

Kenai Peninsula Borough  
Board of Equalization  
Appeal Hearing Packet

CASE NO. 2022-303  
Clifford & Holly Norwood  
Parcel No(s): 17128015

~~Wednesday, May 25, 2022 at 1:00 p.m.~~

**Tuesday, May 24, 2022 at 11:00 a.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 26, 2022

Holly Norwood  
47630 Douglas Lane  
Kenai, Ak 99611

cc: rohobawr@Alaska.Net

RE: Parcel No(s): 17128015: Owner of Record and Appellant: CLIFFORD R & HOLLY S  
NORWOOD

**APPEAL HEARING RESCHEDULED TO  
TUESDAY, MAY 24TH @ 11:00 PM**

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 **5/26/2022 at 9:00 AM**

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 **5/11/2022**. 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\\_CH5.12REPRPEPTA\\_5.12.060BOEQPR](https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPTA_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

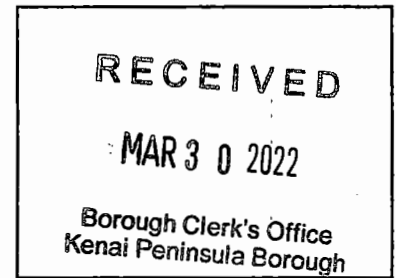
144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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: \$ 100.00

☐ Cash

☒ Check # 1718 (Y/M/C)

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 <i>check #1718</i>
\$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>17128015</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Clifford R. and Holly S. Norwood</u>	
Legal Description:	<u>T5S R13W Section 34 Sew Merl HM 070118</u> <i>Class Sub Tract 15</i>	
Physical Address of Property:	<u>4003 Palmer St</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>47630 Douglas Lane Kenai, AK 99611</u>		
Phone (daytime):	<u>907-776-5593</u>	Phone (evening):	<u>none</u>
Email Address:	<u>rohobawr@alaska.net</u>		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 142,000 Appellant's Opinion of Value: \$ 123,600

Year Property was Purchased: 1985 Price Paid: \$ own built out of pocket

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

**\*\* 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.

M. Woodward  
Signature of Appellant / Agent / Representative

3/30/2022  
Date

Holly S Woodward  
Printed Name of Appellant / Agent / Representative

To: Board of Equalization and Kenai Borough Property Assessing Department

From: C. R. and H. S. Norwood

Date: 3/31/2022

RE: Property ID 17128015 aka 40003 Palmer Street

I am submitting an updated version of the same paperwork that was submitted to Stephen Carmichael exactly one year ago. I understand Mr. Carmichael no longer works for the KPB Assessing Department. Paul Story is also familiar with this property and apparently he is no longer working for KPB assessing, either.

**The subject property was inspected by Mr. Carmichael and Mr. Story last year on 4/30/2021. The outcome of that inspection was to decrease the KPB assessment of \$141,500 (L=\$37,400, I=\$104,100) to \$122,600 (L=37,400, I=85,200).**

Although no improvements have been made to the property ... and the dwelling must exist on the land on which it was built in perpetuity ... the KPB assessment this year is \$142,000 (L=\$48,700, I = \$93,300). Once again the KPB assessing department has unfairly increased the value of this property based upon broad based assumptions about all Rural Remote properties.

The subject property is a cabin my husband and I built out of pocket in 1985. Access to the dwelling is not maintained by the Borough nor was the road built by any housing subdivision developer. The road was put in by us and is maintained by us. Year round access to the property would require \$2000 minimum for snow removal. Hence the dwelling is snowbound 6 months of the year.

The dwelling is built on pilings, there is no basement nor crawl space. Over the years, earthquakes and frost heaves have caused the pilings to move which impacted floor joists. Hence the unfinished floor is buckled in the middle on both levels. Water damage is visible, resulting from dislodge flashing due to movement during earthquakes. The stairs were built with rough cut lumber and are thus uneven. There are numerous other code violations. Due to the liability of the interior condition, we would never consider renting the dwelling.

*Any future transaction regarding this property would have to be a cash transaction because no bank is going to finance the purchase of the subject dwelling. This fact is not recognized by the KPB Assessing Department when the broad brush of valuation increases is applied to properties that should never be classified together.*

Assessor Mueller visited the cabin in 2016. The outcome of that visit was his DECREASE of the valuation of the dwelling from 1.0 to 0.76. To reiterate, his evaluation was not done from sitting at a desk in the borough building. He saw the uneven floor, the water damage and the unfinished interior. HE DECREASED THE ASSESSED VALUE.

There have been no other improvements to the house since his visit, with the exception of the depreciation of the dwelling.

**As stated above, 11 months ago on April 30<sup>th</sup>, 2021 both Mr. Carmichael and Mr. Story from KPB Assessing visited the property and the outcome that was agreed to was a reduction in the valuation from \$141,500 to \$122,800.**

**On March 22, 2022 I spoke with Bill Anderson at KPB Assessing about this newest assessment of \$142,000. The land assessment of \$48,700 is \$11,300 more than what I agreed with the KPB assessors after their site visit 11 months ago. The improvement assessment of \$93,300 is \$8,100 more than the value agreed to 11 months ago.**

**I asked Mr. Anderson for a list of properties to which the valuation of the subject property had been classified. Mr. Anderson stated the valuation increase was not based upon the value of similar properties but rather a general increase applied to land and improvements based upon recent housing sales figures.**

**To paraphrase, the KPB Assessing Department has taken advantage of the year round, permanent residents who sustain the KPB economy by increasing the valuation of their property and improvements not based upon the existence of jobs created by new industry nor great schools but rather due to a housing market frenzy which was initiated by a worldwide pandemic and exacerbated by supply chain disruptions that were never in the game plan when the globalized economy was started 30 years ago.**

**This broad-based valuation "technique" is not equitable simply because it was applied to all dwellings and properties simultaneously. A dwelling such as the subject property will sometime in the future require a cash sale because the dwelling is on pilings, has a buckled floor, water damage, and not to code in many other aspects. Increasing the land value on which the subject dwelling exists randomly does not make sense because the existence of the homestead dwelling makes this property less valuable.**

**Otherwise stated: Anybody with \$142,000 CASH (the proposed 2022 assessment for the land and improvements) is not going to purchase this dwelling on this land. They are going to use that money to purchase a property that is easier to access and is foundationally sound.**

**As I have stated before to the ever-changing KPB Assessing Department personnel, a separate classification for homestead properties is warranted because they are routinely categorized unfairly with the "broad-brush technique" used to assess more modern, developer-built homes in subdivisions that are purchased via bank loan ... aka the kind of homes upon which the KPB increase in assessment are based.**



**To: KPB Assessing Department**

**Attn: Scott Romain**

**Bob Anderson**

**Tom Johnson**

**Heather Windsor**

**From: C. R. and H. S. Norwood**

**Date: 27 April 2022**

**RE: Property ID 17128015 aka 40003 Palmer Street Addendum to Valuation Appeal**

**RECEIVED**  
**APR 27 2022**  
Borough Clerk's Office  
Kenai Peninsula Borough

The Norwoods would agree to an increase in 40003 Palmer Street Improvements from the current \$85,200 to \$89,460. The 5% increase reflects the increase in CPI since this time last year minus the amount that reflects the accurate subject property completion factor. There is no need to replace what does not currently exist.

The Norwoods do not agree to an increase in the land valuation over that which was agreed to this time last year after KPB Assessing Staff inspected the property. The land value remains at \$37,400 accurately reflects the valuation of this land. The parcel does not have direct access to major paved road.

The net result is a total valuation of  $\$37,400 + \$89,460 = \$126,860$ .

In the event KPB Assessing does not accept this proposal, the below is an addendum that needs to be added to the Norwood's appeal for the BOE meeting.

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Please add this addendum to the appeal paperwork filed for Property ID 17128015 included in the BOE submission in the event this appeal is not resolved prior to the BOE meeting.

The purpose of this lengthy memorandum is to update what has transpired since the original appeal was filed 3/30/2022. This information has been submitted well before the BOE meeting as the Norwoods will be Outside from May 3<sup>rd</sup> until just before the BOE meeting. We have agreed to be served by email; however, we will not always be in a covered area.

**The timeline of events is as follows:**

**3/30/2022 Original petition filed.**

**3/31/2022 – 4/4/2022:** Upon returning from Anchorage a voice mail was received from Bob Anderson recorded 3/31 approx 3:30 pm stating the appeal paperwork had been received and to call him back about “scheduling” ... presumably scheduling an inspection. The USPS mail included a (form) letter from Scott Romain regarding the need to complete an assessing inspection by 5/3/2022 and requirements for such an inspection.

**EXHIBIT A:** The subject property was inspected 4/23/2021 by S. Carmichael and P. Story from KPB Assessing. Subsequent to that in house inspection, the Norwoods and KPB Assessing agreed to a land assessment of \$37,400 and Improvements assessed at \$85,200. Nothing has changed on the subject property since that inspection with the exception that the property is one year older.

**4/5/2022:** I spoke with Mr. Romain on Tues April 5. He did not think another home inspection was necessary and would research the matter.

**Friday 4/8/2022:** Tom Johnson (no longer Bob Anderson) left voice mail at 3:30 pm stating he would be in office one more hour and to contact him. I called him back within the hour.

Mr. Johnson informed the Norwoods that the subject property has been classified as an F-. The vast data base of recent house sales had been searched to select properties rated in the F classification (F-, F, and F+) which had been recently sold. The effort had yielded 6 comparable properties.

Mr. Johnson stated the results of the data set indicated to him that the property assessment “was 90% accurate.” Ninety percent of what was not specified.

The Norwoods requested the list of comparable properties. Mr. Johnson explained that he would be out of the office the following Monday and Tuesday and would forward the reports when he returned to the office.

**Tuesday 4/19/2022:** I called KPB Assessing and left a voice mail intended for Bob Anderson to remind him to send the comp list. Ms. Heather Windsor called back and agreed to send the comp list to our email (the Norwoods have agreed to be served by email as indicated on the original appeal paperwork).

**Wednesday 4/20/2022:** Via email Ms. Windsor confirmed the date of sale is as appears on the list.

**EXHIBIT B:** The list of 6 comp properties per KPB Assessing. Per Ms. Windsor, the search was intended to include house sales for the past 3 years, selected for F rated properties. The actual



range of sale date is 9/11/2019 to 2/23/2021. The 6 properties on the list are enumerated 1 through 6 as shown.

**Observation:** The sales on this list all took place before the 2021 assessed value inspection and agreed valuation for the subject property. There are no additional house sales throughout the summer, fall, and winter. .

**EXHIBIT C** is the subject property KPB Assessing information.

The subject property faces North West and has significantly less sun and warmth during the winter months. Mr. Mueller inspected the property in 2016. The outcome of that inspection was a decrease in Improvement valuation and a 0.76 completion rating. Nothing has change in the subject property since Mr. Mueller's visit (nor Mr. Carmichael and Mr. Story's 2021 visit). Upon completing this research, the Norwoods noticed that KPB Assessing changed the completion rate to "fully complete" sometime along the way. To reiterate, nothing has been changed in the house interior since Mr. Mueller's visit. Mr Mueller in 2016 and Mr. Carmichael Mr. Story all inspected the subject property and witnessed the uneven floor due to movement of the foundation, water damage, and code violations.

**EXHIBITS D through I:** The corresponding assessment detail for the properties numbered 1 through 6 which appear on the comp list, Exhibit B.

**Exhibit D/Property #1 Observation.** This property is classified as (2+L) LOG: This is Francie and Peter Robert's former Twitter Creek sheep ranch. It is a log cabin with two out buildings on 40 acres that the current occupants rent out for income. This property is southern facing with great views of Kachemak Bay and the Cook Inlet as it lies at the southern base of Ohlson Mountain. The Norwoods do not consider a farm directly comparable to their home. Regardless, this property sold in 9/19/2019 so should have been part of 2021 assessment agreement evaluation.

**Exhibit E/Property #2 Observations.** This property is classified as CABIN: The Norwoods request the right to comment on this property as more information comes in from friends who live in the area. There is no picture of the house on the KPB Assessing website. Signage in the area makes it clear that the occupants obviously value their privacy and want to be left alone. The sales date of this property would infer that it had been included in the 2021 subject property agreement. Between 2021 and 2022 the assessed land value increased 8.5% and the assessed improvement increased 23.8% which appears to reflect the total sale of \$76,000 in Feb of 2021.

**Exhibits F/Property #3 Observations:** This property is classified as COTTAGE (1 L). This property has expansive views of the Cook Inlet and Kachemak Bay and almost direct access the Sterling Hwy. This property is very near the Diamond Creek Trailhead road access.. The land assessment value between 2021 and 2022 DECREASED 6% and the improvements DECREASED 9.2%. This

property sold on 10/2019 and should have been included in comp basis for 2021 assessment for subject property.

**Exhibit G/Property #4 Observations:** This property is classified as BI-L FRAME and located in Katamar Subdivision. This property is classified Frame as is the subject property. However, Katamar Subdivision has 360 degree views of Kachemak Bay and Cook Inlet. As described, this property has 2 and a half bathrooms. The heating source is described as "hot water" ...so either circulating hot water or in floor radiant heat. This cost saving heat source does not exist in the subject property. Between 2021 and 2022 both the land and improvement assessments were increased 5%.

**Exhibit H/Property #5 Observations:** This property is classified COTTAGE (1L): This property is in Solar Crest Estates which is adjacent to the Katamar Subdivision. This property is within easy walking distance to Property #4 above.. This property likewise has a 360 degree view of Kachemak Bay and Cook Inlet. Between 2022 and 2021 assessment, land increased 3.7% and improvements DECREASED 9.6%

**Exhibit I/Property #6 Observations:** This property is classified COTTAGE (1L with basement) and located in the All-View Subdivision located on paved Diamond Ridge Rd, near the cemetery. As stated in the sub division title, this property is all view property. It also has a concrete block basement and the heating source is listed as "hot water." This property does not compare to the subject property which is remotely located and built on pilings that have buckled the floor over the years.

**CONCLUSIONS OF OBSERVATIONS:** Comp properties #1, #4 and #6 are eliminated from the list as that would be comparing apples to oranges. Comp properties #3 through #6 have expansive views of Kachemak Bay, Cook Inlet or both and have easy or direct access to either the Sterling Hwy, Diamond Ridge Road, or Skyline Drive (near the intersection with West Hill and Diamond Ridge). For these reason these properties SHOULD be valuated differently than the subject property.

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The Norwoods want to emphasize to KPB Assessing that the sole intent of filing an Assessment Appeal is to insure that the subject property has been evaluated fairly. That is their sole intent, and not to tarnish the effort or reputation of the KPB Assessing Department.



The Norwoods sincerely appreciate the effort of KPB Assessing for the extra effort undertaken to ascertain the 6 properties that have some features similar to the subject property. That effort is a huge step in progress versus lumping the subject property with much more modern properties with easy road access that are likewise classified as Rural Remote.

Unfortunately, through no fault of their own, the KPB Assessing Department could not delineate which if any of the 6 comp properties were purchased by cash sale or by bank loan. Ms. Windsor explained that the sales data are accumulated from Realtors' documented sales information.

The information for a cash sale would be made voluntarily to the KPB Assessing Department, if at all. Therefore it is unknown if any of the 6 comp properties were purchased by cash.

The relevance of this request underscores that the purchase of a property such as the subject property is limited to cash sale and/or a conventional loan with a high down payment and significantly higher interest rate.

A property such as the subject property cannot secure a government backed loan because it would fail inspection. Otherwise stated, a dwelling in the condition of the subject property is not eligible for a VA loan, nor an FHA loan.

The statements made above regarding the more limited buyer market for a dwelling like the subject property can be confirmed by calling Garret Plantz of Key Bank.



Garret Plantz  
Licensed Relationship Manager  
Key Investment Services LLC  
Member FINRA/SIPC  
Mailcode: AK-42-99-0033  
801 Frontage Road  
Kenai, AK 99611  
toll free: 888-KIS-2YOU  
phone: 907-205-3231

Not FDIC Insured • No Bank Guarantee • May Lose Value  
Insurance products and annuities offered through KeyCorp Insurance Agency USA, Inc.

The Norwoods then pose this question to the BOE:

If a person had \$122,600 cash, would they choose to purchase the remote subject property with a buckle in the floor and requiring substantial additional investment to bring up t code ... or would that person use the \$122,600 for a significant down payment for a modern house in a view location with easy, year round access to a paved road?

The question has nothing to do with the "hot sales market" that has been caused by a worldwide pandemic and global supply disruption (and currently Russia/Ukraine war). The question is at the heart of determining if the subject dwelling has been evaluated fairly with all variables considered, which the purpose of the appeal process.

Exhibit A



## Assessing Department

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

Charlie Pierce  
Borough Mayor



CLIFFORD R & HOLLY S NORWOOD  
47630 DOUGLAS LN  
KENAI AK 99611-9487

April 30, 2021

RE: Property ID (PIN): 171-280-15

Dear Property Owner:

This letter will serve as your 2021 Corrected Assessment Notice for the above-referenced parcel. Your corrected values are as follows:

<b>2021 ASSESSED VALUES</b>		
<u>Assessed Land Value</u>	<u>Assessed Improvement Value</u>	<u>Total Assessed Value</u>
<b>\$37,400</b>	<b>\$85,200</b>	<b>\$122,600</b>

It is my understanding that you are satisfied with this change in value and will no longer request a hearing before the Board of Equalization (BOE). Enclosed is a Valuation Appeal Withdrawal form that must be returned to close your appeal and order a refund of the appeal filing fee(s).

If you still disagree with the value of the property, you will be scheduled for a hearing before the Board of Equalization. BOE hearings will begin on May 24, 2021.

Thank you for your cooperation in resolving this matter. If you have any question, please contact this office.

Sincerely,

A handwritten signature in cursive script, appearing to read "Adeena Wilcox".

Adeena Wilcox  
Director of Assessing

AW/pd

Enclosure

CL

Exhibit B  
Ratio Study  
the sales of "F" properties for 3 years

<b>RATIO SUM:</b>	5.56	17/0/2019	1.45	<b># OF SALES:</b>	6
<b>MEAN:</b>	92.67%	<b>Earliest Sale</b>	9/11/2019	<b>TOTAL AV:</b>	\$ 1,023,500
<b>MEDIAN:</b>	91.03%	<b>Latest Sale</b>	2/23/2021	<b>TOTAL SP:</b>	\$ 1,129,999
<b>WTD MEAN:</b>	90.58%	<b>Outlier Info</b>		<b>MINIMUM:</b>	78.41%
<b>PRD:</b>	1.02	<b>Range</b>	1.50	<b>MAXIMUM:</b>	115.13%
<b>COD:</b>	12.06%	<b>Lower Bound</b>	40.58%	<b>SALE AMT:</b>	\$ 76,000
<b>ST. DEV</b>	0.1408	<b>Upper Bound</b>	143.12%	<b>SALE AMT:</b>	\$ 269,000
<b>COV:</b>	15.20%				

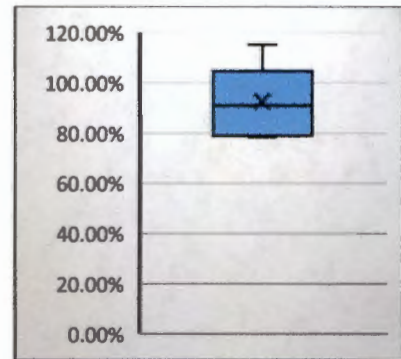
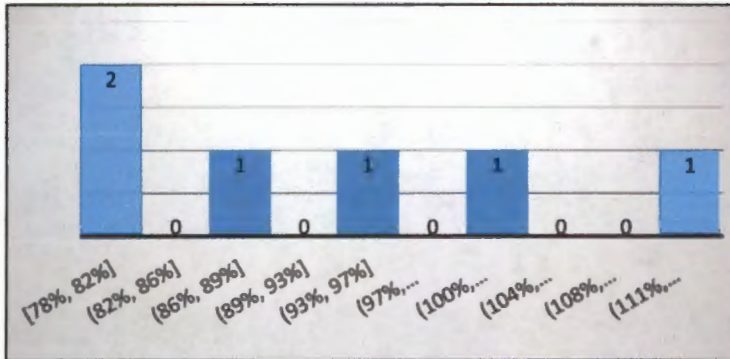
<b>SALE DATE:</b>	2022
<b>HOUSE TYPE</b>	Fair Qual Sales
<b>MKT AREA:</b>	215 POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17110143	215	\$ 98,900	\$ 79,400	\$ 178,300	\$ 225,000	79.24%	25	9/19/2019	F-
17135008	215	\$ 47,700	\$ 29,200	\$ 76,900	\$ 76,000	101.18%	71	2/23/2021	F-
17356006	215	\$ 96,200	\$ 37,100	\$ 133,300	\$ 170,000	78.41%	72	10/9/2019	F+
17357029	215	\$ 163,800	\$ 71,400	\$ 235,200	\$ 269,000	87.43%	31	8/18/2020	F+
17357059	215	\$ 109,000	\$ 63,700	\$ 172,700	\$ 150,000	115.13%	72	8/25/2020	F
17362002	215	\$ 141,100	\$ 86,000	\$ 227,100	\$ 239,999	94.63%	72	9/11/2019	F+



# Exhibit B cont'd

NBH # 215		HT Fair Qual Sales		POST	
<b>RATIO SUM:</b>	5.56	12/1/2013	1.45	<b># OF SALES:</b>	6
<b>MEAN:</b>	92.67%	<b>Earliest Sale</b>	9/11/2019	<b>TOTAL AV:</b>	\$ 1,023,500
<b>MEDIAN:</b>	<b>91.03%</b>	<b>Latest Sale</b>	2/23/2021	<b>TOTAL SP:</b>	\$ 1,129,999
<b>WTD MEAN:</b>	90.58%	<b>Outlier Information</b>		<b>MINIMUM:</b>	78.41%
<b>PRD:</b>	1.02	<b>Range</b>	1.5	<b>MAXIMUM:</b>	115.13%
<b>COD:</b>	12.06%	<b>Lower Boundary</b>	40.58%	<b>MIN SALE AMT:</b>	\$ 76,000
<b>ST. DEV</b>	14.08%	<b>Upper Boundary</b>	143.12%	<b>MAX SALE AMT:</b>	\$ 269,000
<b>COV:</b>	15.20%				



Homes

WELCOME

PROPERTY SEARCH

CONTACT US

RETURN TO KPB HOME



# Kenai Peninsula Borough, Alaska

## Assessing Department

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Property Search

Print Report

Property Taxes

## General Info

## Property Owner:

NORWOOD CLIFFORD R & HOLLY S  
47630 DOUGLAS LN  
KENAI AK 99611-9487

Change of Address

Owner(s)

## Property ID

17128015

## Address

40003 PALMER ST

## Transfer Date

## Document / Book Page

## Acreage

9.0500

## Tax Authority Group

81 - KACHEMAK EMERGENCY SERVICES

## Legal Description

## Description

T 5S R 13W SEC 34 Seward Meridian HM 0740118 CLARICE SUB TRACT 15

## Disclaimer

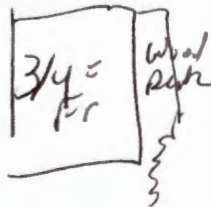
**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL**  
**CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

## Value History

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$48,700	\$37,400	\$37,400	\$30,100	\$30,100	\$30,100	\$30,100	\$30,100	\$30,100
Imp Assd	\$93,300	\$85,200	\$90,700	\$98,000	\$83,000	\$86,800	\$101,300	\$99,900	\$98,000
Total Assd	\$142,000	\$122,600	\$128,100	\$128,100	\$113,100	\$116,900	\$131,400	\$130,000	\$128,100

## Extension Details

R01



Appellant's Exhibits

## Attributes

## Floor Areas

## Exterior Features

## Story

## Attribute

## Detail

Type  
Occupancy  
Roof Structure  
Roof Cover  
Heating  
Stories  
Bathrooms  
Feature  
Exterior Wall  
Interior Wall

1 1/2 L FRAME  
Single family  
Gable  
Metal  
Space heater  
1.75  
1  
Wood Stove  
Wood siding  
Normal for Class

APP 13





1 Interior Flooring  
1.75 Exterior Wall  
1.75 Interior Wall  
1.75 Interior Flooring

Base Allowance  
Wood siding  
Normal for Class  
Base Allowance

Exhibit C  
Cont'd

Address	40003 PALMER ST
Type	1 1/2 L FRAME
Grade	F-
Year Built	1986
Value	\$80,800

Sketch Legend

Improvements								
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10,500

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Code <sup>Base</sup> ~~Floor Areas~~ Size Size Done Construction  
1.0 Floor Level 768 768 Wood Panel  
1.75 Floor Level 528 422

Ext Feet

Walk

96?

Walk

288

Walk

97

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# Kenai Peninsula Borough, Alaska

## Assessing Department

①

Exhibit D

[Go Back](#)[Property Search](#)[Print Report](#)[Property Taxes](#)

### General Info

#### Property Owner:

HONAN MATTHEW DAVID  
HONAN JESSICA MARIE  
PO BOX 1584  
HOMER AK 99603-1584

[Change of Address](#)[Owner\(s\)](#)

#### Property ID

17110143

#### Address

64001 EASTERDAY RD

#### Transfer Date

9/19/2019

#### Document / Book Page

20190027470

#### Acreage

42.0600

#### Tax Authority Group

81 - KACHEMAK EMERGENCY SERVICES

### Legal Description

#### Description

T 05S R 13W SEC 30 Seward Meridian HM 2017055 WINDHORSE RANCH SUB TRACT B

### Disclaimer

**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL**  
**CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

### Value History

Year	2022	2021	2020	2019	2018
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$79,400	\$60,700	\$60,700	\$64,900	\$64,900
Imp Assd	\$98,900	\$101,300	\$89,700	\$85,000	\$88,400
Total Assd	\$178,300	\$162,000	\$150,400	\$149,900	\$153,300

### Extension Details

**R01**

Log  
Former Twitter Creek Ranch  
Southern Facing  
2 out buildings that are  
rented

#### Attributes

#### Floor Areas

#### Exterior Features

#### Story

#### Attribute

#### Detail

	Type
	Occupancy
	Roof Structure
	Roof Cover
	Heating
	Stories
	Bathrooms
	Feature
1	Exterior Wall (40%)
1	Exterior Wall (60%)
1	Interior Wall

2+ L LOG
Single family
Gable
Metal
Space heater
2.0
1
Wood Stove
Log rustic
Wood siding
Normal for Class

Appellant's Exhibits

APP 15



1 Interior Flooring  
2 Exterior Wall  
2 Interior Wall  
2 Interior Flooring

Base Allowance  
Wood siding  
Normal for Class  
Base Allowance

Address	64001 EASTERDAY RD
Type	2+ L LOG
Grade	F-
Year Built	1975
Value	\$84,400

Exhibit D  
cont'd

Sketch Legend

Improvements								
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$4,000
MACHINE	General Purpose Bldg x Other	2002	R01	24	16	357	SF	\$8,500

Floor Area

Code	Description	Gross	Finished	Constr
1.0	Floor Level	768	768	WoodFrame
2.0	Floor Level	254	254	WoodFrame

Exterior Feature

OFP - R		368
Wdck	Wood Deck	271





# Kenai Peninsula Borough, Alaska

## Assessing Department

(2)

Exhibit

E

[Go Back](#)[Property Search](#)[Print Report](#)[Property Taxes](#)

### General Info

**Property Owner:**  
WESTERLIND DENNIS  
REZZA AMY  
58210 REA DR  
HOMER AK 99603-9015

[Change of Address](#)[Owner\(s\)](#)**Property ID**

17135008

**Address**

58210 REA DR

**Transfer Date**

2/23/2021

**Document / Book Page**

20210006660

**Acreage**

4.3000

**Tax Authority Group**

81 - KACHEMAK EMERGENCY SERVICES

### Legal Description

**Description**

T 5S R 13W SEC 25 Seward Meridian HM 0750067 REA-JAY SUB TRACT 2

### Disclaimer

**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL**  
**CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

No Picture

### Value History

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$29,200	\$26,900	\$26,900	\$20,700	\$20,700	\$20,700	\$20,700	\$20,700	\$20,700
Imp Assd	\$47,700	\$38,500	\$38,900	\$34,200	\$24,500	\$24,800	\$23,800	\$21,000	\$18,000
Total Assd	\$76,900	\$65,400	\$65,800	\$54,900	\$45,200	\$45,500	\$44,500	\$41,700	\$38,700

### Extension Details

R01

Address	58210 REA DR
Type	CABIN
Grade	F-
Year Built	2012
Value	\$41,700

- Attributes
- Floor Areas
- Exterior Features

Attributes

Story	Attribute	Detail
	Type	CABIN
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Metal
	Heating	Space heater
	Stories	1.0
	Bathrooms	1
1	Exterior Wall	T 111 plywood-economy
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance

Area			
Code	Description	Gross	Finished Construction
1.0	Floor Level	320	320 Wood frame
Total Area		320	320
Features			
Code	Description	Size	Construction
EFP	Enclosed frame porch	32	

Sketch Legend

Improvements								
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$4,000

Exhibit E cont'd



# Kenai Peninsula Borough, Alaska

## Assessing Department

3

Exhibit F

Go Back

Property Search

Print Report

Property Taxes

### General Info

**Property Owner:**  
ANDERSON DAVID S  
HAHN DETRICIA  
PO BOX 475  
ANCHOR POINT AK 99556-0475

Change of Address

Owner(s)

Property ID

17356006

Address

41144 DENNY LN

Transfer Date

10/9/2019

Document / Book Page

20190030100

Acreage

2.5300

Tax Authority Group

81 - KACHEMAK EMERGENCY SERVICES

### Legal Description

#### Description

T 6S R 14W SEC 8 Seward Meridian HM 0760064 YONDER FORTY SUB LOT 3 BLK 2

### Disclaimer

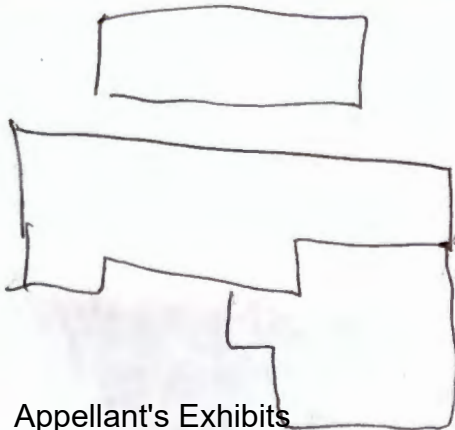
**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL**  
**CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

### Value History

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$37,100	\$39,600	\$39,600	\$40,800	\$40,800	\$60,600	\$36,200	\$36,200	\$36,200
Imp Assd	\$96,200	\$105,900	\$107,100	\$73,600	\$71,100	\$58,300	\$52,700	\$43,400	\$43,400
Total Assd	\$133,300	\$145,500	\$146,700	\$114,400	\$111,900	\$118,900	\$88,900	\$79,600	\$79,600

### Extension Details

R01



Appellant's Exhibits

#### Attributes

#### Floor Areas

#### Exterior Features

Story

Attribute

Detail

Type

Occupancy

Roof Structure

Roof Cover

Heating

Stories

Bathrooms

1 Exterior Wall

1 Interior Wall

1 Interior Flooring

COTTAGE 1 L

Single family

Gambrel

Metal

Space heater

1.0

1

T 111 plywood-economy

Normal for Class

Base Allowance

APP 19





A Exterior Wall  
 A Interior Wall  
 A Interior Flooring  
 T 111 plywood-economy  
 Unknown  
 Base Allowance

Exhibit F  
 Cont'd

Address	41144 DENNY LN
Type	COTTAGE 1 L
Grade	F+
Year Built	1998
Value	\$87,300

Sketch Legend

Improvements								
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$5,500
SHEDGP	Shed - Gen Purpose Frame, up to 10'eave	1998	R01	15	10	185	SF	\$900
SHEDGP	Shed - Gen Purpose Frame, up to 10'eave	1998	R01	16	10	160	SF	\$500

Floor Area  
 Codes Desc Gross Finished Const  
 1.0 Floor land 568 568 Wood Frame  
 A Attic 288 202 Wood Frame  
 EX Feature  
 Wdolk 272

5 minutes max from Sterling Hwy near  
 Diamond Creek Trail

Full View R-Byg

Southern Pacing



# Kenai Peninsula Borough, Alaska

## Assessing Department

④

Exhibit G

[Go Back](#)
[Property Search](#)
[Print Report](#)
[Property Taxes](#)

### General Info

#### Property Owner:

GREGOIRE THOMAS E  
PO BOX 831  
HOMER AK 99603-0831

[Change of Address](#)
[Owner\(s\)](#)

#### Property ID

17357029

#### Address

63841 ILIAMNA CT

#### Transfer Date

8/18/2020

#### Document / Book Page

20200026200

#### Acreage

2.3500

#### Tax Authority Group

81 - KACHEMAK EMERGENCY SERVICES

### Legal Description

#### Description

T 6S R 13W SEC 7 Seward Meridian HM 0830064 KATAMAR SUB UNIT 2 AMENDED LOT 12 BLK 2

### Disclaimer

**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL  
CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

### Value History

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Asst	\$71,400	\$67,500	\$67,500	\$69,600	\$69,600	\$60,100	\$56,300	\$56,300	\$56,300
Imp Asst	\$163,800	\$156,000	\$141,500	\$143,600	\$143,300	\$148,200	\$173,800	\$147,200	\$116,000
Total Asst	\$235,200	\$223,500	\$209,000	\$213,200	\$212,900	\$208,300	\$230,100	\$203,500	\$172,300

### Extension Details

R01



#### Attributes

#### Floor Areas

#### Exterior Features

#### Story

#### Attribute

#### Detail

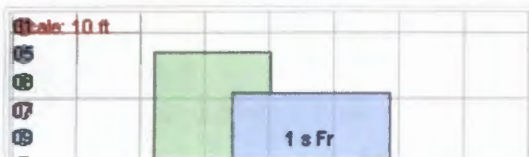
Type	B-I-L FRAME
Occupancy	Single family
Roof Structure	Gable
Roof Cover	Metal
Heating	Hot water
Stories	0
Bathrooms	2
Bathrooms (Half)	1
Feature	Wood Stove
Exterior Wall	Wood siding

Appellant's Exhibits

1

APP 21





1 Interior Wall  
 1 Interior Flooring  
 L Exterior Wall  
 L Interior Wall  
 L Interior Flooring

Normal for Class  
 Base Allowance  
 Wood siding  
 Unknown  
 None

Exhibit G  
 cont'd

Address	63841 ILIAMNA CT
Type	BI-L FRAME
Grade	F+
Year Built	1984
Value	\$129,200

#### Sketch Legend

Improvements									
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value	
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000	
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10,500	
FLATCP	Carport	2016	R01	29	12	348	SF	\$2,800	
FLATCP	Carport	1995	R01	24	12	288	SF	\$600	
POLEBLDG	General Purpose Bldg Wood Pole Frame	1995	R01	48	24	1,152	SF	\$4,600	
POLEBLDG	General Purpose Bldg Wood Pole Frame	1995	R01	28	24	672	SF	\$2,700	
SHEDGP	Shed - Gen Purpose Frame, up to 10'eave	1994	R01	20	16	320	SF	\$600	
MACHINE	General Purpose Bldg x Other	1986	R01	40	28	1,120	SF	\$10,800	

## Floor Areas

Code	Desc	Gross	Finished	Constr
L.O	Floor Land	720	720	Woodframe
L	Floor Land	698	696	Treated Wood

## External Feature

Wd d/c

352

Appears to be directly on

skyline

~~Pateman Sub~~  
~~near intersection~~  
~~with Manor Rd / State St~~



# Kenai Peninsula Borough, Alaska

## Assessing Department

5

Exhibit A

Go Back

Property Search

Print Report

Property Taxes

### General Info

#### Property Owner:

COX JORDAN T  
COX MELANIE  
PO BOX 2036  
HOMER AK 99603-2036

Change of Address

Owner(s)

#### Property ID

17357059

#### Address

41771 BROWN DR

#### Transfer Date

8/25/2020

#### Document / Book Page

20200027010

#### Acreage

1.5500

#### Tax Authority Group

81 - KACHEMAK EMERGENCY SERVICES

### Legal Description

#### Description

T 6S R 14W SEC 12 Seward Meridian HM 0850093 SOLAR CREST ESTATES SUB NO 2 LOT 9A

### Disclaimer

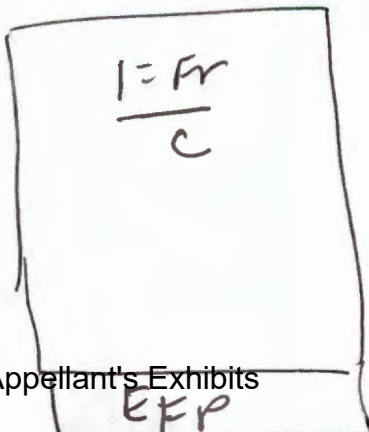
**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL**  
**CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

### Value History

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$63,700	\$61,400	\$61,400	\$63,200	\$63,200	\$55,300	\$47,700	\$47,700	\$47,700
Imp Assd	\$109,000	\$120,600	\$147,500	\$131,600	\$127,300	\$128,100	\$121,000	\$96,500	\$97,000
Total Assd	\$172,700	\$182,000	\$208,900	\$194,800	\$190,500	\$183,400	\$168,700	\$144,200	\$144,700

### Extension Details

R01



Appellant's Exhibits

EFP

#### Attributes

#### Floor Areas

#### Exterior Features

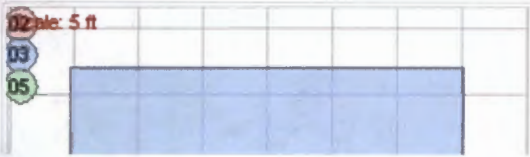
#### Story

#### Attribute

#### Detail

	Type	COTTAGE 1 L
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Comp sh to 235#
	Heating	Space heater
	Stories	1.0
	Bathrooms	1
	Feature	Wood Stove
1	Exterior Wall	Wood board & batten
1	Interior Wall	Normal for Class

APP 23



Address	41771 BROWN DR
Type	COTTAGE 1 L
Grade	F
Year Built	1995
Value	\$93,200

1

Interior Flooring

Base Allowance

Exhibit A  
Cont'd

Sketch Legend

Improvements								
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10,500
MACHINE	General Purpose Bldg x Other	1996	R01	16	12	192	SF	\$3,300

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Floor Areas

~~Attributes~~

Code	Des.	Gross	Finished	Constr
1.0	Floorland	780	780	Wood Frame

Ext Features

LEFP Enclosed frame porch 150

360° View

Skyline - Katamun - Hienma Ct - Brownma  
5 min from paved Skyline Dr





# Kenai Peninsula Borough, Alaska

## Assessing Department

Exhibit 1

[Go Back](#)
[Property Search](#)
[Print Report](#)
[Property Taxes](#)

### General Info

**Property Owner:**  
DESANNO MICHAEL R  
67051 DIAMOND RIDGE RD  
HOMER AK 99603-9133

[Change of Address](#)
[Owner\(s\)](#)

**Property ID** 17362002

**Address** 67051 DIAMOND RIDGE RD

**Transfer Date** 11/24/2020

**Document / Book Page** 20200040610

**Acreage** 1.9300

**Tax Authority Group** 81 - KACHEMAK EMERGENCY SERVICES

### Legal Description

#### Description

T 6S R 14W SEC 3 Seward Meridian HM 0731154 ALL-VIEW SUB LOT 2

### Disclaimer

**2022 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL  
CERTIFIED VALUES FOR 2022 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2022**

### Value History

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification
Land Assd	\$86,000	\$64,500	\$64,500	\$66,600	\$66,600	\$58,000	\$52,000	\$52,000	\$52,000
Imp Assd	\$141,100	\$155,600	\$159,500	\$120,000	\$115,900	\$116,500	\$114,200	\$88,400	\$88,400
<b>Total Assd</b>	<b>\$227,100</b>	<b>\$220,100</b>	<b>\$224,000</b>	<b>\$186,600</b>	<b>\$182,500</b>	<b>\$174,500</b>	<b>\$166,200</b>	<b>\$140,400</b>	<b>\$140,400</b>

### Extension Details

R01



Appellant's Exhibits

#### Attributes Floor Areas Exterior Features

Story	Attribute	Detail
	Type	COTTAGE 1 L
	Occupancy	Single family
	Roof Structure	A-Frame
	Roof Cover	Metal
	Heating	Hot water
	Stories	1.0
	Bathrooms	1
1	Exterior Wall	T 111 plywood-economy
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance

APP 25



A Exterior Wall  
A Interior Wall  
A Interior Flooring  
B Exterior Wall  
B Interior Wall  
B Interior Flooring

T 111 plywood-economy  
Normal for Class  
Base Allowance  
None  
Unknown  
None

Exhibit I  
Cont'd

Address	67051 DIAMOND RIDGE RD
Type	COTTAGE 1 L
Grade	F+
Year Built	1974
Value	\$128,600

Sketch Legend

Improvements								
Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10,500

Floor Access

Code	Desc	Gross	Finished	Constr
110	Floor Level	648	648	Wood Fr
A	Attic	234	112	Wood Fr
B	<u>Basement</u>	752	792	<u>Concrete Block</u>

Ext Feature

EEP	Enclosed Frame Porch	60
RFx	Roof Ext	72
RFx	Roof En	72
Wood Deck		24
Wood deck		88

Pierced access  
Diamond Ridge  
360 view  
see in picture  
Google

**ASSESSOR'S DESCRIPTION  
ANALYSIS AND RECOMMENDATION**

---

**APPELLANT: NORWOOD, CLIFFORD R  
& HOLLY S**

**PARCEL NUMBER:** 171-280-15

**PROPERTY ADDRESS OR GENERAL  
LOCATION:**

4003 PALMER ST., HOMER, AK

**LEGAL DESCRIPTION:**

T 5S R 13W SEC 34 Seward Meridian HM 0740118  
CLARICE SUB TRACT 15

**ASSESSED VALUE TOTAL:**

**\$142,000**

RAW LAND: \$48,700

SWL (Sewer, Water, Landscaping): \$10,500

IMPROVEMENTS \$82,800

ADDITIONS \$

OUTBUILDINGS: \$

**TOTAL ABOVE GRADE FLOOR AREA:**

Card One **1,296** Sq. Ft.

**TOTAL FINISHED LIVING AREA:**

Card One **1,296** Sq. Ft.

Card One, First Level 768 Sq. Ft.

Card One, Second Level 528 Sq. Ft.

Card One, Basement Unfin. Sq. Ft.

Card One, Basement Finished Sq. Ft.

**LAND SIZE** 9.05 Acres

**GARAGE** Sq. Ft.

**LAND USE AND GENERAL DESCRIPTION**

**1) Utilities**

Electricity: Yes

Gas: No

Water: Private Well

Sewer: Private Septic

**2) Site Improvements:**

Street: Gravel Unmaint

**3) Site Conditions**

Topography: Gently sloping

Drainage: Adequate

View: Limited

Easements: Typical for the Kenai Peninsula Borough

**HIGHEST AND BEST USE:** As Currently Improved

**ZONING:** None

The Kenai Peninsula Borough (KPB) Assessing Department uses a Market Adjusted Cost Approach to value residential structures for assessment purposes. This Cost Approach is derived from the property description, quality, size and features and is based upon replacement cost new less depreciation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvement; and the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

### **Land Comments**

The subject property is 9.05 acre parcel with a limited view, electric utility, gravel unmaintained access and no natural gas utility.

A physical inspection of the land was performed April 11<sup>th</sup> 2022 by Tom Johnson, Appraiser II and Heather Windsor, Appraiser I. After inspection no changes were made.

For the Homer Non City market area (#215), 14 sales from the last three years were analyzed. The median ratio for all of the sales is 87.58% and Coefficient of Dispersion (COD) is 17.43%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). This property is being valued fairly and equitably with surrounding like-kind properties.

<b>Ratio Sum</b>	12.92		<b>Excluded</b>	0
<b>Mean</b>	92.30%	<b>Earliest Sale</b> 11/20/2018	<b># of Sales</b>	14
<b>Median</b>	87.58%	<b>Latest Sale</b> 8/2/2021	<b>Total AV \$</b>	855,700
<b>Wtd Mean</b>	91.79%	<b>Outlier Information</b>	<b>Total SP \$</b>	932,250
<b>PRD:</b>	1.01	<b>Range</b> 1.5	<b>Minimum</b>	67.07%
<b>COD:</b>	17.43%	<b>Lower Boundary</b> 39.16%	<b>Maximum</b>	131.94%
<b>St. Dev</b>	0.2074	<b>Upper Boundary</b> 141.10%	<b>Min Sale Amt \$</b>	15,500
<b>COV:</b>	22.47%		<b>Max Sale Amt \$</b>	220,000

### **Improvement Comments**

The subject property has an 1190 sq. ft. 1.5 level house. The house was built in 1986 on pier foundation with a quality grade of Fair minus (F-). Mrs. Norwood said there is no reason to do an interior inspection because nothing has changed since last year's appeal inspection though the appellant would not allow interior photos during previous inspection.

The Appellants refused an interior inspection, per KPB Code 5.12.060(P) *...If appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access.*

An exterior Appeal inspection of the property was performed by Tom Johnson, Appraiser II and Heather Windsor, Appraiser I on April 11th, 2022. After inspection and review no changes were made to the file.

**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: NORWOOD, CLIFFORD R & HOLLY S**

**PARCEL NUMBER:** 171-280-15

**LEGAL DESCRIPTION:** T 5S R 13W SEC 34 Seward Meridian HM 0740118 CLARICE SUB TRACT 15

**TOTAL: \$142,000**

**BOARD ACTION:**

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



## SUBJECT PHOTOS

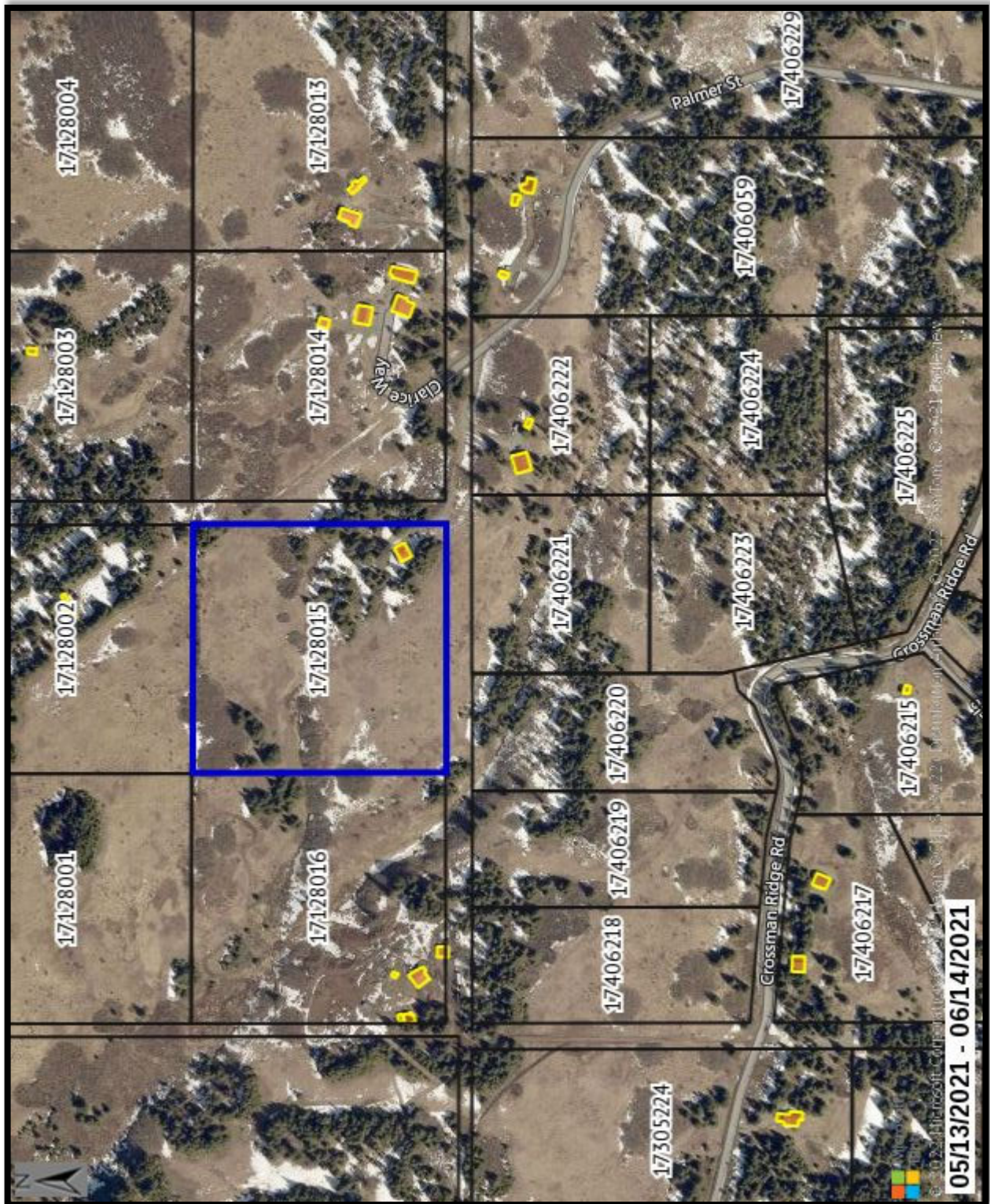


## SUBJECT PHOTOS





## SUBJECT MAP



**CONTOUR MAP**





NOTES

1. DUE TO EXISTING TOPOGRAPHICAL FEATURES, PORTIONS OF THE PROPOSED ROADS IN THIS SUBDIVISION EXCEED THE ALLOWABLE 10' GRADE.
2. ACREAGE SHOWN ON ALL TRACTS WITHIN THIS SUBDIVISION INCLUDES THE AREA OF ADJACENT ROAD R.O.W.
3. ALL BEARINGS, DISTANCES AND AREAS SHOWN ON THIS PLAN ARE BASED ON PROTRACTED VALUES AND ARE APPROXIMATE ONLY.
4. A 60 FT. WIDE R.O.W. LOCATED 30 FEET ON EACH SIDE OF CENTERLINE OF THE EXISTING "DUNSON HT. ROAD" IS HEREBY RESERVED FOR PUBLIC USE.

LEGEND

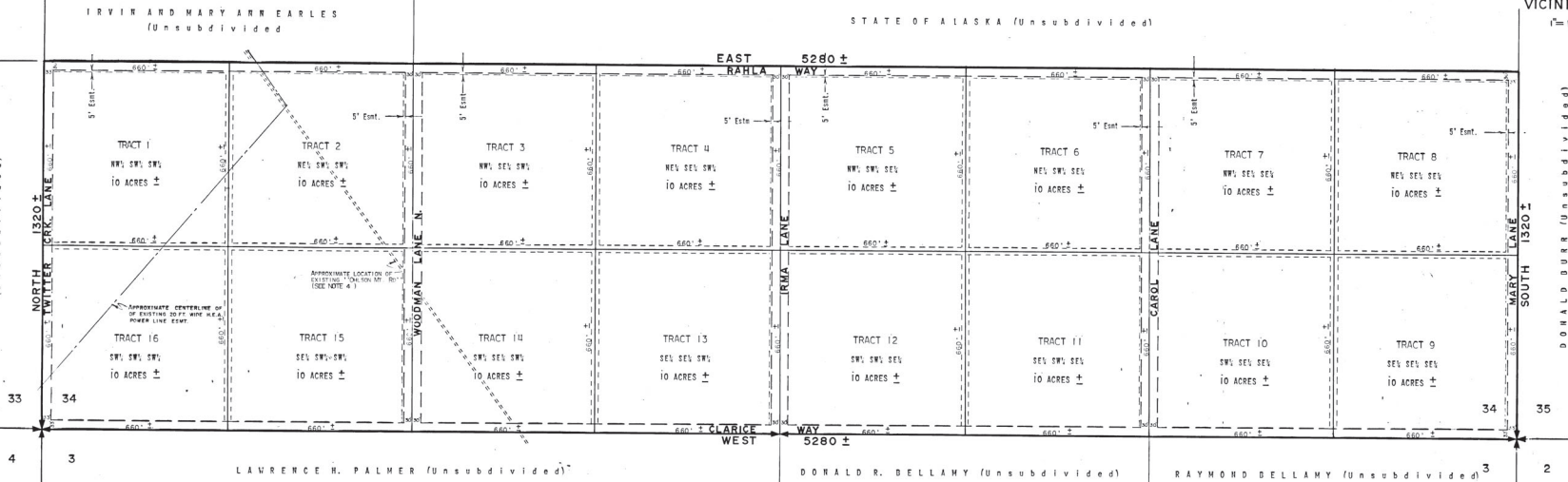
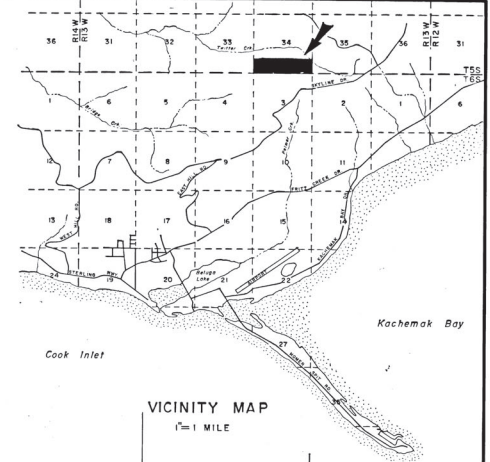
- DENOTES ROAD R.O.W. RESERVE LINE
- DENOTES 10 FT. WIDE UTILITY EASEMENT
- ⊕ DENOTES ORIGINAL C.L.D. BRASS CAP SECTION CORNER MONUMENT
- ⊗ DENOTES ORIGINAL C.L.D. BRASS CAP QUARTER SECTION CORNER MONUMENT
- DENOTES 5 FT. WIDE CLEARING AND UNDERGROUND UTILITY EASEMENT

LEGAL DESCRIPTION

THE S 1/2 OF THE S 1/2 OF SECTION 34, T5S, R13W, S.M., HOMER RECORDING DISTRICT, ALASKA

AREA SUBDIVIDED

160 ACRES ±



CERTIFICATE OF OWNERSHIP

WE HEREBY CERTIFY THAT WE ARE THE OWNERS OF THE PROPERTY SHOWN AND DESCRIBED HEREON AND THAT WE HEREBY ADOPT THIS PLAN OF SUBDIVISION WITH OUR FREE CONSENT AND DEDICATE ALL STREETS, EASEMENTS AND OTHER OPEN SPACES TO PUBLIC USE.

Date 12-7-73

*Ima Scaevinius*  
*Charles R. Scavinius*

NOTARY'S ACKNOWLEDGMENT

CERTIFICATE OF OWNERSHIP SUBSCRIBED AND SWORN TO BEFORE ME THIS 7th day of December, 1973.

Notary in and for the State of Alaska

My Commission expires

June 11, 1976

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I AM A REGISTERED LAND SURVEYOR AND THAT THIS PLAN WAS PREPARED BY ME AND IS BASED ON A SUBDIVISION BY PROTRACTOR OF THE S 1/2 OF THE S 1/2 OF SECTION 34 AS SHOWN HEREON. NO CORNERS HAVE BEEN ESTABLISHED FOR ANY OF THE TRACTS WITHIN THIS SUBDIVISION.

Date 12/23/73

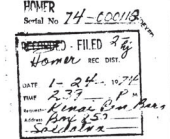
*E. G. Branch*  
R.L.S.

KENAI PENINSULA BOROUGH

I HEREBY CERTIFY THAT THIS SUBDIVISION PLAN HAS BEEN FOUND TO COMPLY WITH THE REGULATIONS OF THE KENAI PENINSULA BOROUGH AND THAT SAID PLAN HAS BEEN APPROVED BY THE KENAI PENINSULA BOROUGH PLANNING COMMISSION.

Date October 8, 1973

*Richard F. Thompson*  
Borough Mayor



CLARICE SUBDIVISION

AN ALIQUOT PARTS SUBDIVISION OF THE S 1/2 OF THE S 1/2, SEC. 34, T5S, R13W, S.M., HOMER RECORDING DISTRICT, ALASKA.

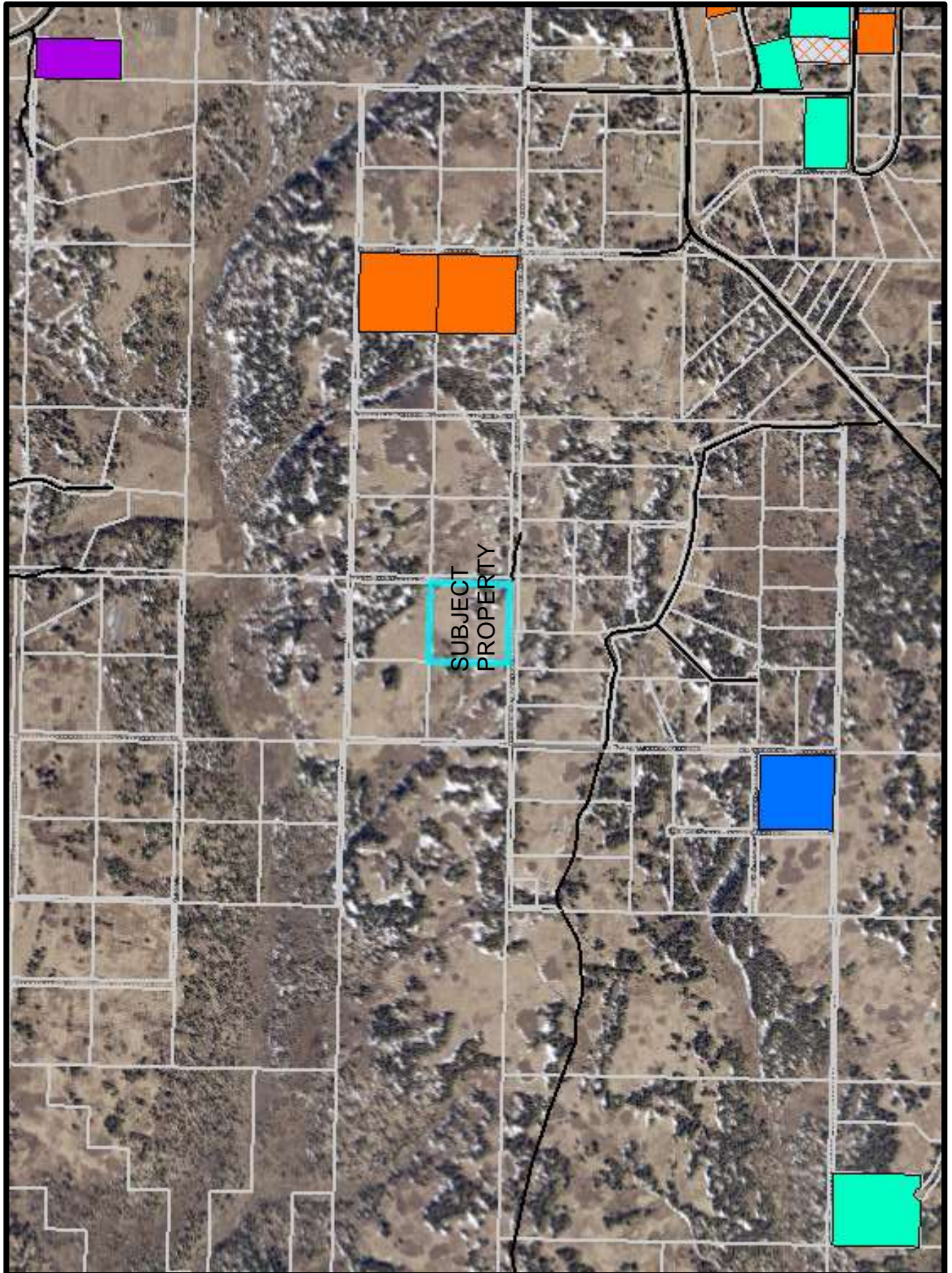
PREPARED FOR  
IRMA SCAVENIUS  
3401 DORIS DRIVE  
ANCHORAGE, ALASKA 99503

PREPARED BY  
KEN BRANCH, R.L.S.  
746 F STREET  
ANCHORAGE, ALASKA 99501

DATE  
SEPT. 25, 1973  
SCALE  
1" = 200'



**SALES AREA MAP**





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

171-280-15

Card R01

202

Isrn: 55425

40003 PALMER ST

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

ACRES: 9.05

PRIMARY OWNER

Neighborhood:  
215 HOMER NON-CITY

T 5S R 13W SEC 34 Seward Meridian HM 0740118 CLARICE SUB  
TRACT 15

NORWOOD CLIFFORD R & HOLLY S  
47630 DOUGLAS LN  
KENAI, AK 99611-9487

Property Class:  
110 Residential Dwelling - single

TAG:

81 - KACHEMAK EMERGENCY SERVICES

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	30,100	30,100	30,100	37,400	37,400	48,700
Improvements	86,800	83,000	98,000	90,700	85,200	93,300
Total	116,900	113,100	128,100	128,100	122,600	142,000

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formula		9.05	9,613	9,613	87,000	6 View Limited			48,700
							X Elec Yes			
							D TOPO STEEP/RAVINE/OTH	-5	-4,350	
							T Gravel Unmain	-7	-6,090	
							O Gas No	-32	-27,840	
									-38,280	48,700

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes

08/16 DM PART OF FRAMING AND INTERIOR IS ROUGH CUT  
04/20 SC NO CHANGE, OVERRIDE TOTAL VALUE \$128,100 FOR 2020 ONLY  
04/21 SC/PS EFF AGE REFLECTS DEF. MAINT. QUALITY REFLECTS OWNER  
AS BUILD LOCAL SPRUCE & INADEQUATE ROOF. REQUESTED NO INTERIOR  
PHOTOS PER OWNER. NO PLANS TO FIX % COMP. PER OWNER.

2020 Value Override COVID-19

Land Notes

Additional memos on file.

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

ORIGINAL



2022

lrsn: 55425

## PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME

Occupancy Single Family

Story Height: 1.75

Finished Area: 1,190

Attic:  
None

## EXERCISES

Material: Metal

Topic: Gable

Framing: Std for class

Pitch: Medium 5/12 to 8/12

## FOUNDATION

Footings: Piers

Walls: Piers-no wall

## DORMERS

None

## FLOORING

1.0	Plywd sub	Base Allowance

1.75	Plywd sub	Base Allowance
------	-----------	----------------

## EXTERIOR COVER

1.0 Wood siding

1.75 Wood siding

## INTERIOR WALLS

1.0 Normal for Class

1.75 Normal for Class

## HEATING AND PLUMBING

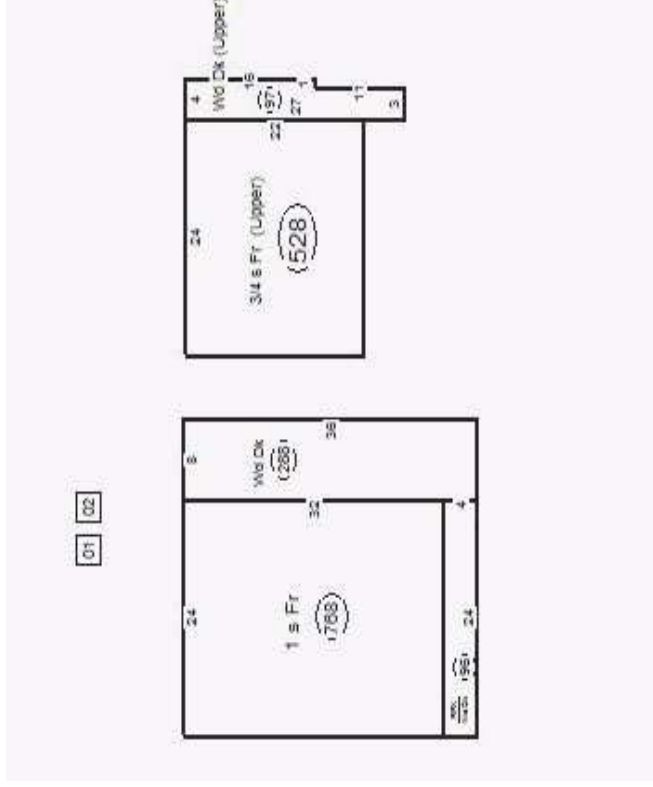
Primary Heat: Space heater

2-Ext.Baths: 0 0 Kit sink: 1 1

3 Ext. Baths: 1 3 Water Htr: 1 1

4-Ext.Baths: 0 0 Extra fix: 0

5-Fixt.Baths:	0 0	TOTAL fix:	5
---------------	-----	------------	---



R01 171-280-15

Construction	BaseArea	floor	FinArea	Value
Wood Frame	768	1.0	768	65,020
Wood Frame	528	1.75	422	14,810

TOTAL BASE	
<b>INTERIOR</b>	<b>79,830</b>
Frame/Siding/Roof/Dormer	1,880
Loft/Cathedral	0
Interior finish	14,440
Basement finish	0
Heating	-3,060
Plumbing	3,120
Fireplaces/woodstoves	950
Other (Ex.Liv, AC, Attic, ...)	0
<b>TOTAL INT</b>	<b>17,330</b>

EXT FEATURES		GARAGES	
Description			
1 WDDK	2,690	Att Garage	0
2 WDDK	1,460	Att Carport	0
3 RFX/	1,250	Bsmt Garage:	0
4 WDDK/	1,750	Ext Features	7,150

TOTAL GAR/EXT FEAT	7,150
--------------------	-------

Quality Class/Grade  
F- .86

171-280-13			R01		GRADE ADJUSTED VALUE (rounded)														89,710												
SPECIAL FEATURES			SUMMARY OF IMPROVEMENTS																												
Description		Story or Ht Improvement		Yr.Blit.		Eff Const		Count		Base Rate		Adj Rate		W		L Size/ Area		Comp Value		Pys Depr		Obs Depr		Fnc Depr		RDF Adj		Loc % Comp		Value	
D	WDSTOVE	1	950.00	1.75	F-	1986	2001			0.00	0.00			0	0	0		89,710	22	0	0	0	100	152						80,800	
O2	PRIVSEPT	1	6,500	0.00	Avg	3000	3000			2,000.00	2,000.00			0	0	1		2,000	0	0	0	0	0							2,000	
O2	SWL-PRV	1	4,000	0.00	Avg	3000	3000			0.00	0.00			0	0	1		10,500	0	0	0	0	0							10,500	
			TOTAL IMPROVEMENT VALUE (for this card)																		93,300										

03/21/2022

Last inspected 04/23/2021 by SCPS; : Data Entry by MIS

Desk change 4/29/2021 by SR

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

SC  
4/29/21

Parcel # 171 280 15 Cd # 1 of 1 InspDate 4/23/21 Appraiser SC + PS

STR. OVERRIDE VALUE

Redraw: Y N Reinspect: Y N Yr. Supp. Roll: Y N Insp Reason: A

Property Class		Occupancy		Type	Material		Quality	
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo		Material		Quality	
VA(Lnd Imp) 105	AB 190	Duplex	Townhouse		Frame	<input checked="" type="checkbox"/> Cabin	G	
RS 110	<input checked="" type="checkbox"/> CM VC 300	Triplex			Log	P	VG	
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt	1986	Mas	L	EX	
RC 120	CM 350	Multi-family	Eff Yr	2001		F	HVI	
MH 130	LH VA 600	Other	Pct.Comp.	76%		AV	HVII	
MH (only) 131	LH (LndImp) 605	Extra Living Units						
MH 132	Other	Designed	Converted					

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

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

SWL				LAND INFLUENCES										
Cistern		Private Septic	1	Community	Y	N	View	N	L	G	E	Street Access		
Septic(3-4plex)		Sand Point		Gas			CCRs			Ar Strip		Paved	Grv Maint	Grv Unmain
Crib		Spring		Electric			HOA			For Sale		PLAT		NONE
Septic (dup)		Private Water	1	Public H2O			Hwy Pnt			Ag Rights		Water Front		
		Sep(Holding)Tk		Public Sewer			Easement*			Other*		Ocean	River	Lake
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands	Pond	Dedicated	BOAT Launch			

LAND NOTES:

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

DELETE ALL EXISTING OUTBUILDINGS? Y N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive	<u>(1)</u>					

NOTES:

- EFF Age reflects def. Maintenance. Quality reflects owner build

local spruce + inadequate roof.

- Requested no int. photos per owner.

- No plans to fix 1/2 comp. per owner



KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Assessor's Exhibits

Size Ranges →	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%				mean = 85%				mean = 100%			
QUALITY	LOW 65 - 75%	#	FAIR 80 - 90%	#	AVERAGE 95 - 105%	#	GOOD 110 - 120%	#	VERY GOOD 125 - 145%	#	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on sub/floor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	2.70 <u>2.55</u> 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 -20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	3.60 <u>3.40</u> 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	2.70 2.55 <u>2.40</u>	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade package	3.60 <u>3.45</u> 3.30	Very Good, high quality appliance package	4.35 <u>4.05</u> 3.75	Excellent high-quality throughout	5.40 <u>4.95</u> 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	2.70 <u>2.55</u> 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good grade plumbing & lighting fixtures throughout	4.35 4.05 3.75	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	<u>1.80</u> <u>1.70</u> 1.60	Average wood doors and trim	2.10 2.00 1.90	Above average quality doors and wood trim	2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	Excellent high-quality, exotic woods. Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	<u>9.00</u> <u>8.50</u> 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	<u>4.50</u> 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneling on open-beam ceiling	7.25 6.75 6.25	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	18.0 17.0 <u>16.0</u>	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	45.0 42.5 <u>40.0</u>	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	60.0 57.5 55.0	Very Good workman-ship. Good attention to interior refinements and detail; exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workman-ship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

81.7 79.55 PS

Completion Estimate		%	Total
Plans Permits & Surveying		<u>2</u>	2
Water/Sewer Rough-in		<u>2</u>	4
Excavation, Forms, & Backfill	1	2	6
Foundation	4	8	14
Rough Framing		<u>21</u>	35
Windows & Exterior Doors		<u>2</u>	37
Roof Cover		<u>3</u>	40
Plumbing Rough-in		<u>4</u>	44
Insulation		<u>1</u>	45
Electrical Rough-in		<u>6</u>	51
Heating		<u>5</u>	56
Exterior Cover & Paint	5	8	62
Int. Drywall, Tape & Texture	5	8	70
Int. Cabinets, Doors, Trim Etc.	3	<u>18</u>	83
Plumbing Fixtures		<u>5</u>	88
Floor Covers	0	8	91
Built in Appliances		<u>3</u>	94
Light Fixtures & Finish Hardware	1	2	96
Painting & Decorating	3	8	100
Total Completion	76		

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

ASG 14

Parcel # 171-280-15 Cd # 1 of 1 InspDate 4/11/22 Appraiser TJ/HW

Redraw:	Y	(N)	Reinspect:	Y	(N)	Yr.		Supp. Roll:	Y	(N)	Insp Reason:	B			
Property Class			Occupancy			Type:	1 1/2								
VA 100		Condo 140		Single Family	X	Condo					Material:	Quality:			
VA(Lnd Imp)105		AB 190		Duplex		Townhouse					Frame	X	Cabin		G
RS 110	X	CM VC 300		Triplex							Log		P		VG
RS 112		CM(Lnd Imp) 305		4-6 Family		Yr Blt		1986			Mas		L		EX
RC 120		CM 350		Multi-family		Eff Yr		2001					F	-	HVI
MH 130		LH VA 600		Other		Pct.Comp.		76					AV		HVII
MH (only) 131		LH (Lnd Imp) 605		Extra Living Units											
MH 132		Other		Designed		Converted									

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

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

SWL				LAND INFLUENCES										Same		
Cistern		Private Septic	(1)	Community	Y	N	Vlew	N	L	G	E	Street Access				
Septic(3-4plex)		Sand Point		Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain		
Crib		Spring		Electric			HOA		Ag Rights			PLAT		Limited / NA		
Septic (dup)		Private Water	(1)	Public H2O								Water Front				
		Sep(Holding)Tk		Public Sewer			Easement*		Other*			Ocean	River	Lake		
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands	Pond	Dedicated	BOAT Launch					

**LAND NOTES:**[illegible][illegible]

**NOTES:**

No changes made.

4/11/22  
TJ/HW

## LEVEL 2

A hand-drawn floor plan of a room on a grid background. The room is a large rectangle with a smaller rectangle attached to its right side. The main rectangle has a width of 24 (labeled at the top and bottom) and a height of 22 (labeled on the left and right). The smaller rectangle on the right has a width of 4 (labeled at the top and bottom) and a height of 6 (labeled on its right side). The total height of the room is 28 (labeled on the right side). The area of the main rectangle is calculated as  $3\frac{1}{4}$  SF (labeled in the center). The area of the smaller rectangle is labeled as "WORK (upper)" at the top right. The total area is labeled as 28 on the right side.

## LEVEL 1

A hand-drawn map on a grid background, showing a 4x4 grid of squares. The map includes several handwritten labels:

- Top-left square:  $\times$
- Top row, second square from left: 24
- Top row, third square from left: 8
- Top row, fourth square from left: WD-OK
- Second row, second square from left: 15H2
- Second row, third square from left: 32
- Second row, fourth square from left: 36
- Second row, fifth square from left: 56
- Third row, second square from left: 24
- Third row, third square from left: 24
- Third row, fourth square from left: 2FX
- Third row, fifth square from left: 4
- Bottom row, second square from left: 4
- Bottom row, third square from left: 24
- Bottom row, fourth square from left: WD-OK
- Bottom row, fifth square from left: 8

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

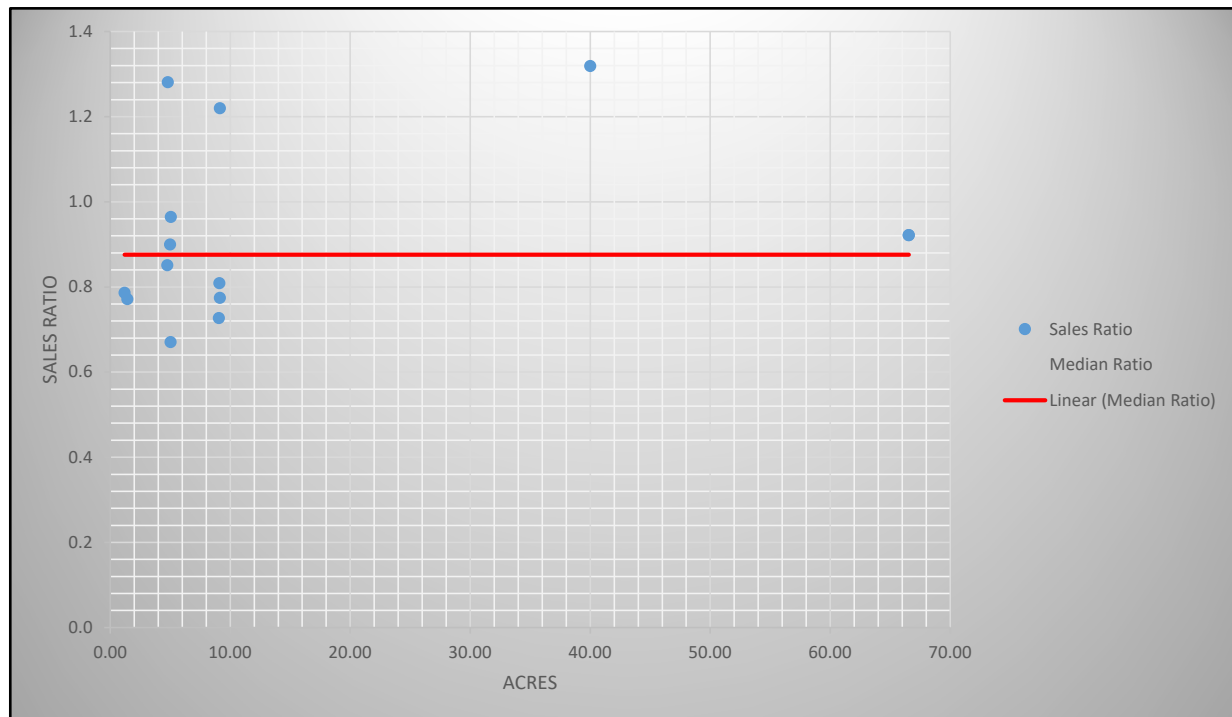
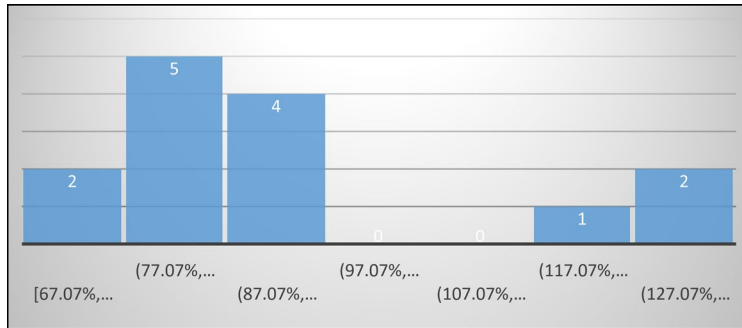
BELOW GRADE

Lower Level Wall Framing:	Treated Wood	Concrete Block	Concrete
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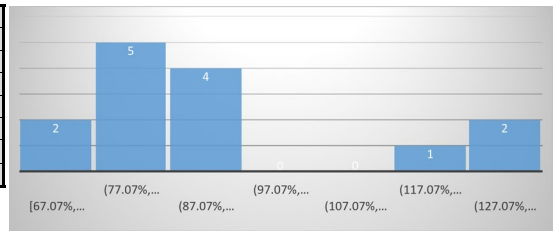
# LAND SALES RATIO STUDY

Ratio Sum	12.92		Excluded	0	
Mean	92.30%	Earliest Sale	11/20/2018	# of Sales	14
Median	87.58%	Latest Sale	8/2/2021	Total AV	\$ 855,700
Wtd Mean	91.79%	Outlier Information		Total SP	\$ 932,250
PRD:	1.01	Range	1.5	Minimum	67.07%
COD:	17.43%	Lower Boundary	39.16%	Maximum	131.94%
St. Dev	0.2074	Upper Boundary	141.10%	Min Sale Amt	\$ 15,500
COV:	22.47%			Max Sale Amt	\$ 220,000



## LAND SALES RATIO STUDY

<b>Ratio Sum</b>	12.92	<b>2.70</b>	<b>Excluded</b>	0
<b>Mean</b>	92.30%	<b>Earliest Sale</b> 11/20/2018	<b># of Sales</b>	14
<b>Median</b>	87.58%	<b>Latest Sale</b> 8/2/2021	<b>Total AV</b>	\$ 855,700
<b>Wtd Mean</b>	91.79%	<b>Outlier Information</b>	<b>Total SP</b>	\$ 932,250
<b>PRD:</b>	1.01	<b>Range</b>	<b>Minimum</b>	67.07%
<b>COD:</b>	17.43%	<b>Lower Boundary</b> 39.16%	<b>Maximum</b>	131.94%
<b>St. Dev</b>	0.2074	<b>Upper Boundary</b> 141.10%	<b>Min Sale Amt</b>	\$ 15,500
<b>COV:</b>	22.47%		<b>Max Sale Amt</b>	\$ 220,000

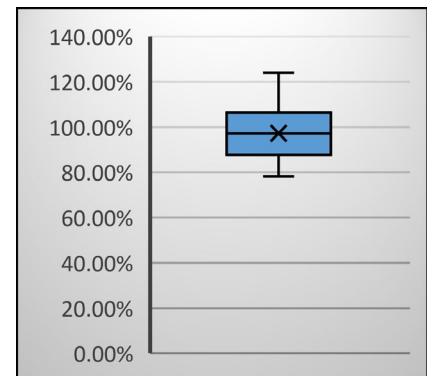
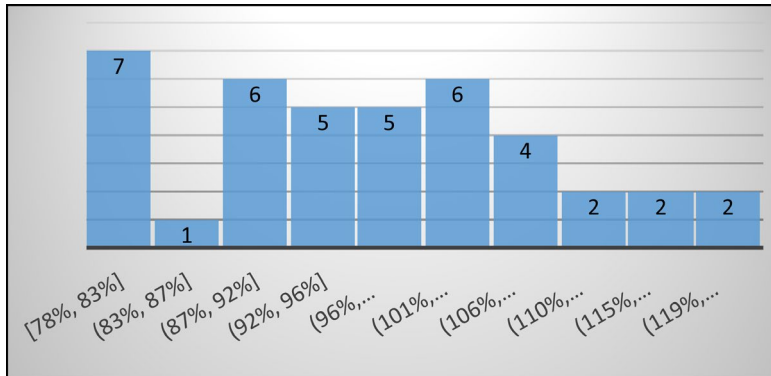


NBH

neighborhood	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
215	2/19/19	55024	17106009	40.00	\$ 88,400	\$ 67,000	13	V	\$30,700	131.94%
215	11/20/18	55030	17106022	9.11	\$ 15,700	\$ 19,400	13	C	\$21,900	80.93%
215	4/20/21	55051	17106045	4.77	\$ 13,200	\$ 15,500	13	C	\$18,800	85.16%
215	6/9/21	104798	17110144	66.55	\$ 202,800	\$ 220,000	13	V	\$81,600	92.18%
215	6/9/21	104798	17110144	66.55	\$ 202,800	\$ 220,000	13	V	\$167,800	92.18%
215	3/5/21	89773	17110302	1.44	\$ 19,100	\$ 24,750	13	C	\$18,400	77.17%
215	8/2/21	89780	17110309	5.00	\$ 20,700	\$ 23,000	13	V	\$19,100	90.00%
215	3/17/21	94261	17110318	1.20	\$ 18,100	\$ 23,000	13	V	\$17,600	78.70%
215	8/16/19	55300	17113303	5.06	\$ 82,600	\$ 85,600	13	Z	\$75,700	96.50%
215	6/16/21	100936	17113321	5.04	\$ 82,500	\$ 123,000	13	Z	\$34,800	67.07%
215	2/28/20	55416	17128006	9.14	\$ 24,400	\$ 20,000	13	V	\$21,900	122.00%
215	6/30/20	55416	17128006	9.14	\$ 24,400	\$ 31,500	13	C	\$21,900	77.46%
215	4/30/20	55421	17128011	9.05	\$ 20,000	\$ 27,500	13	C	\$17,900	72.73%
215	9/27/19	55565	17135009	4.80	\$ 41,000	\$ 32,000	13	C	\$37,700	128.13%



NBH # 215		HT ALL		POST	
<b>RATIO SUM:</b>	38.89	12/1/2018	2.48	<b># OF SALES:</b>	40
<b>MEAN:</b>	97.21%	<b>Earliest Sale</b>	11/27/2018	<b>TOTAL AV:</b>	\$ 12,399,100
<b>MEDIAN:</b>	<b>97.18%</b>	<b>Latest Sale</b>	5/21/2021	<b>TOTAL SP:</b>	\$ 12,703,599
<b>WTD MEAN:</b>	97.60%	<b>Outlier Information</b>		<b>MINIMUM:</b>	78.17%
<b>PRD:</b>	1.00	<b>Range</b>	1.5	<b>MAXIMUM:</b>	123.91%
<b>COD:</b>	10.17%	<b>Lower Boundary</b>	59.76%	<b>MIN SALE AMT:</b>	\$ 76,000
<b>ST. DEV</b>	12.29%	<b>Upper Boundary</b>	134.25%	<b>MAX SALE AMT:</b>	\$ 585,000
<b>COV:</b>	12.65%				



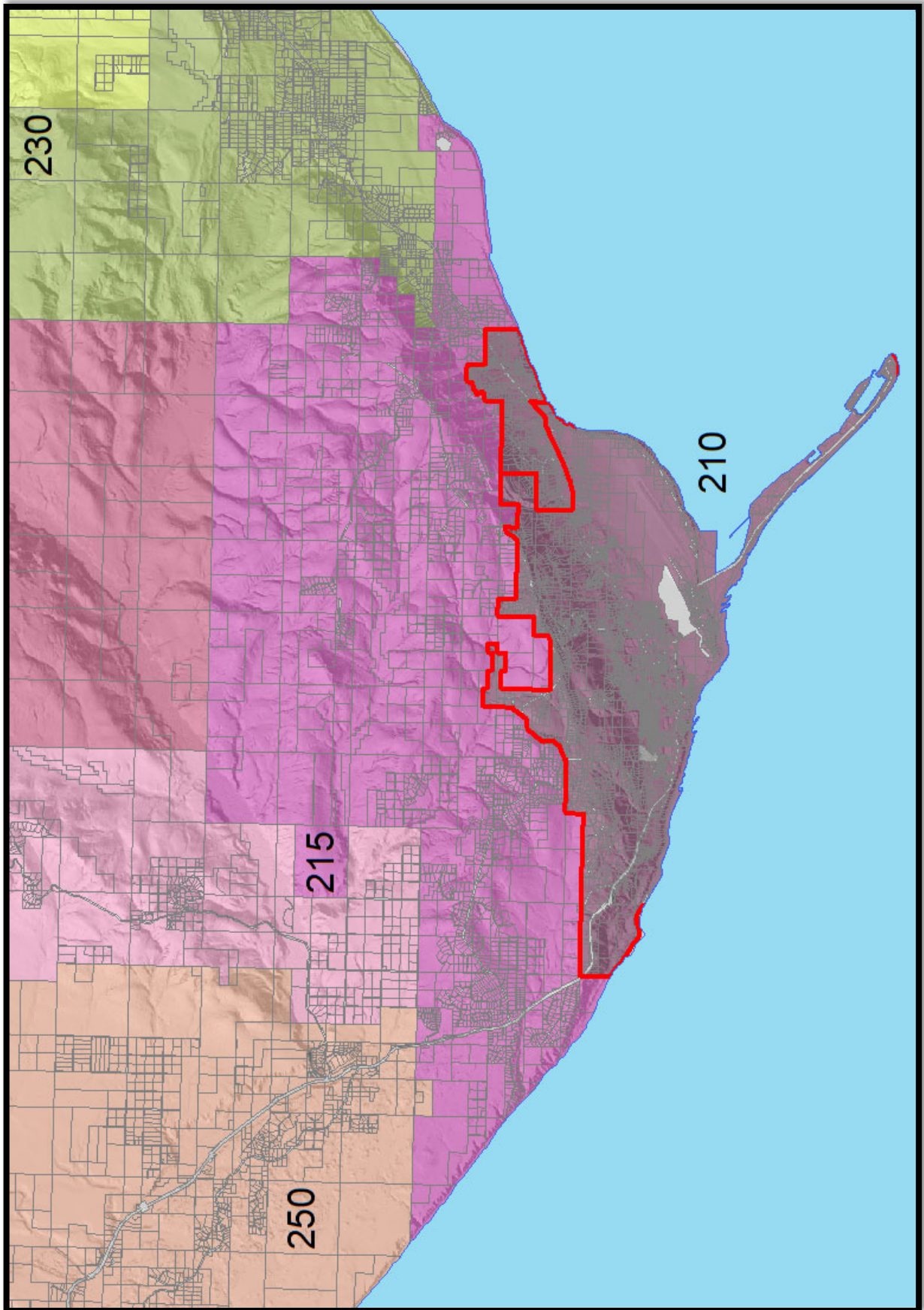
# RATIO STUDY

<b>RATIO SUM:</b>	38.89	12/1/2018	2.48	<b># OF SALES:</b>	40
<b>MEAN:</b>	97.21%	<b>Earliest Sale</b>	11/27/2018	<b>TOTAL AV:</b>	\$ 12,399,100
<b>MEDIAN:</b>	97.18%	<b>Latest Sale</b>	5/21/2021	<b>TOTAL SP:</b>	\$ 12,703,599
<b>WTD MEAN:</b>	97.60%	<b>Outlier Info</b>		<b>MINIMUM:</b>	78.17%
<b>PRD:</b>	1.00	<b>Range</b>	1.50	<b>MAXIMUM:</b>	123.91%
<b>COD:</b>	10.17%	<b>Lower Bound</b>	59.76%	<b>MIN SALE AMT:</b>	\$ 76,000
<b>ST. DEV</b>	0.1229	<b>Upper Bound</b>	134.25%	<b>MAX SALE AMT:</b>	\$ 585,000
<b>COV:</b>	12.65%			\$ -	\$ 635,000

<b>SALE DATE:</b>	2022
<b>HOUSE TYPE:</b>	ALL
<b>MKT AREA:</b>	215 POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17110143	215	\$ 98,900	\$ 79,400	\$ 178,300	\$ 225,000	79.24%	25	9/19/2019	F-
17110155	215	\$ 140,000	\$ 37,500	\$ 177,500	\$ 210,000	84.52%	11	10/14/2020	A+
17113265	215	\$ 172,800	\$ 67,900	\$ 240,700	\$ 300,000	80.23%	11	5/16/2019	A-
17135008	215	\$ 47,700	\$ 29,200	\$ 76,900	\$ 76,000	101.18%	71	2/23/2021	F-
17135207	215	\$ 132,100	\$ 66,300	\$ 198,400	\$ 249,000	79.68%	21	9/27/2019	A
17210713	215	\$ 152,500	\$ 40,300	\$ 192,800	\$ 191,000	100.94%	21	4/19/2019	A
17210734	215	\$ 300,000	\$ 40,900	\$ 340,900	\$ 319,000	106.87%	41	8/30/2019	A
17302403	215	\$ 372,900	\$ 56,100	\$ 429,000	\$ 407,500	105.28%	11	4/2/2020	G
17302410	215	\$ 304,200	\$ 81,600	\$ 385,800	\$ 407,500	94.67%	11	6/28/2019	G+
17302417	215	\$ 212,100	\$ 30,600	\$ 242,700	\$ 305,000	79.57%	21	12/2/2019	G-
17302419	215	\$ 302,100	\$ 30,600	\$ 332,700	\$ 345,000	96.43%	41	5/22/2019	G
17302421	215	\$ 308,000	\$ 30,600	\$ 338,600	\$ 415,000	81.59%	11	2/26/2020	G
17302435	215	\$ 293,500	\$ 30,600	\$ 324,100	\$ 359,000	90.28%	21	11/27/2018	A
17331049	215	\$ 274,100	\$ 68,300	\$ 342,400	\$ 320,700	106.77%	11	10/2/2020	G-
17349023	215	\$ 324,000	\$ 72,100	\$ 396,100	\$ 380,000	104.24%	21	12/11/2020	A+
17349046	215	\$ 529,500	\$ 36,700	\$ 566,200	\$ 550,000	102.95%	41	1/21/2020	G+
17354008	215	\$ 268,300	\$ 34,700	\$ 303,000	\$ 330,000	91.82%	21	10/2/2020	G-
17356005	215	\$ 230,600	\$ 33,400	\$ 264,000	\$ 285,000	92.63%	41	6/16/2020	A+
17356006	215	\$ 96,200	\$ 37,100	\$ 133,300	\$ 170,000	78.41%	72	10/9/2019	F+
17357029	215	\$ 163,800	\$ 71,400	\$ 235,200	\$ 269,000	87.43%	31	8/18/2020	F+
17357059	215	\$ 109,000	\$ 63,700	\$ 172,700	\$ 150,000	115.13%	72	8/25/2020	F
17357084	215	\$ 467,900	\$ 103,000	\$ 570,900	\$ 585,000	97.59%	41	5/18/2021	G+
17360004	215	\$ 180,200	\$ 38,300	\$ 218,500	\$ 225,000	97.11%	15	9/30/2020	A-
17360005	215	\$ 279,900	\$ 37,100	\$ 317,000	\$ 333,900	94.94%	11	4/20/2020	A+
17360022	215	\$ 223,400	\$ 40,800	\$ 264,200	\$ 338,000	78.17%	45	5/21/2021	G-
17361002	215	\$ 400,200	\$ 34,800	\$ 435,000	\$ 385,000	112.99%	41	8/27/2019	G-
17362002	215	\$ 141,100	\$ 86,000	\$ 227,100	\$ 239,999	94.63%	72	9/11/2019	F+
17363051	215	\$ 81,200	\$ 61,300	\$ 142,500	\$ 115,000	123.91%	92	10/23/2020	A
17374028	215	\$ 164,200	\$ 88,100	\$ 252,300	\$ 282,000	89.47%	41	5/13/2021	A+
17374032	215	\$ 240,100	\$ 61,400	\$ 301,500	\$ 310,000	97.26%	21	8/25/2020	G-
17374057	215	\$ 375,200	\$ 134,600	\$ 509,800	\$ 435,000	117.20%	11	8/9/2019	G+
17374058	215	\$ 326,400	\$ 46,900	\$ 373,300	\$ 369,000	101.17%	21	11/27/2019	G
17408015	215	\$ 298,400	\$ 75,500	\$ 373,900	\$ 306,000	122.19%	21	2/28/2020	A
17415017	215	\$ 272,600	\$ 98,800	\$ 371,400	\$ 360,000	103.17%	21	3/3/2020	A
17422018	215	\$ 517,700	\$ 68,800	\$ 586,500	\$ 530,000	110.66%	11	1/28/2021	G
17422022	215	\$ 178,000	\$ 96,200	\$ 274,200	\$ 255,000	107.53%	41	12/18/2018	A-
17434040	215	\$ 334,500	\$ 68,300	\$ 402,800	\$ 410,000	98.24%	21	3/17/2020	G+
17435003	215	\$ 260,900	\$ 91,100	\$ 352,000	\$ 330,000	106.67%	76	5/28/2020	A
17441014	215	\$ 210,600	\$ 86,700	\$ 297,300	\$ 336,000	88.48%	21	1/12/2021	A
17441028	215	\$ 197,500	\$ 60,100	\$ 257,600	\$ 295,000	87.32%	76	4/28/2021	A

**MARKET AREA MAP**





Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/8/22	03:28 PM	<b>NORWOOD, CLIFFORD HOLLY</b>	171-280-15	(907) 776-5593	CLM: CALLED TO GO OVER FILE
4/8/22	04:30 PM	<b>NORWOOD, CLIFFORD HOLLY</b>	171-280-15	(907) 776-5593	HOLLY CALLED BACK I WENT OVER SALES. SHE TOLD ME THERE WAS NO NEED TO INSP THE PROPERTY IT WAS INSP FOR 2021 APPEAL AND NOTHING HAS CHANGED SINCE THEN. SHE WOULD LIKE US TO SEND THE 6 F QUALITY SALES WE HAVE. SHE SAID SHE WILL GO TO BOE.

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/19/22	11:53 AM	Holly Norwood	171-280-15	(907) 776-5593	Called to verify if she had received the email with the F quality sales she requested from Tom. Just doesn't believe she can sell her place for assessed value but also does not want to sell because it's a homestead property & homestead properties should have there own category. She said she is willing to talk if we agree the adjust the value. I suggested she talk to a real estate agent to see what the market is doing and who is buying and how much her property could be sold for. She said that we are not assessing her property equitably to others and I disagreed with her.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

171-350-08  
Card R01

2022

Assessor's Exhibit

58210 REA DR

Card R01

**ADMINISTRATIVE INFORMATION**  
Neighborhood: 11215 HOMER NON-CITY  
Property Class: 110 Residential Dwelling - single  
TAG: 81 - KACHEMAK EMERGENCY SERVICES

**LEGAL DESCRIPTION:**  
T 5S R 13W SEC 25 Seward Meridian HM 0750067 REA-JAY SUB TRACT 2

**PRIMARY OWNER**  
WESTERLIND DENNIS  
REZZA AMY  
58210 REA DR  
HOMER, AK 99603-9015

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2017	2018	2019	2020	2021	Worksheet
Residential Exemption - Borough	Land	20,700	20,700	20,700	26,900	26,900	29,200
	Improvements	24,800	24,500	34,200	38,900	38,500	47,700
	Total	45,500	45,200	54,900	65,800	65,400	76,900

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		4.30	16,558	16,558	71,200	X Elec Yes			29,200
						6	View Limited			
						T	Gravel Unmain	-7	-4,984	
						8	EASEMENT - NEW	-20	-14,240	
						O	Gas No	-32	-22,784	
									-42,008	29,200

ASSESSED LAND VALUE (Rounded) :

MEMOS

**Building Notes**  
03/19 TB REMOVED R02. PER OWNER:NO LONGER USED BY FATHER TO LIVE IN:STORAGE ONLY  
09/21 TJ - I EFF YR. DEF MAINT.  
**Land Notes**  
01/17 LC ACCESS PER ADL #223128. ESMT FOR PL & ROAD

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

2022

Irsn: 55564

PHYSICAL CHARACTERISTICS

Style: CABIN  
Occupancy: Single Family  
Story Height: 1.0  
Finished Area: 320  
Attic: None  
Roofing  
Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers  
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 T111 plywd

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater  
2-Fixt.Baths: 0 0 Kit sink: 1 1  
3-Fixt.Baths: 1 3 Water Htr: 1 1  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 5

01 02



R01 171-350-08

Construction BaseArea floor FinArea Value  
Wood Frame 320 1.0 320 31,400

TOTAL BASE		31,400
<b>INTERIOR</b>		
Frame/Siding/Roof/Dorme	200	
Loft/Cathedral	0	
Interior finish	0	
Basement finish	0	
Heating	-820	
Plumbing	3,120	
Fireplaces/woodstoves	0	
Other (Ex.Liv, AC, Attic, ...)	0	
TOTAL INT	2,500	

EXT FEATURES

Description  
1 EFP  
2,280  
Att Garage 0  
Att Carport 0  
Bsmt Garage: 0  
Ext Features 2,280

GARAGES

TOTAL GAR/EXT FEAT 2,280

Quality Class/Grade

F- .86

GRADE ADJUSTED VALUE (rounded)

31,120

SUMMARY OF IMPROVEMENTS

Improvement		Story	Grade	Yr.Blt.	Eff	Count	Base	Adj	W	L	Size/ Area	Comp	Pys	Obs	Fnc	Loc	%	Value	
		Ht		Const	Const		Rate	Rate				Value	Depr	Depr	Depr	RDF	Adj	Comp	
D	DWELL	1.0	F-	2012	2016	0.00	0.00	0.00	0	0	0	31,120	5	0	0	100	164	86	41,700
01	DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	100	2,000
02	SWL	0.00	Avg	3000	3000	0.00	0.00	0.00	0	0	1	4,000	0	0	0	0	0	100	4,000
TOTAL IMPROVEMENT VALUE (for this card)																			47,700





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

171-101-43

2022

Assessor's

64001 EASTERDAY RD

Card R01

Isrn: 104797

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

T 05S R 13W SEC 30 Seward Meridian HM 2017055 WINDHORSE RANCH SUB TRACT B

PRIMARY OWNER

HONAN MATTHEW DAVID  
HONAN JESSICA MARIE  
PO BOX 1584  
HOMER, AK 99603-1584

Neighborhood:  
N 215 HOMER NON-CITY

Property Class:  
110 Residential Dwelling - single

TAG:  
81 - KACHEMAK EMERGENCY SERVICES

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2018	2019	2020	2021	Worksheet
Land	64,900	64,900	60,700	60,700	79,400
Improvements	88,400	85,000	89,700	101,300	98,900
Total	153,300	149,900	150,400	162,000	178,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		42.06	3,131	3,131	131,700	9 View Good	50	65,850	79,400
							X Elec Yes			
							T Gravel Unmain	-7	-9,219	
							8 EASEMENT - NEW	-10	-13,170	
							D TOPO STEEP/RAVINE/OTI	-10	-13,170	
							D TOPO STEEP/RAVINE/OTI	-40,400	-40,400	
							O Gas No	-32	-42,144	
ASSESSED LAND VALUE (Rounded) :									-52,253	79,400

MEMOS

Building Notes

06/18 BA MISC OUTBLDGS N/V WELL HAS FAILED NO RI LTP  
06/20 SC ALL OTHER OUTBLDGS N/V SAUNA IS INOPERABLE PER OWNER

Land Notes

06/19 AW LIM RD MAINT - 1 GRADING PER SUMMER  
08/20 LC TOPO RAVINE - 10  
05/21/22 MB AG ADJ \$40,400

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

PHYSICAL CHARACTERISTICS

Style: 2 L LOG  
Occupancy: Single Family  
Story Height: 2.0  
Finished Area: 1,022  
Attic: None

ROOFING

Material: Metal  
Type: Gable  
Framing: Std for class  
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers  
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance  
2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Log rustic 40 Wood siding 60  
2.0 Wood siding

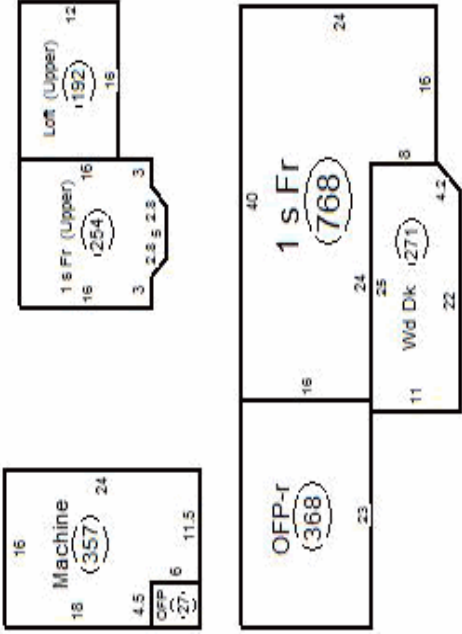
INTERIOR WALLS

1.0 Normal for Class  
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater  
2-Fixt.Baths: 0 0 Kit sink: 1 1  
3-Fixt.Baths: 1 3 Water Htr: 1 1  
4-Fixt.Baths: 0 0 Extra fix: 0  
5-Fixt.Baths: 0 0 TOTAL fix: 5

Construction	BaseArea	floor FinArea	Value
Wood Frame	768	1.0	768
Wood Frame	254	2.0	254



TOTAL BASE		84,990
<b>INTERIOR</b>		
Frame/Siding/Roof/Dorme		4,020
Loft/Cathedral		3320
Interior finish		0
Basement finish		0
Heating		-2,620
Plumbing		3,120
Fireplaces/woodstoves		1,900
Other (Ex.Liv, AC, Attic, ...)		0
TOTAL INT		9,740

<b>EXT FEATURES</b>	
Description	
1 WDDK	2,670
2 OFF-R	8,640
<b>GARAGES</b>	
Att Garage	0
Att Carport	0
Bsmt Garage:	0
Ext Features	11,310

TOTAL GAR/EXT FEAT 11,310

Quality Class/Grade F- .86

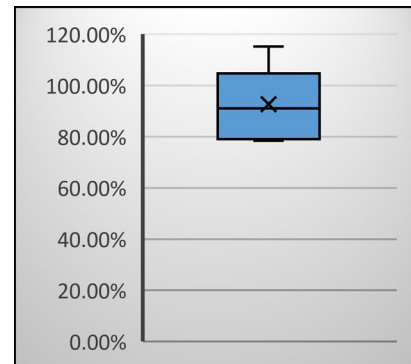
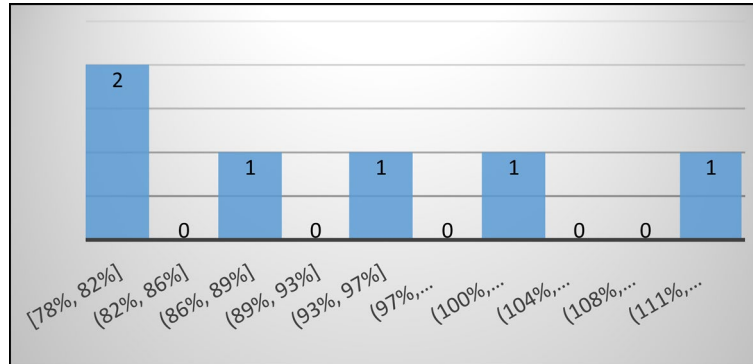
GRADE ADJUSTED VALUE (rounded) 91,190																	
SOF IMPROVEMENTS																	
	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value						
	0	0	0	91,190	26	0	0	100	125	100	84,400						
	0	0	1	2,000	0	0	0	0	0	100	2,000						
16	24	357		11,440	26	0	0	0	0	100	8,500						
	0	0	1	4,000	0	0	0	0	0	100	4,000						
TOTAL IMPROVEMENT VALUE (for this card)												98,900					

NBH # 215

HT Fair Qual Sales

POST

<b>RATIO SUM:</b>	5.56	12/1/2018	1.45	<b># OF SALES:</b>	6
<b>MEAN:</b>	92.67%	<b>Earliest Sale</b>	9/11/2019	<b>TOTAL AV:</b>	\$ 1,023,500
<b>MEDIAN:</b>	<b>91.03%</b>	<b>Latest Sale</b>	2/23/2021	<b>TOTAL SP:</b>	\$ 1,129,999
<b>WTD MEAN:</b>	90.58%	<b>Outlier Information</b>		<b>MINIMUM:</b>	78.41%
<b>PRD:</b>	1.02	<b>Range</b>	1.5	<b>MAXIMUM:</b>	115.13%
<b>COD:</b>	12.06%	<b>Lower Boundary</b>	40.58%	<b>MIN SALE AMT:</b>	\$ 76,000
<b>ST. DEV</b>	14.08%	<b>Upper Boundary</b>	143.12%	<b>MAX SALE AMT:</b>	\$ 269,000
<b>COV:</b>	15.20%				





# RATIO STUDY

<b>RATIO SUM:</b>	5.56	12/1/2018	1.45	<b># OF SALES:</b>	6
<b>MEAN:</b>	92.67%	<b>Earliest Sale</b>	9/11/2019	<b>TOTAL AV:</b>	\$ 1,023,500
<b>MEDIAN:</b>	<b>91.03%</b>	<b>Latest Sale</b>	2/23/2021	<b>TOTAL SP:</b>	\$ 1,129,999
<b>WTD MEAN:</b>	90.58%	<b>Outlier Info</b>		<b>MINIMUM:</b>	78.41%
<b>PRD:</b>	1.02	<b>Range</b>	1.50	<b>MAXIMUM:</b>	115.13%
<b>COD:</b>	12.06%	<b>Lower Bound</b>	40.58%	<b>SALE AMT:</b>	\$ 76,000
<b>ST. DEV:</b>	0.1408	<b>Upper Bound</b>	143.12%	<b>SALE AMT:</b>	\$ 269,000
<b>COV:</b>	15.20%			\$ -	\$ 319,000

<b>SALE DATE:</b>	<b>2022</b>
<b>HOUSE TYPE:</b>	<b>Fair Qual Sales</b>
<b>MKT AREA:</b>	<b>215</b>
	<b>POST</b>

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17110143	215	\$ 98,900	\$ 79,400	\$ 178,300	\$ 225,000	79.24%	25	9/19/2019	F-
17135008	215	\$ 47,700	\$ 29,200	\$ 76,900	\$ 76,000	101.18%	71	2/23/2021	F-
17356006	215	\$ 96,200	\$ 37,100	\$ 133,300	\$ 170,000	78.41%	72	10/9/2019	F+
17357029	215	\$ 163,800	\$ 71,400	\$ 235,200	\$ 269,000	87.43%	31	8/18/2020	F+
17357059	215	\$ 109,000	\$ 63,700	\$ 172,700	\$ 150,000	115.13%	72	8/25/2020	F
17362002	215	\$ 141,100	\$ 86,000	\$ 227,100	\$ 239,999	94.63%	72	9/11/2019	F+

## 17110143 PHOTOS

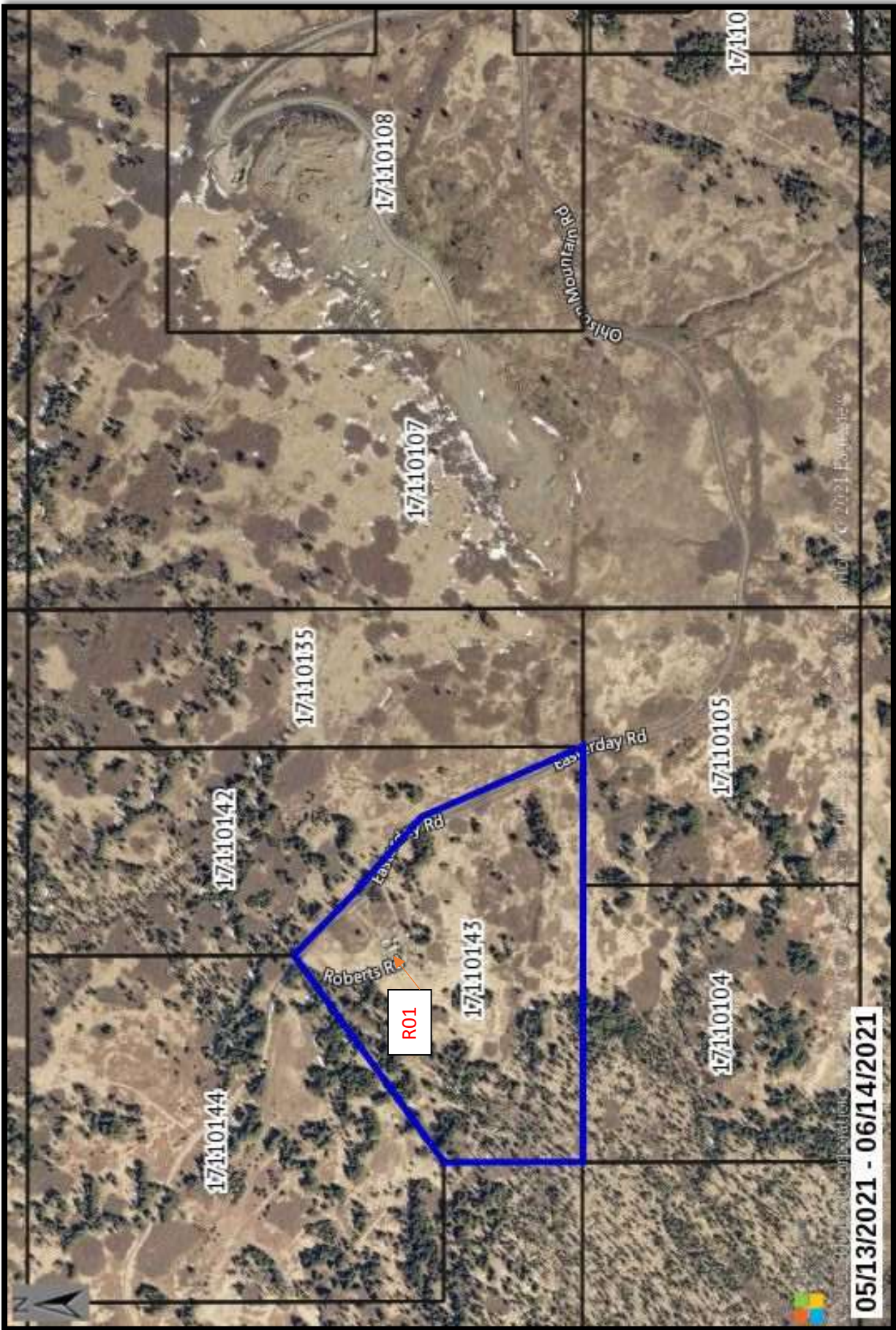


## **17135008 PHOTOS**



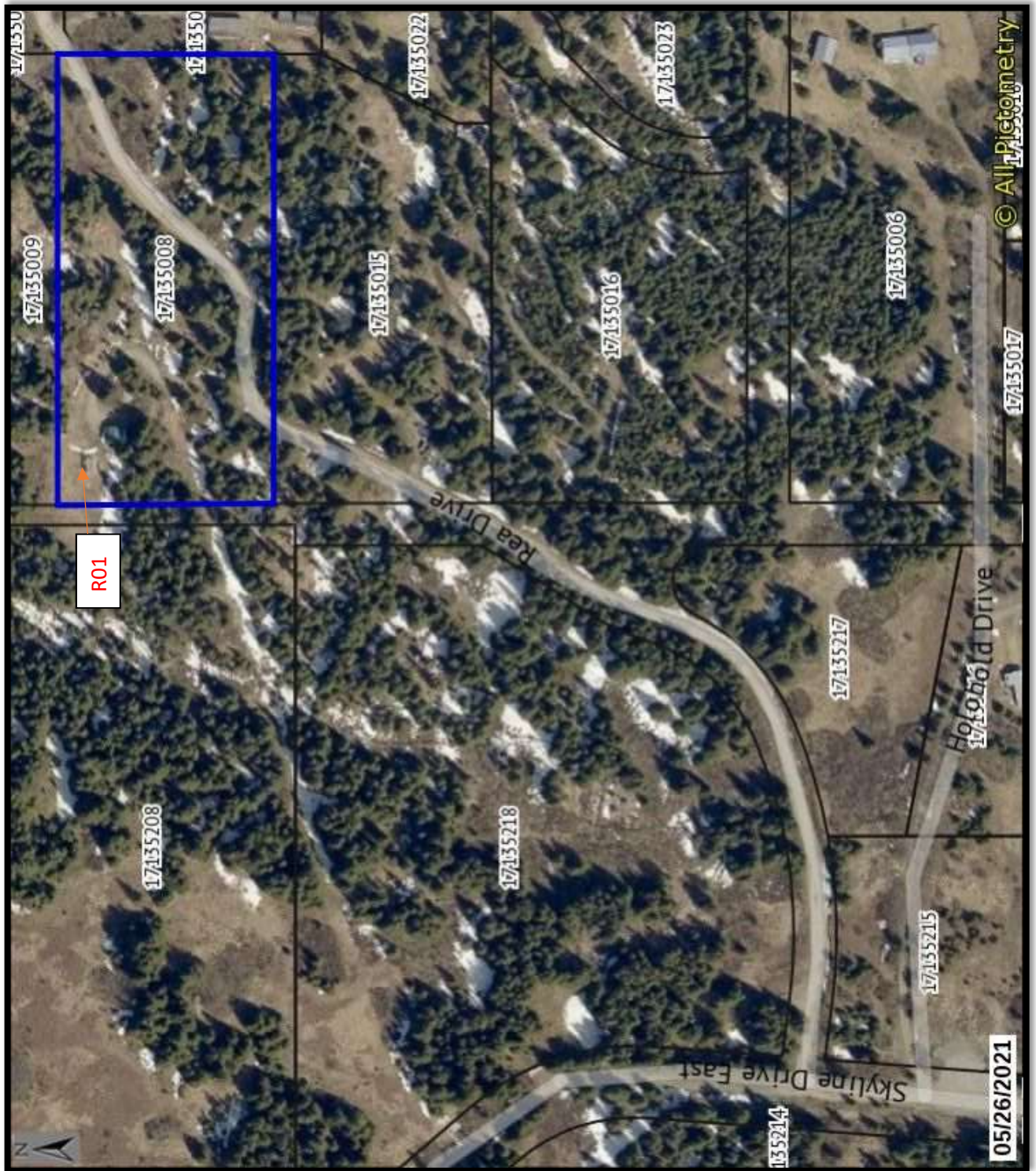


**17110143 MAP**



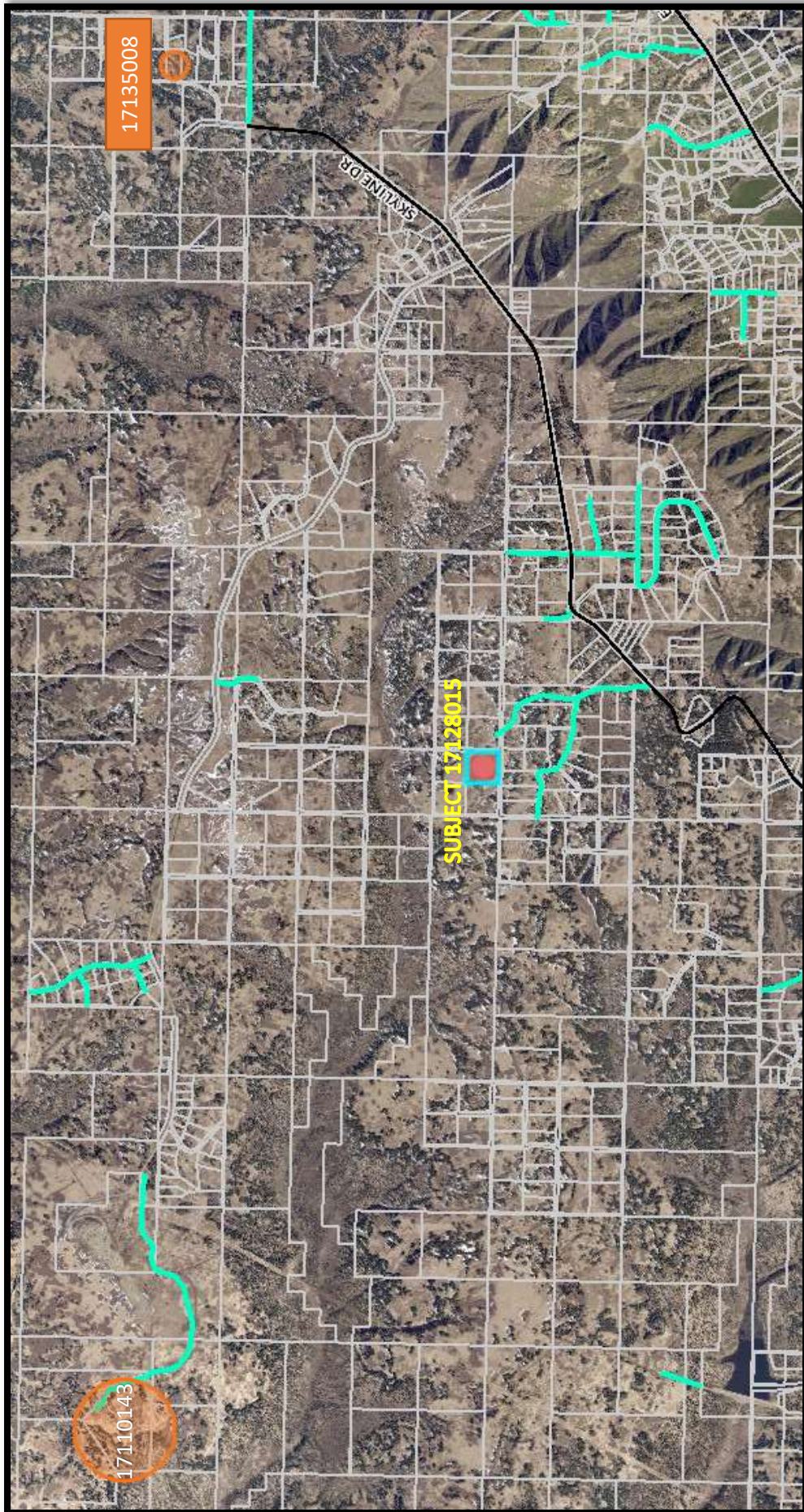


# 17135008 MAP





**SALES MAP**





## APPEAL HISTORY FOR PARCEL 171-280-15

### APPEAL YEAR: 2020

Appeal Type/Status  
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/16/2020	144,800	144,800	0	0%	Informal Adjustment

Summary: OWNER: IN THE SUMMER OF 2016, MUELLER VISITED THIS PROPERTY. HE ENTERED THE HOUSE. HE SAW IT WAS UNFINISHED AND HAD WATER DAMAGE. HE REDUCED ASSESSMENT. THERE HAVE BEEN NO CHANGES TO THIS HOUSE. THE ASSESSMENT HAS INCREASED LAST YEAR TO \$98K WHICH WAS NOT CONTESTED BECAUSE THE DUNLEAVY CUTS WERE CAUSING PROBLEMS WITH BOROUGH SERVICE. THIS YEAR'S ASSESSMENT AT %107,400 IS EXCESSIVE. NOTHING HAS BEEN ADDED OR IMPROVED TO THE HOUSE. APPR: HOLLY WANTED TO KNOW A REASON FOR THE INCREASE. ADVISED THEM IT WAS BASED ON SALES. SHE DISAGREED STATING THAT HOW COULD A MARKET ADJ BE PLACED ON A HOME THAT'S UNFINISHED. I ADVISED THE UNFINISHED ASPECT WAS REFLECTED IN THE 76% COMPLETE AND THE MARKET ADJ REFLECTED SALE AND THE %COMPLETE REFLECTED %COMP. SHE APPEALED. NO CHANGE.

BOE APPEAL Withdrawn - Formal		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
LCRANE	04/02/2020	144,800	128,100	-16,700	-12%	Informal Adjustment

Summary:

### APPEAL YEAR: 2021

Appeal Type/Status  
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/26/2021	141,500	141,500	0	0%	Informal Adjustment

Summary: OWNER: HOLLY STATED HE HOME NEEDS TO BE RE-APPRAISED BECAUSE IT IS FALLING APART. APPR: HOLLY WANTS HER PROPERTY REASSESSED BECAUSE THE IMPS ARE IN NEED OF REPAIR AND REPLACEMENT. I ADVISED HER TO APPEAL. NO CHANGE.

BOE APPEAL Withdrawn - Formal		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	03/31/2021	141,500	122,600	-18,900	-13%	Informal Adjustment

Summary:

### APPEAL YEAR: 2022

Appeal Type/Status  
Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/22/2022	142,000	0	142,000	0%	Main Roll Certification

Summary: DOESN'T AGREE WITH INCREASE.  
APP: REVIEWED NO CHANGE ON DATE OF STR ONLY LAND & IMP MARKET INCREASE DONE TO SATISFY STATE STATUTES. INDICATED SHE WOULD FILE AN APPEAL.

## APPEAL HISTORY FOR PARCEL 171-280-15

BOE APPEAL	Open	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/30/2022	142,000	0	142,000	0%	

Summary:

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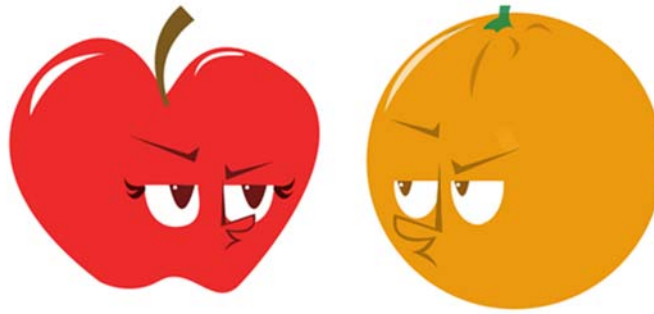
BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	03/30/2022	142,000	0	142,000	0%	

Summary:

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# Price per Acre Comparison

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



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

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

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

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

# Definitions

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

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

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

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

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

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

**Progressivity.** See assessment progressivity (regressivity)

**Regressivity.** See assessment progressivity (regressivity)

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

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

## References

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



## Influence Definitions

### View

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

### Street Access

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

### Utilities

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

### Water Front

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

### Topo

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

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

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

**Airstrip Improved:** Gravel/ Paved, maintained, lights.

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

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

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

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

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

## AS 29.45.110. Full and True Value.

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

### **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.

