

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2022-203

Kathleen Heus

Parcel No(s): 04931021

Tuesday, May 24, 2022 at 1:00 p.m.

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



Office of the Borough Clerk

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2160 • (907) 714-2388 Fax

Johni Blankenship, MMC
Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE

April 22, 2022

KATHLEEN HEUS
CORKHEUS@GMAIL.COM

RE: Parcel No(s): 04931020, 04931021: Owner of Record and Appellant: CLIFFORD AND
KATHLEEN HEUS

This is to advise you that the appeal of the assessment of the above referenced property will be considered by the Board of Equalization at the hearing on **5/24/2022 at 1:00 p.m.**

Any additional 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 **5/9/2022**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence may be denied.

Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing is available at the following web address:

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.060BOEQPR.

An information packet is also available at:

[https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet VALUATION A PPEAL PROCESS.pdf](https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_A_PPEAL_PROCESS.pdf).

2021 Board of Equalization training session:

http://kpb.granicus.com/MediaPlayer.php?view_id=1&clip_id=1061.

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 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 and if we are still unable to reach you that day, the Board may elect to decide your case based solely on the written material you have presented.

Johni Blankenship, MMC, Borough Clerk
jblankenship@kpb.us

Tax Year 2022
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

Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on March 31, 2022.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

RECEIVED

MAR 29 2022

Borough Clerk's Office
Kenai Peninsula Borough
For Official Use Only

Fees Received: \$ 100.00

☐ Cash

☒ Check # 4762 (M/L)

payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	<u>\$100</u>
\$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:	049-310-21	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Clifford Heus / Kathleen Heus	
Legal Description:	T 05N R 10W SEC 07 Seward Meridian KN 2021017 ILLIAMNA VIEW SUB 2021 RPLT	
Physical Address of Property:	LOT 1-C BLK 2 ***NO ADDRESS GIVEN AT THIS TIME	

Contact information for all correspondence relating to this appeal:

Mailing Address:	4540 KENAITZE CT		
Phone (daytime):	(907) 398-7929	Phone (evening):	
Email Address:	heuslaw@gmail.com		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 258,000 Appellant's Opinion of Value: \$ 25,000

Year Property was Purchased: APPROX 1970 Price Paid: \$ _____

Has the property been appraised by a private fee appraiser within the past 3-years? Yes ☐ No ☒

Has property been advertised FOR SALE within the past 3-years? Yes ☐ No ☒

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

THE ONLY GROUNDS FOR APPEAL ARE: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** (KPB 5.12.050 (E)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional sheets as necessary)

- ☒ My property value is excessive. (Overvalued)
- ☒ My property was valued incorrectly. (Improperly)
- ☐ My property has been undervalued.
- ☐ My property value is unequal to similar properties.

The following are NOT grounds for appeal:

- The taxes are too high.
- The value changed too much in one year.
- You cannot afford the taxes.

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

SEE ATTACHED LETTER

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

Check the following statement that applies to your intentions:

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

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

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

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

Kathleen Heus

Signature of Appellant / Agent / Representative

03/29/2022

Date

Kathleen Heus

Printed Name of Appellant / Agent / Representative

Attachment to Real Property Assessment Valuation Appeal

Date: 03/29/2022

Parcel(s): 049-310-21 (Assessed:\$258,000)
049-310-20 (Assessed: \$91,200)

The assessed values on the above properties are extremely excessive.

These two properties were subdivided in 2021. The original piece of property was approx. 16 acres of swamp wetlands. It was assessed at \$4,600 in 2021. The 16 acres was subdivided into 2 parcels: 049-310-21 is 14.99ac and 049-310-20 is 1.22ac. There are have been no improvements to this land. There is currently no river access. Future plans are to construct an elevated light penetrating walkway to access the river on 049-031-21. Estimates for this project are between 60 and 90 thousand dollars.

There have been no changes to the land and it remains extremely difficult to access and is encumbered by swampland. Development on this land is not planned and financially infeasible. This land has essentially been conservation land - that has not changed. The assessed value determined by the Borough is incorrect and extremely excessive.

Thank you,

A handwritten signature in black ink that reads "Kathleen Heus". The script is cursive and fluid, with the first letter of each name being capitalized and prominent.

Kathleen & Clifford Heus



Assessing Department

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2230 • (907) 714-2393 Fax

REQUEST FOR INFORMAL ADJUSTMENT MEETING

Charlie Pierce
Borough Mayor

Parcel ID (PIN): 049-310-21

Date: March 28, 2022, 1:48 pm

Legal Description: T 05N R 10W SEC 07 Seward Meridian KN 2021017 ILLIAMNA VIEW SUB 2021 REPLAT LOT 1-C BLK 2

HEUS CLIFFORD
HEUS KATHLEEN
4540 KENAITZE CT
KENAI, AK 99611-8607

Ryan Tunseth

Telephone: 907-398-1233

Email: R - tunseth@hotmail.com

THIS IS NOT AN APPEAL TO THE BOARD OF EQUALIZATION

KPB 5.12.040 (c) Informal Adjustment Meeting. The assessor shall provide, upon request, an informal adjustment meeting between the Assessor and the person receiving an assessment notice, for the purpose of resolving a valuation or tax exemption dispute. The meeting shall be requested within 30 days of the mailing of notice of assessment, and shall be held prior to board of equalization hearings.

2022 NOTICE ASSESSED VALUE: 258,800

Land: 258,800 Imp: 0

OWNER'S OPINION OF VALUE: _____

☒ The property value is excessive. (Overvalued)

☐ The property has been undervalued.

☒ The property was valued incorrectly. (Improperly)

☐ The property value is unequal to similar properties

Please explain in detail the nature of your dispute.

No changes except subdivided + parcel is now smaller. why did land value go so high?

ASSESSING USE ONLY

In Person ☐

Telephonic ☐

Adjusted Values: Land: _____ Improvements: _____

No Change ☐

Appellant's Exhibits

Land Reviewed by: _____

Improvements Reviewed by: _____

APP 4

Notice Needed Y N



Kenai Peninsula Borough

Assessor's Office
24000 Seward Street
Kenai, AK 99550

May 24, 2022 3:41PM

General Information

HEUS CLIFFORD HEUS KATHLEEN 4540 KENAITZE CT KENAI, AK 99611-8607	Property ID 04931021 Address Document / Book Page Acreage 14.9900
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Owners

Property ID	Display Name	Address
04931021	HEUS CLIFFORD	4540 KENAITZE CT
04931021	HEUS KATHLEEN	4540 KENAITZE CT

Legal Description

Description

T 05N R 10W SEC 07 Seward Meridian KN 2021017 ILLIAMNA VIEW SUB 2021 REPLAT L OT 1-C BLK 2

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$258,800	\$0	\$258,800

Land Details

Primary Use	Land Type	Acre	Eff Frontage	Eff Depth	Assd Value
	Primary Site	14.9900	0.00	0.00	\$258,800

RECEIVED

MAY 09 2022

Borough Clerk's Office
Kenai Peninsula Borough

Regarding Property Assessment Valuation Appeal

Parcel: 049-310-21 (Assessment: \$258,800)

Date 5/9/2022

The property is 14.988 acres which equates to approximately \$17,253 per acre. The proposed appraisal has 2% usable land and 12.99 wetlands (as I was told when I inquired about the appraisal).

As stated in previous correspondence, there have been no changes to the land and has been designated as wetlands over the years. Access to the land is very difficult. Developed road access does not exist. There is no plan to develop this land; we consider it conservation land.

We viewed some land comparisons that are situated on the river. Attached are those views and comments regarding each property. In both comparisons, there is road access and river access and has usable/build-able land. One has improvements.

Therefore the assessed value for our property seems extremely excessive.

Thank you,



Kathleen and Clifford Heus

4540 Kenaitze Ct
Kenai, AK 99611

907 398 7929

corkheus@gmail.com

2 Attachments

04937013

Acreage
33.77

Legal

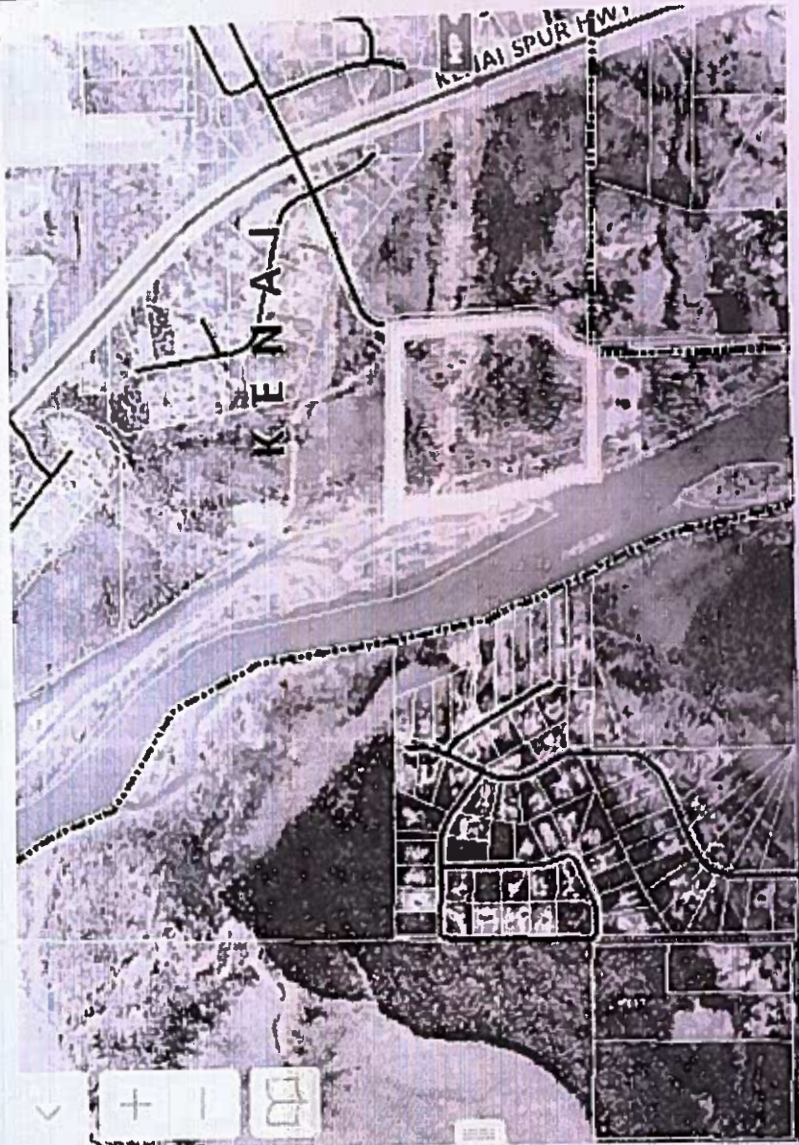
T 5N R 10W SEC 7 SEWARD MERIDIAN KN
GOVT LOT 10 & THAT PORTION OF NE1/4
SE1/4 LYING WEST OF SILVER SALMON
DR

Plat Link
N/A

Land Value
765300

Improvement Value
2000

Assessed Value
767300



\$ 22,662.¹² / AC

- HAS Borough Pond Access
- HAS Improvements
- HAS USABLE / Buildable Land

05503203

Attention

Address

550 W 7TH AVE STE 650

City, State ZIP

ANCHORAGE, AK 99501

Acres

44.64

Legal

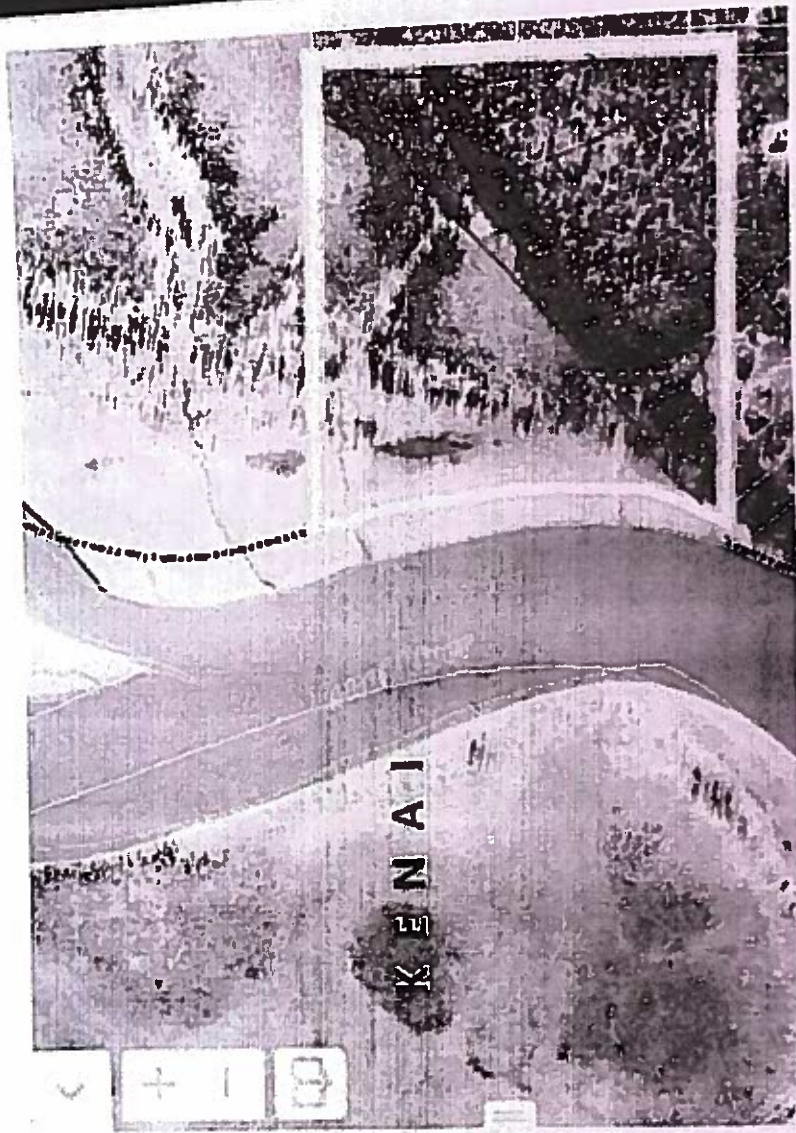
T 5N R 11W SEC 14 SEWARD MERIDIAN
KN GOVT LOT 8

Plot Link

N/A

Land Value

890800



- DESIRABLE / USABLE LAND AT LEAST 1/2
- ROAD ACCESS, RIVER ACCESS

\$ 19,955 / AC

Attachment to Real Property Assessment Valuation Appeal

RECEIVED

MAY 06 2022

Parcel: 049-310-21 (Assessment: \$258,800)

**Borough Clerk's Office
Kenai Peninsula Borough**

Date 5/6/2022

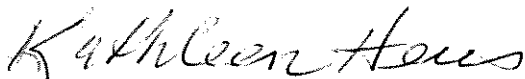
The property is 14.988 acres. In the past number of years the property has been assessed at \$4000 to \$4600.

There have been no changes to the land and has been designated as wetlands over the years. Access to the land is very difficult. Developed road access does not exist. There is no plan to develop this land; we consider it conservation land.

Therefore the assessed value seems extremely excessive.

Please note that the previous letter submitted with the appeal referenced two properties and had the incorrect parcel number when describing future plans for a walkway to access the river. The appeal for that property (049-310-20) has been withdrawn.

Thank you,



Kathleen and Clifford Heus

4540 Kenaitze Ct
Kenai, AK 99611

907 398 7929

corkheus@gmail.com

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

**APPELLANT: HEUS, CLIFFORD &
KATHLEEN**

PARCEL NUMBER: 049-310-21

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

KENAITZE CT, KENAI, AK

LEGAL DESCRIPTION:

T 05N R 10W SEC 07 Seward Meridian KN 2021017
ILLIAMNA VIEW SUB 2021 REPLAT LOT 1-C BLK 2

ASSESSED VALUE TOTAL:

\$258,800

RAW LAND: \$258,800

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$

ADDITIONS \$

OUTBUILDINGS: \$

LAND SIZE 14.99 Acres

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: No

Gas: No

Water: None

Sewer: None

2) Site Improvements:

Street: None

3) Site Conditions

Topography: Level

Drainage: Typical

View: Excellent

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: Rural
Residential

Land Comments

The subject property is a 14.99-acre parcel located within the Kenai City limits. Out of the 14.99 acre parcel, 2.0 acres is valued as useable and the remaining 12.99 is valued as wetlands. This parcel is located in an area where the land values have not been updated since 2008. The subject parcel was part of a subdivision split in 2021, which had previously been valued as all wetlands. Market conditions of Kenai Riverfront properties have changed over the last 14 years and the assessing department is required by state statute to value all property at its full value. Parcel #043-371-36 is an adjoining parcel that sold in 2010 for \$675,000 and again in 2020 for \$730,000. Both parcels have very similar topography and wetlands features. The current assessed value on this 52.57 acre parcel is \$380,600, still well below the reported sales price.

A physical inspection of the land was performed on April 18th 2022 by Tom Johnson, Appraiser II and Heather Windsor, Appraiser I. After the inspection and review no changes were made to the file. These properties are being valued fairly and equitably with surrounding like-kind properties.

For the Kenai Riverfront market area (#121) & K-Beach Riverfront area (#126), 17 sales from the last three years were analyzed. The median ratio for all of the sales is 94.00%. Ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO) and satisfies state statute.

Ratio Sum	17.04		Excluded	0
Mean	100.24%	Earliest Sale 12/20/2018	# of Sales	17
Median	94.00%	Latest Sale 6/1/2021	Total AV \$	1,096,100
Wtd Mean	97.52%	Outlier Information	Total SP \$	1,124,000
PRD:	1.03	Range 1.5	Minimum	8.83%
COD:	34.45%	Lower Boundary 56.73%	Maximum	200.00%
St. Dev	0.4953	Upper Boundary 145.05%	Min Sale Amt \$	2,500
COV:	49.41%		Max Sale Amt \$	160,000

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. The Assessing Department completed an onsite physical inspection of the subject property to ensure influences are applied correctly and uniformly to the subject property.
3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
4. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: HEUS, CLIFFORD & KATHLEEN

PARCEL NUMBER: 049-310-21

LEGAL DESCRIPTION: T 05N R 10W SEC 07 Seward Meridian KN 2021017 ILLIAMNA
VIEW SUB 2021 REPLAT LOT 1-C BLK 2

TOTAL: \$258,800

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



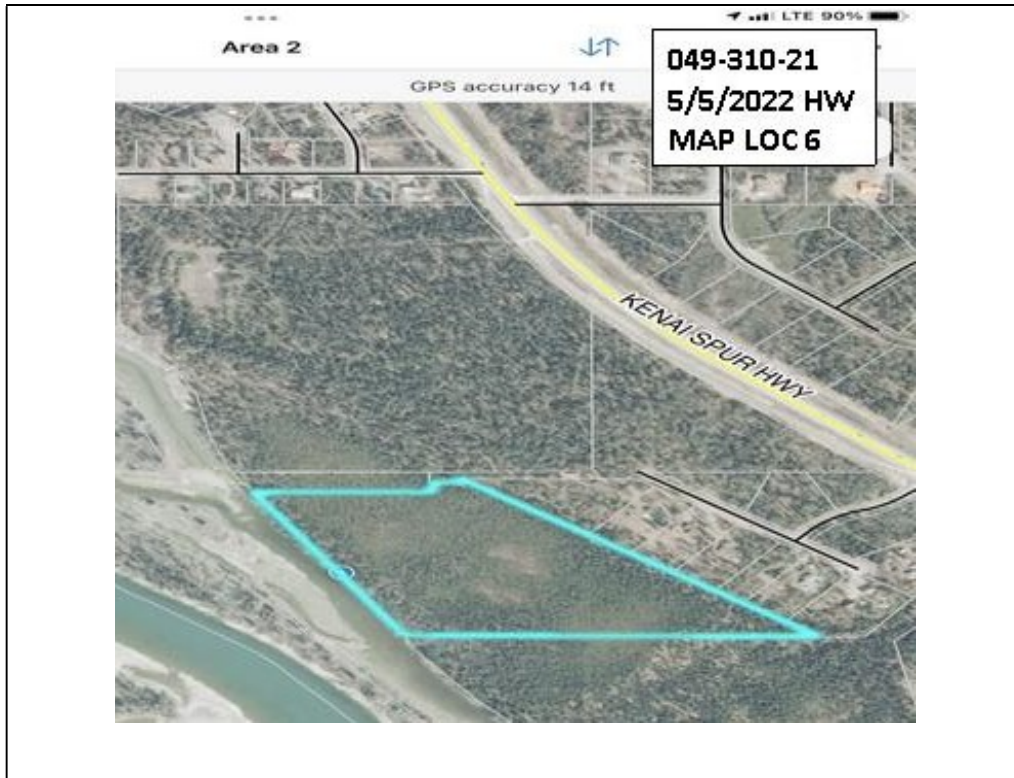
SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



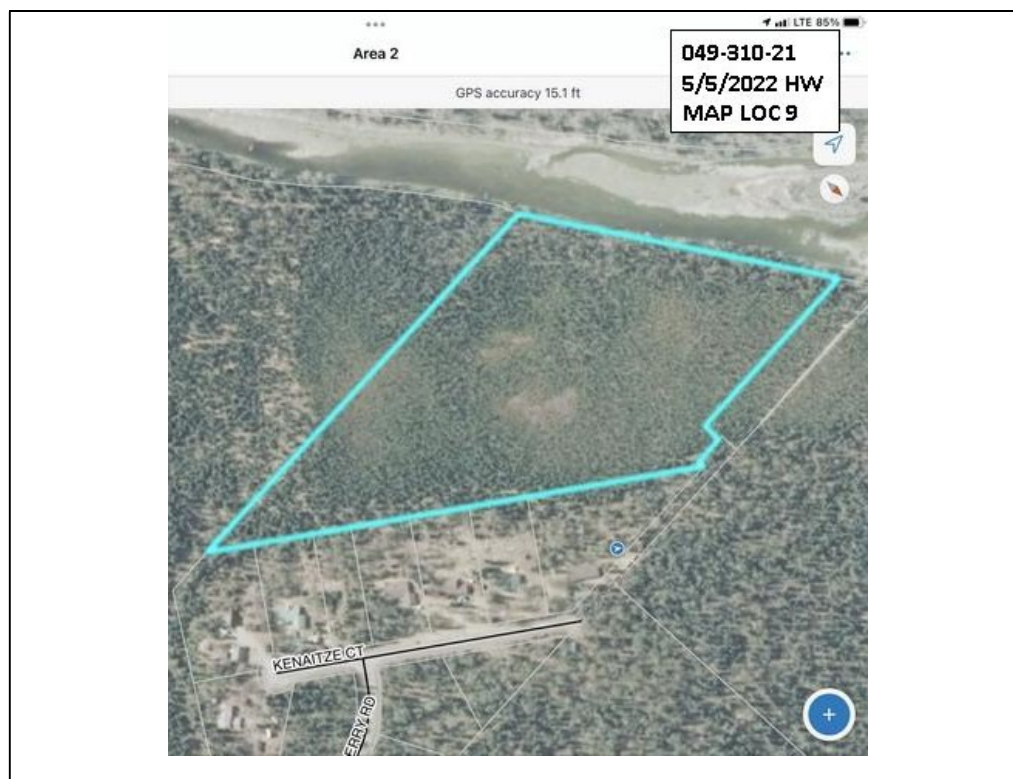
SUBJECT PHOTOS



SUBJECT PHOTOS



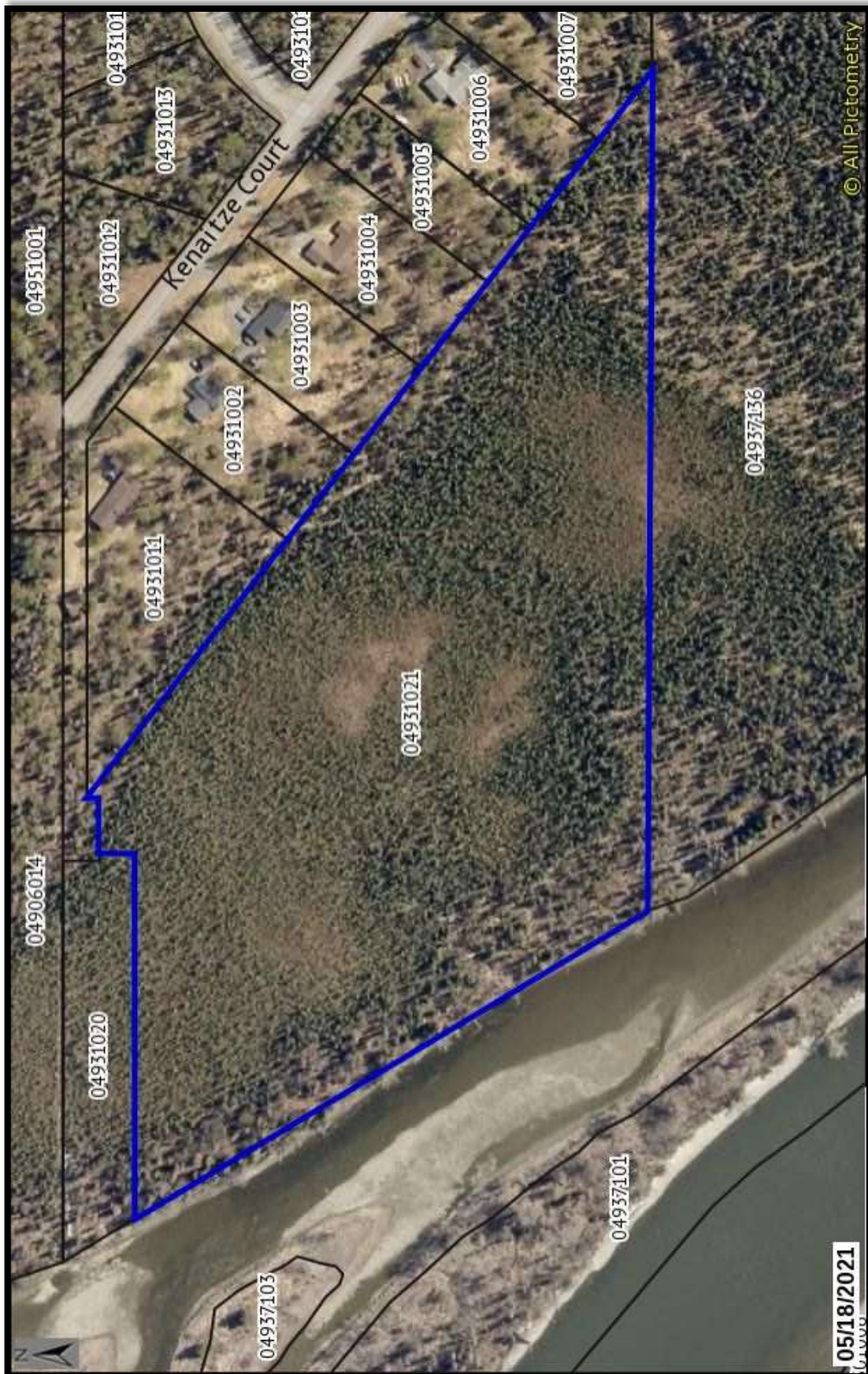
SUBJECT PHOTOS



SUBJECT PHOTOS



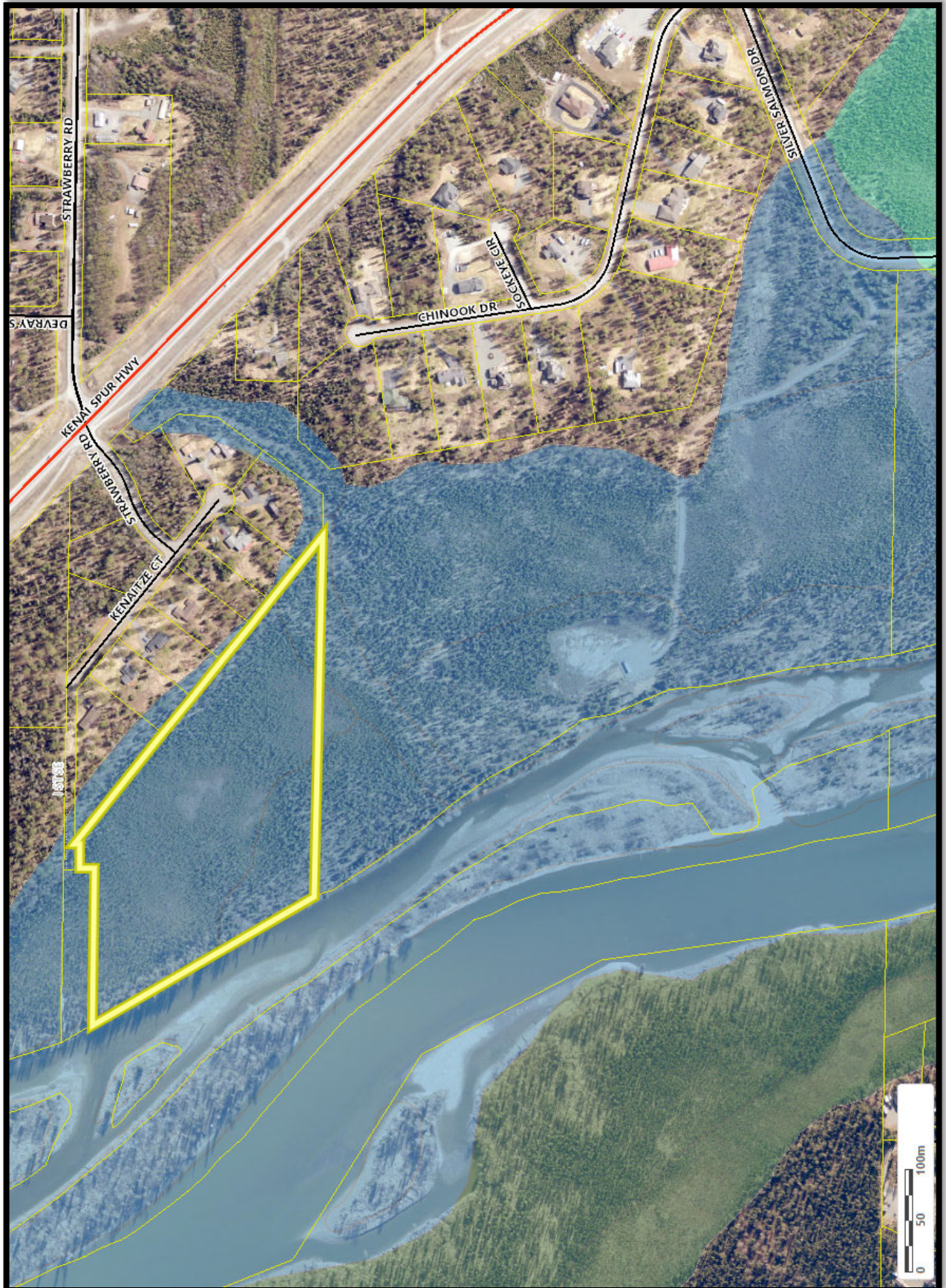
SUBJECT MAP



CONTOUR MAP



WETLANDS MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2020

4500 I ST SE

049-310-10

14282

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood:	1301 Central Peninsula Kenai River	T 5N R 10W SEC 7 Seward Meridian KN 0001718 ILLIAMNA VIEW SUB LT 1 BLK 2 EXCL THAT PTN W/IN LT 1-A BLK 2 ILLIAMNA VIEW RESUB PLAT 78-99	16.23	HEUS CLIFFORD HEUS KATHLEEN
Property Class:	100 Residential Vacant			
Tag:	30 - KENAI CITY			

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
	Assessment Year	2015	2016	2017	2018
Land		4,000	4,000	4,000	4,000
Improvements		0	0	0	0
Total		4,000	4,000	4,000	4,000
					Worksheet 4,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acre	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Primary Site	42 User Override Site Value		16.23	4,000	4,000	4,000	L	Local Adjustment Modifi	15	600	4,600

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
6/12 DM TRAIL & PALLET BOARDWALK TO RIVER N/V

ORIGINAL



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

049-310-21

2022 109163

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 12th Kenai Riverfront		T 05N R 10W SEC 07 Seward Meridian KN 2021017 ILLIAMNA VIEW SUB 2021 REPLAT LOT 1-C BLK 2	14.99	HEUS CLIFFORD HEUS KATHLEEN
Property Class: 100 Residential Vacant Lots		Residential Vacant		
TAG: 30 - KENAI CITY				

EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD	Worksheet
	Land Improvements Total		258,800 0 258,800

LAND DATA AND CALCULATIONS											
Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Primary Site	42 User Override Site Value		14.99	215,700	215,700	215,700	L	Local Adjustment Modifi	20	43,140	258,800
ASSESSED LAND VALUE (Rounded) :										43,140	258,800

MEMOS

Building Notes

06/12 DM TRAIL & PALLET BOARDWALK TO RIVER NV

ORIGINAL

3/7/22	01:02 PM	HEUS, KATHLEEN	049-310-20 049-310-21	(907) 398-7929	AT COUNTER: KATHLEEN CAME IN TO ASK ABOUT HER LAND VALUE I TOLD HER WE UPDATED THE LAND IN THAT AREA AND THAT WAS THE INCREASE IN VALUE SHE WAS SHORT ON TIME AND SAID THE PARCELS WE UNBUILDABLE DUE TO WET LANDS I SAID I WOULD HAVE TO DO SOME RESEARCH AND GIVE HER A CALL BACK SHE THEN SAID SHE HAD SOME OLD PAPPER WORK FROM US THAT SHE WOULD LOOK FOR. I TOLD HER THAT WOULD BE GREAT AND WE WOULD GIVE HER A CALL.
3/8/22	09:45 AM	HEUS, KATHLEEN	049-310-20 049-310-21	(907) 398-7929	I CALLED KATHLEEN BACK AND EXPLAINED THAT THE LOT UP STREAM FROM HER JUST SOLD FOR MORE THAN WE HAD IT ASSESSED FOR AND WE WOULD NOT BE MAKING ANY CHANGES TO HER PARCELS. SHE ASKED IF SHE COULD FILE A APPEAL? I SAID YES.
4/6/22	04:17 PM	HEUS, KATHLEEN	049-310-20 049-310-21	(907) 398-7929	CLM: I CALLED TO TELL HER WE WILL INSP. 4/7/22
4/22/22	11:12 AM	HEUS, KATHLEEN	049-310-20 049-310-21	(907) 398-7929	KATHLEEN CALL SAID SHE GOT HER BOE DATE AND HAS NOT HEARD BACK FROM ME. I TOLD HER WE ARE STILL LOOKING AT HER FILE AND WHEN I GET IT BACK FROM LAND PERSON I WILL CALL HER. WE SENT OUT THE BOE DATE DUE TO TIME RESTRAINTS AND THAT JUST SAVES A TIME FOR HER IF SHE DOES WANT TO GO TO BOE.
4/28/22	09:56 AM	HEUS, KATHLEEN	049-310-20 049-310-21	(907) 398-7929	I CALLED KATHLEEN BACK SHE WAS IN A MEETING AND WILL CALL ME BACK WHEN SHE IS DONE.
4/28/22	11:48 AM	HEUS, KATHLEEN	049-310-20 049-310-21	(907) 398-7929	KATHLEEN CALLED BACK AND I WENT OVER WHAT WE CALLED WETLANDS AND WHAT WAS USABLE LAND AND THE VALUE OF THE LAND IF WE MADE NO WETLANDS ADJUSTMENTS. SHE ASKED ABOUT THE LAND UPSTREAM OF HER. I EXPLAINED WE HAD IT ASSESSED FOR 384,600 AND IT SOLD FOR 730,000 IN 2020.SHE ASKED WHY HER LAND WENT FROM 4,600 FOR YEARS THEN AFTER THE SPLIT IT WENT UP TO 350,000 FOR THE SAME AMOUT OF LAND. I EXPLAINED THAT THE STATE MANDATES THAT WE BE AT FAIR MARKET VALUE EVERY YEAR AND THAT WE HAVE BEEN BELOW AND WE JUST BROUGHT IT UP TO FAIR MAKET VALUE THIS YEAR. SHE SAID WE SHOULD RAISE IT IN SMALLER INCREMENTS OVER A LONGER TIME. SHE ASKED WHEN THE DEADLINE FOR INFO? I TOLD HER 5/9/22. SHE ASKED IF SOMONE ELSE COULD SPEAK AT BOE AND IF THERE WAS A NEW OWNER IF THEY COULD SPEAK? I TOLD HER ONLY THE CURRENT OWNER CAN FILE An APPEAL AND SHE WOULD HAVE TO ASK THE CLERKS IF SOMEONE ELSE COULD SPEAK.

5/2/22	10:00 AM	Kathleen Heus	049-310-20 049-310-21	(907) 398-7929	Returned Kathleen's call to answer her questions. "What did you do on the inspection?" Walked the land, took pictures, verify features. "What maps do we use?" The KPB maps we have on our website, terrain, land cover, etc. Asked if the property sold within 2 weeks of filing the appeal, who could be at the hearing? I referred her to the Clerk's office to have that answered. Also asked if she wanted to withdraw the 1.22 acre lot how to do that.
5/2/22	11:00 AM	Kathleen Heus	049-310-20 049-310-21	at Counter	Came in to pick up the withdraw forms, asked how long she has to decide if she wants to withdraw. Brought a plat in and asked what maps we use, I directed her to the KPB website, as there are multiple to choose from. I printed a few topo, wetlands, and vegetation maps off to show her.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Exhibits

2022

14453

4905 SILVER SALMON DR

049-371-36

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood:	121 Kenai Riverfront	T 5N R 10W SEC 7 Seward Meridian KN PTN GLS 1 & 9 & N1/2 N1/4 & SE1/4 NE1/4 LYING W OF SPUR HWY & E OF KENAI RIVER & N&W OF SILVER SALMON RD EXCL ILLIAMNA VIEW SUB & OBERTS PILLARS SUBS ADD 1 & PT 2 & THAT PARCEL BEGINNING @ SEC CORN COMMON TO SECS 5 6 7 & 8; TH W 1319.80 FT; TH	52.57	CROFTON ALAMJAHAN LIVING TRUST 45967 HIDDEN VALLEY TER FREMONT, CA 94539-6845
Property Class:	105 Residential Improved Land			
TAG:	30 - KENAI CITY			

Residential Improved Land

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2017	2018	2019	2020	2021
Land		317,200	317,200	317,200	364,800	364,800
Improvements		5,000	5,000	5,000	4,000	4,000
Total		322,200	322,200	322,200	368,800	384,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	S or %	AdjAmnt	Value
Primary Site	42 User Override Site Value		52.57	317,200	317,200	317,200	L	Local Adjustment Modifi	20	63,440	380,600
							H	Waterfront River			
							J	P/Water No			
							M	P/Sewer No			
							R	Paved			
							X	Elec Yes			
							A	View Excellent			
							P	Gas Yes			

ASSESSED LAND VALUE (Rounded) :

63,440

380,600

MEMOS

Land Notes

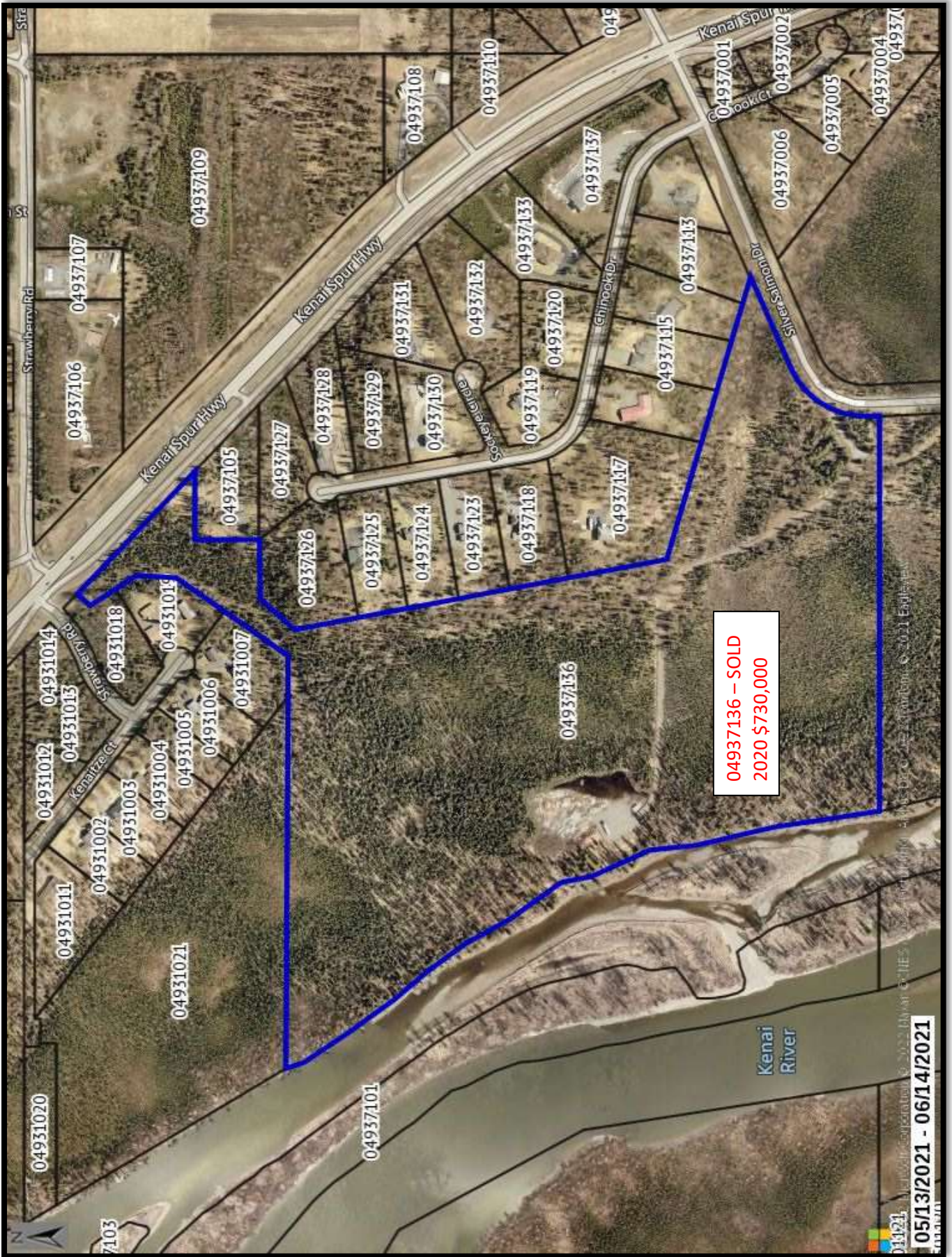
05/19 ERS KENAI RIVER FRONT

Sale Comments

20100010870 \$675K, PK 8/10 NO DOT
20200014840 \$730,000 MB 11/09/21

ASG 21

04937136 MAP





Geographic Information Systems

144 North Binkley Street, Soldotna, Alaska 99669

04937136

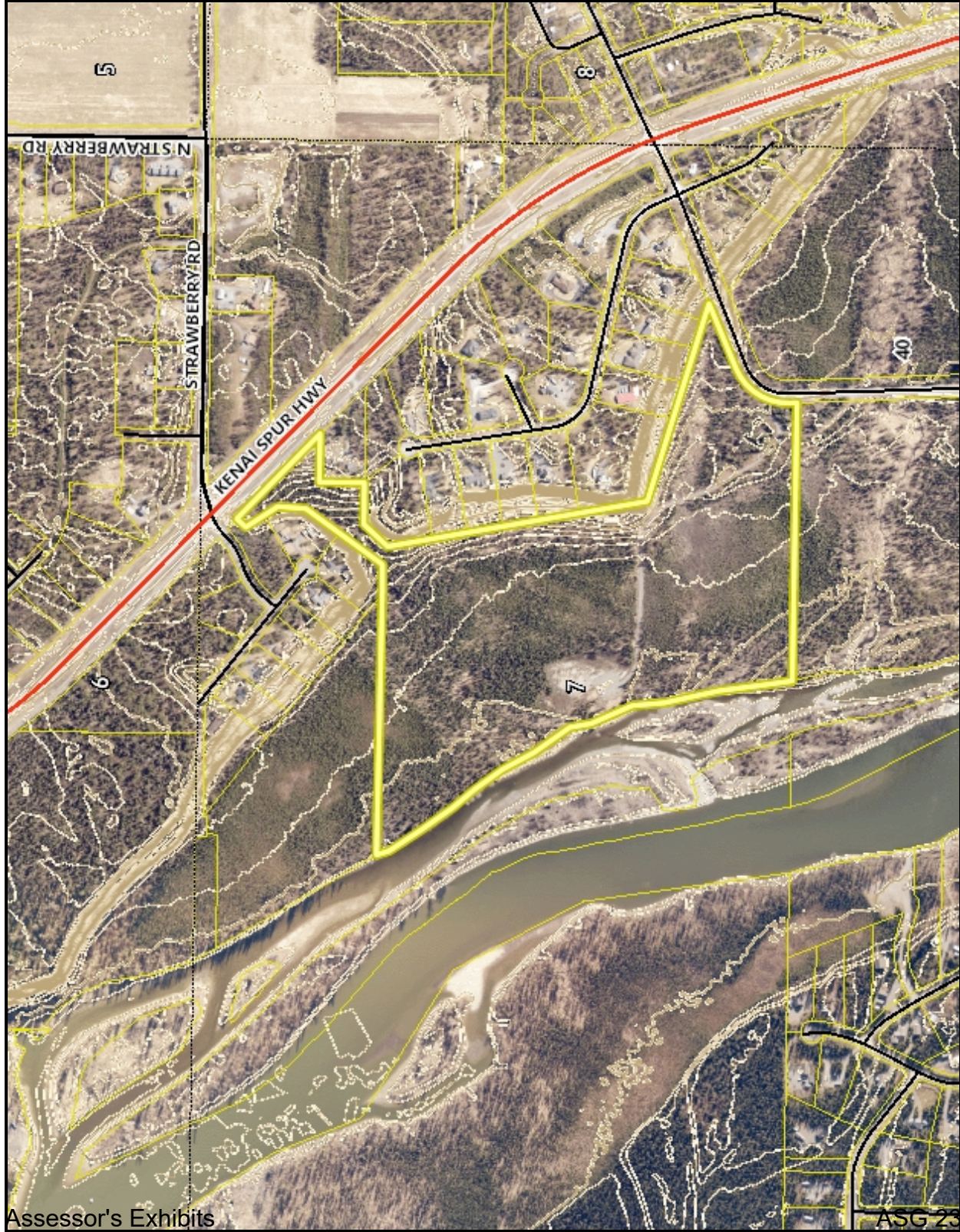


Legend

- Major Roads
- Township Lines
- Section Lines
- Parcels



Notes

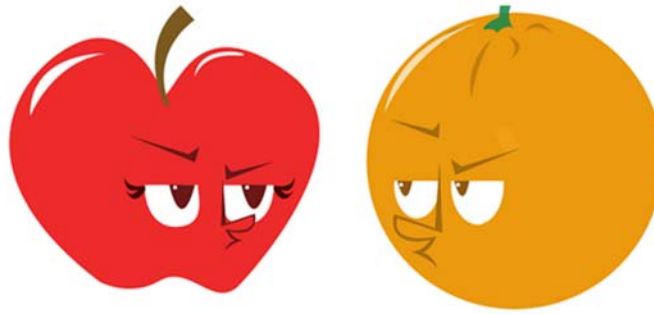


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DATE PRINTED: 4/27/2022

Price per Acre Comparison

A very popular way to compare land values is to do a simple Price per Acre calculation. Simply stated this is the assessed value divided by the acreage. This will work just fine if the properties you are comparing are exactly the same size and have the exact same influences, otherwise you are just comparing apples to oranges.



Below is a sample comparison of 2 parcels that have the same acreage, with different influences.

5.0 AC Base	\$ 50,000		5.0 AC Base	\$ 50,000
Gravel Maint	\$ -		Paved	\$ 5,000
Elec Yes	\$ -		Elec Yes	\$ -
Gas No	\$ (10,000)		Gas Yes	\$ -
View Limited	\$ 12,000		View Good	\$ 25,000
			Waterfront Pond	\$ 25,000
Land Value	\$ 52,000		Land Value	\$ 105,000
Price/AC	\$ 10,400		Price/AC	\$ 21,000

Below is a sample comparison of 2 parcels that have the same influences, with different acreages.

5.0 AC Base	\$ 50,000		10.0 AC Base	\$ 70,000
Paved	\$ 5,000		Paved	\$ 7,000
Elec Yes	\$ -		Elec Yes	\$ -
Gas Yes	\$ -		Gas Yes	\$ -
View Good	\$ 25,000		View Good	\$ 35,000
Waterfront Pond	\$ 25,000		Waterfront Pond	\$ 35,000
Land Value	\$ 105,000		Land Value	\$ 147,000
Price/AC	\$ 21,000		Price/AC	\$ 14,700

Definitions

Assessment progressivity (regressivity). An appraisal bias such that higher value properties are appraised higher (lower) than low-value properties. See also price-related differential.

Coefficient of dispersion (COD). The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. *Acceptable range: Land under 30%, residential under 20%.*

Coefficient of variation (COV). The standard deviation expressed as a percentage of the mean. *Acceptable range: 1.25 of the COD.*

Mean: The result of adding all the values of a variable and dividing by the number of values. For example, the arithmetic mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called the arithmetic mean.

Median. The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values. *Acceptable range: 90% to 110%*

Price-related differential (PRD). The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicated assessment progressivity. *Acceptable range: 0.98 to 1.03.*

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

Standard deviation (St. Dev). The statistical calculated from a set of number by subtracting the mean from each value and squaring the remainders, adding together these squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability table. When the data are not normally distributed, the standard deviation is less meaningful and should be used with caution.

Weighted mean; weighted average (wtd mean). An average in which the observations are weighted based on some criterion. In ratio studies, the weighted mean is a calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals or assessments, sum of the sales prices, and divided the first result by the second. (International Association of Assessing Officers, 1990)

References

International Association of Assessing Officers. (1990). *Property Appraisal and Assessment Administration*. Chicago: International Association of Assessing Officers.

Influence Definitions

View

- **None:** No view other than immediate surroundings, could have a view if trees on adjoining properties were removed.
- **Limited:** Less than 45° viewable unobstructed, greater than 45° view angle with obstructions, mountain top view, view from 2nd story, able to view beyond adjacent lots, overlooking an area that would provide increased viewing opportunities for wildlife (rule of thumb, distance greater than football field).
- **Good:** 45°-90° view, unobstructed view, at least 1 feature, **mountain, river, lake, inlet etc.** Able to view beyond adjacent lots. (*River, Lake and Inlet frontage property will always have at least a Good or Excellent View*)
- **Excellent:** 90° or greater view, unobstructed, 2 or more features.

Street Access

- **Paved Access:** Paved road & government maintained.
- **Gravel Maintained:** Gravel road & maintained by the borough or another organized entity.
- **Gravel Unmaintained:** Gravel road but is not maintained by the borough (check Arcmap), could be maintained by the subdivision, HOA or private owner(s).
- **Trail:** *No longer used. If can be driven to year round, use gravel unmaintained, otherwise platted.*
- **Platted:** Road platted but not built.
- **Limited/NA:** Section line easement. No platted access. To include water, beach only access.

Utilities

- **Gas & Electric Yes/No:** To be considered as having gas & electric utilities must be at the property, directly across the street from property (not paved), or on the same side of the road and 1 lot away or less than 300 feet away. If street is paved & influence is across the road, parcel to be marked at not having service available.
- **Public/Community Water & Sewer:** Service is provided by municipality or by HOA. City lots are presumed to have this service though certain subdivision do not and need private well/septic influence. If only 1 of the services is available, mark Yes. Add well or septic if necessary for service not available. If street is paved & influence is across the road, parcel to be marked at not having service available.

Water Front

- **Ocean:** Fronts on major body of Saltwater, *Cook Inlet, Kachemak Bay, Resurrection Bay.*
- **River:** Fronts on a major navigable river, *Kenai River, Kasilof River.*
- **Lake:** Fronts on major lake, big enough to get a float plane on & off (approx. 3000') *Mackey Lake, Longmere Lake, Island Lake.*
- **Pond/Stream/Canal:** Fronts on smaller body of water, may be a fair size, but typically not able to get float plane on/off. *Arc Lake, Sport Lake, Echo Lake.* Not generally navigable by boat. *Funny River, Deep Creek, Anchor River, Swanson River.*

Topo

- **Steep:** Topography that is greater than usual incline/decline, making access & building difficult. At least 15 feet in elevation change and no less than 45% average slope (*4.5 feet vertical per 10 feet horizontal*)
- **Ravine:** Ravine or swale, a long deep hollow in the surface with wall height of at least 15 feet and average slope of 500% (*5 feet vertical per 1 foot horizontal*)
- **Other:** Any additional topographical feature that would have an influence on property, value. Topo features not described in the form.
- **Wetlands:** Water within 1 foot of the surface is considered wetlands. A typical indicator of wetlands is scrubby black spruce.

Protective CCR's / HOA: Covenants, Conditions & Restrictions for individual subdivisions, Homer Owners Association. *Check S Drive or Contact title company.*

Airstrip: Private dirt/grass/gravel strip, off strip access.

Airstrip Improved: Gravel/ Paved, maintained, lights.

Agriculture Rights: Restrictions on property, limiting use of property or portion of property to agriculture use.

Easement: Description of a typical easements. Such as Overhead Power Line, Gas Line or other. Typical easements would include utility easements for providing utilities to local subdivision. Usually the front 10'-20' of the property.

Other: Other features not mentioned in form, describe in notes section.

Notes Section: Further description of influences or describe influences not accounted for in input sheet. Example, a Power Line easement running across property. Private Boat launch for subdivision.

For any properties that are not typical and fall outside of these parameters, See land appraiser for final determination.

AS 29.45.110. Full and True Value.

- (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS [29.45.060](#), and [29.45.230](#). The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

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.

