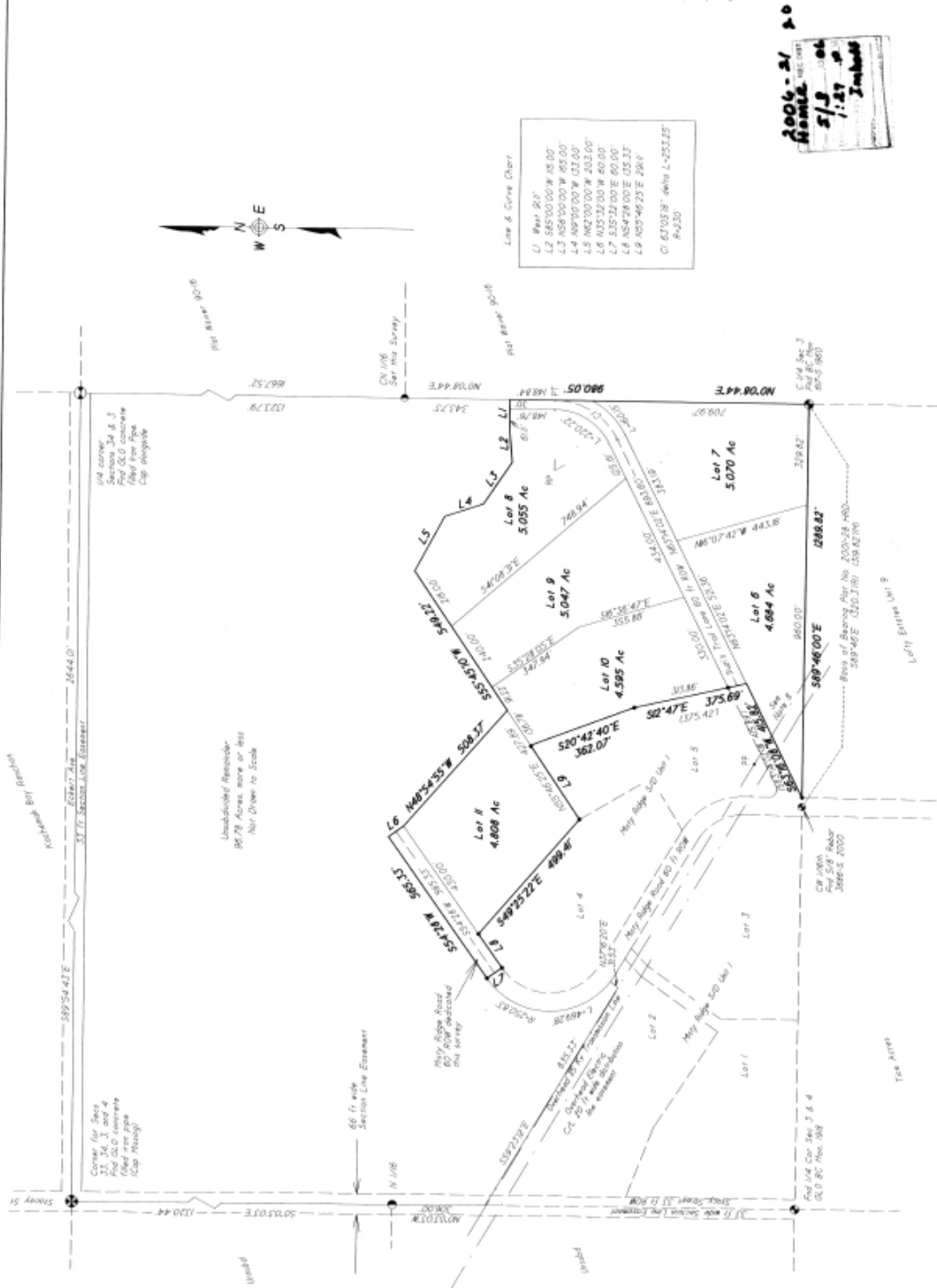
Homer Recording District Third Judicial District Alaska

Contains 3,000 Acres, more or less

Class	σ	$\sigma \pm 0.4 \text{ mmol/L}$
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Surveyor: Roger W. Inhoff, ALS	Date: 2005-2
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PO Box 2220 Mober At 99603	PO Box 2588 Mober At 99603	Chown Field
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1. All wastewater disposal systems shall comply with existing applicable laws at the time of construction.

2. No permanent structures shall be constructed or placed within an easement which would interfere with the ability of a utility to use the easement.

3. A building setback of 20 feet is required from all street rights-of-way unless a lesser standard is approved by the appropriate Planning Commission.

4. The front 10 ft and the entire building setback within 5' of side lot lines is also a utility easement.

5. A 2' tall identifying aluminum cap on 5/8" diameter x 3/8" interior nut at all lot corners unless otherwise specified.

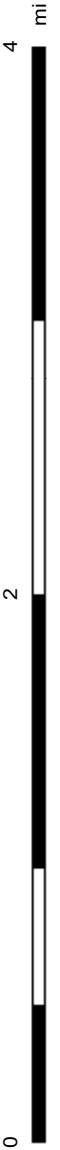
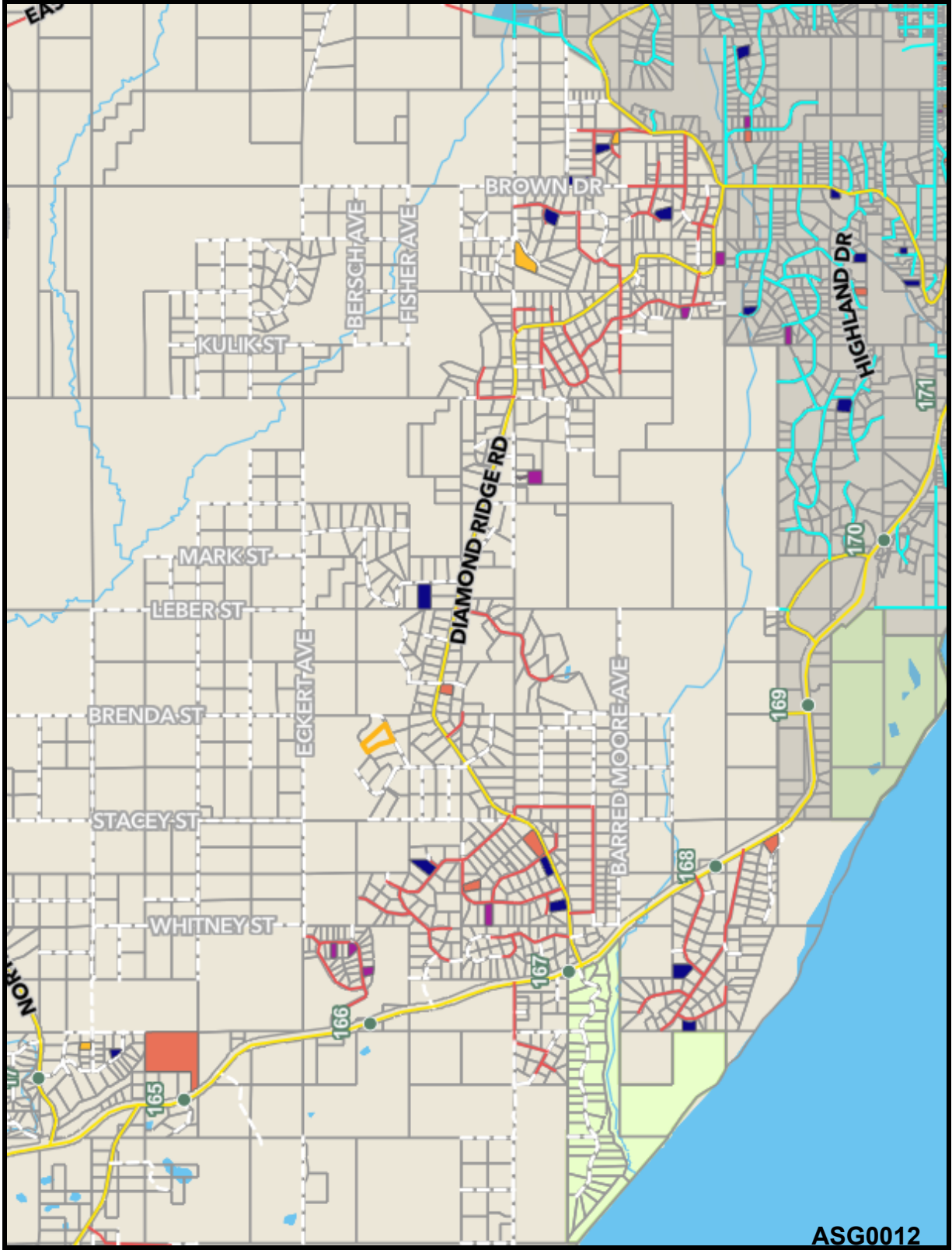
Found Monument of Record as described

Drainage located from aerial photography/

5/30/05 2005
Lap on the water



 KPB PARCEL ID: 17303410

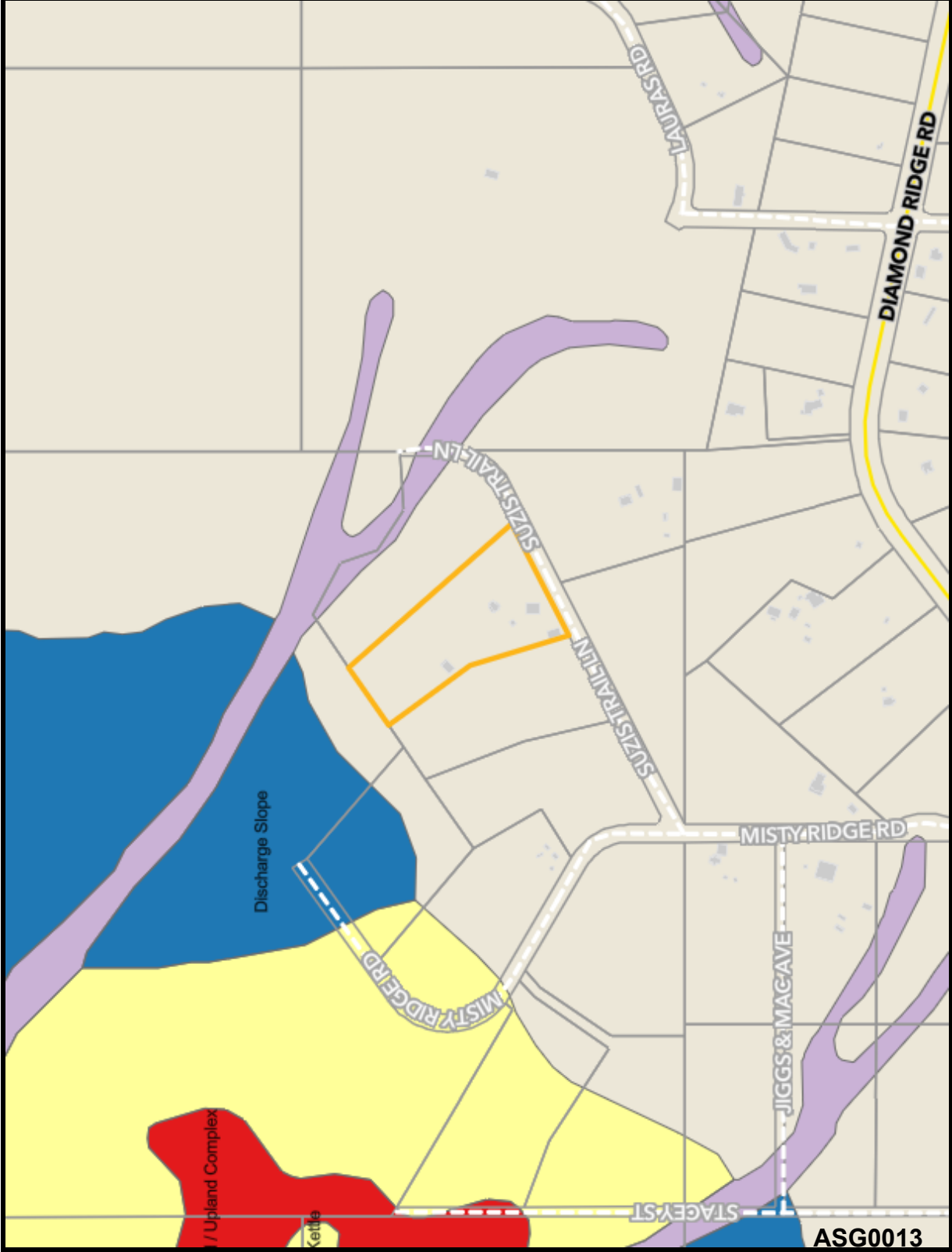


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KPB PARCEL ID: 17303410

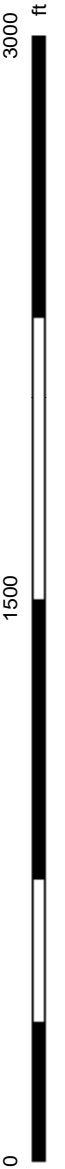
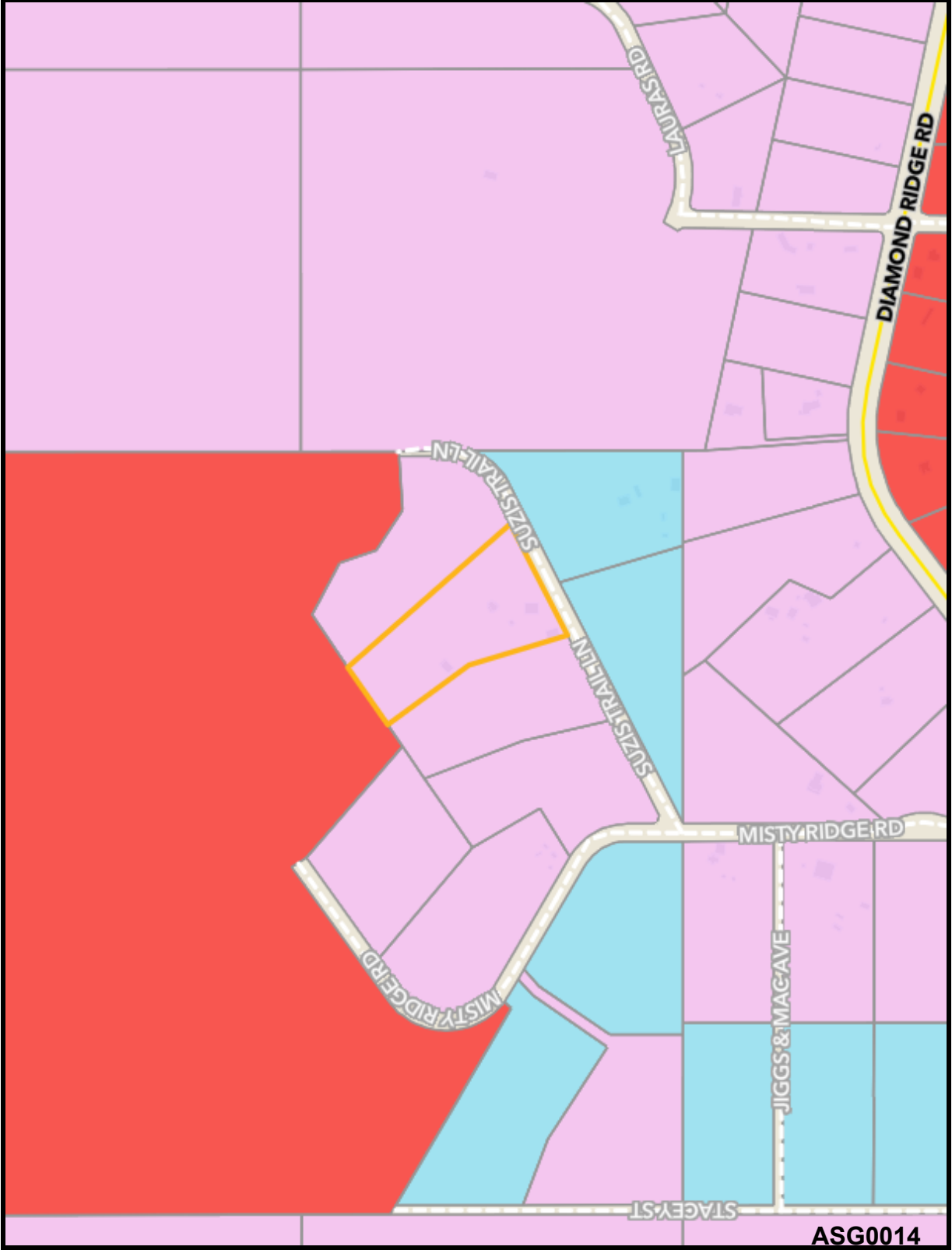
- Transportation
- Roads (by Maintenance)
- Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal
- Terrain
- KWF Wetlands Assessment
- DISTURB
 - Depression
 - Discharge Slope
 - Drainage
 - Floating Island
 - Headwater Fen
 - Kettle
 - LAKE
 - Lakebed
 - Late Snow Plateau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





KPB PARCEL ID: 17303410

- Transportation
- Roads (by Maintenance)
- Unbuilt / Platted / Not Maintained
 - Borough (RSA)
 - State
 - Federal
 - Municipal
- Land Influence
- View
- View Excellent
 - View Good
 - View Limited





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

173-034-10

2025

Isrn: 88144

66616 SUZIS TRAIL LN

Card R01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 5.05	PRIMARY OWNER
Neighborhood: 215 Homer Outside City Limits		T 6S R 14W SEC 3 Seward Meridian HM 2006021 MISTY RIDGE SUB UNIT 2 LOT 9		BROOKS JOSIAH BROOKS EMMY LOU 66616 SUZIS TRAIL LN HOMER, AK 99603-9132
Property Class: 110 Residential Dwelling - single				
TAG: 81 - KACHEMAK EMERGENCY SERVICES				

Residential Dwelling - single

VALUATION RECORD					
EXEMPTION INFORMATION	Assessment Year	2020	2021	2022	2023
Residential Exemption - Borough	Land	24,600	24,600	63,900	67,100
	Improvements	121,700	120,200	111,700	110,600
	Total	146,300	144,800	175,600	177,700
					50,700
					139,400
					230,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		5.05	18,951	18,951	95,700	9	View Good	50	47,850	54,500
							T	Unmaintained/Trail	-7	-6,699	
							D	TOPO STEEP/RAVINE/OTI-	-21	-20,097	
							Y	Elec No	-25	-23,925	
							O	Gas No	-40	-38,280	
ASSESSED LAND VALUE (Rounded) :										-41,151	54,500

MEMOS

Building Notes
11/17 DJ LTP CK @ CANVAS
10/23 GT INFO PR OWNER ON RO1 & DETGAR % COMPL NO CHANGE
04/24 TJ/VJM MUST CALL FIRST, EFF -3 NO MAINTENANCE SINCE CONSTRUCTION.
Land Notes
9/17 AW NO POWER PER HEA
Reinspect 2025
Additional memos on file.

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 173-034-10 Cd # 1 of 1 InspDate 4/11/25 Appraiser JS

STR. OVERRIDE VALUE

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

Property Class		Occupancy		Type:	Material:		Quality:	
VA 100	Condo 140	Single Family	☒ Condo		Frame	☒ Cabin		G
VA(Lnd Imp) 105	AB 190	Duplex	Townhouse		Log		P	VG
RS 110	☒ CM VC 300	Triplex			Mas		L	EX
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt	<u>2013</u>			F	☒ HVI
RC 120	CM 350	Multi-family	Eff Yr	<u>2016</u>			AV	HVII
MH 130	LH VA 600	Other	Pct.Comp.	<u>78%</u>				
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		No Heat		2-fix	4-fixture
Piers - no wall	Gambrel	☒		CompSh 240-260		Radiant Ceiling		3-fix	5-fixture
Mono slab	Flat or Shed			Comp Roll		Radiant Floor		Extra fixtures	
None	A-Frame			Metal	☒	Electric BB		No Plumbing	
Foundation Walls	Complex			Other		Forced Air		Special Features	
Formed Concrete				Shake-sh med		Space Heater	☒	Elevator (Stops)	
Piers - no wall	☒ Pitch			Wood shingles				Sauna Bath (Interior)	
Chemonite	Low to 4/12			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 G	
None				MH Found. (Lin Ft)		ELEV		Wood Stove	

EXTERIOR DETAIL						INTERIOR DETAIL												
Ext. Cover	1	1.5	1.75	2	A	Domers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A
None						Shed	Plywood (OWJ)	☒					Norm. for class	☒				☒
Alum or Steel						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		☒				☒	Sheetrock					
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A
T1-11 Economy						Wall	Carpet						Norm. for class	☒				☒
Vinyl						Cover	Ceramic Tile						Suspended					
Wood							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			CCR's			Airstrip		Paved	Gr Main	Unpaved/Trail
Crib	Spring	☒	Electric			HOA			Ag Rights		PLAT		Limited / NA
Septic (dnp)	Private Water		Public H2O								Water Front		
	Sep(Holding)Tk		Public Sewer			Easement*			Other*		Ocean	Van Rindt	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? <u>(Y)</u> <u>N</u>									
Code	Qual	Yr Blt	Eff Yr	Size	Value				
Drive	<u>(1)</u>								
03 GRN HSC	L	2014	2016	24X36					
04 DET CAR	A	2016	2018	42X32	(723sq ft)	IF, WOSTV, HB (5X15 B) K-R (ATTN 22X32 @ 2020) upper			
06 Flat CP	L	2022	2022	21X10		Dirt			
07 Shed CP	L	2020	2022	14X16					

NOTES:

owner WAS very argumentive + Demanding. NO change per owner.

ASG0017

S:\Les Crane\Forms\Les-FieldApprForm.xls 7/14/2023

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	2.70	Below average grade covering on Subfloor	2.55	2.40	3.15	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	3.60	Below average commercial type	3.40	3.20	4.20	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	2.70	Below average builder-grade package	2.55	2.40	3.15	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	NONE or low grade	2.25	2.70	Lower grade commercial type fixtures	2.55	2.40	3.15	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
Plumbing/Lighting	NONE or low grade	2.10	2.55	Mahogany doors and photo finish trim	2.40	1.95	2.85	Above average quality doors and wood trim	3.45	3.30	3.20	Very Good quality custom doors and sculptured good wood trim	4.35	4.05	3.75	Excellent high-quality, exotic woods, Hand-finished unique designs	5.40	4.95	4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50	1.80	Below average paneling / sheetrock	1.70	1.60	2.10	High quality wallpaper, wood paneling and/or wainscoting, etc	2.40	2.30	2.20	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	2.90	2.70	2.50	Same as before but may be unique in design, detail and effect	3.60	3.30	3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50	9.00	Acoustic tile or sheetrock and full 8' ceiling height	8.50	8.00	10.5	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0	11.5	11.0	Same as before but may include good wood paneling on open-beam ceiling	14.5	13.5	12.5	Same as before but may be unique in design, detail and effect	18.0	16.5	15.0
CEILING	NONE, Plywood/OSB or below 8' height	3.75	4.50	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	4.25	4.00	5.25	Textured sheetrock & standard 8' ceiling height	6.00	5.75	5.50	Abundant Very Good quality windows (Low "E" reflective, etc)	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	18.0	Smaller than average sliding or crank-out w/storm windows	17.0	16.0	21.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0	23.0	22.0	Very Good workmanship. Good attention to interior refinements and detail. exterior has some custom design and ornamentation	29.0	27.0	25.0	Excellent high quality workmanship, ship, finishes and appointments and attention to detail. Unique in design, etc	36.0	33.0	30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5	45.0	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	42.5	40.0	52.5	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, 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	2
Water/Sewer Rough-in	2	2	4
Excavation, Forms, & Backfill	2	2	6
Foundation	8	8	14
Rough Framing	21	21	35
Windows & Exterior Doors	2	2	37
Roof Cover	3	3	40
Plumbing Rough-in	4	4	44
Insulation	1	1	45
Electrical Rough-in	6	6	51
Heating	0	5	56
Exterior Cover & Paint	3	6	62
Int. Drywall, Tape & Texture	4	8	70
Int. Cabinets, Doors, Trim Etc.	6	13	83
Plumbing Fixtures	4	5	88
Floor Covers	3	3	91
Built in Appliances	3	3	94
Light Fixtures & Finish Hardware	2	2	96
Painting & Decorating	2	4	100
Total Completion	78		

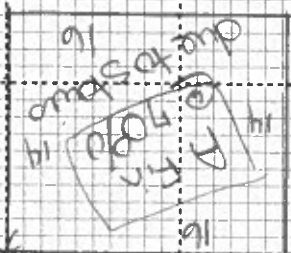
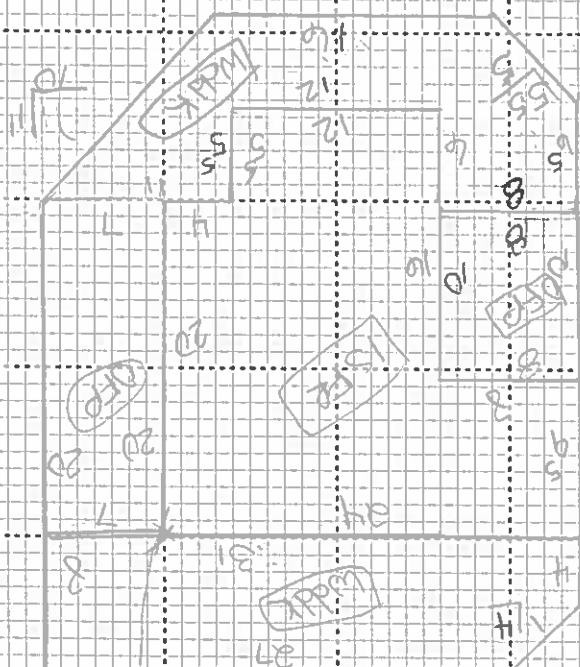
QUALITY	70% of P	G-	110%
CBN -		G-	115%
CBN		G	120%
CBN +		VG-	125%
P-		VG	135%
P		VG+	145%
P+		EX-	150%
L-		EX	165%
L		EX+	180%
L+		HVI-	185
F-		HVI	190%
F		HVI+	195%
F+		HVI	200%+
A-			
A			
A+			

BELOW GRADE

LEVEL 1

LEVEL 2

Lower Level Ext Cover:	None	Alum/Steel	B & Batt	Conc Bk	Log Rustic	Log Solid	Plywood	Stucco	T1-11	Vinyl	Wood
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ASG0019

ASG0019

100

151

9/9/8

5/1/24



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

RECOMMENDED

173-034-10

2025

Isrn: 88144

66616 SUZIS TRAIL LN

Card R01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 5.05	PRIMARY OWNER
Neighborhood: 215 Homer Outside City Limits		T 6S R 14W SEC 3 Seward Meridian HM 2006021 MISTY RIDGE SUB UNIT 2 LOT 9		BROOKS JOSIAH BROOKS EMMY LOU 66616 SUZIS TRAIL LN HOMER, AK 99603-9132
Property Class: 110 Residential Dwelling - single				
TAG: 81 - KACHEMAK EMERGENCY SERVICES				

Residential Dwelling - single

EXEMPTION INFORMATION		VALUATION RECORD					Worksheet	
Residential Exemption - Borough		Assessment Year	2020	2021	2022	2023	2024	
		Land	24,600	24,600	63,900	67,100	50,700	54,500
		Improvements	121,700	120,200	111,700	110,600	139,400	172,800
		Total	146,300	144,800	175,600	177,700	190,100	227,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		5.05	18,951	18,951	95,700	9 View Good	50	47,850	54,500
		T Unmaintained/Trail					-7	-6,699		
		D TOPO STEEP/RAVINE/OTI-					-21	-20,097		
		Y Elec No					-25	-23,925		
		O Gas No					-40	-38,280		
ASSESSED LAND VALUE (Rounded) :									-41,151	54,500

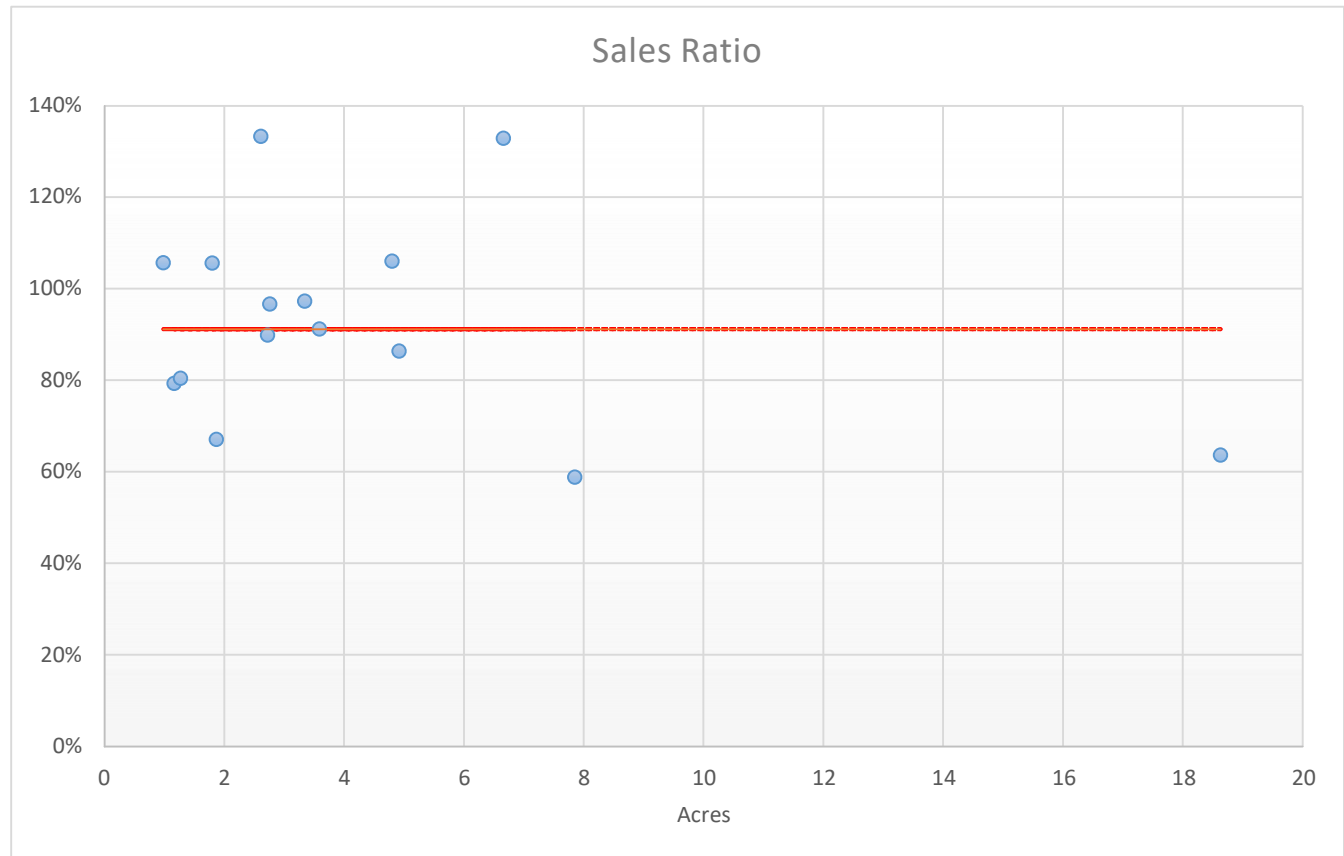
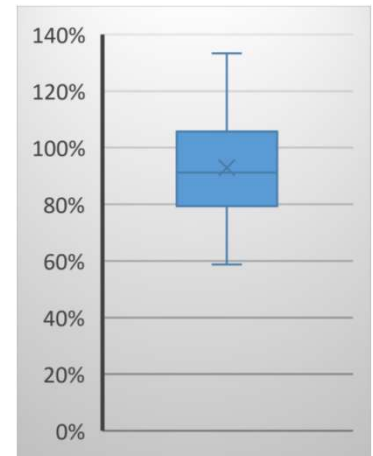
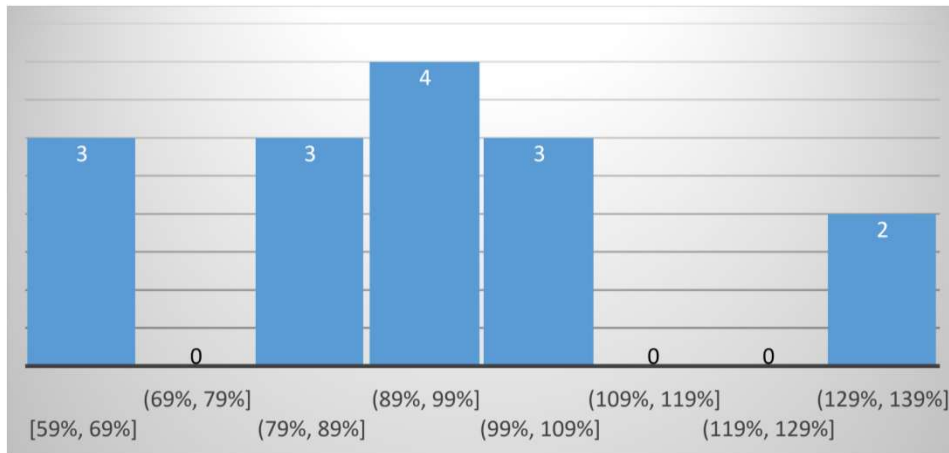
MEMOS

Building Notes
11/17 DJ LTP CK @ CANVAS
10/23 GT INFO PR OWNER ON R01 & DETGAR % COMPL NO CHANGE
04/24 TJ/VM MUST CALL FIRST, EFF -3 NO MAINTENANCE SINCE CONSTRUCTION.
04/25 TJ OWNER WAS VERY ARGUMENTIVE & DEMEANING; NO CHG PER OWNER.
Land Notes
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					

LAND RATIO STUDY

Ratio Sum	14	Earliest Sale	4/15/2022	Excluded	
Mean	92.93%	Lates Sale	4/9/2024	# of Sales	15
Median	91.19%	Outlier Information		Total AV	\$ 1,095,800
Wtd Mean	90.20%			Total SP	\$ 1,214,800
PRD	103.02%	Range	1.5	Min	58.80%
COD	18.41%	Lower Limit	39.69%	Max	133.28%
St. Dev	0.2210	Upper Limit	145.25%	Min Sale	\$ 21,500
COV	23.78%			Max Sale	\$ 200,000



LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
215	4/15/2022	107754	17110151	6.66	\$ 99,500	\$ 74,900	\$ 99,200	20	C	132.84%
215	12/14/2023	107769	17110166	2.61	\$ 85,300	\$ 64,000	\$ 77,100	20	C	133.28%
215	5/5/2022	89777	17110306	3.34	\$ 38,900	\$ 40,000	\$ 38,300	20	V	97.25%
215	9/8/2023	89779	17110308	7.85	\$ 44,100	\$ 75,000	\$ 42,200	20	V	58.80%
215	3/3/2023	55573	17135019	3.59	\$ 30,000	\$ 32,900	\$ 12,800	20	Z	91.19%
215	8/16/2023	56357	17210606	1.87	\$ 36,900	\$ 55,000	\$ 36,400	20	C	67.09%
215	7/15/2022	56360	17210609	0.98	\$ 63,400	\$ 60,000	\$ 60,100	20	V	105.67%
215	8/21/2023	58132	17315109	2.76	\$ 193,300	\$ 200,000	\$ 141,200	20	C	96.65%
215	5/22/2023	58581	17352029	1.16	\$ 65,800	\$ 83,000	\$ 62,000	20	V	79.28%
215	6/17/2022	58660	17355009	1.27	\$ 61,500	\$ 76,500	\$ 53,800	20	Z	80.39%
215	8/14/2023	58768	17358011	2.72	\$ 80,900	\$ 90,000	\$ 40,300	20	C	89.89%
215	4/9/2024	59262	17370007	18.63	\$ 127,300	\$ 200,000	\$ 54,400	20	C	63.65%
215	4/21/2023	59265	17370010	4.92	\$ 19,000	\$ 22,000	\$ 21,700	20	C	86.36%
215	5/2/2022	94187	17406084	4.80	\$ 127,200	\$ 120,000	\$ 110,100	20	C	106.00%
215	7/20/2023	59689	17407009	1.80	\$ 22,700	\$ 21,500	\$ 24,200	20	C	105.58%

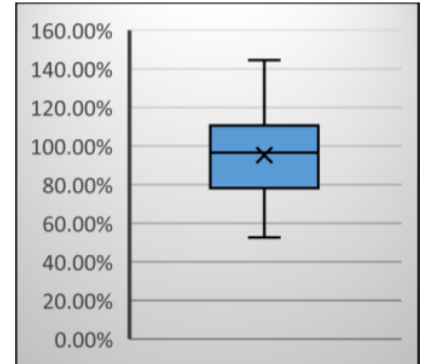
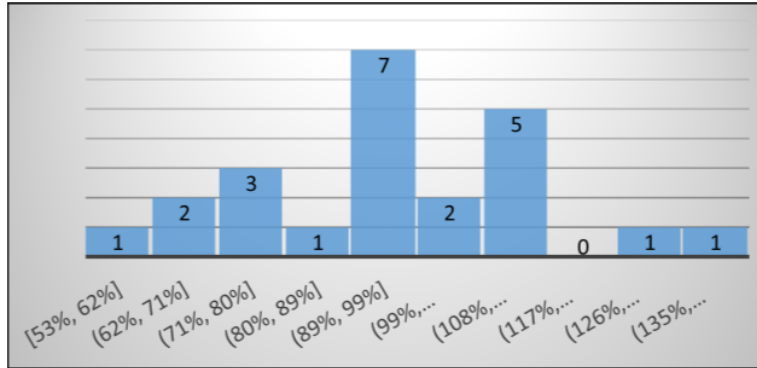
RATIO STUDY

NBH # 215

HT 1L-71

POST

RATIO SUM:	21.92	12/1/2021	2.77	# OF SALES:	23
MEAN:	95.29%	Earliest Sale	10/5/2021	TOTAL AV:	\$ 8,773,800
MEDIAN:	96.65%	Latest Sale	7/12/2024	TOTAL SP:	\$ 9,202,000
WTD MEAN:	95.35%	Outlier Information		MINIMUM:	52.62%
PRD:	1.00	Range	1.5	MAXIMUM:	144.48%
COD:	17.54%	Lower Boundary	29.59%	MIN SALE AMT:	\$ 150,000
ST. DEV	21.88%	Upper Boundary	159.27%	MAX SALE AMT:	\$ 850,000
COV:	22.97%				

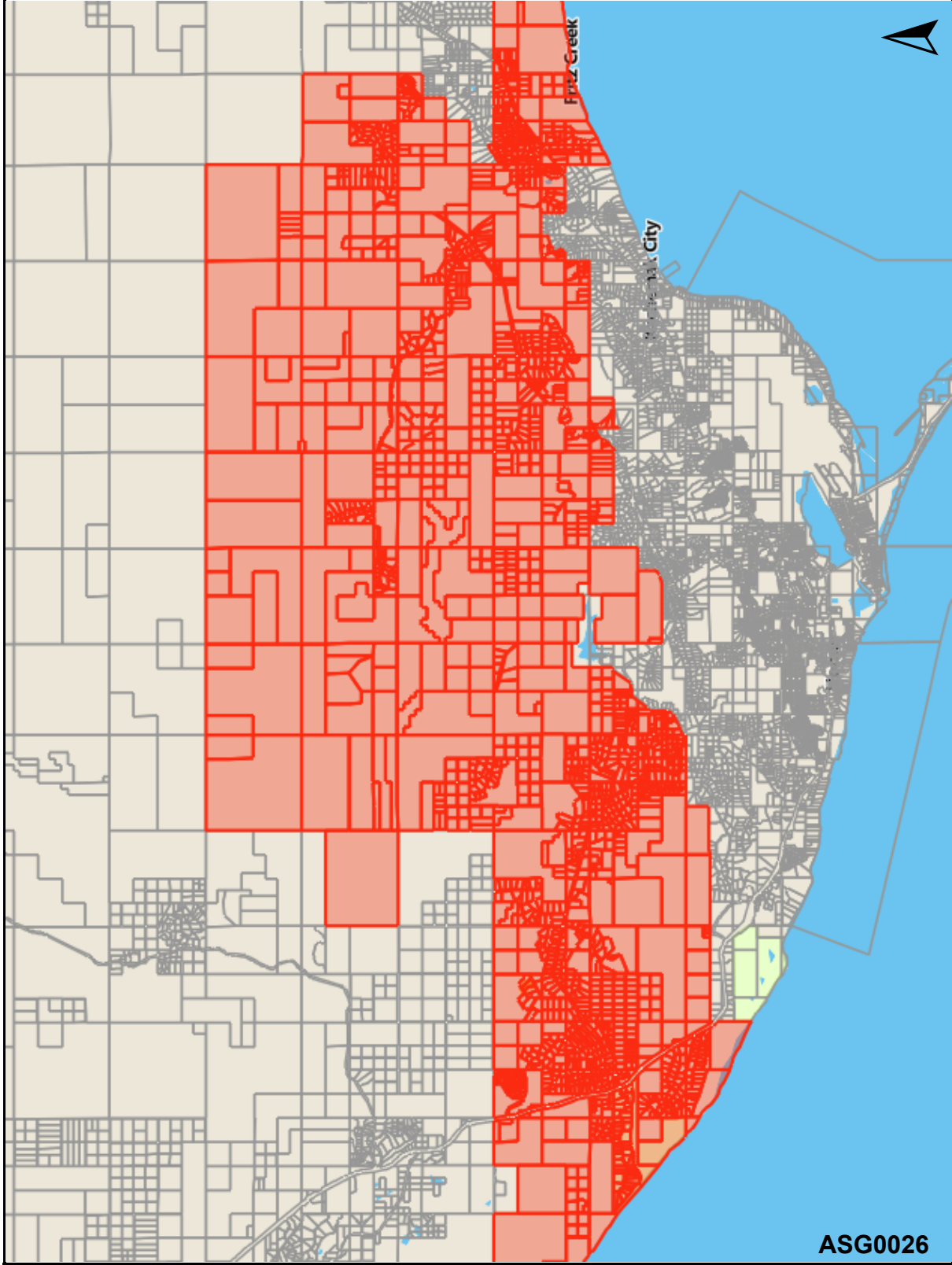


RATIO STUDY

RATIO SUM:	21.92	12/1/2021	2.77	# OF SALES:	23
MEAN:	95.29%	Earliest Sale	10/5/2021	TOTAL AV:	\$ 8,773,800
MEDIAN:	96.65%	Latest Sale	7/12/2024	TOTAL SP:	\$ 9,202,000
WTD MEAN:	95.35%	Outlier Info		MINIMUM:	52.62%
PRD:	1.00	Range	1.50	MAXIMUM:	144.48%
COD:	17.54%	Lower Boundary	29.59%	MIN SALE AMT:	\$ 150,000
ST. DEV	0.2188	Upper Boundary	159.27%	MAX SALE AMT:	\$ 850,000
COV:	22.97%			\$	-
				\$	900,000

SALE DATE:	2025
HOUSE TYPE:	1L-71
MKT AREA:	215
	POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17135104	215	\$ 135,400	\$ 26,300	\$ 161,700	\$ 150,000	107.80%	41	7/31/2023	F
17136108	215	\$ 56,800	\$ 61,600	\$ 118,400	\$ 225,000	52.62%	71	8/1/2023	F-
17139111	215	\$ 229,700	\$ 43,700	\$ 273,400	\$ 360,000	75.94%	21	1/31/2024	A-
17210715	215	\$ 209,300	\$ 42,700	\$ 252,000	\$ 225,000	112.00%	41	1/16/2024	A-
17210733	215	\$ 103,700	\$ 46,100	\$ 149,800	\$ 210,000	71.33%	71	4/6/2023	F
17210740	215	\$ 157,800	\$ 43,400	\$ 201,200	\$ 222,000	90.63%	41	11/15/2023	A
17302409	215	\$ 407,200	\$ 85,700	\$ 492,900	\$ 510,000	96.65%	11	1/12/2022	G
17302412	215	\$ 328,500	\$ 55,100	\$ 383,600	\$ 331,000	115.89%	21	2/1/2022	A+
17302418	215	\$ 335,300	\$ 24,500	\$ 359,800	\$ 460,000	78.22%	11	7/1/2022	G-
17349027	215	\$ 330,700	\$ 41,100	\$ 371,800	\$ 379,000	98.10%	41	6/28/2024	A
17353026	215	\$ 314,300	\$ 108,600	\$ 422,900	\$ 470,000	89.98%	41	10/11/2023	A+
17358010	215	\$ 120,700	\$ 69,300	\$ 190,000	\$ 180,000	105.56%	41	8/18/2023	F-
17360012	215	\$ 261,300	\$ 36,100	\$ 297,400	\$ 475,000	62.61%	11	7/12/2024	A-
17363029	215	\$ 118,300	\$ 106,200	\$ 224,500	\$ 250,000	89.80%	41	10/5/2021	A
17371022	215	\$ 596,900	\$ 83,200	\$ 680,100	\$ 604,000	112.60%	21	2/18/2022	VG+
17374002	215	\$ 223,500	\$ 108,800	\$ 332,300	\$ 230,000	144.48%	15	11/8/2021	F
17374013	215	\$ 239,600	\$ 150,400	\$ 390,000	\$ 352,500	110.64%	41	6/16/2022	A+
17374029	215	\$ 858,000	\$ 134,400	\$ 992,400	\$ 750,000	132.32%	41	6/27/2023	G
17374039	215	\$ 398,800	\$ 74,000	\$ 472,800	\$ 485,000	97.48%	21	4/14/2023	A+
17406088	215	\$ 508,100	\$ 190,600	\$ 698,700	\$ 850,000	82.20%	41	5/26/2022	A+
17422001	215	\$ 258,900	\$ 120,500	\$ 379,400	\$ 555,000	68.36%	11	7/1/2024	A+
17426006	215	\$ 490,000	\$ 121,200	\$ 611,200	\$ 579,000	105.56%	11	4/18/2022	G-
17433009	215	\$ 239,200	\$ 78,300	\$ 317,500	\$ 349,500	90.84%	21	1/11/2022	A



Market Area: 215

ASG0026

Contact Date	Contact Name	Contact Typ	Contact Phone	Contact Email	Parcel	Created By	Notes
4/25/2025 10:08	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED AND LEFT MESSAGE ASKING IF HE WOULD LIKE TO WITHDRAW? AND TO GIVE ME A CALL
4/22/2025 9:42	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH TO ASK IF HE WOULD LIKE ME TO SEND HIM A EMAIL WITHDRAWAL FOR 17303410. LEFT MESSAGE.
4/21/2025 9:08	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	ON 4/11/25 HEATHER WINDSOR AND MYSELF WENT TO JOSIAH BROOKS HOME 17303410 AROUND 3PM TO PERFORM A FORMAL APPEAL INSPECTION. UPON SHOWING UP MR. BROOKS MET US IN THE DRIVEWAY. AS I STARTED GOING OVER HIS FILE WITH HIM HE STATED THAT NOTHING HAS CHANGED FROM LAST YEAR EXCEPT DEPRICIATION. AS I WENT OVER THE DET GAR INFO HE ASKED ME WHAT THE NUMBERS WERE I SAID THEY WERE THE SQUARE FEET OF THE ATTIC. HE SAID THAT IS NOT RIGHT. - continued below
							WHY DO YOU HAVE THAT AS SQUARE FEET? I SAID I DON'T KNOW AS I GOT MY CALCULATOR TO CHECK THE SQUARE FEET HE BECAME VERY ARGUMENTIVE AND DMEANING SAYING THAT I DON'T KNOW ANYTHING AND THAT IF HE DIDN'T POINT IT OUT THAT I WOULD HAVE NEVER CAUGHT IT AND HOW LONG HAS HE BEEN PAYING FOR ATTIC THAT HE DOESN'T HAVE. YOU SHOULD PAY ME BACK FOR THAT AREA IF YOU WANTED TO BE FAIR. I EXPLAINED THAT I WAS THERE TO MAKE THE FILE CORRECT. HE THAN TOLD ME THAT I WAS NOT GOOD AT MY JOB AND SHOULD BE FIRED. THAT IF HE WOULDN'T OF POINTED OUT THE MISTAKE THAT I WOULD HAVE NEVER CAUGHT IT. - continued below
							I AGAIN TOLD HIM THAT I WAS THERE TO MAKE THE FILE CORRECT. I DIDN'T AGREE THAT I WOULD HAVE MISSED IT. I JUST STARTED MY INSPECTION. HE AGAIN SAID THAT WE SHOULD PAY HIM BACK. ASKING DON'T YOU THINK THAT'S FAIR? I TOLD HIM I'VE SEEN BOTH SIDES OF IT WHEN PEOPLE BUILD SHOPS AND DON'T REPORT IT. HE THEN ACCUSED ME OF ACCUSING HIM OF BUILDING AND NOT REPORTING IT. I TOLD HIM I DID NOT SAY THAT. IT KEPT GOING DOWN HILL FROM THERE. I TOLD HIM THAT I WAS NOT GOING TO ARQUE WITH HIM AND ASKED DO YOU WANT ME TO INSPECT OR NOT? - continued below
							HE CONTINUE BEING ARGUMENTIVE AND DMEANING SO I ASKED AGAIN DO YOU WANT ME TO INSPECT OR NOT? HE TOLD ME TO PROCEED. AS I BEGAN MY INSPECTION I COULD HEAR HIM STARTY IN ON HEATHER. WHEN I WAS DONE WITH MY INSPECTION I TOLD HIM I WUOLD CALL NEXT WEEK WITH NEW VALUE.
4/16/2025 15:45	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH TO LET HIM KNOW THAT SR. SENT HIM A EMAIL FOR HIS DISCOVERY REQUESTS
4/15/2025 16:27	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH WITH HIS NEW VALUES HE SAID HE WILL GO TO BOE ON 17405040 HE ALSO SAID THAT HE WANTS PRC FOR EVERY PARCEL HE OWNS FROM THE TIME HE BOUGHT THEM TILL NOW. HE ALSO WANTS US TO SEND A PRC EVERY YEAR WITH HIS NEW ASSESSMENTS FOR EVERY PARCEL HE OWNS. AFTER H REVIEWS THEM HE MAY WITHDRAW ON 17303410. I TOLD HIM THAT I WOULD ASK ALTHOUGH HE MAY HAVE TO FILE A RECORDS REQUEST FROM THE CLERKS OFFICE. I WILL LET HIM KNOW TOMORROW
4/8/2025 11:51	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH TO SET UP INSP. FOR 4/11/25 @ 2PM
3/5/2025 12:30	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17302404 17303410 17405040	Johnson, Tom	I CALLED JOSIAH BACK WENT OVER HIS FILES AND EXPLAINED THAT SALES DRIVE VALUES. HIS VACANT LOT WENT DOWN DUE TO SALES IN THAT SUBDIVISION. FOR 17405040 WE CHANGED % COMP UP 14% TO 100 HE SAID THAT 14% DOESN'T ADD UP TO 250K AGAIN I EXPLAINED SALES HE SAID THAT SALES ARE DOWN. WE USED 57 SALES IN HIS AREA TO SET VALUES. WHEN I ASKED HOW MUCH ARE YOU TRYING TO SELL IT FOR HE SAID THAT WAS NONE OF MY BUSINESS. - continued below
3/5/2025 8:39	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17405040, 17303410, 17302404	Eckert, Taylor	ON 17303410 HE SAID THAT HIS IMPROVMENTS WENT UP 40K AND HE MADE NO IMPROVMENTS. I TOLD HIM WE MADE NO CHANGES TO HIS % COMP AGAIN I EXPLAINED SALES AND THAT WE UPDATED OUR PRICE PER SQUARE FOOT ON DET GAR TO BRING THEM UP TO FAIR MARKET VALUE. HE SAID THAT HE WILL FILE APPEALS. IFR - QUESTIONS ABOUT LAND DECREASED VALUES AND A NEW HOUSE.

APPEAL HISTORY FOR PARCEL 173-034-10

APPEAL YEAR: 2014

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/28/2014	100,600	61,700	-38,900	-39%	Informal Adjustment

Summary:

APPEAL YEAR: 2024

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
VMARTUSHEV	04/02/2024	195,700	190,100	-5,600	-3%	Informal Adjustment

Summary:

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
GTODD	04/02/2024	195,700	206,500	10,800	6%	Board of Equalization

Summary: MARKET VALUES OF HOMES HAVE NOT GONE UP OVER LAST YEAR, THERE IS EVIDENCE THAT THEY HAVE DECREASED.

APPEAL YEAR: 2025

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/05/2025	230,700	230,700	0	0%	Informal Adjustment

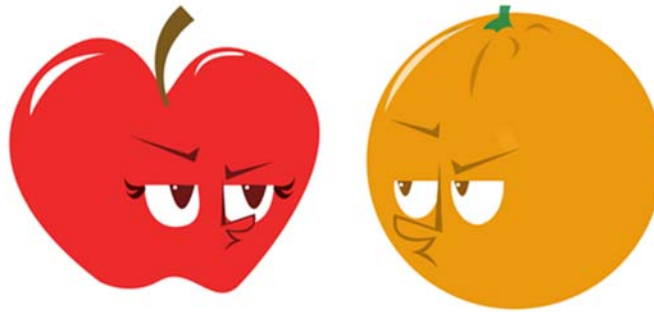
Summary: NO CHANGE.

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	04/01/2025	230,700	0	230,700	0%	

Summary:

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.

5.0 AC Base	\$ 50,000		5.0 AC Base	\$ 50,000
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.

5.0 AC Base	\$ 50,000		10.0 AC Base	\$ 70,000
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 2nd 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

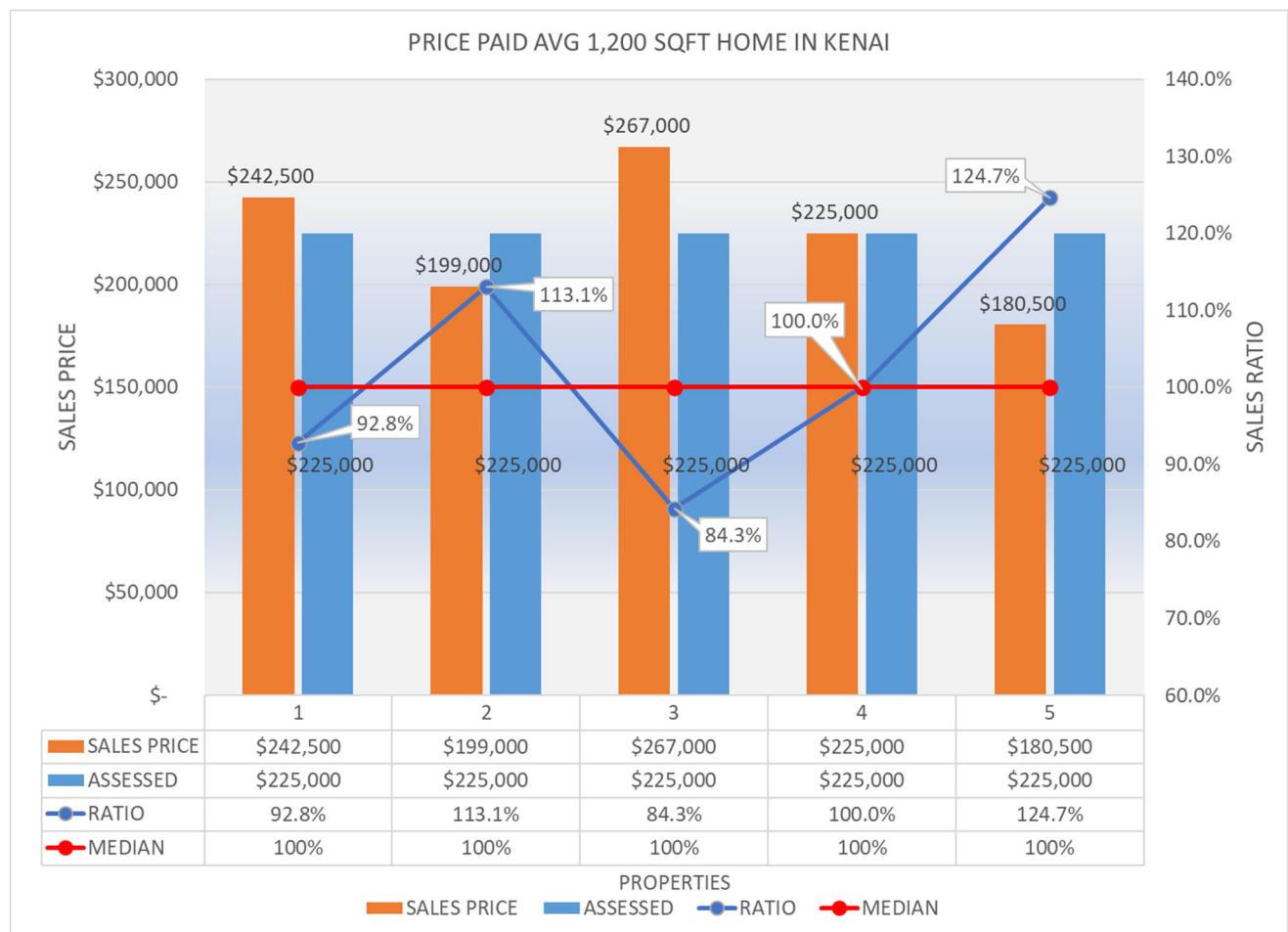
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer 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:** BROOKS JOSIAH**KPB PARCEL ID:** 17405040**TOTAL ACREAGE:** 0.93**PHYSICAL ADDRESS(ES):** 1345 COTTONWOOD LN**LEGAL DESCRIPTION:** T 6S R 13W SEC 9 SEWARD MERIDIAN HM 0860049 JANEVIEW ESTATES SUB LOT 3**2025 NOTICED VALUES****EXEMPTIONS:** \$0**ASSESSED VALUE TOTAL:** **\$988,400**

RAW LAND \$129,700

TOTAL IMPROVEMENTS: \$858,700

LAND DETAILS

Gravel Main

Elec Yes

Gas Yes

TOPO STEEP/RAVINE/OTHER

View Excellent

P/Water No

P/Sewer No

**PROPERTY RECORD CARD(s)****R01**

IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Dwelling	IMPROVEMENT TYPE	Dwelling
BUILDING TYPE	ATTGAR	BUILDING TYPE	B/WO FIN	BUILDING TYPE	1 L FRAME
TOTAL SQ. FT	506	YEAR BUILT	2023	YEAR BUILT	2023
		TOTAL SQ. FT	1590	TOTAL SQ. FT	1750
		FINISHED AREA	1590	FINISHED AREA	1750
IMPROVEMENT TYPE	Other	IMPROVEMENT TYPE	Other		
BUILDING TYPE	DRIVE	BUILDING TYPE	SWL		
TOTAL	1	TOTAL	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 0.93-acre parcel in the Homer market area (#210). Land influences are gravel-maintained access, excellent view, electric and gas utility access, no public water & sewer utility, and a topographic adjustment. Highest and best use of the parcel is residential. Subject property was inspected on April 11th, 2025, by Heather Windsor, Land Appraiser. After the inspection and review, no changes were made to land influences or values.

For the Homer market area (#210), 26 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 98.71%, and the Coefficient of Dispersion (COD) is 21.54. These ratios are within acceptable ranges as set by the International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market

Ratio Sum	26	Earliest Sale	1/25/2022	Excluded	
Mean	101.69%	Lates Sale	8/6/2024	# of Sales	26
Median	98.71%	Outlier Information		Total AV	\$ 3,313,800
Wtd Mean	96.56%			Total SP	\$ 3,431,900
PRD	105.31%	Range	1.5	Min	50.45%
COD	21.54%	Lower Limit	7.81%	Max	145.26%
St. Dev	0.2607	Upper Limit	202.11%	Min Sale	\$ 47,500
COV	25.64%			Max Sale	\$ 325,000

Improvement Comments

The subject property has a 1,750 sq. ft. good plus (G+) quality, 1-level home. There is a 1,590 finished walkout basement and a 506 sq. ft. attached garage. It was built in 2023. On April 11, 2025, Tom Johnson, Appraiser II, arrived to perform an interior and exterior inspection. The interior inspection was denied. The Appellant was informed that an appeal is for the overall assessed value including improvements. The exterior inspection resulted

in no changes needed to the property record. As of April 30, 2025, the home is currently for sale on MLS with a list price of \$1,290,000. Upon reviewing the MLS listing, it was discovered that the bath count should be two 3 fixture bathrooms and one 5 fixture bathroom. This change will be made for 2026.

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.

For the Homer market area (#210), 57 sales from the last three years were analyzed by the Appraisal Systems Analyst, Chris Van Slyke. The median ratio for all sales is 97.27%, and Coefficient of Dispersion (COD) is 14.19%. All ratios are within acceptable ranges as set by the International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with like-kind properties within the same market area.

RATIO SUM:	57.33	12/1/2021	2.87	# OF SALES:	57
MEAN:	100.59%	Earliest Sale	10/1/2021	TOTAL AV:	\$ 25,381,300
MEDIAN:	97.27%	Latest Sale	8/13/2024	TOTAL SP:	\$ 25,360,209
WTD MEAN:	100.08%	Outlier Info		MINIMUM:	59.31%
PRD:	1.01	Range	1.50	MAXIMUM:	154.38%
COD:	14.19%	Lower Boundary	54.41%	MIN SALE AMT:	\$ 200,000
ST. DEV	0.1765	Upper Boundary	146.71%	MAX SALE AMT:	\$ 903,500
COV:	17.55%			\$ -	\$ 953,500

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 exterior inspection was completed on April 11th, 2025.

ASSESSOR'S RECOMMENDATION:

APPELLANT: BROOKS JOSIAH BROOKS EMMY LOU

PARCEL NUMBER: 17405040

LEGAL DESCRIPTION: T 6S R 13W SEC 9 Seward Meridian HM 0860049 JANEVIEW
ESTATES SUB LOT 3

TOTAL: \$988,400

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____



KPB PARCEL ID: 17405040

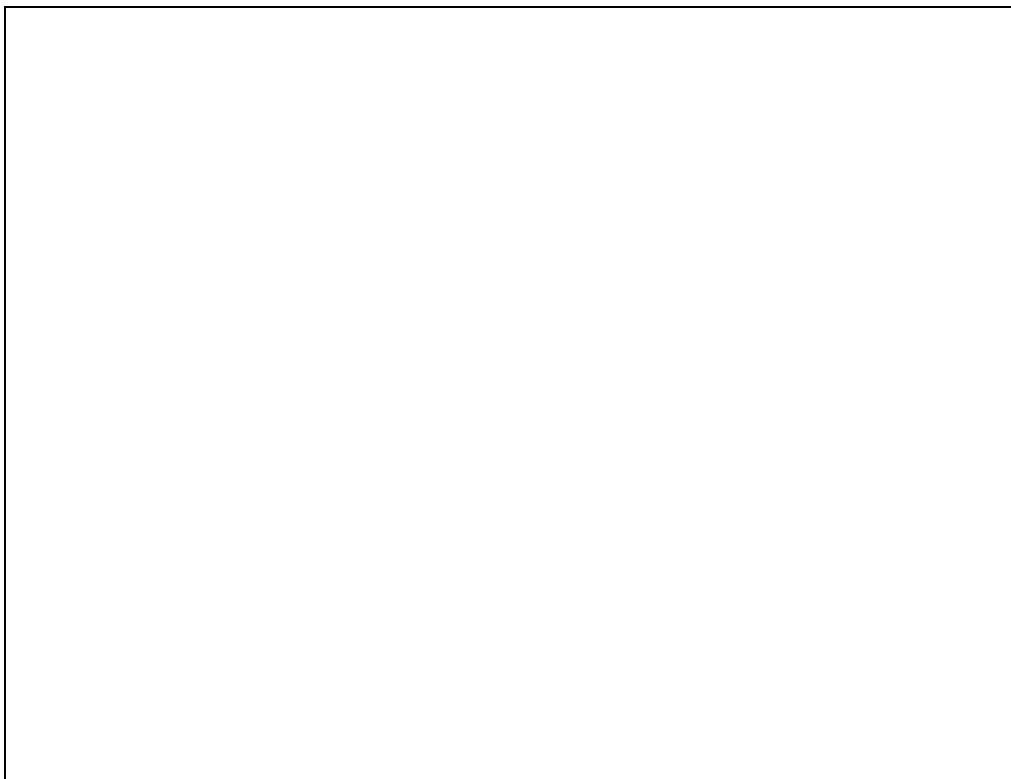




KPB PARCEL ID: 17405040



SUBJECT PHOTOS





KENAI PENINSULA BOROUGH

Assessing

2025

Real Property Assessment Valuation Appeal
Ortho Imagery and Vicinity Map

 KPB Parcel ID: 17405040

Appellant: BROOKS JOSIAH

Legal Description: T 6S R 13W SEC 9
SEWARD MERIDIAN HM 0860049
JANEVIEW ESTATES SUB LOT 3

Vicinity: Homer



Wilcox, Adeena

Friday, April 25, 2025



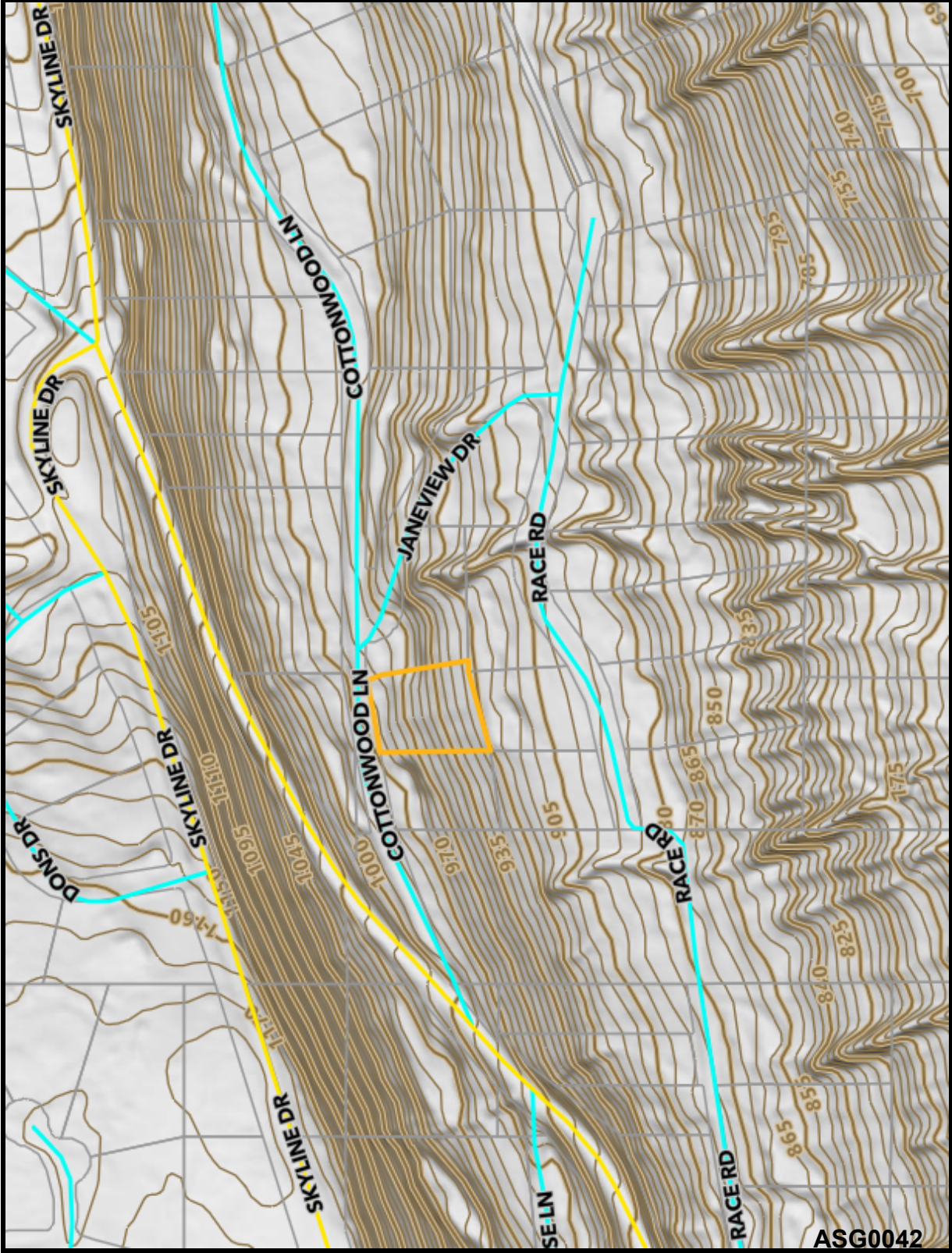
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The information depicted hereon is for a graphical representation only of best available sources. The Kenai Peninsula Borough assumes no responsibility for any errors on this map.



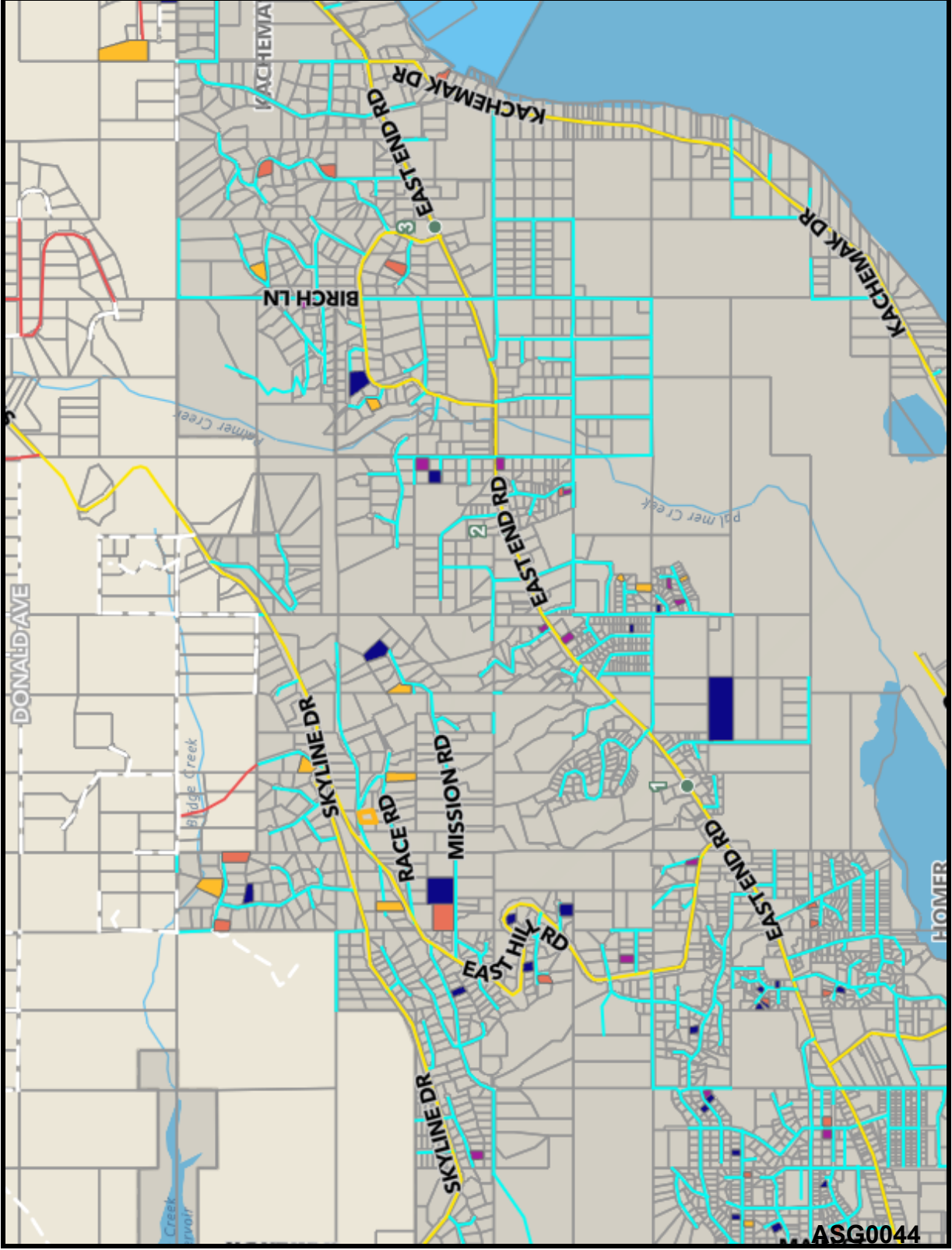
KPB PARCEL ID: 17405040

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





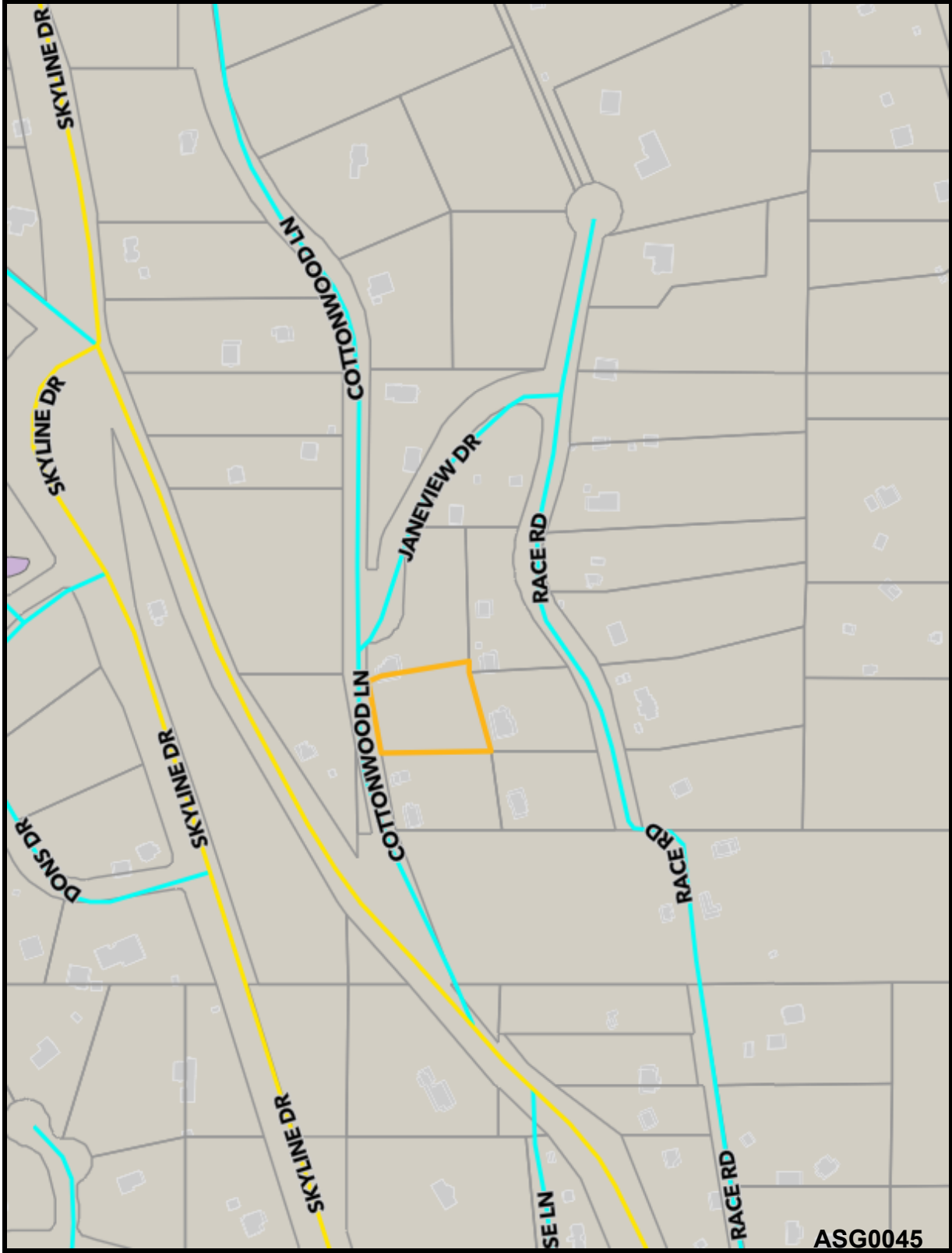
 KPB PARCEL ID: 17405040





KPB PARCEL ID: 17405040

- 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



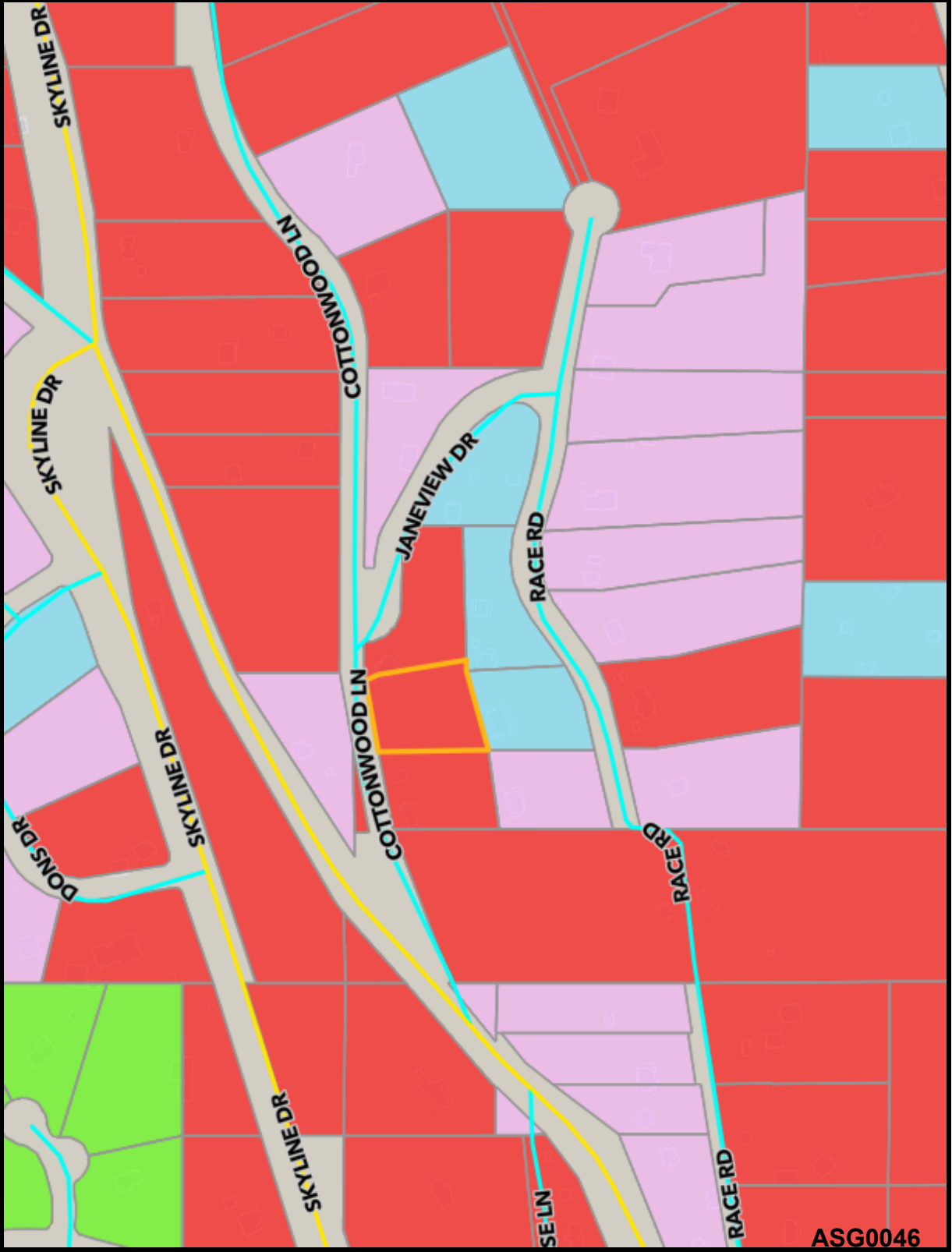
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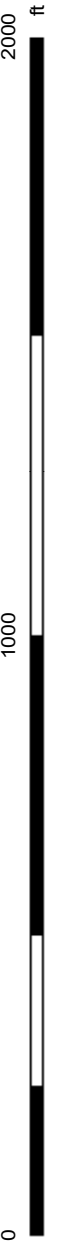


KPB PARCEL ID: 17405040

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



ASG0046





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

174-050-40

2025

Isrn: 59521

1345 COTTONWOOD LN

Card R01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 0.93	PRIMARY OWNER				
Neighborhood: 210 Homer City Limits		T 6S R 13W SEC 9 Seward Meridian HM 0860049 JANEVIEW ESTATES SUB LOT 3		BROOKS JOSIAH				
Property Class: 110 Residential Dwelling - single				BROOKS EMMY LOU				
TAG: 20 - HOMER CITY				66616 SUZIS TRAIL LN HOMER, AK 99603-9132				
EXEMPTION INFORMATION		Residential Dwelling - single						
		VALUATION RECORD						
		Assessment Year	2020	2021	2022	2023	2024	Worksheet
		Land	95,000	96,000	98,800	118,000	122,900	129,700
		Improvements	0	0	0	0	619,700	858,700
		Total	95,000	96,000	98,800	118,000	742,600	988,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value							
Residential City/Residential49	User Definable Land Formul		0.93	79,677	79,677	74,100	A	View Excellent	100	74,100	129,700							
								S	Gravel Main									
								X	Elec Yes									
								P	Gas Yes									
								J	P/Water No	-5	-3,705							
								M	P/Sewer No	-5	-3,705							
								D	TOPO STEEP/RAVINE/OTI-	-15	-11,115							
								ASSESSED LAND VALUE (Rounded) :										55,575
																		129,700

MEMOS

Reinspect 2025
100% FROM DESK, PER OWNER; CHK QLTY AT SALE
AS MLS LISTED AT \$1,300,000 REVIEW QUALITY PER MLS
GReal Estate Listing on File
OStaff Safety Warning
00047
SR Call First until sold. 2024

2025 Irsn: 59521

PHYSICAL CHARACTERISTICS
Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.00
Finished Area 3,340
Attic: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION
Footing: Normal for class
Walls: Formed concrete

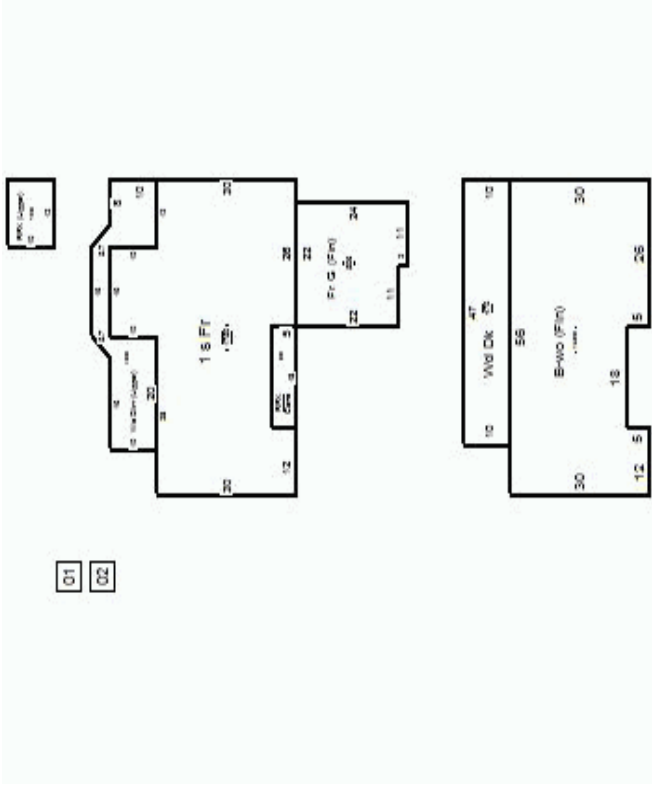
DORMERS
None

FLOORING
1.0 Plywd sub Base Allowance
B Slab None

EXTERIOR COVER
1.0 Wood siding
B Board & batter

INTERIOR WALLS
1.0 Normal for Class
B None

HEATING AND PLUMBING
Primary Heat: Forced hot air
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 3 9 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 2
5-Fixt.Baths: 0 0 TOTAL fix: 13



R01 174-050-40

Construction BaseArea floor FinArea Value
Wood Frame 1750 1.0 1,750 193,430
Concrete Blk 1590 B 1,590 50,400

TOTAL BASE		243,830
INTERIOR	Frame/Siding/Roof/Dorme	2,120
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	57,610
	Heating	0
	Plumbing	23,100
	Fireplaces/woodstoves	5,200
	Other (Ex.Liv, AC, Attic, ...)	2,000
TOTAL INT		90,030

EXT FEATURES		GARAGES	
Description		Att Garage	17,710
1 CONCP	450	Att Carport	0
2 RFX/	1,770	Bsmt Garage:	0
3 WDDK-R/	7,520	Ext Features	18,440
4 RFX/	2,350		
5 WDDK	6,350		
TOTAL GAR/EXT FEAT			36,150

Quality Class/Grade G+ .94

GRADE ADJUSTED VALUE (rounded)																	388,510
IMPROVEMENTS																	
	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr		RDF	Loc Adj	% Comp	Value						
	0	0	388,510	1	0	0	0	100	220	100	846,200						
	4	506	17,700	0	0	0	0	0		100	0						
	0	1	10,500	0	0	0	0	0		100	10,500						
	0	1	2,000	0	0	0	0	0		100	2,000						
IMPROVEMENT VALUE (for this card)																	858,700

SPECIAL FEATURES				SUMMARY OF IMPROVEMENTS																							
Description				Improvement	Story or Ht	Grade	Yr.Blt.	Eff	Count	Base	Adj	W	L	Size/	Comp	Value	Pys	Obs	Fnc	Loc	%	Value					
							Const	Const		Rate	Rate			Area	Value	Depr	Depr	Depr	Depr	Adj	Comp						
D	BWIN	2	2,000	D	DWELL	1.00	G+	2023	2024	0.00	0.00	0	0	0	388,510	1	0	0	0	100	220	100	846,200				
D	FP	1	5,200	G01	ATTGAR	0.00		0	0	34.99	34.99	11	24	506	17,700	0	0	0	0	0		100	0				
01	CISTERN	1	4,000	01	SWL	0.00	Avg	3000	3000	0.00	0.00	0	0	1	10,500	0	0	0	0	0		100	10,500				
01	PRIVSEPT	1	6,500	02	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0		100	2,000				
TOTAL IMPROVEMENT VALUE (for this card)																							858,700				

Parcel # 174-050-40

Cd # 1 of 1

InspDate 4/11/25

Appraiser IL

STR. OVERRIDE VALUE _____

Redraw: Y NReinspect: ☒ Y ☐ NYr. 2026

Supp. Roll: ☒ Y ☐ N

Insp Reason: B

Property Class			Occupancy			Type:	Material:			Quality:		
VA 100		Condo 140	Single Family	X	Condo							
VA(Lnd Imp) 105		AB 190	Duplex		Townhouse				Frame	X	Cabin	G
RS 110	X	CM VC 300	Triplex						Log		P	VG
RS 112		CM(Lnd Imp) 305	4-6 Family		Yr Blt		2023		Mas		L	EX
RC 120		CM 350	Multi-family		Eff Yr		2024				F	HVI
MH 130		LH VA 600	Other		Pct Comp.		100				AV	HVII
MH (only) 131		LH (Lnd Imp) 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		No Heat				2-fix	4-fixture
Piers - no wall	Gambrel			CompSh 240-260		Radiant Ceiling				3-fix	5-fixture
Mono slab	Flat or Shed			Comp Roll		Radiant Floor				Extra fixtures	
None	A-Frame			Metal		Electric BB				No Plumbing	
Foundation Walls	Complex			Other		Forced Air				Special Features	
Formed Concrete				Shake-sh med		Space Heater				Elevator (Stops)	
Piers - no wall	Pitch			Wood shingles						Sauna Bath (Interior)	
Chemonite	Low to 4/12			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	G
None				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)	X					Norm. for class	X				
Alum or Steel						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	X					Sheetrock					
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A
T1-11 Economy						Wall	Carpet						Norm. for class	X				
Vinyl						conc	Ceramic Tile						Suspended					
Wood	X					Cover	Vinyl						Acoustic Tile					
Masonry Veneer						Board + BAT	Hard Wood						Plywood					
Hardi-Plank							Pergo or Equal						Sheetrock					
													Wood					

SWL				LAND INFLUENCES										Same	
Cistern	(1) 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			HOA		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][illegible]

NOTES:

Interior per mls listing. No change made

A126 change BATH COUNT TO 2, 3-FIX & 1, 5-FIX

ASG0049

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%	
QUALITY	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 Energy Eff. Package	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	100	

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

75

LEVEL 1

BELOW GRADE

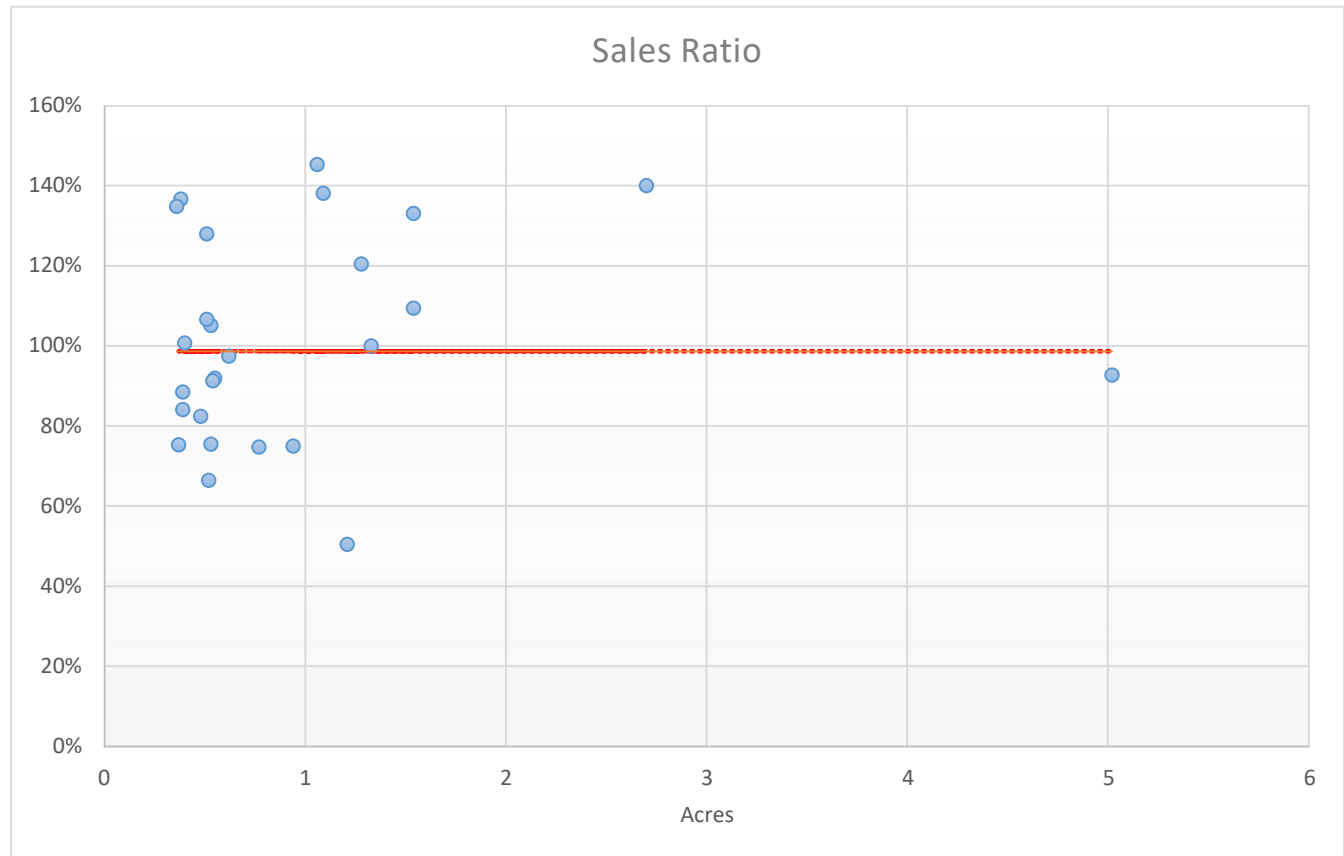
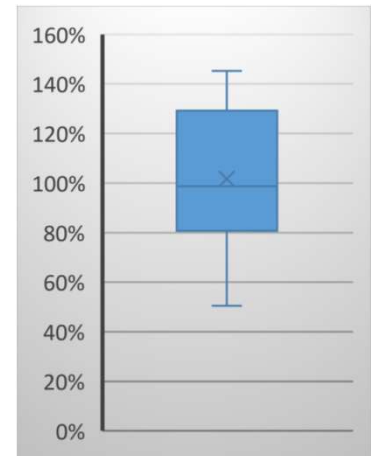
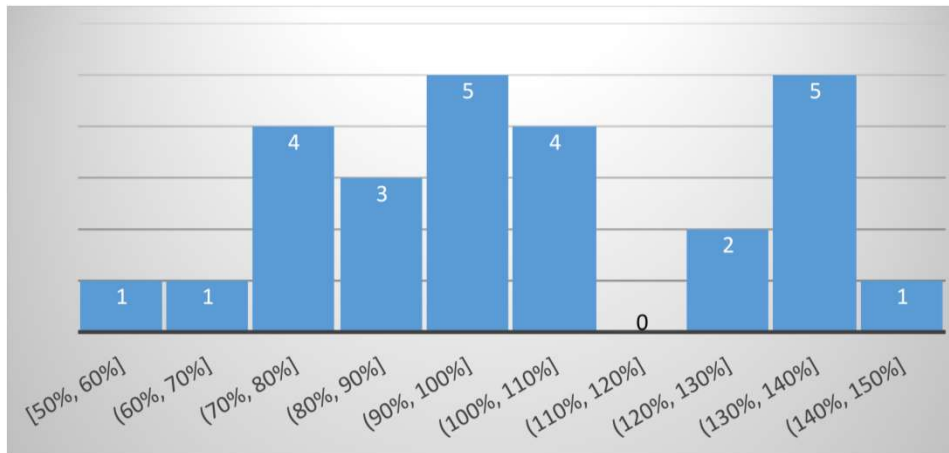
Concrete	Concrete Block	Natural Wood	Engineered Wood	Steel Joist Wall Framing
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Lower Level Ext Cover:	None	Alum/Steel	B & Batt	Conc Blk	Log Rustic	Log Solid	Plywood	Stucco	T1-11	Vinyl	Wood
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ASG0051

LAND RATIO STUDY

Ratio Sum	26	Earliest Sale	1/25/2022	Excluded	
Mean	101.69%	Lates Sale	8/6/2024	# of Sales	26
Median	98.71%	Outlier Information		Total AV	\$ 3,313,800
Wtd Mean	96.56%			Total SP	\$ 3,431,900
PRD	105.31%	Range	1.5	Min	50.45%
COD	21.54%	Lower Limit	7.81%	Max	145.26%
St. Dev	0.2607	Upper Limit	202.11%	Min Sale	\$ 47,500
COV	25.64%			Max Sale	\$ 325,000



LAND RATIO STUDY

Mrk Area	Sale Date	LRSN	PIN	Total Acres	Wrk Sh Val	Sale Price	2024 Land	LandType	SaleCd	RATIO
210	6/21/2024	57977	17305446	1.21	\$ 55,500	\$ 110,000	\$ 52,600	2	C	50.45%
210	8/25/2023	58844	17359423	1.28	\$ 153,000	\$ 127,000	\$ 144,800	2	Z	120.47%
210	8/31/2023	58893	17359472	0.94	\$ 156,000	\$ 208,000	\$ 132,400	2	Z	75.00%
210	5/16/2022	101320	17359475	1.09	\$ 131,200	\$ 95,000	\$ 142,500	2	C	138.11%
210	4/8/2022	59236	17369051	1.06	\$ 69,000	\$ 47,500	\$ 65,300	2	C	145.26%
210	4/22/2022	59485	17405003	1.54	\$ 93,000	\$ 69,900	\$ 102,400	2	V	133.05%
210	3/7/2024	59485	17405003	1.54	\$ 93,000	\$ 85,000	\$ 102,400	2	C	109.41%
210	12/22/2023	59508	17405027	1.33	\$ 132,500	\$ 132,500	\$ 125,500	2	C	100.00%
210	3/11/2022	59760	17411113	2.70	\$ 168,000	\$ 120,000	\$ 175,900	2	C	140.00%
210	6/26/2024	90511	17510243	0.39	\$ 109,300	\$ 130,000	\$ 100,800	2	V	84.08%
210	8/5/2024	110541	17510269	0.55	\$ 106,600	\$ 116,000	\$ 104,000	2	C	91.90%
210	4/7/2023	111007	17510274	0.48	\$ 103,000	\$ 125,000	\$ 100,500	2	C	82.40%
210	6/6/2023	111011	17510278	0.62	\$ 135,400	\$ 139,000	\$ 134,400	2	C	97.41%
210	5/5/2023	61849	17524124	0.52	\$ 76,400	\$ 115,000	\$ 78,400	2	C	66.43%
210	5/23/2023	105962	17702117	0.39	\$ 119,400	\$ 135,000	\$ 113,100	2	C	88.44%
210	7/21/2023	105976	17702131	0.53	\$ 147,200	\$ 195,000	\$ 139,400	2	C	75.49%
210	5/2/2022	105976	17702131	0.53	\$ 147,200	\$ 140,000	\$ 139,400	2	V	105.14%
210	12/7/2023	105978	17702133	0.40	\$ 130,900	\$ 130,000	\$ 123,900	2	C	100.69%
210	1/25/2022	108161	17702138	0.51	\$ 117,300	\$ 110,000	\$ 108,000	2	C	106.64%
210	3/22/2022	109364	17702161	0.51	\$ 139,500	\$ 109,000	\$ 132,000	2	V	127.98%
210	11/8/2023	109372	17702169	0.54	\$ 141,500	\$ 155,000	\$ 134,000	2	C	91.29%
210	1/9/2024	63163	17726005	0.37	\$ 70,000	\$ 93,000	\$ 60,700	2	C	75.27%
210	4/29/2022	88643	17902114	0.38	\$ 116,200	\$ 85,000	\$ 110,100	2	C	136.71%
210	4/29/2022	88644	17902115	0.36	\$ 114,600	\$ 85,000	\$ 108,500	2	C	134.82%
210	8/28/2023	63742	17910019	5.02	\$ 301,300	\$ 325,000	\$ 263,300	2	C	92.71%
210	8/6/2024	98338	17919107	0.77	\$ 186,800	\$ 250,000	\$ 163,700	2	C	74.72%

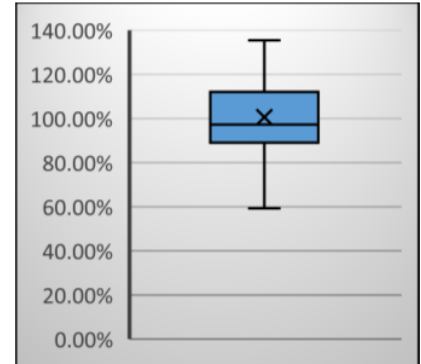
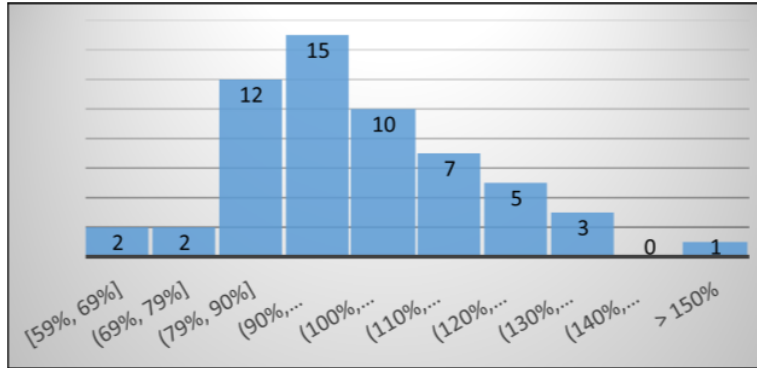
RATIO STUDY

NBH # 210

HT 1L-71

POST

RATIO SUM:	57.33	12/1/2021	2.87	# OF SALES:	57
MEAN:	100.59%	Earliest Sale	10/1/2021	TOTAL AV:	\$ 25,381,300
MEDIAN:	97.27%	Latest Sale	8/13/2024	TOTAL SP:	\$ 25,360,209
WTD MEAN:	100.08%	Outlier Information		MINIMUM:	59.31%
PRD:	1.01	Range	1.5	MAXIMUM:	154.38%
COD:	14.19%	Lower Boundary	54.41%	MIN SALE AMT:	\$ 200,000
ST. DEV	17.65%	Upper Boundary	146.71%	MAX SALE AMT:	\$ 903,500
COV:	17.55%				



RATIO STUDY

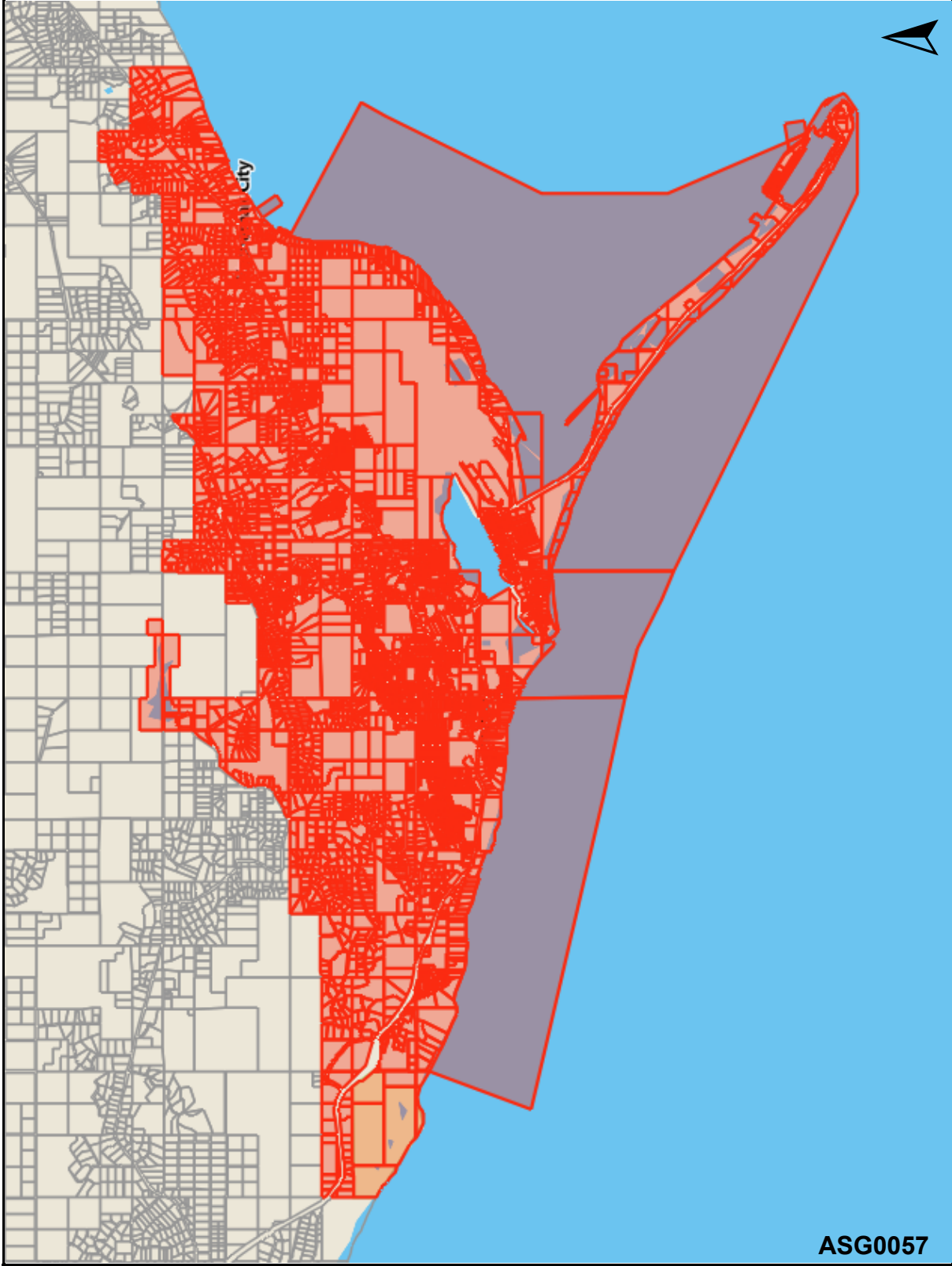
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ST. DEV	0.1765	Upper Boundary	146.71%	MAX SALE AMT:	\$ 903,500
COV:	17.55%			\$	-
				\$	953,500

SALE DATE:	2025
HOUSE TYPE:	1L-71
MKT AREA:	210
	POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305403	210	\$ 633,800	\$ 84,500	\$ 718,300	\$ 725,000	99.08%	11	5/15/2024	G+
17305410	210	\$ 647,100	\$ 61,100	\$ 708,200	\$ 545,000	129.94%	11	5/18/2023	G
17305447	210	\$ 292,100	\$ 55,400	\$ 347,500	\$ 384,000	90.49%	41	3/31/2023	A+
17324107	210	\$ 414,200	\$ 54,200	\$ 468,400	\$ 470,000	99.66%	11	7/7/2023	A+
17359445	210	\$ 422,300	\$ 131,600	\$ 553,900	\$ 625,000	88.62%	21	3/4/2022	G
17369040	210	\$ 223,600	\$ 51,000	\$ 274,600	\$ 243,000	113.00%	41	4/27/2022	A
17402201	210	\$ 372,200	\$ 180,500	\$ 552,700	\$ 489,000	113.03%	21	5/23/2023	G
17402413	210	\$ 656,100	\$ 156,100	\$ 812,200	\$ 835,000	97.27%	11	8/5/2024	G+
17405049	210	\$ 132,100	\$ 125,300	\$ 257,400	\$ 434,000	59.31%	11	7/31/2024	A-
17405101	210	\$ 637,500	\$ 115,600	\$ 753,100	\$ 620,000	121.47%	61	3/15/2024	G-
17405931	210	\$ 798,300	\$ 116,100	\$ 914,400	\$ 768,000	119.06%	11	7/1/2022	VG
17413031	210	\$ 304,200	\$ 67,000	\$ 371,200	\$ 415,000	89.45%	61	2/28/2024	A
17419241	210	\$ 422,100	\$ 148,900	\$ 571,000	\$ 499,000	114.43%	11	10/25/2023	G
17420105	210	\$ 116,000	\$ 254,400	\$ 370,400	\$ 469,500	78.89%	11	6/19/2023	F
17444031	210	\$ 510,500	\$ 120,300	\$ 630,800	\$ 575,000	109.70%	11	6/2/2023	A+
17445111	210	\$ 747,100	\$ 230,300	\$ 977,400	\$ 903,500	108.18%	21	6/21/2024	G+
17502061	210	\$ 208,500	\$ 150,500	\$ 359,000	\$ 353,000	101.70%	41	9/6/2023	A+
17503018	210	\$ 227,900	\$ 62,400	\$ 290,300	\$ 237,000	122.49%	11	12/14/2021	A
17508214	210	\$ 219,800	\$ 94,900	\$ 314,700	\$ 290,000	108.52%	21	5/10/2022	A
17510238	210	\$ 753,700	\$ 105,500	\$ 859,200	\$ 799,000	107.53%	21	9/15/2023	G-
17510254	210	\$ 466,700	\$ 91,900	\$ 558,600	\$ 569,000	98.17%	21	12/26/2023	G-
17510288	210	\$ 507,200	\$ 113,100	\$ 620,300	\$ 682,000	90.95%	11	10/20/2023	G+
17510349	210	\$ 360,600	\$ 70,500	\$ 431,100	\$ 420,000	102.64%	11	5/26/2023	G-
17511114	210	\$ 290,300	\$ 51,500	\$ 341,800	\$ 360,000	94.94%	21	3/31/2023	A+
17512201	210	\$ 209,100	\$ 61,800	\$ 270,900	\$ 200,000	135.45%	11	1/22/2024	A-
17512411	210	\$ 359,100	\$ 61,800	\$ 420,900	\$ 464,678	90.58%	21	8/18/2023	G+
17516058CO04	210	\$ 455,500	\$ 60,500	\$ 516,000	\$ 480,000	107.50%	41	7/14/2023	G-
17516058CO05	210	\$ 445,300	\$ 60,500	\$ 505,800	\$ 380,000	133.11%	41	10/3/2023	G-
17524028	210	\$ 358,200	\$ 74,000	\$ 432,200	\$ 500,000	86.44%	11	10/16/2023	G
17524115	210	\$ 331,100	\$ 82,300	\$ 413,400	\$ 390,000	106.00%	21	11/7/2022	A+
17524122	210	\$ 221,200	\$ 109,700	\$ 330,900	\$ 354,761	93.27%	11	2/28/2022	A+
17524186	210	\$ 472,800	\$ 52,700	\$ 525,500	\$ 450,000	116.78%	21	5/28/2024	G
17530015	210	\$ 191,100	\$ 60,400	\$ 251,500	\$ 246,000	102.24%	31	4/17/2024	A
17530024	210	\$ 309,100	\$ 60,400	\$ 369,500	\$ 394,000	93.78%	31	3/3/2022	A
17701027	210	\$ 384,700	\$ 147,800	\$ 532,500	\$ 588,000	90.56%	11	5/12/2023	A+
17705137	210	\$ 514,100	\$ 50,900	\$ 565,000	\$ 530,000	106.60%	21	4/28/2023	G-
17707049	210	\$ 267,100	\$ 66,200	\$ 333,300	\$ 379,000	87.94%	11	9/15/2023	A
17709105	210	\$ 235,400	\$ 63,700	\$ 299,100	\$ 335,000	89.28%	11	11/2/2022	A-
17709208	210	\$ 454,100	\$ 76,400	\$ 530,500	\$ 679,000	78.13%	25	5/1/2023	G+
17724016	210	\$ 305,400	\$ 62,500	\$ 367,900	\$ 410,000	89.73%	31	7/18/2023	A
17726004	210	\$ 326,000	\$ 70,000	\$ 396,000	\$ 437,000	90.62%	11	7/1/2024	A+
17730205	210	\$ 176,900	\$ 54,200	\$ 231,100	\$ 346,000	66.79%	41	9/29/2023	A
17731015	210	\$ 221,300	\$ 64,400	\$ 285,700	\$ 310,000	92.16%	61	10/1/2021	A
17731025	210	\$ 253,400	\$ 65,600	\$ 319,000	\$ 260,000	122.69%	21	3/25/2022	A+
17901038	210	\$ 324,900	\$ 46,400	\$ 371,300	\$ 385,000	96.44%	11	1/12/2024	G-
17901042	210	\$ 544,800	\$ 50,100	\$ 594,900	\$ 535,000	111.20%	21	8/13/2024	G
17902024	210	\$ 338,500	\$ 80,800	\$ 419,300	\$ 500,000	83.86%	11	11/28/2022	A+
17903040	210	\$ 327,400	\$ 138,100	\$ 465,500	\$ 380,000	122.50%	45	12/30/2021	A
17904015	210	\$ 205,500	\$ 104,800	\$ 310,300	\$ 201,000	154.38%	45	6/15/2022	A-
17906106	210	\$ 234,600	\$ 52,700	\$ 287,300	\$ 358,770	80.08%	21	10/13/2023	A
17912428	210	\$ 212,600	\$ 53,700	\$ 266,300	\$ 300,000	88.77%	11	4/5/2023	A+
17929009	210	\$ 323,900	\$ 49,000	\$ 372,900	\$ 452,000	82.50%	11	11/8/2022	A
17930030	210	\$ 192,700	\$ 38,600	\$ 231,300	\$ 285,000	81.16%	21	11/2/2022	A
17930032	210	\$ 233,600	\$ 51,500	\$ 285,100	\$ 295,000	96.64%	11	6/9/2023	A+
17937006	210	\$ 173,700	\$ 45,600	\$ 219,300	\$ 250,000	87.72%	41	4/28/2022	A-

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17937028	210	\$ 320,800	\$ 39,800	\$ 360,600	\$ 290,000	124.34%	61	3/8/2024	A
17937034	210	\$ 200,200	\$ 43,800	\$ 244,000	\$ 285,000	85.61%	11	5/24/2022	A



Market Area: 210

ASG0057

Request for Property Record Cards



Romain, Scott
To: 'drc.alaska@gmail.com'
Cc: Johnson, Tom

Reply

Reply All

Forward

...

Wed 4/16/2025 9:52 AM

Mr. Brooks.

This email is to detail your request for property record cards (PRCs) for the two properties that you have under appeal. You **do not** file a public record's request.

Under KBP code, when a property is under appeal, you have the right to request information through discovery. KBP Code 5.12.055.

“5.12.055. - Record—Discovery—Motions—Written presentation—On appeal.

[Share Link to sectionPrint sectionDownload \(Docx\) of sectionsEmail section](#)

- A. *Discovery:* No more than 20 days after a written appeal is filed, the assessor and the appellant may submit interrogatories and requests for production to the other party. All such interrogatories and requests must seek information relevant to the valuation or, in the case of a flat tax appeal, an alleged error in ownership or classification of property. A party may not submit more than ten interrogatories and ten requests for production, including all discrete subparts of each interrogatory and request for production, to the opposing party. Responses shall be due no later than ten days after the request has been served by fax, in person, or mail upon the opposing party.

This must be done in writing within 20 days of KBP receipt of the appeal which was April 1st.

Note that this request for production is limited to 10 items.

Upon KBP receipt of this written request, KBP will supply the documents with 10 days.

ASCG
Scott Romain.
Scott Romain - Level III Appraiser #283
Appraisal Manager
Direct: (907) 714-2244

Contact Date	Contact Name	Contact Typ	Contact Phone	Contact Email	Parcel	Created By	Notes
4/25/2025 10:08	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED AND LEFT MESSAGE ASKING IF HE WOULD LIKE TO WITHDRAW? AND TO GIVE ME A CALL
4/22/2025 9:42	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH TO ASK IF HE WOULD LIKE ME TO SEND HIM A EMAIL WITHDRAWAL FOR 17303410. LEFT MESSAGE.
4/21/2025 9:08	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	ON 4/11/25 HEATHER WINDSOR AND MYSELF WENT TO JOSIAH BROOKS HOME 17303410 AROUND 3PM TO PERFORM A FORMAL APPEAL INSPECTION. UPON SHOWING UP MR. BROOKS MET US IN THE DRIVEWAY. AS I STARTED GOING OVER HIS FILE WITH HIM HE STATED THAT NOTHING HAS CHANGED FROM LAST YEAR EXCEPT DEPRICIATION AS I WENT OVER THE DET GAR INFO HE ASKED ME WHAT THE NUMBERS WERE I SAID THEY WERE THE SQUARE FEET OF THE ATTIC. HE SAID THAT IS NOT RIGHT. - continued below
							WHY DO YOU HAVE THAT AS SQUARE FEET? I SAID I DON'T KNOW AS I GOT MY CALCULATOR TO CHECK THE SQUARE FEET HE BECAME VERY ARGUMENTIVE AND DMEANING SAYING THAT I DON'T KNOW ANYTHING AND THAT IF HE DIDN'T POINT IT OUT THAT I WOULD HAVE NEVER CAUGHT IT AND HOW LONG HAS HE BEEN PAYING FOR ATTIC THAT HE DOESN'T HAVE. YOU SHOULD PAY ME BACK FOR THAT AREA IF YOU WANTED TO BE FAIR. I EXPLAINED THAT I WAS THERE TO MAKE THE FILE CORRECT. HE THAN TOLD ME THAT I WAS NOT GOOD AT MY JOB AND SHOULD BE FIRED. THAT IF HE WOULDN'T OF POINTED OUT THE MISTAKE THAT I WOULD HAVE NEVER CAUGHT IT. - continued below
							I AGAIN TOLD HIM THAT I WAS THERE TO MAKE THE FILE CORRECT. I DIDN'T AGREE THAT I WOULD HAVE MISSED IT. I JUST STARTED MY INSPECTION. HE AGAIN SAID THAT WE SHOULD PAY HIM BACK. ASKING DON'T YOU THINK THAT'S FAIR? I TOLD HIM I'VE SEEN BOTH SIDES OF IT WHEN PEOPLE BUILD SHOPS AND DON'T REPORT IT. HE THEN ACCUSED ME OF ACCUSING HIM OF BUILDING AND NOT REPORTING IT. I TOLD HIM I DID NOT SAY THAT. IT KEPT GOING DOWN HILL FROM THERE. I TOLD HIM THAT I WAS NOT GOING TO ARQUE WITH HIM AND ASKED DO YOU WANT ME TO INSPECT OR NOT? - continued below
							HE CONTINUE BEING ARGUMENTIVE AND DMEANING SO I ASKED AGAIN DO YOU WANT ME TO INSPECT OR NOT? HE TOLD ME TO PROCEED. AS I BEGAN MY INSPECTION I COULD HEAR HIM STARTY IN ON HEATHER. WHEN I WAS DONE WITH MY INSPECTION I TOLD HIM I WUOLD CALL NEXT WEEK WITH NEW VALUE.
4/16/2025 15:45	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH TO LET HIM KNOW THAT SR. SENT HIM A EMAIL FOR HIS DISCOVERY REQUESTS
4/15/2025 16:27	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH WITH HIS NEW VALUES HE SAID HE WILL GO TO BOE ON 17405040 HE ALSO SAID THAT HE WANTS PRC FOR EVERY PARCEL HE OWNS FROM THE TIME HE BOUGHT THEM TILL NOW. HE ALSO WANTS US TO SEND A PRC EVERY YEAR WITH HIS NEW ASSESSMENTS FOR EVERY PARCEL HE OWNS. AFTER H REVIEWS THEM HE MAY WITHDRAW ON 17303410. I TOLD HIM THAT I WOULD ASK ALTHOUGH HE MAY HAVE TO FILE A RECORDS REQUEST FROM THE CLERKS OFFICE. I WILL LET HIM KNOW TOMORROW
4/8/2025 11:51	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17303410, 17405040	Johnson, Tom	I CALLED JOSIAH TO SET UP INSP. FOR 4/11/25 @ 2PM
3/5/2025 12:30	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17302404 17303410 17405040	Johnson, Tom	I CALLED JOSIAH BACK WENT OVER HIS FILES AND EXPLAINED THAT SALES DRIVE VALUES. HIS VACANT LOT WENT DOWN DUE TO SALES IN THAT SUBDIVISION. FOR 17405040 WE CHANGED % COMP UP 14% TO 100 HE SAID THAT 14% DOESN'T ADD UP TO 250K AGAIN I EXPLAINED SALES HE SAID THAT SALES ARE DOWN. WE USED 57 SALES IN HIS AREA TO SET VALUES. WHEN I ASKED HOW MUCH ARE YOU TRYING TO SELL IT FOR HE SAID THAT WAS NONE OF MY BUSINESS. - continued below
3/5/2025 8:39	BROOKS, JOSIAH	Phone	907-399-6884	DRC.ALASKA@GMAIL.COM	17405040, 17303410, 17302404	Eckert, Taylor	ON 17303410 HE SAID THAT HIS IMPROVMENTS WENT UP 40K AND HE MADE NO IMPROVMENTS. I TOLD HIM WE MADE NO CHANGES TO HIS % COMP AGAIN I EXPLAINED SALES AND THAT WE UPDATED OUR PRICE PER SQUARE FOOT ON DET GAR TO BRING THEM UP TO FAIR MARKET VALUE. HE SAID THAT HE WILL FILE APPEALS. IFR - QUESTIONS ABOUT LAND DECREASED VALUES AND A NEW HOUSE.

APPEAL HISTORY FOR PARCEL 174-050-40

APPEAL YEAR: 2024

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
JWITT	04/02/2024	753,100	0	753,100	0%	Main Roll Certification

Summary:

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
GTODD	04/02/2024	753,100	742,600	-10,500	-1%	Board of Equalization

Summary: THE HOUSE ON THIS LOT IS NOT FINISHED AS OF TODAY. NO FINAL INSPECTION, THAT MEANS ITS NOT MARKETABLE.

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	04/02/2024	753,100	0	753,100	0%	Main Roll Certification

Summary:

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
VMARTUSHEV	04/02/2024	753,100	742,600	-10,500	-1%	Informal Adjustment

Summary:

APPEAL YEAR: 2025

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/05/2025	988,400	988,400	0	0%	Informal Adjustment

Summary: NO CHANGE.

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	04/01/2025	988,400	0	988,400	0%	

Summary:



1345 Cottonwood Dr Homer, AK 99603



Ryan Tollefsen

(907) 531-2540

Description

\$1,300,000

3,950 Sq. Ft.

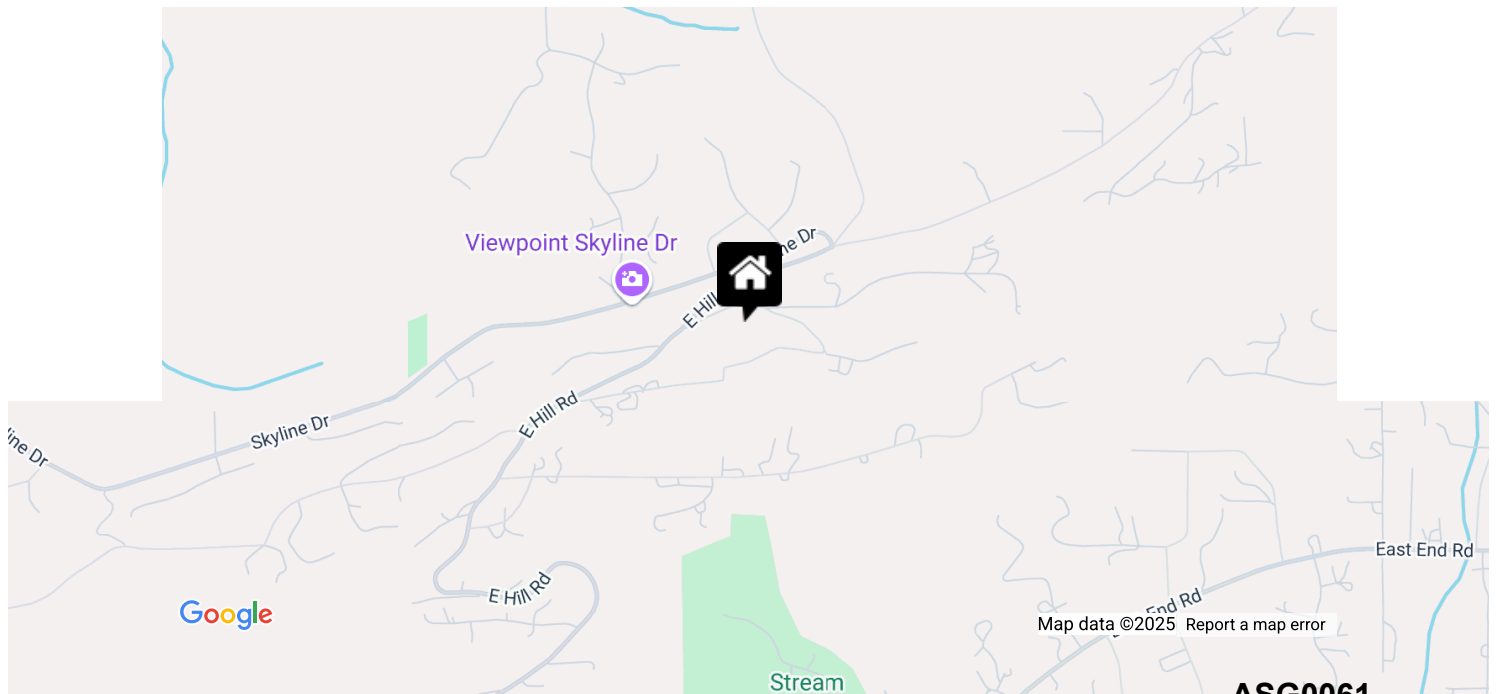
5 Beds 3 Baths

Single Family Res

MLS #: 24-2902

Lot Size: 40946.4 Sq. Ft.

Wake up to the sun rising over the entire mountain range of Kachemak Bay! This custom home sits on an acre of some of the best view property Homer has to offer! Full view of Beluga lake and slough! Watch the tide flow and ebb, or watch float planes take off from the deck in the summer or ice racing in the winter while being warmed by the large wood fireplace. Stunning mountain, ocean and glacier views from 700 sq. ft. of deck and every room of this 2 story home all accented in custom hardwood finishes. Reclaimed barnwood floors and lots of natural light throughout, fully finished basement with kitchenette. Large master suite with a full view of the Homer spit and a clawfoot soaking tub to wind down the day. 2 car attached garage. Very relaxed neighborhood with a well maintained road year round.



ASG0061

Directions: Up East Hill Road to Cottonwood. 2nd house on the right on Cottonwood. 1345 Cottonwood

Community Information

Address: 1345 Cottonwood DrHomer, AK 99603	
Area: Kenai Peninsula	Neighborhood: Janview Estates
Subarea: 490 - Homer	

School Information

High School: Homer	Middle School: Homer
Elementary School: Paul Banks/Homer	

Features / Amenities

Approx. Sq. Ft.:	3950
Interior Features:	Basement, Dishwasher, Fireplace, Soaking Tub, Wet Bar
Flooring:	Ceramic Tile, Stone, Carpet, Hardwood
Exterior Features:	Deck/Patio, In City Limits, Storage, Circle Driveway

Property Features

Lot Size:	0.94 Acres / 40946.4 Sq. Ft.
Lot Features:	Sloping
View:	Bay, Glacier, Mountains, Ocean, Spit, Unobstructed
Parking Features:	Attached
Road Surface:	Maintained
Zoning:	RR - Rural Residential

Tax and Financial Info

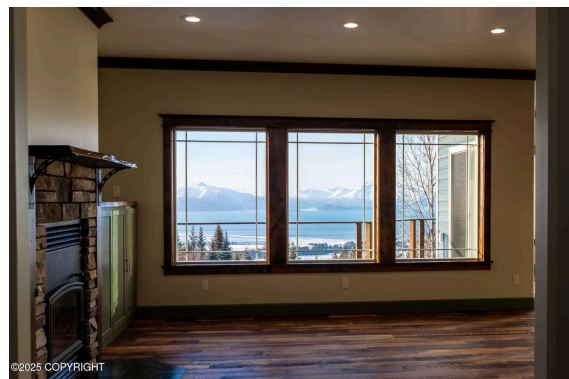
Listing Terms:	Conventional, Cash
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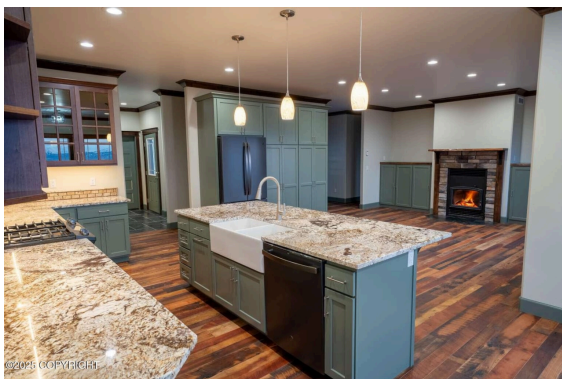
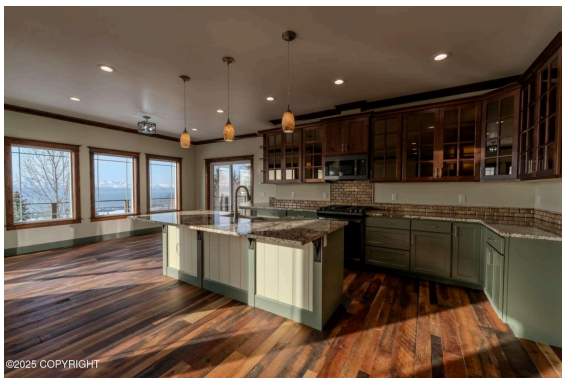
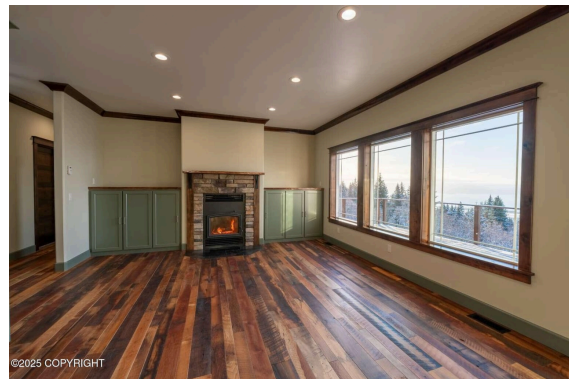
Legal Description:

Janview Estates L3

Listing Agent/Office

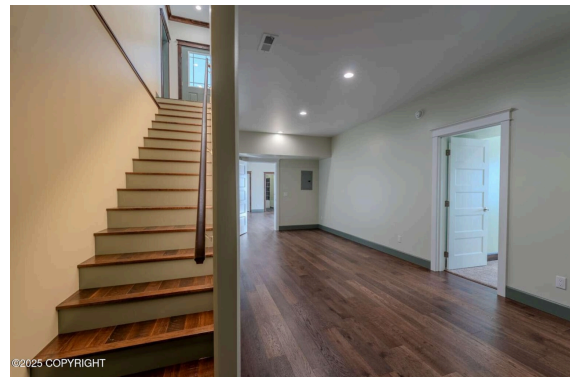
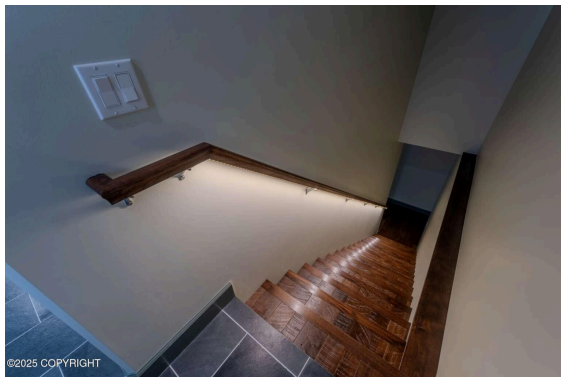
 Listing provided courtesy of Congress Realty, Inc.



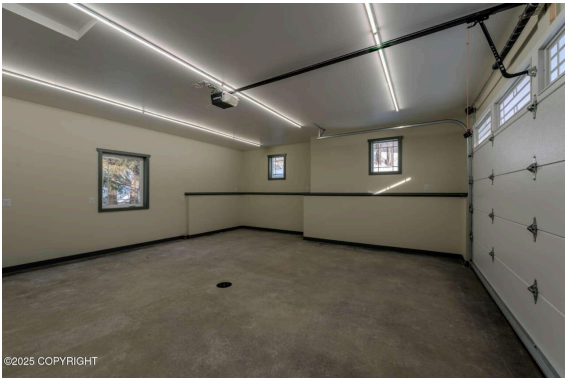
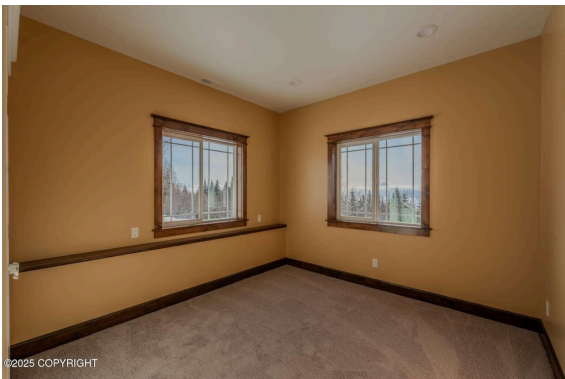














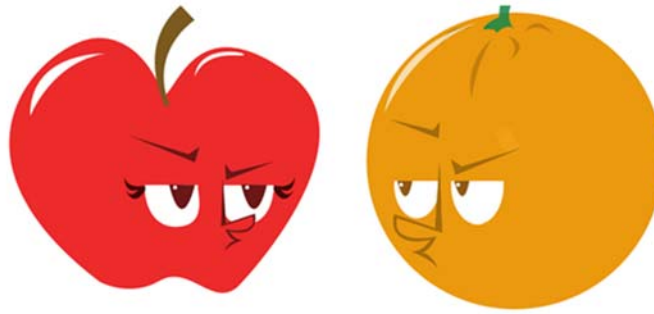
The listing content relating to real estate for sale on this website comes in part from the IDX Program of Alaska Multiple Listing Service, Inc. (AK MLS). Real estate listings held by brokerage firms other than Unity Home Group, Inc. are marked with either the listing brokerage's logo or the AK MLS logo and information about them includes the name of the listing brokerage. All information is deemed reliable but is not guaranteed and should be independently verified for

accuracy.

Listing information was last updated on: March 5, 2025

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.

5.0 AC Base	\$ 50,000		5.0 AC Base	\$ 50,000
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.

5.0 AC Base	\$ 50,000		10.0 AC Base	\$ 70,000
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 2nd 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.

