



**Meeting Agenda
Board of Equalization**

Friday, May 19, 2023

10:00 AM

Betty J. Glick Assembly Chambers

CALL TO ORDER

ROLL CALL

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

10:00 AM [BOE 2023-01](#) Appellant: Eric Janisch
Owners: Eric Janisch and Nigeen Janisch
Parcel No.:13704003

Appellant's Exhibits pages APP 1 – 31
Assessor's Exhibits pages ASG 1 – 18

Legal Description(s): T 2N R 12W SEC 17 SEWARD MERIDIAN
KN GOVT LOT 4

Reason for Appeal: Excessive and Unequal

[Clerk's Note: Appellant will be attending the hearing via Zoom.]

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments: [Janisch, Eric PIN 13704003 evidence PACKET](#)

11:00 AM [BOE 2023-02](#)

Appellant: Michael Moriarty
Owners: Michael Moriarty and Maya Moriarty
Representative: Nichole Lawrence
Parcel No.: 12538134

Appellant's Exhibits pages APP 1 – 66
Assessor's Exhibits pages ASG 1 – 96

Legal Description(s): T 1N R 1W SEC 13 Seward Meridian SW
0850002 MERIDIAN PARK SUB LOT 22 BLK 4
Reason for Appeal: Excessive

[Clerk's Note: Appellant is represented by Nicole Lawrence of Seward Properties, agent authorization forms are located in the packet on pages APP 42 & 43.]

[Clerk's Note: Appellant will be attending the hearing via Zoom.]

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Attachments: [Moriarty, Michael PIN 12538134 evidence PACKET](#)

1:00 PM [BOE 2023-03](#)

Appellant: Kira D. Nickel
Owners: Kira D. Nickel

Parcel No.: 04334030

Appellant's Exhibits pages APP 1 – 8

Assessor's Exhibits pages ASG 1 – 29

Legal Description(s): T 6N R 11W SEC 31 Seward Meridian KN
0850209 SILVER PINES SUB PART ONE LOT 7 BLK 4

Reason for Appeal: Excessive

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- Sur Rebuttal and Closing by Appellant (Time reserved)

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Attachments:

[Nickel, Kira D. PIN 04334030 evidence PACKET](#)

2:00 PM [BOE 2023-04](#)

Appellant: Niki Pereira

Owners: Pereira Family Trust

Parcel No.: 06508228

Appellant's Exhibits pages APP 1 – 71

Assessor's Exhibits pages ASG1 – 61

Legal Description(s): T 5N R 8W SEC 17 Seward Meridian KN
0840199 BINGS LANDING SUB PART ONE LOT 3 BLK 4

Reason for Appeal: Excessive, Improper and Unequal

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- Sur Rebuttal and Closing by Appellant (Time reserved)

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Attachments:

[Pereira, Niki PIN 06508228 evidence PACKET](#)

3:00 PM [BOE 2023-05](#)

Appellant: Russell Wilson
Owners: Russell Wilson
Parcel No.: 04334047

Appellant's Exhibits pages APP 1 – 12
Assessor's Exhibits pages ASG 1 – 19

Legal Description(s): T 06N R 11W SEC 31 Seward Meridian KN 2011046 SILVER PINES PART 2 TRACT A-2
Reason for Appeal: Excessive

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Attachments:

[Wilson, Russell PIN 043340047 evidence PACKET](#)

4:00 PM [BOE 2023-06](#)

Appellant: David Yragui
Owners: Hay Ground, LLC
Parcel No.: 05518112

Appellant's Exhibits pages APP 1 – 86
Assessor's Exhibits pages ASG 1 – 28

Legal Description(s): T 05N R 11W SEC 20 Seward Meridian KN
E1/2 SW1/4 EXCL DOYLE EST SUB 3RD ADD & YRAGUI
TRACT

Reason for Appeal: Excessive

Appellant: David Yragui
Owners: David & Mary Jeanne Living Trust
Parcel No.: 05506029CO15

Appellant's Exhibits pages APP 1 – 53
Assessor's Exhibits pages ASG 1 – 26

Legal Description(s): T 5N R 11W SEC 29 Seward Meridian KN
2009003 KALIFONSKY MEADOWS AIRPARK
CONDOMINIUMS UNIT 15

Reason for Appeal: Improper

Appellant: David Yragui
Owners: Qualified Personal Residence Trust
Parcel No.: 05518111

Appellant's Exhibits pages APP 1 – 53
Assessor's Exhibits pages ASG 1 – 33

Legal Description(s): T 05N R 11W SEC 20 Seward Meridian KN
2010037 YRAGUI TRACT TRACT A

Reason for Appeal: Excessive

Appellant: David Yragui
Owners: RCMS, Inc.
Parcel No.: 05506029 & 05506029CO02

Appellant's Exhibits pages APP 1 – 121
Assessor's Exhibits pages ASG 1 – 55

Legal Description(s): T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4; and

T 5N R 11W SEC 29 Seward Meridian KN 2009003
KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNIT 2

Reason for Appeal: Excessive

Appellant: David Yragui

Owners: Kalifornsky Meadows, LLC

Parcel No.: 05524130, 05524126, 05524107 & 05524127

Appellant's Exhibits pages APP 1 – 202

Assessor's Exhibits pages ASG 1 – 109

Legal Description(s): T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT E2; and

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT D2; and

T 5N R 11W SEC 29 Seward Meridian KN 2005043 KALIFONSKY MEADOW SUB TRACT G; and

T 5N R 11W SEC 29 Seward Meridian KN 2008009 KALIFONSKY MEADOW SUB NO 3 TRACT D3

Reason for Appeal: Excessive

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Attachments:

[Yragui, David PIN 05518112 Hay Ground evidence PACKET](#)

[Yragui, David PIN 05506029CO15 Living Trust evidence PACKET](#)

[Yragui, David PIN 055188111 Residence Trust evidence PACKET](#)

[Yragui, David PIN 05506029etal RCMS evidence PACKET](#)

[Yragui, David PIN 05524130etal KMeadows evidence PACKET](#)

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