

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2024-02

Holly Norwood

Parcel No(s): 1334012

Thursday May 23, 2024 at 9:00 a.m.

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



TAX ASSESSMENT APPEAL HEARING DATE
Thursday, May 23, 2024 9:00 AM

April 24- 2023

NORWOOD, HOLLY
47630 DOUGLAS LANE
KENAI, AK 99611

rohobawr@alaska.net

RE: Parcel No(s): 01334012
Owner of Record: CLIFFORD R & HOLLY S NORWOOD
Appellant: NORWOOD, HOLLY

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Thursday, May 23, 2024 at 9:00 AM**

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 **Wednesday, May 8, 2024**. 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_5.12.055REISOTRIPRNP

An information packet regarding the appeal processes is also available:

https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_APPEAL_PROCESS.pdf.

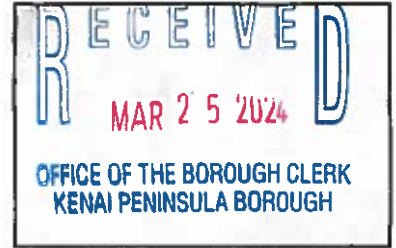
Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KPB 5.12.060(T) is shown for filing a late request. If your case is called and you are not available, we will try reaching you at a later time that day and if we are still unable to reach you, 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

Tax Year 2024
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: \$ 30.-
 Cash
 Check # 3560
payable to Kenai Peninsula Borough *see*

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 April 1, 2024.**

Filing Fee: Must be included with this appeal form.

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:	<u>01334012</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Clifford + Holly Norwood</u>	
Legal Description:	<u>T1N R1E1W Sec 28 Seward Meridian 0760089 KN</u>	
Physical Address of Property:	<u>47630 Douglas Lane Nikiski AK Douglas Lake Sub Lot 11 Block 1</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>47630 Douglas Lane Kenai AK 99611</u>		
Phone (daytime):	<u>907 776 5393</u>	Phone (evening):	<u>Same</u>
Email Address:	<u>rohobawr@alaska.net</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 34700 Appellant's Opinion of Value: \$ 25,000
Year Property was Purchased: 1991 Price Paid: \$ part of different transaction
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 ONLY GROUNDS FOR APPEAL ARE: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** (KPB 5.12.050 (E)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional sheets as necessary)

- 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.

You must provide specific reasons and provide evidence supporting the item checked above.

See attached which ~~demonstrates~~^{illustrates} why the 49.9% increase in assessed value is not equitable nor fair.

**** 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.

[Signature] _____ Date *3/22/2024*

[Printed Name] _____

Signature of Appellant / Agent / Representative
 Printed Name of Appellant / Agent / Representative

Norwood Appeal Prop ID 01334012

The below table lists the details of properties on the lake side of Douglas Lake on Douglas Lane.
 The below table lists the 2024 and 2023 assessed values for land and shows the percentage difference between 2024 and 2023.

Property ID 01334012 is a unique shaped property that does not comply to borough subdivision regulations.
 Property ID 01334012 is a 1.49 acre property which KPB assessing determined was 40% usable in 2013.

The below table clearly shows that the 2024 land valuation for Property ID 01334012 is neither fair nor equitable compared to neighboring properties. The \$34,700 valuation for Property ID 01334012 is a 48.93% increase over the 2023 valuation.

The 2024 valuation for Property ID 01334012 should be less than the 10.21% increase for Property ID 01334054, a 2.0 acre property which DOES comply to subdivision standards regarding which results in more lake frontage.

Owner of Property Douglas Lane Lake Side	Property ID Number	Acreage	House on Prop?	2024 Land Assessment	2023 Land Assessment	Difference 2023 to 2024	Percent Difference 2023 to 2024
Meyer	0 1334006	2.98	Yes	53600	48500	5100	10.52
Mattson	0 1334007	3.00	Yes	53800	48700	5100	10.47
Mattson	0 1334008	3.00	No	53800	48700	5100	10.47
Miller	0 1334009	3.00	Yes	53800	48700	5100	10.47
Norwood	0 1334010	3.01	No	53800	48700	5100	10.47
Norwood	0 1334011	3.00	Yes	53800	48700	5100	10.47
Norwood	0 1334012	1.49	No	34700	23300	11400	48.93
Stichal	0 1334052	2.14	Yes	43900	38200	5700	14.92
Nash	0 1334054	2.00	No	42100	38200	3900	10.21
Nash	0 1334055	4.04	Yes	64400	58300	6100	10.46
Dibetta	0 1334014	5.00	Yes	73100	66200	6900	10.42
Malone	0 1334015	3.00	Yes	53800	48700	5100	10.47
Hert	0 1334016	3.54	Yes	59300	53800	5500	10.22



SUBJECT MAP



© All EagleView Technology Corporation

RE: ADDITIONAL INFORMATION 2024 NORWOOD APPEAL
Parcel # 01334012

page 1/13

JOB OF BOE IS TO MAKE SURE ASSESSING IS UNIFORM AND EQUITABLE. NOT RELATED TO SALES.

Review the subject property. Pages 2/13 - 5/13

2024 Appeal: The 2024 Assessment increase is 49%. All other Douglas Lane land increases are in the 10.22-10.52 range). Documentation submitted with original appeal. This assessment is clearly not uniform or equitable. Nothing has physically changed on this property. Removal of well documented deficiencies with this property does not correlate to sales information.

SUBJECT PROPERTY HAS BEEN APPEALED FIVE TIMES SINCE 2013:

2023 BOE Meeting Outcome: BOE supported Ms. Wilcox's statement that the \$23,300 Assessment included reductions for the uniquely misshapen property and the well documented land use restrictions. BOE Members: B. Belluomini, B. Johnson, C. Van Slyke, D. Bagley, T. Cox.

P 6/13 - 7/13

BOE Members: Please inquire if you want to know the results of the suggestion to join Lot 11 with Lot 10.

2022 Appeal. Settled between Norwoods and the Assessing Dept. BOE not involved.

2021 Appeal. Settled between Norwoods and the Assessing Dept. BOE not involved.

2013 Appeal: BOE Meeting Outcome: Appellate was unsuccessful; however the assessment decreased from \$24, 400 to \$19,000. Board Member Knopp vehemently disagreed with the Board's decision. "The Assessor should have considered the combination of factors, specifically the limited building space due to the power line and the limited lakefront, *because this is a unique parcel.*"

P 4/13 - 5/13

COMMUNICATIONS BETWEEN HSN AND ASSESSING DEPARTMENT FOR THE 2024 APPEAL

P 8/13 - 9/13

SALES DATA TO COVER IF BROUGHT UP 10/13 - 13/13

THE NORWOODS HAVE A QUESTION FOR COUNSEL IN THE EVENT A MOTION IS MADE FOR BOARD TO ADJUDICATE IN PRIVATE

The below table lists the details of properties on the lake side of Douglas Lake on Douglas Lane.
 The below table lists the 2024 and 2023 assessed values for land and shows the percentage difference between 2024 and 2023.

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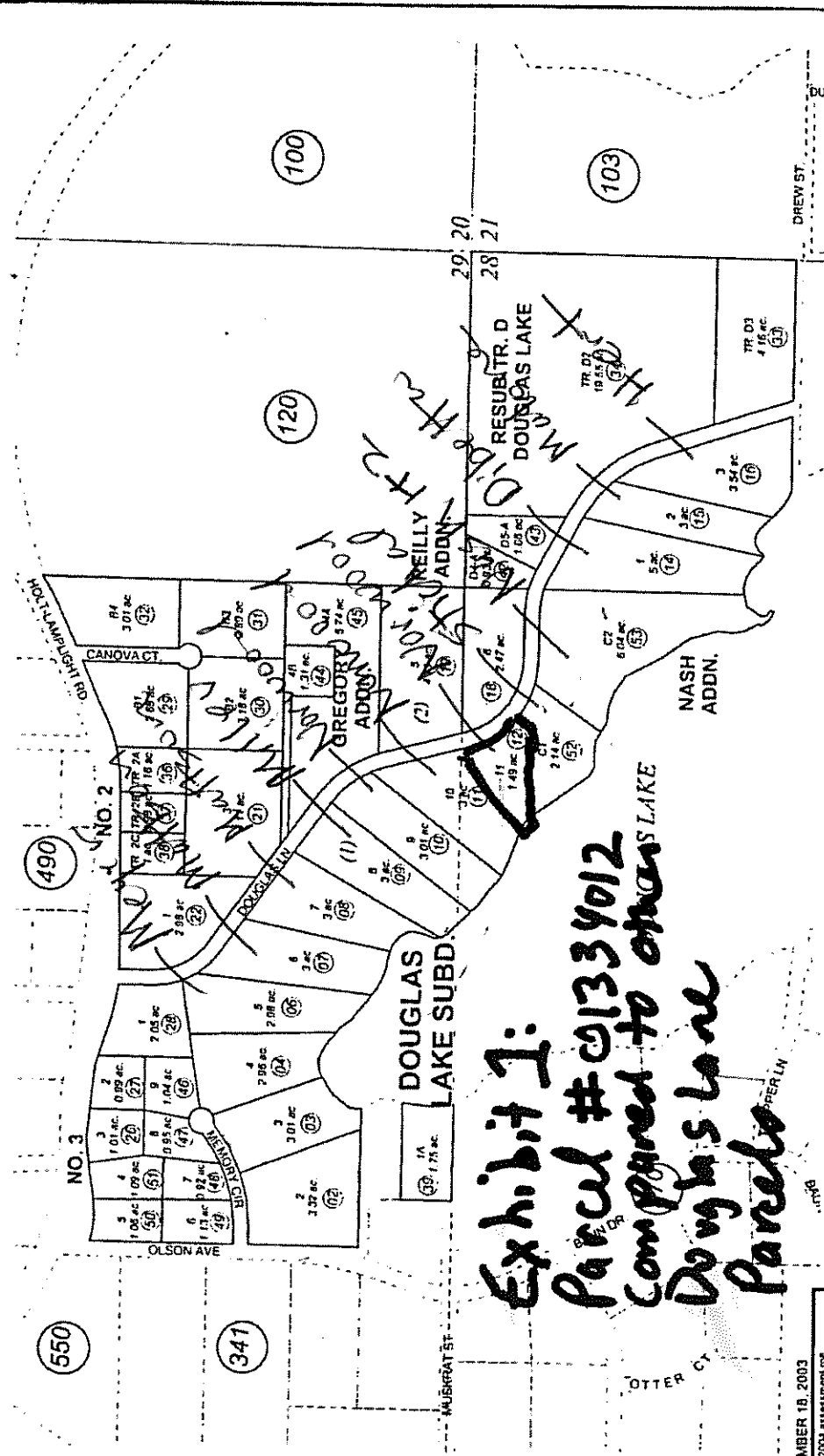
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Malone	01334015	3.00	Yes	53800	48700	5100	10.47
Hert	01334016	3.54	Yes	59300	53800	5500	10.22

2/13

013-340

POR. SEC. 28&29, T07N, R11W, S.M.



This map is prepared for the Borough of Kenai Peninsula Borough Assessing Dept. use only and is not intended for conveyance nor is it a survey.

Note - Assessor's block Numbers Shown in Circles
Assessor's Parcel Numbers Shown in Circles

- DOUGLAS LAKE SUB "K" TRACT 60059
- DOUGLAS LAKE SUB REPLAT OF TRACT A "K" NO 70123
- DOUGLAS LAKE SUB RESUB OF TRACT B "K" NO 70078
- DOUGLAS LAKE SUB RESUB OF TRACT D "K" NO 70083
- DOUGLAS LAKE SUB NO 7 "K" NO 60099
- DOUGLAS LAKE SUB LOT 1A 18 & 1C BLOCK 1 "K" NO 10095
- DOUGLAS LAKE SUB REELLY ADDN "K" NO 60127
- DOUGLAS LAKE SUB GREGORY ADDN "K" NO 34078
- DOUGLAS LAKE SUB NASH ADDN "K" NO 34082

Assessor's Map
Kenai Peninsula Borough



NOVEMBER 19, 2003

For 2003 Assessment of
Deductions

To
40.41 0133141+

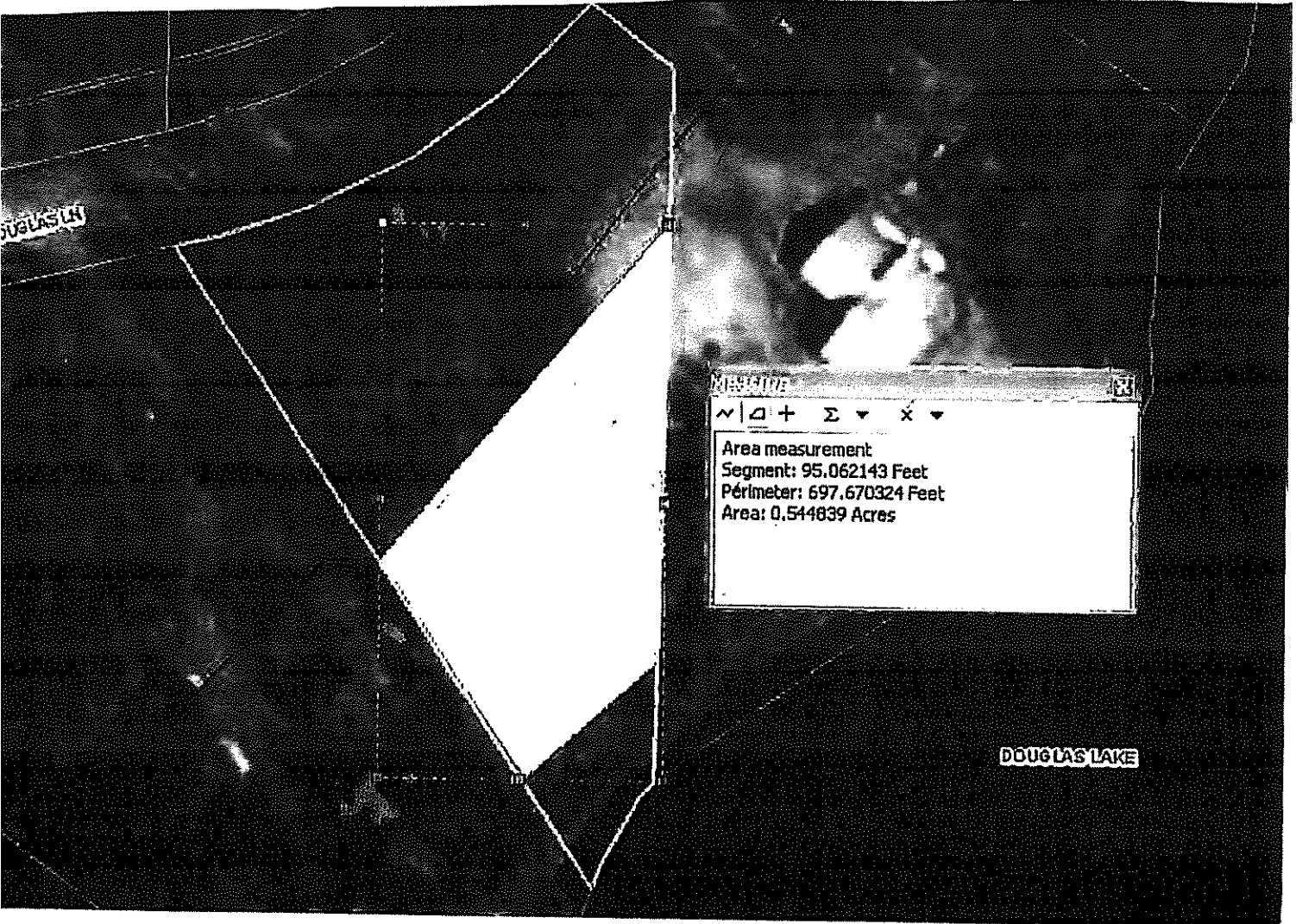
3/13

APP7
APP7

COMMENTS:

"The subject property is located on Douglas Lake in North Kenai. The land was last comprehensively revalued in 2010. Appraiser Paul Knight did an on site inspection of the subject on April 19th, 2013.

The appraiser also considered whether this property could be developed independently. The parcel is 1.49 acres. It does have a power line going through the upper portion of the property which would prevent construction of a permanent structure underneath the line. However, there is about a half-acre between the power line and the lake where a structure could feasibly be placed. The area would have to be site prepped and setbacks would have to be observed to accommodate a structure."



The motion passed with 4 yes votes and 1 no vote.

Dissent Comments:

Mr. Knopp dissented. He stated that he does not believe the assessment adequately addressed the uniqueness of the parcel, and should have made an adjustment for the limited buildable area of this parcel. He noted that, in other situations, the Assessor has made adjustments for the amount of useable land. He believed the Appellant made a good argument regarding marketability. The Assessor should have considered the combination of factors, specifically the limited building space due to the power line and the limited lakefront, because this is a unique parcel.

NOTICE OF RIGHT TO APPEAL

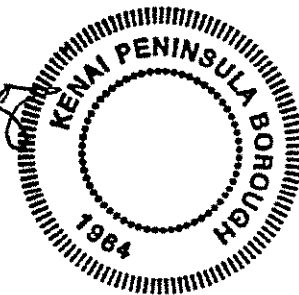
In accordance with Alaska Rules of Procedure and KPB 5.12.060(S), the Appellant and the Assessor have thirty (30) days from the date of this decision to file an appeal with the Superior Court of the State of Alaska at Kenai.

Dated: 9-6-13

Betty J. Glick
Betty J. Glick, Chair

ATTEST:

John Blankenship
John Blankenship, MMC
Borough Clerk



Assessment was lowered from
\$24,400 to \$19,000



2023

3386

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

6/13

013-340-12

ADMINISTRATIVE INFORMATION Not to be altered: 140 Central Peninsula - Nikiski Property Class: 100 Residential Vacant TAG: 55 - NIKISKI SENIOR	LEGAL DESCRIPTION: T7N R 11W SEC 28 Seward Meridian KN 0760089 DOUGLAS LAKE SUB LOT 11 BLK 1	ACRES: 1.49	PRIMARY OWNER NORWOOD CLIFFORD R & HOLLY S 47630 DOUGLAS LN KENAI, AK 99611-9487
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Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				Worksheet	
	Assessment Year	2018	2019	2020		2021
Land	19,000	19,000	19,000	19,000	20,500	20,500
Improvements	0	0	0	0	0	0
Total	19,000	19,000	19,000	19,000	20,500	20,500

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	Influence Code - Description	% of %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formuk		1.49	8,926	8,926	13,300	G Waterfront/Lake	100	13,300	23,300
							9 View Good	40	5,320	
							X Elec Yes			
							S Gravel Main			
							P Gas Yes			
							8 EASEMENT - NEW	-15	-1,995	
							D TOPO STEEP/RAVINE/OTH	-50	-6,650	
ASSESSED LAND VALUE (Rounded):									9,975	23,300

MEMOS

Land Notes
04/21 MB TOPO OTHER FOR REDUCED LK FRONTAGE DUE TO LOT LAYOUT.
PL ESMIT

ASG10

APP10

ORIGINAL

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

713

013-340-12



<p>EXEMPTION INFORMATION</p> <p>Neighborhood: 140 NIKISKI</p> <p>Property Class: 100 Residential Vacant</p> <p>TAG: 55 - NIKISKI SENIOR</p>	<p>LEGAL DESCRIPTION:</p> <p>T7N R 11W SEC 28 Seward Meridian KN 0760089 DOUGLAS LAKE SUB LOT 11 BLK 1</p>	<p>PRIMARY OWNER</p> <p>NORWOOD CLIFFORD R & HOLLY S 47630 DOUGLAS LN KENAI, AK 99611-9487</p>
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Residential Vacant

EXEMPTION INFORMATION		VALUATION RECORD				Worksheet
Assessment Year	2019	2020	2021	2022	2023	
Land	19,000	19,000	20,500	20,500	23,300	34,700
Improvements	0	0	0	0	0	0
Total	19,000	19,000	20,500	20,500	23,300	34,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	S or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.49	10,336	10,336	15,400	G Waterfront Lake	100	15,400	34,700
							9 View Good	40	6,160	
							X Elec Yes			
							S Gravel Main			
							P Gas Yes			
							8 EASEMENT - NEW	-15	-2,310	
									19,250	34,700

ASSESSED LAND VALUE (Rounded):

MEMOS

Land Notes

2023 HW REMOVED TOPO-OTHER REDUCTION NOT WARRANTED PER CURRENT MARKET SALES.

04/21 MB TOPO OTHER FOR REDUCED LK FRONTAGE DUE TO LOT LAYOUT.

PL ESMT

COMMUNICATIONS/INTERACTIONS BETWEEN HSN/KPB ASSESSING REGARDING 2024 APPEAL

8/13

Windsor, Heather" <hwindsor@kpb.us>

Date:03/27/2024 12:09

To:"rohobawr@alaska.net" <rohobawr@alaska.net>

Cc:"Assessing," <Assessing@kpb.us>

Hello Mr. & Mrs. Norwood,

I am emailing you that I have received your formal appeal.

I have tried your phone number at various times and it has been busy.

I will try to get ahold of you in April.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone

HSN was in Homer on 3/27/2024. Replied to Ms Windsor from my phone that I would check to see if the dog had knocked the phone of the hook. (The phone was found in working order).

Windsor, Heather" <hwindsor@kpb.us>

Date:04/11/2024 09:56

To:"rohobawr@alaska.net" <rohobawr@alaska.net>

Hello Holly,

I tried calling, the phone line is busy. Calling to discuss the change in value to your parcel. As you know we are to review sales and adjust to market sales every year.

Your parcel previously received an -50% adjustment for layout and we removed it because we are not seeing a need for that kind of adjustment in market sales.

You are being valued the same as all your neighbors and with the same influences.

Let me know if you more questions and/or would like to continue to the BOE Hearing.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone

HSN Replied to Ms.Windsor that I would call her on Monday 4/15 at a specified time. To test that the KPB phones could get through to our land line, I texted a friend of mine to call our home phone. He called immediately upon receiving the message with no problem.

APP12

9/13

April 15th 2024 phone call between myself and Ms. Windsor.

Ms. Windsor restated what was stated in above email. Ms. Windsor added that she had an interaction with someone who installs septic systems and this person determined that a septic system could be installed on the upper part of the parcel.

Ms. Norwood mentioned that the placement of a septic system in the proposed area would be of extreme interest to our neighbors (Stichel's).

Ms. Norwood requested Ms. Windsor send the KPBA Assessing Dept's 2024 "Kenai Peninsula Borough Assessing Dept Administrative Information Form. Ms. Norwood requested Ms. Windsor send the parcel information upon which the removal of the topo-other reduction was based.

Ms. Windsor inquired if the Norwoods had pursued joining parcels together as was suggested at tend of 2023 BOE meeting. HSN reminded Ms. Windsor of Sept 2023 emailed interactions between HSN, herself, and the Assessing Dept regarding the procedure and expenses that would be incurred to join the two properties. The expenses related to joining the properties does not distinguish between a developer subdividing 100 acres or the situation at hand – a home owner joining their own properties together. The survey and plating costs are \$1400 minimum, which the Norwoods are currently budgeted for.

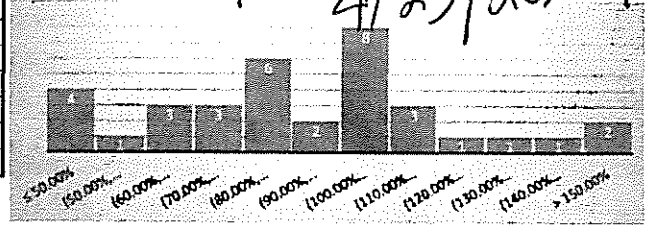
HSN reminded Ms. Windsor that the root cause of the problems regarding the subject property were inherited by the Norwoods and originate from KPBA officials (Planning?Plating?) or whomever approving a parcel that does not meet the KPBA's own ordinance regarding creating parcels. Ms. Norwood suggested that KPBA Assessing assist in streamlining the process to join the parcels by eliminating all filing fees and helping finesse approval by the planning department.

HSN picked up the "2024 Kenai Peninsula Borough Assessing Department Administrative Information" document and the overall sales information at the KPBA Borough building on 4/23.

LAND SALES RATIO STUDY

*Sent by H.W
per request of IEN
4/23/2024*

Ratio Sum	32.51	1.38	Excluded	0
Mean	92.90%	Earliest Sale	2/3/2022	# of Sales
Median	94.31%	Latest Sale	6/23/2023	Total AV
Wtd Mean	87.95%	Outlier Information		Total SP
PRD:	1.08	Range	1.5	Minimum
COD:	25.24%	Lower Boundary	19.12%	Maximum
St. Dev	0.2989	Upper Boundary	160.83%	Min Sale Amt
COV:	32.17%			Max Sale Amt



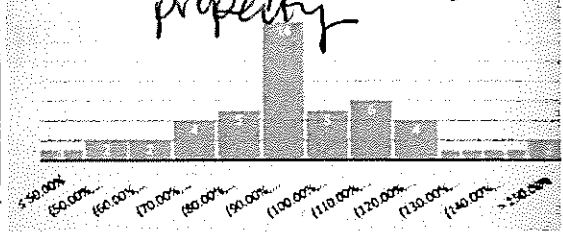
NBH

neighborhood	pxfar_date	Iran	PIN	Total Acres	Current Land Val	Sale Price	Land Type	Sale Cd	2023	Cert Land	Ratio
140	5/20/22	506	01214114	0.96	\$ 10,000	\$ 7,500	20	C	\$ 8,700		133.33%
140	4/29/22	512	01214120	0.98	\$ 10,200	\$ 10,000	20	C	\$ 8,800		102.00%
140	3/29/22	887	01228109	0.17	\$ 3,400	\$ 3,900	20	C	\$ 2,900		87.18%
140	2/18/22	889	01228111	0.17	\$ 3,400	\$ 4,000	20	C	\$ 2,900		85.00%
140	6/22/22	890	01226112	0.17	\$ 3,400	\$ 4,100	20	C	\$ 2,900		82.83%
140	4/21/23	908	01228133	0.17	\$ 4,200	\$ 3,900	20	C	\$ 3,800		107.69%
140	4/28/23	909	01228134	0.17	\$ 4,200	\$ 3,900	20	C	\$ 3,600		107.69%
140	3/8/22	1089	01230134	0.17	\$ 4,200	\$ 3,900	20	C	\$ 3,600		107.69%
140	7/13/22	1312	01238021	2.57	\$ 36,300	\$ 53,000	20	Z	\$ 33,300		72.26%
140	5/28/22	1427	01242016	1.81	\$ 12,100	\$ 20,000	20	C	\$ 10,500		60.50%
140	4/14/23	1824	01309123	1.92	\$ 18,800	\$ 22,500	20	C	\$ 18,300		83.56%
140	6/9/23	106955	01312098	2.42	\$ 42,200	\$ 61,000	20	C	\$ 36,500		89.18%
140	2/7/23	2398	01316101	0.54	\$ 18,900	\$ 20,000	20	C	\$ 18,400		94.50%
140	2/3/22	2545	01319028	1.40	\$ 14,800	\$ 13,000	20	C	\$ 12,800		113.85%
140	4/25/23	2661	01320124	0.91	\$ 9,700	\$ 11,000	20	C	\$ 8,400		88.18%
140	3/21/23	2820	01321517	1.63	\$ 21,900	\$ 15,500	20	V	\$ 19,000		141.29%
140	5/25/22	2996	01322042	0.80	\$ 10,600	\$ 17,000	20	C	\$ 9,200		82.35%
140	4/29/22	99403	01327032	2.98	\$ 26,800	\$ 25,000	20	Z	\$ 23,200		107.20%
140	4/25/23	3213	01328094	1.21	\$ 18,400	\$ 24,500	20	C	\$ 15,900		75.10%
140	6/18/23	3440	01335011	8.98	\$ 63,300	\$ 75,000	20	C	\$ 54,900		84.40%
140	5/31/23	3475	01336033	0.92	\$ 7,500	\$ 12,500	20	Z	\$ 6,500		60.00%
140	5/3/23	3858	01347019	2.08	\$ 16,000	\$ 15,000	20	C	\$ 14,700		106.87%
140	4/7/22	3894	01349003	0.96	\$ 11,800	\$ 7,500	20	Z	\$ 10,200		157.33%
140	6/9/23	4485	01373214	1.02	\$ 12,800	\$ 26,500	20	C	\$ 11,100		48.30%
140	6/8/22	4857	01413501	1.19	\$ 11,400	\$ 14,900	20	C	\$ 9,900		76.51%
140	2/3/22	4863	01413508	4.81	\$ 26,400	\$ 25,000	20	C	\$ 22,900		105.60%
140	2/22/23	103747	01418308	2.99	\$ 15,100	\$ 12,000	20	V	\$ 13,200		125.83%
140	6/23/23	103748	01418309	2.44	\$ 13,500	\$ 12,000	20	V	\$ 11,600		112.50%
140	2/28/23	103749	01418310	2.47	\$ 13,500	\$ 12,000	20	V	\$ 11,800		112.50%
140	7/11/22	5877	01507003	0.80	\$ 10,600	\$ 10,000	20	C	\$ 9,200		106.00%
140	4/14/23	5842	01513007	0.28	\$ 2,500	\$ 6,000	20	C	\$ 2,200		41.67%
140	5/2/23	95496	01708036	1.29	\$ 26,100	\$ 17,000	20	Z	\$ 40,800		153.53%
140	6/10/22	99980	01713074	2.02	\$ 8,300	\$ 17,000	20	Z	\$ 7,200		48.82%
140	6/30/23	101217	01725540	1.00	\$ 5,400	\$ 15,000	20	C	\$ 4,700		36.00%
140	5/8/22	7847	02519005	70.85	\$ 132,600	\$ 140,600	20	C	\$ 115,000		94.31%

10/13

LAND SALES RATIO STUDY From 2023 BOE meeting on subject property

Ratio Sum	46.51	1.50	Excluded	0
Mean	98.97%	Earliest Sale 1/13/2021	# of Sales	47
Median	92.86%	Latest Sale 7/13/2022	Total AV \$	1,048,700
Wtd Mean	95.38%	Outlier Information	Total SP \$	1,099,485
PRD:	1.04	Range 1.5	Minimum	42.35%
COD:	20.78%	Lower Boundary 50.12%	Maximum	178.17%
St. Dev	0.2639	Upper Boundary 152.28%	Min Sale Amt \$	3,900
COV:	28.67%		Max Sale Amt \$	140,600



NBH

Neighborhood	Order Date	Lot	PIN	Total Acres	Current Land Val	Sale Price	Land Type	Sale Cd	2022 Ord Linc	Ratio
140	2/22/21	81895	01203026	5.14	\$ 28,700	\$ 22,000	20	C	\$23,500	121.36%
140	5/20/22	506	01214114	0.96	\$ 8,700	\$ 7,500	20	C	\$7,700	116.00%
140	4/29/22	512	01214120	0.98	\$ 8,800	\$ 9,900	20	C	\$7,700	88.89%
140	2/24/21	868	01216021	1.85	\$ 9,900	\$ 9,500	20	C	\$8,600	104.21%
140	4/20/21	671	01216028	2.00	\$ 13,500	\$ 14,999	20	C	\$11,800	90.01%
140	5/17/21	674	01216029	1.79	\$ 12,700	\$ 10,000	20	C	\$11,100	127.00%
140	3/17/21	782	01221011	8.00	\$ 32,300	\$ 29,000	20	V	\$28,400	111.38%
140	3/29/22	887	01226109	0.17	\$ 2,900	\$ 3,900	20	C	\$2,600	74.35%
140	12/9/21	888	01228110	0.17	\$ 2,800	\$ 3,800	20	C	\$2,600	74.35%
140	12/22/21	1055	01229037	1.03	\$ 10,700	\$ 9,000	20	C	\$9,400	118.89%
140	11/22/21	1057	01230102	0.17	\$ 3,600	\$ 3,900	20	C	\$3,200	92.31%
140	3/8/22	1089	01230134	0.17	\$ 3,600	\$ 3,900	20	C	\$3,200	92.31%
140	3/4/21	1144	01231010	1.11	\$ 15,700	\$ 17,400	20	Z	\$13,700	80.23%
140	7/13/22	1312	01238021	2.57	\$ 33,300	\$ 53,000	20	Z	\$25,900	62.63%
140	5/26/22	1427	01242018	1.81	\$ 10,500	\$ 20,000	20	C	\$9,200	52.50%
140	1/13/21	1804	01309101	1.45	\$ 11,100	\$ 12,000	20	C	\$9,800	92.50%
140	2/3/22	2545	01319028	1.40	\$ 12,800	\$ 13,000	20	C	\$11,300	96.46%
140	1/15/21	2820	01321517	1.63	\$ 19,000	\$ 20,000	20	V	\$16,600	95.00%
140	8/5/21	2838	01321535	0.92	\$ 15,500	\$ 13,800	20	C	\$13,600	113.97%
140	8/5/21	2854	01321551	1.01	\$ 9,000	\$ 10,000	20	V	\$7,900	90.00%
140	6/10/21	2855	01321552	0.95	\$ 8,700	\$ 8,000	20	C	\$7,600	108.75%
140	3/2/21	2940	01321814	2.30	\$ 28,800	\$ 38,000	20	C	\$23,600	70.53%
140	5/25/22	2996	01322042	0.80	\$ 9,200	\$ 17,000	20	C	\$8,000	54.12%
140	4/29/22	99403	01327032	2.98	\$ 23,200	\$ 33,000	20	Z	\$20,400	70.30%
140	11/24/21	3222	01328006	9.03	\$ 25,500	\$ 28,000	20	C	\$22,400	91.07%
140	6/28/21	3451	01336007	2.12	\$ 16,500	\$ 10,500	20	Z	\$14,400	155.50%
140	11/12/21	3486	01338024	1.02	\$ 10,800	\$ 9,900	20	C	\$9,300	107.07%
140	4/7/22	3894	01349003	0.96	\$ 10,200	\$ 7,500	20	Z	\$9,000	136.00%
140	4/2/21	3989	01351028	3.58	\$ 19,200	\$ 18,500	20	C	\$18,800	116.36%
140	5/18/21	4082	01355049	7.00	\$ 35,400	\$ 27,500	20	Z	\$31,100	128.73%
140	4/9/21	4314	01370010	1.51	\$ 30,200	\$ 35,000	20	C	\$28,800	86.29%
140	2/26/21	4452	01373201	0.99	\$ 14,000	\$ 15,000	20	V	\$12,300	93.33%
140	11/15/21	4708	01410018	0.82	\$ 9,300	\$ 7,268	20	C	\$8,200	127.99%
140	6/8/22	4857	01413501	1.19	\$ 9,900	\$ 14,900	20	C	\$8,700	66.44%
140	2/3/22	4883	01413508	4.81	\$ 22,900	\$ 25,000	20	C	\$20,100	91.60%
140	3/19/21	5048	01418102	1.42	\$ 21,500	\$ 12,000	20	C	\$18,800	127.33%
140	8/30/21	103755	01418318	4.55	\$ 11,700	\$ 11,000	20	Z	\$10,300	106.36%
140	12/13/21	98588	01428013	4.77	\$ 22,800	\$ 20,400	20	Z	\$20,000	111.76%
140	7/11/22	5677	01507003	0.80	\$ 9,200	\$ 10,000	20	C	\$8,000	82.00%
140	6/1/21	92045	01518043	1.90	\$ 15,400	\$ 17,000	20	C	\$13,500	90.59%
140	8/4/21	8177	01519115	1.89	\$ 15,400	\$ 14,000	20	C	\$13,500	110.00%
140	7/28/21	6205	01519201	2.07	\$ 13,000	\$ 14,000	20	C	\$11,400	92.55%
140	6/10/22	99980	01713074	2.02	\$ 7,200	\$ 17,000	20	Z	\$9,100	125.50%
140	12/17/21	7311	01728029	80.00	\$ 123,800	\$ 140,000	20	C	\$99,600	88.43%
140	5/18/21	100788	01728534	1.14	\$ 43,900	\$ 43,900	20	V	\$24,500	100.00%
140	4/5/21	7847	02518005	70.85	\$ 115,000	\$ 80,000	20	C	\$84,500	143.75%
140	5/9/22	7847	02518005	70.85	\$ 115,000	\$ 140,600	20	C	\$84,500	81.79%

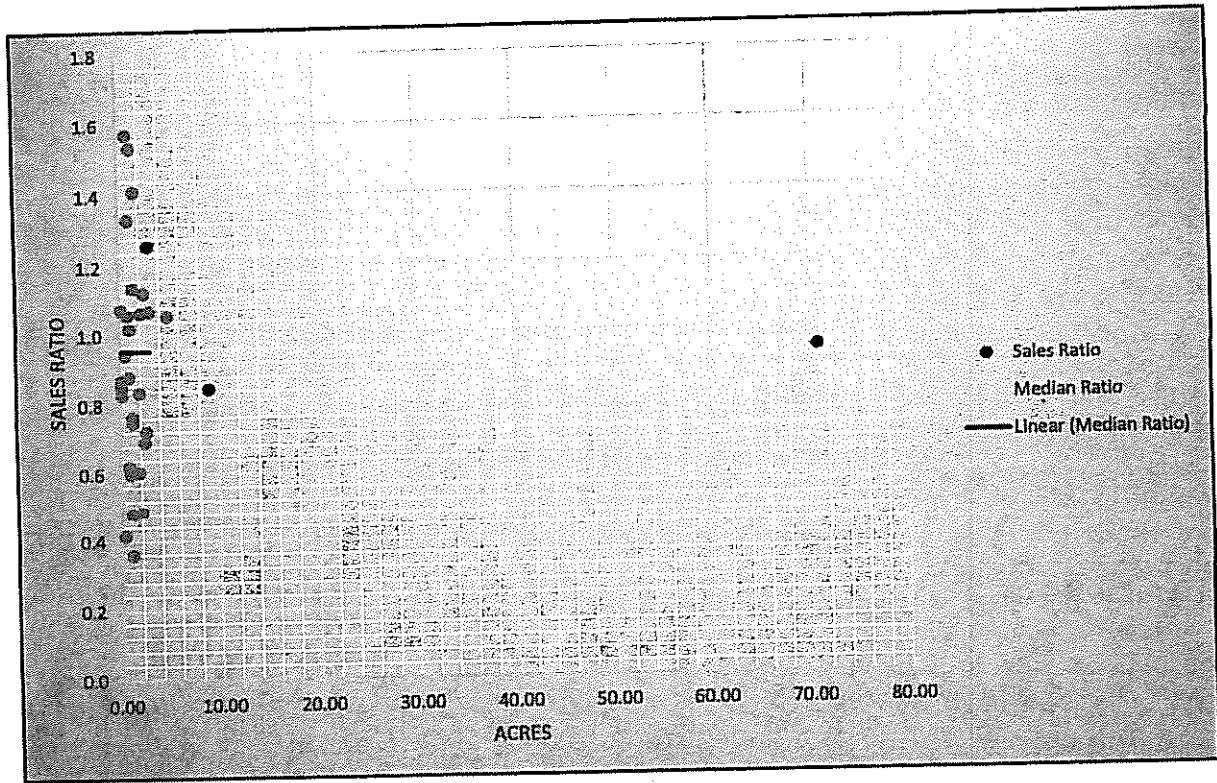
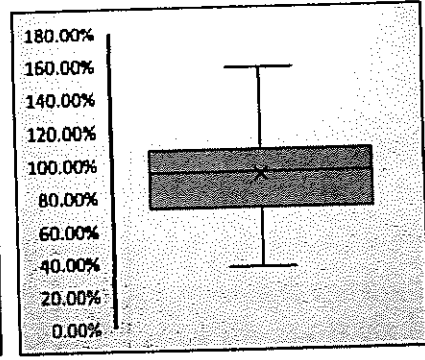
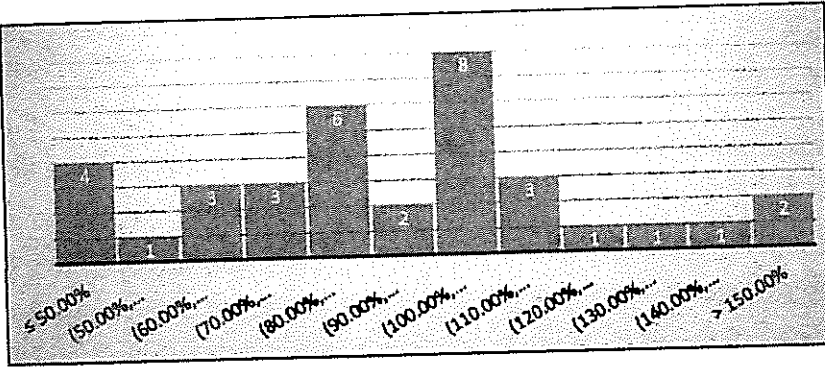
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11/13

LAND SALES RATIO STUDY

*From
H. Windsor
per request
of HSN
4/23/2023*

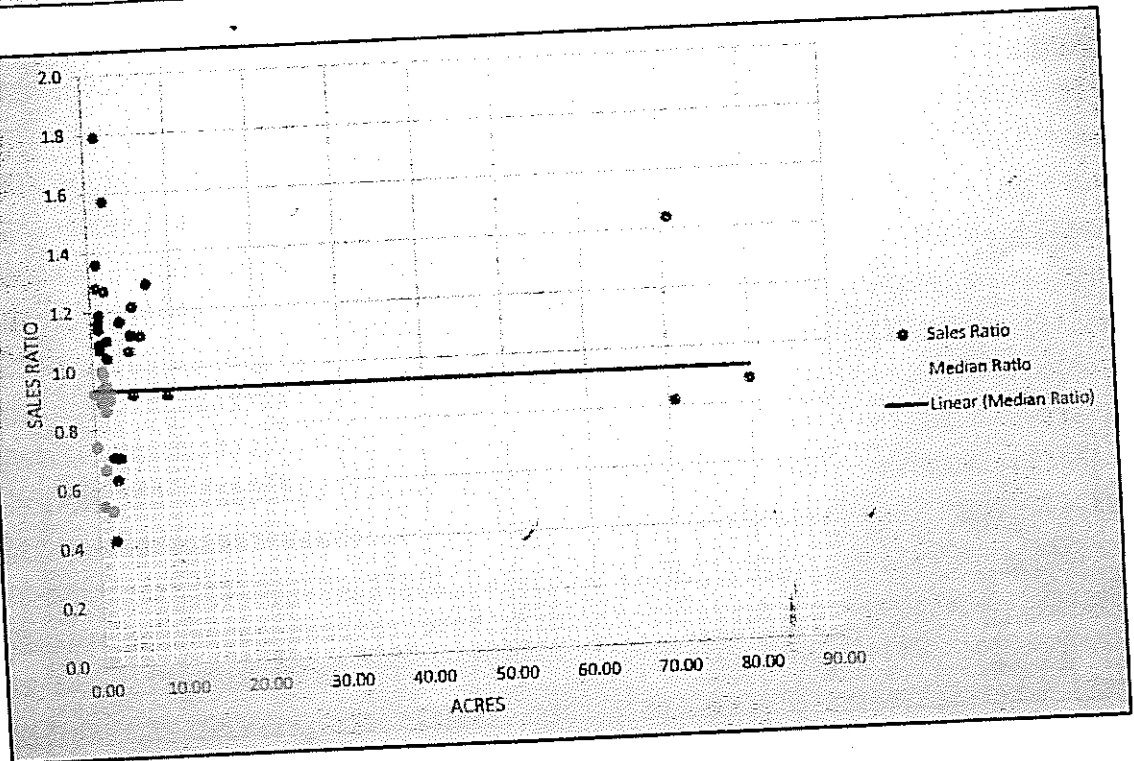
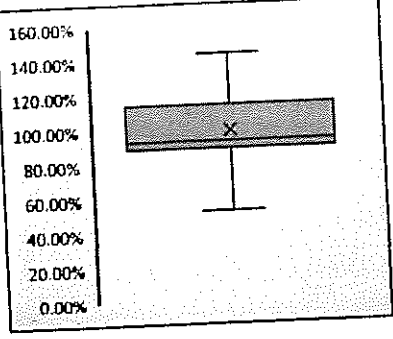
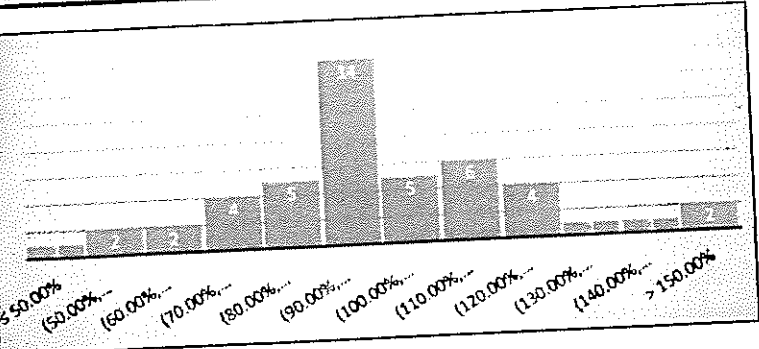
Ratio Sum	32.51	Excluded	0
Mean	92.90%	# of Sales	35
Median	94.31%	Total AV \$	652,300
Wtd Mean	87.95%	Total SP \$	741,700
PRD:	1.06	Minimum	36.00%
COD:	25.24%	Maximum	157.33%
St. Dev	0.2989	Min Sale Amt \$	3,900
COV:	32.17%	Max Sale Amt \$	140,600



12/13

Median	92.86%	Latest Sale	1/13/2000	Total SP \$	1,099,465
Wtd Mean	95.38%	Outlier Information		Minimum	42.35%
PRD:	1.04	Range	1.5	Maximum	179.17%
COD:	20.78%	Lower Boundary	50.12%	Min Sale Amt \$	3,900
St. Dev	0.2639	Upper Boundary	152.28%	Max Sale Amt \$	140,600
COV:	26.67%				

*From BOE
packet
May 2023
appeal*



13/13

Prepared by the Kenai Peninsula Borough Assessing Department

ASG11

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: NORWOOD, CLIFFORD & HOLLY
PARCEL NUMBER: 013-340-12

PROPERTY ADDRESS OR GENERAL LOCATION: DOUGLAS LANE
NIKISKI, AK 99635

LEGAL DESCRIPTION: T 7N R 11W SEC 28 Seward Meridian KN 0760089
DOUGLAS LAKE SUB LOT 11 BLK 1

ASSESSED VALUE TOTAL: **\$34,700**

RAW LAND: \$34,700

SWL (Sewer, Water, Landscaping): \$0

IMPROVEMENTS \$0

ADDITIONS \$0

OUTBUILDINGS: \$0

LAND SIZE 1.49 Acres

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: Yes	Gas: Yes
Water: None	Sewer: None

2. Site Improvements:

Street: Gravel Maintained

3. Site Conditions

Topography: Sloping	Drainage: Typical
View: Good	

ZONING: None

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 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 improvement; and the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

Land Comments

Subject property is a 1.49-acre parcel in the Nikiski market area (#140). Land influences are gravel-maintained access, lake waterfront, good view, electric and gas utilities access, and a power line easement. Highest and best use is residential. The subject property was inspected on April 18th, 2024 by Heather Windsor, Land Appraiser. After the inspection and review, no changes were made to the file.

For the Nikiski market area (#140), 35 sales from the last two 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 of the sales is 87.18% and Coefficient of Dispersion (COD) is 27.06. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with surrounding like-kind properties.

Ratio Sum	32.16			Excluded	0
Mean	91.90%	Earliest Sale	2/3/2022	# of Sales	35
Median	87.18%	Latest Sale	6/23/2023	Total AV	\$ 635,700
Wtd Mean	85.71%	Outlier Information		Total SP	\$ 741,700
PRD:	1.07	Range	1.5	Minimum	36.00%
COD:	27.06%	Lower Boundary	19.12%	Maximum	157.33%
St. Dev	0.2989	Upper Boundary	160.83%	Min Sale Amt	\$ 3,900
COV:	32.53%			Max Sale Amt	\$ 140,600

Reference

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

RECONCILIATION AND FINAL VALUE CONCLUSION

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

1. Subject property is currently valued uniformly and equitably with the surrounding parcels.
2. Influences are applied correctly and uniformly to the subject properties.
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 State Statutes.
4. The subject property was inspected on April 18th, 2024 by Heather Windsor, Land Appraiser.
5. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: NORWOOD, CLIFFORD & HOLLY

PARCEL NUMBER: 013-340-12

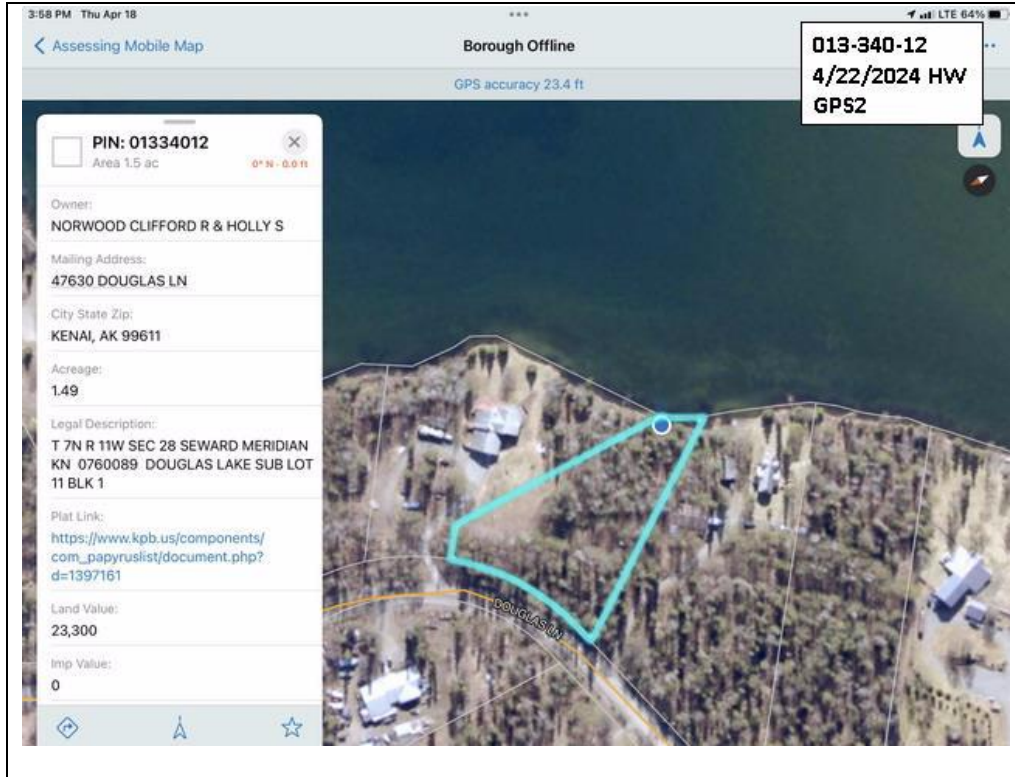
LEGAL DESCRIPTION: T 7N R 11W SEC 28 Seward Meridian KN 0760089 DOUGLAS LAKE SUB LOT 11 BLK 1

TOTAL: \$34,700

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

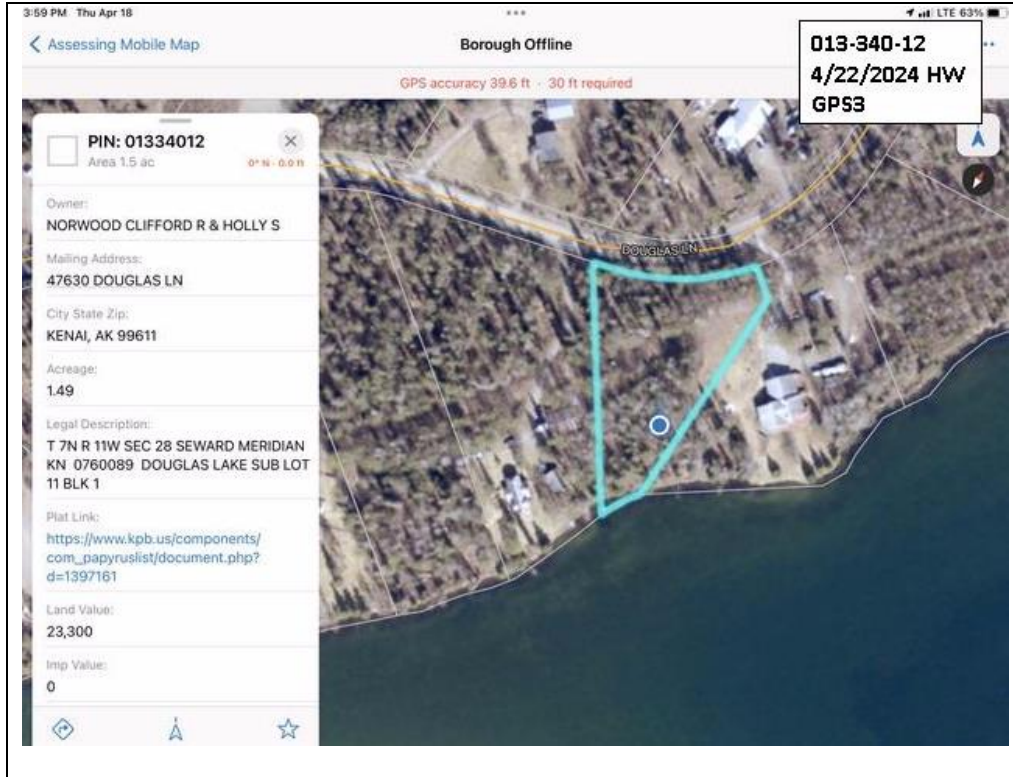
SUBJECT PHOTOS



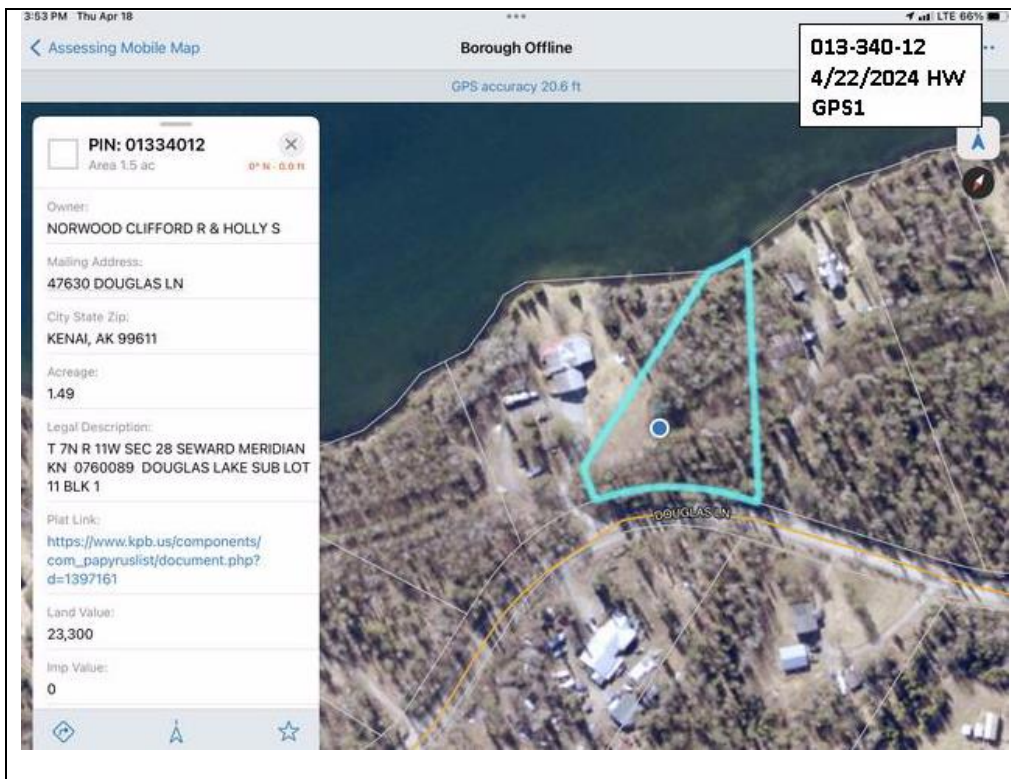
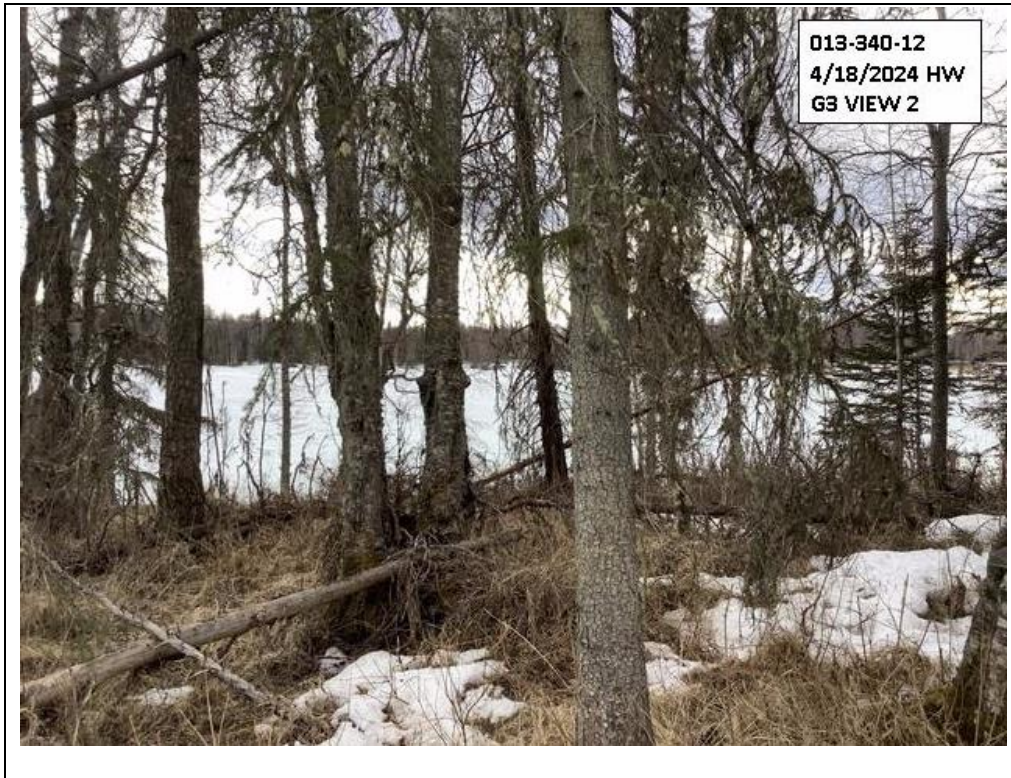
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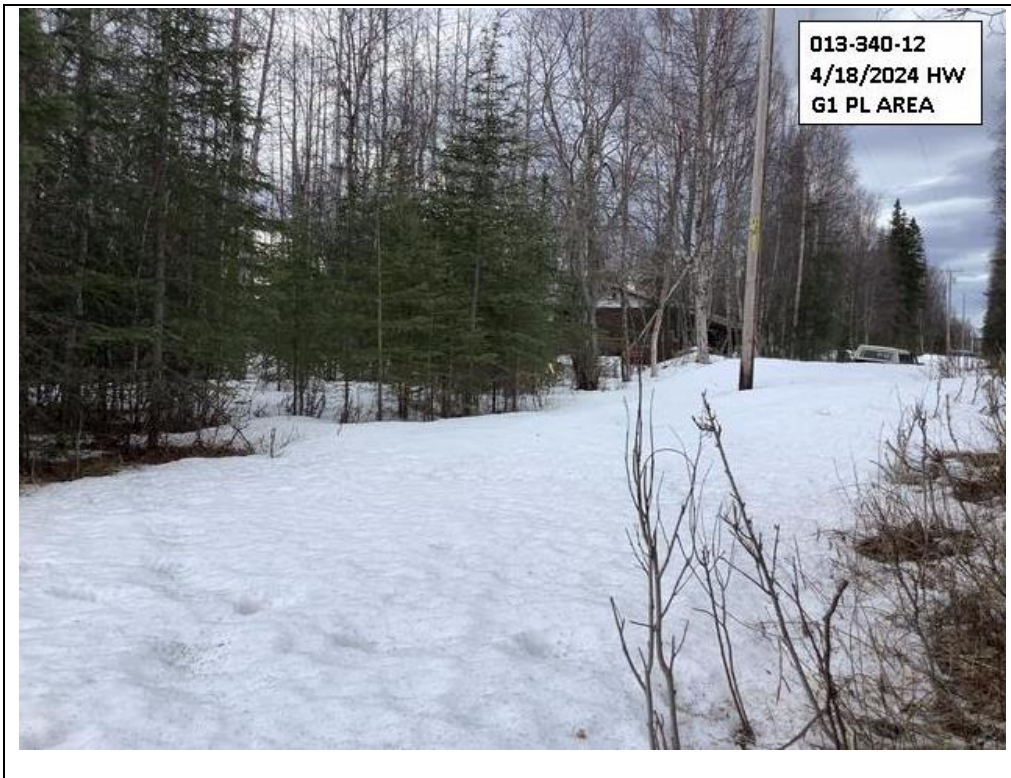
SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT MAP

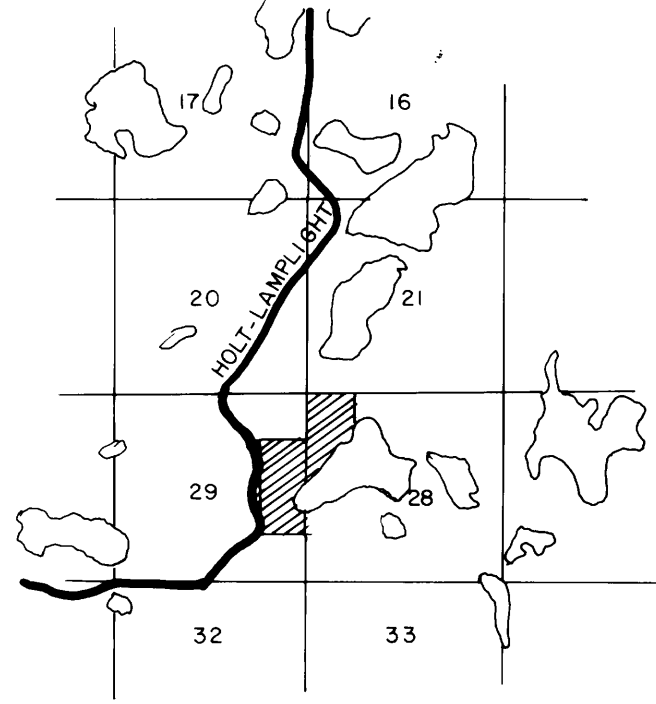


TOPO MAP

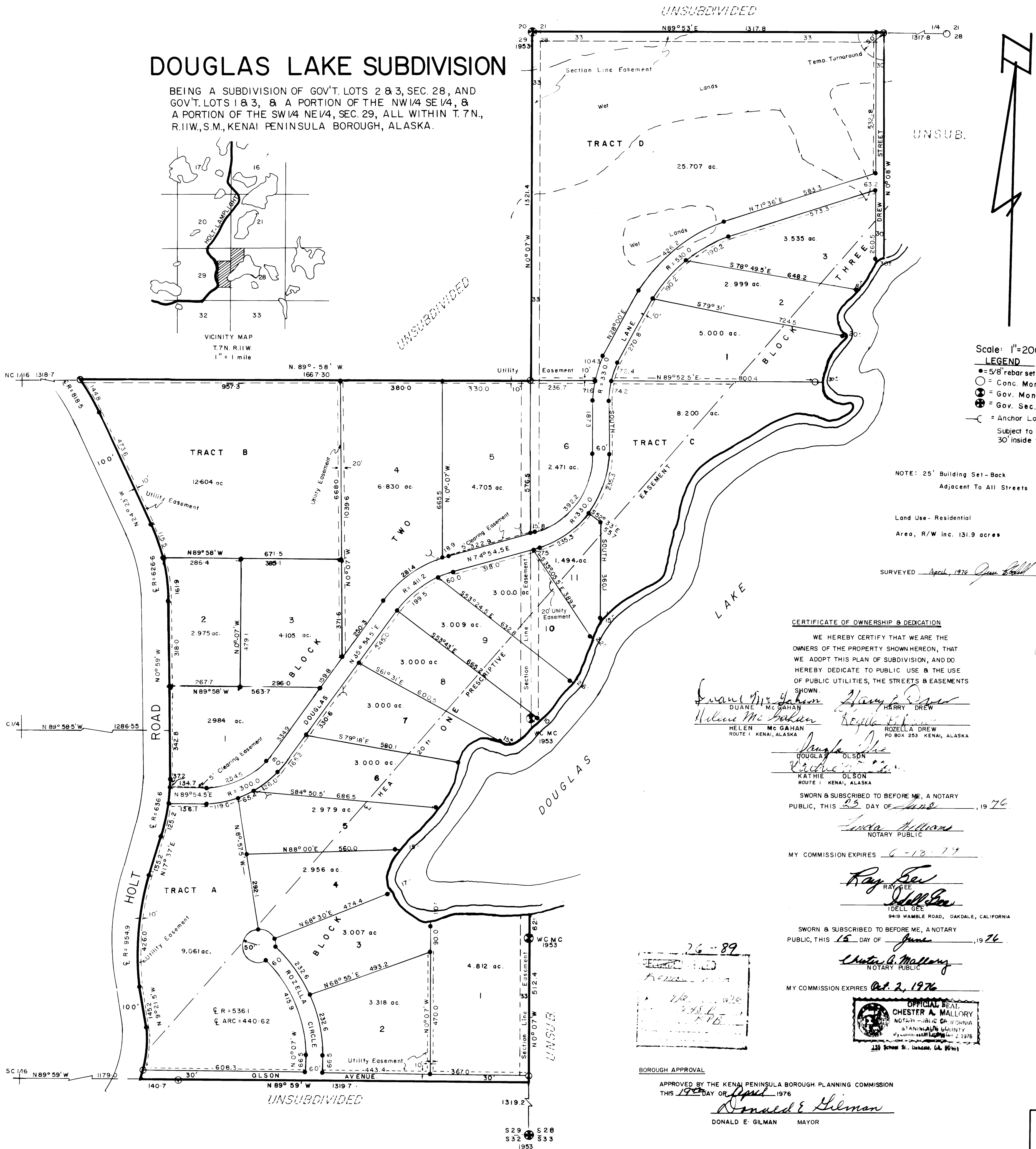


DOUGLAS LAKE SUBDIVISION

BEING A SUBDIVISION OF GOV'T. LOTS 2 & 3, SEC. 28, AND GOV'T. LOTS 1 & 3, & A PORTION OF THE NW 1/4 SE 1/4, & A PORTION OF THE SW 1/4 NE 1/4, SEC. 29, ALL WITHIN T. 7 N., R. 11 W., S.M., KENAI PENINSULA BOROUGH, ALASKA.



VICINITY MAP
T. 7 N. R. 11 W.
1" = 1 mile



Scale: 1"=200'

LEGEND

- = 5/8" rebar set
 - = Conc. Mon. Set
 - ⊙ = Gov. Mon.
 - ⊗ = Gov. Sec. Cor. Mon.
 - ⊕ = Anchor Locations
- Subject to 10' Easement up to 30' inside the property line

NOTE: 25' Building Set-Back
Adjacent To All Streets

Land Use - Residential
Area, R/W inc. 131.9 acres

SURVEYED *April, 1976* *June 1976*

CERTIFICATE OF OWNERSHIP & DEDICATION

WE HEREBY CERTIFY THAT WE ARE THE OWNERS OF THE PROPERTY SHOWN HEREON, THAT WE ADOPT THIS PLAN OF SUBDIVISION, AND DO HEREBY DEDICATE TO PUBLIC USE & THE USE OF PUBLIC UTILITIES, THE STREETS & EASEMENTS SHOWN.

Duane Mc Gahan DUANE MC GAHAN
Helen Mc Gahan HELEN MC GAHAN
Harry Drew HARRY DREW
Rozella Drew ROZELLA DREW

Douglas Olson DOUGLAS OLSON
Kathie Olson KATHIE OLSON

SWORN & SUBSCRIBED TO BEFORE ME, A NOTARY PUBLIC, THIS *23* DAY OF *June*, 19 *76*

Linda Williams
NOTARY PUBLIC

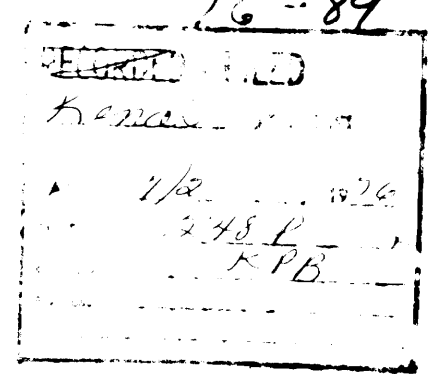
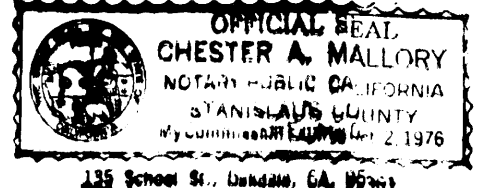
MY COMMISSION EXPIRES *6-13-79*

Ray See RAY SEE
Idell Gee IDELL GEE
9419 WAMBLE ROAD, OAKDALE, CALIFORNIA

SWORN & SUBSCRIBED TO BEFORE ME, A NOTARY PUBLIC, THIS *16* DAY OF *June*, 19 *76*

Christa A. Mallory
NOTARY PUBLIC

MY COMMISSION EXPIRES *Oct. 2, 1976*



BOROUGH APPROVAL
APPROVED BY THE KENAI PENINSULA BOROUGH PLANNING COMMISSION
THIS *19th* DAY OF *April*, 1976

Donald E. Gilman
DONALD E. GILMAN MAYOR



HARRY DREW
PO BOX 253
KENAI, ALASKA

JESSE LOBDELL RLS
ROUTE 1 BOX 1600
KENAI, ALASKA

KN 76-89

NK-1



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

013-340-12

2024

3386

ADMINISTRATIVE INFORMATION Neighborhood: 140 Nikiski Property Class: 100 Residential Vacant TAG: 55 - NIKISKI SENIOR	LEGAL DESCRIPTION: T 7N R 11W SEC 28 Seward Meridian KN 0760089 DOUGLAS LAKE SUB LOT 11 BLK 1	PRIMARY OWNER NORWOOD CLIFFORD R & HOLLY S 47630 DOUGLAS LN KENAI, AK 99611-9487
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Residential Vacant

EXEMPTION INFORMATION		VALUATION RECORD					Worksheet
Assessment Year	2019	2020	2021	2022	2023		
Land	19,000	19,000	20,500	20,500	23,300	34,700	
Improvements	0	0	0	0	0	0	
Total	19,000	19,000	20,500	20,500	23,300	34,700	

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode - Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.49	10,336	10,336	15,400	G Waterfront Lake	100	15,400	34,700
							9 View Good	40	6,160	
							X Elec Yes			
							S Gravel Main			
							P Gas Yes			
							8 EASEMENT - NEW	-15	-2,310	
ASSESSED LAND VALUE (Rounded) :									19,250	34,700

MEMOS

Land Notes

04/21 MB TOPO OTHER FOR REDUCED LK FRONTAGE DUE TO LOT LAYOUT.

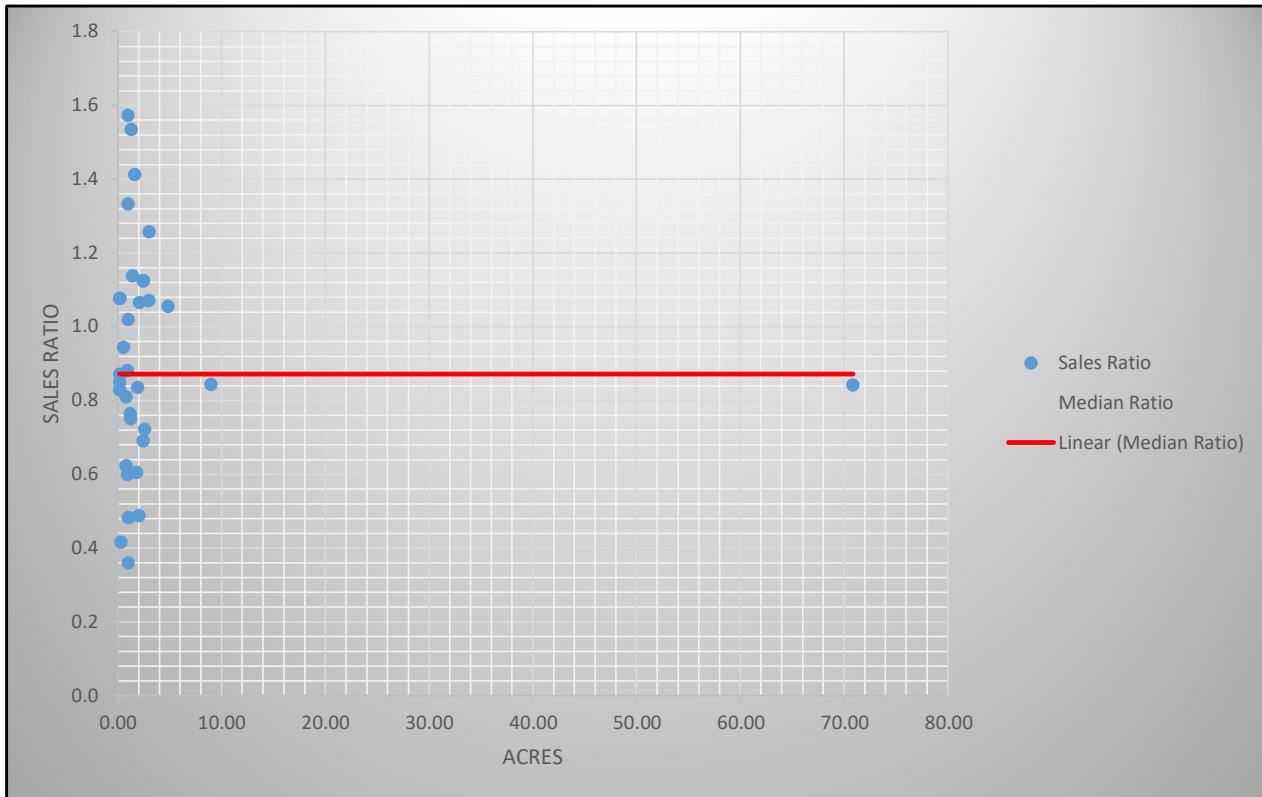
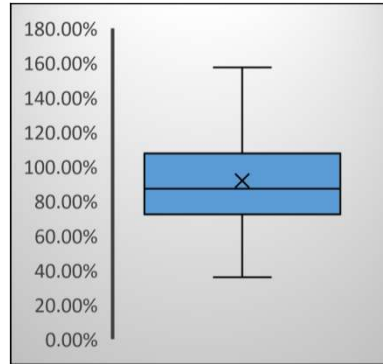
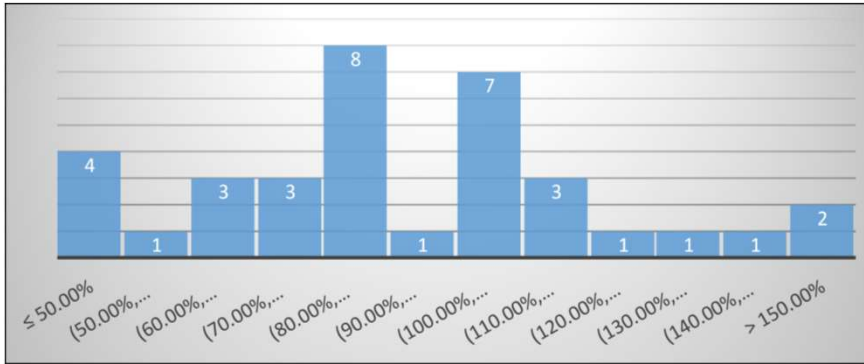
PL ESMT

2023 HW REMOVED TOPO-OTHER REDUCTION NOT WARRANTED PER CURRENT MARKET SALES.

ASG12

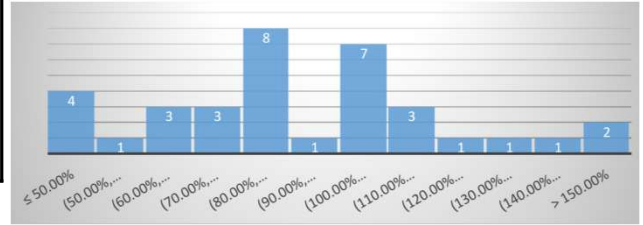
LAND SALES RATIO STUDY

Ratio Sum	32.16		Excluded	0
Mean	91.90%	Earliest Sale	# of Sales	35
Median	87.18%	Latest Sale	Total AV \$	635,700
Wtd Mean	85.71%	Outlier Information		
PRD:	1.07	Range	Minimum	36.00%
COD:	27.06%	Lower Boundary	Maximum	157.33%
St. Dev	0.2989	Upper Boundary	Min Sale Amt \$	3,900
COV:	32.53%		Max Sale Amt \$	140,600



LAND SALES RATIO STUDY

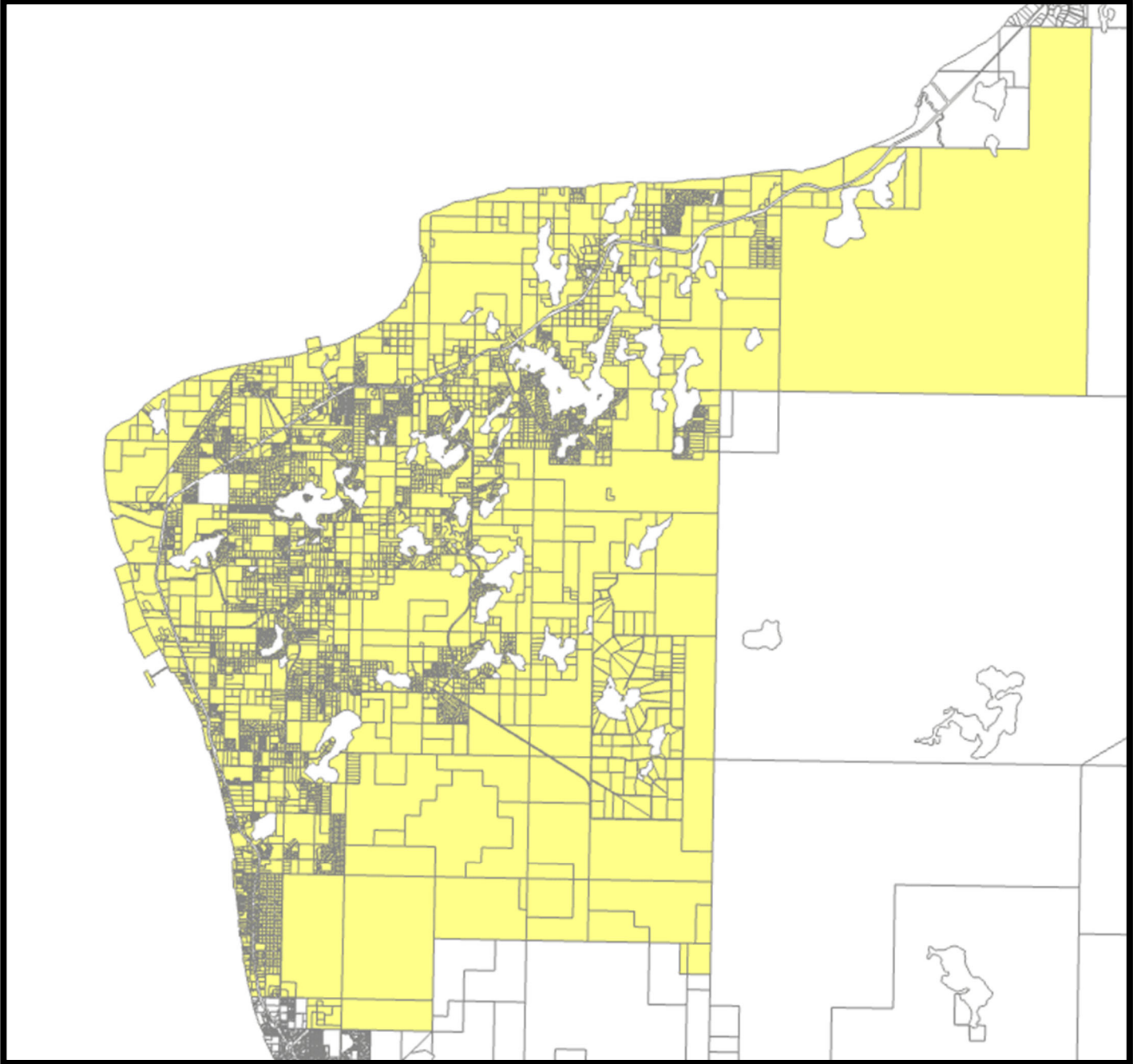
Ratio Sum	32.16	1.38		Excluded	0
Mean	91.90%	Earliest Sale	2/3/2022	# of Sales	35
Median	87.18%	Latest Sale	6/23/2023	Total AV	\$ 635,700
Wtd Mean	85.71%	Outlier Information		Total SP	\$ 741,700
PRD:	1.07	Range 1.5		Minimum	36.00%
COD:	27.06%	Lower Boundary	19.12%	Maximum	157.33%
St. Dev	0.2989	Upper Boundary	160.83%	Min Sale Amt	\$ 3,900
COV:	32.53%			Max Sale Amt	\$ 140,600



NBH

neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
140	5/20/22	506	01214114	0.96	\$ 10,000	\$ 7,500	20	C	\$ 8,700	133.33%	
140	4/29/22	512	01214120	0.98	\$ 10,200	\$ 10,000	20	C	\$ 8,800	102.00%	
140	3/29/22	887	01226109	0.17	\$ 3,400	\$ 3,900	20	C	\$ 2,900	87.18%	
140	2/18/22	889	01226111	0.17	\$ 3,400	\$ 4,000	20	C	\$ 2,900	85.00%	
140	6/22/22	890	01226112	0.17	\$ 3,400	\$ 4,100	20	C	\$ 2,900	82.93%	
140	4/21/23	908	01226133	0.17	\$ 4,200	\$ 3,900	20	C	\$ 3,600	107.69%	
140	4/28/23	909	01226134	0.17	\$ 4,200	\$ 3,900	20	C	\$ 3,600	107.69%	
140	3/8/22	1089	01230134	0.17	\$ 4,200	\$ 3,900	20	C	\$ 3,600	107.69%	
140	7/13/22	1312	01238021	2.57	\$ 38,300	\$ 53,000	20	Z	\$ 33,300	72.26%	
140	5/26/22	1427	01242016	1.81	\$ 12,100	\$ 20,000	20	C	\$ 10,500	60.50%	
140	4/14/23	1824	01309123	1.92	\$ 18,800	\$ 22,500	20	C	\$ 16,300	83.56%	
140	6/9/23	106955	01312098	2.42	\$ 42,200	\$ 61,000	20	C	\$ 36,500	69.18%	
140	2/7/23	2396	01316101	0.54	\$ 18,900	\$ 20,000	20	C	\$ 16,400	94.50%	
140	2/3/22	2545	01319028	1.40	\$ 14,800	\$ 13,000	20	C	\$ 12,800	113.85%	
140	4/25/23	2661	01320124	0.91	\$ 9,700	\$ 11,000	20	C	\$ 8,400	88.18%	
140	3/21/23	2820	01321517	1.63	\$ 21,900	\$ 15,500	20	V	\$ 19,000	141.29%	
140	5/25/22	2996	01322042	0.80	\$ 10,600	\$ 17,000	20	C	\$ 9,200	62.35%	
140	4/29/22	99403	01327032	2.98	\$ 26,800	\$ 25,000	20	Z	\$ 23,200	107.20%	
140	4/25/23	3213	01328094	1.21	\$ 18,400	\$ 24,500	20	C	\$ 15,900	75.10%	
140	6/16/23	3440	01335011	8.98	\$ 63,300	\$ 75,000	20	C	\$ 54,900	84.40%	
140	5/31/23	3475	01336033	0.92	\$ 7,500	\$ 12,500	20	Z	\$ 6,500	60.00%	
140	5/3/23	3858	01347019	2.08	\$ 16,000	\$ 15,000	20	C	\$ 14,700	106.67%	
140	4/7/22	3894	01349003	0.96	\$ 11,800	\$ 7,500	20	Z	\$ 10,200	157.33%	
140	6/9/23	4465	01373214	1.02	\$ 12,800	\$ 26,500	20	C	\$ 11,100	48.30%	
140	6/8/22	4857	01413501	1.19	\$ 11,400	\$ 14,900	20	C	\$ 9,900	76.51%	
140	2/3/22	4863	01413508	4.81	\$ 26,400	\$ 25,000	20	C	\$ 22,900	105.60%	
140	2/22/23	103747	01418308	2.99	\$ 15,100	\$ 12,000	20	V	\$ 13,200	125.83%	
140	6/23/23	103748	01418309	2.44	\$ 13,500	\$ 12,000	20	V	\$ 11,600	112.50%	
140	2/28/23	103749	01418310	2.47	\$ 13,500	\$ 12,000	20	V	\$ 11,800	112.50%	
140	7/11/22	5677	01507003	0.80	\$ 8,100	\$ 10,000	20	C	\$ 9,200	81.00%	
140	4/14/23	5842	01513007	0.28	\$ 2,500	\$ 6,000	20	C	\$ 2,200	41.67%	
140	5/2/23	95496	01708036	1.29	\$ 26,100	\$ 17,000	20	Z	\$ 40,900	153.53%	
140	6/10/22	99980	01713074	2.02	\$ 8,300	\$ 17,000	20	Z	\$ 7,200	48.82%	
140	5/30/23	101217	01725540	1.00	\$ 5,400	\$ 15,000	20	C	\$ 4,700	36.00%	
140	5/6/22	7847	02519005	70.85	\$ 118,500	\$ 140,600	20	C	\$ 115,000	84.28%	

MARKET AREA MAP



Windsor, Heather

From: Windsor, Heather
Sent: Friday, April 12, 2024 10:33 AM
To: 'rohobawr'
Subject: RE: <EXTERNAL-SENDER>RE: Formal appeal 013-340-12

Holly,

Sounds good, look forward to speaking with you.

Thank you,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

kpb.us

PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be subject to provisions of Alaska Statutes and may be made available to the public upon request.

From: rohobawr <rohobawr@alaska.net>
Sent: Thursday, April 11, 2024 10:00 PM
To: Windsor, Heather <hwindsor@kpb.us>
Subject: <EXTERNAL-SENDER>RE: Formal appeal 013-340-12

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Heather,
I checked the phone and it appears to be working and other messages have been left at 907 776 5593.

I will call you on Monday morning around 10 am.

Holly

Sent via the Samsung Galaxy S22 5G, an AT&T 5G smartphone

----- Original message -----

From: "Windsor, Heather" <hwindsor@kpb.us>

Date: 4/11/24 9:56 AM (GMT-09:00)

To: "'rohobawr@alaska.net'" <rohobawr@alaska.net>

Subject: Formal appeal 013-340-12

Hello Holly,

I tried calling, the phone line is busy. Calling to discuss the change in value to your parcel.

As you know we are to review sales and adjust to market sales every year.

Your parcel previously received an -50% adjustment for layout and we removed it because we are not seeing a need for that kind of adjustment in market sales.

You are being valued the same as all your neighbors and with the same influences.

Let me know if you more questions and/or would like to continue to the BOE Hearing.

Regards,

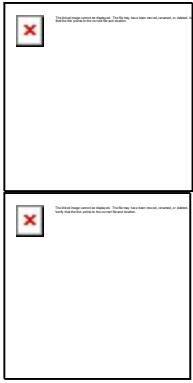
Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



Kenai Peninsula Borough
144 N. Binkley St. Soldotna, AK 99669
kpb.us



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Windsor, Heather

From: Windsor, Heather
Sent: Monday, April 15, 2024 10:42 AM
To: 'rohobawr'
Subject: Parcel 013-340-12
Attachments: 013-340-12 PRC.pdf; 140 Resid LT.pdf

Hello Holly,

Here's the information you requested, please see attached.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

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Windsor, Heather

From: Windsor, Heather
Sent: Tuesday, April 23, 2024 1:09 PM
To: 'rohobawr@alaska.net'
Subject: RE: <EXTERNAL-SENDER>Re: Parcel 013-340-12

Hi Holly,

They are printed out and waiting for you at the front counter.

Regards,

Heather Windsor

KPB Land Appraiser

Office: 907-714-2230 Phone

Email: assessing@kpb.us

PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be subject to provisions of Alaska Statutes and may be made available to the public upon request.

From: rohobawr@alaska.net <rohobawr@alaska.net>
Sent: Tuesday, April 23, 2024 1:02 PM
To: Windsor, Heather <hwindsor@kpb.us>
Subject: <EXTERNAL-SENDER>Re: Parcel 013-340-12

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello Heather

I cannot print out the file 013-340-12 PRC.pdf.

Would you please print out a hard copy and I will pick it up at the Clerk's office sometime this week. Thank you.

Also I had requested the sales information for the parcels that the parcel of interest is being compared to.

Thank you very much.

On Mon, 15 Apr 2024 18:42:22 +0000, "Windsor, Heather" <hwindsor@kpb.us> wrote:

Hello Holly,

Here's the information you requested, please see attached.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



Kenai Peninsula Borough
144 N. Binkley St. Soldotna, AK 99669
kpb.us

PUBLIC RECORDS LAW DISCLOSURE: This email and responses to this email may be subject to provisions of Alaska Statutes and may be made available to the public upon request.

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/26/24	4:02 PM	Holly Norwood	013-340-12	(907) 776-5393	busy signal
3/27/24	11:21 AM	Holly Norwood	013-340-12	(907) 776-5393	busy signal
4/11/24	9:43 AM	Holly Norwood	133-340-12	(907) 776-5393	busy phone, will try email
4/15/24	10:12 AM	Holly Norwood	013-340-12	(907) 776-5393	Believes the previous adjustment for lot layout is still applicable. If the Borough would wave the filing fees for them to join lots together they would do it. Asked for our sales data and property record card.

APPEAL HISTORY FOR PARCEL 013-340-12

APPEAL YEAR: 2013

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BMCELREA	03/08/2013	24,400	24,400	0	0%	Informal Adjustment
Summary: HOW ARE VALUES DETERMINED - HAS 3 CONTIG LOTS WITH DIFFERENT VALUES? EXPLAINED MARKET, MANDATE AND REVAL PROCESS, NO CHANGE						

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
PKNIGHT	04/01/2013	24,400	24,400	0	0%	Informal Adjustment
Summary: OWNER CAME IN TO DISCUSS VALUE, TOO HIGH. APPRAISER ADVISED TO APPEAL.						

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
PKNIGHT	04/02/2013	24,400	24,400	0	0%	
Summary:						

APPEAL YEAR: 2021

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/26/2021	28,100	28,100	0	0%	Informal Adjustment
Summary: OWNER: HOLLY CALLED TO ARGUE THE JUMP IN VALUE. STATES HER LAKE FRONTAGE LINEAR FEET DOES NOT COMPARE WITH OTHER PROPERTIES. APPR: HOLLY BELIEVES HER LACK OF LAKE FRONTAGE IN LINEAR FEET DOES NOT COMPARE TO OTHER SALES IN THE AREA. I ADVISED HER TO APPEAL. NO CHANGE.						

BOE APPEAL	Withdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
MBRUNS	03/31/2021	28,100	20,500	-7,600	-27%	Informal Adjustment
Summary:						

APPEAL YEAR: 2023

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL	BOE - Closed	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	04/03/2023	23,300	0	23,300	0%	
Summary:						

APPEAL YEAR: 2024

Appeal Type/Status

Appraiser Date Filed

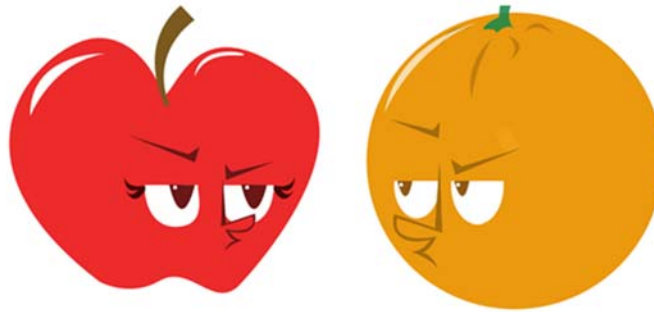
APPEAL HISTORY FOR PARCEL 013-340-12

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/25/2024	34,700	0	34,700	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 a 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.

