

Kenai Peninsula Borough  
Board of Equalization  
Appeal Hearing Packet

CASE NO. 2024-17

**Bradley Kloeckl**

Parcel No(s): 19101094, 19101095, 10910196

**Thursday May 23, 2024 at 4:00 p.m.**

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





**TAX ASSESSMENT APPEAL HEARING DATE**

**Wednesday, May 29, 2024 4:00 PM**

April 29, 2024

**Rescheduled: Thursday, May 23, 2024 4:00 PM**

KLOECKL, BRADLEY  
448 BONANZA AVE  
HOMER, AK 99603

[bkloeckl@yahoo.com](mailto:bkloeckl@yahoo.com)

RE: Parcel No(s): 19101096, 19101095, 19101094  
Owner of Record: BRADLEY KLOECKL  
Appellant: KLOECKL, BRADLEY

**HEARING DATE:** The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 29, 2024 at 4:00 PM**

**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 **Tuesday, May 14, 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](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](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](mailto:micheleturner@kpb.us)

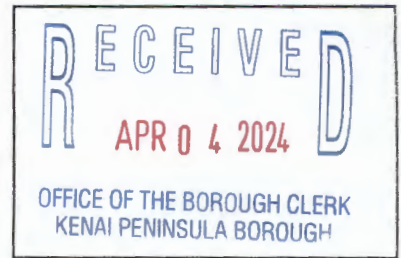




**Tax Year 2024**  
**Real Property Assessment Valuation Appeal**  
**Kenai Peninsula Borough**  
**Office of the Borough Clerk**

144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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



For Official Use Only

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.**

Fees Received: \$ 100.

Cash

Check # 410 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

**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>19101094</u>	<b>NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.</b>
Property Owner:	<u>Bradley Ralph Kloeckl</u>	
Legal Description:	<u>TOSS R 13W SEC 05 Seward meridian SL HASKETH ISLAND ADVENTURE SOUTHWEST LOT 5A</u>	
Physical Address of Property:	<u>Unassigned</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>448 Bonanza Avenue</u>		
Phone (daytime):	<u>907-299-2932</u>	Phone (evening):	
Email Address:	<u>bkloeckl@yahoo.com</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 106,400 Appellant's Opinion of Value: \$ 45,000  
Year Property was Purchased: 1992 Price Paid: \$ 1/3 of \$50,000

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**

The severe slope of terrain on this property make access and building sites very challenging. Even foot paths are infeasible in much of the either swampy areas inland or the extreme cliffs on the verge. There is no power, or ANY roads or utilities. There is NO beach access from this property. To build here means scaling a cliff or building a complex of stairs and boardwalks up to 250 feet. *Severe Erosion*

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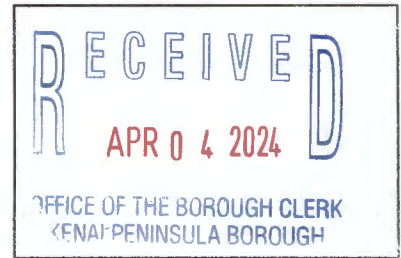
**Oath of Appellant:** I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

*[Handwritten Signature]* \_\_\_\_\_ Date 4-1-27

Printed Name of Appellant / Agent / Representative



**Tax Year 2024**  
**Real Property Assessment Valuation Appeal**  
**Kenai Peninsula Borough**  
**Office of the Borough Clerk**



144 N. Binkley Street  
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Phone: (907) 714-2160  
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**Filing Fee: Must be included with this appeal form.**

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

For Official Use Only

Fees Received: \$ 100.

Cash

Check # 47 payable to Kenai Peninsula Borough *CBG*

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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Account / Parcel Number:	<u>19101095</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Bradley Ralph Kloeckel</u>	
Legal Description:	<u>T08S R 13W SEC 05 Seward meridian SL Hesketh Island Adventure Southwest LOT 5B</u>	
Physical Address of Property:	<u>Unassigned</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>448 <del>Bronze</del> Avenue</u>		
Phone (daytime):	<u>907-299-2932</u>	Phone (evening):	
Email Address:	<u>bklcock1@yahoo.com</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 106,400 Appellant's Opinion of Value: \$ 45,000  
Year Property was Purchased: 1992 Price Paid: \$ 1/3 of 50,000

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PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE



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- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly) *as compared to comps. in Kachemak Bay*
- 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.
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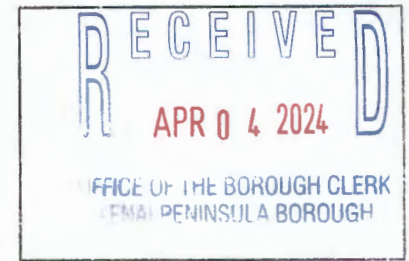
**Oath of Appellant:** I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

*Bradley Klaeckl* 4-1-24  
 Signature of Appellant / Agent / Representative Date

Bradley Klaeckl  
 Printed Name of Appellant / Agent / Representative



Tax Year 2024  
**Real Property Assessment Valuation Appeal**  
**Kenai Peninsula Borough**  
**Office of the Borough Clerk**



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

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**Filing Fee: Must be included with this appeal form.**

For Official Use Only

Fees Received: \$ 100.

Cash

Check # 45 payable to Kenai Peninsula Borough *1990*

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Account / Parcel Number:	<u>19101096</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Bradley Ralph Kloockl</u>	
Legal Description:	<u>T085 R 13W SEC 05 Seward Meridian SL HESKETH ISLAND ADVENTURE SOUTHWEST LOT 5C</u>	
Physical Address of Property:	<u>62303 HESKETH REM SW</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>448 Bonanza Avenue</u>		
Phone (daytime):	<u>907-299-2932</u>	Phone (evening):	
Email Address:	<u>bKloockl@yahoo.com</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 193,600 Appellant's Opinion of Value: \$ 118,000

Year Property was Purchased: 1992 Price Paid: \$ 1/3 of \$50,000

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)

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- My property was valued incorrectly. (Improperly)
- My property has been undervalued.

**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.

This property has no power, or ANY roads or utilities. Last fall an enormous chunk of rock, estimated at **Yo** 30 tons, split off from the cliff face, limiting my already-limited beach access even more. In addition to being a rocky beach, it is subject to powerful tides and currents, and SE winds out of Tutka Bay, that have torn up my moorings and running lines multiple times in the last 30 years. The access to my cabin is a rough foot path. I've never even tried to use a 4-wheeler to help me with moving or building on the property because the terrain is so dramatic.

70

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

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

Bradley Klaczka  
Signature of Appellant / Agent / Representative

Date

7-1-27

Bradley Klaczka  
Printed Name of Appellant / Agent / Representative

**ASSESSOR'S DESCRIPTION  
ANALYSIS AND RECOMMENDATION**

---

**APPELLANT:** KLOECKL, BRADLEY

**PARCEL NUMBER:** 191-010-94

**PROPERTY ADDRESS OR GENERAL  
LOCATION:**

**LEGAL DESCRIPTION:**

T 08S R 13W SEC 05 Seward Meridian SL HESKETH  
ISLAND ADVENTURE SOUTHWEST LOT 5A

**ASSESSED VALUE TOTAL:**

**\$106,400**

RAW LAND: \$106,400

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

IMPROVEMENTS \$0

ADDITIONS \$0

OUTBUILDINGS: \$0

**TOTAL ABOVE GRADE FLOOR AREA:** Card One 0 Sq. Ft.

**TOTAL FINISHED LIVING AREA:** Card One 0 Sq. Ft.

Card One, First Level 0 Sq. Ft. Card One, Second Level 0 Sq. Ft.

Card One, Basement Unfin. 0 Sq. Ft. Card One, Basement Finished 0 Sq. Ft.

**LAND SIZE 5.02 Acres**

**GARAGE** 0 Sq. Ft.

**LAND USE AND GENERAL DESCRIPTION**

**1. Utilities**

Electricity: No

Gas: No

Water: None

Sewer: None

**2. Site Improvements:**

Street: Limited/NA - Access

**3. Site Conditions**

Topography: Rolling

Drainage: Typical

View: Excellent

**ZONING:** None

**ASSESSOR'S DESCRIPTION  
ANALYSIS AND RECOMMENDATION**

---

**APPELLANT:** KLOECKL, BRADLEY

**PARCEL NUMBER:** 191-010-95

**PROPERTY ADDRESS OR GENERAL  
LOCATION:**

**LEGAL DESCRIPTION:**

T 08S R 13W SEC 05 Seward Meridian SL HESKETH  
ISLAND ADVENTURE SOUTHWEST LOT 5B

**ASSESSED VALUE TOTAL:**

**\$106,400**

RAW LAND: \$106,400

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

IMPROVEMENTS \$0

ADDITIONS \$0

OUTBUILDINGS: \$0

**TOTAL ABOVE GRADE FLOOR AREA:** Card One 0 Sq. Ft.

**TOTAL FINISHED LIVING AREA:** Card One 0 Sq. Ft.

Card One, First Level 0 Sq. Ft. Card One, Second Level 0 Sq. Ft.

Card One, Basement Unfin. 0 Sq. Ft. Card One, Basement Finished 0 Sq. Ft.

**LAND SIZE 5.01 Acres**

**GARAGE 0 Sq. Ft.**

**LAND USE AND GENERAL DESCRIPTION**

**1. Utilities**

Electricity: No

Gas: No

Water: None

Sewer: None

**2. Site Improvements:**

Street: Limited/NA - Access

**3. Site Conditions**

Topography: Rolling

Drainage: Typical

View: Excellent

**ZONING:** None



**ASSESSOR'S DESCRIPTION  
ANALYSIS AND RECOMMENDATION**

---

**APPELLANT:** KLOECKL, BRADLEY

**PARCEL NUMBER:** 191-010-96

**PROPERTY ADDRESS OR GENERAL  
LOCATION:**

62303 HESKETH REM SW

**LEGAL DESCRIPTION:**

T 08S R 13W SEC 05 Seward Meridian SL HESKETH  
ISLAND ADVENTURE SOUTHWEST LOT 5C

**ASSESSED VALUE TOTAL:**

**\$193,600**

RAW LAND: \$164,800

SWL (Sewer, Water, Landscaping): \$9,500

IMPROVEMENTS \$19,300

ADDITIONS \$0

OUTBUILDINGS: \$0

**TOTAL ABOVE GRADE FLOOR AREA:**

Card One 238 Sq. Ft.

**TOTAL FINISHED LIVING AREA:**

Card One 238 Sq. Ft.

Card One, First Level 238 Sq. Ft.

Card One, Second Level 0 Sq. Ft.

Card One, Basement Unfin. 0 Sq. Ft.

Card One, Basement Finished 0 Sq. Ft.

**LAND SIZE 6.19 Acres**

**GARAGE 0 Sq. Ft.**

**LAND USE AND GENERAL DESCRIPTION**

**1. Utilities**

Electricity: No

Gas: No

Water: None

Sewer: None

**2. Site Improvements:**

Street: Limited/NA - Access

**3. Site Conditions**

Topography: Level/Sloping

Drainage: Typical

View: Excellent

**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 6.19-acre parcel located in the Remote – Kachemak Bay market area (#630). Land influences are no access, ocean front, excellent view, and no gas or electric utility access and a neighborhood adjustment. Highest and best use is remote. This parcel was part of a replat in 2023 subdividing a larger 16.21-acre parcel into 3 smaller parcels. After review and information provided by other local property owners, the neighborhood adjustment was removed.

For the Remote – Kachemak Bay market area (#630), 9 sales from the last three years were analyzed and modeled by Land Appraiser, Heather Windsor. The median ratio of these sales is 90.01% and Coefficient of Dispersion (COD) is 17.19. 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.

<b>Ratio Sum</b>	8.87			<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	2/11/2021	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	4/17/2023	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		<b>Total SP</b>	\$ 534,600
<b>PRD:</b>	1.01	Range	1.5	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%			<b>Max Sale Amt</b>	\$ 142,000

**Improvement Comments**

The structure is a 238 SF one level recreational structure built in 2003. There are miscellaneous outbuildings that have no assessed value. After a discussion with the appellant, the septic and a septic tank were removed from the record. This resulted in a reduction in value of \$9,500.

The Market Location Adjustment from 2023 to 2024 was updated using disclosed sales data provided by buyers and sellers in the KPB Market Area 630 – Kachemak Bay. The median ratio is 75.11% and the Coefficient of Dispersion (COD) is 21.57. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

<b>NBH # 630</b>		<b>HT All</b>		<b>#REF!</b>	
<b>RATIO SUM:</b>	2.98	12/1/2018	2.16	<b># OF SALES:</b>	4
<b>MEAN:</b>	74.38%	<b>Earliest Sale</b>	7/16/2021	<b>TOTAL AV:</b>	\$ 831,400
<b>MEDIAN:</b>	75.11%	<b>Latest Sale</b>	9/12/2023	<b>TOTAL SP:</b>	\$ 1,255,000
<b>WTD MEAN:</b>	66.25%	<b>Outlier Information</b>		<b>MINIMUM:</b>	52.67%
<b>PRD:</b>	1.12	<b>Range</b>	1.5	<b>MAXIMUM:</b>	94.64%
<b>COD:</b>	21.57%	<b>Lower Boundary</b>	-0.36%	<b>MIN SALE AMT:</b>	\$ 125,000
<b>ST. DEV</b>	19.52%	<b>Upper Boundary</b>	148.39%	<b>MAX SALE AMT:</b>	\$ 495,000
<b>COV:</b>	26.25%				

This property is being valued fairly and equitably with surrounding like-kind properties. The updated Market Location Adjustment aligns with the attached additional data:

**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. After review, adjustments were made resulting in a reduced value.
5. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

### **ASSESSOR'S RECOMMENDATION:**

**APPELLANT:** KLOECKL, BRADLEY

**PARCEL NUMBER:** 191-010-96

**LEGAL DESCRIPTION:** T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND  
ADVENTURE SOUTHWEST LOT 5C

**TOTAL:** \$97,100

### **BOARD ACTION:**

LAND: \_\_\_\_\_ IMPROVEMENTS: \_\_\_\_\_ TOTAL: \_\_\_\_\_

# SUBJECT PHOTOS



**SUBJECT PHOTOS**





# SUBJECT MAP



# SUBJECT MAP





# TOPO MAP



**NOTES**

1. BASIS OF BEARINGS: THE BASIS OF BEARINGS FOR THIS PLAT WAS DETERMINED BY HIGH PRECISION GPS SURVEY USING TOPCON LEGACY E SURVEY GRADE RECEIVERS, DIFFERENTIALLY CORRECTED AND PROCESSED USING SPECTRA PRECISION SURVEY PRO GPS VERSION 5.4.2 SOFTWARE.
2. ALL BEARINGS SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE BASIS OF BEARING AND THE DISTANCES SHOWN ARE REDUCED TO HORIZONTAL FIELD DISTANCES.
3. ALL CORNERS ESTABLISHED THIS SURVEY ARE 2" ALUMINUM CAPS MARKED 14449-S, 2022, WITH APPROPRIATE TRACT DESIGNATION AND DATE, ON 5/8" X 24" REBAR.
4. THE 2022 MEAN HIGH TIDE IS IDENTICAL TO THE MEAN HIGH TIDE OF PLAT 92-3, SELDOVIA RECORDING DISTRICT, HESKETH ISLAND ADVENTURE. MEANDER CORNERS WERE COMPUTED BY HOLDING THE RECORD WITNESS DISTANCES AND PROJECTED AT THE FOUND BEARINGS BETWEEN RECORDED MONUMENTS, THEREFORE, NO IS BEARING WITNESS DISTANCES BECAUSE IT WAS USED TO ABSORB THE MIS-CLOSURE ERROR.
5. ANY PERSON DEVELOPING THE PROPERTY IS RESPONSIBLE FOR OBTAINING ALL REQUIRED LOCAL, STATE, AND FEDERAL PERMITS, INCLUDING A U.S. ARMY CORPS OF ENGINEERS WETLAND DETERMINATION IF APPLICABLE.
6. SUBJECT TO COVENANTS, CONDITIONS, AND RESTRICTIONS AS FOUND WITHIN INSTRUMENT RECORDED ON MAY 12, 1992, IN BOOK 32 PAGE 519, SELDOVIA RECORDING DISTRICT.
7. THE BOROUGH WILL NOT ENFORCE PRIVATE COVENANTS, EASEMENTS, OR DEED RESTRICTIONS PER KPB 20.60.170.
8. THE NATURAL MEANDERS OF MEAN HIGH TIDE LINE IS FOR AREA COMPUTATIONS ONLY; THE TRUE CORNERS BEING ON THE EXISTING MEANDER BOUNDARIES AND THE INTERSECTION WITH THE NATURAL MEANDERS.
9. WASTEWATER DISPOSAL: LOTS WHICH ARE AT LEAST 200,000 SQUARE FEET IN SIZE MAY NOT BE SUITABLE FOR ON-SITE WASTEWATER TREATMENT AND DISPOSAL. ANY WASTEWATER TREATMENT OR DISPOSAL SYSTEM MUST MEET THE REGULATORY REQUIREMENTS OF THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION.
10. THE STATE OF ALASKA REQUIRES THAT ALL WASTEWATER DISPOSAL SYSTEMS BE A MINIMUM OF 100 FEET FROM ANY WATER SOURCE.
11. PER KPB 20.30.050 LEGAL ACCESS, THE MODE OF ACCESS FOR THIS SUBDIVISION IS BY WATERCRAFT.

Line #	Length	Direction
M1	119.81'	N72° 42' 08"W
M2	229.85'	S70° 03' 33"W
M3	45.35'	N73° 42' 40"W
M4	320.00'	S70° 00' 53"W
M5	457.24'	S56° 50' 35"W
M6	219.14'	S75° 44' 21"W
(M6) R1	(219.27')	(S75° 53' 39"W)

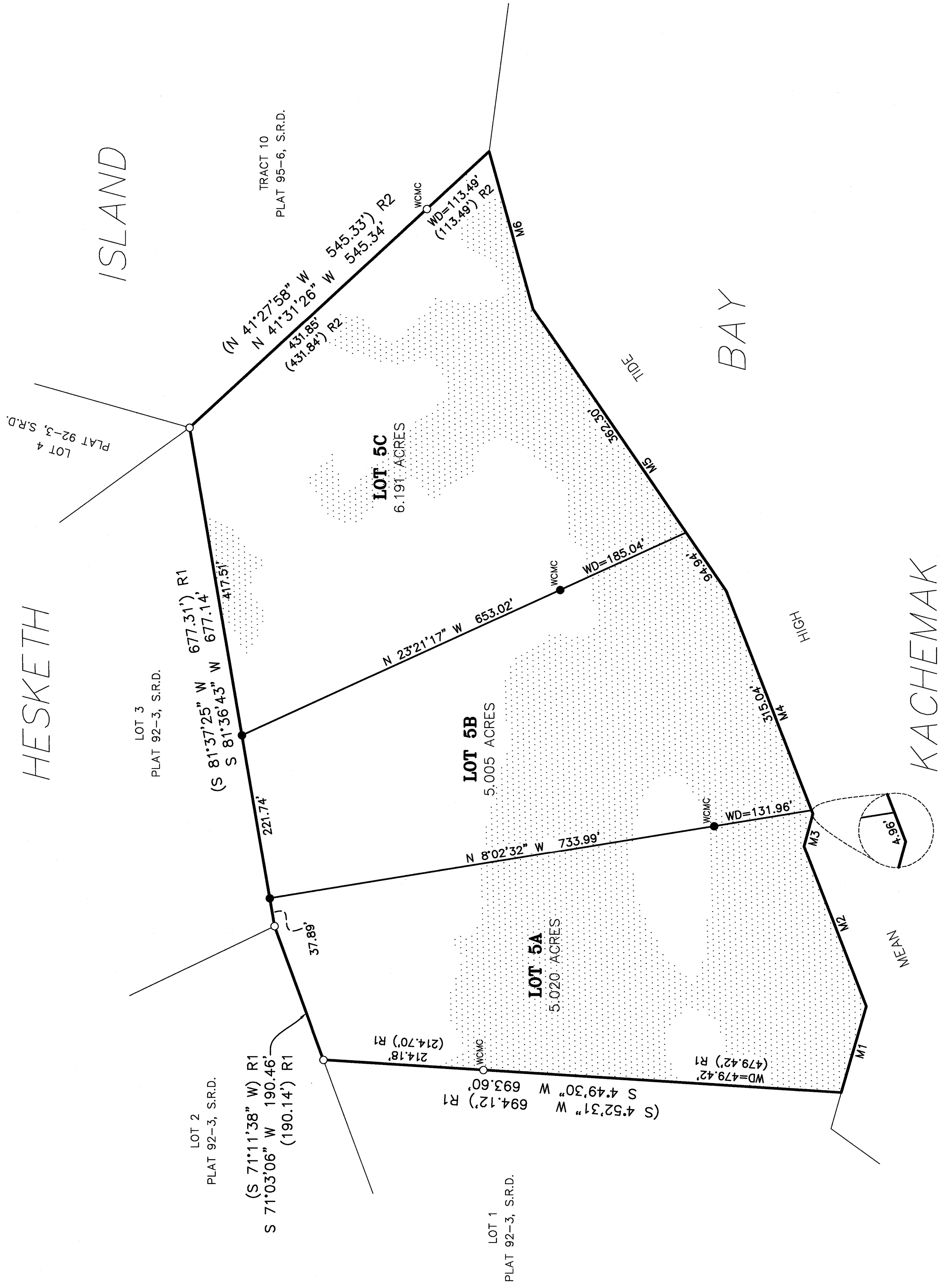
**SURVEYORS CERTIFICATE**

I hereby certify that I am properly registered and licensed to practice land surveying in the State of Alaska. I am the registered professional surveyor for this survey and I am responsible for the accuracy of the survey shown hereon actually exist as described, and that all dimensions and other details are correct.

Date: Aug 7 2023  
 Registration No.: 14449-S  
 Christopher L. Mullikin,  
 Professional Land Surveyor



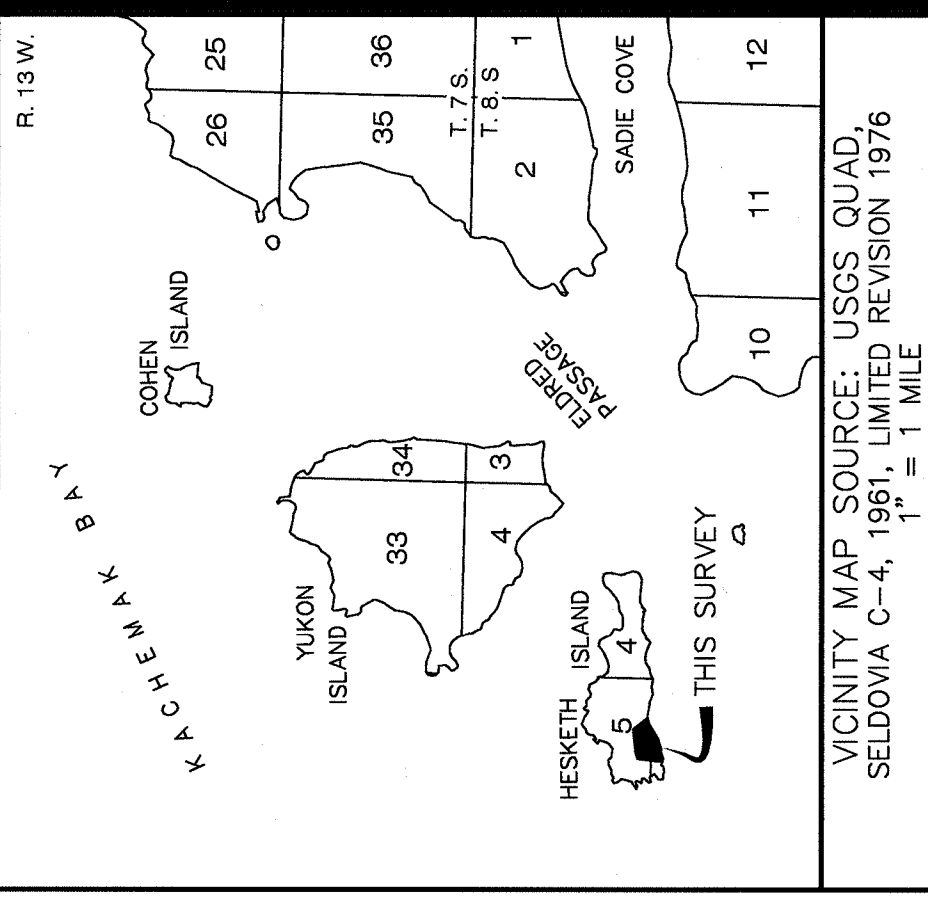
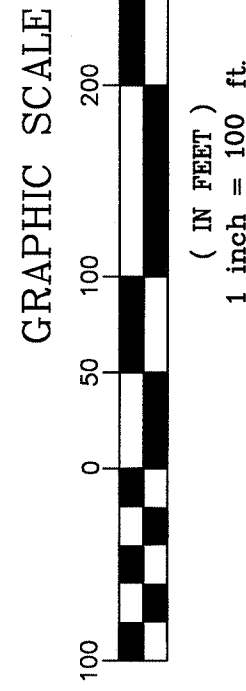
2023.3  
 Plat #  
 Record Date  
 9/22 2023  
 Date  
 Time 12:44 PM



Areas over 20% grade  
 DERIVED FROM USGS CONTOUR DATA VIA  
<https://apps.nationalmap.gov/downloader/>

**LEGEND**

- FOUND 2" AL. CAP, 4469-S, 1990
- SET 2" AL. CAP 5/8"X24", 14449-S, 2022
- SURVEYED LINE
- RECORD LINE (ADJONER)
- RECORD DATA PER PLAT 92-3, S.R.D., HESKETH ISLAND ADVENTURE No. 6
- RECORD DATA PER PLAT 95-6, S.R.D., HESKETH ISLAND ADVENTURE No. 6
- MEAN HIGH TIDE
- WITNESS DISTANCE
- WITNESS CORNER MEANDER CORNER
- ( ) R1
- ( ) R2
- ( ) MHT
- WD
- WCMC



VICINITY MAP SOURCE: USGS QUAD, SELDOVIA C-4, 1961, LIMITED REVISION 1976  
 1" = 1 MILE

**CERTIFICATE OF OWNERSHIP**

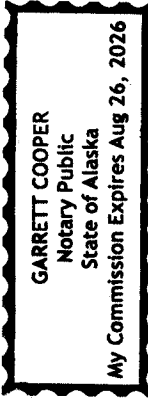
I hereby certify that I am the owner of the real property shown and described hereon and that I hereby adopt this plan of subdivision for the purpose of recording the same and public areas to public use and grant all easements to the use shown.

Bradley Kloeckl  
 448 Bonanza Ave  
 Homer, AK 99603

Date: 8-4-23

**NOTARY'S ACKNOWLEDGMENT**

For: Bradley Kloeckl  
 My commission expires on August 26, 2023  
 Notary Public for the State of Alaska  
 My commission expires 08.26.2026



**PLAT APPROVAL**

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of September 26, 2022

KENAI PENINSULA BOROUGH

By: [Signature]  
 Authorized Official

**A PLAT OF  
 HESKETH ISLAND  
 ADVENTURE SOUTHWEST**

A SUBDIVISION OF LOT 5, HESKETH ISLAND ADVENTURE (PLAT 92-3, S.R.D.) LOCATED WITHIN THE S1/2 SE1/4 OF PROTRACTED SECTION 5 AND THE N1/2 NE1/4 OF PROTRACTED SECTION 8, T. 8 S., R. 13 W., S.1M., THIRD JUDICIAL DISTRICT, KENAI PENINSULA BOROUGH, ALASKA  
 CONTAINING 16.216 ACRES, MORE OR LESS

SELDOVIA RECORDING DISTRICT

**SURVEYOR**  
 MULLIKIN SURVEYS  
 P. O. BOX 1023  
 HOMER, AK 99603  
 907-298-2289

**CLIENT**  
 BRADLEY KLOECKL  
 448 BONANZA AVE  
 HOMER, AK 99603

**SURVEY DATE:** 8/22/2023 and 12/2022  
**BOOK No.:** N/A  
**PLAT DATE:** 8/2/2023  
**FILE:** HESKETH LOT 5  
**DRAWN BY:** CLM  
**KPB FILE No.:** 2022-135

Sheet 1 of 1



# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

**ORIGINAL**

191-010-96

**2024**

Isn: 112128

62303 HESKETH REM SW

Card R01

### ADMINISTRATIVE INFORMATION

Neighborhood:  
630 Remote - Kachemak Bay

Property Class:  
120 Residential Cabin - single

TAG:  
69 - SOUTH HOSPITAL KBAY

### LEGAL DESCRIPTION:

T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND  
ADVENTURE SOUTHWEST LOT 5C

ACRES: 6.19

**PRIMARY OWNER**  
KLOECKL BRADLEY  
448 BONANZA AVE  
HOMER, AK 99603-7633

## Residential Cabin - single

### EXEMPTION INFORMATION

### VALUATION RECORD

#### Assessment Year

Land  
Improvements  
Total

**Worksheet**  
164,800  
28,800  
193,600

### LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		6.19	10,048	10,048	62,200	0	NbHood Adj A	140	87,080	164,800
								F Waterfront Ocean	75	46,650	
								A View Excellent			
								W Limited/NA - Access			
								O Gas No			
								Y Elec No	-50	-31,100	
<b>ASSESSED LAND VALUE (Rounded):</b>										<u>102,630</u>	<u>164,800</u>

### MEMOS

**Building Notes**  
07/12 AR MISC OUTBLDGS NV-R01 GPO NO KITCHEN  
09/19 TJ/JM NO CHANGE

**Land Notes**  
HESKETH ISLAND

ASG13

2024

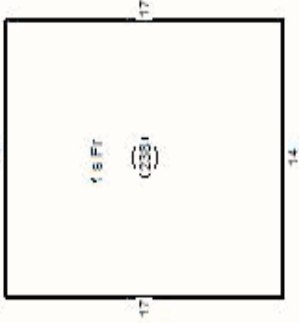
Irsn: 112128

ORIGINAL

R01 191-010-96

Construction BaseArea floor FinArea Value  
Wood Frame 238 1.0 238 17,050

01



TOTAL BASE 17,050

INTERIOR

Frame/Siding/Roof/Dorme 0  
Loft/Cathedral 0  
Interior finish 0  
Basement finish 0  
Heating -680  
Plumbing -675  
Fireplaces/woodstoves 750  
Other (Ex.Liv, AC, Attic, ...) 0  
TOTAL INT -605

EXT FEATURES

Description GARAGES  
Att Garage 0  
Att Carport 0  
Bsmt Garage: 0  
Ext Features 0

TOTAL GAR/EXT FEAT 0

EXTERIOR COVER

1.0 T111 plywd

Quality Class/Gradi Cbn .80

191-010-96

R01

GRADE ADJUSTED VALUE (rounded) 13,160

SPECIAL FEATURES

Description	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W L Area	L Size/ Area	Comp Value	Pys Obs	Fnc Depr	Loc %	Value		
D WDSTOVE	1	2003	2008	0.00	0.00	0	0	13,160	16	0	100	175	100	19,300
01 PRIVSEPT	1	3000	3000	0.00	0.00	0	0	9,500	0	0	0	0	100	9,500
01 SWL-TANK	1	3,000												

TOTAL IMPROVEMENT VALUE (for this card) 28,800

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W L Area	L Size/ Area	Comp Value	Pys Obs	Fnc Depr	Loc %	Value		
D DWELL	1.00	Cbn	2003	2008	0.00	0.00	0.00	0	0	13,160	16	0	100	175	100	19,300
01 SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0	0	9,500	0	0	0	0	100	9,500

PHYSICAL CHARACTERISTICS

Style: N/A  
Occupancy Single Family  
Story Height: 1.00  
Finished Area 238  
Attic: None

ROOFING

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

FOUNDATION

Footing: None  
Walls: None

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

HEATING AND PLUMBING

Primary Heat: No heat  
2-Fixt.Baths: 0 0 Kit sink: 1 1  
3-Fixt.Baths: 0 0 Water Htr: 0 0  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 1

ASG14



FIELD DATA SUMMARY

063-610-41

PARCEL INSP REASON: 191-010-96

APPR TYPE: U.M.

DATE PCC: 5/10/24

EFF YEAR:   
 % COMPLETE:

EXTERIOR:   
 INT FLOOR:

CARD #: R07

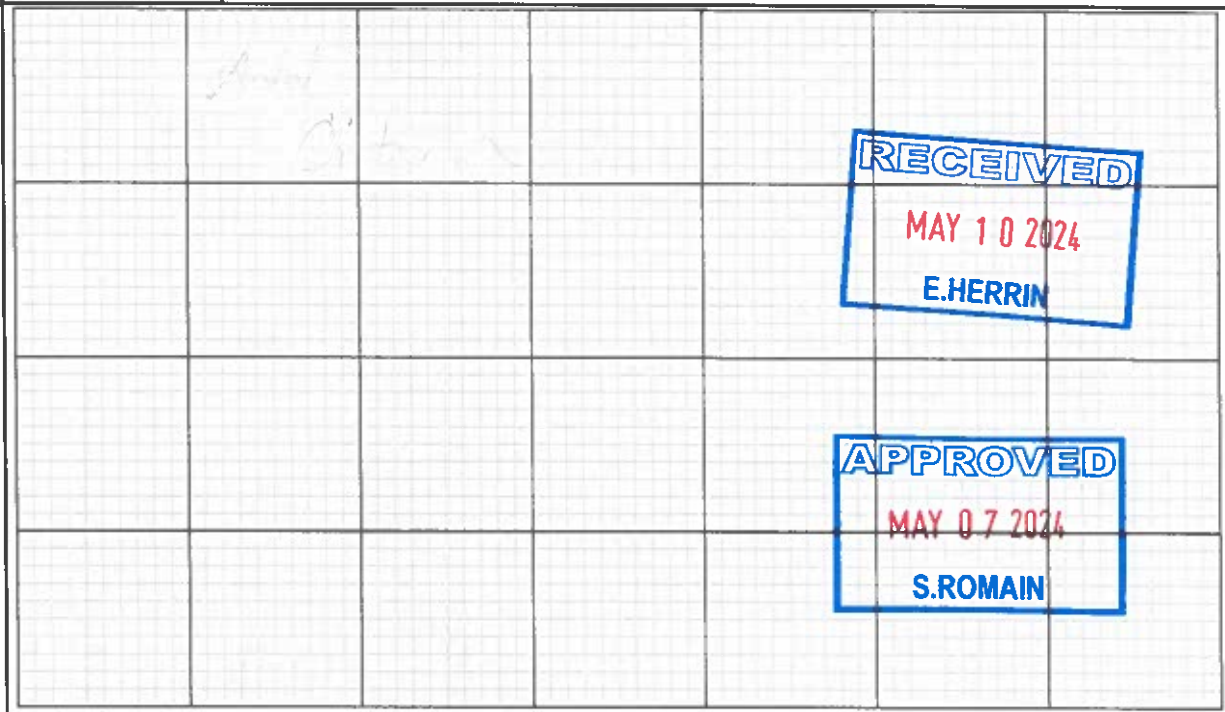
FOUNDATION:   
 ROOF:   
 HEAT:   
 PLUMBING:

WELL:   
 SEPTIC:   
 DRV:

IMPROVEMENTS: DELETE OUT BLDG:   
 Delete Septic Septic tank

NOTES: DON:

SKETCH



LAND INFLUENCES										Same	<input checked="" type="checkbox"/>	
Community	Y	N	View	N	L	G	E	Street Access				
Gas			CCRs		Airstrip		Paved	Grv Maint	Unmain/Trai			
Electric			HOA		Ag Rights		PLAT		Limited / NA			
Public H2O							Water Front					
Public Sewer			Easement*		Other*		Ocean	River	Lake			
TOPO	Steep	Ravine	Other	Wetlands	Pond	Dedicated	BOAT Launch					

# KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 191-010-94 Cd # 1 of 1 InspDate 4-9-23 Appraiser VM

STR. OVERRIDE VALUE \_\_\_\_\_

Redraw: Y  N  Reinspect: Y  N  Yr. \_\_\_\_\_ Supp. Roll: Y  N  Insp Reason: P

Property Class		Occupancy		Type:	Material:		Quality:	
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo	<u>Rec Str</u>	Frame	<input checked="" type="checkbox"/> Cabin	<input checked="" type="checkbox"/>	G
VA(Lnd Imp) 105	AB 190	Duplex	<input checked="" type="checkbox"/> Townhouse	Log		P		VG
RS 110	CM VC 300	Triplex		Mas		L		EX
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt <u>2003</u>			F		HVI
RC 120	CM 350	Multi-family	Eff Yr <u>2008</u>			AV		HVII
MH 130	LH VA 600	Other	Pct.Comp. <u>100%</u>					
MH (only) 131	LH (LndImp) 605	Extra Living Units						
MH 132	Other	Designed	Converted					

Foundation		Roof		Roof Material		Heat		Plumbing	
<b>Footings</b>		<b>Type</b>		Built up		Hot Water		kitchen	
Normal for class		Gable		<input checked="" type="checkbox"/> CompSh to 235		<input checked="" type="checkbox"/> No Heat		water htr	
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		2-fix	
Mono slab		Flat or Shed		Comp Roll		Radiant Floor		3-fix	
None		<input checked="" type="checkbox"/> A-Frame		Metal		<input checked="" type="checkbox"/> Electric BB		5-fix	
<b>Foundation Walls</b>		Complex		Other		Forced Air		Extra fixtures	
Formed Concrete				Shake-sh med		Space Heater		No Plumbing	
Piers - no wall		<b>Pitch</b>		Wood shingles				<b>Special Features</b>	
Chemonite		Low to 4/12						Elevator (Stops)	
Cinder block		Med 5/12 - 8/12		<b>Features - Basement &amp; Monitor</b>		1C 2C 3C		Sauna Bath (Interior)	
Mono slab - no wall		High 9/12 & up		Bsmt Garage		Egress Win #		Whirlpool	
None				MH Found. (Lin Ft)		Monitor		Fireplaces	
						ELEV		Fireplace M G	
								Wood Stove	

EXTERIOR DETAIL						INTERIOR DETAIL													
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	<input checked="" type="checkbox"/>					Norm. for class	<input checked="" type="checkbox"/>					
Alum or Steel						Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						<b>Electricity:</b>	<b>Finish</b>	1	1.5	1.75	2	A	Panel A G						
Log Solid						None	None						Plywood						
Plywood (OSB)						<b>Basement:</b>	Base Allowance	<input checked="" type="checkbox"/>					Sheetrock						
Stucco						Concrete	Concrete						<b>Ceiling Finish</b>	1	1.5	1.75	2	A	
T1-11 Economy	<input checked="" type="checkbox"/>					Wall	Carpet						Norm. for class	<input checked="" type="checkbox"/>					
Vinyl							Ceramic Tile						Suspended						
Wood						Cover	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hardi-Plank							Pergo or Equal						Sheetrock						
													Wood						

SWL		LAND INFLUENCES						Street Access					
Cistern	Private Septic	<input checked="" type="checkbox"/>	Community	Y	N	View	N	L	G	E	Paved	Grv Maint	Unmain/Trail
Septic(3-4plex)	Sand Point		Gas			CCRs		Airstrip			PLAT		Limited / NA
Crib	Spring		Electric			HOA		Ag Rights					
Septic (dup)	Private Water		Public H2O								Water Front		
	Sep(Holding)Tk		Public Sewer			Easement*		Other*			Ocean	River	Lake
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands			Pond	Dedicated	BOAT Launch

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES								
Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? Y N						
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive	<input checked="" type="checkbox"/>					

NOTES:

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

191-010-04  
- 1 of 1

Size Ranges	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity					
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%			
	LOW 65 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%	QUALITY	QUALITY	QUALITY	QUALITY	QUALITY	QUALITY		
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	Below average grade covering on Subfloor	Average builder-grade floor covering	10 - 20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout	5.40	4.35	3.60	3.45	3.30	4.50	4.95	4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	Below average commercial type	Average builder-grade	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets and countertops (double vanities, etc)	Excellent high-quality throughout	7.20	5.80	4.80	4.60	4.40	6.00	6.60	6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	Below average builder-grade package	Average builder-grade package	Upper end builder-grade package	Very Good, high quality appliance package	Excellent high-quality throughout	5.40	4.35	3.60	3.45	3.30	4.50	4.95	4.50
FIXTURES Plumbing/Lighting	NONE or low grade	Lower grade commercial type fixtures	Builder-grade stock item fixtures	Upper end builder-grade fixtures	Very Good grade plumbing & lighting fixtures throughout	Excellent high-quality throughout	5.40	4.35	3.60	3.45	3.30	4.50	4.95	4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	Mahogany doors and photo finish trim	Average wood doors and trim	Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality, exotic woods, Hand-finished unique designs	3.60	2.90	2.40	2.30	2.20	3.00	3.30	3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	Below average paneling / sheetrock	Textured sheetrock and/or average paneling	Textured sheetrock with good quality wallpaper and/or wood paneling	High quality wallpaper, wood paneling and/or wainscoting, etc	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0	14.5	12.0	11.5	11.0	15.0	16.5	15.0
CEILING	NONE, Plywood/OSB or below 8' height	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	Same as before but may include good wood paneling on open-beam ceiling	Same as before but may be unique in design, detail and effect	9.00	7.25	6.00	5.75	5.50	7.50	8.25	7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	Smaller than average sliding or crank-out w/storm windows	Ample average quality sliding or crank-out thermo pane	Good quality, larger than average. Some round, half-round, octagon, etc	Abundant Very Good quality windows (Low "E" reflective, etc)	Same as before but may be unique in design, detail and effect	36.0	29.0	24.0	23.0	22.0	30.0	33.0	30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	Very Good workmanship. Good attention to interior refinements and detail; exterior has some custom design and ornamentation	Excellent high quality workmanship, ship, finishes and appointments and attention to detail. Unique in design, etc	90.0	72.5	60.0	57.5	55.0	75.0	82.5	75.0

Completion Estimate	%	Total
Plans Permits & Surveying	2	2
Water/Sewer Rough-in	2	4
Excavation, Forms, & Backfill	2	6
Foundation	8	14
Rough Framing	21	35
Windows & Exterior Doors	2	37
Roof Cover	3	40
Plumbing Rough-in	4	44
Insulation	1	45
Electrical Rough-in	6	51
Heating	5	56
Exterior Cover & Paint	6	62
Int. Drywall, Tape & Texture	8	70
Int. Cabinets, Doors, Trim Etc.	13	83
Plumbing Fixtures	5	88
Floor Covers	3	91
Built in Appliances	3	94
Light Fixtures & Finish Hardware	2	96
Painting & Decorating	4	100
<b>Total Completion</b>	<b>100</b>	

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

4/9/23

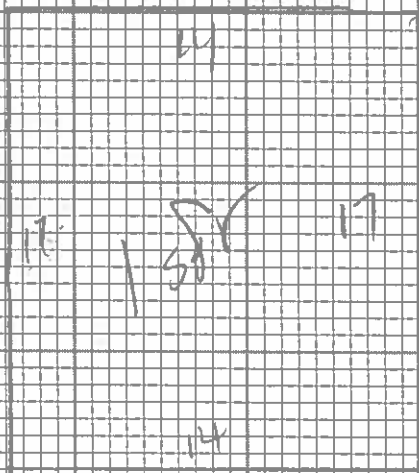
191-070-96

1 of 1

LEVEL 2

LEVEL 1

BELOW GRADE



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

Concrete

Concrete Block

Treated Wood

Lower Level Wall Framing:





# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

**RECOMMENDED**

191-010-96

**2024**

Isrn: 112128

62303 HESKETH REM SW

Card R01

### ADMINISTRATIVE INFORMATION

Neighborhood:  
630 Remote - Kachemak Bay

Property Class:  
120 Residential Cabin - single

TAG:  
69 - SOUTH HOSPITAL KBAY

### LEGAL DESCRIPTION:

T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND  
ADVENTURE SOUTHWEST LOT 5C

ACRES: 6.19

### PRIMARY OWNER

KLOECKL BRADLEY  
448 BONANZA AVE  
HOMER, AK 99603-7633

## Residential Cabin - single

### EXEMPTION INFORMATION

### VALUATION RECORD

#### Assessment Year

Land	77,800
Improvements	19,300
<b>Total</b>	<b>97,100</b>

#### Worksheet

### LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		6.19	10,048	10,048	62,200	F Waterfront Ocean	75	46,650	77,800
							A View Excellent			
							W Limited/NA - Access			
							O Gas No			
							Y Elec No	-50	-31,100	
									<b>15,550</b>	<b>77,800</b>

**ASSESSED LAND VALUE (Rounded) :**

### MEMOS

**Building Notes**  
07/12 AR MISC OUTBLDGS NV-R01 GPO NO KITCHEN  
09/19 TJJ/DM NO CHANGE

**Land Notes**  
HESKETH ISLAND

**ASG19**

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL NONE
Public H2O			Hwy Fnt		Ag Right				<b>WATERFRONT</b>
Public Sewer			Easement		Other			Ocean	River Lake
<b>LAND TYPE</b>	<b>RR#20</b>	<b>OTHER:</b>						Pond	Dedicated Boat Launch
<b>TOPO</b>	Steep	Ravine	Other		Wetlands				

2024

Irsn: 112128

R01 191-010-96

R01

Construction BaseArea floor FinArea Value  
Wood Frame 238 1.0 238 17,050

TOTAL BASE 17,050

INTERIOR

Frame/Siding/Roof/Dorme 0  
Loft/Cathedral 0  
Interior finish 0  
Basement finish 0  
Heating -680  
Plumbing -675  
Fireplaces/woodstoves 750  
Other (Ex.Liv, AC, Attic, ...) 0  
TOTAL INT -605

EXT FEATURES

Description GARAGES  
Att Garage 0  
Att Carport 0  
Bsmt Garage: 0  
Ext Features 0

TOTAL GAR/EXT FEAT 0

EXTERIOR COVER

1.0 T111 plywd

191-010-96 R01

Quality Class/Gradi Cbn .80  
GRADE ADJUSTED VALUE (rounded) 13,160

INTERIOR WALLS

1.0 Normal for Class

SPECIAL FEATURES

Description  
D Wdstove 1 750.00

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt. Grade	Eff Const	Count	Base Rate	Adj Rate	W Area	L Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value	
D DWELL	1.00	Cbn	2003	2008	0.00	0.00	0	0	13,160	16	0	0	100	175	100	19,300
TOTAL IMPROVEMENT VALUE (for this card)															19,300	

HEATING AND PLUMBING

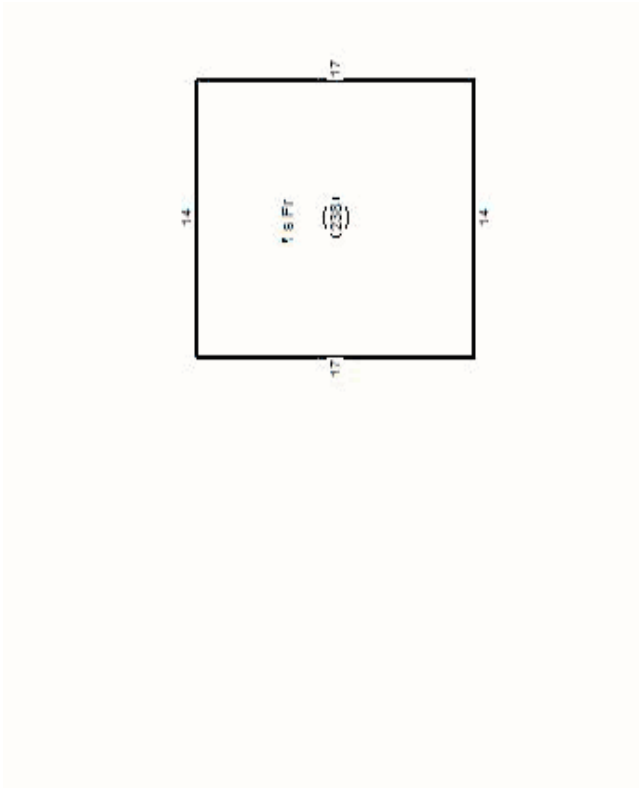
Primary Heat: No heat  
2-Fixt.Baths: 0 0 Kit sink: 1 1  
3-Fixt.Baths: 0 0 Water Htr: 0 0  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 1

ASG20

05/13/2024

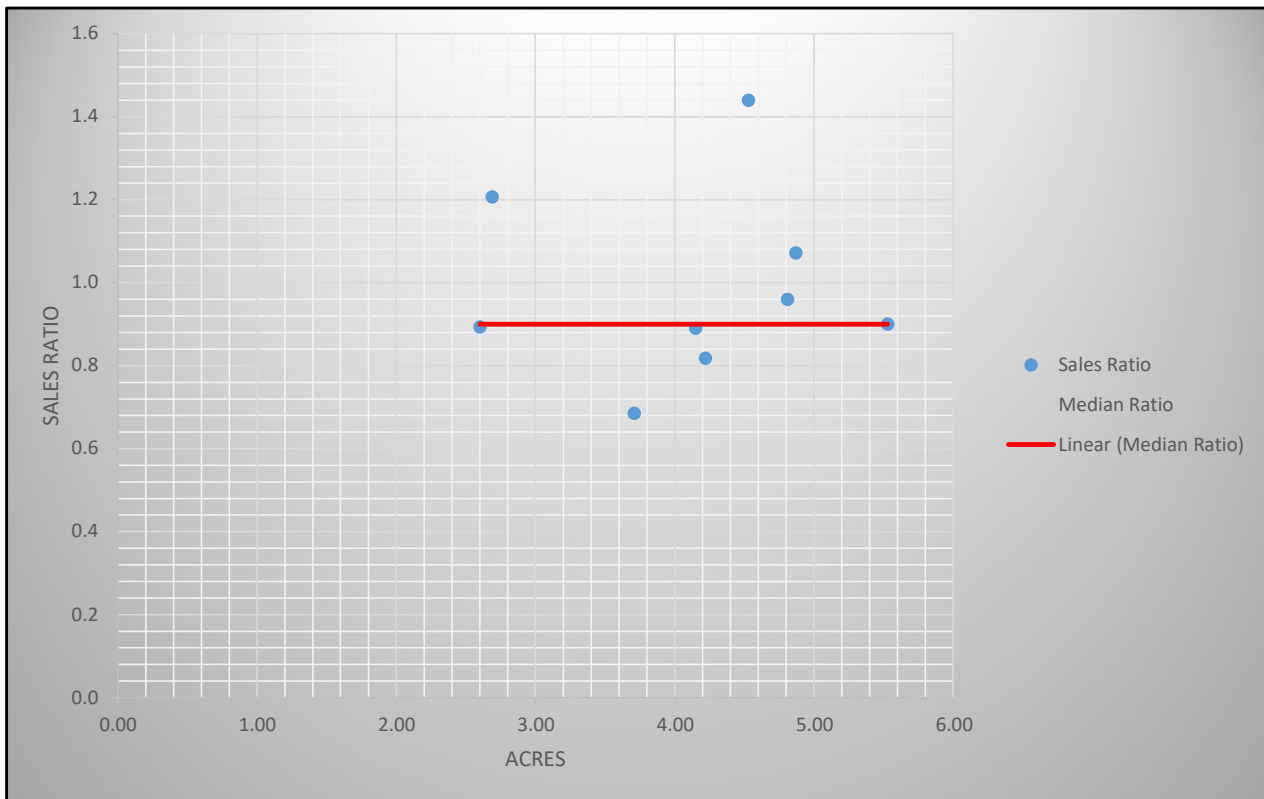
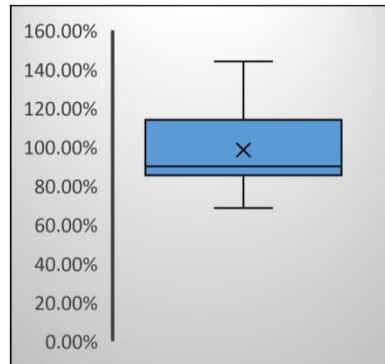
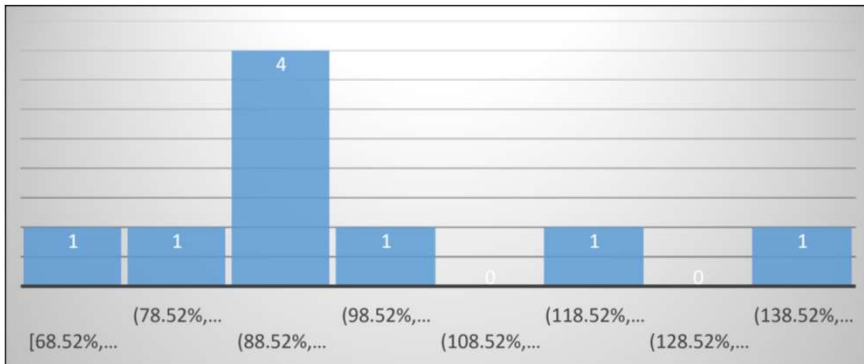
Last inspected 04/09/2024 by HW; ; Data Entry by eherrin

RECOMMENDED



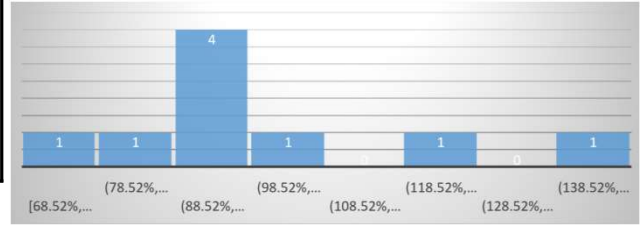
# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	8.87		<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		
<b>PRD:</b>	1.01	Range	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%		<b>Max Sale Amt</b>	\$ 142,000



## LAND SALES RATIO STUDY

<b>Ratio Sum</b>	8.87	2.18		<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	2/11/2021	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	4/17/2023	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		<b>Total SP</b>	\$ 534,600
<b>PRD:</b>	1.01	Range	1.5	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%			<b>Max Sale Amt</b>	\$ 142,000



NBH

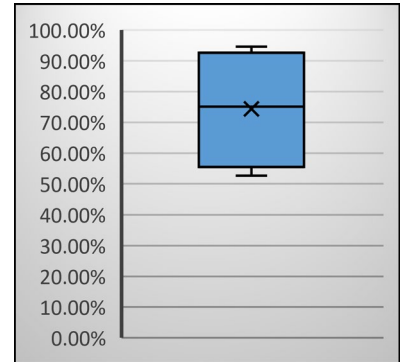
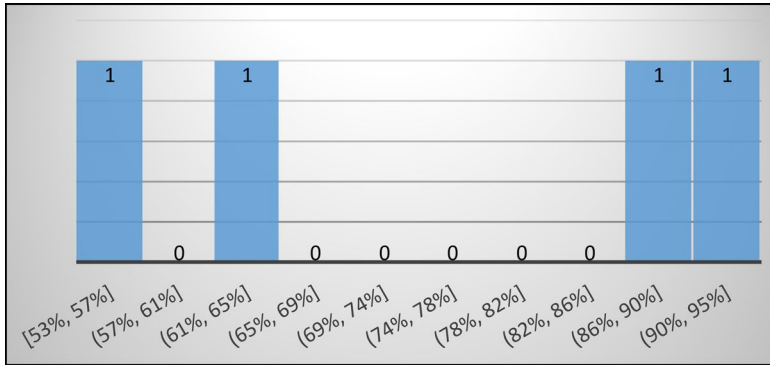
neighborhooc	pxfer_date	Irsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
630	6/10/22	68728	19103001	3.71	\$ 60,300	\$ 88,000	13	C	\$ 88,000		68.52%
630	6/14/21	69669	19117009	2.60	\$ 126,900	\$ 142,000	13	C	\$ 71,200		89.37%
630	2/18/22	69677	19117017	2.69	\$ 129,200	\$ 107,000	13	V	\$ 72,500		120.75%
630	4/17/23	71354	19319203	4.81	\$ 19,200	\$ 20,000	13	C	\$ 17,200		96.00%
630	7/15/22	71357	19319206	4.15	\$ 17,800	\$ 20,000	13	C	\$ 15,900		89.00%
630	6/27/22	71363	19319212	4.87	\$ 19,300	\$ 18,000	13	C	\$ 17,200		107.22%
630	3/25/22	71392	19319801	4.22	\$ 18,000	\$ 22,000	13	C	\$ 16,000		81.82%
630	3/14/23	71504	19325326	5.53	\$ 67,600	\$ 75,100	13	C	\$ 73,300		90.01%
630	2/11/21	71603	19326311	4.53	\$ 61,200	\$ 42,500	13	C	\$ 57,800		144.00%

**NBH # 630**

**HT All**

**#REF!**

<b>RATIO SUM:</b>	2.98	12/1/2018	2.16	<b># OF SALES:</b>	4
<b>MEAN:</b>	74.38%	<b>Earliest Sale</b>	7/16/2021	<b>TOTAL AV:</b>	\$ 831,400
<b>MEDIAN:</b>	<b>75.11%</b>	<b>Latest Sale</b>	9/12/2023	<b>TOTAL SP:</b>	\$ 1,255,000
<b>WTD MEAN:</b>	66.25%	<b>Outlier Information</b>		<b>MINIMUM:</b>	52.67%
<b>PRD:</b>	1.12	<b>Range</b>	1.5	<b>MAXIMUM:</b>	94.64%
<b>COD:</b>	21.57%	<b>Lower Boundary</b>	-0.36%	<b>MIN SALE AMT:</b>	\$ 125,000
<b>ST. DEV</b>	19.52%	<b>Upper Boundary</b>	148.39%	<b>MAX SALE AMT:</b>	\$ 495,000
<b>COV:</b>	26.25%				



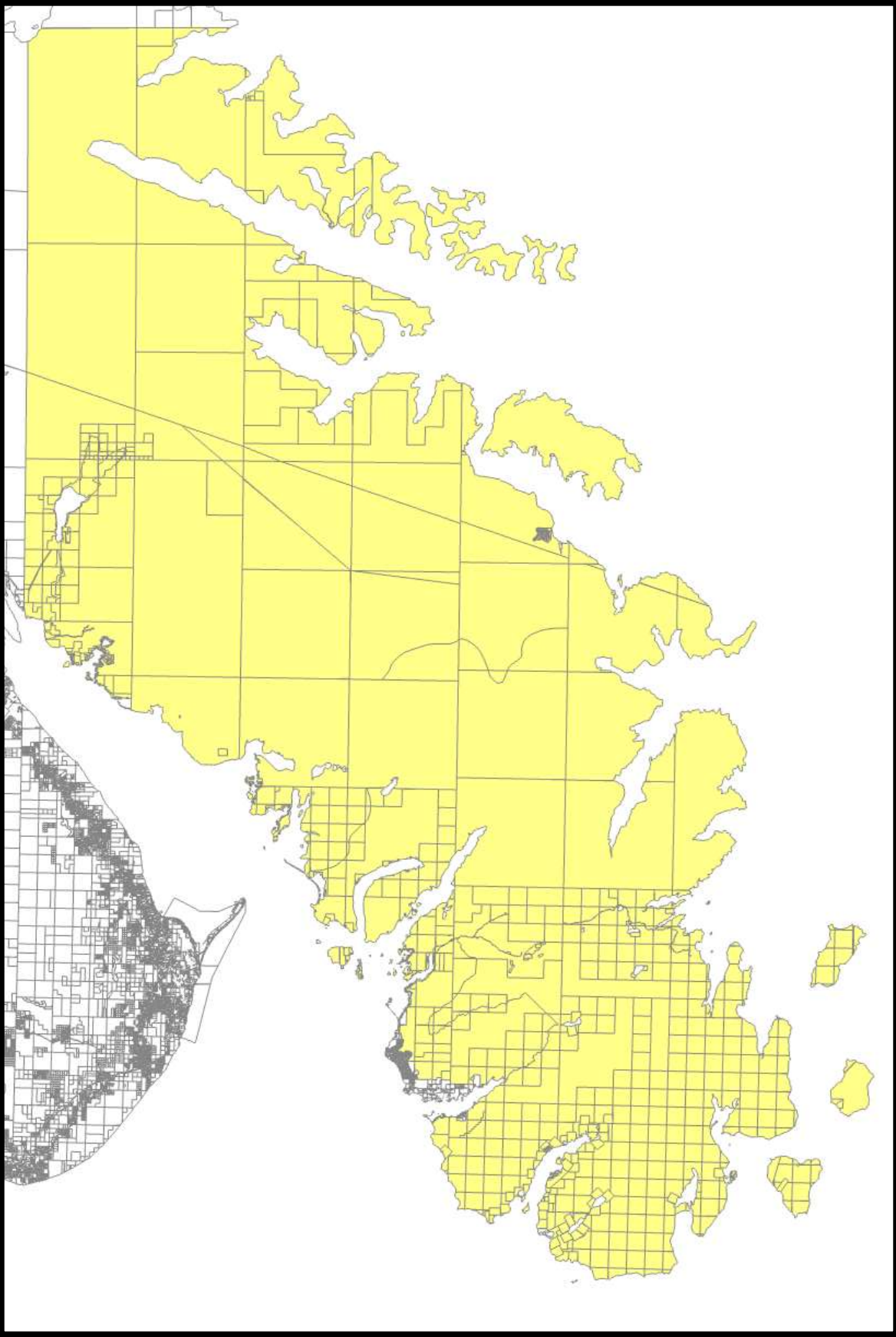
RATIO STUDY

<b>RATIO SUM:</b>	2.98	12/1/2011	2.16	<b># OF SALES:</b>	4
<b>MEAN:</b>	74.38%	<b>Earliest Sale</b>	7/16/2021	<b>TOTAL AV:</b>	\$ 831,400
<b>MEDIAN:</b>	75.11%	<b>Latest Sale</b>	9/12/2023	<b>TOTAL SP:</b>	\$ 1,255,000
<b>WTD MEAN:</b>	66.25%	<b>Outlier Info</b>		<b>MINIMUM:</b>	52.67%
<b>PRD:</b>	1.12	<b>Range</b>	1.50	<b>MAXIMUM:</b>	94.64%
<b>COD:</b>	21.57%	<b>Lower Boun</b>	-0.36%	<b>SALE AMT:</b>	\$ 125,000
<b>ST. DEV</b>	19.52%	<b>Upper Boun</b>	148.39%	<b>SALE AMT:</b>	\$ 495,000
<b>COV:</b>	26.25%				\$ 545,000

<b>RATIO DATE:</b>	2024
<b>HOUSE TYPE</b>	All
<b>MKT AREA:</b>	630

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
19117012	630	\$ 166,500	\$ 94,200	\$ 260,700	\$ 495,000	52.67%	79	9/12/2023	A
19117025	630	\$ 84,000	\$ 97,700	\$ 181,700	\$ 210,000	86.52%	79	7/14/2023	L
19325323	630	\$ 77,800	\$ 40,500	\$ 118,300	\$ 125,000	94.64%	79	7/16/2021	F
19332010	630	\$ 208,000	\$ 62,700	\$ 270,700	\$ 425,000	63.69%	79	7/30/2021	A

**MARKET AREA MAP**



## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Thursday, April 18, 2024 8:33 AM  
**To:** 'Bradley Kloeckl'  
**Subject:** RE: Parcels 191-010-94, 191-010-95, 191-010-96

Hello Brad,

I'm sorry, I don't remember saying I was going to mail anything to you.  
I will send the formal withdraw email that states the updated values.  
A corrected letter will only be mailed out if you first agree to the updated values via email.

Again, I'm sorry for any confusion.

Regards,

### Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



#### Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

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---

**From:** Bradley Kloeckl <bkloeckl@yahoo.com>  
**Sent:** Wednesday, April 17, 2024 6:10 PM  
**To:** Windsor, Heather <hwindsor@kpb.us>  
**Subject:** Re: Parcels 191-010-94, 191-010-95, 191-010-96

---

**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.

---

Hi Heather,

I just checked my mail today and I still haven't received a written version of the revised assessments you gave me over the telephone. Can you please email them to me?

Thank you,  
Brad



On Wed, Apr 10, 2024 at 9:53 AM, Windsor, Heather  
<[hwindsor@kpb.us](mailto:hwindsor@kpb.us)> wrote:

Hello Brad,

Here's the email I sent in March.

Regards,

Heather Windsor

Land Appraiser

**Office:** 907-714-2230 Phone



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



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---

**From:** Windsor, Heather  
**Sent:** Wednesday, March 27, 2024 11:21 AM  
**To:** 'bkloeckl@yahoo.com' <[bkloeckl@yahoo.com](mailto:bkloeckl@yahoo.com)>  
**Cc:** Assessing, <[Assessing@kpb.us](mailto:Assessing@kpb.us)>  
**Subject:** Parcels 191-010-94, 191-010-95, 191-010-96

Hello Mr. Kloeckl,

Here's the information you requested.

A quick and simple explanation of how we calculate land values using mass appraisal.

It starts with a base rate per acre for land types in a specific market area. 630 - \$25,000 base rate of one acre.

Then an adjustment to the base rate is calculated based on acres, base rate goes down with more acreage.

Then the different influences are applied, utilities, road access, & view are the basics and those can be a positive or negative value.

Links to the Land model videos, part 2 will explain the modeling process.

Part 1 <http://youtu.be/x3GPTGSCRwk?hd=1>

Part 2 <http://youtu.be/2Pvfqm2a78o?hd=1>

The most frequent reason for a change in value of a given property is a change in market conditions. This means a change in the supply or demand for real estate, which typically reflects broader trends in the local or regional economy such as employment levels, household income, inflation or deflation, prevailing interest rates, consumer confidence, or any number of other economic factors. Basically, a change in market conditions means a change in the price a seller would be willing to accept or the price a buyer would be willing to pay for a given property. The assessor continually tracks market conditions as reflected in real estate sales prices and overall price levels. Property in Alaska is required to be assessed at 100% fair market value every year. An assessment is the best possible estimate of the amount that the property would sell for in an arm's-length transaction between a willing buyer and a willing seller. (AS 29.45.110)

Assessments do not always change at the same rate. There may be differences between individual properties and between neighborhoods. In one area the sales may indicate a substantial increase in value in a given year, while in another neighborhood there may be no change in value, or even a decrease in value. Different types of properties within the same neighborhood may also show different value changes.

The Kenai Peninsula Borough (KPB) Assessing Department 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. This application is in accordance with State of Alaska AS 29.45.110.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



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---

**From:** Sean Woodward <[sean@tsrmobile.com](mailto:sean@tsrmobile.com)>  
**Sent:** Wednesday, March 13, 2024 11:12 AM  
**To:** Windsor, Heather <[hwindsor@kpb.us](mailto:hwindsor@kpb.us)>; Assessing, <[Assessing@kpb.us](mailto:Assessing@kpb.us)>  
**Cc:** Terry Robinson <[Terry@tsrmobile.com](mailto:Terry@tsrmobile.com)>  
**Subject:** <EXTERNAL-SENDER>Kenai Gravel Products Tax Appeal

---

**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,

I am writing on behalf of Kenai Gravel Products for a re-assessment of our property valuations on lots for 2024. The lots and PIN numbers in red on the attached worksheet are all properties we currently own in the area. Each group has a comparable lots section following it with similar lots in the area. The lots have similar characteristics, acreage size, access to maintained roads, utility access, and improvements made (if any). Those lot sections are averaged out on their value per acre and indicate a significant difference between what the parcels are being assessed for when compared to what our lots are currently assessed at. I used that average number and calculated the rough estimate of what our assessed value should be if assessed similarly to those lots. Our estimated value is reflected in the total column of the worksheet. For each group of lots, I have attached our 2024 lot assessments and the lot valuations reflected on the KPB website for the comparable lots.

Last year, we were able to come to an agreement on the valuations for several lots without going through the formal appeals process.

Please review this information and let me know this will be adequate for us to engage in the informal adjustment meeting process with you or if I need to proceed with the formal appeals process.

Thank you, I look forward to hearing from you soon.

-- Sean Woodward

Project Manager

TSR Service Corporation

Arrowhead Capital Corporation

Kenai Gravel Products LLC

Kent C Bangerter Estate

Arrowhead Plaza LLC

North End Beck LLC

Creekwood Palmer LLC

Grant Strip Tucson LLC

PO Box 540155

North Salt Lake, UT 84054

Phone: 310-422-3658

## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Thursday, April 18, 2024 8:34 AM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** FORMAL WITHDRAW - Multiple

Owner: Brad Kloeckl  
448 Bonanza Ave  
Homer, AK 99603

Filing Fee: \$300.00

PIN	2024 original land value	2024 original improvement value	2024 original total value	updated land value 2024	updated improvement value 2024	updated total value 2024
191-010-94	\$ 106,400		\$ 106,400	\$ 70,000		\$ 70,000
191-010-95	\$ 106,400		\$ 106,400	\$ 70,000		\$ 70,000
191-010-96	\$ 164,800	\$ 28,800	\$ 193,600	\$ 77,800	\$ 28,800	\$ 106,600

It is my understanding that you have agreed to the 2024 assessed values and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee, please reply to my Email with the following:

**I accepted the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Regards,

**Heather Windsor**

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

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## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Monday, May 6, 2024 4:16 PM  
**To:** 'bkloeckl@yahoo.com'  
**Cc:** Martushev, Vara  
**Subject:** Formal Appeal Parcels 191-010-94 thru 96  
**Attachments:** 630 Remote LT all.pdf; 191-010-96.pdf

**Importance:** High

Tracking:	Recipient	Delivery	Read
	'bkloeckl@yahoo.com'		
	Martushev, Vara	Delivered: 5/6/2024 4:16 PM	Read: 5/6/2024 4:24 PM

Hello Mr. Kloeckl,

I'm reaching out in hopes to explain the process a bit more and give you some more information.

Per state statute assessed values are to be at fair market value each year based on the market sales that are reported.

The land values in the Kachemak Bay market area have not been updated in over 12 years and this was the year for that update. A land study and modeling process, using the last 5 years in sales (see attached sales ratio study [630 Remote LT all](#)), were performed to set the base rate and influence values. A base rate of \$25,000 for one acre was set. Depending on how many acres a parcel has the base rate will decrease with more acres. So your 6.19 acre parcel base rate is \$10,048. The influences can increase or decrease the value also. No electric is a negative 50% and oceanfront is a positive 75%. See attached ([191-010-96](#)) property record card, land calculations are in the middle of the first page.

The sales in the Little Tutka Bay and Hesketh Island areas showed an increase in values that I felt those areas needed a neighborhood adjustment. Although during the informal appeal & formal appeal periods and with new information and concerns of many owners the neighborhood adjustments were removed. During the appeal periods we can gather more information to help fine tune the model.

On further review of your appeals you had mentioned the "extreme cliffs" and parcels 191-010-94 & 191-010-95 are the tallest of the island. We did make an adjustment of negative 10% on those parcels in the final review.

PIN	2024 original land value	2024 original improvement value	2024 original total value	updated land value 2024	updated improvement value 2024	updated total value 2024
191-010-94	\$ 106,400		\$ 106,400	\$ 64,400		\$ 64,400
191-010-95	\$ 106,400		\$ 106,400	\$ 64,400		\$ 64,400
191-010-96	\$ 164,800	\$ 28,800	\$ 193,600	\$ 77,800	\$ 28,800	\$ 106,600

I hope this helps.

Please let me know if you have any more questions or concerns.



Regards,

**Heather Windsor**

KPB Land Appraiser

**Office:** 907-714-2230 Phone

Email: [assessing@kpb.us](mailto:assessing@kpb.us)

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## Martushev, Vara

---

**From:** Martushev, Vara  
**Sent:** Friday, May 3, 2024 2:22 PM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** Formal Appeals on Parcels 191-010-96, 95 and 94

Mr. Kloeckl, Listed out below are all your parcels under appeal with their respective value adjustments.

PIN # 191-010-96

### Original Notice Value

Land	\$	164,800
Improvements	\$	28,800
<b>Total</b>	<b>\$</b>	<b>193,600</b>

### Updated Value:

Land	\$	77,800
Improvements	\$	28,800
<b>Total</b>	<b>\$</b>	<b>106,600</b>

As we discussed on the phone, adjustments from your original notice on this parcel is reducing the neighborhood adjustment on the model. We can't reduce or change anything on the structure due to it being at our lowest quality possible.

PIN # 191-010-95

### Original Notice Value

Land	\$	106,400
Improvements	\$	0
<b>Total</b>	<b>\$</b>	<b>106,400</b>

### Updated Value:

Land	\$	64,400
Improvements	\$	0
<b>Total</b>	<b>\$</b>	<b>64,400</b>

As the first parcel, we reduced the models neighborhood adjustment and made an adjustment for steep bank specific to this lot.

PIN # 191-010-94

Original Notice Value

Land	\$	106,400
Improvements	\$	0
Total	\$	106,400

Updated Value:

Land	\$	64,400
Improvements	\$	0
<b>Total</b>	<b>\$</b>	<b>64,400</b>

Same as above, we reduced the models neighborhood adjustment and made an adjustment for steep bank specific to this lot.

Your hearing date and time is May 29<sup>th</sup> at 4:00 PM on all of them.

I will send you three emails on these which will give you the ability to withdraw your appeals in case you decide to accept these values. If you decide to go to the board that's great too, formal written notice of hearing should be arriving in the mail shortly. Let me know if you have any questions or further concerns.

Kind Regards,

**Vara Martushev**

**Appraiser I**

**Kenai Peninsula Borough Assessing Dept.**

Phone: (907) 714-2230

Email: [vmartushev@kpb.us](mailto:vmartushev@kpb.us)



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

## Martushev, Vara

---

**From:** Martushev, Vara  
**Sent:** Friday, May 3, 2024 2:30 PM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** Formal Appeal on Parcel # 191-010-96

Mr. Klockl, In the event you decide you would like to withdraw your appeals after review of adjusted values over the weekend, I wanted to send you this so you have them available. Let me know if there are any other issues you might have. I need to send these in separate emails for all parcels.

Here are the changes to assessed value with corrections to the property record card on land and structures:

PIN # 191-010-96

### Original Notice Value

Land	\$	164,800
Improvements	\$	28,800
<b>Total</b>	<b>\$</b>	<b>193,600</b>

### Updated Value:

Land	\$	77,800
Improvements	\$	28,800
<b>Total</b>	<b>\$</b>	<b>106,600</b>

It is my understanding that you have agreed to the new updated value and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee please reply to my Email with the following:

**I accept the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Owner: Bradley Kloeckl  
448 Bonanza Avenue  
Homer, AK 99603

Filing Fee: \$100.00

Kind Regards,

**Vara Martushev**

**Appraiser I**

**Kenai Peninsula Borough Assessing Dept.**

Phone: (907) 714-2230

Email: [vmartushev@kpb.us](mailto:vmartushev@kpb.us)



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

**Martushev, Vara**

---

**From:** Martushev, Vara  
**Sent:** Friday, May 3, 2024 2:32 PM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** Formal Appeal on Parcel # 191-010-95

Mr. Kloeckl,

Here are the changes to assessed value with corrections to the property record card on land and structures:

PIN # 191-010-95

Original Notice Value

Land	\$	106,400
Improvements	\$	0
Total	\$	106,400

Updated Value:

Land	\$	64,400
Improvements	\$	0
<b>Total</b>	<b>\$</b>	<b>64,400</b>

It is my understanding that you have agreed to the new updated value and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee please reply to my Email with the following:

**I accept the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Owner: Bradley Kloeckl  
  
448 Bonanza Avenue  
Homer, AK 99603

Filing Fee: \$100.00

Kind Regards,

**Vara Martushev**  
**Appraiser I**  
**Kenai Peninsula Borough Assessing Dept.**

Phone: (907) 714-2230  
Email: [vmartushev@kpb.us](mailto:vmartushev@kpb.us)

---



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



**Martushev, Vara**

---

**From:** Martushev, Vara  
**Sent:** Friday, May 3, 2024 2:33 PM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** Formal Appeal on Parcel # 191-010-94

Mr. Kloeckl,

Here are the changes to assessed value with corrections to the property record card on land and structures:

PIN # 191-010-95

Original Notice Value

Land	\$	106,400
Improvements	\$	0
Total	\$	106,400

Updated Value:

Land	\$	64,400
Improvements	\$	0
<b>Total</b>	<b>\$</b>	<b>64,400</b>

It is my understanding that you have agreed to the new updated value and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee please reply to my Email with the following:

**I accept the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Owner: Bradley Kloeckl  
  
448 Bonanza Avenue  
Homer, AK 99603

Filing Fee: \$100.00

Kind Regards,

**Vara Martushev**  
**Appraiser I**  
**Kenai Peninsula Borough Assessing Dept.**

Phone: (907) 714-2230  
Email: [vmartushev@kpb.us](mailto:vmartushev@kpb.us)

---



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## Martushev, Vara

---

**From:** Martushev, Vara  
**Sent:** Friday, May 10, 2024 10:44 AM  
**To:** 'Bradley Kloeckl'  
**Subject:** RE: <EXTERNAL-SENDER>Re: Formal Appeal on Parcel # 191-010-96

Mr. Kloeckl, I just adjusted your property record card and removed the septic on there. Your value is different now, so I will resend the withdrawal email in the event you decide to withdraw, it will be on the correct value. Otherwise, we have the files ready for BOE hearings.

Varvara  
907-714-2230

---

**From:** Bradley Kloeckl <bkloeckl@yahoo.com>  
**Sent:** Friday, May 10, 2024 9:34 AM  
**To:** Martushev, Vara <VMartushev@kpb.us>  
**Subject:** <EXTERNAL-SENDER>Re: Formal Appeal on Parcel # 191-010-96

---

**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 Varvara,  
I have no septic on the island.  
Brad

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."  
--The First Amendment to the U.S. Constitution, ratified Dec., 15, 1791

On Fri, May 10, 2024 at 9:19 AM, Martushev, Vara  
<VMartushev@kpb.us> wrote:

Mr. Kloeckl,

I was out from work for this week but I've heard you've been communicating with Heather Windsor, she sent you some additional information via email. We are finalizing your appeal file and have a question about septic on the parcel. Do you have a full septic or just a septic holding tank there? Or, is there no septic at all currently? I need to make a correction/adjustment on your property record card for the appeal file regarding the septic, so if you can please reply to this email or give me a call back regarding this, it would be greatly appreciated.

Vara Martushev



## Martushev, Vara

---

**From:** Martushev, Vara  
**Sent:** Friday, May 10, 2024 10:53 AM  
**To:** 'Bradley Kloeckl'  
**Subject:** Formal Appeal on Parcel 191-010-96

Mr. Klockl, Here's the adjusted final value on your parcel with the Recreational Structure. We removed the septic on there, which was added in error this year in the conversion to Rec Structure process, so you weren't paying taxes on a septic in years prior. This is just an updated value after correction, to replace the email I sent last week. In the event you decide to withdraw we needed a correct value. Otherwise, we have your files ready for the Board of Equalization hearing.

Here are the changes to assessed value with corrections to the property record card on land and structures:

PIN # 191-010-96

### Original Notice Value

Land	\$	164,800
Improvements	\$	28,800
Total	\$	193,600

### Updated Value:

Land	\$	77,800
Improvements	\$	19,300
<b>Total</b>	<b>\$</b>	<b>97,100</b>

It is my understanding that you have agreed to the new updated value and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee please reply to my Email with the following:

**I accept the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Owner: Bradley Kloeckl  
  
448 Bonanza Avenue  
Homer, AK 99603

Filing Fee: \$100.00

Kind Regards,

**Vara Martushev**

**Appraiser I**

**Kenai Peninsula Borough Assessing Dept.**

Phone: (907) 714-2230

Email: [vmartushev@kpb.us](mailto:vmartushev@kpb.us)



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

## Martushev, Vara

---

**From:** Martushev, Vara  
**Sent:** Friday, May 10, 2024 11:56 AM  
**To:** 'Bradley Kloeckl'  
**Subject:** RE: <EXTERNAL-SENDER>Re: Formal Appeal on Parcel # 191-010-94

Mr.Kloeckl, I just wanted to respond to this email you sent while I was out of the office. My apologies for the miscommunication and errors on your parcel with improvements, the error on septic was created this year during the conversion to "Rec Structure", so you haven't paid any taxes on the value of the septic being added. We have the Rec Str" at the lowest quality we have available so we couldn't have adjusted the structure any lower for the type. I hope Heather Windsor's email clarifying how we modeled the final remote land of KPB was helpful in demystifying the process. If you have further questions or concerns, please email or call anytime.

As a reminder your evidence due date is 05/14/2024, in order to receive a refund for your filing fee, withdrawals need to be prior to this date or you must be present for the hearing, either in person or via zoom (with prior arrangement). The hearing is on 05/29/2024 at 4:00PM.

My apologies for all the emails today, I was out of the office for a few days and wanted to make sure we communicated and had the file correct for BOE.

Kind Regards,

Varvara  
907-714-2230

---

**From:** Bradley Kloeckl <bkloeckl@yahoo.com>  
**Sent:** Friday, May 3, 2024 8:37 PM  
**To:** Martushev, Vara <VMartushev@kpb.us>  
**Subject:** <EXTERNAL-SENDER>Re: Formal Appeal on Parcel # 191-010-94

---

**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 Varvara,

Thank you for your speedy reply. I'm grateful to see the numbers in writing. I haven't said anything about accepting the new values, but will continue to try to understand a rather opaque process. I hope, as likely every property owner hopes, that the Assessing Department is working toward greater transparency. I still don't feel like I understand the criteria the borough uses for assessments. Citizens deserve transparency and speedy, thorough responses to their inquiries.

I appreciate your efforts,  
Brad

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."

--The First Amendment to the U.S. Constitution, ratified Dec., 15, 1791

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<VMartushev@kpb.us> wrote:

Mr. Kloeckl,

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PIN # 191-010-95

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<b>Total</b>	<b>\$</b>	<b>106,400</b>

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Land	\$	64,400
Improvements	\$	0
<b><u>Total</u></b>	<b><u>\$</u></b>	<b><u>64,400</u></b>

It is my understanding that you have agreed to the new updated value and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee please reply to my Email with the following:

**I accept the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**



Owner: Bradley Kloeckl  
448 Bonanza Avenue  
Homer, AK 99603

Filing Fee: \$100.00

Kind Regards,

**Vara Martushev**

**Appraiser I**

**Kenai Peninsula Borough Assessing Dept.**

Phone: (907) 714-2230

Email: [vmartushev@kpb.us](mailto:vmartushev@kpb.us)



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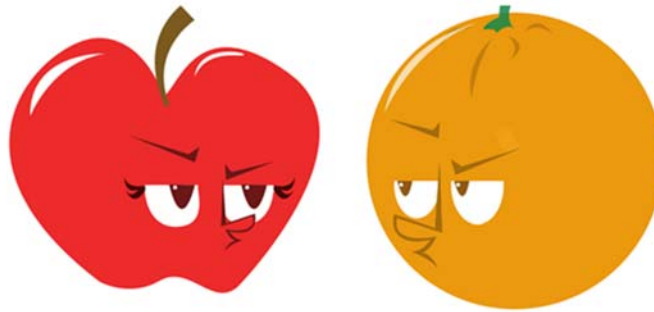


Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/27/24	10:57 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	wants market sales and the formula for setting land values - emailed to him
4/9/24	2:21 PM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	called about receiving formal appeal - no voicemail
4/10/24	9:44 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	discussed new values, he asked again for formula for setting land values, said he did not receive the previous email. Resent email from March.
4/17/24	9:52 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	He said he going in the direction of the BOE Hearing but is still reviewing. See how it feels.
4/23/24	9:20 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	called to check if he may have more questions - no answer/no voicemail

5/3/24	1:27 PM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Called owner to talk about the Rec Structure, no ability to leave a message. Need to let him know the rec structure is the lowest quality we have so we can't change anything.
5/3/24	2:00 PM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Owner called back, we discussed rec str and adjustments for accounting for neighborhood adj and steep bluff. Sent email detailing out current and original values sent on assessment notice. When the hearing date is and going forward to BOE or withdrawal option.
5/10/2 4	9:03 AM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Called to discuss changes to PRC, we took off septic. No ability to leave a message. Emailed info.

# 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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>5.0 AC Base</b>	<b>\$ 50,000</b>
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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>10.0 AC Base</b>	<b>\$ 70,000</b>
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 2<sup>nd</sup> 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, Kaslof 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**

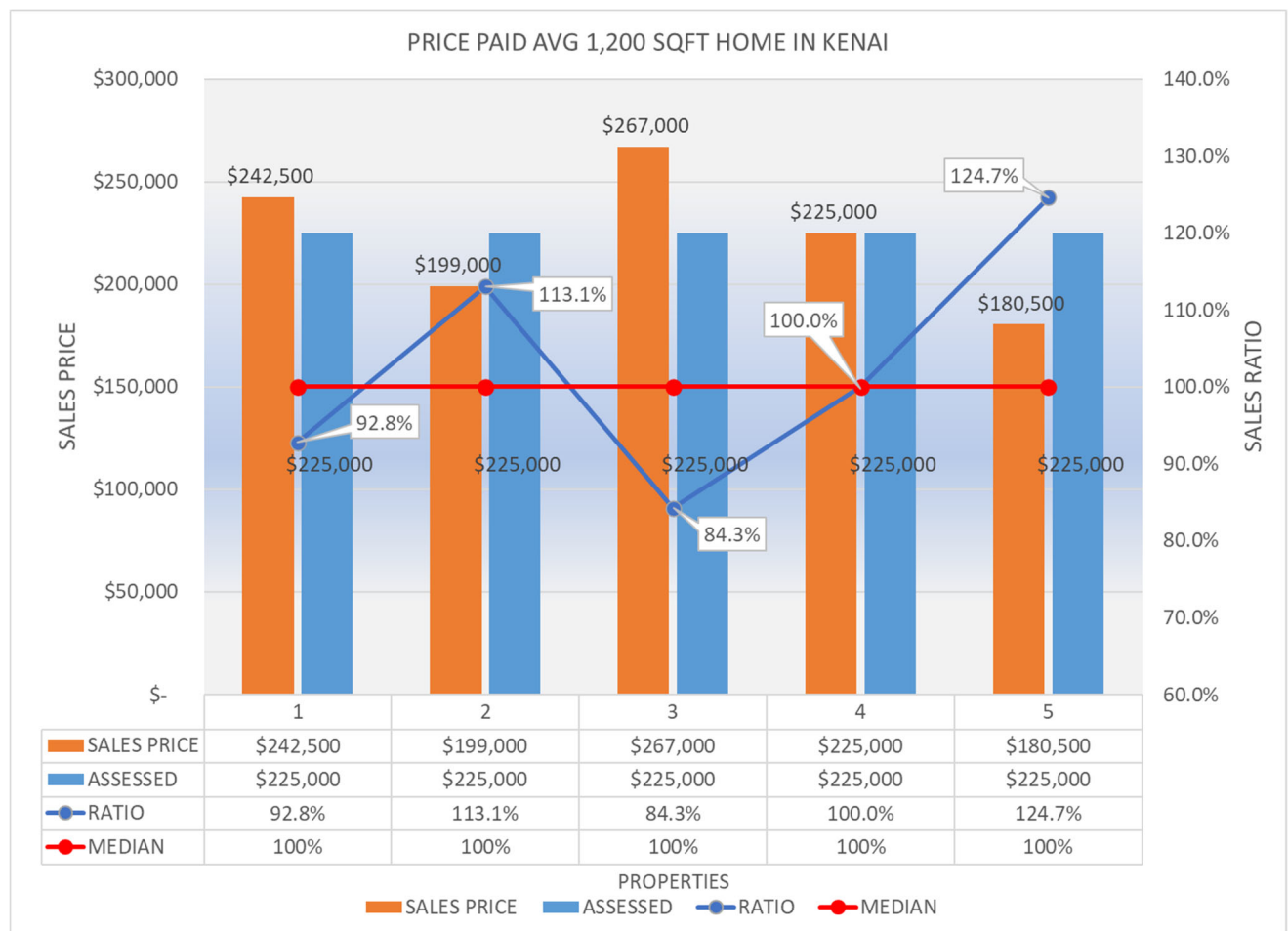
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer 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.





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 5.01-acre parcel located in the Remote – Kachemak Bay market area (#630). Land influences are no access, ocean front, excellent view, and no gas or electric utility access and a neighborhood adjustment. Highest and best use is remote. This parcel was part of a replat in 2023 subdividing a larger 16.21-acre parcel into 3 smaller parcels. After review and information provided by other local property owners, the neighborhood adjustment was removed and an adjustment for steep topography was made.

For the Remote – Kachemak Bay market area (#630), 9 sales from the last three years were analyzed and modeled by Land Appraiser, Heather Windsor. The median ratio of these sales is 90.01% and Coefficient of Dispersion (COD) is 17.19. 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.

<b>Ratio Sum</b>	8.87			<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	2/11/2021	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	4/17/2023	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		<b>Total SP</b>	\$ 534,600
<b>PRD:</b>	1.01	Range	1.5	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%			<b>Max Sale Amt</b>	\$ 142,000

**Reference**

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

## RECONCILIATION AND FINAL VALUE CONCLUSION

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

1. Subject property is currently valued uniformly and equitably with the 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. After review, adjustments were made resulting in a reduced value.
5. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

### **ASSESSOR'S RECOMMENDATION:**

**APPELLANT:** KLOECKL, BRADLEY

**PARCEL NUMBER:** 191-010-95

**LEGAL DESCRIPTION:** T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND  
ADVENTURE SOUTHWEST LOT 5B

**TOTAL: \$64,400**

### **BOARD ACTION:**

LAND: \_\_\_\_\_ IMPROVEMENTS: \_\_\_\_\_ TOTAL: \_\_\_\_\_

# SUBJECT MAP



© All EagleView Technology Corporation



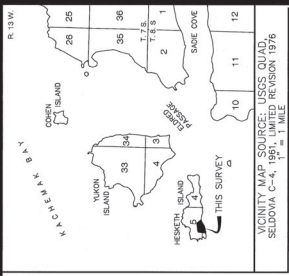
# SUBJECT MAP



# TOPO MAP







VICINITY MAP SOURCE: USGS QUAD, SELDONIA C-4, 1954, LIMITED REVISION 1976

**CERTIFICATE OF COMPLETION**  
 I hereby certify that I am the owner of the real property shown in the above plat, and that the same has been lawfully subdivided and by my free consent dedicate all rights-of-way and public areas to public use and grant all easements to the said property.

*Boyd Kerk*  
 Boyd Kerk  
 448 Bonanza Ave  
 Homer, AK 99603  
 Date: 8-1-23

**NOTARY PUBLIC STATEMENT**  
 For Boyd Kerk  
 this 1st day of August, 2023.  
 Notary Public for the State of Alaska  
 My commission expires 08-24-2026

**PLAT APPROVAL**  
 Approved by the Kenai Peninsula Borough Planning Commission at the meeting of September 26, 2022

By: *[Signature]*  
 KEENI PENINSULA BOROUGH  
 Authorized Official

A PLAT OF HESKETH ISLAND ADVENTURE SOUTHWEST	
A SUBDIVISION OF LOT 6, HESKETH ISLAND ADVENTURE LOCATED WITHIN THE PLAT 92-3, S.R.D. AND THE N1/2 N1/4 OF PROTRACTED SECTION 8 AND T 8 S. R. 13 W. S. 14 M., THIRD JUDICIAL DISTRICT, KEENI PENINSULA BOROUGH, ALASKA CONTAINING 16.216 ACRES, MORE OR LESS	
SELOVIA RECORDING DISTRICT	
SURVEYOR	CLIENT
MULLIKIN SURVEYS P.O. BOX 1023 HOMER, AK 99603 907-939-2923	BRADLEY K. DECOR 1000 1st St. HOMER, AK 99603
SURVEY DATE: 6/20/2023	SCALE: 1" = 100'
CHECKED BY: MRS	BOOK NO.: N/A
DRAWN BY: CDM	PLAT NO.: 100
	FILE: HESKETH LOT 5
	KPB FILE NO.: 2022158

**NOTES**

1. BASIS OF BEARING: THE BASIS OF BEARING FOR THIS PLAT WAS THE 2022 MEAN HIGH TIDE SURVEY OF THE HESKETH ISLAND ADVENTURE SOUTHWEST, WHICH WAS CONDUCTED BY MULLIKIN SURVEYS, INC. USING SPECTRA PRECISION SURVEY PRO GPS AND PROCESSED USING SPECTRA PRECISION SURVEY PRO OPS VERSION 3.4.2. SOFTWARE.
2. ALL BEARINGS SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE HORIZONTAL FIELD DIVISIONS. THE ANGLES SHOWN ARE REDUCED TO HORIZONTAL.
3. ALL CORNERS ESTABLISHED THIS SURVEY ARE 2" ALUMINUM CAPS MARKED 14449-S, 2022, WITH APPROPRIATE TRACT DESIGNATION AND DATE, ON 5/8" X 24" REBAR.
4. THE 2022 MEAN HIGH TIDE IS IDENTICAL TO THE MEAN HIGH TIDE SURVEY OF THE HESKETH ISLAND ADVENTURE SOUTHWEST, WHICH WAS CONDUCTED BY MULLIKIN SURVEYS, INC. USING SPECTRA PRECISION SURVEY PRO GPS AND PROCESSED USING SPECTRA PRECISION SURVEY PRO OPS VERSION 3.4.2. SOFTWARE. THE BEARING BETWEEN RECOVERED MONUMENTS, THEREFORE, IS NOT IDENTICAL, BECAUSE IT WAS USED TO ABSORB THE MEASURE ERROR.
5. THE PERSON OBTAINING THE PROPERTY IS RESPONSIBLE FOR OBTAINING ALL NECESSARY LOCAL, STATE, AND FEDERAL PERMITS INCLUDING A U.S. ARMY CORPS OF ENGINEERS WETLAND DETERMINATION IF APPLICABLE.
6. SUBJECT TO GOVERNMENT, CONDITIONS, AND RESTRICTIONS AS SHOWN ON PLAT 92-3, S.R.D., AND PLAT 92-4, S.R.D., AND PLAT 92-5, S.R.D., THIS SURVEY IS SUBJECT TO THE REGULATORY REQUIREMENTS OF THE 1984, N. BOKA, 32 PAGE 519, SELOVIA RECORDING DISTRICT.
7. THE BOROUGH WILL NOT ENFORCE PRIVATE COVENANTS, EASEMENTS, OR DEED RESTRICTIONS PER APB 20.60.170.
8. THE NATURAL MEANDERS OF MEAN HIGH TIDE LINE IS FOR AREA CALCULATION AND COINCIDES WITH THE MEANDERS OF THE NATURAL MEANDERS.
9. WASTEWATER DISPOSAL: LOTS WHICH ARE AT LEAST 20,000 SQUARE FEET IN SIZE MAY NOT BE SUITABLE FOR ON-SITE WASTEWATER TREATMENT OR DISPOSAL SYSTEMS. THE REGULATORY REQUIREMENTS OF THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION SHALL APPLY.
10. THE STATE OF ALASKA REQUIRES THAT ALL WASTEWATER DISPOSAL SYSTEMS BE A MINIMUM OF 100 FEET FROM ANY WATER SOURCE.
11. PER KPB 20.30.000 LEGAL ACCESS, THE MODE OF ACCESS FOR THIS SUBDIVISION IS BY WATERCRAFT.

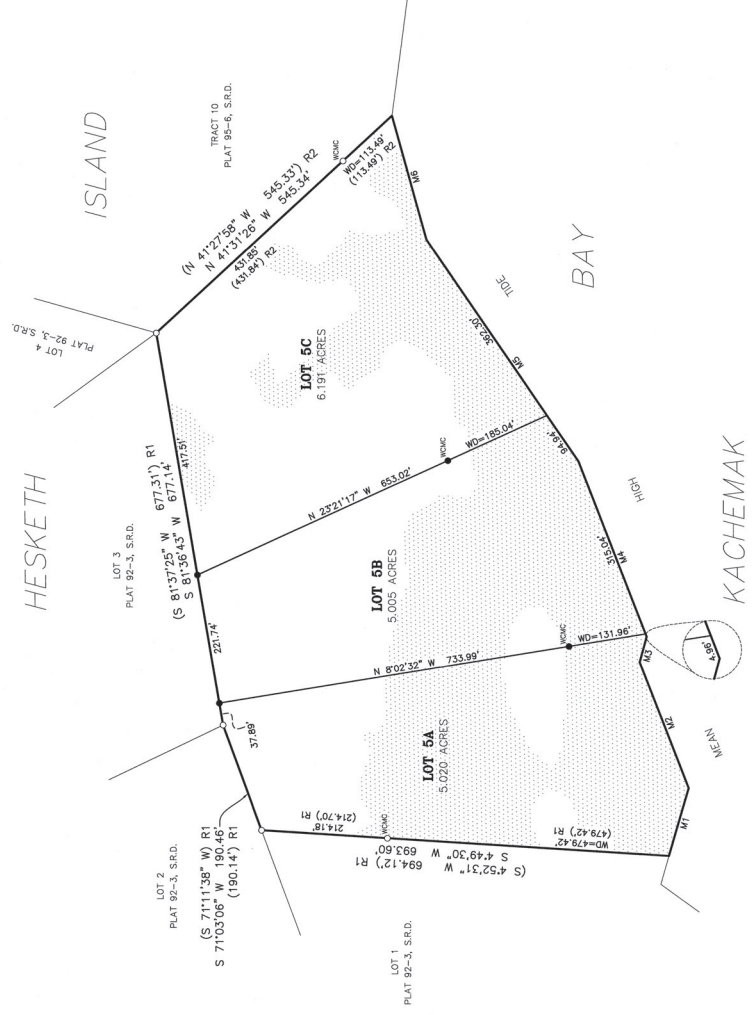
MEANDERS MHT KACHEMAK BAY		
Line #	Length	Direction
M1	119.91'	N72°42'08"W
M2	229.85'	S70°03'33"W
M3	45.35'	N73°42'40"W
M4	320.00'	S70°00'53"W
M5	457.24'	S85°50'35"W
M6	219.14'	S75°44'21"W
(M6) R1	(219.27')	(S75°53'36"W)

**SURVEYOR'S CERTIFICATE**

I hereby certify that I am properly registered and licensed to practice as a Professional Land Surveyor in the State of Alaska. The measurements shown hereon were actually made as described, and that all dimensions and areas are correct and true to the best of my knowledge and belief. I am a member of the Alaska Board of Professional Land Surveyors.



2023-5	Plat #
SC10106	Sheet #
9/22	Page #
79	Page #



Areas over 20% grade  
 DERIVED FROM USGS CONTOUR DATA VIA  
<https://apps.nationalmap.gov/downloader/>

**LEGEND**

- FOUND 2" AL. CAP, 4489-S, 1990
- SET 2" AL. CAP 5/8" X 24", 14449-S, 2022
- SURVEYED LINE
- RECORD LINE (ADJOINER)
- RECORD DATA PER PLAT 92-3, S.R.D., HESKETH ISLAND ADVENTURE
- RECORD DATA PER PLAT 95-6, S.R.D., HESKETH ISLAND ADVENTURE No. 6
- MEAN HIGH TIDE
- WITNESS DISTANCE
- WITNESS CORNER MEANDER CORNER
- ( ) R1
- ( ) R2
- MHT
- WD
- WCWC



# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

191-010-95

2024 112127

ORIGINAL

<b>ADMINISTRATIVE INFORMATION</b> Neighborhood: 630 Remote - Kachemak Bay Property Class: 100 Residential Vacant TAG: 69 - SOUTH HOSPITAL KBAY	<b>LEGAL DESCRIPTION:</b> T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND ADVENTURE SOUTHWEST LOT 5B	<b>ACRES:</b> 5.01  <b>PRIMARY OWNER</b> KLOECKL BRADLEY 448 BONANZA AVE HOMER, AK 99603-7633
--	---	---

## Residential Vacant

<b>EXEMPTION INFORMATION</b>	<b>VALUATION RECORD</b>  <b>Assessment Year</b> Land Improvements Total	   <b>Worksheet</b> 106,400 <u>0</u> <u>106,400</u>
------------------------------	--	---

### LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		5.01	11,178	11,178	56,000	0	NbHood Adj A	140	78,400	106,400
								F Waterfront Ocean	75	42,000	
								W Limited/NA - Access			
								O Gas No			
								A View Excellent			
								Y Elec No	-50	-28,000	
								D TOPO STEEP/RAVINE/OT-	-75	-42,000	
<b>ASSESSED LAND VALUE (Rounded):</b>										<u>50,400</u>	<u>106,400</u>

### MEMOS

**Land Notes**  
 HIGH BLUFF AT OCEANFRONT  
 HESKETH ISLAND

ASG63





2024

112127

# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

**RECOMMENDED**

191-010-95

<b>ADMINISTRATIVE INFORMATION</b> Neighborhood: 630 Remote - Kachemak Bay Property Class: 100 Residential Vacant TAG: 69 - SOUTH HOSPITAL KBAY	<b>LEGAL DESCRIPTION:</b> T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND ADVENTURE SOUTHWEST LOT 5B <b>ACRES:</b> 5.01	<b>PRIMARY OWNER</b> KLOECKL BRADLEY 448 BONANZA AVE HOMER, AK 99603-7633
--	---	--

## Residential Vacant

<b>EXEMPTION INFORMATION</b>	<b>VALUATION RECORD</b> <b>Assessment Year</b> Land Improvements Total	<b>Worksheet</b> 64,400 0 <u>64,400</u>
------------------------------	--	--

LAND DATA AND CALCULATIONS											
Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Remote/Residential M	49 User Definable Land Formul		5.01	11,178	11,178	56,000	F	Waterfront Ocean	75	42,000	64,400
							W	Limited/NA - Access			
							O	Gas No			
							A	View Excellent			
							D	TOPO STEEP/RAVINE/OTH	-10	-5,600	
							Y	Elec No	-50	-28,000	
<b>ASSESSED LAND VALUE (Rounded) :</b>										<u>8,400</u>	<u>64,400</u>

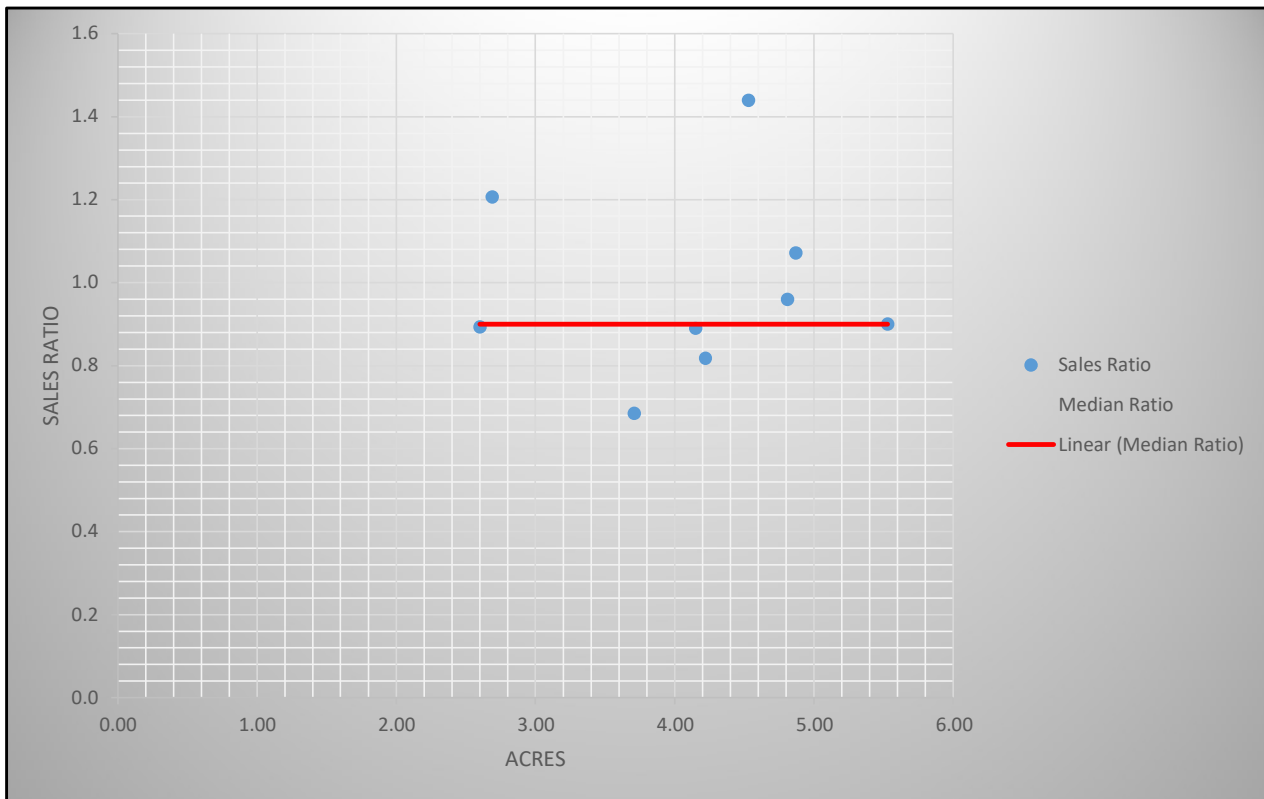
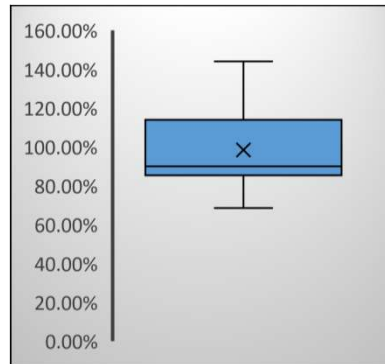
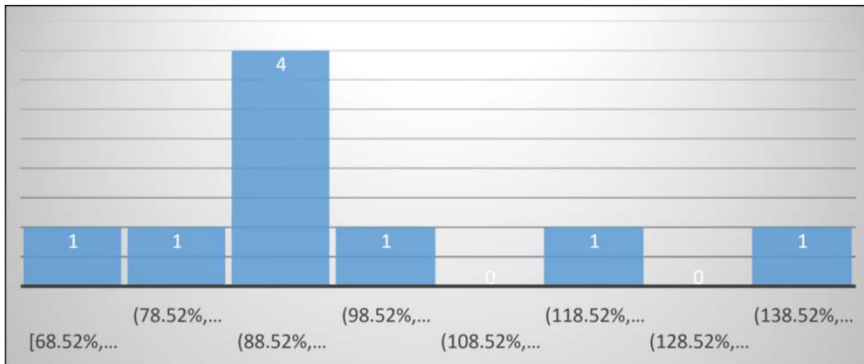
### MEMOS

**Land Notes**  
HIGH BLUFF AT OCEANFRONT  
HESKETH ISLAND

ASG64

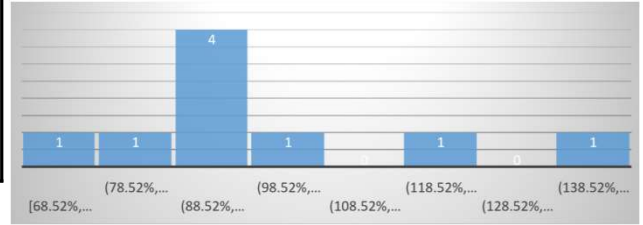
# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	8.87		<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		
<b>PRD:</b>	1.01	Range	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%		<b>Max Sale Amt</b>	\$ 142,000



## LAND SALES RATIO STUDY

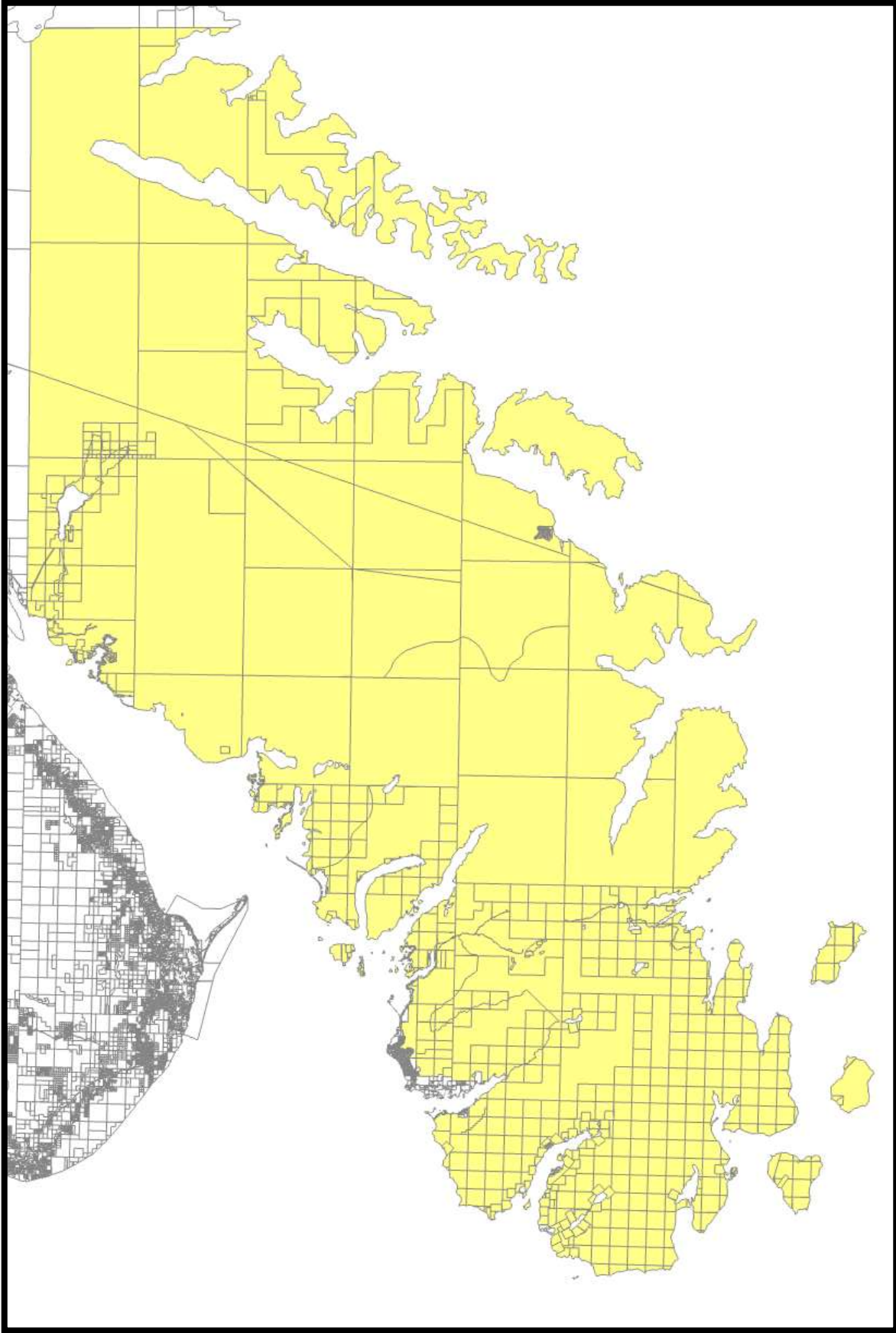
<b>Ratio Sum</b>	8.87	2.18		<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	2/11/2021	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	4/17/2023	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		<b>Total SP</b>	\$ 534,600
<b>PRD:</b>	1.01	Range	1.5	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%			<b>Max Sale Amt</b>	\$ 142,000



NBH

neighborhooc	pxfer_date	Irsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
630	6/10/22	68728	19103001	3.71	\$ 60,300	\$ 88,000	13	C	\$ 88,000		68.52%
630	6/14/21	69669	19117009	2.60	\$ 126,900	\$ 142,000	13	C	\$ 71,200		89.37%
630	2/18/22	69677	19117017	2.69	\$ 129,200	\$ 107,000	13	V	\$ 72,500		120.75%
630	4/17/23	71354	19319203	4.81	\$ 19,200	\$ 20,000	13	C	\$ 17,200		96.00%
630	7/15/22	71357	19319206	4.15	\$ 17,800	\$ 20,000	13	C	\$ 15,900		89.00%
630	6/27/22	71363	19319212	4.87	\$ 19,300	\$ 18,000	13	C	\$ 17,200		107.22%
630	3/25/22	71392	19319801	4.22	\$ 18,000	\$ 22,000	13	C	\$ 16,000		81.82%
630	3/14/23	71504	19325326	5.53	\$ 67,600	\$ 75,100	13	C	\$ 73,300		90.01%
630	2/11/21	71603	19326311	4.53	\$ 61,200	\$ 42,500	13	C	\$ 57,800		144.00%

**MARKET AREA MAP**



## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Thursday, April 18, 2024 8:33 AM  
**To:** 'Bradley Kloeckl'  
**Subject:** RE: Parcels 191-010-94, 191-010-95, 191-010-96

Hello Brad,

I'm sorry, I don't remember saying I was going to mail anything to you. I will send the formal withdraw email that states the updated values. A corrected letter will only be mailed out if you first agree to the updated values via email.

Again, I'm sorry for any confusion.

Regards,

### Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



#### Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

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**From:** Bradley Kloeckl <bkloeckl@yahoo.com>  
**Sent:** Wednesday, April 17, 2024 6:10 PM  
**To:** Windsor, Heather <hwindsor@kpb.us>  
**Subject:** Re: Parcels 191-010-94, 191-010-95, 191-010-96

---

**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.

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Hi Heather,

I just checked my mail today and I still haven't received a written version of the revised assessments you gave me over the telephone. Can you please email them to me?

Thank you,  
Brad

On Wed, Apr 10, 2024 at 9:53 AM, Windsor, Heather  
<[hwindsor@kpb.us](mailto:hwindsor@kpb.us)> wrote:

Hello Brad,

Here's the email I sent in March.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



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**From:** Windsor, Heather  
**Sent:** Wednesday, March 27, 2024 11:21 AM  
**To:** 'bkloeckl@yahoo.com' <[bkloeckl@yahoo.com](mailto:bkloeckl@yahoo.com)>  
**Cc:** Assessing, <[Assessing@kpb.us](mailto:Assessing@kpb.us)>  
**Subject:** Parcels 191-010-94, 191-010-95, 191-010-96

Hello Mr. Kloeckl,

Here's the information you requested.

A quick and simple explanation of how we calculate land values using mass appraisal.

It starts with a base rate per acre for land types in a specific market area. 630 - \$25,000 base rate of one acre.

Then an adjustment to the base rate is calculated based on acres, base rate goes down with more acreage.

Then the different influences are applied, utilities, road access, & view are the basics and those can be a positive or negative value.

Links to the Land model videos, part 2 will explain the modeling process.

Part 1 <http://youtu.be/x3GPTGSCRwk?hd=1>

Part 2 <http://youtu.be/2Pvfqm2a78o?hd=1>

The most frequent reason for a change in value of a given property is a change in market conditions. This means a change in the supply or demand for real estate, which typically reflects broader trends in the local or regional economy such as employment levels, household income, inflation or deflation, prevailing interest rates, consumer confidence, or any number of other economic factors. Basically, a change in market conditions means a change in the price a seller would be willing to accept or the price a buyer would be willing to pay for a given property. The assessor continually tracks market conditions as reflected in real estate sales prices and overall price levels. Property in Alaska is required to be assessed at 100% fair market value every year. An assessment is the best possible estimate of the amount that the property would sell for in an arm's-length transaction between a willing buyer and a willing seller. (AS 29.45.110)

Assessments do not always change at the same rate. There may be differences between individual properties and between neighborhoods. In one area the sales may indicate a substantial increase in value in a given year, while in another neighborhood there may be no change in value, or even a decrease in value. Different types of properties within the same neighborhood may also show different value changes.

The Kenai Peninsula Borough (KPB) Assessing Department 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. This application is in accordance with State of Alaska AS 29.45.110.



Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



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**From:** Sean Woodward <[sean@tsrmobile.com](mailto:sean@tsrmobile.com)>  
**Sent:** Wednesday, March 13, 2024 11:12 AM  
**To:** Windsor, Heather <[hwindsor@kpb.us](mailto:hwindsor@kpb.us)>; Assessing, <[Assessing@kpb.us](mailto:Assessing@kpb.us)>  
**Cc:** Terry Robinson <[Terry@tsrmobile.com](mailto:Terry@tsrmobile.com)>  
**Subject:** <EXTERNAL-SENDER>Kenai Gravel Products Tax Appeal

---

**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,

I am writing on behalf of Kenai Gravel Products for a re-assessment of our property valuations on lots for 2024. The lots and PIN numbers in red on the attached worksheet are all properties we currently own in the area. Each group has a comparable lots section following it with similar lots in the area. The lots have similar characteristics, acreage size, access to maintained roads, utility access, and improvements made (if any). Those lot sections are averaged out on their value per acre and indicate a significant difference between what the parcels are being assessed for when compared to what our lots are currently assessed at. I used that average number and calculated the rough estimate of what our assessed value should be if assessed similarly to those lots. Our estimated value is reflected in the total column of the worksheet. For each group of lots, I have attached our 2024 lot assessments and the lot valuations reflected on the KPB website for the comparable lots.

Last year, we were able to come to an agreement on the valuations for several lots without going through the formal appeals process.

Please review this information and let me know this will be adequate for us to engage in the informal adjustment meeting process with you or if I need to proceed with the formal appeals process.

Thank you, I look forward to hearing from you soon.

-- Sean Woodward

Project Manager

TSR Service Corporation

Arrowhead Capital Corporation

Kenai Gravel Products LLC

Kent C Bangerter Estate

Arrowhead Plaza LLC

North End Beck LLC

Creekwood Palmer LLC

Grant Strip Tucson LLC

PO Box 540155

North Salt Lake, UT 84054

Phone: 310-422-3658

## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Thursday, April 18, 2024 8:34 AM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** FORMAL WITHDRAW - Multiple

Owner: Brad Kloeckl  
448 Bonanza Ave  
Homer, AK 99603

Filing Fee: \$300.00

PIN	2024 original land value	2024 original improvement value	2024 original total value	updated land value 2024	updated improvement value 2024	updated total value 2024
191-010-94	\$ 106,400		\$ 106,400	\$ 70,000		\$ 70,000
191-010-95	\$ 106,400		\$ 106,400	\$ 70,000		\$ 70,000
191-010-96	\$ 164,800	\$ 28,800	\$ 193,600	\$ 77,800	\$ 28,800	\$ 106,600

It is my understanding that you have agreed to the 2024 assessed values and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee, please reply to my Email with the following:

**I accepted the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Regards,

**Heather Windsor**

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

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## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Monday, May 6, 2024 4:16 PM  
**To:** 'bkloeckl@yahoo.com'  
**Cc:** Martushev, Vara  
**Subject:** Formal Appeal Parcels 191-010-94 thru 96  
**Attachments:** 630 Remote LT all.pdf; 191-010-96.pdf

**Importance:** High

Tracking:	Recipient	Delivery	Read
	'bkloeckl@yahoo.com'		
	Martushev, Vara	Delivered: 5/6/2024 4:16 PM	Read: 5/6/2024 4:24 PM

Hello Mr. Kloeckl,

I'm reaching out in hopes to explain the process a bit more and give you some more information.

Per state statute assessed values are to be at fair market value each year based on the market sales that are reported.

The land values in the Kachemak Bay market area have not been updated in over 12 years and this was the year for that update. A land study and modeling process, using the last 5 years in sales (see attached sales ratio study [630 Remote LT all](#)), were performed to set the base rate and influence values. A base rate of \$25,000 for one acre was set. Depending on how many acres a parcel has the base rate will decrease with more acres. So your 6.19 acre parcel base rate is \$10,048. The influences can increase or decrease the value also. No electric is a negative 50% and oceanfront is a positive 75%. See attached ([191-010-96](#)) property record card, land calculations are in the middle of the first page.

The sales in the Little Tutka Bay and Hesketh Island areas showed an increase in values that I felt those areas needed a neighborhood adjustment. Although during the informal appeal & formal appeal periods and with new information and concerns of many owners the neighborhood adjustments were removed. During the appeal periods we can gather more information to help fine tune the model.

On further review of your appeals you had mentioned the "extreme cliffs" and parcels 191-010-94 & 191-010-95 are the tallest of the island. We did make an adjustment of negative 10% on those parcels in the final review.

PIN	2024 original land value	2024 original improvement value	2024 original total value	updated land value 2024	updated improvement value 2024	updated total value 2024
191-010-94	\$ 106,400		\$ 106,400	\$ 64,400		\$ 64,400
191-010-95	\$ 106,400		\$ 106,400	\$ 64,400		\$ 64,400
191-010-96	\$ 164,800	\$ 28,800	\$ 193,600	\$ 77,800	\$ 28,800	\$ 106,600

I hope this helps.

Please let me know if you have any more questions or concerns.

Regards,

**Heather Windsor**

KPB Land Appraiser

**Office:** 907-714-2230 Phone

Email: [assessing@kpb.us](mailto:assessing@kpb.us)

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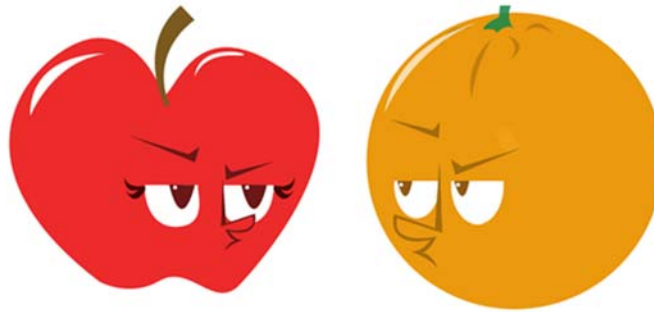
<b>Date</b>	<b>Time</b>	<b>Name of Contact</b>	<b>Account #</b>	<b>Contact #</b>	<b>Comments / Notes</b>
3/27/24	10:57 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	wants market sales and the formula for setting land values - emailed to him
4/9/24	2:21 PM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	called about receiving formal appeal - no voicemail
4/10/24	9:44 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	discussed new values, he asked again for formula for setting land values, said he did not receive the previous email. Resent email from March.
4/17/24	9:52 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	He said he going in the direction of the BOE Hearing but is still reviewing. See how it feels.
4/23/24	9:20 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	called to check if he may have more questions - no answer/no voicemail



5/3/24	1:27 PM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Called owner to talk about the Rec Structure, no ability to leave a message. Need to let him know the rec structure is the lowest quality we have so we can't change anything.
5/3/24	2:00 PM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Owner called back, we discussed rec str and adjustments for accounting for neighborhood adj and steep bluff. Sent email detailing out current and original values sent on assessment notice. When the hearing date is and going forward to BOE or withdrawal option.
5/10/2 4	9:03 AM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Called to discuss changes to PRC, we took off septic. No ability to leave a message. Emailed info.

# 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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>5.0 AC Base</b>	<b>\$ 50,000</b>
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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>10.0 AC Base</b>	<b>\$ 70,000</b>
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 2<sup>nd</sup> 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**

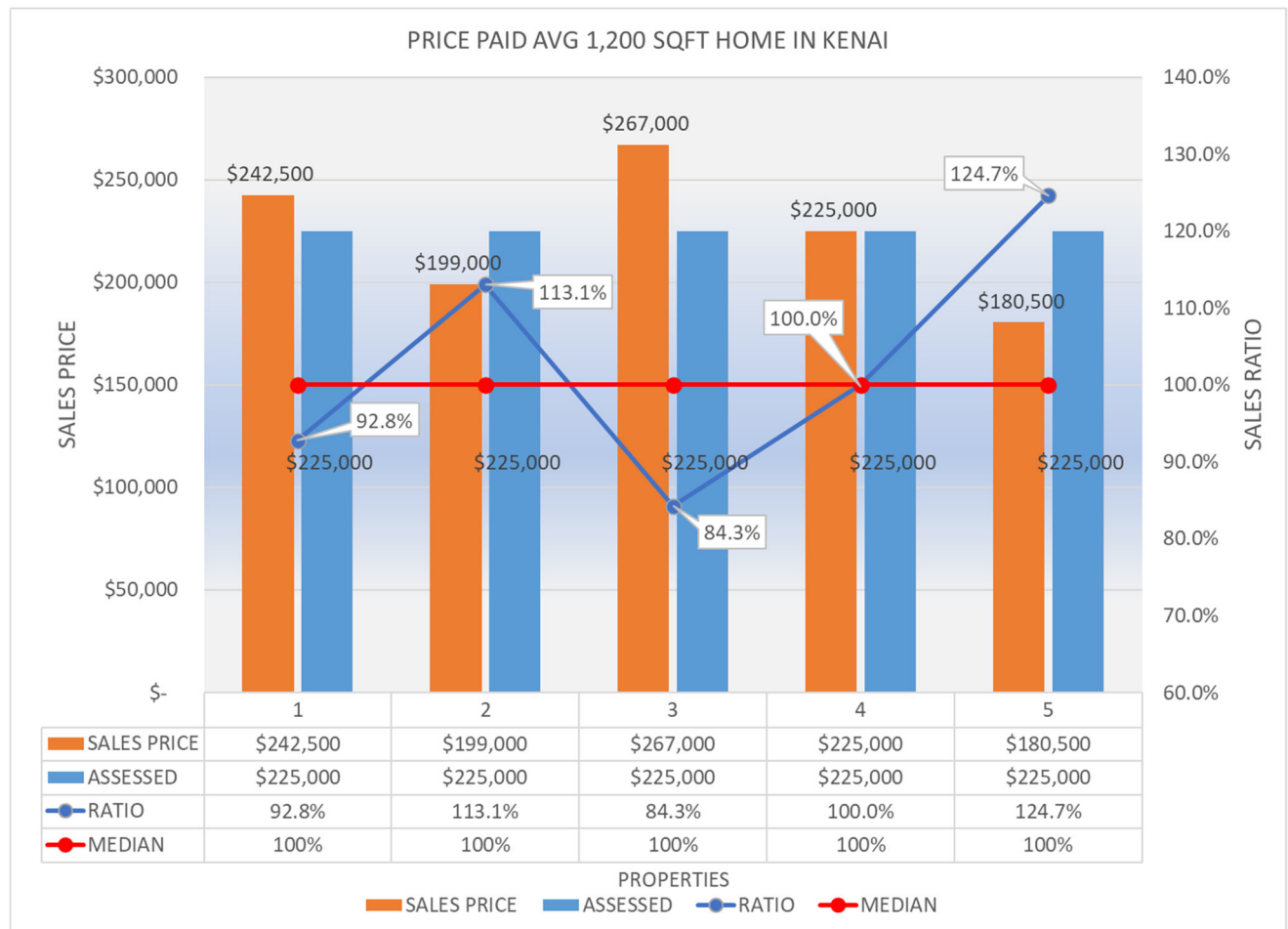
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer 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.



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 5.02-acre parcel located in the Remote – Kachemak Bay market area (#630). Land influences are no access, ocean front, excellent view, and no gas or electric utility access and a neighborhood adjustment. Highest and best use is remote. This parcel was part of a replat in 2023 subdividing a larger 16.21-acre parcel into 3 smaller parcels. After review and information provided by other local property owners, the neighborhood adjustment was removed and an adjustment for steep topography was made.

For the Remote – Kachemak Bay market area (#630), 9 sales from the last three years were analyzed and modeled by Land Appraiser, Heather Windsor. The median ratio of these sales is 90.01% and Coefficient of Dispersion (COD) is 17.19. 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.

<b>Ratio Sum</b>	8.87			<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	2/11/2021	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	4/17/2023	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		<b>Total SP</b>	\$ 534,600
<b>PRD:</b>	1.01	Range	1.5	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%			<b>Max Sale Amt</b>	\$ 142,000

**Reference**

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



## RECONCILIATION AND FINAL VALUE CONCLUSION

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

1. Subject property is currently valued uniformly and equitably with the 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. After review, adjustments were made resulting in a reduced value.
5. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

**ASSESSOR'S RECOMMENDATION:**

**APPELLANT:** KLOECKL, BRADLEY

**PARCEL NUMBER:** 191-010-94

**LEGAL DESCRIPTION:** T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND  
ADVENTURE SOUTHWEST LOT 5A

**TOTAL: \$64,400**

**BOARD ACTION:**

LAND: \_\_\_\_\_ IMPROVEMENTS: \_\_\_\_\_ TOTAL: \_\_\_\_\_

# SUBJECT MAP

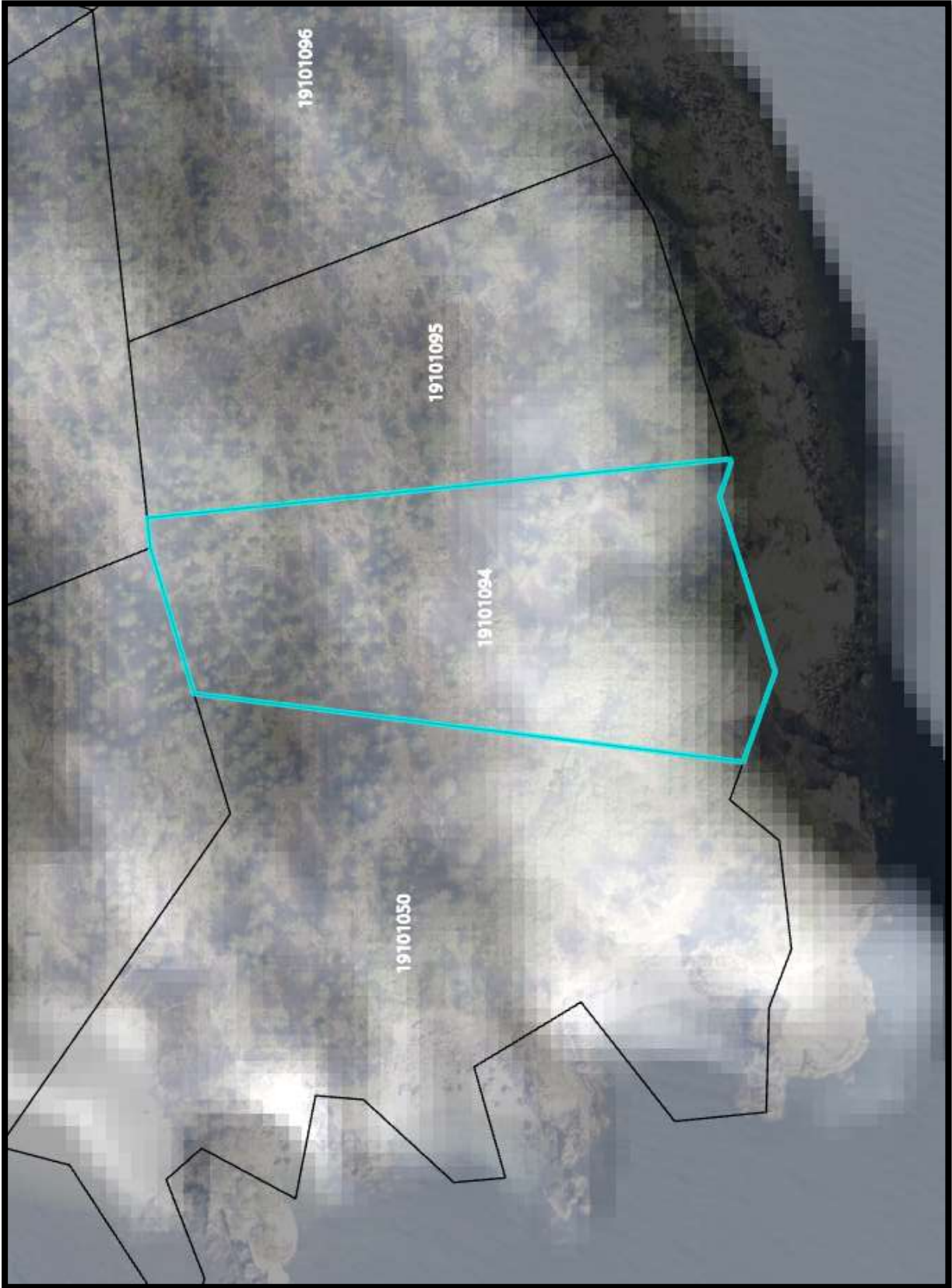




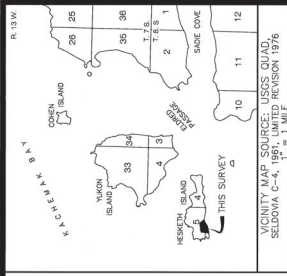
# SUBJECT MAP



# TOPO MAP







NEARBY

- NOTES**
1. **BASE OF BEARING:** THE BASIS OF BEARING FOR THIS PLAT WAS DETERMINED BY THE SURVEYOR USING THE NATIONAL TRIPANGULAR LEADY SURVEY GRADE RECEIVERS, DIFFERENTIAL CORRECTED AND PROCESSED USING SPECTRA PRECISION SURVEY PRO OPS VERSION 5.4.2. SOFTWARE.
  2. **ALL BEARINGS** SHOWN ARE TRUE BEARINGS AS ORIENTED TO THE HORIZONTAL FIELD DISTANCES. THE BEARINGS SHOWN ARE REDUCED TO DATE, ON 5/8/24, REBAR.
  3. **ALL CORNERS** ESTABLISHED THIS SURVEY ARE 2" ALUMINUM CAPS MARKED 14449-S, 2022, WITH APPROPRIATE TRACT DESIGNATION AND DATE.
  4. **THE 2022 MEAN HIGH TIDE** IS IDENTICAL TO THE MEAN HIGH TIDE ADVENTURE MEANERS WERE COMPUTED BY HOLDING THE BEARING BETWEEN RECOVERED MONUMENTS. THEREFORE, THIS BEARING IS NOT IDENTICAL, BECAUSE IT WAS USED TO ABSORB THE ENCLOSURE ERROR.
  5. **THE SURVEYOR** DEVELOPED THE PROPERTY IS RESPONSIBLE FOR OBTAINING ALL NECESSARY LOCAL STATE AND FEDERAL PERMITS INCLUDING A U.S. ARMY CORPS OF ENGINEERS WETLAND DETERMINATION IF APPLICABLE.
  6. **SUBJECT TO** COVENANTS, CONDITIONS, AND RESTRICTIONS AS SET FORTH IN PLAT 92-3, S.R.D., AND PLAT 92-4, S.R.D., AND PLAT 92-5, S.R.D., PAGE 519, SELDOVIA RECORDING DISTRICT.
  7. **THE BOROUGHS** WILL NOT ENFORCE PRIVATE COVENANTS, EASEMENTS, OR DEED RESTRICTIONS PER APB 20.60.170.
  8. **THE NATURAL MEANDERS** OF MEAN HIGH TIDE LINE IS FOR AREA EXTENSION OF MEAN HIGH TIDE LINE TO THE INTERSECTION OF THE NATURAL MEANDERS.
  9. **WASTEWATER DISPOSAL:** LOTS WHICH ARE AT LEAST 20,000 SQUARE FEET IN SIZE MAY NOT BE SUITABLE FOR ON-SITE WASTEWATER TREATMENT OR DISPOSAL SYSTEM MUST MEET THE REGULATORY REQUIREMENTS OF THE ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION.
  10. **THE STATE OF ALASKA** REQUIRES THAT ALL WASTEWATER DISPOSAL SYSTEMS BE A MINIMUM OF 100 FEET FROM ANY WATER SOURCE.
  11. **PER APB 20.60.000** LEGAL ACCESS, THE MODE OF ACCESS FOR THIS SUBDIVISION IS BY WATERCRAFT.

**CERTIFICATE OF COMPLETION**

I hereby certify that I am the owner of the real property shown on the above plat and that the same is a true and correct copy of the original and public record as filed with me and that I have no objection to the same being recorded as such.

*[Signature]*  
 448 Bonanza Ave  
 Homer, AK 99603

*[Signature]*  
 Date: 8-1-23

**NOTARY ACKNOWLEDGEMENT**

For *[Signature]*  
 Notary Public for the State of Alaska  
 My commission expires 08-24-2026

**PLAT APPROVAL**

Reviewed by the Kachemak Borough Planning Commission at the meeting of September 26, 2022

*[Signature]*  
 KENAI PENINSULA BOROUGH  
 Authorized Official

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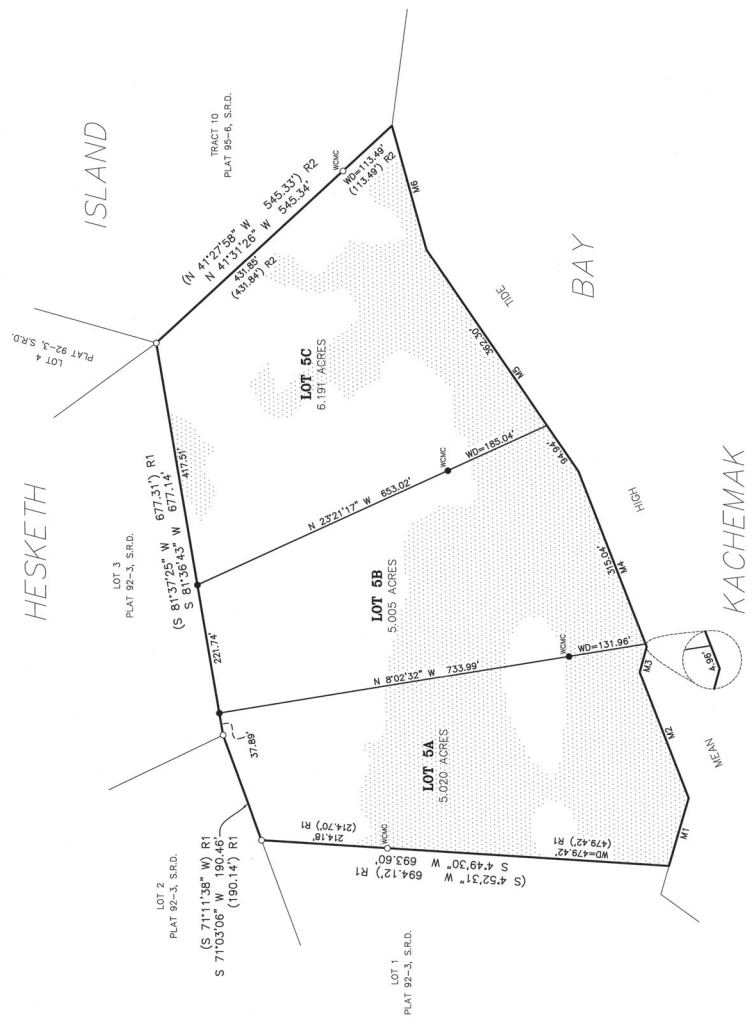
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MEANDERS		
MHT KACHEMAK BAY		
Line #	Length	Direction
M1	119.81'	N72°42'08"W
M2	228.85'	S70°03'33"W
M3	45.35'	N73°42'40"W
M4	320.00'	S70°00'53"W
M5	457.24'	S56°50'35"W
M6	219.14'	S75°44'21"W
(M6) R1	(219.27')	(S75°53'36"W)

**SURVEYOR'S CERTIFICATE**

I hereby certify that I am properly registered and licensed to practice as a Professional Land Surveyor in the State of Alaska, and that the survey shown hereon actually meet as described, and that all dimensions and descriptions are correct.

*[Signature]*  
 Christopher L. Mullin,  
 Professional Land Surveyor

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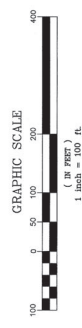
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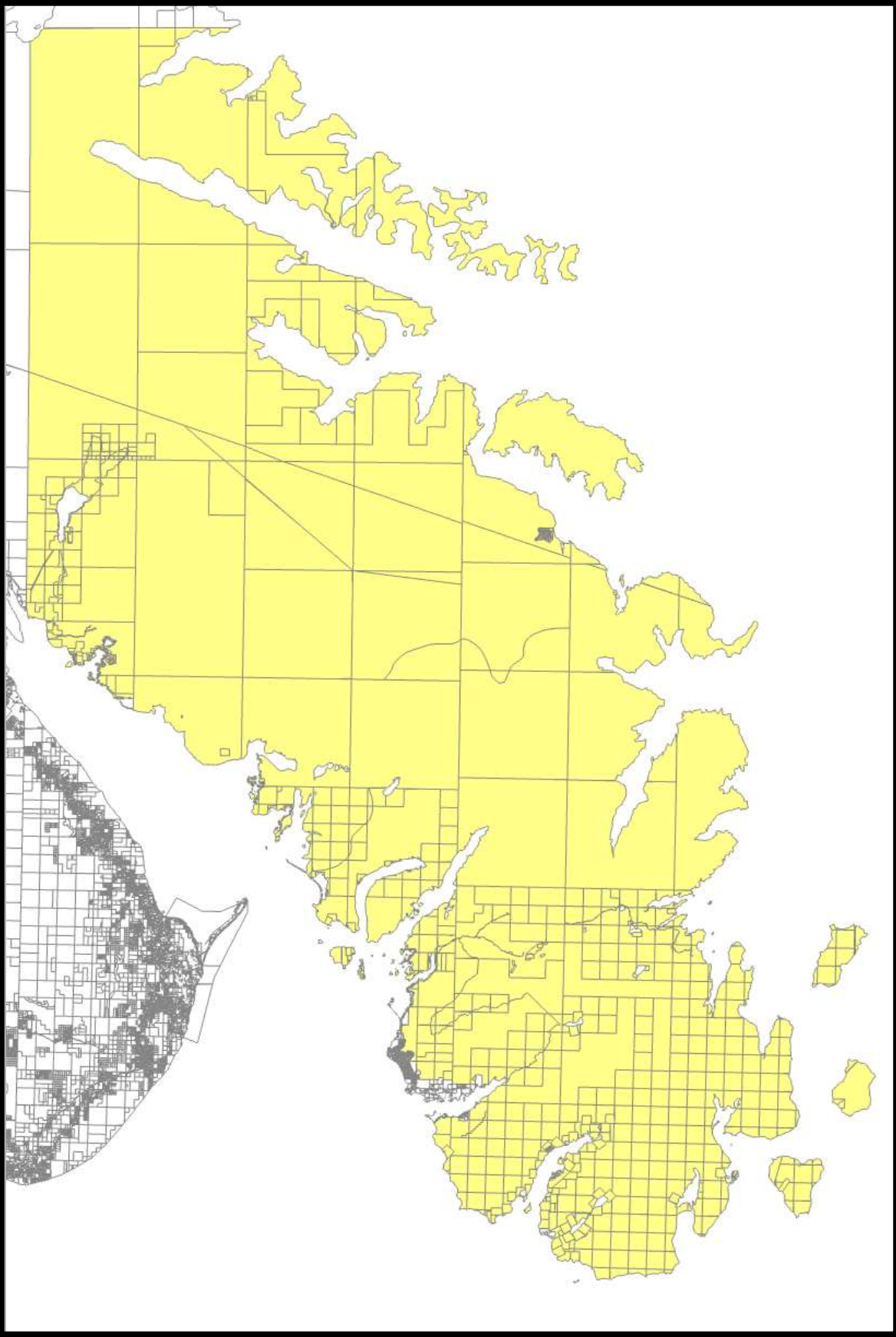


Areas over 20% grade  
 DERIVED FROM USGS CONTOUR DATA VIA  
<https://apps.nationalmap.gov/downloader/>

**LEGEND**

- FOUND 2" AL. CAP. 4489-S, 1990
- SET 2" AL. CAP. 5/8" DIA., 14449-S, 2022
- SURVEYED LINE
- RECORD LINE (ADJOINER)
- RECORD DATA PER PLAT 92-3, S.R.D., HESKETH ISLAND ADVENTURE
- RECORD DATA PER PLAT 95-6, S.R.D., HESKETH ISLAND ADVENTURE No. 6
- MEAN HIGH TIDE
- WITNESS DISTANCE
- WITNESS CORNER MEANDER CORNER
- ( ) R1
- ( ) R2
- MHT
- WD
- WCWC

**MARKET AREA MAP**





# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

# 2024

112126

191-010-94

**ORIGINAL**

<b>ADMINISTRATIVE INFORMATION</b> Neighborhood: 630 Remote - Kachemak Bay Property Class: 100 Residential Vacant TAG: 69 - SOUTH HOSPITAL KBAY	<b>LEGAL DESCRIPTION:</b> T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND ADVENTURE SOUTHWEST LOT 5A <b>ACRES:</b> 5.02	<b>PRIMARY OWNER</b> KLOECKL BRADLEY 448 BONANZA AVE HOMER, AK 99603-7633
--	---	--

## Residential Vacant

<b>EXEMPTION INFORMATION</b>	<b>VALUATION RECORD</b> <b>Assessment Year</b> Land Improvements Total	<b>Worksheet</b> 106,400 <u>0</u> <u>106,400</u>
------------------------------	--	---

LAND DATA AND CALCULATIONS											
Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		5.02	11,155	11,155	56,000	0	NbHood Adj A	140	78,400	106,400
							F	Waterfront Ocean	75	42,000	
							W	Limited/NA - Access			
							O	Gas No			
							A	View Excellent			
							Y	Elec No	-50	-28,000	
							D	TOPO STEEP/RAVINE/OTI	-75	-42,000	
<b>ASSESSED LAND VALUE (Rounded):</b>										<u>50,400</u>	<u>106,400</u>

**MEMOS**  
**Land Notes**  
 HIGH BLUFF AT OCEANFRONT  
 HESKETH ISLAND

ASG91





2024

112126

# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

**RECOMMENDED**

191-010-94

<b>ADMINISTRATIVE INFORMATION</b> Neighborhood: 630 Remote - Kachemak Bay Property Class: 100 Residential Vacant TAG: 69 - SOUTH HOSPITAL KBAY	<b>LEGAL DESCRIPTION:</b> T 08S R 13W SEC 05 Seward Meridian SL HESKETH ISLAND ADVENTURE SOUTHWEST LOT 5A <b>ACRES:</b> 5.02	<b>PRIMARY OWNER</b> KLOECKL BRADLEY 448 BONANZA AVE HOMER, AK 99603-7633
--	---	--

## Residential Vacant

<b>EXEMPTION INFORMATION</b>	<b>VALUATION RECORD</b> <b>Assessment Year</b> Land Improvements Total	<b>Worksheet</b> 64,400 0 <u>64,400</u>
------------------------------	--	--

LAND DATA AND CALCULATIONS										
Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode - Description	\$ or %	AdiAmt	Value
Remote/Residential M	49 User Definable Land Formul		5.02	11,155	11,155	56,000	F Waterfront Ocean	75	42,000	64,400
							W Limited/NA - Access			
							O Gas No			
							A View Excellent			
							D TOPO STEEP/RAVINE/OTH	-10	-5,600	
							Y Elec No	-50	-28,000	
<b>ASSESSED LAND VALUE (Rounded) :</b>									<u>8,400</u>	<u>64,400</u>

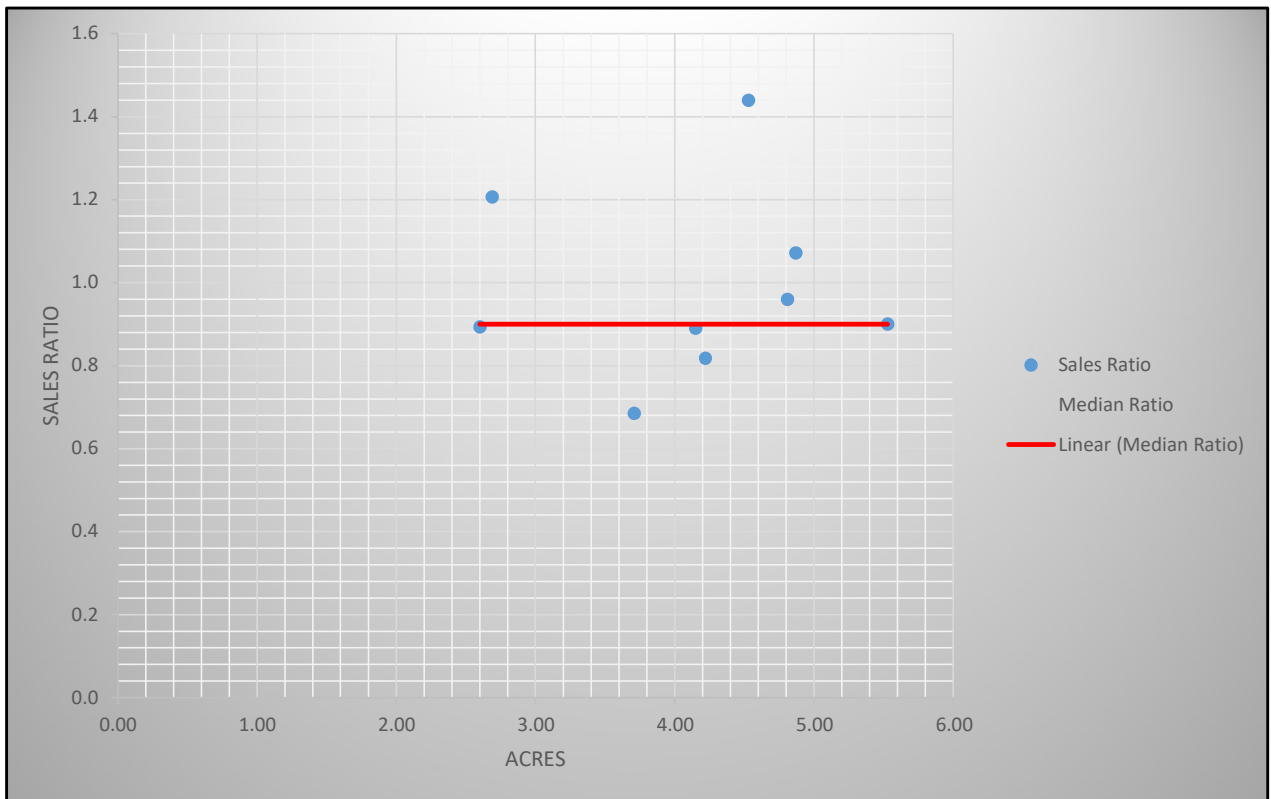
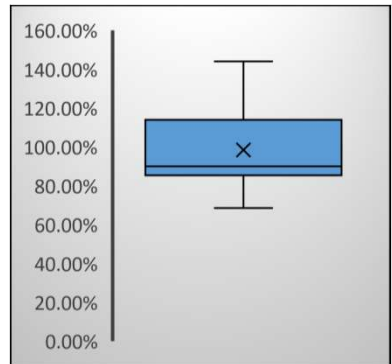
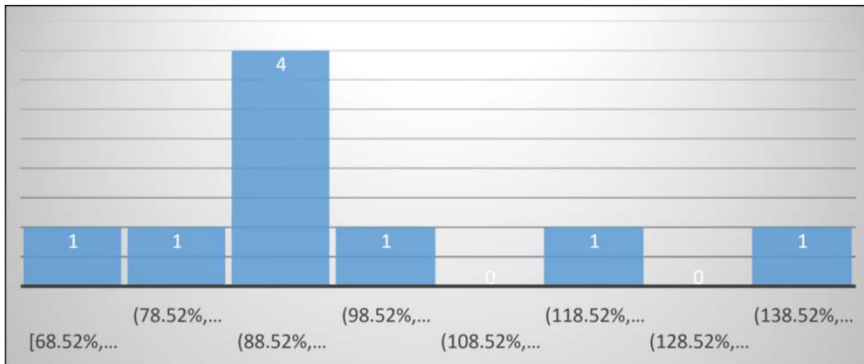
### MEMOS

**Land Notes**  
HIGH BLUFF AT OCEANFRONT  
HESKETH ISLAND

ASG92

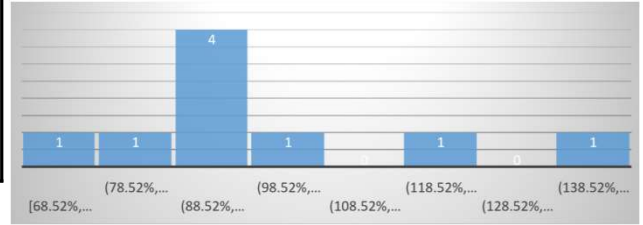
# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	8.87		<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		
<b>PRD:</b>	1.01	Range	1.5	<b>Total SP</b>
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Minimum</b>
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Maximum</b>
<b>COV:</b>	22.89%			<b>Min Sale Amt</b>
				<b>Max Sale Amt</b>



## LAND SALES RATIO STUDY

<b>Ratio Sum</b>	8.87	2.18		<b>Excluded</b>	0
<b>Mean</b>	98.52%	<b>Earliest Sale</b>	2/11/2021	<b># of Sales</b>	9
<b>Median</b>	90.01%	<b>Latest Sale</b>	4/17/2023	<b>Total AV</b>	\$ 519,500
<b>Wtd Mean</b>	97.18%	Outlier Information		<b>Total SP</b>	\$ 534,600
<b>PRD:</b>	1.01	Range	1.5	<b>Minimum</b>	68.52%
<b>COD:</b>	17.19%	Lower Boundary	42.55%	<b>Maximum</b>	144.00%
<b>St. Dev</b>	0.2256	Upper Boundary	156.85%	<b>Min Sale Amt</b>	\$ 18,000
<b>COV:</b>	22.89%			<b>Max Sale Amt</b>	\$ 142,000



NBH

neighborhooc	pxfer_date	Irsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2023 Cert	Lanc	Ratio
630	6/10/22	68728	19103001	3.71	\$ 60,300	\$ 88,000	13	C	\$ 88,000		68.52%
630	6/14/21	69669	19117009	2.60	\$ 126,900	\$ 142,000	13	C	\$ 71,200		89.37%
630	2/18/22	69677	19117017	2.69	\$ 129,200	\$ 107,000	13	V	\$ 72,500		120.75%
630	4/17/23	71354	19319203	4.81	\$ 19,200	\$ 20,000	13	C	\$ 17,200		96.00%
630	7/15/22	71357	19319206	4.15	\$ 17,800	\$ 20,000	13	C	\$ 15,900		89.00%
630	6/27/22	71363	19319212	4.87	\$ 19,300	\$ 18,000	13	C	\$ 17,200		107.22%
630	3/25/22	71392	19319801	4.22	\$ 18,000	\$ 22,000	13	C	\$ 16,000		81.82%
630	3/14/23	71504	19325326	5.53	\$ 67,600	\$ 75,100	13	C	\$ 73,300		90.01%
630	2/11/21	71603	19326311	4.53	\$ 61,200	\$ 42,500	13	C	\$ 57,800		144.00%

## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Thursday, April 18, 2024 8:33 AM  
**To:** 'Bradley Kloeckl'  
**Subject:** RE: Parcels 191-010-94, 191-010-95, 191-010-96

Hello Brad,

I'm sorry, I don't remember saying I was going to mail anything to you.  
I will send the formal withdraw email that states the updated values.  
A corrected letter will only be mailed out if you first agree to the updated values via email.

Again, I'm sorry for any confusion.

Regards,

### Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



#### Kenai Peninsula Borough

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

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**From:** Bradley Kloeckl <bkloeckl@yahoo.com>  
**Sent:** Wednesday, April 17, 2024 6:10 PM  
**To:** Windsor, Heather <hwindsor@kpb.us>  
**Subject:** Re: Parcels 191-010-94, 191-010-95, 191-010-96

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**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.

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Hi Heather,

I just checked my mail today and I still haven't received a written version of the revised assessments you gave me over the telephone. Can you please email them to me?

Thank you,  
Brad

On Wed, Apr 10, 2024 at 9:53 AM, Windsor, Heather  
<[hwindsor@kpb.us](mailto:hwindsor@kpb.us)> wrote:

Hello Brad,

Here's the email I sent in March.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



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**From:** Windsor, Heather  
**Sent:** Wednesday, March 27, 2024 11:21 AM  
**To:** 'bkloeckl@yahoo.com' <[bkloeckl@yahoo.com](mailto:bkloeckl@yahoo.com)>  
**Cc:** Assessing, <[Assessing@kpb.us](mailto:Assessing@kpb.us)>  
**Subject:** Parcels 191-010-94, 191-010-95, 191-010-96

Hello Mr. Kloeckl,

Here's the information you requested.

A quick and simple explanation of how we calculate land values using mass appraisal.

It starts with a base rate per acre for land types in a specific market area. 630 - \$25,000 base rate of one acre.

Then an adjustment to the base rate is calculated based on acres, base rate goes down with more acreage.

Then the different influences are applied, utilities, road access, & view are the basics and those can be a positive or negative value.

Links to the Land model videos, part 2 will explain the modeling process.

Part 1 <http://youtu.be/x3GPTGSCRwk?hd=1>

Part 2 <http://youtu.be/2Pvfqm2a78o?hd=1>

The most frequent reason for a change in value of a given property is a change in market conditions. This means a change in the supply or demand for real estate, which typically reflects broader trends in the local or regional economy such as employment levels, household income, inflation or deflation, prevailing interest rates, consumer confidence, or any number of other economic factors. Basically, a change in market conditions means a change in the price a seller would be willing to accept or the price a buyer would be willing to pay for a given property. The assessor continually tracks market conditions as reflected in real estate sales prices and overall price levels. Property in Alaska is required to be assessed at 100% fair market value every year. An assessment is the best possible estimate of the amount that the property would sell for in an arm's-length transaction between a willing buyer and a willing seller. (AS 29.45.110)

Assessments do not always change at the same rate. There may be differences between individual properties and between neighborhoods. In one area the sales may indicate a substantial increase in value in a given year, while in another neighborhood there may be no change in value, or even a decrease in value. Different types of properties within the same neighborhood may also show different value changes.

The Kenai Peninsula Borough (KPB) Assessing Department 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. This application is in accordance with State of Alaska AS 29.45.110.

Regards,

Heather Windsor

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**  
144 N. Binkley St. Soldotna, AK 99669  
[kpb.us](http://kpb.us)



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**From:** Sean Woodward <[sean@tsrmobile.com](mailto:sean@tsrmobile.com)>  
**Sent:** Wednesday, March 13, 2024 11:12 AM  
**To:** Windsor, Heather <[hwindsor@kpb.us](mailto:hwindsor@kpb.us)>; Assessing, <[Assessing@kpb.us](mailto:Assessing@kpb.us)>  
**Cc:** Terry Robinson <[Terry@tsrmobile.com](mailto:Terry@tsrmobile.com)>  
**Subject:** <EXTERNAL-SENDER>Kenai Gravel Products Tax Appeal

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**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.

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Hello,



I am writing on behalf of Kenai Gravel Products for a re-assessment of our property valuations on lots for 2024. The lots and PIN numbers in red on the attached worksheet are all properties we currently own in the area. Each group has a comparable lots section following it with similar lots in the area. The lots have similar characteristics, acreage size, access to maintained roads, utility access, and improvements made (if any). Those lot sections are averaged out on their value per acre and indicate a significant difference between what the parcels are being assessed for when compared to what our lots are currently assessed at. I used that average number and calculated the rough estimate of what our assessed value should be if assessed similarly to those lots. Our estimated value is reflected in the total column of the worksheet. For each group of lots, I have attached our 2024 lot assessments and the lot valuations reflected on the KPB website for the comparable lots.

Last year, we were able to come to an agreement on the valuations for several lots without going through the formal appeals process.

Please review this information and let me know this will be adequate for us to engage in the informal adjustment meeting process with you or if I need to proceed with the formal appeals process.

Thank you, I look forward to hearing from you soon.

-- Sean Woodward

Project Manager

TSR Service Corporation

Arrowhead Capital Corporation

Kenai Gravel Products LLC

Kent C Bangerter Estate

Arrowhead Plaza LLC

North End Beck LLC

Creekwood Palmer LLC

Grant Strip Tucson LLC

PO Box 540155

North Salt Lake, UT 84054

Phone: 310-422-3658

## Windsor, Heather

---

**From:** Windsor, Heather  
**Sent:** Thursday, April 18, 2024 8:34 AM  
**To:** 'bkloeckl@yahoo.com'  
**Subject:** FORMAL WITHDRAW - Multiple

Owner: Brad Kloeckl  
448 Bonanza Ave  
Homer, AK 99603

Filing Fee: \$300.00

PIN	2024 original land value	2024 original improvement value	2024 original total value	updated land value 2024	updated improvement value 2024	updated total value 2024
191-010-94	\$ 106,400		\$ 106,400	\$ 70,000		\$ 70,000
191-010-95	\$ 106,400		\$ 106,400	\$ 70,000		\$ 70,000
191-010-96	\$ 164,800	\$ 28,800	\$ 193,600	\$ 77,800	\$ 28,800	\$ 106,600

It is my understanding that you have agreed to the 2024 assessed values and wish to withdraw your 2024 formal Appeal.

In order to refund your filing fee, please reply to my Email with the following:

**I accepted the updated 2024 values and hereby withdraw my valuation appeal to the Board of Equalization. Please refund my filing fee.**

Regards,

**Heather Windsor**

Land Appraiser

Office: 907-714-2230 Phone



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

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## Windsor, Heather

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**From:** Windsor, Heather  
**Sent:** Monday, May 6, 2024 4:16 PM  
**To:** 'bkloeckl@yahoo.com'  
**Cc:** Martushev, Vara  
**Subject:** Formal Appeal Parcels 191-010-94 thru 96  
**Attachments:** 630 Remote LT all.pdf; 191-010-96.pdf

**Importance:** High

Tracking:	Recipient	Delivery	Read
	'bkloeckl@yahoo.com'		
	Martushev, Vara	Delivered: 5/6/2024 4:16 PM	Read: 5/6/2024 4:24 PM

Hello Mr. Kloeckl,

I'm reaching out in hopes to explain the process a bit more and give you some more information.

Per state statute assessed values are to be at fair market value each year based on the market sales that are reported.

The land values in the Kachemak Bay market area have not been updated in over 12 years and this was the year for that update. A land study and modeling process, using the last 5 years in sales (see attached sales ratio study [630 Remote LT all](#)), were performed to set the base rate and influence values. A base rate of \$25,000 for one acre was set. Depending on how many acres a parcel has the base rate will decrease with more acres. So your 6.19 acre parcel base rate is \$10,048. The influences can increase or decrease the value also. No electric is a negative 50% and oceanfront is a positive 75%. See attached ([191-010-96](#)) property record card, land calculations are in the middle of the first page.

The sales in the Little Tutka Bay and Hesketh Island areas showed an increase in values that I felt those areas needed a neighborhood adjustment. Although during the informal appeal & formal appeal periods and with new information and concerns of many owners the neighborhood adjustments were removed. During the appeal periods we can gather more information to help fine tune the model.

On further review of your appeals you had mentioned the "extreme cliffs" and parcels 191-010-94 & 191-010-95 are the tallest of the island. We did make an adjustment of negative 10% on those parcels in the final review.

PIN	2024 original land value	2024 original improvement value	2024 original total value	updated land value 2024	updated improvement value 2024	updated total value 2024
191-010-94	\$ 106,400		\$ 106,400	\$ 64,400		\$ 64,400
191-010-95	\$ 106,400		\$ 106,400	\$ 64,400		\$ 64,400
191-010-96	\$ 164,800	\$ 28,800	\$ 193,600	\$ 77,800	\$ 28,800	\$ 106,600

I hope this helps.

Please let me know if you have any more questions or concerns.

Regards,

**Heather Windsor**

KPB Land Appraiser

**Office:** 907-714-2230 Phone

Email: [assessing@kpb.us](mailto:assessing@kpb.us)

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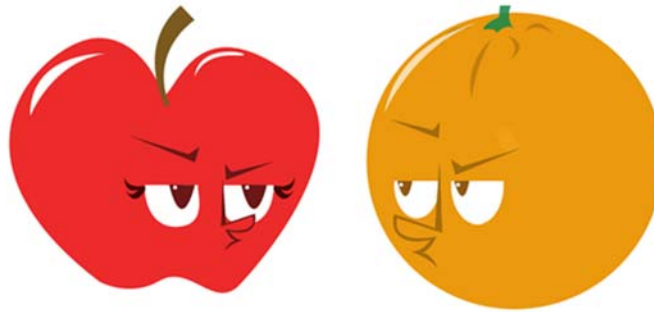
Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/27/24	10:57 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	wants market sales and the formula for setting land values - emailed to him
4/9/24	2:21 PM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	called about receiving formal appeal - no voicemail
4/10/24	9:44 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	discussed new values, he asked again for formula for setting land values, said he did not receive the previous email. Resent email from March.
4/17/24	9:52 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	He said he going in the direction of the BOE Hearing but is still reviewing. See how it feels.
4/23/24	9:20 AM	Bradley Kloeckl	19101094, 95 & 96	(907) 299-2932	called to check if he may have more questions - no answer/no voicemail



5/3/24	1:27 PM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Called owner to talk about the Rec Structure, no ability to leave a message. Need to let him know the rec structure is the lowest quality we have so we can't change anything.
5/3/24	2:00 PM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Owner called back, we discussed rec str and adjustments for accounting for neighborhood adj and steep bluff. Sent email detailing out current and original values sent on assessment notice. When the hearing date is and going forward to BOE or withdrawal option.
5/10/2 4	9:03 AM	<b>Bradley Kloeckl</b>	<b>191-010-96</b>	<b>907-299-2932</b>	Called to discuss changes to PRC, we took off septic. No ability to leave a message. Emailed info.

# 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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>5.0 AC Base</b>	<b>\$ 50,000</b>
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.

<b>5.0 AC Base</b>	<b>\$ 50,000</b>		<b>10.0 AC Base</b>	<b>\$ 70,000</b>
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 2<sup>nd</sup> 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.

