

Kenai Peninsula Borough  
Board of Equalization  
Appeal Hearing Packet

CASE NO. 2022-205  
Joseph & Rosaline Lemieux  
Parcel No(s): 01344022

**Tuesday, May 24, 2022 at 4:00 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

JOSEPH AND ROSALINE LEMIEUX  
JTOLOFF@MARATHONTRUSTREALESTATE.COM

RE: Parcel No(s): 01344022: Owner of Record and Appellant: JOSEPH LEMIEUX

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 4:00 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](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](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

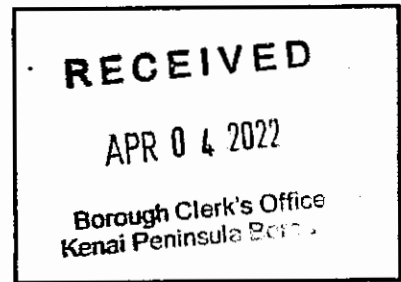
144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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**



For Official Use Only

Fees Received: \$ 30 -

☐ Cash

☒ Check # 1554 (M)

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	\$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>01344022</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Joseph E. + Rosaline Lemieux</u>	
Legal Description:	<u>Lots 4+5 Excl Debusk Acres + Trs B+C Thru Till # 1+2</u>	
Physical Address of Property:	<u>NHN</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>P.O. Box 882 Seward, AK 99664</u>		
Phone (daytime):	<u>(907) 491-1242</u>	Phone (evening):	<u>Same</u>
Email Address:	<u>jtoloff@marathontrustrealestate.com</u> <input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL		

Value from Assessment Notice: \$ 93,600 Appellant's Opinion of Value: \$ 203,000

Year Property was Purchased: 2010 Price Paid: \$ 90,000

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
<u>01321601</u>	<u>L4 T7N R11W SE8</u>	<u>2/8/22</u>	<u>121,000</u>
<u>01344026</u>	<u>L1-9 Woodpecker LN</u>	<u>5/7/21</u>	<u>100,000</u>
	<u>(Burr Lake Terrace L19)</u>		

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.

*Comparable sales in the last year are higher.*

**\*\* 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.

*Jared E. Lanning*  
\_\_\_\_\_  
Signature of Appellant / Agent / Representative

*3.30.22*  
\_\_\_\_\_  
Date

*Noeline Lanning*  
\_\_\_\_\_  
Printed Name of Appellant / Agent / Representative

**Address: L4 T 7N R 11W SEC 8**

<b>Listing #</b>	21-12453	<b>Price-List</b>	\$ 70,700
<b>Status</b>	Closed	<b>Near</b>	Nikiski/North Kenai
<b>Zip Code</b>	99000	<b>Type</b>	Land
<b>Acres</b>	14.10	<b>Subdivision Plat Type</b>	Fee Simple
<b>Assessed Value \$</b>		<b>Down Payment</b>	
<b>Grid # (Muni Anch)</b>	N/A	<b>Latitude</b>	60.717629
<b>Longitude</b>	-151.258578		

**Area:** 300 - North Kenai  
**Borough/Census Area:** 1B - Kenai Peninsula Borough  
**Region:** 1 - Southcentral Alaska Region  
**Zoning:** UNK - Unknown

<b>School-Elementary</b>		<b>School-Middle</b>		<b>School-High</b>	
<b>SF-Lot</b>	614,196	<b>Acres</b>	14.10	<b>Lot Area Source</b>	Tax Authority
<b>Remote Description</b>		<b>Grid # (Muni Anch)</b>	N/A	<b>Tax Map # -Mat-Su</b>	N/A
<b>Tax ID</b>	01321601	<b>Taxes (Estimated)</b>		<b>Tax Year</b>	
<b>Foreclosure/Bank Own</b>	No	<b>List Price/SqFt</b>	0.12	<b>Sold Price/SqFt</b>	0.20

**Directions:** Accessible by boat on Wlk Lake.**Legal:** T 7N R 11W SEC 8 SEWARD MERIDIAN KN GOVT L4

**Public Remarks:** Alaska Premier Auctions & Appraisals is pleased to present the Kenai Peninsula Borough 2021 Land Sale Live Auction. Over 164 acres are available for sale across 27 parcels. The auction will be open for bidding online on our website and in-person at the Soldotna High School at 10AM on Saturday, August 14th. Please review the Terms & Conditions and registration details in full, each sold 'as-is'.

**Confidential:** Prospective bidders must supply an original notarized Bidder Registration form in addition to a copy of their photo ID. Winning bidders MUST immediately complete a KPB-generated PSA and submit 10% Down Payment to Stewart Title in Soldotna, Alaska. Please review the Terms & Conditions and registration details in full on our website at: <https://bid.alaskapremierauctions.com/ui/auctions/67480>

<b>Vacant Land Type:</b> Remote	<b>View Type:</b> Lake	<b>Access:</b> Unknown - BTW
<b>New Finance (Terms):</b> Cash; Conventional;	<b>Wtrfrnt-Access Near:</b> Lake	<b>Road Maintenance:</b> Unknown - BTW
<b>Owner Finance</b>	<b>Wtrfrnt-Frontage:</b> Lakefront	<b>Documents:</b> Docs Posted on MLS; Survey
	<b>Waterfront Name:</b> Waterfront Name: Wlk Lake	
	<b>Utilities:</b> Natural Gas-In Area; Electric - In Area	

<b>Date-Listing</b>	08/03/2021	<b>Date-Expiration</b>		<b>Agent Days On Market</b>	11
<b>Price-Original Price</b>	\$ 70,700	<b>Price-Sale</b>	\$ 121,000	<b>Date-Closing</b>	09/20/2021
<b>Date-Pending</b>	08/14/2021	<b>Date-Status Change</b>	02/08/2022	<b>Commission Type</b>	\$
<b>Commission to SO</b>	100.00	<b>Financing Type Sold</b>	Seller Financing	<b>Contract Type</b>	Exclusive Right To Sell
<b>Sellers Name</b>	Kenai Peninsula Borough	<b>Contact Name</b>	Abigail McLagan	<b>Contact Phone #</b>	907-308-0282
<b>ByrClsCostsPd by Slr</b>	None	<b>Amt-SlrPdByrClsCost</b>	0.00		

**LL1:** Abigail R McLagan  
**LO:** RE/MAX Dynamic Properties(907) 865-4700

**SL1:** Abigail R McLagan  
**SO:** RE/MAX Dynamic Properties(907) 865-4700



*Provided as a courtesy of*  
**Jodi L Toloff**  
 Marathon Trust Real Estate [jtloff@marathontrustrealestate.com](mailto:jtloff@marathontrustrealestate.com)  
 907 Third Avenue  
 Seward, AK 99664

8643 per acre

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2022 MLS and FBS. Prepared by Jodi Toloff, on Wednesday, March 30, 2022 4:42 PM. The information on this sheet has been made available by the MLS and may not be the listing of the provider.

Aug 8838 x 23 = 203,274



**Address: L1-9 Woodpecker Lane**

<b>Listing #</b>	18-3914	<b>Price-List</b>	\$ 130,000
<b>Status</b>	Closed	<b>Near</b>	Nikiski/North Kenai
<b>Zip Code</b>	99635	<b>Type</b>	Land
<b>Acres</b>	11.07	<b>Subdivision Plat Type</b>	Fee Simple
<b>Assessed Value \$</b>		<b>Down Payment</b>	
<b>Grid # (Muni Anch)</b>	N/A	<b>Latitude</b>	60.716939
<b>Longitude</b>	-151.223171		
<b>Area: 300 - North Kenai</b>			
<b>Borough/Census Area: 1B - Kenai Peninsula Borough</b>			
<b>Region: 1 - Southcentral Alaska Region</b>			
<b>Zoning: UNZ - Not Zoned</b>			

<b>School-Elementary</b>	Nikiski North Star	<b>School-Middle</b>	Nikiski	<b>School-High</b>	Nikiski
<b>SF-Lot</b>	482,209	<b>Acres</b>	11.07	<b>Lot Area Source</b>	Tax Authority
<b>Remote Description</b>		<b>Grid # (Muni Anch)</b>	N/A	<b>Tax Map # -Mat-Su</b>	N/A
<b>Tax ID</b>	01344026*	<b>Taxes (Estimated)</b>		<b>Tax Year</b>	
<b>Foreclosure/Bank Own</b>	No	<b>List Price/SqFt</b>	0.27	<b>Sold Price/SqFt</b>	0.21

**Directions:** Kenai Spur Hwy N to just past MP 28, turn R@ Holt Lamplight Rd, then L@ Two Junes Ave, then L@ Woodpecker Lane. [Photos are not lot specific.] PLEASE DO NOT PARK IN NEIGHBOR'S DRIVEWAYS!

**Legal:** Barr Lake Terrace L1-9

**Public Remarks:** \*11+ ACRES w/LAKE FRONTAGE\* Beautifully treed property at the end of the road for additional privacy. Listing includes 9 individual lots or have the property replatted for your own private homesite or have additional lots for resale or share with your family & friends. Barr Lake is a long quiet lake with float plane access or road access. MOTIVATED SELLER, PLEASE BRING ALL OFFERS!

**Confidential:** Buyer & Representative to verify all information and uses. \*01344027, 01344028, 01344029, 01344030, 01344031, 01344032, 01344033, 01344034. No known fish in this lake, but could be possible with stocking.

<b>Vacant Land Type:</b> Recreational; Residential	<b>Topography:</b> Level; Sloping; Bluff	<b>Access:</b> Dedicated Road; Gravel; Trail
<b>New Finance (Terms):</b> Cash; Owner Finance	<b>To View:</b> Drive By; Fly In	<b>Road Maintenance:</b> Unknown - BTV
	<b>View Type:</b> Lake; Mountains	<b>Contract Particulars:</b> For Sale Sign Posted
	<b>Wtrfrnt-Access Near:</b> Lake	<b>Mortgage Info:</b> Min EM Deposit: 2,500
	<b>Wtrfrnt-Frontage:</b> Lakefront	<b>Documents:</b> CC&R's; Soils Test
	<b>Waterfront Name:</b> Waterfront Name: Barr Lake	
	<b>Utilities:</b> Electric - In Area	

**Land Features:** Covenants; Horse Property; View; Trees - Heavy

<b>Date-Listing</b>	03/13/2018	<b>Date-Expiration</b>		<b>Agent Days On Market</b>	1055
<b>Price-Original Price</b>	\$ 199,000	<b>Price-Sale</b>	\$ 100,000	<b>Date-Closing</b>	05/07/2021
<b>Date-Pending</b>	03/02/2021	<b>Date-Status Change</b>	05/07/2021	<b>Commission Type</b>	%
<b>Commission to SO</b>	5.00	<b>Financing Type Sold</b>	Seller Financing	<b>Contract Type</b>	Exclusive Right To Sell
<b>Sellers Name</b>	Sackman	<b>Contact Name</b>	Darla Springer	<b>Contact Phone #</b>	907-398-4072

**LL1:** Darla R Springer(907) 398-4072

**LO:** Springer Real Estate Group, LLC(907) 398-4072

**LL2:** Robert C Springer of Springer Real Estate Group, LLC(907) 398-7195

**SL1:** Darla R Springer(907) 398-4072

**SO:** Springer Real Estate Group, LLC(907) 398-4072



Provided as a courtesy of  
**Jodi L Toloff**  
 Marathon Trust Real Estate  
 907 Third Avenue  
 Seward, AK 99664  
 Mobile - (907) 491-1242  
 Office - (907) 224-4663  
[jtloff@marathontrustrealestate.com](mailto:jtloff@marathontrustrealestate.com)

9033 per Acre

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2022 MLS and FBS. Prepared by Jodi Toloff, on Wednesday, March 30, 2022 4:42 PM. The information on this sheet has been made available by the MLS and may not be the listing of the provider.



SPECIAL POWER OF ATTORNEY

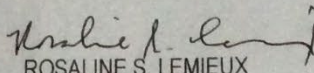
KNOW ALL MEN BY THESE PRESENTS:

I, ROSALINE S. LEMIEUX, of legal age, Filipino, a resident of and with postal address at Barangay Codcod, San Carlos City, Negros Occidental, have named, constituted and appointed and by these presents do name, constitute and appoint, JODI TOLOFF, likewise of legal age, US citizen, a resident of Seward, Alaska, to be my true and lawful attorney, for me and in my name, place and stead, and for my own use and benefit, to do and perform the powers herein granted, to wit:

To represent in my behalf, to be my agent in matter of trying to increase the assessed value of my property, T 7N 11W SEC 9 SEWARD MERIDIAN KN PTN OF GOV LOTS 4 & 5 EXCL DEBUSK ACRES & TRS B & C THOMAS A TOLOFF HMSTD & TOLOFF SUBS #1 AND #2 and to sign and execute all papers and documents necessary for the purpose.

HEREBY GIVING AND GRANTING unto my said attorney-in-fact full power and authority to do every act or thing whatsoever requisite or necessary or proper to be done in and about the premises as fully to all intents and purposes as I might or could lawfully do if personally present, and hereby ratifying and confirming all that my said attorney-in-fact shall lawfully do or cause to be done under and by virtue of these presents.

IN WITNESS WHEREOF, I have hereunto signed this MAY 04 2022 at San Carlos City, Negros Occidental.

  
ROSALINE S. LEMIEUX  
GRANTOR

SIGNED IN THE PRESENCE OF:

1. ARLENE C. PANTONER

2. RAYMOND M. SALINAS

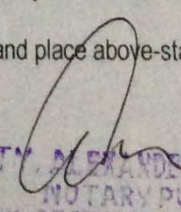
ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES )  
PROVINCE OF NEGROS CIDENTAL: S.S.  
CITY OF SAN CARLOS )  
-----/

BEFORE ME, Notary Public, this MAY 04 2022 at San Carlos City, Negros Occidental, personally appeared, ROSALINE S. LEMIEUX, presenting her SCID No. 10426-416, as proof of identity, known to me to be the same persons who executed the foregoing instrument and acknowledged to me that the same is her free voluntary act and deed.

WITNESS MY HAND AND SEAL on the date and place above-stated.

Doc. No. 218  
Page No. 52  
Book No. II  
Series of 2022.

  
ATTY. ALEXANDER ONGTIADOCK  
NOTARY PUBLIC  
UNTIL DECEMBER 30, 2022  
P.R. NO. 8035275-11-3-2022  
SOLE VII-0002309  
R. NO. 2060559  
T. NO. 141-060-547  
SAN CARLOS CITY, NEG. OCC.



**ASSESSOR'S DESCRIPTION  
ANALYSIS AND RECOMMENDATION**

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**APPELLANT: LEMIEUX, JOSEPH &  
ROSALINE**

**PARCEL NUMBER:** 013-440-22

**PROPERTY ADDRESS OR GENERAL  
LOCATION:**

NHN HOLT-LAMPLIGHT RD. & DEBUSK DR. NIKISKI  
AK

**LEGAL DESCRIPTION:**

T 7N R 11W SEC 9 Seward Meridian KN PTN OF GOV  
LOTS 4 & 5 EXCL DEBUSK ACRES & TRS B & C  
THOMAS A TOLOFF HMSTD & TOLOFF SUBS #1 AND  
#2

**ASSESSED VALUE TOTAL:**

**\$93,600**

RAW LAND: \$93,600

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$

ADDITIONS \$

OUTBUILDINGS: \$

**LAND SIZE** 23.00 Acres

**LAND USE AND GENERAL DESCRIPTION**

**1) Utilities**

Electricity: Yes

Gas: No

Water: None

Sewer: None

**2) Site Improvements:**

Street: Gravel Maintained

**3) Site Conditions**

Topography: ROLLING WATERFRONT

Drainage: ADEQUATE

View: Limited

Easements: Typical for the Kenai Peninsula Borough

**HIGHEST AND BEST USE:** RESIDENTIAL

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

### **LAND COMMENTS**

The subject property is a 23.0 acre parcel with a limited view, electric utility, gravel maintained access with pond waterfront located in the Nikiski market area (#140).

The formal appeal document listed a local contact number as these owners live in another country. There was no authorization form provided and that was reported to the Borough Clerks office. Department staff reached out via the contact phone number listed and was informed the contact person was a real estate agent from Seward who wanted the value increased.

A complete inspection of the property was performed on April 18<sup>th</sup> 2022 by Tom Johnson, Appraiser II, and Heather Windsor, Appraiser I. After inspection and review all Influences are applied correctly, no changes were made to the file. These properties are being valued fairly and equitably with surrounding like-kind properties.

<b>Ratio Sum</b>	139.15		<b>Excluded</b>	0
<b>Mean</b>	99.39%	<b>Earliest Sale</b> 10/4/2018	<b># of Sales</b>	140
<b>Median</b>	90.67%	<b>Latest Sale</b> 7/29/2021	<b>Total AV</b> \$	2,451,500
<b>Wtd Mean</b>	86.74%	<b>Outlier Information</b>	<b>Total SP</b> \$	2,826,142
<b>PRD:</b>	1.15	<b>Range</b> 1.5	<b>Minimum</b>	33.33%
<b>COD:</b>	31.81%	<b>Lower Boundary</b> 18.48%	<b>Maximum</b>	518.75%
<b>St. Dev</b>	0.5016	<b>Upper Boundary</b> 169.62%	<b>Min Sale Amt</b> \$	1,600
<b>COV:</b>	50.47%		<b>Max Sale Amt</b> \$	128,000

### **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. 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: LEMIEUX, JOSEPH & ROSALINE**

**PARCEL NUMBER:** 013-440-22

**LEGAL DESCRIPTION:** T 7N R 11W SEC 9 Seward Meridian KN PTN OF GOV LOTS 4 & 5  
EXCL DEBUSK ACRES & TRS B & C THOMAS A TOLOFF HMSTD &  
TOLOFF SUBS #1 AND #2

**TOTAL: \$93,600.00**

### **BOARD ACTION:**

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



## SUBJECT PHOTOS

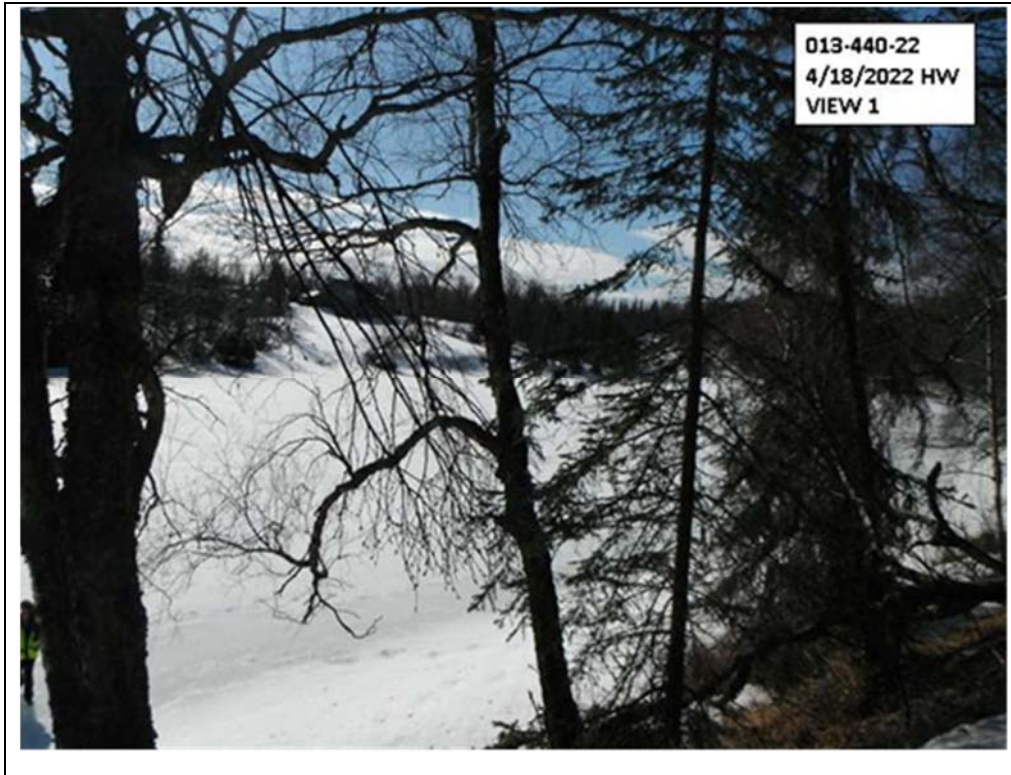




## SUBJECT PHOTOS



## SUBJECT PHOTOS









**CONTOUR MAP**





**SALES AREA MAP**





013-440-22

2022

3769

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
<p>Neighborhood: 14th Central Peninsula - Nikiski</p> <p>Property Class: 100 Residential Vacant</p> <p>TAG:</p>	<p>T 7N R 11W SEC 9 Seward Meridian KN PTN OF GOV LOTS 4 &amp; 5 EXCL DEBUSK ACRES &amp; TRS B &amp; C THOMAS A TOLOFF HMSTD &amp; TOLOFF SUBS #1 AND #2</p>	<p>23.00</p>	<p>LEMIEUX JOSEPH E LEMIEUX ROSALINES</p>

# Residential Vacant

EXEMPTION INFORMATION	Assessment Year	VALUATION RECORD				Worksheet
		2017	2018	2019	2020	
	Land	90,900	90,900	90,900	90,900	93,600
	Improvements	0	0	0	0	0
	Total	90,900	90,900	90,900	90,900	93,600

## LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		23.00	2,626	2,626	60,400	1 Waterfront Pond	50	30,200	93,600
						6	View Limited	20	12,080	
						X	Elec Yes			
						S	Gravel Main			
						O	Gas No	-15	-9,060	
<b>ASSESSED LAND VALUE (Rounded) :</b>										<b>93,600</b>
									<b>33,220</b>	

# MEMOS

## Sale Comments

2010080200 PK 11/29/10

ORIGINAL

## ASG 10





# KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Assessor's Office 3769 2022 013-440-22

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood:	140 Central Peninsula - Nikiski	T 7N R 1W SEC 9 Seward Meridian KN PTN OF GOV LOTS 4 & 5 EXCL DEBUSK ACRES & TRS B & C THOMAS A TOLOFF HMSTD & TOLOFF SUBS #1 AND #2	23.00	LEMIEUX JOSEPH E LEMIEUX ROSALINES NEW TOWN SUBDIVISION SAN CARLOS CITY, NEGROS OCCIDENTAL, Philippines
Property Class:	100 Residential Vacant			
TAG:	55 - NIKISKI SENIOR			

## Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
	Assessment Year	2017	2018	2019	2020
Land		90,900	90,900	90,900	90,900
Improvements		0	0	0	0
Total		90,900	90,900	90,900	90,900
				102,700	93,600
					93,600

## LAND DATA AND CALCULATIONS

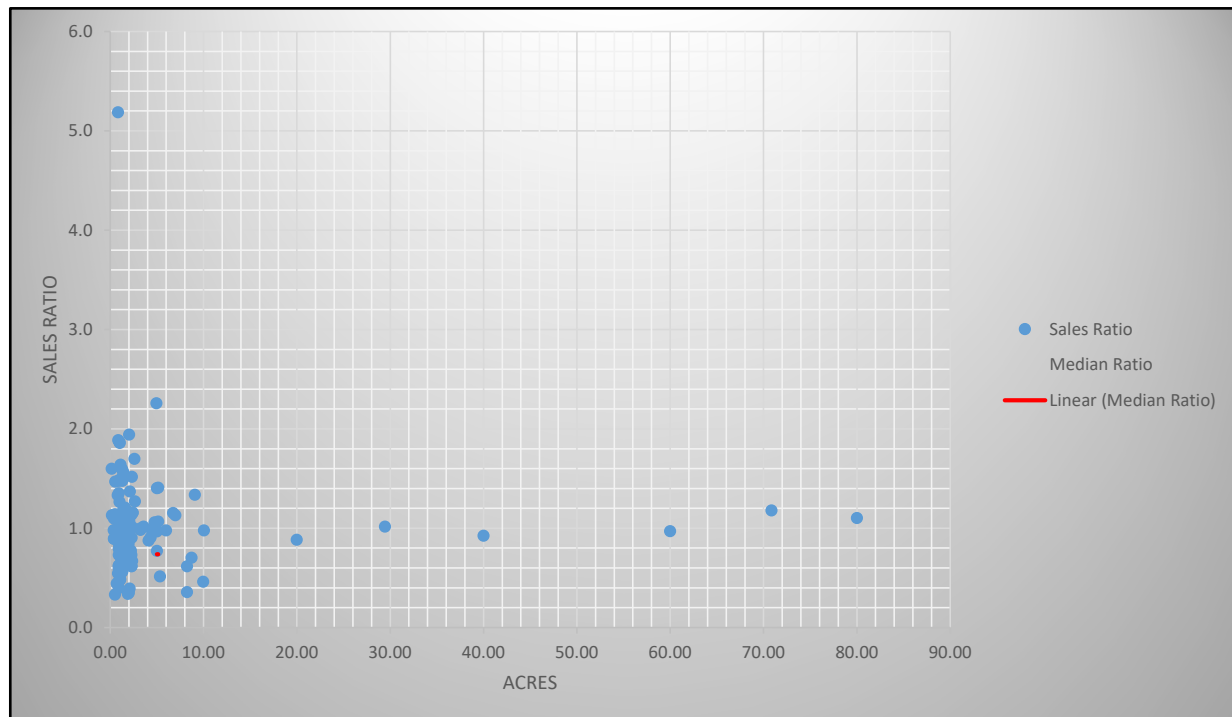
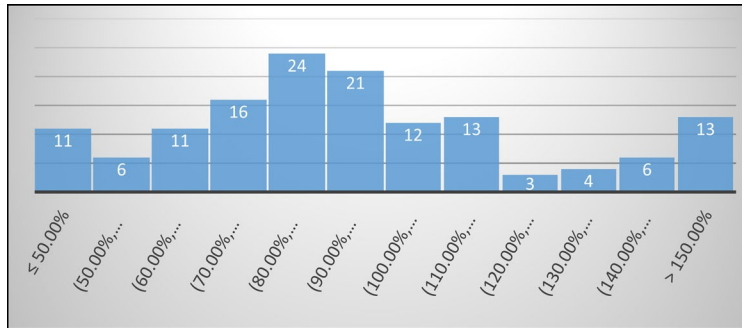
Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value	
Residential Rural/Res T	49 User Definable Land Formul		23.00	2,626	2,626	60,400	I	Waterfront Pond	50	30,200	93,600	
						6		View Limited	20	12,080		
						X		Elec Yes				
						S		Gravel Main				
						O		Gas No	-15	-9,060		
ASSESSED LAND VALUE (Rounded) :											33,220	93,600

MEMOS Building Notes 04/22 TJ/HW NO CHGS Sale Comments 2010080200 PK 11/29/10

RECOMMENDED

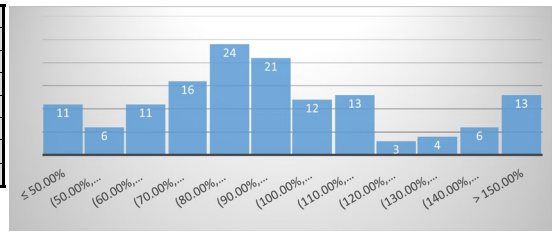
# LAND SALES RATIO STUDY

Ratio Sum	139.15			Excluded	0
Mean	99.39%	Earliest Sale	10/4/2018	# of Sales	140
Median	90.67%	Latest Sale	7/29/2021	Total AV	\$ 2,451,500
Wtd Mean	86.74%	Outlier Information		Total SP	\$ 2,826,142
PRD:	1.15	Range	1.5	Minimum	33.33%
COD:	31.81%	Lower Boundary	18.48%	Maximum	518.75%
St. Dev	0.5016	Upper Boundary	169.62%	Min Sale Amt	\$ 1,600
COV:	50.47%			Max Sale Amt	\$ 128,000



# LAND SALES RATIO STUDY

<b>Ratio Sum</b>	139.15	2.82	<b>Excluded</b>	0
<b>Mean</b>	99.39%	<b>Earliest Sale</b> 10/4/2018	<b># of Sales</b>	140
<b>Median</b>	90.67%	<b>Latest Sale</b> 7/29/2021	<b>Total AV</b>	\$ 2,451,500
<b>Wtd Mean</b>	86.74%	<b>Outlier Information</b>	<b>Total SP</b>	\$ 2,826,142
<b>PRD:</b>	1.15	<b>Range</b> 1.5	<b>Minimum</b>	33.33%
<b>COD:</b>	31.81%	<b>Lower Boundary</b> 18.48%	<b>Maximum</b>	518.75%
<b>St. Dev</b>	0.5016	<b>Upper Boundary</b> 169.62%	<b>Min Sale Amt</b>	\$ 1,600
<b>COV:</b>	50.47%		<b>Max Sale Amt</b>	\$ 128,000



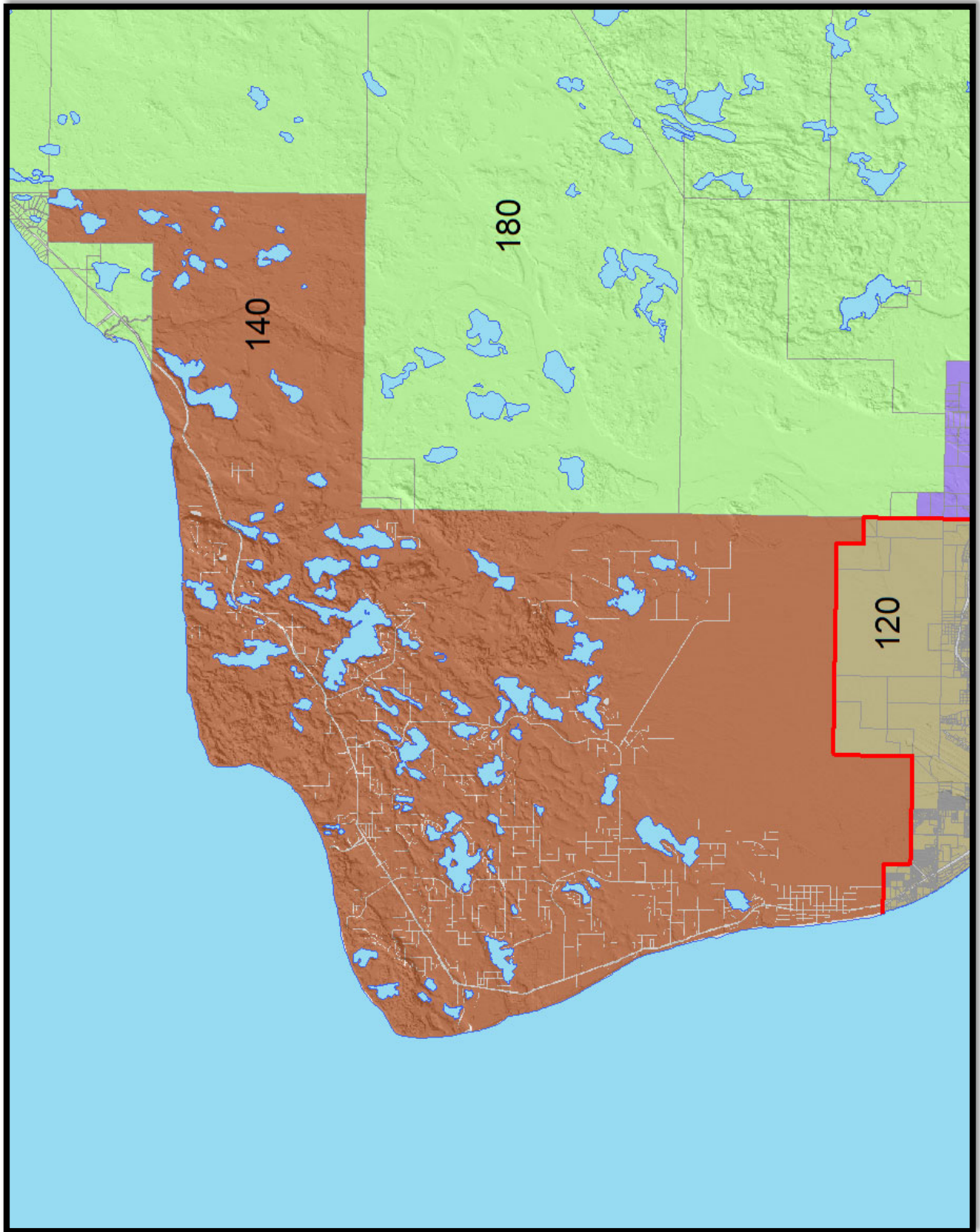
NBH

neighborhood	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
140	2/25/19	50	01203002	5.00	\$ 29,900	\$ 21,300	20	V	\$21,300		140.38%
140	11/8/19	81895	01203026	5.14	\$ 23,500	\$ 16,681	20	C	\$16,300		140.88%
140	2/22/21	81895	01203026	5.14	\$ 23,500	\$ 22,000	20	C	\$16,300		106.82%
140	1/23/19	82	01204015	0.19	\$ 3,400	\$ 3,000	20	C	\$3,500		113.33%
140	5/13/21	158	01206011	0.17	\$ 3,200	\$ 2,000	20	C	\$3,300		160.00%
140	7/11/19	174	01206027	0.52	\$ 6,200	\$ 18,600	20	Z	\$5,800		33.33%
140	7/8/19	336	01211112	1.07	\$ 5,800	\$ 12,000	20	V	\$6,600		48.33%
140	8/28/20	566	01215015	6.74	\$ 28,900	\$ 25,000	20	C	\$20,800		115.60%
140	2/24/21	666	01216021	1.85	\$ 8,600	\$ 9,500	20	C	\$8,700		90.53%
140	4/20/21	671	01216026	2.00	\$ 11,800	\$ 14,999	20	C	\$10,200		78.67%
140	5/17/21	674	01216029	1.79	\$ 11,100	\$ 10,000	20	C	\$9,600		111.00%
140	11/3/20	754	01219017	0.55	\$ 10,000	\$ 6,800	20	C	\$6,100		147.06%
140	3/17/21	782	01221011	6.00	\$ 28,400	\$ 29,000	20	V	\$26,700		97.93%
140	9/17/20	95889	01227057	4.48	\$ 14,700	\$ 15,000	20	V	\$15,200		98.00%
140	3/4/21	1144	01231010	1.11	\$ 13,700	\$ 17,400	20	Z	\$8,400		78.74%
140	6/10/19	1222	01235007	1.23	\$ 8,800	\$ 10,500	20	V	\$8,900		83.81%
140	3/8/19	1242	01236013	1.42	\$ 7,400	\$ 8,000	20	V	\$7,600		92.50%
140	8/3/20	1253	01236024	1.19	\$ 15,800	\$ 27,500	20	C	\$14,800		57.45%
140	10/17/18	1267	01236038	1.48	\$ 9,900	\$ 12,950	20	C	\$8,700		76.45%
140	10/28/20	1425	01242014	1.99	\$ 9,700	\$ 11,500	20	C	\$11,300		84.35%
140	10/28/20	1426	01242015	1.89	\$ 9,500	\$ 11,750	20	C	\$11,000		80.85%
140	11/9/18	1533	01301015	40.00	\$ 64,800	\$ 70,000	20	V	\$33,400		92.57%
140	11/18/20	1565	01302030	20.00	\$ 61,800	\$ 69,900	20	Z	\$29,000		88.41%
140	11/16/18	99900	01304153	5.35	\$ 56,700	\$ 110,000	20	C	\$69,400		51.55%
140	9/20/19	1726	01306027	0.42	\$ 5,500	\$ 5,000	20	C	\$5,200		110.00%
140	8/7/20	1766	01306133	1.98	\$ 24,300	\$ 22,500	20	C	\$28,100		108.00%
140	1/13/21	1804	01309101	1.45	\$ 9,800	\$ 12,000	20	C	\$9,600		81.67%
140	11/20/18	1887	01309254	1.01	\$ 11,200	\$ 6,000	20	C	\$8,000		186.67%
140	9/9/19	1907	01309275	1.30	\$ 13,000	\$ 16,200	20	C	\$9,100		80.25%
140	12/28/20	1956	01310097	80.00	\$ 44,200	\$ 40,000	20	V	\$37,800		110.50%
140	6/8/20	2266	01314051	29.45	\$ 53,900	\$ 53,000	20	V	\$51,200		101.70%
140	10/15/19	2332	01314130	4.97	\$ 4,800	\$ 2,125	20	C	\$2,200		225.88%
140	3/12/19	2333	01314131	1.17	\$ 4,500	\$ 6,200	20	C	\$7,000		72.58%
140	11/12/19	2466	01317023	1.40	\$ 23,200	\$ 19,500	20	Z	\$15,400		118.97%
140	7/29/21	2540	01319023	1.09	\$ 9,700	\$ 20,000	20	C	\$8,400		48.50%
140	8/27/20	2616	01320075	1.66	\$ 10,600	\$ 9,700	20	Z	\$9,300		109.28%
140	3/16/20	2656	01320119	0.91	\$ 8,700	\$ 14,000	20	C	\$6,800		62.14%
140	12/9/20	2657	01320120	0.91	\$ 7,400	\$ 5,000	20	C	\$6,800		148.00%
140	11/4/20	2658	01320121	0.91	\$ 7,400	\$ 5,000	20	C	\$6,800		148.00%
140	8/21/20	2675	01320138	0.94	\$ 4,000	\$ 8,500	20	C	\$6,200		47.06%
140	5/19/20	2698	01320161	0.92	\$ 7,500	\$ 12,000	20	C	\$6,900		62.50%
140	5/29/20	2786	01321442	0.92	\$ 7,500	\$ 8,500	20	C	\$6,900		88.24%
140	1/15/21	2820	01321517	1.63	\$ 16,600	\$ 20,000	20	V	\$10,200		83.00%
140	9/3/19	2828	01321525	0.92	\$ 11,900	\$ 15,000	20	C	\$11,500		79.33%
140	12/9/19	2841	01321538	0.92	\$ 13,600	\$ 15,000	20	C	\$11,500		90.67%
140	6/10/21	2855	01321552	0.95	\$ 7,600	\$ 8,000	20	C	\$7,000		95.00%
140	3/18/19	2876	01321616	2.42	\$ 13,300	\$ 11,500	20	C	\$11,200		115.65%
140	10/25/19	2895	01321635	2.42	\$ 13,300	\$ 11,500	20	V	\$11,200		115.65%
140	1/8/19	2911	01321651	2.00	\$ 6,300	\$ 7,000	20	C	\$5,300		90.00%
140	11/27/18	2912	01321652	2.26	\$ 6,800	\$ 6,000	20	V	\$5,600		113.33%
140	6/25/19	2915	01321655	2.31	\$ 6,800	\$ 7,500	20	C	\$5,700		90.67%
140	3/2/21	2940	01321814	2.30	\$ 23,600	\$ 38,000	20	C	\$18,500		62.11%
140	2/25/19	2957	01321831	2.22	\$ 6,700	\$ 8,638	20	C	\$9,500		77.56%
140	5/2/19	3036	01324014	0.93	\$ 8,800	\$ 12,000	20	C	\$7,700		73.33%
140	3/22/21	3081	01325008	0.70	\$ 17,800	\$ 40,000	20	C	\$16,700		44.50%
140	10/4/19	3157	01328038	2.59	\$ 18,700	\$ 11,000	20	C	\$9,000		170.00%
140	9/27/19	3160	01328041	1.10	\$ 8,200	\$ 5,000	20	C	\$3,000		164.00%
140	6/25/20	3186	01328067	2.08	\$ 23,600	\$ 60,000	20	Z	\$12,200		39.33%
140	7/2/20	3193	01328074	2.02	\$ 17,500	\$ 9,000	20	C	\$7,700		194.44%
140	3/13/20	3225	01329009	9.08	\$ 8,700	\$ 6,500	20	C	\$11,300		133.85%
140	6/25/19	101951	01330057	2.39	\$ 10,100	\$ 9,999	20	C	\$12,400		101.01%
140	2/25/19	3369	01332033	1.00	\$ 6,000	\$ 6,400	20	C	\$6,400		93.75%
140	6/28/21	3451	01336007	2.12	\$ 14,400	\$ 10,500	20	Z	\$11,600		137.14%
140	9/3/20	3466	01336024	1.02	\$ 9,300	\$ 5,000	20	C	\$8,100		186.00%
140	12/12/18	3515	01337031	1.06	\$ 14,700	\$ 14,000	20	C	\$13,900		105.00%
140	7/8/20	3537	01339004	3.24	\$ 12,100	\$ 12,100	20	Z	\$11,500		100.00%
140	11/1/19	3706	01343011	1.39	\$ 11,200	\$ 13,000	20	C	\$9,400		86.15%
140	10/4/18	3754	01344005	10.04	\$ 51,400	\$ 52,500	20	C	\$58,400		97.90%
140	8/18/20	3863	01347024	1.32	\$ 9,300	\$ 10,000	20	C	\$8,300		93.00%
140	5/7/19	3885	01348016	1.26	\$ 9,000	\$ 8,000	20	C	\$8,100		112.50%
140	10/7/19	97032	01350037	1.76	\$ 14,800	\$ 15,400	20	Z	\$15,900		96.10%
140	6/15/20	3982	01351021	2.66	\$ 14,000	\$ 11,000	20	C	\$11,700		127.27%

# LAND SALES RATIO STUDY

neighborhood	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
140	4/2/21	3989	01351028	3.58	\$ 16,800	\$ 16,500	20	C	\$15,100	101.82%
140	5/18/21	4062	01355049	7.00	\$ 31,100	\$ 27,500	20	Z	\$21,200	113.09%
140	8/4/20	4078	01356009	1.00	\$ 7,800	\$ 7,500	20	C	\$7,200	104.00%
140	3/1/19	4142	01359006	2.27	\$ 12,800	\$ 17,500	20	C	\$9,700	73.14%
140	8/7/20	4223	01364009	2.33	\$ 41,300	\$ 27,200	20	V	\$29,700	151.84%
140	4/9/21	4314	01370010	1.51	\$ 26,600	\$ 35,000	20	C	\$22,100	76.00%
140	7/23/20	4343	01370039	1.00	\$ 18,900	\$ 30,000	20	C	\$18,000	63.00%
140	10/29/19	4429	01373119	1.28	\$ 15,500	\$ 9,700	20	V	\$6,100	159.79%
140	3/12/20	4440	01373130	1.04	\$ 8,000	\$ 9,800	20	V	\$4,900	81.63%
140	6/12/19	4452	01373201	0.99	\$ 12,300	\$ 9,700	20	V	\$11,900	126.80%
140	2/26/21	4452	01373201	0.99	\$ 12,300	\$ 15,000	20	V	\$11,900	82.00%
140	10/29/20	4484	01373306	1.18	\$ 8,700	\$ 9,700	20	V	\$5,200	89.69%
140	8/26/20	4486	01373308	1.07	\$ 8,200	\$ 9,800	20	V	\$5,000	83.67%
140	8/11/20	4487	01373309	1.09	\$ 8,200	\$ 9,800	20	V	\$5,000	83.67%
140	10/26/20	4646	01408002	0.87	\$ 8,500	\$ 4,500	20	C	\$7,500	188.89%
140	8/18/20	4681	01409014	0.85	\$ 8,300	\$ 1,600	20	Z	\$7,400	518.75%
140	12/13/19	4691	01410001	0.83	\$ 8,200	\$ 15,000	20	Z	\$7,300	54.67%
140	9/18/19	102688	01412017	1.25	\$ 25,700	\$ 38,000	20	C	\$33,500	67.63%
140	2/19/19	95282	01413328	8.24	\$ 17,900	\$ 29,000	20	Z	\$20,700	61.72%
140	6/4/21	95282	01413328	8.24	\$ 17,900	\$ 50,000	20	Z	\$20,700	35.80%
140	6/5/20	4979	01417005	5.00	\$ 6,100	\$ 7,876	20	C	\$8,400	77.45%
140	1/3/20	5031	01418069	60.00	\$ 124,300	\$ 128,000	20	Z	\$57,000	97.11%
140	3/19/21	5048	01418102	1.42	\$ 18,800	\$ 12,000	20	C	\$19,000	156.67%
140	2/28/20	5058	01418208	1.27	\$ 18,700	\$ 17,500	20	C	\$13,500	106.86%
140	3/28/19	103742	01418303	2.27	\$ 6,800	\$ 11,000	20	C	\$12,100	61.82%
140	6/17/20	103743	01418304	2.06	\$ 6,400	\$ 6,000	20	C	\$11,500	106.67%
140	11/14/19	103751	01418312	4.34	\$ 10,000	\$ 11,000	20	C	\$16,700	90.91%
140	9/26/19	103759	01418320	4.77	\$ 10,600	\$ 10,000	20	C	\$17,500	106.00%
140	8/9/19	5074	01419012	8.73	\$ 25,400	\$ 36,000	20	Z	\$23,600	70.56%
140	12/1/20	5087	01419031	1.27	\$ 10,600	\$ 7,000	20	C	\$9,000	151.43%
140	3/16/20	5112	01420006	9.98	\$ 5,500	\$ 11,900	20	C	\$13,900	46.22%
140	7/2/20	5152	01422003	0.51	\$ 6,400	\$ 5,600	20	C	\$5,100	114.29%
140	9/16/20	5261	01426012	0.91	\$ 14,800	\$ 25,000	20	Z	\$14,300	59.20%
140	10/26/20	5263	01426014	2.35	\$ 26,200	\$ 39,000	20	C	\$23,000	67.18%
140	2/3/20	96593	01428018	1.28	\$ 9,600	\$ 11,000	20	Z	\$9,100	87.27%
140	7/17/20	5379	01431026	0.96	\$ 17,100	\$ 20,000	20	C	\$19,600	85.50%
140	4/13/20	5379	01431026	0.96	\$ 17,100	\$ 20,000	20	V	\$19,600	85.50%
140	10/2/20	5678	01507004	0.80	\$ 8,000	\$ 6,000	20	C	\$5,700	133.33%
140	2/24/20	5699	01508005	0.38	\$ 5,400	\$ 5,500	20	C	\$4,400	98.18%
140	10/2/19	5782	01511004	1.37	\$ 48,800	\$ 61,000	20	C	\$35,100	80.00%
140	9/9/19	5797	01511021	0.40	\$ 23,300	\$ 26,000	20	C	\$19,000	89.62%
140	9/9/19	5799	01511023	0.40	\$ 23,300	\$ 26,000	20	C	\$19,000	89.62%
140	6/9/20	5859	01513104	0.92	\$ 8,800	\$ 6,500	20	Z	\$7,700	135.38%
140	4/15/20	6128	01518005	4.13	\$ 21,500	\$ 24,500	20	C	\$16,300	87.76%
140	8/14/20	6139	01518017	1.93	\$ 13,600	\$ 20,000	20	C	\$11,100	68.00%
140	6/1/21	92045	01518043	1.90	\$ 13,500	\$ 17,000	20	C	\$22,100	79.41%
140	6/4/21	6177	01519115	1.89	\$ 13,500	\$ 14,000	20	C	\$11,000	96.43%
140	9/24/19	6219	01519215	1.27	\$ 10,600	\$ 9,500	20	Z	\$9,000	111.58%
140	8/3/20	6255	01519251	1.59	\$ 12,200	\$ 10,100	20	Z	\$10,100	120.79%
140	5/21/19	6401	01524066	1.05	\$ 11,400	\$ 15,225	20	Z	\$8,200	74.88%
140	1/3/19	6402	01524067	1.05	\$ 11,400	\$ 15,499	20	Z	\$8,200	73.55%
140	5/18/20	6469	01702002	5.00	\$ 21,800	\$ 22,500	20	C	\$17,900	96.89%
140	1/17/19	6535	01703025	1.00	\$ 14,400	\$ 14,400	20	Z	\$14,400	100.00%
140	10/30/20	95497	01708037	1.29	\$ 28,400	\$ 19,200	20	C	\$16,200	147.92%
140	11/17/20	97232	01708066	1.73	\$ 33,900	\$ 40,900	20	Z	\$20,700	82.89%
140	3/5/20	97228	01708080	1.17	\$ 24,700	\$ 39,000	20	Z	\$17,000	63.33%
140	11/16/20	97241	01708083	1.68	\$ 30,900	\$ 34,600	20	Z	\$20,400	89.31%
140	5/28/21	6816	01714031	1.90	\$ 3,400	\$ 10,000	20	C	\$6,100	34.00%
140	10/29/20	6845	01715014	2.00	\$ 3,500	\$ 10,000	20	C	\$6,200	35.00%
140	2/19/20	7220	01725146	0.92	\$ 4,000	\$ 10,000	20	C	\$7,700	40.00%
140	3/15/19	100781	01726527	1.39	\$ 27,400	\$ 38,400	20	Z	\$18,600	71.35%
140	5/18/21	100788	01726534	1.14	\$ 24,500	\$ 43,900	20	V	\$16,800	55.81%
140	8/2/19	103179	01726555	1.57	\$ 29,600	\$ 29,900	20	V	\$17,900	99.00%
140	7/16/19	103182	01726558	1.27	\$ 23,900	\$ 27,900	20	Z	\$17,700	85.66%
140	11/7/19	103195	01726571	2.26	\$ 33,800	\$ 49,900	20	V	\$15,800	67.74%
140	6/30/20	103200	01726576	1.29	\$ 24,100	\$ 42,900	20	V	\$11,900	56.18%
140	1/8/20	92541	01727046	3.26	\$ 23,600	\$ 24,000	20	Z	\$19,700	98.33%
140	4/5/21	7847	02519005	70.85	\$ 94,500	\$ 80,000	20	C	\$42,500	118.13%

**MARKET AREA MAP**



Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/15/22	04:45 PM	<b>LEMIEUX, JOSEPH ROSALINE REP. JODI TOLOFF</b>	013-440-22	(907) 491-1242	I CALLED JODI WENT OVER SALES AND BASE RATES FOR DIFFERENT ACRES AND LAND INFLUENCE. TELLING HER I COULD NOT CHANGE THE VALUE. SHE WILL TELL OWNER AND CALL ME BACK.
4/20/22	10:47 AM	<b>LEMIEUX, JOSEPH ROSALINE REP. JODI TOLOFF</b>	013-440-22	(907) 491-1242	I CALLED JODI BACK TO ASK IF THEY WILL WITHDRAW OR GO TO BOE. SHE HAD NOT TALKED TO THEM YET. I WILL CALL FRIDAY AND ASK AGAIN.





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

013-216-01

2022 2862

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 14th Central Peninsula - Nikiski		T 7N R 11W SEC 8 Seward Meridian KN - RS GOVT LOT 4	13.97	BAINOCK DUANE PO BOX 2044 KENAI, AK 99611-2044
Property Class: 140 Residential Vacant				
TAG: 55 - NIKISKI SENIOR				

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2017	2018	2019	2020	2021
	Land	47,600	47,600	47,600	47,600	70,700
	Improvements	0	0	0	0	0
	Total	47,600	47,600	47,600	47,600	70,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		13.97	3,207	3,207	44,800	G	Waterfront Lake	100	44,800	70,300
							9	View Good	40	17,920	
							O	Gas No	-15	-6,720	
							Y	Elec No	-20	-8,960	
							W	Limited/NA - Access	-48	-21,504	
ASSESSED LAND VALUE (Rounded) :										25,536	70,300

MEMOS  
Land Notes  
ACREAGE CHANGE PER R/S KN2021031 06/30/2021

COMP 1  
FROM AGENT



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

013-440-26

50821 WOODPECKER LN

2022 92573

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood:	14th Central Peninsula - Nikiski	T 7N R 11W SEC 9 Seward Meridian KN 2008105 BARR LAKE TERRACE SUB LOT 1	1.09	LODINOFF JASON ALEX LODINOFF STEPHANIE
Property Class:	140 Residential Vacant			
Tag:	55 - NIKISKI SENIOR			

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2017	2018	2019	2020	2021
	Land	18,800	18,800	18,800	18,800	9,200
	Improvements	0	0	0	0	0
	Total	18,800	18,800	18,800	18,800	9,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		1.09	8,899	8,899	9,700	I	Waterfront Pond	50	4,850	9,200
							6	View Limited	20	1,940	
							O	Gas No	-15	-1,455	
							Y	Elec No	-20	-1,940	
							V	Platted	-40	-3,880	
ASSESSED LAND VALUE (Rounded) :										-485	9,200

MEMOS

COMP 2  
FROM AGENT



**013-440-05**

2022

3754

# Residential Vacant

## LAND DATA AND CALCULATIONS

# MEMOS

## Sale Comments

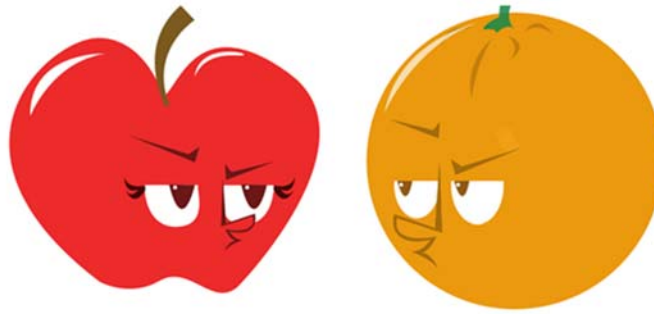
20180089080 \$52.500 AW 02/2019 NO DOT

ASG 19

# COMP A

# 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 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.

### **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.

