

Kenai Peninsula Borough  
Board of Equalization  
Appeal Hearing Packet

CASE NO. 2025-02

Toby Burke

Parcel No(s): 05514036

**Wednesday, May 22, 2025 at 10:00 a.m.**

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



**TAX ASSESSMENT APPEAL HEARING DATE**  
**Wednesday, May 21, 2025 10:00 AM**

April 21, 2025

BURKE, TOBY A  
51135 BUOY AVE  
KENAI, AK 99611

KENAI BIRDER@GMAIL.COM

RE: Parcel No(s): 05514036  
Owner of Record: BURKE, TOBY  
Appellant: BURKE, TOBY A

**HEARING DATE:** The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 21, 2025 at 10:00 AM**

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

**EVIDENCE DUE DATE:** Pursuant to KPB 5.12.060(C) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **5/6/2025**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

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

[https://library.municode.com/ak/kenai\\_peninsula\\_borough/codes/code\\_of\\_ordinances?nodeId=TIT5REFI\\_CH5.12REPRPEPRTA\\_5.12.055REISOTRIPRNAP](https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP)

An information packet regarding the appeal processes is also available:

[https://www.kpb.us/images/KPB/ASG/Appeal\\_Process\\_Information\\_Packet.pdf](https://www.kpb.us/images/KPB/ASG/Appeal_Process_Information_Packet.pdf)

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

Michele Turner, CMC, Borough Clerk  
[micheleturner@kpb.us](mailto:micheleturner@kpb.us)

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

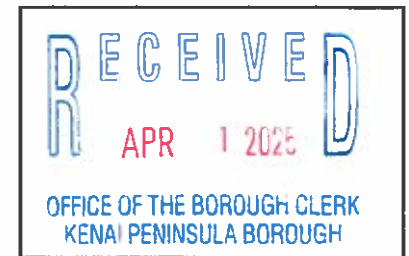
144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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

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

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

**For Commercial Property: Please include Attachment A**



For Official Use Only

Fees Received: \$ 100.00

☐ Cash

☒ Check # 2432  
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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

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

Account / Parcel Number:	05514036	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	Toby A. and Laura K. Burke	
Legal Description:	T 5N 11W SEC 30 Seward Meridian KN 0780162 TISAINA ACRES SUB LOT 4	
Physical Address of Property:	51135 Buoy Avenue, Kenai, AK 99611	

Contact information for all correspondence relating to this appeal:

Mailing Address:	51135 Buoy Avenue, Kenai, AK 99611		
Phone (daytime):	907-335-1558 <small>land line</small>	Phone (evening):	907-335-1558 <small>land line</small>
Email Address:	kenai.birder@gmail.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 209,700 Appellant's Opinion of Value: \$ 150,000

Year Property was Purchased: 2006 Price Paid: \$ \_\_\_\_\_

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

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

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

**APP001**

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

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

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

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

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

1) The fixed \$145,000 override value placed on my home should not have been removed being the conditions that necessitated the override have not abated but only grown worse. 2) All flooding I've endured originated from the roadside ditch, which was not constructed as to the engineered design.

**\*\* THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) \*\*** 3) A roadside drainage gallery 1,800 feet from my parcel. was constructed 110 feet from my leach field against my protest.

Check the following statement that applies to your intentions:

- 4) My property was not treated similarly to the nearby parcel 05530007. 5) There should be a new override placed on my parcel and the entire parcel not just the home.
- ☒ I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- ☐ My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

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

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

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

Toby A. Burke  
Signature of Appellant / Agent / Representative

March 31, 2025  
Date

Toby A. Burke  
Printed Name of Appellant / Agent / Representative

The fixed \$145,000 override placed on my home should not have been removed being the conditions that necessitated the override have not abated but have only grown worse. Furthermore, the override should not merely apply to my home or improvements but to the entire parcel value.

1. Since 2013 my parcel has annually been flooded not from overland flow or groundwater rise and inundation but from the road frontage drainage ditch alone.
2. This south side ditch was not constructed as engineered. It was engineered for 24" culverts but 18" culverts were placed in their stead when it was determined the buried utilities were too shallow for the 24" culverts. When I learned of this I asked RSA to place two "paired" 18" culverts so as not to reduce ditch flow capacity. The RSA declined replying the single 18" culverts would be sufficient. By failing to place the engineered 24" culverts the capacity of the ditch to move water during peak flows was reduced by 50%.
3. Since the south ditch was constructed in 2014 several additional storm water flows have been added to the south ditch. In the past three years a north ditch has been added to Buoy Avenue with its flow being directed entirely to the south ditch via three cross culverts all pitched to the south side ditch. Also, the neighboring Tiller Avenue and Farmstead Street have been ditched with their entire storm water loads being directed to Buoy Avenue's south side ditch.
4. Consequently, Buoy Avenue's south side ditch has been forced to accept evermore storm water flows even though it does not have the engineered capacity to do so.
5. A roadside drainage gallery (6' deep and 60' long) was placed in front of my property at the bottom of the roadside ditch to enhance percolation of storm waters into the ground sediments. This gallery was placed only 110' from my septic leach field against my vehement protests. The construction of this drainage gallery was also in direct violation of Borough Code 14.06.170 (Roadside Construction Standards). This standard explicitly states that storm waters must be drained externally to "natural drainage courses, ditches or waterways, or other man-made drainage courses". It does not provide for internal drainage such as percolation galleries.
6. This was an especially unwise action taken by the RSA being that it was in an area that historically suffered from periodic high water table flooding and that it was placed close to residences with leach fields in close proximity to it. I have previously recorded that when storm flow down Buoy Avenue south side ditch and reach the drainage gallery in front of my property the disappear into the gallery until it and the neighboring sediment are inundated and saturated and only then flow past my property. Within hours of the storm water flow entering the gallery the water level in my leach field steadily rises until it is inundated.
7. Interestingly, my flooded parcel has not been treated similarly to the neighboring parcel 05530007 which was only once flooded in 2013. The owners of that parcel were compensated with the "gift" of not one but two Borough owned parcels at the direction of the Borough mayor and assembly. That parcel has no improvements upon it - home, septic, well, or driveways yet they were compensated for damages when their old barrow pit a *de facto* duck pond was flooded by overflowing roadside ditches in 2013. Why have I not received similar compensation when my parcel and leach field in particular is flooded via Borough roadside ditches annually?
8. By not maintaining existing ditches, such as Trawling Avenue, and forcing the filling of other externally draining ditches (Yragui Ranch ditches) area parcels are experiencing higher year-round water tables and thus inundated properties. Aggregate storm water outflows from my area have been substantially reduced by Borough negligence and outright incompetence.