



BOARD OF EQUALIZATION HEARING DATE

Tuesday, May 26, 2026 2:00 PM

April 24, 2026

MCGAHAN, RICHARD
51840 STICKLEBACK RD
KENAI, AK 99611

RUMCGAHAN@OUTLOOK.COM

RE: Parcel No(s): 01340037
Owner of Record: RICHARD MCGAHAN
Appellant: MCGAHAN, RICHARD

HEARING DATE: The referenced appeal is scheduled to be heard by the Board of Equalization on **Tuesday, May 26, 2026 at 2:00 PM**

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

EVIDENCE DUE DATE: Pursuant to KP 5.15.060(B) 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 **Monday, May 11, 2026**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

PRE-HEARING REQUESTS AND MOTIONS: Pursuant to KP 5.15.060(C), any pre-hearing request or motion, except for a request for an extension of time under KP 5.15.040, must be submitted to the Clerk in writing no later than seven business days before the scheduled hearing. The non-moving party will have three business days to respond to any request or motion filed with the Clerk. Any request or motion or response thereto must be accompanied by a certificate of service certifying that a true and correct copy of the filing was served on the other party to the appeal by electronic service if the party consents to email service, personal service, or U.S. mail delivery and provide the email or mailing address that was served.

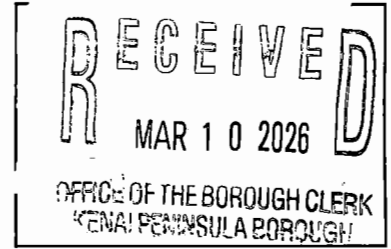
REMOTE PARTICIPATION REQUESTS: KP 5.15.060(E) provides a party may appear by remote participation (via Zoom). The request must be received by the borough clerk no later than 15 days before the hearing.

Michele Turner, MMC
Borough Clerk
micheleturner@kpb.us

Tax Year 2026
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



For Official Use Only

Fees Received: \$ _____
 Cash
 Check # 6107 *bn*
 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 March 30, 2026.**

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

For Commercial Property: Please include Attachment A

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

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

Account / Parcel Number:	01340037	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Richard McGahan	
Legal Description:	T1N R11 W S E E 2 Seward meridian KN 0770 162 name (slide) E, sub.	
Physical Address of Property:	51815 Stickleback Rd.	

Contact information for all correspondence relating to this appeal:

Mailing Address:	51840 Stickleback Rd. Kenai AK 99801		
Phone (daytime):	907 398-9699	Phone (evening):	
Email Address:	rvmcgahan@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 33,500 Appellant's Opinion of Value: \$ 8000.00
 Year Property was Purchased: 2014 Price Paid: \$ 600
 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

BROKERS OPINION OF VALUE (AK.RE License #14729)

51815 Stickleback Rd. (KPB TAX ID. # 01340037). Daniel's Lake East Sub. Unit 1
Lot 10, Blk. 1, Nikiski, Ak., 99635
Prepared for Richard McGahan—Tuesday, May 5, 2026



Fred Braun, CRS
Jack White Real Estate Kenai
10419 Kenai Spur Highway #B
Kenai, AK 99611
907-395-0655
fredbraun@gmail.com
<https://www.kenaipeninsularealestate.com>
License # 14729

COMMENTS

Features.

- * Daniel's Lake Vacant unimproved parcel
- * 0.93 acre (40,510.8 Sq. Ft.)
- * Terrain drops rapidly from Stickleback Rd. to edge of lake (See attached map)
- * The parcel appears to not be suitable for a driveway or building pad without extensive fill that may create erosion or major runoff issues.
- * If a driveway was capable of being installed it would need to be of a 'switchback' design and likely would require a costly engineering design. Overall width of the lot may not be adequate for a year round driveway access.
- * Parcel is subject to KPB's 21.18 Anadromous Waters Habitat Protection District (HPD) requiring a 50' setback that limit's all man-made Development within this area and which may extend as much as 150' from the shoreline.

This report is not an appraisal and is not intended to meet the requirements set out in the Uniform Standards of Appraisal Practice. If an appraisal is desired, the services of a licensed appraiser should be obtained.

CMA Prepared for Richard McGahan by Fred Braun 51815 Stickleback Rd. (KPB TAX ID. # 01340037) Daniel's Lake East Sub. Unit 1

Subject

Lot 10, Blk. 1, Nikiski Ak. 99635

Address	51815 Stickleback Rd. (KPB TAX ID. # 01340037) Daniel's Lake East Sub. Unit 1 Lot 10, Blk. 1, Nikiski, Ak. 99635
Beds	N/A
Bathrooms Total	N/A
SF-Res	N/A
Lot Apx Acres	.093
SF-Lot	40,510.8
SF-Gar	N/A
Area	North Kenai
Year Built	N/A
List Price/SqFt	N/A
Sold Price/SqFt	N/A

THIS VALUE IS NOT SUBJECT TO APPEAL
 CERTIFIED VALUE FOR 2026 IS NOT BEING AVAILABLE UNTIL JUNE 1, 2024

Update Map, etc.

General Information

Project Owner	Project ID	Acres
MCGAHAN RICHARD	01340037	0.9300
Mapping Address	Project Address	Tax Authority Group
51840 STICKLEBACK RD NIKISKI AK 99611-6141	51815 STICKLEBACK RD	55 - Nikiski Sh.

Legal Description

T 7N R 11W SEC 2 Seward Meridian KN 0770188 DANIELS LAKE EAST SUB UNIT 1 LOT 10 BLK 1

Ownership History

Document No.	Date	Grantor	Grantee	Type
20180066630	7/31/18	Mayo Mark & Laurafe	Mcgahan Richard	Single
20040081560	8/19/04	Battley Kenneth Trustee Of The Olymp	Mayo Mark & Laurafe	
20040081550	8/19/04	Kenai Peninsula Borough	Battley Kenneth Trustee Of The Olymp	
2004008156	8/19/04	Kenai Peninsula Borough	Mayo Mark & Laurafe	
2004008155	8/19/04	Mayo Mark & Laurafe	Battley Kenneth Trustee Of The	

5 Items per page

1 - 5 of 19 items

Value History

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2026	Main Roll Certification	33,500	0	33,500
2025	Main Roll Certification	32,800	0	32,800
2024	Main Roll Certification	26,100	0	26,100
2023	Main Roll Certification	22,700	0	22,700
2022	Main Roll Certification	19,800	0	19,800

5 Items per page

1 - 5 of 26 items

Improvements

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
----------	------	-------------	-------	------	--------	-------	-------	------	-------

No improvements data present.

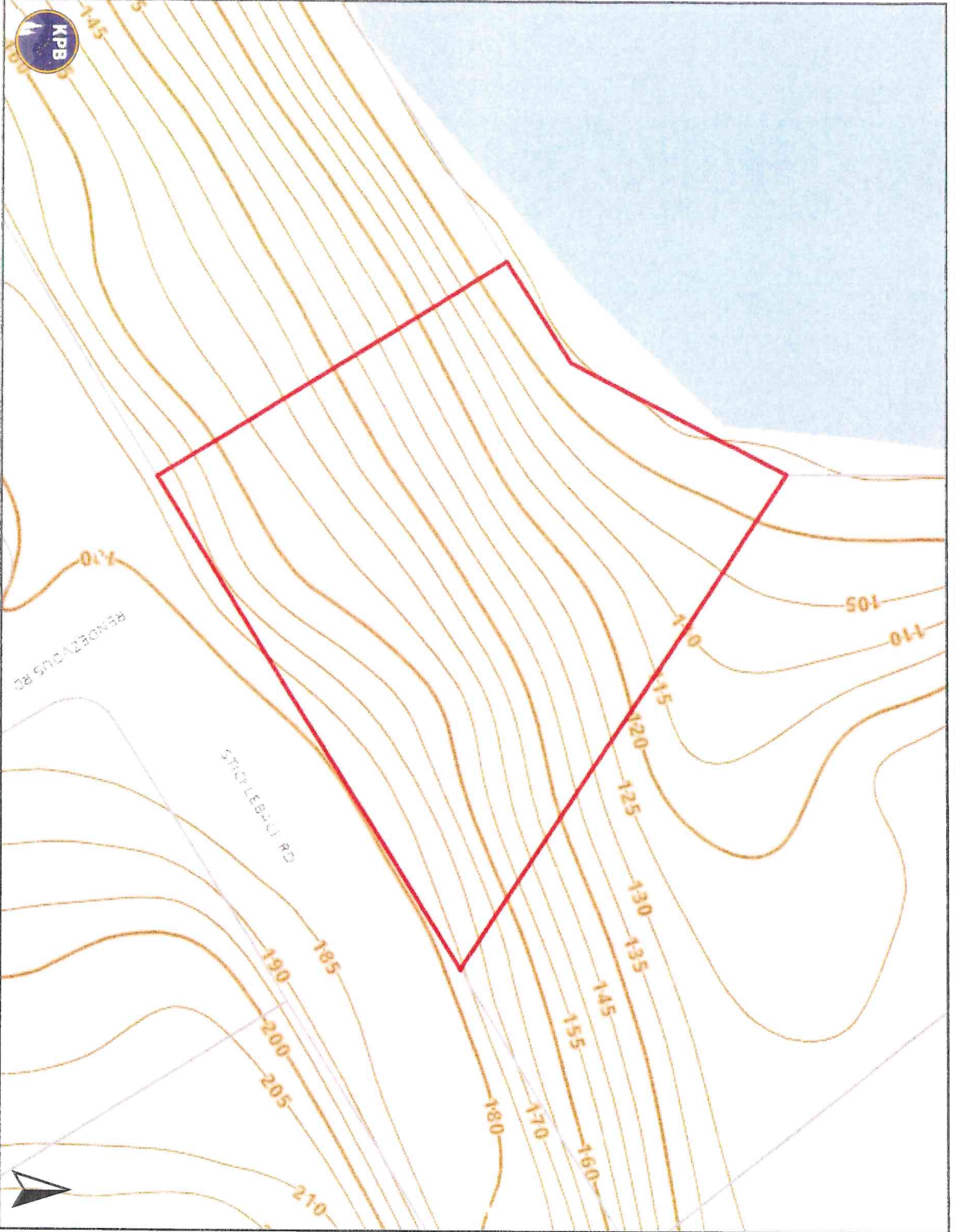


NOTE: Every reasonable effort has been made to ensure the accuracy of these data. However, by accepting this material, you agree that the Kenai Peninsula Borough assumes no liability of any kind arising from the use of this data. The data are provided without warranty of any kind, either expressed or implied, including but not limited to time, money or goodwill arising from the use, operation or modification of the data. In using these data, you further agree to indemnify, defend and hold harmless Kenai Peninsula Borough for any and all liability of any nature arising from the lack of accuracy or correctness of the data, or use of the data.

#01340037

Legend

- Transportation
- Mileposts
- Parcels and PLSS
- Tax Parcels



NOTE: Every reasonable effort has been made to ensure the accuracy of these data. However, by accepting this material, you agree that the Kenai Peninsula Borough assumes no liability of any kind arising from the use of this data. The data are provided without warranty of any kind, either expressed or implied, including but not limited to time, money or goodwill arising from the use, operation or modification of the data. In using these data, you further agree to indemnify, defend, and hold harmless Kenai Peninsula Borough for any and all liability of any nature arising from the lack of accuracy or correctness of the data, or use of the data.

Legend

- Transportation
- Mileposts
- Parcels and PLSS
- Tax Parcels

CMA Prepared for Richard McGahan by Fred Braun 51815 Stickleback Rd. (KPB TAX ID. # 01340037) Daniel's Lake East Sub. Unit 1

Lot 10, Blk. 1, Nikiski Ak. 99635

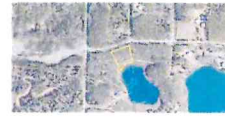
Comparable Properties

Subject

22-14028

23-11824

23-11823



51815 Stickleback Rd.
(KPB TAX ID. # 01340037)
Daniel's Lake East Sub.
Unit 1 Lot 10, Blk. 1
Nikiski Ak. 99635

L14 B5 Bay Court
North Kenai AK

L21 Eagle Avenue
North Kenai AK

L20 Eagle Avenue
North Kenai AK

	51815 Stickleback Rd. (KPB TAX ID. # 01340037) Daniel's Lake East Sub. Unit 1 Lot 10, Blk. 1 Nikiski Ak. 99635	L14 B5 Bay Court North Kenai AK	L21 Eagle Avenue North Kenai AK	L20 Eagle Avenue North Kenai AK
Distance From Subject		3.62	3.90	3.94
List Price		\$11,900	\$18,500	\$18,500
Original List Price		\$11,900	\$18,500	\$18,500
Sold Price		\$11,900	\$18,500	\$18,500
Status		Closed	Closed	Closed
Status Date		11/10/2022	12/06/2023	12/06/2023
Agent Days on Market		10	36	36
Adjustment		+/-	+/-	+/-
Beds	N/A			
Bathrooms Total	N/A			
SF-Res	N/A			
Lot Apx Acres	0.09	2.04	0.92	0.99
SF-Lot	40,510.8	88,862.4	40,075.2	43,124.4
SF-Gar	N/A			
Area	North Kenai	300 - North Kenai	300 - North Kenai	300 - North Kenai
Year Built	N/A			
List Price/SqFt	0	0.13	0.46	0.43
Sold Price/SqFt	0	0.13	0.46	0.43
Adjusted Price	\$15,000	\$11,900	\$18,500	\$18,500

Subject

23-1626

22-9665

23-7531



51815 Stickleback Rd.
 (KPB TAX ID. # 01340037)
 Daniel's Lake East Sub.
 Unit 1 Lot 10, Blk. 1
 Nikiski Ak. 99635

L3 A Katlins Way
 North Kenai AK

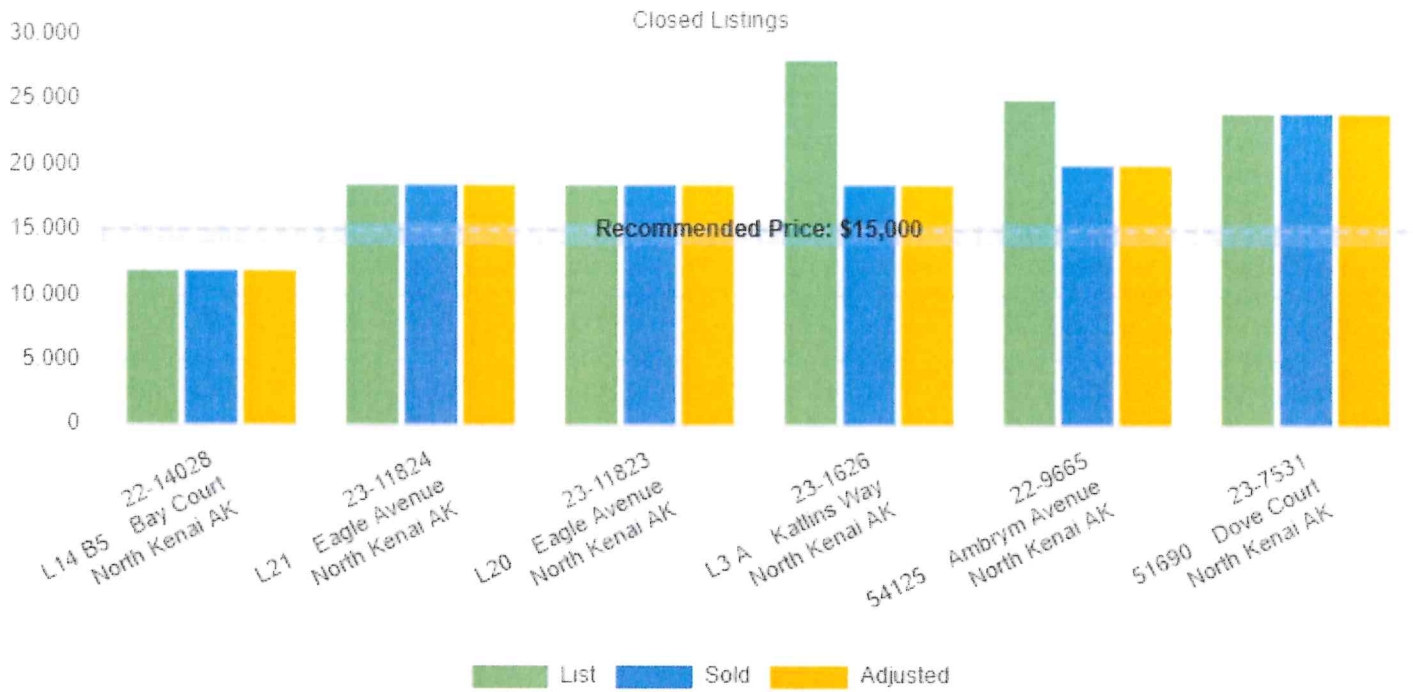
54125 Ambrym Avenue
 North Kenai AK

51690 Dove Court
 North Kenai AK

Distance From Subject		8.86	6.87	3.99
List Price		\$28,050	\$25,000	\$24,000
Original List Price		\$28,050	\$25,000	\$25,000
Sold Price		\$18,500	\$20,000	\$24,000
Status		Closed	Closed	Closed
Status Date		10/16/2025	10/01/2024	10/17/2024
Agent Days on Market		895	787	446
Adjustment		+/-	+/-	+/-
Beds	N/A			
Bathrooms Total	N/A			
SF-Res	N/A			
Lot Apx Acres	0.09	0.94	1.15	0.92
SF-Lot	40,510.8	40,946.4	50,094	40,075.2
SF-Gar	N/A			
Area	North Kenai	300 - North Kenai	300 - North Kenai	300 - North Kenai
Year Built	N/A			
List Price/SqFt	0	0.69	0.5	0.6
Sold Price/SqFt	0	0.45	0.4	0.6
Adjusted Price	\$15,000	\$18,500	\$20,000	\$24,000

Price Analysis

List, Sold and Adjusted Prices



Low, Average, Median, and High Sold Prices



Summary of Closed Listings

MLS #	Address	List Price	ADOM	Sold Date	Sold Price	Total Adjustments	Adjusted Price
22-14028	L14 B5 Bay Court, North Kenai AK	\$11,900	10	11/10/2022	\$11,900	-	\$11,900
23-11824	L21 Eagle Avenue, North Kenai AK	\$18,500	36	12/06/2023	\$18,500	-	\$18,500
23-11823	L20 Eagle Avenue, North Kenai AK	\$18,500	36	12/06/2023	\$18,500	-	\$18,500
23-1626	L3 A Kattlins Way, North Kenai AK	\$28,050	895	10/16/2025	\$18,500	-	\$18,500
22-9665	54125 Ambrym Avenue, North Kenai AK	\$25,000	787	09/27/2024	\$20,000	-	\$20,000
23-7531	51690 Dove Court, North Kenai AK	\$24,000	446	10/17/2024	\$24,000	-	\$24,000

Low, Average, Median, and High Comparisons

	Closed	Overall
Low		\$11,900
Average		\$18,567
Median		\$18,500
High		\$24,000

Overall Market Analysis (Unadjusted)

Status	#	List Vol.	Avg. List Price	Sold Vol.	Avg. Sold Price	Avg. Sale/List Price	Avg. Acres	Avg. List \$/Acres	Avg. Sold \$/Acres	Avg. ADOM
Closed	6	125,950	20,992	111,400	18,567	0.91	1	20,382.57	17,964.67	368
Overall	6	125,950	20,992	111,400	18,567	0.91	1	20,382.57	17,964.67	368

SELECTION CRITERIA FOR COMPARABLE PROPERTIES

Specified listings from the following search: Property type Land; Status of 'Active', 'Cancelled', 'Closed', 'Expired'; Borough/Census Area of '1B - Kenai Peninsula Borough'; Area of '300 - North Kenai'; Date-Closing between '05/05/2021' and '05/05/2036'; Date-Expiration between '05/05/2021' and '05/05/2036'; Date-Canceled between '05/05/2021' and '05/05/2036'; or Wtrfrnt-Frontage of Lakefront.

CMA Prepared for Richard McGahan by Fred Braun 51815 Stickleback Rd. (KPB TAX ID. # 01340037) Daniel's Lake East Sub. Unit 1

Lot 10, Blk. 1, Nikiski Ak. 99635

Listing Price Recommendation

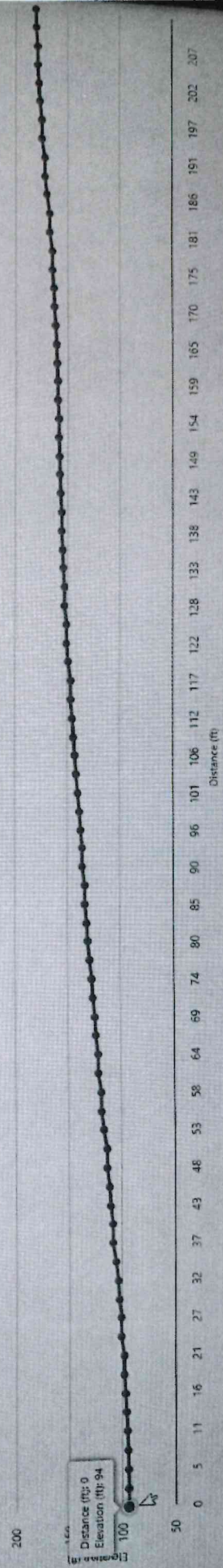
Low	\$13,900
High	\$15,450
Recommended	\$15,000

Explore KPB Info Draw and Measure Share / Print / Save Help
 Identify Search... Find Coordinates Elevation Profile Use Dark Mode Export Contours
 Turn OFF imagery Bookmarks

Back Forward
 Scale 2818 100 ft



Elevation Profile

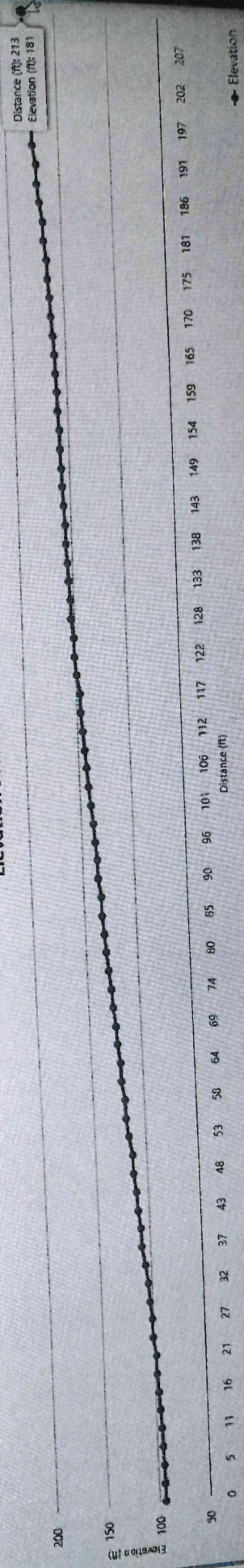




Scale 2818

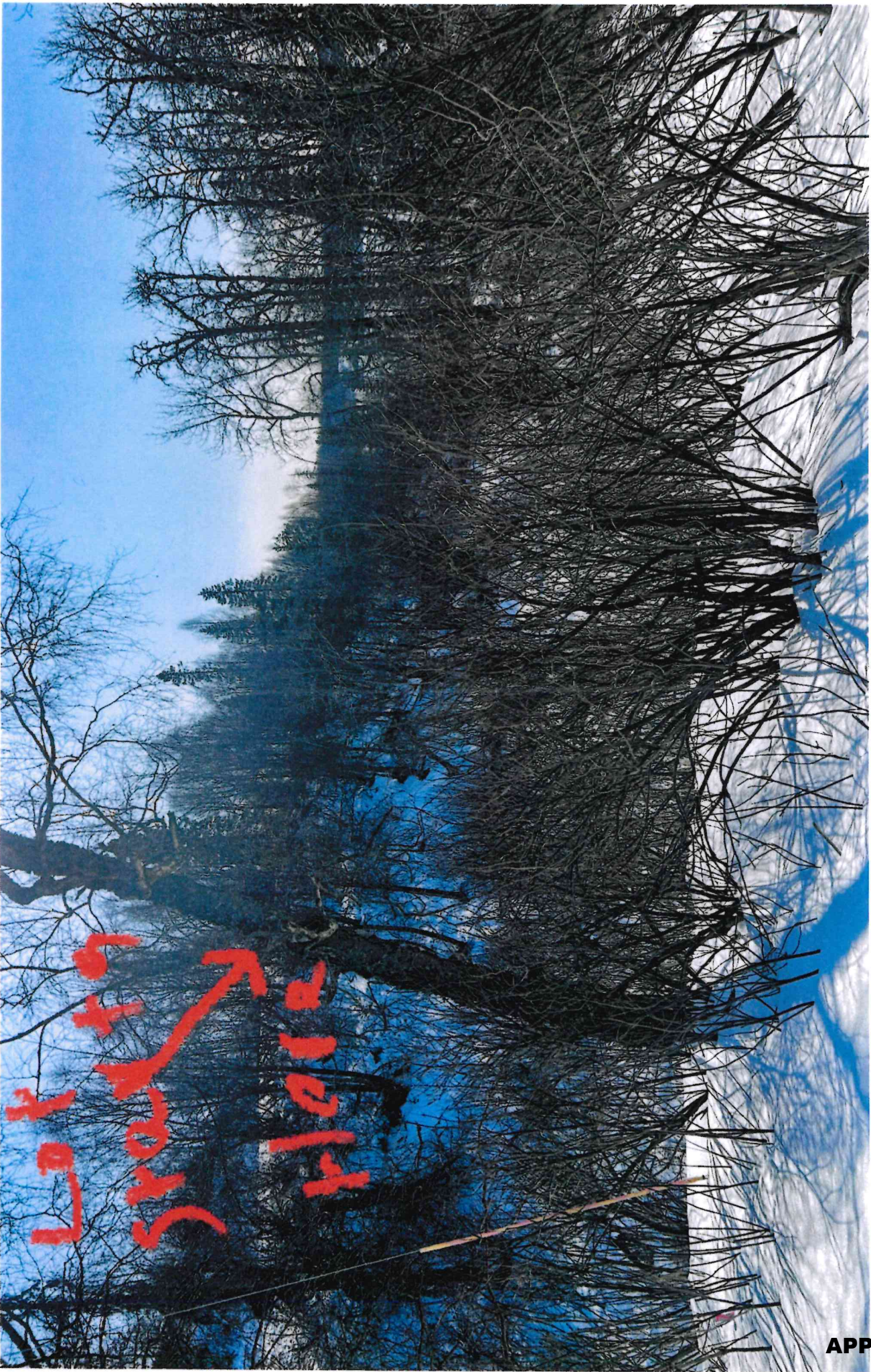
100 R

Elevation Profile



Distance (ft): 213
Elevation (ft): 181

Elevation



APP0017