

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

<b>RECEIVED</b> MAR 10 2025 OFFICE OF THE BOROUGH CLERK KENAI PENINSULA BOROUGH
For Official Use Only
Fees Received: \$ <u>30.-</u>
<input checked="" type="checkbox"/> Cash
<input type="checkbox"/> Check # _____ payable to Kenai Peninsula Borough

1x20  
2x5

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**

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Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically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

Account / Parcel Number:	<u>18550839</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>ANTHONY LOPEZ + Cynthia Specialty</u>	
Legal Description:	<u>T1SR 12TW SEC 36 SEWARD MERIDIAN HM 2001080 CLARKS</u>	
Physical Address of Property:	<u>Caribou Hill, NO Address</u>	<u>Point of View Estates Phase 1 Lot 4</u>

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>25975 CONOE Loop Rd, Kasilo, AK. 99610</u>		
Phone (daytime):	<u>907.398.9559</u>	Phone (evening):	
Email Address:	<u>lopez@alaska.net</u>		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 25,400.<sup>00</sup> Appellant's Opinion of Value: \$ 20,000.<sup>00</sup>  
Year Property was Purchased: \_\_\_\_\_ 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

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)

SEE ATTACHED

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

Check the following statement that applies to your intentions:

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

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

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

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

Anthony Lopez  
Signature of Appellant / Agent / Representative

3-10-2025  
Date

Anthony Lopez  
Printed Name of Appellant / Agent / Representative

KPB 2025 Notice of Assessment Appeal attachment.

PIN#18550839.

Descriptions: 4.69 Acre lot.

Improvement: No improvements.

Since 2019 this property has increased in value despite no improvements. Since 2019 the assessed value has increased by an average of \$2,000. per year. Again, despite no improvements.

My appeal of the 2025 Notice of Assessment is for reconsideration of the Land value.

Reasoning:

- There are 15 comparable properties listed for this assessment. Four of which have improvements.
- Of the 11 comparable properties, only 5 had property acreage in the 4 to 5-acre range with sales listed in 2024.
- Those 5 properties listed had sales ranging from \$15,000 to \$21,000.
- Not of the 5 is an additional property listed at 10 acres and sold in 2024 for \$21000.

Reasoning:

Looking at the comparable list in total, the sales price of the properties with improvements were much higher than the properties without improvements. Also, some of the properties listed are in the Caribou Lake area which reflects stronger market and higher sales prices. Filtering out the properties with no improvements and closer to what reflects our acreage leaves 5 properties with sales prices from \$15000. to \$21000. Averaging the sales prices range from \$2,000 to \$4,000. an acre.

Considering the weak market for Caribou Hills property we feel that the 2025 assessment has exceeded what we or anyone else could reasonably market Caribou Hills property for.