

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2022-101
Catherine (Moll) Felt
Parcel No(s): 01732806

Monday, May 23, 2022 at 4:00 p.m.

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



Office of the Borough Clerk

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

Johni Blankenship, MMC
Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE

April 22, 2022

CATHERINE (MOLL) FELT
CCMMOLL5@GMAIL.COM

**CLERK'S NOTE: HEARING TIME
CHANGED TO 4:00 PM AT THE
REQUEST OF THE APPELLANT**

RE: Parcel No(s): 01732806: Owner of Record and Appellant: CATHERINE MOLL

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 **5/23/2022** at ~~8:00 a.m.~~

Any additional evidence or documentation you intend to use during the hearing must be **received** by the Borough Clerk no later than 5:00 p.m. on **5/9/2022**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence may be denied.

Resources:

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

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

An information packet is also available at:

https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_A_PPEAL_PROCESS.pdf.

2021 Board of Equalization training session:

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

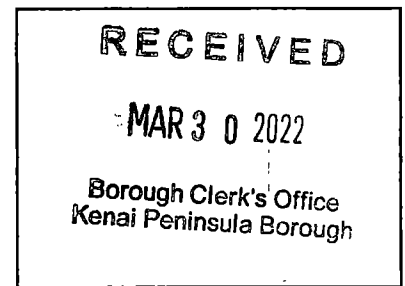
Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing, unless good cause is shown for filing a late request. If your case is called and you are not available we will try reaching you at a later time and if we are still unable to reach you that day, the Board may elect to decide your case based solely on the written material you have presented.

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

Tax Year 2022
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

144 N. Binkley Street
Soldotna, Alaska 99669-7599

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



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

Filing Fee: Must be included with this appeal form.

For Official Use Only

Fees Received: \$ 30.00

☒ Cash

☐ Check # _____ payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	01732806	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Catherine (Moll) Felt	
Legal Description:	T 7N R. 11W SEC 35 Seward Meridian	
Physical Address of Property:	KN 08608203 Korvalof Lake SUB	

Contact information for all correspondence relating to this appeal: Amended Tract 83

Mailing Address:	1011 First St Kenai AK 99611		
Phone (daytime):	741 0336	Phone (evening):	
Email Address:	CCmmoll5@gmail.com		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 76,300 Appellant's Opinion of Value: \$ 55,000-60,000
Year Property was Purchased: 2012 Price Paid: \$ 30,000

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

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

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

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

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

The following are **NOT** grounds for appeal:

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

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

**** THE 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.


Signature of Appellant / Agent / Representative

3/30/20
Date

Catherine (Mall) Rehl
Printed Name of Appellant / Agent / Representative

Breakdown of the Evidence

Section 1/ pages 5-23

This Section gives an up close look at the section of land moved from greycliff/moosept to the Nikiski Market Area. It specifically highlights how Konovalof lake is the only waterbody within this section considered a lake while all other water bodies are considered Ponds.

Highlights how the borough defines lakes and ponds, and how this definition is not adhered to.

1: Introduction

3-4: 2020 & 2021 Market Area Maps

5: Map displaying moved section up close, and showing how all surrounding water bodies are defined as POND and how Konovalof is defined as LAKE.

6-10: Property Cards proving what is displayed on map

11: Influence Definitions from Borough Field Manual

12: IAAO Standard on Data Quality

13-23: Maps/Measurements/Property Cards proving these influence definitions are not adhered to and that the LAKE/POND influence is being arbitrarily applied.

Section 2/ Pages 24-40 How Wetlands and Land Submerged under a waterbody is typically Classified into the Remaining/Wetlands Land Type or Zero Value land Type

24-26: Map and property cards are a perfect example, illustrating the evidence contained in this section:

27-32: Zero Value Maps and property reports

33-39: Remaining/Wetlands Maps and property reports

Section 4/ Pages 41-54 A Close Comparison with neighbors (Unequal Land Types/Influences)

41: Map Taking a closer look at parcels in my Subdivision, one trail over on Lake Ivanoff

42-48: Property cards and reports proving map display

49-50: Master Title Plat Maps

51: Timberlost Lake Map

52-54: Property card and report proving map display

Section 5/ Pages 55-64: Sales/Value Map of Konovalof Lake Subdivision and the Data that supports the map display

65: Conclusion/Finding of Fact

66-73: Details and Supporting Data on How I Calculated Values for the Relief I am Seeking

74-....Miscellaneous Evidence

Background Information and Introduction

In 2021, the assessing department moved a section of land, within which my parcel is located, from the **Grey Cliff/Moose Point Market Area** to the **Nikiski Neighborhood Market Area**. When this change was made, a new assessing method was applied. As a result of this move, the comparable sales data used is now derived from largely *Residential* Nikiski, instead of largely *Recreational* Grey Cliff/Moose Point. Historically, and previous to 2021, all waterfront parcels were valued in the same manner.

What's Changed?

Currently, my parcel is being assessed at a much higher rate than all of my neighbors on the surrounding water bodies. This is because the assessing department has defined one waterbody as a LAKE. The other 8 water bodies, regardless of size, are defined as POND. Parcels on water bodies defined as POND have a LIMITED VIEW influence applied, and parcels on the one waterbody defined as LAKE have a GOOD VIEW influence applied, further raising the assessed value.

What this effectively does.

My assessment has been increased because of a waterbody (Konovalof Lake) that I am restricted in effectively accessing because of the very significant amount of wetlands on my parcel. 3 of the 4 of us on the east side of Konovalof have our improvements located on the smaller water bodies that are on our parcels, NOT Konovalof Lake because of this lack of access. Wetlands is a factor/influence that the assessing department declines to take into account. This also results in my parcel being assessed at a much higher percentage of market value than the majority of my neighbors in the same subdivision, effectively giving me a higher tax rate than my neighbors.

Argument

- It is NOT equitable, uniform, or equal to designate my water body as a Lake with a Good View while assessing all parcels on the surrounding and nearby water bodies as Pond with a Limited View.
- It is improper and unequal to arbitrarily apply the Lake/Pond influence in the Nikiski Market Area.
- It is improper and unequal for the Assessor to change/adjust Land Data in order to adjust value outcomes. Land data should be clearly defined and applied correctly as defined.
- It is unequal and improper to NOT classify the wetlands of my Parcel as Remaining/Wetlands Land Type while doing so for the majority of parcels in the Nikiski Neighborhood Market Area.
 - Most parcels that contain wetlands in the Nikiski Market Area, including nearby neighbors, have their Wetlands Classified into alternative Land Types (Remaining/Wetlands OR Zero Value Lots) that value Wetlands at a lower rate. According to my Property Card, my 44.04 acre parcel is **40% WET**, which would be equivalent to **17.616 Wet Acres**. My wetlands are not classified as such.
- It is unequal to assess my parcel, and the parcels on Konovalof Lake at a higher percentage of market value than the majority of the parcels in the subdivision.
 - According to the Assessing Departments sales data, those of us that have parcels on Konovalof Lake (17 Parcels) are being assessed at a significantly higher percentage of market value (**99%**) than the remaining 76 parcels in the subdivision (**66%**).

Relief Sought

44.04 acres of Land with Influences applied equal to my neighbors, specifically Waterfront/POND and View/LIMITED, the correct and equitable Total Land Value would be 38,000. Adding the improvement, the correct and equitable Total Value should be reduced to **\$48,800**

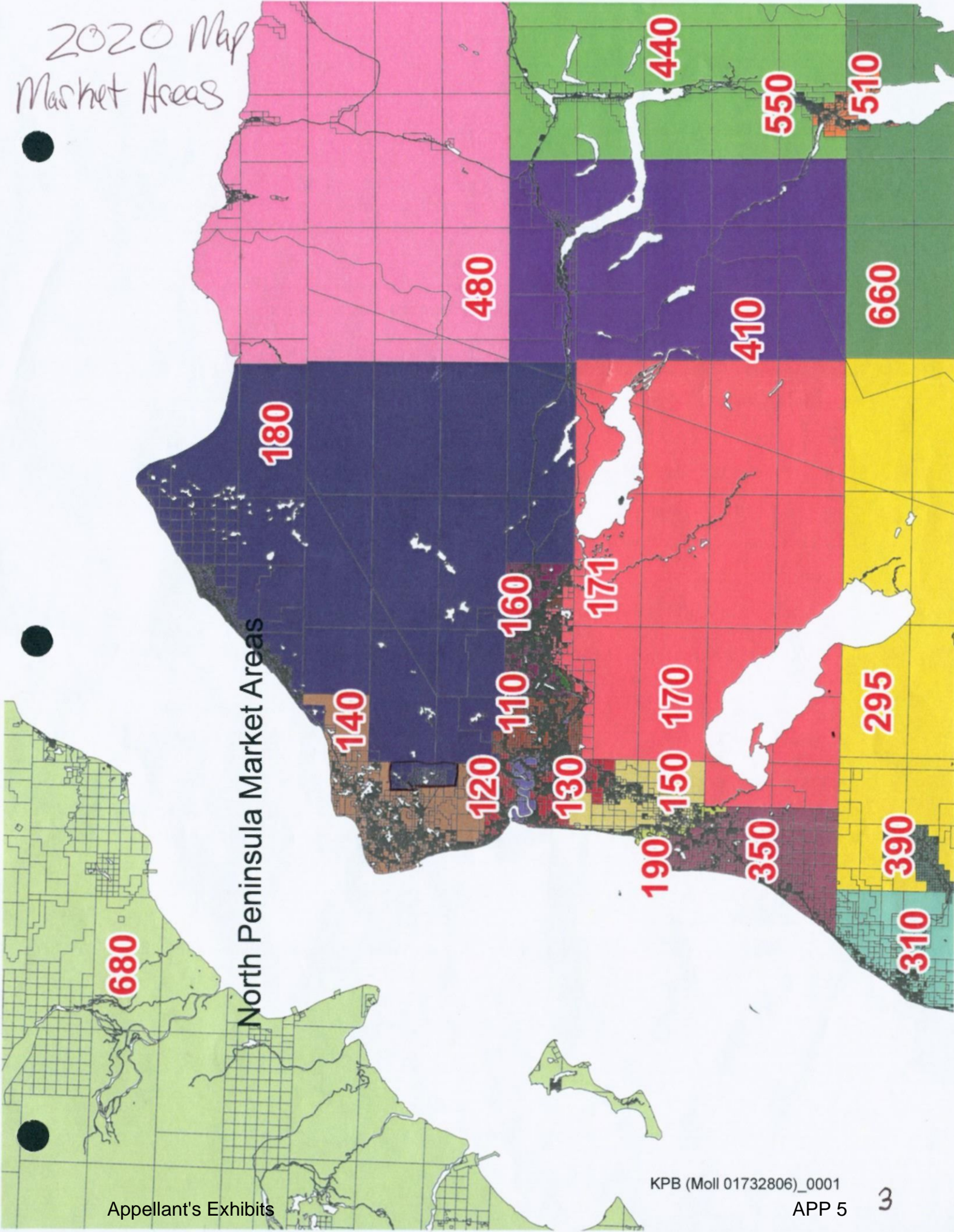
-OR-

17.616 acres of Wetlands properly Classified as Remaining Wetlands Land Type would correctly and equitably value my total land value (44.04 acres) at 52,300. When adding the improvement the correct and equitable Total Value should be reduced to **\$63,100**.

-OR-

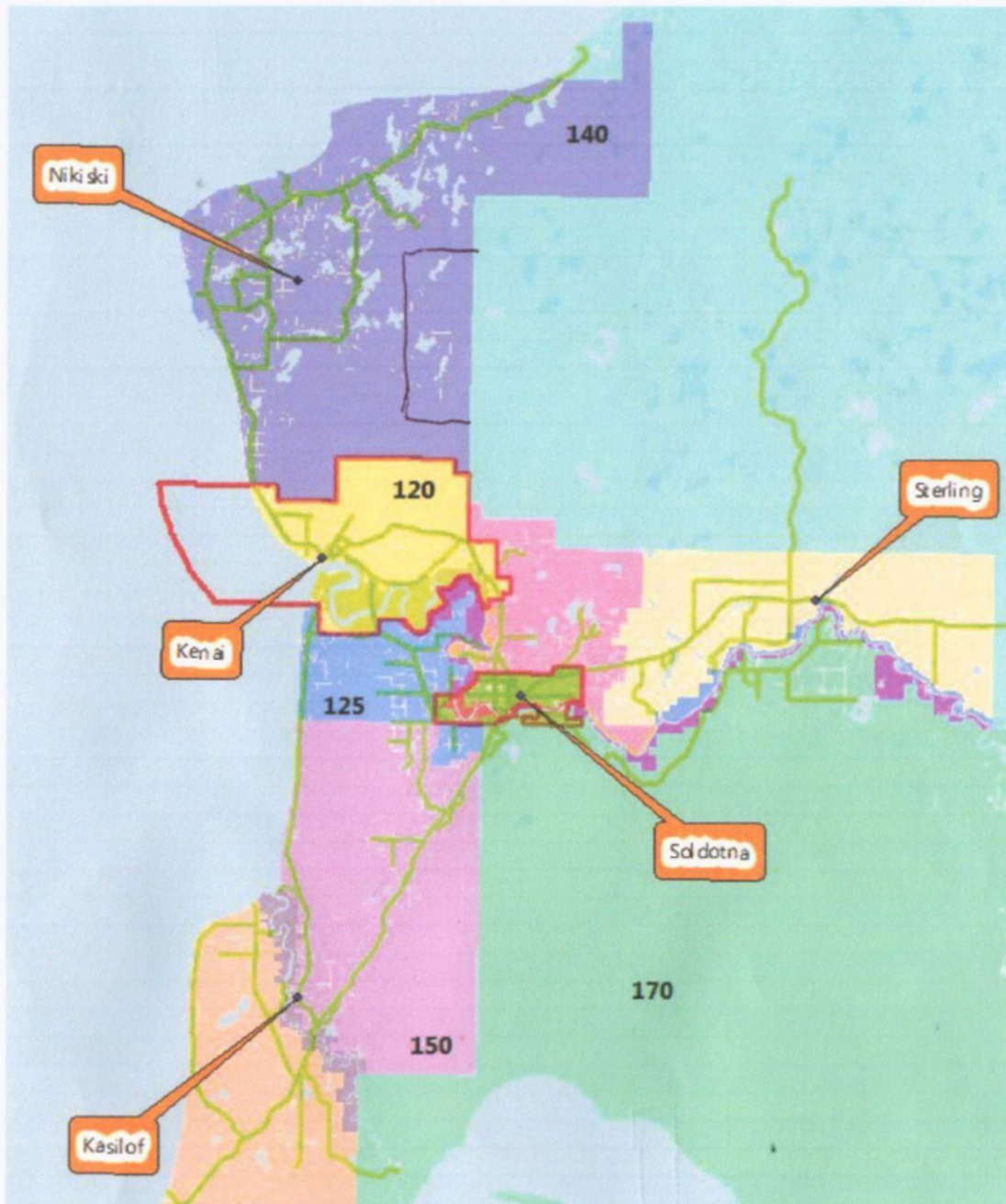
Reducing my total assessed value by 25% would fairly and equitably value my property in line with the same percentage of market value as my neighbors in Konovalof Lake Subdivision. The Total Value should be Reduced to **\$57,225**.

2020 Map
Market Areas



North Peninsula Market Areas

2021 Map
Market Areas

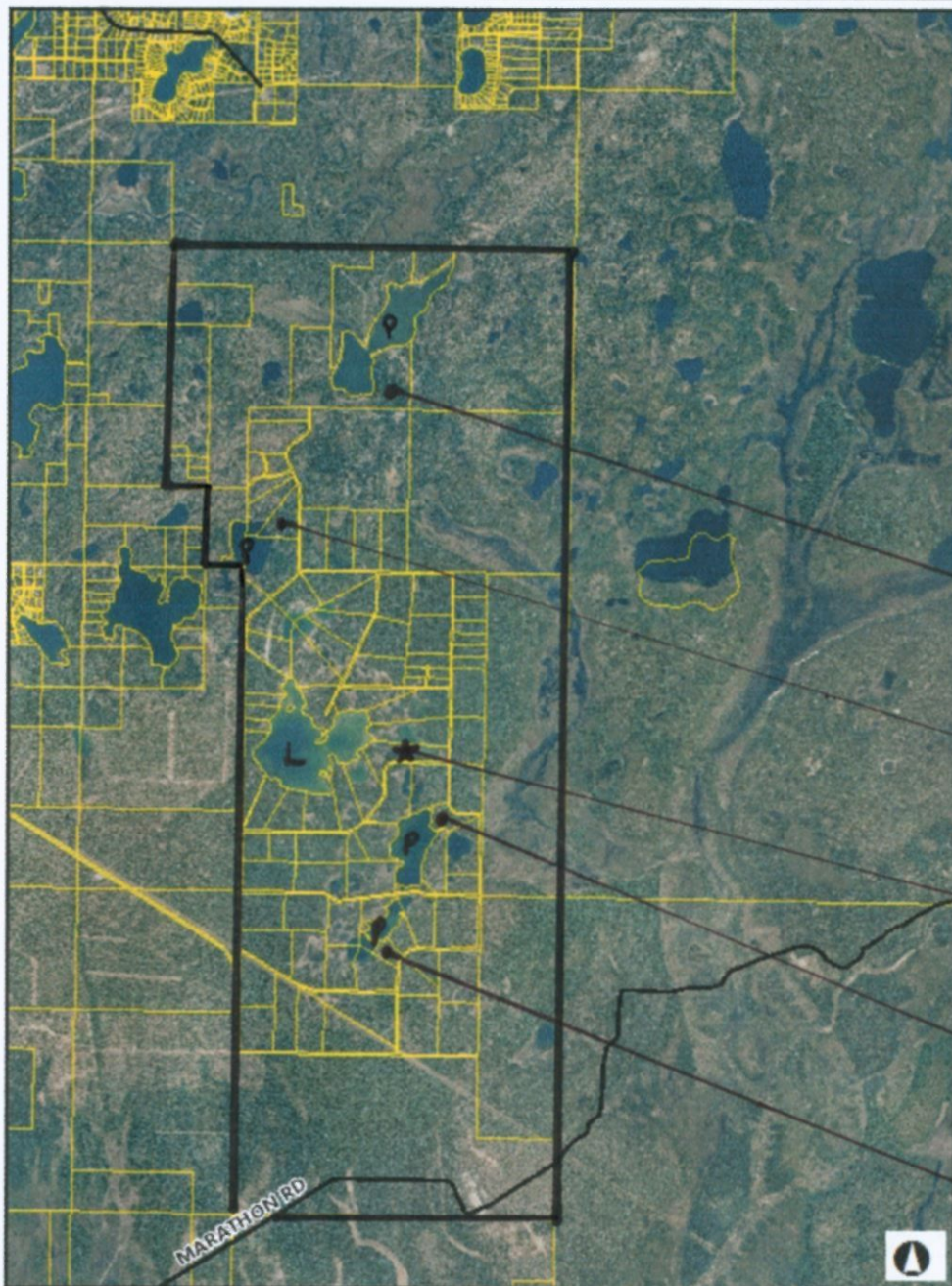




Geographic Information Systems

144 North Binkley Street, Soldotna, Alaska 99669

Section Moved from Grey Cliffs



Legend

— Major Roads

□ Parcels

L - Lake

P - Pond

* - My Parcel

• 01311005

I - Waterfront Pond
6 - View Limited

• 01732202

I - Waterfront Pond
6 - View Limited

• 01732806

I - Waterfront Lake
9 - View Good

• 01732906

I - Waterfront Pond
6 - View Limited

• 01733104

I - Waterfront Pond
6 - View Limited

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

Notes

DATE PRINTED: 4/27/2022

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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

013-110-05

2022

2119

Appellants Exhibits

ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 140 Central Peninsula - Nikiski Property Class: 100 Residential Vacant TAG: 55 - NIKISKI SENIOR	T 7N R 11W SEC 14 Seward Meridian KN GOVT LOTS 3 5 & 6 & E1/2 SW1/4	152.91	TIMBERLOST TRUMPETER SWAN CONSERVANCY PO BOX 217 KENAI, AK 99611-0217

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				Worksheet
	Assessment Year	2017	2018	2019	2020
Land		89,200	89,200	89,200	89,200
Improvements		0	0	0	0
Total		89,200	89,200	89,200	89,200
					125,400
					125,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formu		75.00	1,636	1,636	122,700	1	Waterfront Pond	50	61,350	116,600
							6	View Limited	20	24,540	
							0	Gas No	-15	-18,405	
							Y	Elec No	-20	-24,540	
							V	Platted	-40	-49,080	
Remaining/Wetlands	49 User Definable Land Formu		77.91	113	113	8,800		None			8,800
ASSESSED LAND VALUE (Rounded) :										-6,135	125,400

EXHIBIT A
Page 4 of 1

APP 8



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

7519

017-322-02

Appellant's Exhibits

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 40 Central Peninsula - Nikiski		T 7N R 11W SEC 23 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 62	30.73	ROSS FREDA JANE 49122 ROSS POINT CT KENAI, AK 99611-9569
Property Class: 100 Residential Vacant				
TAG: 55 - NIKISKI SENIOR				

Residential Vacant

EXEMPTION INFORMATION	VALUATION RECORD				
	Assessment Year	2017	2018	2019	2020
Clerks Deed	Land	23,500	23,500	23,500	23,500
Clerks Deed	Improvements	0	0	0	0
	Total	23,500	23,500	23,500	23,500
					Worksheet
					30,400
					30,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		30.73	1,041	1,041	32,000	1	Waterfront Pond	50	16,000	30,400
							6	View Limited	20	6,400	
							0	Gas No	-15	-4,800	
							Y	Elec No	-20	-6,400	
							V	Platted	-40	-12,800	
ASSESSED LAND VALUE (Rounded) :										-1,600	30,400

EXHIBIT
Page 1 of 1

MEMOS

APP 9



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Appellant's Exhibits

2022

lrsn: 7571

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski
Property Class:
190 Residential Accessory Bldg

TAG:
55 - NIKISKI SN.

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF
LAKE SUB AMENDED TRACT 33

ACRES: 44.04

PRIMARY OWNER

MOLL CATHERINE M
1011 1ST ST
KENAI, AK 99611-7205

017-328-06

Card R01

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	25,800	25,800	25,800	25,800	65,500	65,500
Improvements	13,000	12,900	12,700	12,900	10,900	10,800
Total	38,800	38,700	38,500	38,700	76,400	76,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formula		44.04	901	901	39,700	G Waterfront Lake	100	39,700	65,500
							9 View Good	40	15,880	
							E WETLANDS			
							O Gas No	-15	-5,955	
							Y Elec No	-20	-7,940	
							V Platted	-40	-15,880	
ASSESSED LAND VALUE (Rounded) :									25,805	65,500

MEMOS

Building Notes
10/16 TB NO CHANGE

Land Notes
07/20 TB/TJ 40% WET

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint
Electric			HOA		For Sale			TRAIL	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
									Lake

EXHIBIT
Page

APP 10

02/16/2022

Last inspected 04/30/2021 by LCMB; Code: B; Data Entry by MIS



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

Appellant's Exhibits

2022

Irsn: 7578

017-329-06

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski
Property Class:
110 Residential Dwelling - single

LEGAL DESCRIPTION:

T 7N R 11W SEC 36 Seward Meridian KN 0860058 KONOVALOF
LAKE SUB SACALOFF ADDN TRACT 24A

PRIMARY OWNER

MAXSON TORY
43570 EAGLE LAKE DR
KENAI, AK 99611-6500

ACRES: 17.49

TAG:

55 - NIKISKI SN.

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	20,500	20,500	20,500	20,500	21,700	21,700
Improvements	0	27,000	28,400	28,600	43,300	45,000
Total	20,500	47,500	48,900	49,100	65,000	66,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formula		17.49	1,304	1,304	22,800	1 Waterfront Pond	50	11,400	21,700
							6 View Limited	20	4,560	
							O Gas No	-15	-3,420	
							Y Elec No	-20	-4,560	
							V Platted	-40	-9,120	
								-1,140	-1,140	21,700

ASSESSED LAND VALUE (Rounded):

EXHIBIT

MEMO Page 1 of 2

Building Notes

01/19 RC NO CHG
07/20 TB/TJ NO CHG

Land Notes

FRONTS OLD MAN LK

Reinspect 2023

% COMPL

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



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

lrsn: 7589

017-331-04

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski
Property Class:
190 Residential Accessory Bldg

LEGAL DESCRIPTION:

T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF
LAKE SUB AMENDED TRACT 19

ACRES: 15.83

PRIMARY OWNER

HILLEARY RICHARD G
HILLEARY JANET R
PO BOX 8301
NIKISKI, AK 99635-8301

Appellant's Exhibits

TAG:

53 - NIKISKI FIRE

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	19,900	19,900	19,900	19,900	20,400	20,400
Improvements	3,300	3,100	3,000	2,800	2,400	2,200
Total	23,200	23,000	22,900	22,700	22,800	22,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		15.83	1,358	1,358	21,500	I Waterfront Pond	50	10,750	20,400
							6 View Limited	20	4,300	
							O Gas No	-15	-3,225	
							Y Elec No	-20	-4,300	
							V Platted	-40	-8,600	
ASSESSED LAND VALUE (Rounded) :									-1,075	20,400

MEMOS

Adding Notes
02/20 TB/TJ ACCESS ACROSS 017-331-05&06

EXHIBIT
Page

APP 12

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
									Wetlands

02/16/2022

Last inspected 07/06/2020 by TBTJ; Code: M; Data Entry by MIS

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

Topo

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

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

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

Airstrip Improved: Gravel/ Paved, maintained, lights.

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

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

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

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

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

2. OVERVIEW

The importance of data quality has been magnified by the recent and rapid advancements in data analytics as a discipline, transcending all industries in economies around the world. Consequently, this standard provides a common framework for the use of data in the mass appraisal of real property.

This standard addresses a common gap in the current assessment literature: data quality is not succinctly defined, and concrete measures or guidance for the creation of measures are absent. The gap is particularly notable for data as input for assessment or mass appraisal professionals. Data quality is often only inferred from measured outcomes of the assessment process. For example, ratio studies provide indicators of the quality of the assessments themselves, but do not measure the quality of underlying data as an input.

Conclusions on the data quality of the assessor's input based solely on the outcome (assessments) can be treacherous. There may be cases in which an assessment roll achieves quality outcome measures but the underlying data are subpar. In this fairly common state of affairs some assessments may be of low quality but simply not reflected in the measures. The good measures but poor data combination can be the result of several factors affecting the outcome measures, including sales chasing, miss applied mass appraisal methods or nonrepresentative data. Conversely, low quality assessments do not necessarily equate to low quality data. This may be caused by the valuation model misinterpreting the data.

While the use of good quality data by assessors does not guarantee high quality assessments, the use of poor quality data renders the task considerably more challenging. Therefore, this standard provides tools for reducing roll quality risk caused by unseen data problems. Beyond assessment, good quality data matter for making any fact-based decisions and affects numerous users of the information, including taxing jurisdictions, taxpayers, tax agents, public policy makers, academics, researchers, and the broader real estate community.

2.1 RELATIONSHIP TO OTHER STANDARDS

Other IAFO Standards, publications, and authorities ought to be considered and interpreted in conjunction with this standard unless expressly stated otherwise. Local practices and jurisdictional exceptions should also be understood to align when possible.

2.2 KEY ASSUMPTIONS

The following assumptions underlie the requirement for this standard:

- High quality data used as an input foster high quality assessments.³
- The quality of recorded data erodes over time as physical, economic, governmental, and societal factors change.

3 IAFO, 2003, Section 3.1, "Uniform and accurate valuation of property requires correct, complete, and up-to-date property data." Kansas City, MO: IAFO.

2.3 PRINCIPLES OF DATA QUALITY MANAGEMENT

- All data elements within an assessment system must have a commonly understood definition.
- The different dimensions of data quality must be specified and clearly understood.
- All data elements within an assessment system should have defined criteria for measuring



Section Moved from Grey Cliffs



Legend

— Major Roads

□ Parcels

★ My Parcel

● 01362014
G- Waterfront Lake
9- Good View

● 01342020
G- Waterfront Lake
9- Good View

● 01311005
I- Waterfront Pond
6- View Limited

● 01316212
I- Waterfront Pond
6- View Limited

● 01339013
G- Waterfront Lake
9- Good View

Notes

- 2 Waterbodies measuring OVER 3,000ft
Defined as POND

DATE PRINTED: 4/27/2022

- 3 Waterbodies measuring UNDER 3000ft
Defined as LAKE

13



Goode Lake



Legend

- City Limits
- Parcels

01362014
G - Waterfront
Lake
9 - Good View

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

Notes

Influences:
G - Waterfront LAKE
9 - GOOD VIEW

DATE PRINTED: 5/4/2022

14



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

4205

013-620-14

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER				
Neighborhood: 140 Central Peninsula - Nikiski		T 7N R 11W SEC 1 Seward Meridian KN 0810107 TERN ACRES SUB LOT 14	1.90	TAURIAINEN-ERNST CAROL ERNST RANDOLPH A				
Property Class: 100 Residential Vacant								
TAG: 55 - NIKISKI SENIOR								
Residential Vacant								
EXEMPTION INFORMATION		VALUATION RECORD						
		Assessment Year	2017	2018	2019	2020	2021	Worksheet
		Land	18,600	18,600	18,600	18,600	30,400	30,400
		Improvements	0	0	0	0	0	0
		Total	18,600	18,600	18,600	18,600	30,400	30,400

LAND DATA AND CALCULATIONS											
Type	Method	Use	Acres	BaseRate	AdRate	ExValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formula		1.90	7,105	7,105	13,500	G	Waterfront Lake	100	13,500	30,400
							g	View Good	40	5,400	
							S	Gravel Main			
							X	Elec Yes			
							O	Gas No	-15	-2,025	
ASSESSED LAND VALUE (Rounded):										16,875	30,400

MEMO
EXHIBIT

of

04/05/2022

Last Inspected 09/02/2020 by LC; Code: M; Data Entry by MIS



Barbara Lake



Legend

- City Limits
- Parcels

01342020
G- Waterfront Lake
9- Good view

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Notes

Influences:

G - Waterfront
9 - GOOD VIEW

LAKE

DATE PRINTED: 5/4/2022

16



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

3687

013-420-20

17

ADMINISTRATIVE INFORMATION

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

100 Residential Vacant

TAG:

55 - NIKISKI SENIOR

LEGAL

DESCRIPTION:

T 7N R 11W SEC 3 & SEC 10 Seward Meridian KN 0780154
LAKECREST SUB LOT 9 BLOCK 1

ACRES:

1.14

PRIMARY OWNER

RAGANIS RAMONA K
PO BOX 7451
NIKISKI, AK 99635-7451

EXEMPTION INFORMATION

Residential Vacant

Assessment Year	VALUATION RECORD					Worksheet
	2017	2018	2019	2020	2021	
Land	21,400	21,400	21,400	21,400	24,000	24,000
Improvements	1,500	0	0	0	0	0
Total	22,900	21,400	21,400	21,400	24,000	24,000

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtrValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formula		1.14	8,772	8,772	10,000	G Waterfront Lake	100	10,000	24,000
							9 View Good	40	4,000	

- X Elec Yes
- S Gravel Moth
- P Gas Yes

ASSESSED LAND VALUE (Rounded): 14,000 24,000

MEMOS

Bulfinch Notes
9/13 TRIPLO DRV
Land Notes
LAKE FRONT

04/04/2022

Last Inspected 09/02/2020 by LC: Code: M: Data Entry by MIS



Timberlost Lake



Legend

- Mileposts
- City Limits
- Highways
- Major Roads
- Roads
 - Town Medium Volume
 - Town Low/Seasonal, Other
 - Proposed
- Parcels

01311005
I-waterfront
POND
6-Limited View

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Notes

DATE PRINTED: 4/26/2022

18



2022 2119

013-110-05

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

19

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski
Property Class:
100 Residential Vacant

TAG:
55 - NIKISKI SENIOR

LEGAL DESCRIPTION:

T 7N R 11W SEC 14 Seward Meridian KN GOVT LOTS 3 5 & 6 & E1/2 SW1/4

ACRES:

152.91

PRIMARY OWNER

TIMBERLOST TRUMPETER SWAN CONSERVANCY
PO BOX 217
KENAI, AK 99611-0217

Residential Vacant

EXEMPTION INFORMATION

Assessment Year	VALUATION RECORD					Worksheet
	2017	2018	2019	2020	2021	
Land	89,200	89,200	89,200	89,200	125,400	125,400
Improvements	0	0	0	0	0	0
Total	89,200	89,200	89,200	89,200	125,400	125,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdRate	ExValue	Influence	Code - Description	\$, or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formula		75.00	1,636	1,636	122,700	1	Waterfront Pond	50	61,350	116,600
							6	View Limited	20	24,540	
							0	Gos No	-15	-18,405	
							Y	Elec No	-20	-24,540	
							V	Purified	-40	-49,080	
Remaining/Wetlands	49 User Definable Land Formula		77.91	113	113	8,800		Note		-6,135	8,800
ASSESSED LAND VALUE (Rounded):											125,400

MEMO
EXHIBIT
Page 1 of 1

04/04/2022

Last Inspected 09/02/2020 by LC: Code: M: Data Entry by MIS



Georgine Lake



Legend

- City Limits
- Parcels

01316212
I-waterfront
POND
6-Limited View

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Notes

Influences:
I-Waterfront POND
6-LIMITED VIEW

DATE PRINTED: 5/4/2022



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

2424

013-162-12

21

ADMINISTRATIVE INFORMATION

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

100 Residential Vacant

TAG:

55 - NIKISKI SENIOR

LEGAL DESCRIPTION:

T 7N R 11W SEC 4 Seward Meridian KN 0750081 GEORGINE LAKE SUB ADDN NO 1 LOT 3 BLK 3

ACRES:

1.27

PRIMARY OWNER

SAVARD MICHAEL E & CAROL J
12475 E FORT LOWELL RD
TUCSON, AZ 85749-8218

EXEMPTION INFORMATION

Residential Vacant

Assessment Year	VALUATION RECORD					Worksheet
	2017	2018	2019	2020	2021	
Land	20,300	20,300	20,300	20,300	16,400	16,400
Improvements	7,800	7,600	7,400	0	0	0
Total	28,100	27,900	27,700	20,300	16,400	16,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExValue	InfluenceCode - Description	S or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formuik		1.27	8,346	8,346	10,600	I Waterfront Pond	50	5,300	16,400
						6 View Limited		20	2,120	
						S Gravel Mgn				
						X Elec Yes				
						O Gas No				
ASSESSED LAND VALUE (Rounded):										
										-15
										-1,590
										5,830
										16,400

MEMORANDUM

Assessing Notes

02/06/2021 AK8307R8 8/06 GRAVE STONE ON PROPERTY
09/01/2021 R01 GONE DRIVE RECLAIMED BY NATURE

1 of 1

04/04/2022

Last Inspected 09/02/2020 by LC: Code: M: Data Entry by MIS



March Lake



Legend

- City Limits
- Parcels

01389013
G-Waterfront
LAKE
9- GOOD VIEW

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Notes

Influences:
G-Waterfront LAKE
9-GOOD VIEW

DATE PRINTED: 5/4/2022



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

Isn: 3546

47530 MARCH RD

013-390-13

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

110 Residential Dwelling - single

TAG:

55 - NIKISKI SN.

LEGAL DESCRIPTION:

T 7N R 11W SEC 28 Seward Meridian KN 0770160 MARCH ACRES
SUB LOT 2 BLK 3

ACRES: 2.08

PRIMARY OWNER

LACY DON FAMILY TRUST
7185 SW HYLAND PARK CT
BEAVERTON, OR 97008-5652

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	25,900	25,900	25,900	25,900	32,200	32,200
Improvements	146,300	141,900	148,500	125,400	123,900	125,500
Total	172,200	167,800	174,400	151,300	156,100	157,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		2.08	6,875	6,875	14,300	G Waterfront Lake	100	14,300	32,200
						9 View Good		40	5,720	
						X Elec Yes				
						S Grovel Mo'n				
						O Gos No		-15	-2,145	

ASSESSED LAND VALUE (Rounded):

17,875 32,200

MEMOS

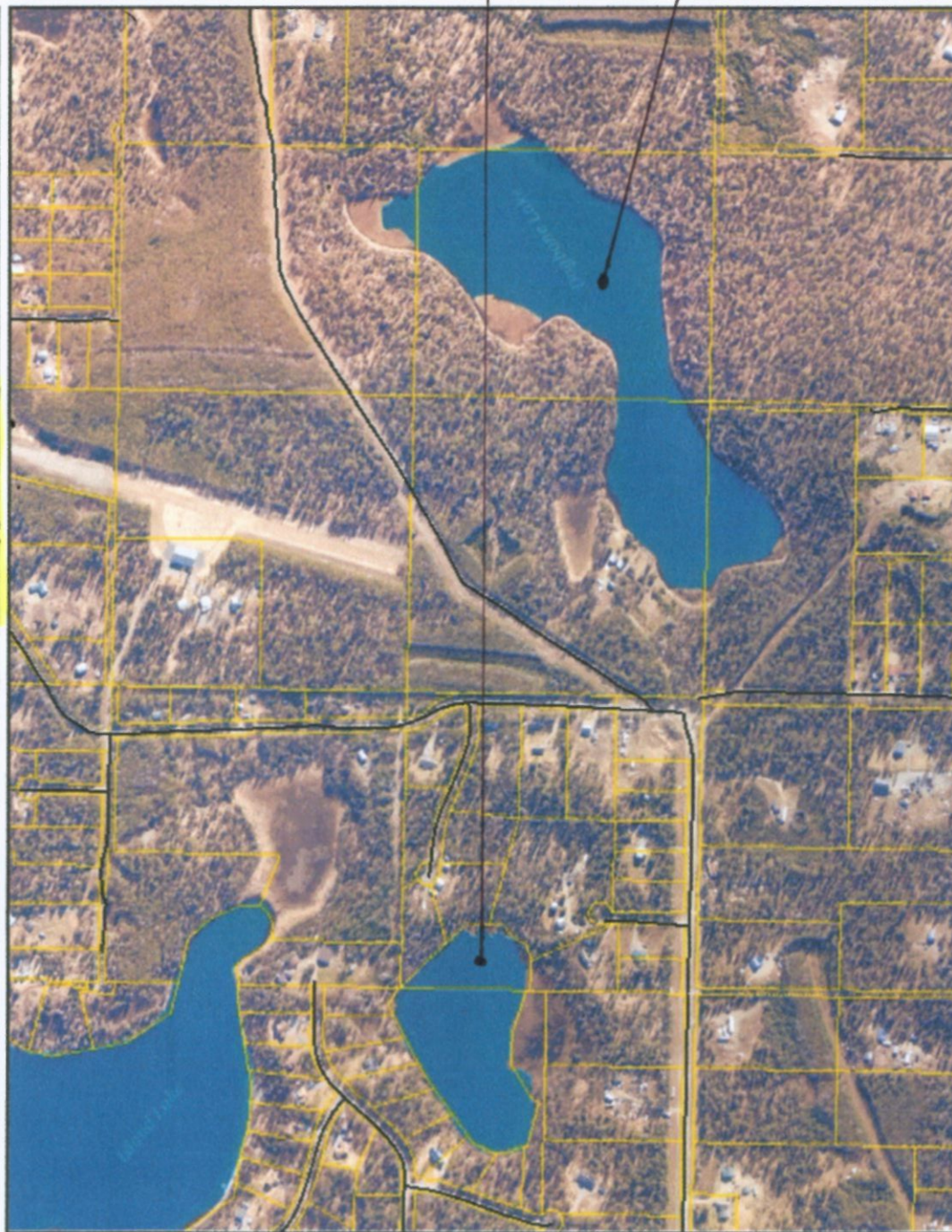
Building Notes
01/20 TB LTP
Land Notes
09/24/2015 BLM LAKE FRONT

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRS					Paved	Grv Maint Grv Unmain
Electric			HOA					PLAT	TRAIL
Public H2O			Hwy Frnt						WATERFRONT
Public Sewer			Easement					Ocean	River
LAND TYPE	RRA20		OTHER:					Pond	Dedicated Boat Launch
TOPO	Steep		Ravine	Other			Wetlands		

02/11/2022

Last inspected 01/16/2020 by TB: Code: M: Data Entry by MIS

Remaining Wetlands Map ZERO Value



Legend

- Mileposts
- City Limits
- Highways
- Major Roads
- Roads
- Town Medium Volume
- Town Low/Seasonal; Other
- Proposed
- Parcels

01413423
ZERO Value

01370107

Remaining
Wetlands

Notes

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DATE PRINTED: 5/2/2022



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

May 6 2022 8:39PM

General Information

CHOAT RAYMOND E Jr CHOAT DEBRA G PO BOX 1344 KENAI, AK 99611-1344	Property ID 01413423 Address Document / Book Page 20170040970 Acreage 2.6600
--	---

Owners

Property ID	Display Name	Address
01413423	CHOAT DEBRA G	PO BOX 1344
01413423	CHOAT RAYMOND E Jr	PO BOX 1344

Legal Description

Description
T 7N R 12W SEC 13 Seward Meridian KN 0840269 CACHE SUB LAKE

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$0	\$0	\$0
2021	Main Roll Certification	\$0	\$0	\$0
2020	Main Roll Certification	\$0	\$0	\$0
2019	Main Roll Certification	\$0	\$0	\$0
2018	Main Roll Certification	\$100	\$0	\$100
2017	Main Roll Certification	\$100	\$0	\$100
2016	Main Roll Certification	\$100	\$0	\$100
2015	Main Roll Certification	\$100	\$0	\$100
2014	Main Roll Certification	\$100	\$0	\$100
2013	Main Roll Certification	\$100	\$0	\$100
2012	Main Roll Certification	\$100	\$0	\$100
2011	Main Roll Certification	\$100	\$0	\$100
2010	Main Roll Certification	\$100	\$0	\$100
2009	Main Roll Certification	\$100	\$0	\$100
2008	Main Roll Certification	\$100	\$0	\$100
2007	Main Roll Certification	\$100	\$0	\$100
2006	Main Roll Certification	\$100	\$0	\$100
2005	Main Roll Certification	\$100	\$0	\$100
2004	Main Roll Certification	\$100	\$0	\$100
2003	Main Roll Certification	\$100	\$0	\$100
2002	Main Roll Certification	\$100	\$0	\$100
2001	Main Roll Certification	\$100	\$0	\$100

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Zero Value Lots	2.6600	0.00	0.00	\$0



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

May 2 2022 4:13PM

General Information

D & M LAND COMPANY LLC 47 SPUR VIEW DR KENAI, AK 99611-6879	Property ID 01370107 Address Document / Book Page 20200101660 Acreage 33.4300
--	--

Owners

Property ID	Display Name	Address
01370107	D & M LAND COMPANY LLC	47 SPUR VIEW DR

Legal Description

Description
T 7N R 11W SEC 18 Seward Meridian KN GOVT LOT 6

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$39,600	\$0	\$39,600
2021	Main Roll Certification	\$39,600	\$0	\$39,600
2020	Main Roll Certification	\$25,400	\$0	\$25,400
2019	Main Roll Certification	\$25,400	\$0	\$25,400
2018	Main Roll Certification	\$25,400	\$0	\$25,400
2017	Main Roll Certification	\$25,400	\$0	\$25,400
2016	Main Roll Certification	\$25,400	\$0	\$25,400
2015	Main Roll Certification	\$25,400	\$0	\$25,400
2014	Main Roll Certification	\$25,400	\$0	\$25,400
2013	Main Roll Certification	\$25,400	\$0	\$25,400
2012	Main Roll Certification	\$25,400	\$0	\$25,400
2011	Main Roll Certification	\$25,400	\$0	\$25,400
2010	Main Roll Certification	\$25,400	\$0	\$25,400
2009	Main Roll Certification	\$29,700	\$0	\$29,700
2008	Main Roll Certification	\$27,000	\$0	\$27,000
2007	Main Roll Certification	\$27,000	\$0	\$27,000
2006	Main Roll Certification	\$27,000	\$0	\$27,000
2005	Main Roll Certification	\$27,000	\$0	\$27,000
2004	Main Roll Certification	\$27,000	\$0	\$27,000
2003	Main Roll Certification	\$27,000	\$0	\$27,000
2002	Main Roll Certification	\$27,000	\$0	\$27,000
2001	Main Roll Certification	\$27,000	\$0	\$27,000

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Ass Value
	Residential Rural/Res T	10.0000	0.00	0.00	\$34,800
	Remaining/Wetlands	23.4300	0.00	0.00	\$4,800



Zero Value



Legend

- Major Roads
- Parcels

• 01310155
zero value

• 01310156
zero value

• 01310249
zero value

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Notes

DATE PRINTED: 4/27/2022



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:22PM

General Information

SCHILLING MICHAEL 420 N WILLOW ST KENAI, AK 99611-7707	Property ID 01310155 Address Document / Book Page 20050069800 Acreage 1.1100
---	---

Owners

Property ID	Display Name	Address
01310155	SCHILLING MICHAEL	420 N WILLOW ST

Legal Description

Description
T 7N R 11W SEC 17 Seward Meridian KN 0840325 FOUR SEASONS SUB PART ONE TRACT B

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$0	\$0	\$0
2021	Main Roll Certification	\$0	\$0	\$0
2020	Main Roll Certification	\$0	\$0	\$0
2019	Main Roll Certification	\$0	\$0	\$0
2018	Main Roll Certification	\$100	\$0	\$100
2017	Main Roll Certification	\$100	\$0	\$100
2016	Main Roll Certification	\$100	\$0	\$100
2015	Main Roll Certification	\$100	\$0	\$100
2014	Main Roll Certification	\$100	\$0	\$100
2013	Main Roll Certification	\$100	\$0	\$100
2012	Main Roll Certification	\$100	\$0	\$100
2011	Main Roll Certification	\$100	\$0	\$100
2010	Main Roll Certification	\$100	\$0	\$100
2009	Main Roll Certification	\$100	\$0	\$100
2008	Main Roll Certification	\$100	\$0	\$100
2007	Main Roll Certification	\$100	\$0	\$100
2006	Main Roll Certification	\$100	\$0	\$100
2005	Main Roll Certification	\$100	\$0	\$100
2004	Main Roll Certification	\$100	\$0	\$100
2003	Main Roll Certification	\$100	\$0	\$100
2002	Main Roll Certification	\$100	\$0	\$100
2001	Main Roll Certification	\$100	\$0	\$100

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Assd Value
	Zero Value Lots	1.1100	0.00	0.00	\$0



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:24PM

General Information

SCHILLING MICHAEL DOLIFKA DONALD PAUL 420 N WILLOW ST KENAI, AK 99611-7707	Property ID 01310156 Address Document / Book Page 20180089440 Acreage 9.3400
---	---

Owners

Property ID	Display Name	Address
01310156	DOLIFKA DONALD PAUL	PO BOX 222
01310156	SCHILLING MICHAEL	420 N WILLOW ST

Legal Description

Description
T 7N R 11W SEC 17 Seward Meridian KN 0840325 FOUR SEASONS SUB PART ONE TRACT C

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$0	\$0	\$0
2021	Main Roll Certification	\$0	\$0	\$0
2020	Main Roll Certification	\$0	\$0	\$0
2019	Main Roll Certification	\$0	\$0	\$0
2018	Main Roll Certification	\$100	\$0	\$100
2017	Main Roll Certification	\$100	\$0	\$100
2016	Main Roll Certification	\$100	\$0	\$100
2015	Main Roll Certification	\$100	\$0	\$100
2014	Main Roll Certification	\$100	\$0	\$100
2013	Main Roll Certification	\$100	\$0	\$100
2012	Main Roll Certification	\$100	\$0	\$100
2011	Main Roll Certification	\$100	\$0	\$100
2010	Main Roll Certification	\$100	\$0	\$100
2009	Main Roll Certification	\$100	\$0	\$100
2008	Main Roll Certification	\$100	\$0	\$100
2007	Main Roll Certification	\$100	\$0	\$100
2006	Main Roll Certification	\$100	\$0	\$100
2005	Main Roll Certification	\$100	\$0	\$100
2004	Main Roll Certification	\$100	\$0	\$100
2003	Main Roll Certification	\$100	\$0	\$100
2002	Main Roll Certification	\$100	\$0	\$100
2001	Main Roll Certification	\$100	\$0	\$100

Land Details

Primary Use	Land Type	Acre	Eff Frontage	Eff Depth	Asd Value
	Zero Value Lots	9.3400	0.00	0.00	\$0



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:27PM

General Information

SCHILLING MICHAEL
420 N WILLOW ST
KENAI, AK 99611-7707

Property ID 01310249
Address
Document / Book Page 20060027220
Acreage 7.8400

Owners

Property ID	Display Name	Address
01310249	SCHILLING MICHAEL	420 N WILLOW ST

Legal Description

Description

T 7N R 11W SEC 17 Seward Meridian KN 0840325 FOUR SEASONS SUB PART ONE TRACT D

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$0	\$0	\$0
2021	Main Roll Certification	\$0	\$0	\$0
2020	Main Roll Certification	\$0	\$0	\$0
2019	Main Roll Certification	\$0	\$0	\$0
2018	Main Roll Certification	\$100	\$0	\$100
2017	Main Roll Certification	\$100	\$0	\$100
2016	Main Roll Certification	\$100	\$0	\$100
2015	Main Roll Certification	\$100	\$0	\$100
2014	Main Roll Certification	\$100	\$0	\$100
2013	Main Roll Certification	\$100	\$0	\$100
2012	Main Roll Certification	\$100	\$0	\$100
2011	Main Roll Certification	\$100	\$0	\$100
2010	Main Roll Certification	\$100	\$0	\$100
2009	Main Roll Certification	\$100	\$0	\$100
2008	Main Roll Certification	\$100	\$0	\$100
2007	Main Roll Certification	\$100	\$0	\$100
2006	Main Roll Certification	\$100	\$0	\$100
2005	Main Roll Certification	\$100	\$0	\$100
2004	Main Roll Certification	\$100	\$0	\$100
2003	Main Roll Certification	\$100	\$0	\$100
2002	Main Roll Certification	\$100	\$0	\$100
2001	Main Roll Certification	\$100	\$0	\$100

Land Details

Primary Use	Land Type	Acre	Eff Frontage	Eff Depth	Asd Value
	Zero Value Lots	7.8400	0.00	0.00	\$0

30



PARCEL REPORT

5/6/2022 4:13

PARCEL ID: 01243001

Total Acreage: 1.02



LEGAL DESCRIPTION:

T 7N R 12W SEC 12 SEWARD MERIDIAN KN 0840265 LAKE HILLS SUB PART 3 THAT PARCEL DESIGNATED AS POND

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

LAND VALUE:	\$0	ASSESSED VALUE:	\$0
IMPROVEMENT VALUE:	\$0	TAXABLE VALUE:	\$0

OWNER:

SCHILLING MICHAEL
420 N WILLOW ST
KENAI, AK 99611

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Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25, 2022 1:36PM

General Information

SCHILLING MICHAEL 420 N WILLOW ST KENAI, AK 99611-7707	Property ID 01243001 Address Document / Book Page 20050098050 Acreage 1.0200
---	---

Owners

Property ID	Display Name	Address
01243001	SCHILLING MICHAEL	420 N WILLOW ST

Legal Description

Description
T 7N R 12W SEC 12 Seward Meridian KN 0840265 LAKE HILLS SUB PART 3 THAT PARCE L DESIGNATED AS POND

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$0	\$0	\$0
2021	Main Roll Certification	\$0	\$0	\$0
2020	Main Roll Certification	\$0	\$0	\$0
2019	Main Roll Certification	\$0	\$0	\$0
2018	Main Roll Certification	\$100	\$0	\$100
2017	Main Roll Certification	\$100	\$0	\$100
2016	Main Roll Certification	\$100	\$0	\$100
2015	Main Roll Certification	\$100	\$0	\$100
2014	Main Roll Certification	\$100	\$0	\$100
2013	Main Roll Certification	\$100	\$0	\$100
2012	Main Roll Certification	\$100	\$0	\$100
2011	Main Roll Certification	\$100	\$0	\$100
2010	Main Roll Certification	\$100	\$0	\$100
2009	Main Roll Certification	\$100	\$0	\$100
2008	Main Roll Certification	\$100	\$0	\$100
2007	Main Roll Certification	\$100	\$0	\$100
2006	Main Roll Certification	\$100	\$0	\$100
2005	Main Roll Certification	\$100	\$0	\$100
2004	Main Roll Certification	\$100	\$0	\$100
2003	Main Roll Certification	\$100	\$0	\$100
2002	Main Roll Certification	\$100	\$0	\$100
2001	Main Roll Certification	\$100	\$0	\$100

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Zero Value Lots	1.0200	0.00	0.00	\$0

32



PARCEL REPORT

5/2/2022 12:57

PARCEL ID: **01403028**

Total Acreage: **9.29**



LEGAL DESCRIPTION:

T 7N R 12W SEC 16 SEWARD MERIDIAN KN 1995035 CHEVRON TRACTS SUB LAKE TRACT

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

LAND VALUE:	\$5,100	ASSESSED VALUE:	\$5,100
IMPROVEMENT VALUE:	\$0	TAXABLE VALUE:	\$5,100

OWNER:

CHEVRON USA INC
PO BOX 285
HOUSTON, TX 77001

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Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:47PM

General Information

CHEVRON USA INC PO BOX 285 HOUSTON, TX 77001-0285	Property ID 01403028 Address Document / Book Page 1977-000950 Acreage 9.2900
--	---

Owners

Property ID	Display Name	Address
01403028	CHEVRON USA INC	PO BOX 285

Legal Description

Description
T 7N R 12W SEC 16 Seward Meridian KN 1995035 CHEVRON TRACTS SUB LAKE TRACT

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$5,100	\$0	\$5,100
2021	Main Roll Certification	\$5,100	\$0	\$5,100
2020	Main Roll Certification	\$3,000	\$0	\$3,000
2019	Main Roll Certification	\$3,000	\$0	\$3,000
2018	Main Roll Certification	\$3,000	\$0	\$3,000
2017	Main Roll Certification	\$3,000	\$0	\$3,000
2016	Main Roll Certification	\$3,000	\$0	\$3,000
2015	Main Roll Certification	\$3,000	\$0	\$3,000
2014	Main Roll Certification	\$3,000	\$0	\$3,000
2013	Main Roll Certification	\$3,000	\$0	\$3,000
2012	Main Roll Certification	\$3,000	\$0	\$3,000
2011	Main Roll Certification	\$3,000	\$0	\$3,000
2010	Main Roll Certification	\$3,000	\$0	\$3,000
2009	Main Roll Certification	\$5,200	\$0	\$5,200
2008	Main Roll Certification	\$4,700	\$0	\$4,700
2007	Main Roll Certification	\$4,700	\$0	\$4,700
2006	Main Roll Certification	\$4,700	\$0	\$4,700
2005	Main Roll Certification	\$4,700	\$0	\$4,700
2004	Main Roll Certification	\$4,700	\$0	\$4,700
2003	Main Roll Certification	\$4,700	\$0	\$4,700
2002	Main Roll Certification	\$4,700	\$0	\$4,700

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	0.9300	0.00	0.00	\$2,200
	Remaining/Wetlands	8.3600	0.00	0.00	\$2,900

34



PARCEL REPORT

5/2/2022 12:52

PARCEL ID: 01314401

Total Acreage: 4.54



LEGAL DESCRIPTION:

T 8N R 11W SEC 33 SEWARD MERIDIAN KN 2003055 BRUNER SUB TRACT A

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

LAND VALUE:	\$12,700	ASSESSED VALUE:	\$12,700
IMPROVEMENT VALUE:	\$0	TAXABLE VALUE:	\$12,700

BUILDINGS ON THIS PARCEL:

Building Type	Square Footage	Year Built
---------------	----------------	------------

OWNERS:

Name:

JOHNSON TIMOTHY G & CHARLENE R

Address:

52877 BRUNER CIR

KENAI, AK 99611

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Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:41PM

General Information

JOHNSON TIMOTHY G & CHARLENE R 52877 BRUNER CIR KENAI, AK 99611-6062	Property ID 01314401 Address Document / Book Page 20060017870 Acreage 4.5400
---	---

Owners

Property ID	Display Name	Address
01314401	JOHNSON TIMOTHY G & CHARLENE R	52877 BRUNER CIR

Legal Description

Description
T 8N R 11W SEC 33 Seward Meridian KN 2003055 BRUNER SUB TRACT A

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$12,700	\$0	\$12,700
2021	Main Roll Certification	\$12,700	\$0	\$12,700
2020	Main Roll Certification	\$3,800	\$0	\$3,800
2019	Main Roll Certification	\$3,800	\$0	\$3,800
2018	Main Roll Certification	\$3,800	\$0	\$3,800
2017	Main Roll Certification	\$3,800	\$0	\$3,800
2016	Main Roll Certification	\$3,800	\$0	\$3,800
2015	Main Roll Certification	\$3,800	\$0	\$3,800
2014	Main Roll Certification	\$3,800	\$0	\$3,800
2013	Main Roll Certification	\$3,800	\$0	\$3,800
2012	Main Roll Certification	\$3,800	\$0	\$3,800
2011	Main Roll Certification	\$3,800	\$0	\$3,800
2010	Main Roll Certification	\$3,800	\$0	\$3,800
2009	Main Roll Certification	\$3,400	\$0	\$3,400
2008	Main Roll Certification	\$3,100	\$0	\$3,100
2007	Main Roll Certification	\$3,100	\$0	\$3,100
2006	Main Roll Certification	\$3,100	\$0	\$3,100
2005	Main Roll Certification	\$3,100	\$0	\$3,100
2004	Main Roll Certification	\$3,100	\$0	\$3,100

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Ass Value
	Residential Rural/Res T	0.5000	0.00	0.00	\$10,700
	Remaining/Wetlands	4.0400	0.00	0.00	\$2,000

36

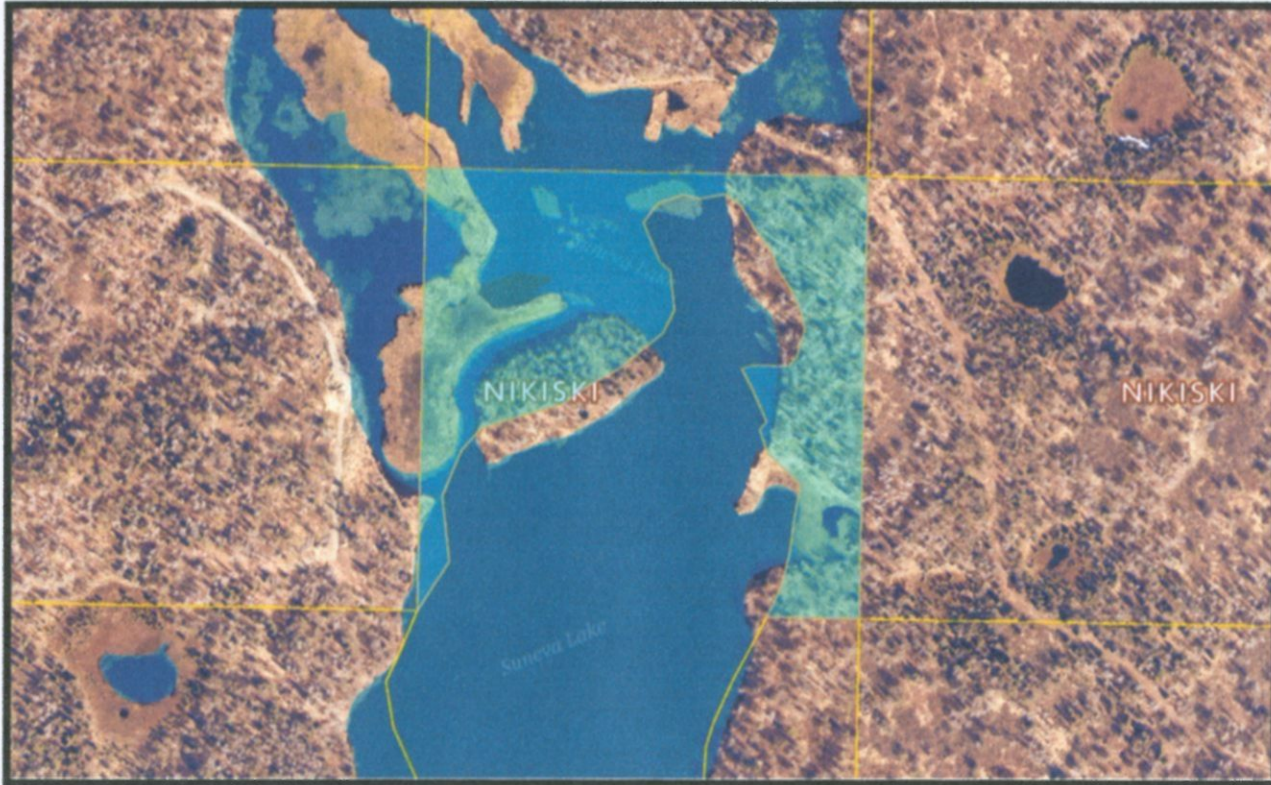


PARCEL REPORT

5/9/2022 10:26

PARCEL ID: 01302009

Total Acreage: 25.90



LEGAL DESCRIPTION:

T 8N R 11W SEC 22 SEWARD MERIDIAN KN GOVT LOT 1

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

LAND VALUE: \$28,000

IMPROVEMENT VALUE: \$0

ASSESSED VALUE: \$28,000

TAXABLE VALUE: \$28,000

OWNER:

COLASKA INC

240 W 68TH AVE

ANCHORAGE, AK 99518

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Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

May 9 2022 2:28PM

General Information

COLASKA INC 240 W 68TH AVE ANCHORAGE, AK 99518-1752	Property ID 01302009 Address Document / Book Page Acreage 25.9000
--	--

Owners

Property ID	Display Name	Address
01302009	COLASKA INC	240 W 68TH AVE

Legal Description

Description
T 8N R 11W SEC 22 Seward Meridian KN GOVT LOT 1

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$28,000	\$0	\$28,000
2021	Main Roll Certification	\$28,000	\$0	\$28,000
2020	Main Roll Certification	\$24,700	\$0	\$24,700
2019	Main Roll Certification	\$24,700	\$0	\$24,700
2018	Main Roll Certification	\$24,700	\$0	\$24,700
2017	Main Roll Certification	\$24,700	\$0	\$24,700
2016	Main Roll Certification	\$24,700	\$0	\$24,700
2015	Main Roll Certification	\$24,700	\$0	\$24,700
2014	Main Roll Certification	\$24,700	\$0	\$24,700
2013	Main Roll Certification	\$24,700	\$0	\$24,700
2012	Main Roll Certification	\$24,700	\$0	\$24,700
2011	Main Roll Certification	\$24,700	\$0	\$24,700
2010	Main Roll Certification	\$24,700	\$0	\$24,700
2009	Main Roll Certification	\$29,900	\$0	\$29,900
2008	Main Roll Certification	\$27,200	\$0	\$27,200
2007	Main Roll Certification	\$27,200	\$0	\$27,200
2006	Main Roll Certification	\$27,200	\$0	\$27,200
2005	Main Roll Certification	\$27,200	\$0	\$27,200
2004	Main Roll Certification	\$27,200	\$0	\$27,200
2003	Main Roll Certification	\$27,200	\$0	\$27,200
2002	Main Roll Certification	\$27,200	\$0	\$27,200
2001	Main Roll Certification	\$27,200	\$0	\$27,200

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Ass Value
	Residential Rural/Res T	6.0000	0.00	0.00	\$23,500
	Remaining/Wetlands	19.9000	0.00	0.00	\$4,500



PARCEL REPORT

5/9/2022 10:36

PARCEL ID: 01727046

Total Acreage: 3.26



LEGAL DESCRIPTION:

T 6N R 12W SEC 11 SEWARD MERIDIAN KN 2008101 LAKE SALAMATOFF CRESCENT RHINES REPLAT # 2 LOT 10B

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

44440 RHINES RD

LAND VALUE: \$23,600

ASSESSED VALUE: \$29,600

IMPROVEMENT VALUE: \$6,000

TAXABLE VALUE: \$29,600

OWNER:

NELSON RANDALL

44400 KENAI SPUR HWY

KENAI, AK 99611

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Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

May 9 2022 2:37PM

General Information

NELSON RANDALL	Property ID 01727046
NELSON GRACE S	Address 44440 RHINES RD
44400 KENAI SPUR HWY	Document / Book Page 20200001140
KENAI, AK 99611-9710	Acreage 3.2600

Owners

Property ID	Display Name	Address
01727046	NELSON GRACE S	44400 KENAI SPUR HWY
01727046	NELSON RANDALL	44400 KENAI SPUR HWY

Legal Description

Description
T 6N R 12W SEC 11 Seward Meridian KN 2008101 LAKE SALAMATOFF CRESCENT RHINES REPLAT # 2 LOT 10B

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$23,600	\$6,000	\$29,600
2021	Main Roll Certification	\$23,600	\$6,000	\$29,600
2020	Main Roll Certification	\$19,700	\$6,000	\$25,700
2019	Main Roll Certification	\$19,700	\$5,000	\$24,700
2018	Main Roll Certification	\$19,700	\$5,000	\$24,700
2017	Main Roll Certification	\$19,700	\$5,000	\$24,700
2016	Main Roll Certification	\$19,700	\$5,000	\$24,700
2015	Main Roll Certification	\$19,700	\$5,000	\$24,700
2014	Main Roll Certification	\$19,700	\$5,000	\$24,700
2013	Main Roll Certification	\$19,700	\$5,000	\$24,700
2012	Main Roll Certification	\$19,700	\$5,000	\$24,700
2011	Main Roll Certification	\$19,700	\$5,000	\$24,700
2010	Main Roll Certification	\$19,700	\$5,000	\$24,700
2009	Main Roll Certification	\$15,600	\$27,000	\$42,600

R01 - Extension Details

Address 44440 RHINES RD	Scale 1"=100'
-------------------------	---------------

Improvements

Code	Year	Bldg	Length	Width	Units	Unit Type	Value
DRIVE	3000	R01	0.00	0.00	1	IT	2,000
SWL	3000	R01	0.00	0.00	1	IT	4,000

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	1.0000	0.00	0.00	\$22,100
	Remaining/Wetlands	2.2600	0.00	0.00	\$1,500

40



Geographic Information Systems

144 North Binkley Street, Soldotna, Alaska 99669

Lake Ivanoff



Legend

□ Parcels

★ My Parcel
01738206
44.04 ac total
(40% wet = 17.616 ac)

● 01733101
(42.18 ac total)
Remaining Wetlands
(10.84 ac)
Zero Value Lot
(24.34)

● 01733003 (36.51 ac)
D-Topo Other
Remaining/Wetlands
(2.41 ac)

● 01733107
(34.01 acres total)
Remaining Wetlands
(4.05 ac)

Notes

Land Type Classifications:
*Remote/Residential M
*Remaining/Wetlands
*Zero Value Lots

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

DATE PRINTED: 4/27/2022

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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

42

2022

Isrn: 7571

Card R01

017-328-06

ADMINISTRATIVE INFORMATION

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

190 Residential Accessory Bldg

TAG:

55 - NIKISKI SN.

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0840203 KONOVALOF LAKE SUB AMENDED TRACT 33

ACRES: 44.04

PRIMARY OWNER

MOLL CATHERINE M
1011 1ST ST
KENAI, AK 99611-7205

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	25,800	25,800	25,800	25,800	65,500	65,500
Improvements	13,000	12,900	12,700	12,900	10,900	10,800
Total	38,800	38,700	38,500	38,700	76,400	76,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdtRate	ExtValue	InfluenceCode - Description	\$ or %	AdtAmt	Value
Remove/Residential M	49	User Definable Land Formula	44.04	901	901	39,700	G Waterfront Lake	100	39,700	65,500
						9	View Good	40	15,880	
							E WETLANDS			
							O Gas No	-15	-5,985	
							Y Elec No	-20	-7,940	
							V Plotted	-40	-15,880	
ASSESSED LAND VALUE (Rounded):									25,805	65,500

MEMOS

Page 1 of 2

Building Notes

10/16 TB NO CHANGE

Land Notes

07/20 TB/TJ 40% WET

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs					Paved	Grv Main
Electric			HOA					PLAT	TRAIL
Public H2O			Heavy Frnt						WATERFRONT
Public Sewer			Easement					Ocean	River
LAND TYPE	RR#20	OTHER:						Pond	Dedicated Boat Launch
TOPO	Steep	Rawline	Other						

02/16/2022

Last Inspected 04/30/2021 by LCMB: Code: B : Data Entry by MIS



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

43

2022

7586

017-331-01

ADMINISTRATIVE INFORMATION

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

100 Residential Vacant

TAG:

53 - NIKISKI FIRE

LEGAL DESCRIPTION:

T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 17-A

ACRES:

42.18

PRIMARY OWNER

HILLEARY OLGA
PO BOX 8133
NIKISKI, AK 99635-8133

Residential Vacant

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	25,500	25,500	25,500	25,500	15,800	15,800
Improvements	0	0	0	0	0	0
Total	25,500	25,500	25,500	25,500	15,800	15,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formula		7.00	1,886	1,886	13,200	1	Waterfront Pond	50	6,600	12,500
							6	View Limited	20	2,640	
							E	WETLANDS			
							O	Gas No	-15	-1,980	
							Y	Elec No	-20	-2,640	
							V	Platted	-40	-5,280	
								None			
Zero Value Lots	2 Site Value (lump sum amount)		24.34	0	0	0		None			0
Remaining/Wetlands	49 User Definable Land Formula		10.84	304	304	3,300		None			3,300

MEMOS

Land Notes

7/20 LC NO VALUE AC FOR PORTION OF LAKE

ASSESSED LAND VALUE (Rounded) :

-660 15,800



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:03PM

General Information

HILLEARY OLGA PO BOX 8133 NIKISKI, AK 99635-8133	Property ID 01733101 Address Document / Book Page 444 /640 Acreage 42.1800
---	---

Owners

Property ID	Display Name	Address
01733101	HILLEARY OLGA	PO BOX 8133

Legal Description

Description
T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 17-A

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$15,800	\$0	\$15,800
2021	Main Roll Certification	\$15,800	\$0	\$15,800
2020	Main Roll Certification	\$25,500	\$0	\$25,500
2019	Main Roll Certification	\$25,500	\$0	\$25,500
2018	Main Roll Certification	\$25,500	\$0	\$25,500
2017	Main Roll Certification	\$25,500	\$0	\$25,500
2016	Main Roll Certification	\$25,500	\$0	\$25,500
2015	Main Roll Certification	\$25,500	\$0	\$25,500
2014	Main Roll Certification	\$25,500	\$0	\$25,500
2013	Main Roll Certification	\$25,500	\$0	\$25,500
2012	Main Roll Certification	\$25,500	\$0	\$25,500
2011	Main Roll Certification	\$25,500	\$0	\$25,500
2010	Main Roll Certification	\$4,600	\$0	\$4,600
2009	Main Roll Certification	\$4,600	\$0	\$4,600
2008	Main Roll Certification	\$3,800	\$0	\$3,800
2007	Main Roll Certification	\$3,800	\$0	\$3,800
2006	Main Roll Certification	\$3,800	\$0	\$3,800
2005	Main Roll Certification	\$3,800	\$0	\$3,800
2004	Main Roll Certification	\$3,800	\$0	\$3,800
2003	Main Roll Certification	\$3,800	\$0	\$3,800
2002	Main Roll Certification	\$3,800	\$0	\$3,800
2001	Main Roll Certification	\$3,800	\$0	\$3,800

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Remote/Residential M	7.0000	0.00	0.00	\$12,500
	Remaining/Wetlands	10.8400	0.00	0.00	\$3,300
	Zero Value Lots	24.3400	0.00	0.00	\$0

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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

BP

2022

7582

017-330-03

ADMINISTRATIVE INFORMATION

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

100 Residential Vacant

TAG:

53 - NIKISKI FIRE

LEGAL DESCRIPTION:

T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 17

ACRES:
36.51

PRIMARY OWNER

HUNTER DORIS B
10735 NORTHFLEET DR
ANCHORAGE, AK 99515-2534

Residential Vacant

EXEMPTION INFORMATION

Assessment Year

Land
Improvements
Total

2017
24,600
0
24,600

2018
24,600
0
24,600

2019
24,600
0
24,600

2020
24,600
0
24,600

2021
16,900
0
16,900

Worksheet
16,900
0
16,900

LAND DATA AND CALCULATIONS

Type

Remote/Residential M

Method

49 User Definable Land Formula

Use

Acres 34.10

BaseRate 1,000

AdjRate 1,000

ExlValue 34,100

InfluenceCode - Description 1 Waterfront Pond

\$ or % 50

AdjAmt 17,050

Value 15,300

6 View Limited

20

6,820

E WETLANDS

O Gas No

-15

-5,115

Y Elec No

-20

-6,820

V Platfied

-40

-13,640

D TOPO SLEEP/RAVINE/OTI

-50

-17,050

Remaining/Wetlands

49 User Definable Land Formula

2.41

664

664

1,600

None

-18,755

1,600

MEMOS

Land Notes

5/21 LC TOPO OTHER LIMITED UTILITY

ASSESSED LAND VALUE (Rounded):

-18,755

16,900



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:07PM

General Information

HUNTER DORIS B 10735 NORTHFLEET DR ANCHORAGE, AK 99515-2534	Property ID 01733003 Address Document / Book Page Acreage 36.5100
--	--

Owners

Property ID	Display Name	Address
01733003	HUNTER DORIS B	10735 NORTHFLEET DR

Legal Description

Description
T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 17

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$16,900	\$0	\$16,900
2021	Main Roll Certification	\$16,900	\$0	\$16,900
2020	Main Roll Certification	\$24,600	\$0	\$24,600
2019	Main Roll Certification	\$24,600	\$0	\$24,600
2018	Main Roll Certification	\$24,600	\$0	\$24,600
2017	Main Roll Certification	\$24,600	\$0	\$24,600
2016	Main Roll Certification	\$24,600	\$0	\$24,600
2015	Main Roll Certification	\$24,600	\$0	\$24,600
2014	Main Roll Certification	\$24,600	\$0	\$24,600
2013	Main Roll Certification	\$24,600	\$0	\$24,600
2012	Main Roll Certification	\$24,600	\$0	\$24,600
2011	Main Roll Certification	\$24,600	\$0	\$24,600
2010	Main Roll Certification	\$3,800	\$0	\$3,800
2009	Main Roll Certification	\$3,800	\$0	\$3,800
2008	Main Roll Certification	\$3,200	\$0	\$3,200
2007	Main Roll Certification	\$3,200	\$0	\$3,200
2006	Main Roll Certification	\$3,200	\$0	\$3,200
2005	Main Roll Certification	\$3,200	\$0	\$3,200
2004	Main Roll Certification	\$3,200	\$0	\$3,200
2003	Main Roll Certification	\$3,200	\$0	\$3,200
2002	Main Roll Certification	\$3,200	\$0	\$3,200
2001	Main Roll Certification	\$3,200	\$0	\$3,200

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Ass Value
	Remote/Residential M	34.1000	0.00	0.00	\$15,300
	Remaining/Wetlands	2.4100	0.00	0.00	\$1,600

46



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 1:51 PM

General Information

HUNTER NEIL KENT & SHELBY TINA
301 KENDALL LOOP
ANCHORAGE, AK 99503

Property ID 01733107
Address 47366 GILLNET AVE
Document / Book Page
Acreage 34.0100

Owners

Property ID	Display Name	Address
01733107	HUNTER DORIS B & BLUMHORST RIKKA	10735 NORTHFLEET DR
01733107	HUNTER GEORGE NORMAN Jr	PO BOX 2333
01733107	HUNTER NEIL KENT & SHELBY TINA	301 KENDALL LOOP

Legal Description

Description

T 6N R 11W SEC 2 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 12

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$31,900	\$165,000	\$196,900
2021	Main Roll Certification	\$31,900	\$165,000	\$196,900
2020	Main Roll Certification	\$24,100	\$147,400	\$171,500
2019	Main Roll Certification	\$24,100	\$128,100	\$152,200
2018	Main Roll Certification	\$24,100	\$112,500	\$136,600
2017	Main Roll Certification	\$24,100	\$103,200	\$127,300
2016	Main Roll Certification	\$24,100	\$99,200	\$123,300
2015	Main Roll Certification	\$24,100	\$92,500	\$116,600
2014	Main Roll Certification	\$24,100	\$83,800	\$107,900
2013	Main Roll Certification	\$24,100	\$84,800	\$108,900
2012	Main Roll Certification	\$24,100	\$85,300	\$109,400
2011	Main Roll Certification	\$24,100	\$86,700	\$110,800
2010	Main Roll Certification	\$13,100	\$87,600	\$100,700
2009	Main Roll Certification	\$13,100	\$78,500	\$91,600
2008	Main Roll Certification	\$10,900	\$80,500	\$91,400
2007	Main Roll Certification	\$10,900	\$73,600	\$84,500
2006	Main Roll Certification	\$10,900	\$65,600	\$76,500
2005	Main Roll Certification	\$11,900	\$60,900	\$72,800
2004	Main Roll Certification	\$11,900	\$32,700	\$44,600
2003	Main Roll Certification	\$11,900	\$32,700	\$44,600
2002	Main Roll Certification	\$11,900	\$32,700	\$44,600
2001	Main Roll Certification	\$10,900	\$19,900	\$30,800

47

R03 - Extension Details	
<p>Address 47366 GILLNET AVE</p> <p>Type 1 1/2 L FRAME</p> <p>Grade A-</p> <p>Year Built 2018</p> <p>Value \$37,100</p>	<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p>Scale: 5 ft</p> <p>01/</p> <p>RFX</p> <p>Wld Dk</p> </div>

Attributes		
Story	Attribute	Detail
	Type	1 1/2 L FRAME
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Metal
	Heating	Space heater
	Stories	1.5
1	Exterior Wall	T 111 plywood-economy
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance
1.5	Interior Flooring	Base Allowance
1.5	Interior Wall	Normal for Class
1.5	Exterior Wall	T 111 plywood-economy

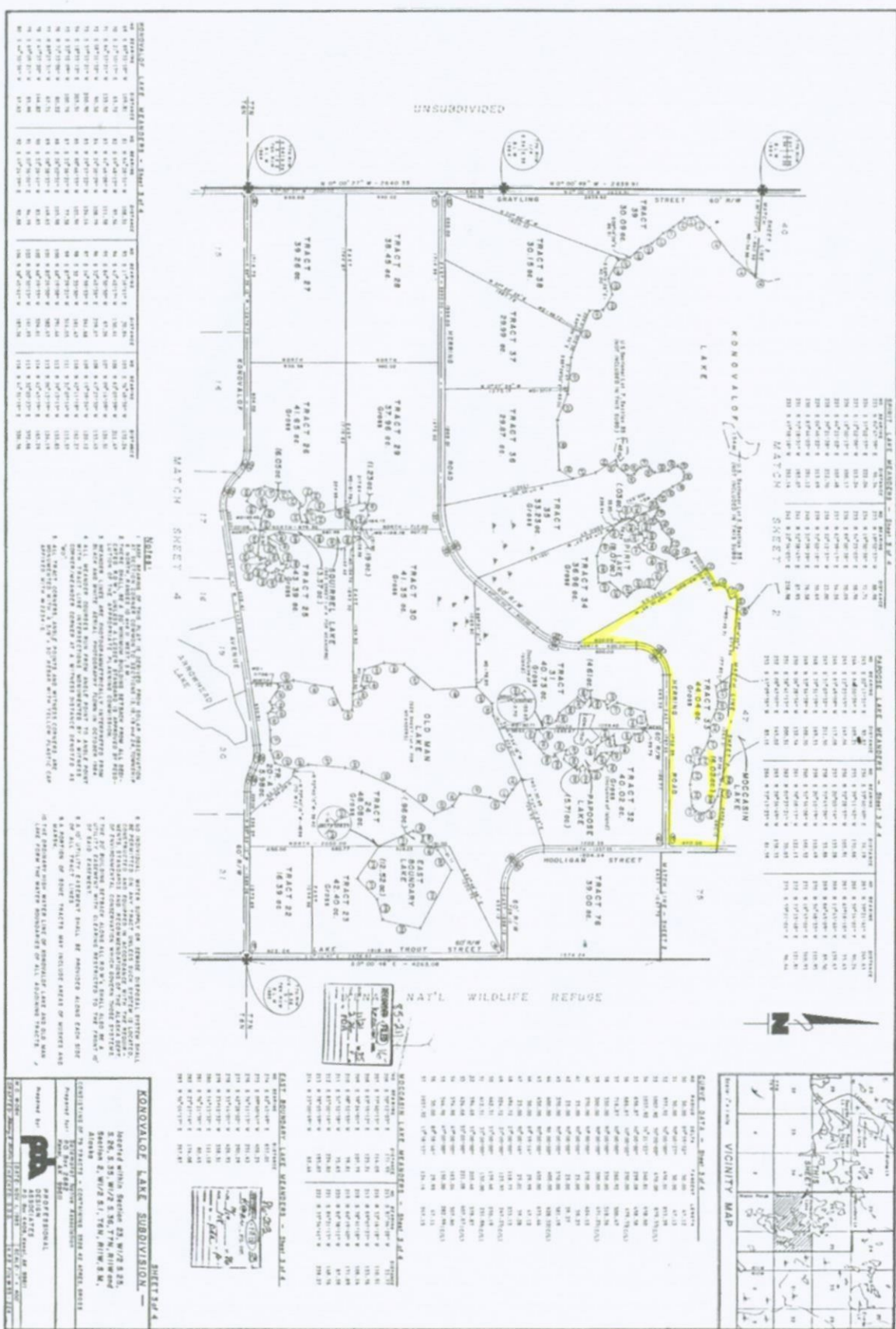
Floor Areas				
Code	Description	Gross	Finished	Construction
1.0	Floor Level	480	480	Wood frame
1.5	Floor Level	480	288	Wood frame
Total		960	768	

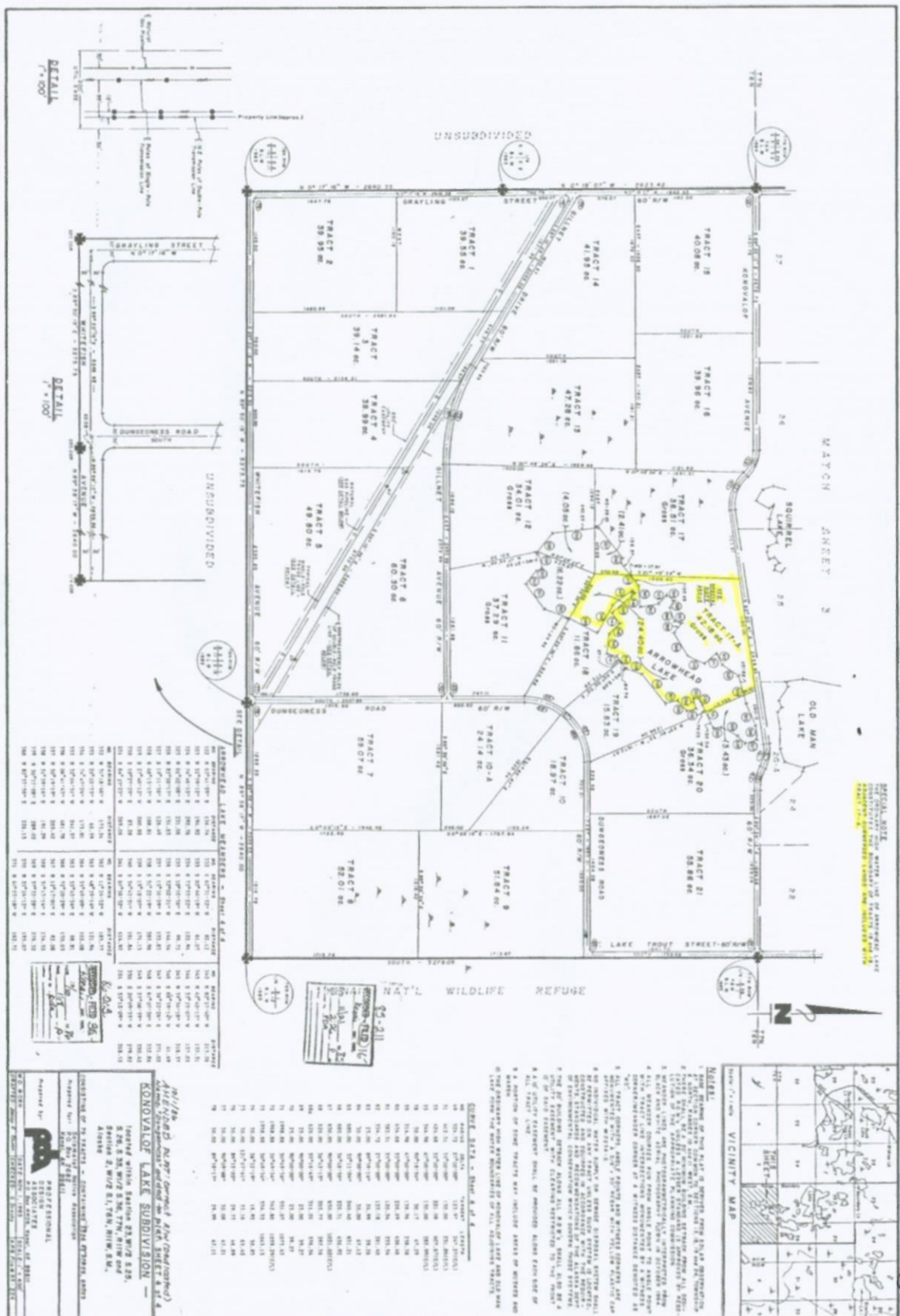
Exterior Features			
Code	Description	Size	Construction
RFX/	Roof extension	120	
WDDK	Wood deck	120	

Improvements							
Code	Year	Bldg	Length	Width	Units	Unit Type	Value
SHEDGP	2019	R03	20.00	11.00	220	SF	5,100

Land Details					
Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Remote/Residential M	29.9600	0.00	0.00	\$29,900
	Remaining/Wetlands	4.0500	0.00	0.00	\$2,000

48







Timberlost Lake



Legend

- Mileposts
- City Limits
- Highways
- Major Roads
- Roads
 - Town Medium Volume
 - Town Low/Seasonal, Other
 - Proposed
- Parcels

• 01311005
Remaining
Wetlands
AND
1 - waterfront POND
6 - view limited

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

Notes

DATE PRINTED: 4/26/2022

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KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

59

2022

2119

013-110-05

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski
Property Class:
100 Residential Vacant

TAG:
55 - NIKISKI SENIOR

LEGAL DESCRIPTION:

T7N R 11W SEC 14 Seward Meridian KN GOVT LOTS 3 5 & 6 & E1/2 SW1/4

ACRES:
152.91

PRIMARY OWNER

TIMBERLOST TRUMPETER SWAN CONSERVANCY
PO BOX 217
KENAI, AK 99611-0217

Residential Vacant

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	89,200	89,200	89,200	89,200	125,400	125,400
Improvements	0	0	0	0	0	0
Total	89,200	89,200	89,200	89,200	125,400	125,400

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		75.00	1,636	1,636	122,700	1	Waterfront Pond	50	61,350	116,600
Remaining/Wetlands	49 User Definable Land Formul		77.91	113	113	8,800	6	View Limited	20	24,540	
							0	Gas No	-15	-18,405	
							Y	Elec No	-20	-24,540	
							V	Platted	-40	-49,080	
								None			8,800
										-6,135	125,400

ASSESSED LAND VALUE (Rounded) :

EXHIBIT
Page 9 of 1



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25 2022 12:58PM

General Information

TIMBERLOST TRUMPETER SWAN CONSERVANC
PO BOX 217
KENAI, AK 99611-0217

Property ID 01311005
Address
Document / Book Page
Acreage 152.9100

Owners

Property ID	Display Name	Address
01311005	TIMBERLOST TRUMPETER SWAN CONSERVANCY	PO BOX 217

Legal Description

Description

T 7N R 11W SEC 14 Seward Meridian KN GOVT LOTS 3 5 & 6 & E1/2 SW1/4

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$125,400	\$0	\$125,400
2021	Main Roll Certification	\$125,400	\$0	\$125,400
2020	Main Roll Certification	\$89,200	\$0	\$89,200
2019	Main Roll Certification	\$89,200	\$0	\$89,200
2018	Main Roll Certification	\$89,200	\$0	\$89,200
2017	Main Roll Certification	\$89,200	\$0	\$89,200
2016	Main Roll Certification	\$89,200	\$0	\$89,200
2015	Main Roll Certification	\$89,200	\$0	\$89,200
2014	Main Roll Certification	\$89,200	\$0	\$89,200
2013	Main Roll Certification	\$89,200	\$0	\$89,200
2012	Main Roll Certification	\$89,200	\$0	\$89,200
2011	Main Roll Certification	\$89,200	\$0	\$89,200
2010	Main Roll Certification	\$94,400	\$0	\$94,400
2009	Main Roll Certification	\$94,400	\$0	\$94,400
2008	Main Roll Certification	\$97,000	\$0	\$97,000
2007	Main Roll Certification	\$97,000	\$0	\$97,000
2006	Main Roll Certification	\$97,000	\$0	\$97,000
2005	Main Roll Certification	\$97,000	\$0	\$97,000
2004	Main Roll Certification	\$97,000	\$0	\$97,000
2003	Main Roll Certification	\$97,000	\$0	\$97,000
2002	Main Roll Certification	\$97,000	\$0	\$97,000
2001	Main Roll Certification	\$97,000	\$0	\$97,000

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Ass Value
	Residential Rural/Res T	75.0000	0.00	0.00	\$116,600
	Remaining/Wetlands	77.9100	0.00	0.00	\$8,800

opencorporates

The Open Database Of The Corporate World

Company name or number

Search

☒ Companies ☐ Officers

• [Log in/Sign up](#)

TIMBERLOST TRUMPETER SWAN CONSERVANCY nonprofit

Company Number

50294D

Status

Good Standing

Incorporation Date

14 September 1992 (over 28 years ago)

Company Type

Nonprofit Corporation

Jurisdiction

Alaska (US)

Registered Address

- 140 BIDARKA ST., #217
- KENAI
- 99611
- AK
- UNITED STATES

Agent Name

COLETTE THOMPSON

Agent Address

49604 THOMPSON TRAIL, NIKISKI, AK, 99635, UNITED STATES

Directors / Officers

- COLETTE THOMPSON, vice president

https://opencorporates.com/companies/us_ak/50294D

1/4

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Save Share More

80.1 Acres

0 Humpy Ave, Kenai, AK 99611

● **Sold** Sold on 08/27/21 Zestimate®: None ?

Est. refi payment: \$ -- Refinance your loan

Home value Owner tools Home details Neighborhood details

Price history

Date	Event	Price
8/27/2021	Sold	--
Source: AKMLS #21-6411 Report		
7/8/2021	Pending sale	\$74,500
Source: AKMLS #21-6411 Report		
5/4/2021	Listed for sale	\$74,500
Source: AKMLS #21-6411 Report		

Public tax history

Tax history is unavailable.

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Address: 000 Konovalof Lake



Listing #	16-13868	Price-List	\$ 39,900
Status	Closed	Near	Nikiski/North Kenai
Zip Code	99635	Type	Land
Acres	33.24	Subdivision Plat Type	Fee Simple
Assessed Value \$		Down Payment	
Latitude	60.663411	Longitude	-151.156304

Area: 300 - North Kenai
Borough/Census Area: 1B - Kenai Peninsula Borough
Region: 1 - Southcentral Alaska Region
Zoning: UNZ - Not Zoned

School-Elementary		School-Middle		School-High	
SF-Lot	1,447,934	Acres	33.24	Remote Description	
Grid # (Muni Anch)	N/A	Tax Map #Mat-Su	N/A	Tax ID	01732501
Taxes (Estimated)		Tax Year		Foreclosure/Bank Own	No

Directions: Kenai Spur Hwy to Escape Route road curves to Left, stay Right on Grayling St., Right on Herring Rd., Left on Red Salmon Ave., property on Left.

Legal: Konovalof Lake Amended Tr 45

Public Remarks: Some of the best moose hunting in the Kenai area from this rare 33 acre parcel on the North shore of Konovalof Lake. Abundant fishing & hunting. Floatplane accessible. Road access is limited.

Vacant Land Type: Recreational; Remote; Residential	Topography: Level View Type: Lake Wtrfrnt-Access Near: Lake Wtrfrnt-Frontage: Lakefront Waterfront Name: Waterfront Name: Konovalof Lake	Access: Unmaintained; Floatplane; Trail Road Maintenance: No Road
New Finance (Terms): Cash		

Land Features: Building Present; View; Trees - Heavy; Airplane Access

Agent Days On Market	160	Date-Closing	02/24/2017	Date-Pending	01/30/2017
Commission to SO	5.00	Commission Type	%		

Jack White Real Estate Kenai(907) 395-0655

All information is deemed reliable, but is not guaranteed. Interested parties are advised to independently verify all information contained herein. © 2021 MLS and FBS. Prepared by Martha Smith on Tuesday, April 27, 2021 1:15 PM. The information on this sheet has been made available by the MLS and may not be the listing of the provider.

File No: 0223-2807975

First American Title Insurance Company

Printed: 02/22/2017, 10:49 AM

Officer/Escrow Officer: Dawni

44296 Sterling Highway, Ste 2 • Soldotna, AK 99669

Marx/DM

Phone: (907)262-5708 Fax: (907)262-9594

Settlement Location:

Final Settlement Statement



First American

44296 Sterling Highway, Ste 2,
Soldotna, AK 99669

Property Address: NHN Silver Salmon Street, North Kenai, AK 99635

Buyer: Dan Kissinger, Lois Kissinger

Seller: Estate of Eric John Wik

Lender:

Settlement Date: 02/24/2017

Disbursement Date: 02/24/2017

Seller		Description	Buyer	
Debit	Credit		Debit	Credit
		Financial		
	35,000.00	Sale Price	35,000.00	
		Prorations/Adjustments		
39.00		County Taxes 01/01/17 to 02/24/17 @\$263.62/yr		39.00
		Title Charges & Escrow / Settlement Charges		
292.00		Policy: ALTA Owners - 2006 STD to First American Title Insurance Company		
147.50		Escrow/Closing Fee (Tax Extra) to First American Title Insurance Company	147.50	
8.85		Sales Tax - Escrow Fees to First American Title Insurance Company	8.85	
		Commission		
3,500.00		Real Estate Commission to Jack White Real Estate		
		Jack White Real Estate Credit to Buyer		500.00
		earnest money \$500.00		
		Government Recording and Transfer Charges		
15.00		Record Warranty Deed-First to Department of Natural Resources	15.00	
25.00		Record Release/Recon-First to Department of Natural Resources		
		Miscellaneous		
15.00		sales tax on commission to Jack White Real Estate		
30,957.65		Proceeds to Estate Attorney to Dolifka & Associates		

dmarx

18 58

Seller		Description	Buyer	
Debit	Credit		Debit	Credit
35,000.00	35,000.00	Subtotals	35,171.35	539.00
		Due From Buyer		34,632.35
		Due From/To Seller		
35,000.00	35,000.00	Totals	35,171.35	35,171.35

Acknowledgement

We/I have carefully reviewed the ALTA Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the ALTA Settlement Statement. We/I authorize First American Title Insurance Company to cause the funds to be disbursed in accordance with this statement.

Seller(s)

Estate of Eric John Wik

Sean Kelly, Personal Representative

Buyer(s)

Dan Kissinger
Dan Kissinger

Lois Kissinger 8-22-17
Lois Kissinger

Escrow Officer: Dawni Marx

Addendum or Amendment to the Purchase and Sale Agreement
This form authorized for use ONLY by active Real Estate License Subscribers of Alaska Multiple Listing Service, Inc.



1 Date 01/30/2017
2 In reference to the Purchase and Sale Agreement between:
3 Dan & Lois Kessinger, the Buyer(s), and
4 Wk Estate, the Seller(s), dated
5 01/25/2017, covering the real property commonly known as:
6 Address: 000 Konovaf Lake, North Kenai, AK 99635
7 Legal (the Property): Konovaf Lake Amended Tr 45
8 the undersigned Buyer(s) and Seller(s) hereby agree to the following (check only one):
9 ☐ Addendum -- to be used when more space is needed on the Purchase and Sale Agreement
10 ☒ Amendment -- to be used only when changing an existing Purchase and Sale Agreement
11
12 Buyer acknowledges that title will be conveyed by Parcel Representative Deed not Statutory Warranty Deed.
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27 To the extent any provision of this Addendum/Amendment is inconsistent with the provisions of the Purchase and
28 Sale Agreement, the terms of this Addendum/Amendment shall control.
29
30 All other Terms and Conditions to remain the same.
31 This Addendum/Amendment shall expire unless the party making this Addendum/Amendment is notified of its
32 acceptance no later than 02/03/2017 (date) 5 ☐ a.m. ☒ p.m. (time).
33 Notification of acceptance of this Amendment/Addendum may be made only by one of the methods specified in the
34 paragraph titled 'Acceptance/Notice of Acceptance/Delivery' as contained in Purchase and Sale Agreement.
35
36 Date: 1/30/17 Time: 2:30 pm ☐ a.m. ☒ p.m.
37 ☐ Buyer ☒ Seller 1: Seaton P. Brown 2: Lois Kessinger 3: _____
38 Brokerage: Jack White Real Estate Licensee(s): Fred Braun
39 The undersigned accepts the above Amendment/Addendum
40 Upon execution by both parties, this agreement becomes an integral part of the referenced Purchase and Sale Agreement.
41
42 Date: 2-2-2017 Time: 6:45 ☐ a.m. ☒ p.m.
43 ☐ Buyer ☒ Seller 1: Daniel Kessinger 2: Lois Kessinger 3: _____
44 Brokerage: Jack White Real Estate Licensee(s): _____

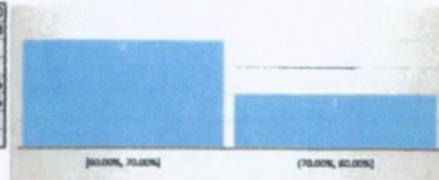
*Amended
2-2-17*

60

LAND SALES RATIO STUDY

Ratio Sum	1.98	2.28	Excluded	0	
Mean	66.09%	Earliest Sale 4/27/2018	# of Sales	3	
Median	64.48%	Latest Sale 8/5/2020	Total AV	\$ 67,600	
Wtd Mean	66.28%	Outlier Information	Total SP	\$ 99,000	
PRD:	0.97	Range	1.5	Minimum	60.00%
COD:	7.13%	Lower Boundary	39.30%	Maximum	73.80%
St. Dev	0.0704	Upper Boundary	94.50%	Min Sale Amt	\$ 20,000
COV:	10.65%		Max Sale Amt	\$ 50,000	

NRH



Neighborhood	sale date	Trsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
140	5/24/19	7574	01732901	42.40	\$ 36,900	\$ 50,000	13	C	\$12,800	73.80%
140	4/27/18	7595	01733203	60.30	\$ 12,000	\$ 20,000	13	C	\$13,900	60.00%
140	8/5/20	7604	01733304	47.28	\$ 18,700	\$ 29,000	13	C	\$13,100	64.48%

EXHIBIT J
Page 2 of 2

4/14/2022

Prepared by the Kenai Peninsula Borough Assessing Department

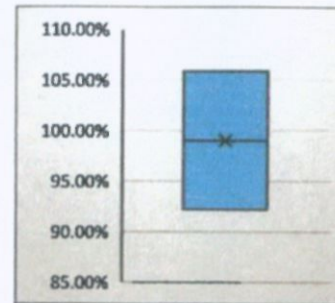
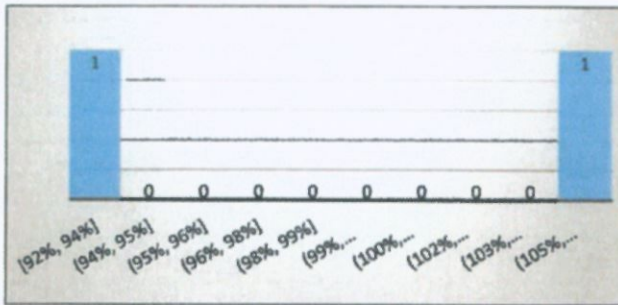
61

NBH # 140

HT ALL

0

RATIO SUM:	1.98	12/1/201	0.98	# OF SALES:	2
MEAN:	99.05%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 290,200
MEDIAN:	99.05%	Latest Sale	10/2/2020	TOTAL SP:	\$ 299,900
WTD MEAN:	96.77%	Outlier Information		MINIMUM:	92.20%
PRD:	1.02	Range	1.5	MAXIMUM:	105.90%
COD:	6.92%	Lower Boundary	#NUM!	MIN SALE AMT:	\$ 100,000
ST. DEV	9.69%	Upper Boundary	#NUM!	MAX SALE AMT:	\$ 199,900
COV:	9.78%				



EXHIBIT

Page 1 of 2

4/14/2022

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RATIO STUDY

RATIO SUM:	1.98	12/1/2018	0.98	# OF SALES:	2
MEAN:	99.05%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 290,200
MEDIAN:	99.85%	Latest Sale	10/2/2020	TOTAL SP:	\$ 299,900
WTD MEAN:	96.77%	Outlier Info		MINIMUM:	92.20%
PRD:	1.02	Range	1.50	MAXIMUM:	105.90%
COO:	6.92%	Lower Bound:	#NUM!	MIN SALE AMT:	\$ 100,000
ST. DEV:	0.0969	Upper Bound:	#NUM!	MAX SALE AMT:	\$ 199,900
COV:	9.78%				

SALE DATE:	2022
HOUSE TYPE:	ALL
MKT AREA:	140

PIN	AREA	IMP'S	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01732601	140	\$ 113,000	\$ 71,300	\$ 184,300	\$ 199,900	92.20%	41	10/2/2020	A
01732701	140	\$ 53,900	\$ 52,000	\$ 105,900	\$ 100,000	105.90%	41	10/11/2019	F+

4/14/2022

EXHIBIT 5
Page 2 of 2



Zillow

Save Share More

18 Acres

Township Road 17 Konovalof Ave #A, Nikiski, AK 99635

Sold Sold on 03/17/22 Zestimate®: None ?

Est. refi payment: \$ -- Refinance your loan

[Home value](#) [Owner tools](#) [Home details](#) [Neighborhood details](#)

3/17/2022 Sold --
Source: AKMLS #20-10189 Report

1/26/2022 Pending sale \$29,000
Source: AKMLS #20-10189 Report

1/20/2022 Price change \$29,000 (-14.7%)
Source: AKMLS #20-10189 Report

10/12/2021 Price change \$34,000 (-9.3%)
Source: AKMLS #20-10189 Report

7/6/2020 Listed for sale \$37,500
Source: Redoubt Realty Report

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Conclusion

1.)The Kenai Peninsula Borough Assessing Department states that my water body is a Lake because I can land a Float Plane on it, and that the neighboring water bodies are Ponds because you cannot Land a Float Plane on them. (Their field manual states that a water body approximately 3000ft in length is the threshold for Float Plane access.) This is a false statement, because it is fact that this is not how they assess water bodies in practice. At best, they are arbitrarily applying the Lake/Pond influence. This is unequal and not fair to hold me to a standard that is not applied equally. At worst they are purposefully manipulating Land Data to adjust for value outcomes. This is improper. Without an accurate accounting and application of Land Data, how would Assessing ever know/measure if parcels on water bodies over 3000ft are actually more valuable, and by how much, than parcels on smaller water bodies?

2.)The Assessing Department typically Classifies Submerged/Wetlands into the 'Remaining/Wetlands' Land Type or the 'Zero Value' Land Type in the Nikiski Neighborhood Market Area. My Land is 40% wet and receives no such Classification. This is improper and unequal.

3.)My parcel is currently being assessed at a much higher percentage of market value than the majority of parcels in my subdivision.

Finding of Facts

- My parcel is not currently valued uniformly or equitably with the surrounding parcels;

Influences are not applied uniformly;

- The waterfront influence, specifically Lake and Pond, is being arbitrarily and unequally applied in the Nikiski Neighborhood Market area.

Land Type Classifications for Submerged/Wet Lands is applied unequally.

- The Land Type Classification 'Remaining/Wetlands' land type is applied unequally.
- The Land Type Classification of 'Zero Value Lots' is unequally applied.
- Parcels on Konovalof Lake are being assessed at a higher percentage of market value than the majority of the parcels in the subdivision

Value Calculations - *for Relief Sought*

\$48,800 (Waterfront/Pond, View/Limited)

To calculate what the value of my 44.04 acres of land should be if it was assessed equally as the parcels on the surrounding 8 water bodies, I compared my parcel to one very close in size, located just south of my parcel. Parcel 01733004 has a total acreage of 43.39ac with a Land Value of 37,400. (Parcel report can be found on the following page.) \$38,000 for my slightly higher acreage. Add the Improvement value of \$10,800 and you get a Total Value of \$48,800.

\$63,100 (Using the Remaining Wetland Land Type)

My Property Card states 40% of my Land is Wet. 40% of 44.04 acres is 17.616 acres. I found a parcel in the Nikiski Market Area that had 18.5 acres classified as Remaining/Wetlands Land Type (parcel #01726071) that was given a value \$4,300. I subtracted \$200 to account for my slightly lower acreage and got a value of \$4100 for 17.616 acres Classified as the Remaining/Wetlands Land Type.

I calculated the rest of the 26.424 acres in the same manner as the assessing department does, with the same influences applied as it is currently on my 2022 property card.

The Assessing Departments Response to **Interrogatory #4** gave me the correct base rate value of 1105. After the application of the same influences, 26.424 acres values 48,200. +4,100(wet)+10,800 improvement = \$63,100 Total Value.

Detailed calculations, and comparative Remaining/Wetlands property report, and Interrogatory response can be found in the following pages.

\$57,225 (25% reduction of total value)

The highest sales ratio of raw land in Konovalof Lake Subdivision was 73.88%. The mean of those sales ratios is 66%. Which is representative of the percentage of market value the majority of the subdivision is currently valued at. A 25% reduction would put the value of my property more in line with the same percentage of market value as the majority of my neighbors in Konovalof Lake Subdivision.

70,860 Zero Value Lots

6.02 acres of my land is underneath Moccasin Lake (see master title plat map). Giving those acres Zero Value, the remaining 38 acres valued in the same manner they are currently with a base rate of 958 (see Interrogatory #5 Response) is 60,060. Adding the improvement a total value of \$70,860.

*This is not the relief that I am seeking, as 6 acres is only $\frac{1}{3}$ of my land that is submerged in water, and it doesn't come close to accounting for all of the other inequalities, but this would at least slightly nudge my assessment in a more fair direction, if the board decides this is the correct value.

66

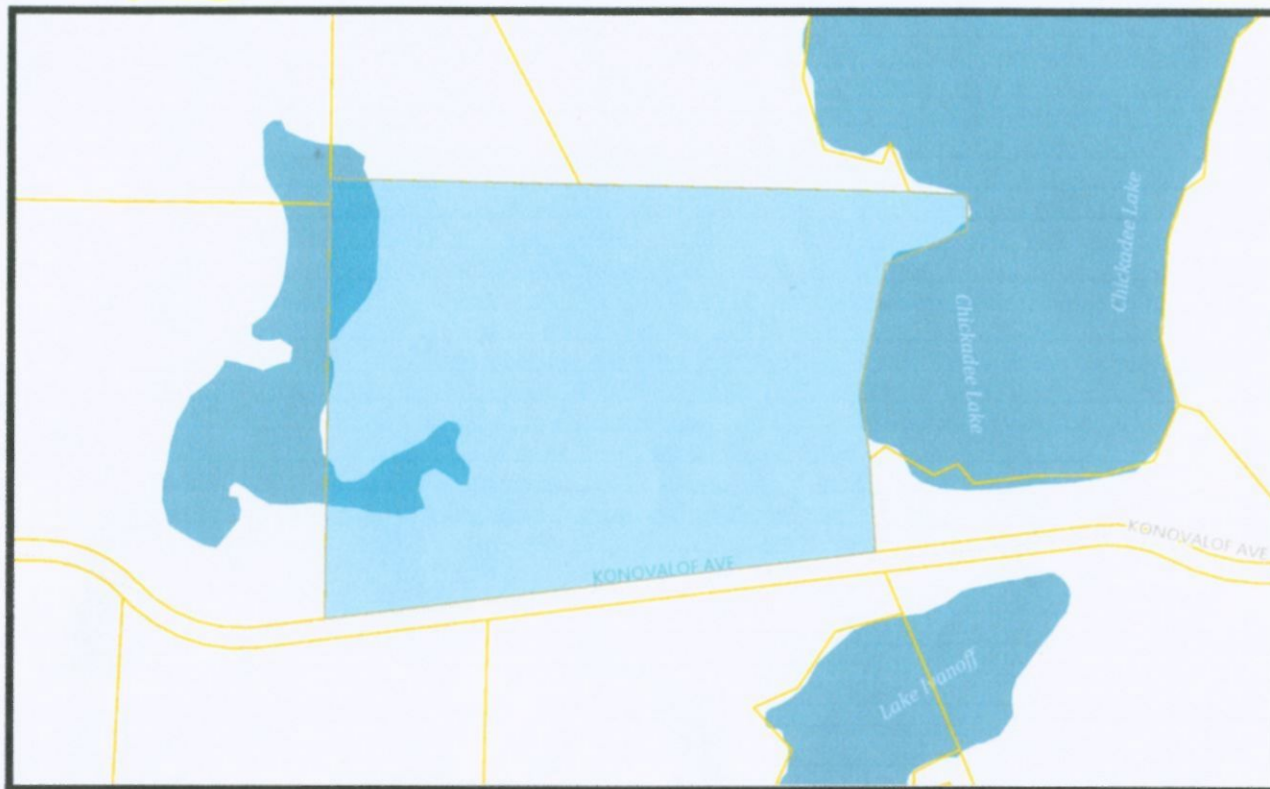


PARCEL REPORT

5/6/2022 1:19

PARCEL ID: 01733004

Total Acreage: 43.39



LEGAL DESCRIPTION:

T 7N R 11W SEC 35 SEWARD MERIDIAN KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 25

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

LAND VALUE:	\$37,400	ASSESSED VALUE:	\$37,400
IMPROVEMENT VALUE:	\$0	TAXABLE VALUE:	\$37,400

OWNER:

MONFOR CHRISTOPHER
PO BOX 2942
KENAI, AK 99611

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67

Remote/Residential M

<u>Acres</u>	<u>Base Rate</u>	<u>Ext Value</u>	<u>Influence Code</u>	<u>%</u>	<u>Adj Amt</u>	<u>Value</u>
26.424	1105	29,200	G-Waterfront Lake	100	29,200	
			9-View Good	40	11,680	
			E-Wetlands			
			O-Gas No	-15	-4,380	
			Y-Elec No	-20	-5,840	
			V-Platted	-40	-11,680	
					<u>18,980</u>	<u>48,200</u>

Remaining Wetlands
Acres
17.616

4,100
Total Land Value: 52,300
Improvement: 10,800
Total Value: \$63,100



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2022

Isn: 7571

017-328-06

Card R01

ADMINISTRATIVE INFORMATION

Neighborhood:
140 Central Peninsula - Nikiski

Property Class:
190 Residential Accessory Bldg

TAG:
55 - NIKISKI SN.

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0840203 KONOVALOF
LAKE SUB AMENDED TRACT 33

ACRES: 44.04

PRIMARY OWNER
MOLL CATHERINE M

1011 1ST ST
KENAI, AK 99611-7205

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	25,800	25,800	25,800	25,800	65,500	65,500
Improvements	13,000	12,900	12,700	12,900	10,900	10,800
Total	38,800	38,700	38,500	38,700	76,400	76,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49	User Definable Land Formula	44.04	901	901	39,700	G Waterfront Lake	100	39,700	65,500
						9	View Good	40	15,880	
						E	WETLANDS			
						O	GOS NO	-15	-5,955	
						Y	Blck No	-20	-7,940	
						V	Ploited	-40	-15,880	
									25,805	65,500

ASSESSED LAND VALUE (Rounded):

25,805

65,500

Page 1 of 2

MEMOS

Building Notes
10/16 TB NO CHANGE
Land Notes
07/20 TB/TJ 40% WET

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs					Paved	Grv Maint Grv Urmaln
Electric			HOA					PLAT	TRAIL
Public H2O			Hwy Front					WATERFRONT	NONE
Public Sewer			Easement					Ocean	River
LAND TYPE	RRW20	OTHER:						Pond	Dedicated Boat Launch
TOPO	Steep	Rayline	Other					Wetlands	

02/16/2022

Last Inspected 04/30/2021 by LCMB: Code: B : Data Entry by MIS



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Apr 25, 2022 4:06PM

General Information

LOFSTEDT CRAIG R & KIMI
PO BOX 3024
KENAI, AK 99611-3024

Property ID 01726071
Address
Document / Book Page
Acreage 20.0000

Owners

Property ID	Display Name	Address
01726071	LOFSTEDT CRAIG R & KIMI	PO BOX 3024

Legal Description

Description

T 6N R 12W SEC 11 Seward Meridian KN S1/2 SE1/4 NE1/4

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$25,000	\$0	\$25,000
2021	Main Roll Certification	\$25,000	\$0	\$25,000
2020	Main Roll Certification	\$12,400	\$0	\$12,400
2019	Main Roll Certification	\$12,400	\$0	\$12,400
2018	Main Roll Certification	\$12,400	\$0	\$12,400
2017	Main Roll Certification	\$12,400	\$0	\$12,400
2016	Main Roll Certification	\$12,400	\$0	\$12,400
2015	Main Roll Certification	\$12,400	\$0	\$12,400
2014	Main Roll Certification	\$12,400	\$0	\$12,400
2013	Main Roll Certification	\$12,400	\$0	\$12,400
2012	Main Roll Certification	\$12,400	\$0	\$12,400
2011	Main Roll Certification	\$12,400	\$0	\$12,400
2010	Main Roll Certification	\$12,400	\$0	\$12,400
2009	Main Roll Certification	\$9,900	\$0	\$9,900
2008	Main Roll Certification	\$9,000	\$0	\$9,000
2007	Main Roll Certification	\$9,000	\$0	\$9,000
2006	Main Roll Certification	\$9,000	\$0	\$9,000
2005	Main Roll Certification	\$9,000	\$0	\$9,000
2004	Main Roll Certification	\$9,000	\$0	\$9,000
2003	Main Roll Certification	\$9,000	\$0	\$9,000
2002	Main Roll Certification	\$9,000	\$0	\$9,000
2001	Main Roll Certification	\$9,000	\$0	\$9,000

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Assd Value
	Residential Rural/Res T	1.5000	0.00	0.00	\$20,700
	Remaining/Wetlands	18.5000	0.00	0.00	\$4,300



PARCEL REPORT

5/2/2022 12:44

PARCEL ID: **01726071**

Total Acreage: **20.00**



LEGAL DESCRIPTION:

T 6N R 12W SEC 11 SEWARD MERIDIAN KN S1/2 SE1/4 NE1/4

ALL PHYSICAL ADDRESSES ON THIS PARCEL:

LAND VALUE:	\$25,000	ASSESSED VALUE:	\$25,000
IMPROVEMENT VALUE:	\$0	TAXABLE VALUE:	\$25,000

BUILDINGS ON THIS PARCEL:

Building Type	Square Footage	Year Built
---------------	----------------	------------

OWNERS:

Name:
LOFSTEDT CRAIG R & KIMI

Address:
PO BOX 3024
KENAI, AK 99611

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Response: Objection by the Borough Assessor in that the question involves hypothetical acreage without knowledge of influences and thus calls for speculation and is therefore not relevant to the valuation as required by KPBC 5.12.055 A. Discovery: *"All such interrogatories and requests must seek information relevant to the valuation or, in the case of a flat tax appeal, an alleged error in ownership or classification of property"*. (Emphasis added).

Interrogatory No. 4: State the base rate of 26.424 acres classified as 'Remote/Residential M' Land Type on Konovalof Lake in the Nikiski Neighborhood Market area.

Response: 1105.056009688

Interrogatory No. 5: State the base rate of 38 acres classified as 'Remote/Residential M' on Konovalof Lake in the Nikiski Neighborhood Market area.

Response: 957.894736842105

Interrogatory No. 6: State the percentage of Land Wet/Wetlands for parcel #01732601 as shown on its 2022 property record card.

Response: None.

Interrogatory No. 7: State the percentage of Land Wet/Wetlands for Parcel #01732701 as shown on its 2022 property record card.

Response: None

Interrogatory No. 8: State what the total LAND value for parcel #01732701 would be when classifying the percentage of Land Wet/Wetlands as 'Remaining/Wetlands' Land Type with the remainder of the acreage classified as it currently is now.

Remote/Residential m

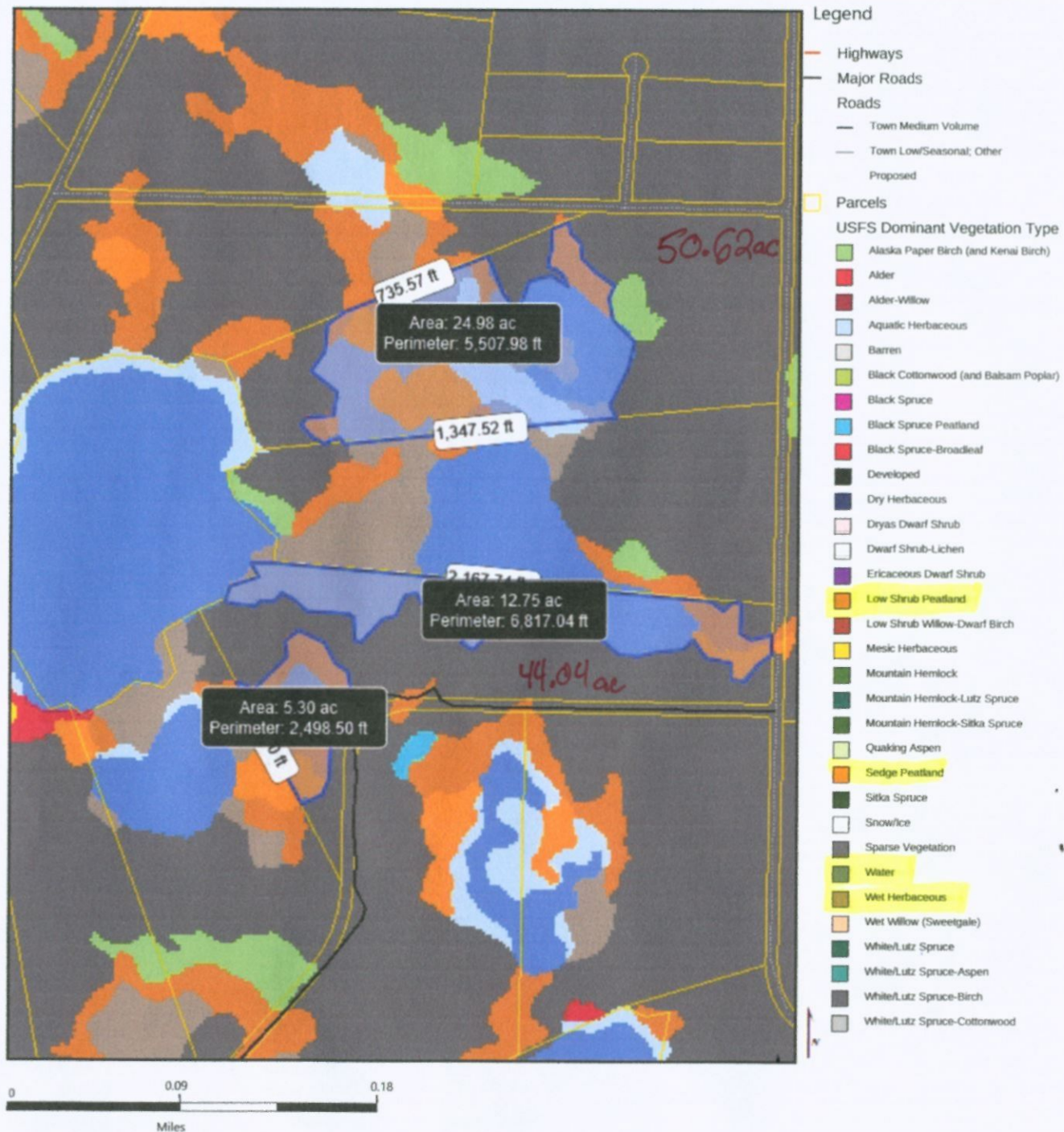
<u>Acres</u>	<u>Base Rate</u>	<u>Ext Value</u>	<u>Influences</u>	<u>Adj Amount</u>	<u>Value</u>
38	958	36,400	B Waterfront Lake	36,400	60,060
			9	14,560	
			E		
			O	- 5,460	
			Y	- 7,280	
			V	- 14,560	

Zero Value Lot - 6.06 acres

23,660 / 60,060

Improvement - 10,800

Total 70,860



This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. This application was designed to provide information about landcover types on the Kenai Peninsula. It is intended for general informational purposes only and should not be used in place of any official information from an authoritative agency. All the datasets herein were mapped at a scale describing a much larger area than most parcels and therefore land cover boundaries may not match exactly with your property lines. Furthermore, land cover can change over time and the characteristics of a type may vary seasonally. The data displayed herein is neither a legally recorded map nor survey and should only be used for general reference purposes. It is not intended to be used for measurement. Kenai Peninsula Borough assumes no liability as to the accuracy of any data displayed herein. Original source documents should be consulted for accuracy verification.



Geographic Information Systems

144 North Binkley Street, Soldotna, Alaska 99669

LAND Value Map



Legend

- City Limits
- Parcels

**My Parcel
Highest
Value for
Land on
this Map!*

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable. It is not to be used for navigation.

Notes

DATE PRINTED: 5/4/2022



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Mar 31 2022 4:13PM

General Information

GIBBS COLTON WALTER 4212 WHEELER ST FORT WORTH, TX 76117-5833	Property ID 16502322 Address Document / Book Page 20120018030 Acreage 40.0000
--	--

Owners

Property ID	Display Name	Address
16502322	GIBBS COLTON WALTER	4212 WHEELER ST

Legal Description

Description
T 4S R 14W SEC 4 Seward Meridian HM SW1/4 NE1/4

Value History

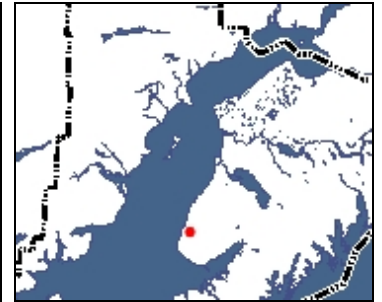
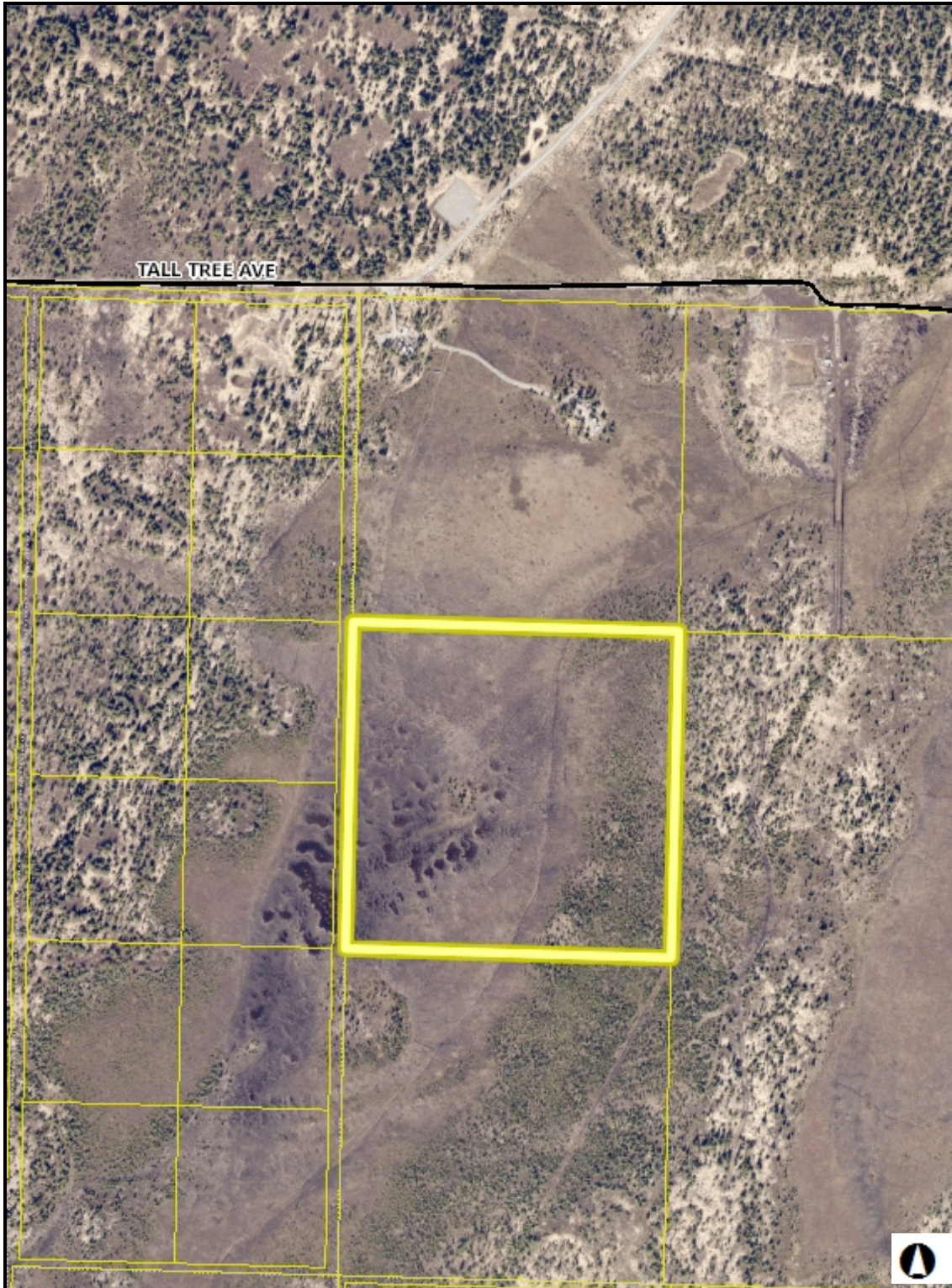
Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$20,900	\$0	\$20,900
2021	Main Roll Certification	\$20,400	\$0	\$20,400
2020	Main Roll Certification	\$20,400	\$0	\$20,400
2019	Main Roll Certification	\$15,100	\$0	\$15,100
2018	Main Roll Certification	\$15,100	\$0	\$15,100
2017	Main Roll Certification	\$15,100	\$0	\$15,100
2016	Main Roll Certification	\$15,100	\$0	\$15,100
2015	Main Roll Certification	\$15,100	\$0	\$15,100
2014	Main Roll Certification	\$15,100	\$0	\$15,100
2013	Main Roll Certification	\$15,100	\$0	\$15,100
2012	Main Roll Certification	\$16,000	\$0	\$16,000
2011	Main Roll Certification	\$16,000	\$0	\$16,000
2010	Main Roll Certification	\$16,000	\$0	\$16,000
2009	Main Roll Certification	\$16,000	\$0	\$16,000
2008	Main Roll Certification	\$14,500	\$0	\$14,500
2007	Main Roll Certification	\$14,500	\$0	\$14,500
2006	Main Roll Certification	\$14,500	\$0	\$14,500
2005	Main Roll Certification	\$14,500	\$0	\$14,500
2004	Main Roll Certification	\$11,600	\$0	\$11,600
2003	Main Roll Certification	\$11,600	\$0	\$11,600
2002	Main Roll Certification	\$11,600	\$0	\$11,600
2001	Main Roll Certification	\$11,600	\$0	\$11,600

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	10.0000	0.00	0.00	\$15,400
	Remaining/Wetlands	30.0000	0.00	0.00	\$5,500



Tall Tree Wetlands Discount



Legend

- Mileposts
- City Limits
- Highways
- Major Roads
- Roads
 - Town Medium Volume
 - Town Low/Seasonal; Other
 - Proposed
- Parcels

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Notes

DATE PRINTED: 3/31/2022



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

Mar 31 2022 3:59PM

General Information

ROBBINS VERN PO BOX 1015 ANCHOR POINT, AK 99556-1015	Property ID 16502318 Address 67441 TALL TREE AVE Document / Book Page 20180032800 Acreage 40.6400
---	--

Owners

Property ID	Display Name	Address
16502318	ROBBINS VERN	PO BOX 1015

Legal Description

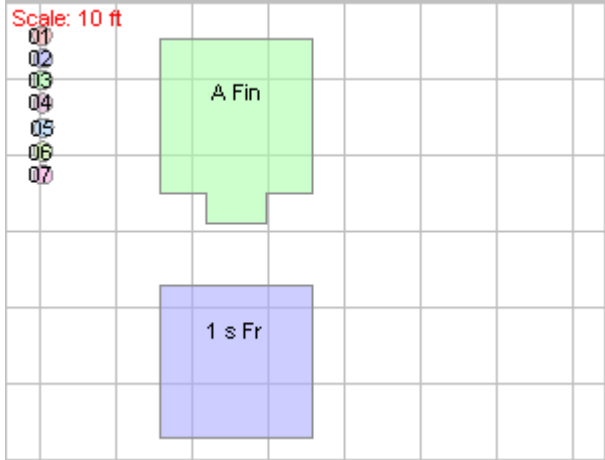
Description
T 4S R 14W SEC 4 Seward Meridian HM GOVT LOT 2

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2022	Main Roll Certification	\$32,000	\$39,700	\$71,700
2021	Main Roll Certification	\$31,100	\$40,000	\$71,100
2020	Main Roll Certification	\$31,100	\$40,000	\$71,100
2019	Main Roll Certification	\$25,400	\$39,300	\$64,700
2018	Main Roll Certification	\$25,400	\$22,000	\$47,400
2017	Main Roll Certification	\$25,400	\$22,500	\$47,900
2016	Main Roll Certification	\$25,400	\$20,400	\$45,800
2015	Main Roll Certification	\$25,400	\$15,600	\$41,000
2014	Main Roll Certification	\$25,400	\$15,600	\$41,000
2013	Main Roll Certification	\$25,400	\$15,800	\$41,200
2012	Supplemental Real Property	\$27,600	\$16,200	\$43,800
2012	Main Roll Certification	\$27,600	\$0	\$27,600
2011	Main Roll Certification	\$27,600	\$0	\$27,600
2010	Main Roll Certification	\$27,600	\$0	\$27,600
2009	Main Roll Certification	\$27,600	\$0	\$27,600
2008	Main Roll Certification	\$25,100	\$0	\$25,100
2007	Main Roll Certification	\$25,100	\$0	\$25,100
2006	Main Roll Certification	\$25,100	\$0	\$25,100
2005	Main Roll Certification	\$25,100	\$0	\$25,100
2004	Main Roll Certification	\$20,100	\$0	\$20,100
2003	Main Roll Certification	\$20,100	\$0	\$20,100
2002	Main Roll Certification	\$20,100	\$0	\$20,100
2001	Main Roll Certification	\$20,100	\$0	\$20,100

R01 - Extension Details

Address 67441 TALL TREE AVE
Type CABIN
Grade F
Year Built 1980
Value \$16,000



Attributes

Story	Attribute	Detail
	Type	CABIN
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Composition roll
	Heating	No Heat
	Stories	1.0
	Feature	Wood Stove
1	Exterior Wall	Wood siding
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance
A	Interior Flooring	Base Allowance
A	Interior Wall	Normal for Class
A	Exterior Wall	Wood siding

Floor Areas

Code	Description	Gross	Finished	Construction
1.0	Floor Level	400	400	Wood frame
A	Attic	432	238	Wood frame
Total		832	638	

Improvements

Code	Year	Bldg	Length	Width	Units	Unit Type	Value
SWL	3000	R01	0.00	0.00	1	IT	8,000
DRIVE	3000	R01	0.00	0.00	1	IT	2,000
SHEDGP	2009	R01	18.00	18.00	324	SF	1,600
MACHINE	2012	R01	20.00	20.00	400	SF	7,400
SHEDGP	2015	R01	12.00	10.00	120	SF	1,100
SHEDGP	2014	R01	12.00	12.00	144	SF	1,600
SHEDGP	2014	R01	9.50	18.50	175	SF	2,000

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	10.0000	0.00	0.00	\$26,500
	Remaining/Wetlands	30.6400	0.00	0.00	\$5,500

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: Moll

PARCEL NUMBER: 017-328-06

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

Konovalof Lake Area, Nikiski, AK

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0860203
KONOVALOF LAKE SUB AMENDED TRACT 33

ASSESSED VALUE TOTAL:

\$76,300

RAW LAND: \$65,500

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$10,800

ADDITIONS \$

OUTBUILDINGS: \$

LAND SIZE 44.04 Acres

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: No

Gas: No

Water: None

Sewer: None

2) Site Improvements:

Street: Platted

3) Site Conditions

Topography: Typical

Drainage: Typical for area

View: Good

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

LAND COMMENTS

Subject property is a 44.04 acre parcel located on Konovalof Lake in a remote recreational area of Nikiski (#140). Influences for this property are a good view, waterfront lake, no gas or electric utility and platted access.

In 2021 the market area boundary for the Nikiski area was adjusted to more accurately reflect market conditions. Previously, properties in the Konovalof Lake area and remote areas of Ridgeway were being valued in the Gray Cliffs market area. To be fair and equitable, these boundaries were adjusted so that all of the properties in the Konovalof Lake area are in the Nikiski market area (#140), and properties in the remote Ridgeway area are in the Ridgeway market area (#115).

For the Nikiski market area (#140), 140 sales from the last three years were analyzed. The median ratio for all of the sales is 90.67%. After inspection and review, all Influences are applied correctly and no changes were made to the file. These properties are being valued fairly and equitably with surrounding like-kind properties.

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

Additionally, vacant land sales just in the Konovalof Lake area were reviewed, the median ratio for these sales is 64.48%. Parcel #017-329-01 sold on 5/24/2019 for \$50,000 cash, the updated land value for 2021 was \$36,900, for a sales ratio of 74%. Prior to the land update in 2021, the assessed land value had remained the same since 2011 at \$12,800. Upon conducting additional market research, it was found this parcel sold again on 7/15/2021 for \$119,000. The updated land value

is still well below the 2019 purchase price and well below the 2021 purchase price, indicating that no adjustments for wetlands is necessary. This is not uncommon in recreational type properties.

Ratio Sum	1.98		Excluded	0
Mean	66.09%	Earliest Sale 4/27/2018	# of Sales	3
Median	64.48%	Latest Sale 8/5/2020	Total AV \$	67,600
Wtd Mean	68.28%	Outlier Information	Total SP \$	99,000
PRD:	0.97	Range 1.5	Minimum	60.00%
COD:	7.13%	Lower Boundary 39.30%	Maximum	73.80%
St. Dev	0.0704	Upper Boundary 94.50%	Min Sale Amt \$	20,000
COV:	10.65%		Max Sale Amt \$	50,000

Parcel #017-326-01 is an improved property that sold on 10/2/2020 for \$199,900. The updated 2021 value is \$186,900, for a sales ratio of 93.5%, the 2020 assessed value was \$112,600. No land adjustments were made to this property , again showing that adjustments for wetlands are not being reflected in the market.

IMPROVEMENT COMMENTS

Currently, the only improvement on this parcel is a general-purpose outbuilding (GPO) with an assessed value of \$10,800. An exterior visual inspection was completed on April 15, 2022, no changes were observed from the previous inspection.

References

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: Moll

PARCEL NUMBER: 017-328-06

LEGAL DESCRIPTION: T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF
LAKE SUB AMENDED TRACT 33

TOTAL: \$76,300.00

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



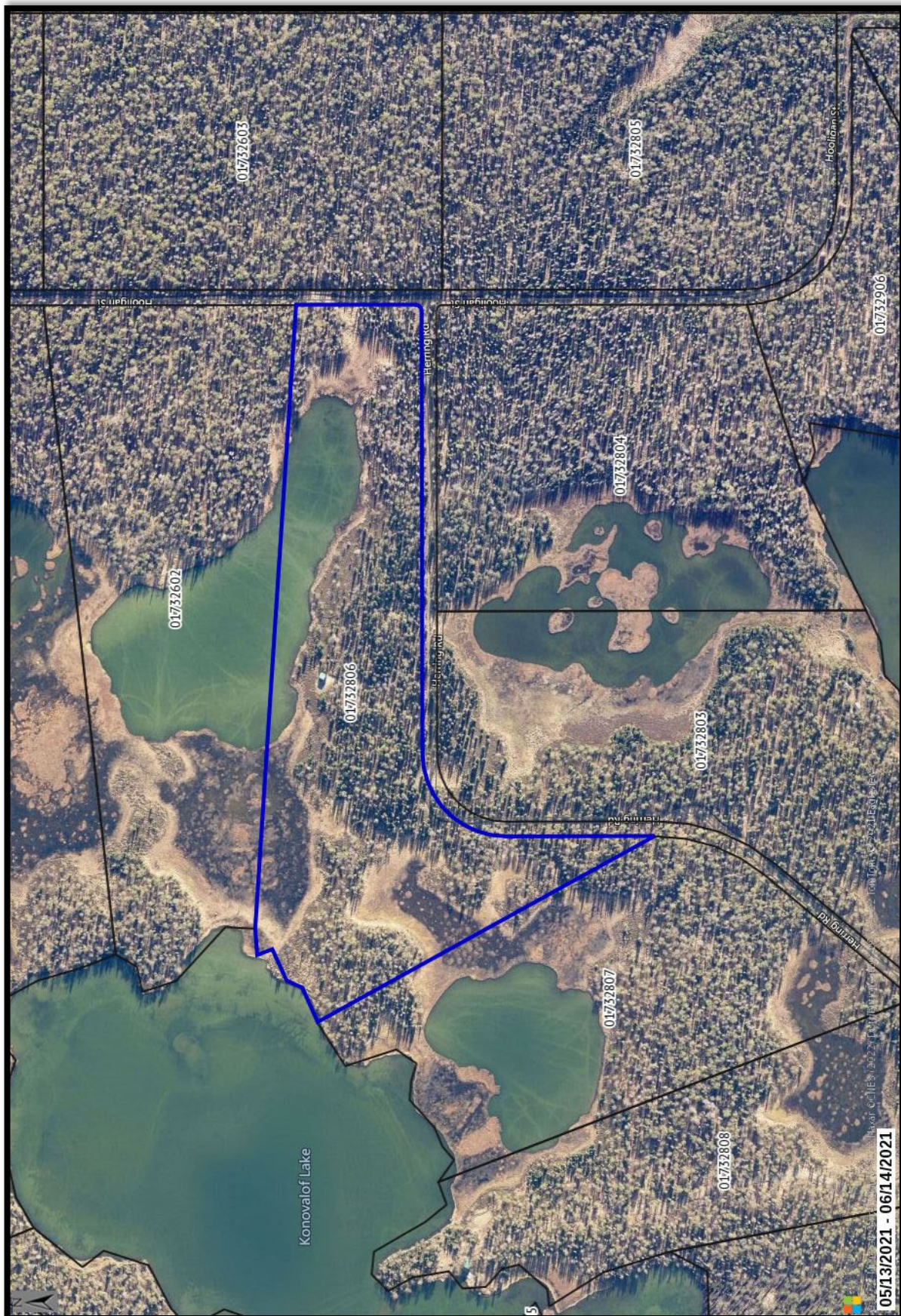
SUBJECT PHOTOS



SUBJECT PHOTOS



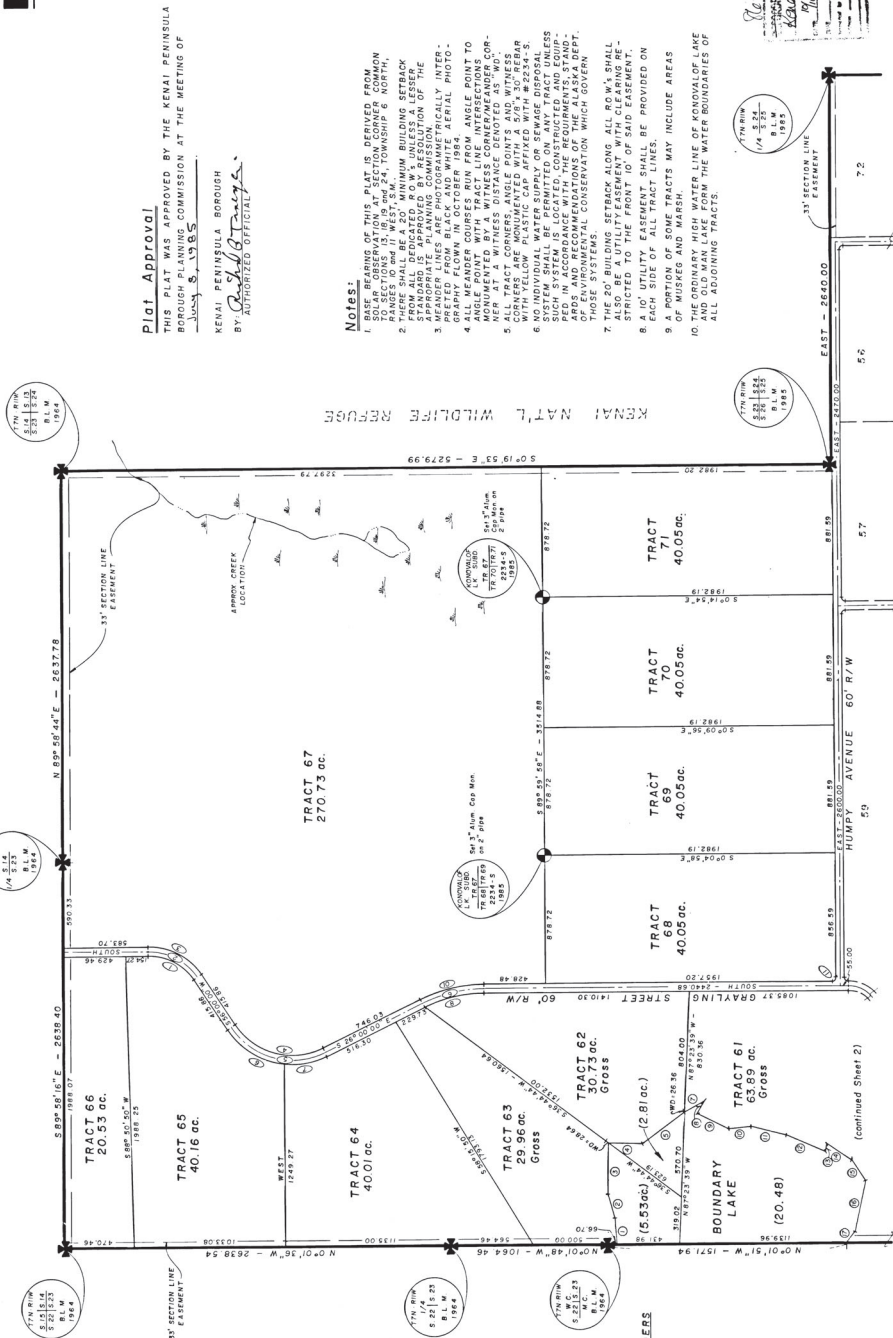
SUBJECT MAP



CONTOUR MAP



UNSUBDIVIDED



Plat Approval

THIS PLAT WAS APPROVED BY THE KENAI PENINSULA BOROUGH PLANNING COMMISSION AT THE MEETING OF
JULY 8, 1985

KENAI PENINSULA BOROUGH
BY Charles J. Johnson
AUTHORIZED OFFICIAL

Certificate of Ownership and Dedication

WE HEREBY CERTIFY THAT WE ARE THE OWNERS OF THE PROPERTY SHOWN AND DESCRIBED HEREON, AND THAT WE HEREBY ADAPT THIS PLAT TO THE PUBLIC USE AND GRANT ALL EASEMENTS TO THE USE SHOWN.

James O. Segura
SUBSCRIBED AND SWORN TO BEFORE ME, THIS 30th DAY OF SEPTEMBER, 1985

James O. Segura
JAMES O. SEGURA, VICE PRESIDENT
SUBSCRIBER Native Association, Inc.

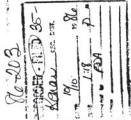
Charles J. Johnson
Charles J. Johnson
Notary's Acknowledgment
FOR James O. Segura
SUBSCRIBED AND SWORN TO BEFORE ME, THIS 30th DAY OF SEPTEMBER, 1985

Charles J. Johnson
Charles J. Johnson
NOTARY PUBLIC, STATE OF ALASKA
MY COM. EXPIRES 11/30/88

Surveyor's Certificate

I, GARY D. DRASKY, CERTIFY THAT I AM A REGISTERED LAND SURVEYOR, THAT THIS PLAT IS A TRUE AND CORRECT REPRESENTATION OF LANDS OWNED BY THE KENAI PENINSULA BOROUGH PLANNING COMMISSION, AND THAT THE DISTANCES AND BEARINGS ARE SHOWN CORRECTLY, AND THE ERROR OF CLOSURE FOR FIELD TRAVERSE DOES NOT EXCEED ONE PART IN 5000, AND THAT ALL NECESSARY EXTERIOR CONTROLS WERE USED, AND THAT ALL NECESSARY MONUMENTS, AND LOT CORNERS HAVE BEEN SET AND STAKED.

Gary D. Drasky
GARY D. DRASKY, REGISTERED LAND SURVEYOR
DATE 9/23/85



MATCH SHEET 2

OLD MAN LAKE MEANDERS - Sheet 3 of 4 (see sheet 1)

NO.	BEARING	DISTANCE	NO.	BEARING	DISTANCE
1	N 87°25'12" E	186.10	140	N 00°38'20" E	96.68
2	N 37°19'58" E	168.34	141	N 87°58'14" W	166.28
3	S 20°20'55" W	229.55	142	N 25°06'46" W	145.28
4	S 61°40'31" W	379.77	143	N 27°00'06" W	54.09
5	S 34°29'08" E	167.23	144	N 78°16'28" W	179.46
6	N 58°29'22" W	115.29	145	N 10°20'39" W	212.15
7	S 25°55'55" W	235.38	146	N 02°22'41" E	207.74
8	S 06°06'15" E	355.33	147	N 87°58'14" W	41.46
9	S 05°26'12" W	179.97	148	N 87°58'14" W	236.20
10	S 18°42'04" W	355.33	149	N 87°58'14" W	236.20
11	S 05°26'12" W	179.97	150	N 87°58'14" W	129.50
12	S 18°42'04" W	355.33			
13	S 05°26'12" W	179.97			
14	S 18°42'04" W	355.33			
15	S 05°26'12" W	179.97			
16	S 18°42'04" W	355.33			
17	S 05°26'12" W	179.97			

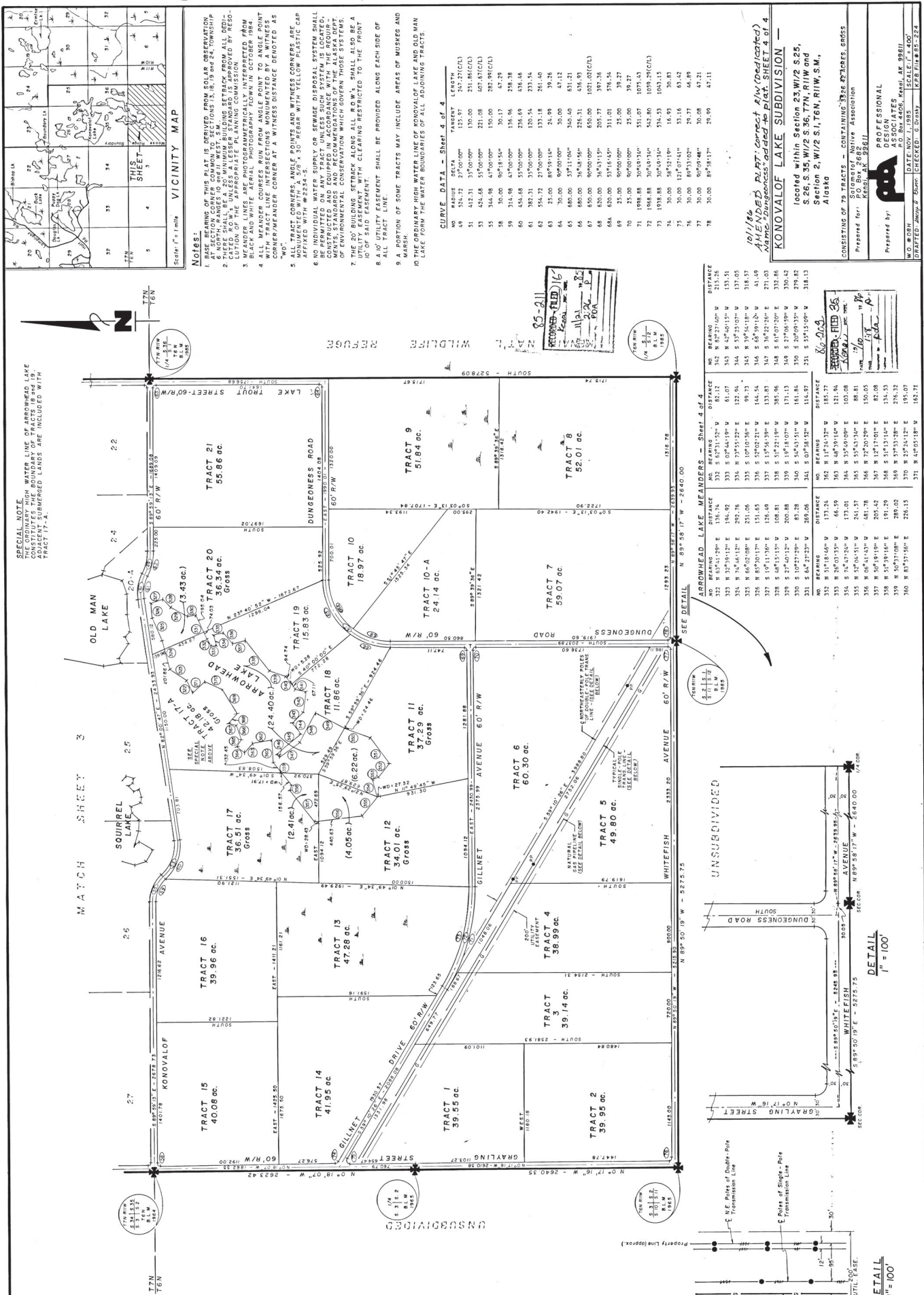
SOOTY LAKE MEANDERS - Sheet 3 of 4 (see sheet 3)

NO.	BEARING	DISTANCE	NO.	BEARING	DISTANCE
284	S 18°03'14" E	144.72	294	N 00°38'20" E	96.68
285	S 18°03'14" E	144.72	295	N 00°38'20" E	96.68
286	S 18°03'14" E	144.72	296	N 00°38'20" E	96.68
287	S 18°03'14" E	144.72	297	N 00°38'20" E	96.68
288	S 18°03'14" E	144.72	298	N 00°38'20" E	96.68
289	S 18°03'14" E	144.72	299	N 00°38'20" E	96.68
290	S 18°03'14" E	144.72	300	N 00°38'20" E	96.68
291	S 18°03'14" E	144.72	301	N 00°38'20" E	96.68
292	S 18°03'14" E	144.72	302	N 00°38'20" E	96.68
293	S 18°03'14" E	144.72	303	N 00°38'20" E	96.68

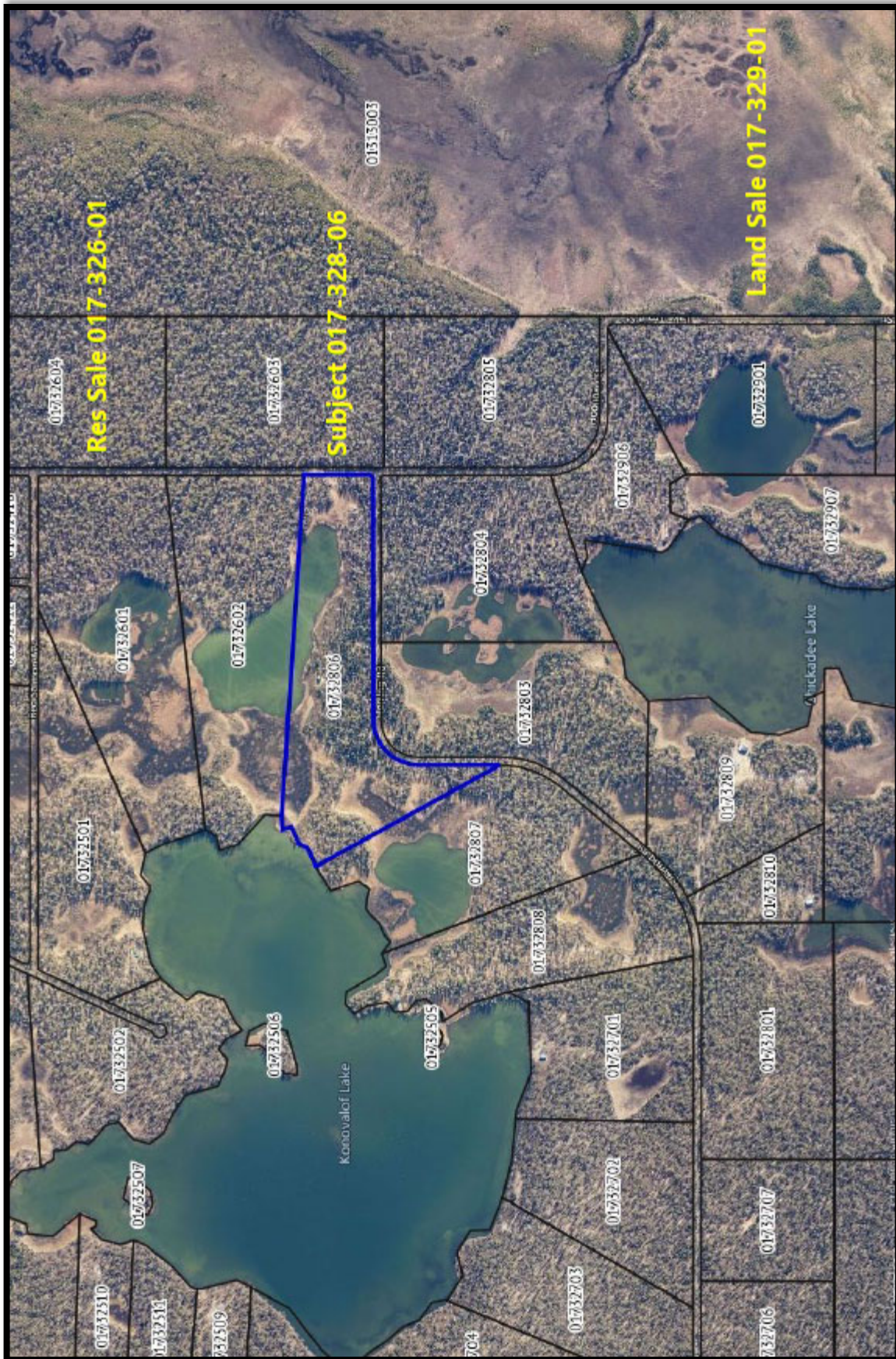
KONOVALOF LAKE SUBDIVISION

located within Section 23, W/2 S 25, S 26, S 35, W/2 S 36, T7N, R11W and Section 2, W/2 S 1, T6N, R11W, S.W. 1/4, A1080
CONSISTING OF 79 TRACTS - CONTAINING 326.42 ACRES, MORE OR LESS
Prepared for: Kenai Native Association
Prepared by: Kenai, AK 99581
DATE: NOV. 1, 1985
SCALE: 1" = 400'
CHECKED: Kenai, AK 99581
KCB FILE NO. 85-224

ANNEXED PLAT: 10/1/86
1/3, 4 & 5 changed detail in dimensions (noted & corrected)
2 changed bearing on p. 53/59 to read N 89°55'53" E.



SALES MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

017-328-06

Card R01

Assessor's Exhibit

Isrn: 7571

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

T 7N R 11W SEC 35 Seward Meridian KN 0860203 KONOVALOF LAKE SUB AMENDED TRACT 33

PRIMARY OWNER

MOLL CATHERINE M
1011 1ST ST
KENAI, AK 99611-7205

Neighborhood:

140 Central Peninsula - Nikiski

Property Class:

190 Residential Accessory Bldg

TAG:

55 - NIKISKI SN.

Residential Accessory Bldg

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	25,800	25,800	25,800	25,800	65,500	65,500
Improvements	13,000	12,900	12,700	12,900	10,900	10,800
Total	38,800	38,700	38,500	38,700	76,400	76,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Remote/Residential M	49 User Definable Land Formul		44.04	901	901	39,700	G Waterfront Lake	100	39,700	65,500
						9	View Good	40	15,880	
						E	WETLANDS			
						O	Gas No	-15	-5,955	
						Y	Elec No	-20	-7,940	
						V	Platted	-40	-15,880	
ASSESSED LAND VALUE (Rounded) :									25,805	65,500

MEMOS

Building Notes

10/16 TB NO CHANGE

Land Notes

07/20 TB/TJ 40% WET

ASG 18

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			

ORIGINAL

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 017-328-06 Cd # 1 of 1 InspDate 4/30/21 Appraiser LC/MB

STR. OVERRIDE VALUE _____

Redraw: Y N Reinspect: Y N Yr. _____Supp. Roll: Y NInsp Reason: B

Property Class		Occupancy		Type:	Material:		Quality:	
VA 100	Condo 140	Single Family	Condo		Frame	Cabin	G	
VA(Lnd Imp)105	AB 190	<input checked="" type="checkbox"/> Duplex	Townhouse		Log	P	VG	
RS 110	CM VC 300	Triplex			Mas	L	EX	
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt			F	HVI	
RC 120	CM 350	Multi-family	Eff Yr			AV	HVII	
MH 130	LH VA 600	Other	Pct.Comp.					
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	water htr				
Normal for class	Gable	CompSh to 235	No Heat	2-fix	4-fixture				
Piers - no wall	Gambrel	CompSh 240-260	Radiant Ceiling	3-fix	5-fixture				
Mono slab	Flat-6r Shed	Comp Roll	Radiant Floor	Extra fixtures					
None	A-Frame	Metal	Electric BB	No Plumbing					
Foundation Walls	Complex	Other	Forced Air	Special Features					
Formed Concrete		Shake-sh med	Space Heater	Elevator (Stops)					
Piers - no wall	Pitch	Wood shingles		Sauna Bath (Interior)					
Chemonite	Low to 4/12	Features - Basement & Monitor				Whirlpool			
Cinder block	Med 5/12 - 8/12	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)						Norm. for class						
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						Sheetrock						
Stucco						Basement:	Concrete						Ceiling Finish	1	1.5	1.75	2	A	
T-11 Economy						Wall	Carpet						Norm. for class						
Vinyl							Ceramic Tile						Suspended						
Wood						Cover	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hardi-Plank							Pergo or Equal						Sheetrock						
													Wood						

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

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES

Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value

DELETE ALL EXISTING OUTBUILDINGS? Y N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive	<u>20</u>					
GPO	A	2014	2015	16 x 20		Attic 16 x 20, wood stove RFX 6 x 20

NOTES:

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

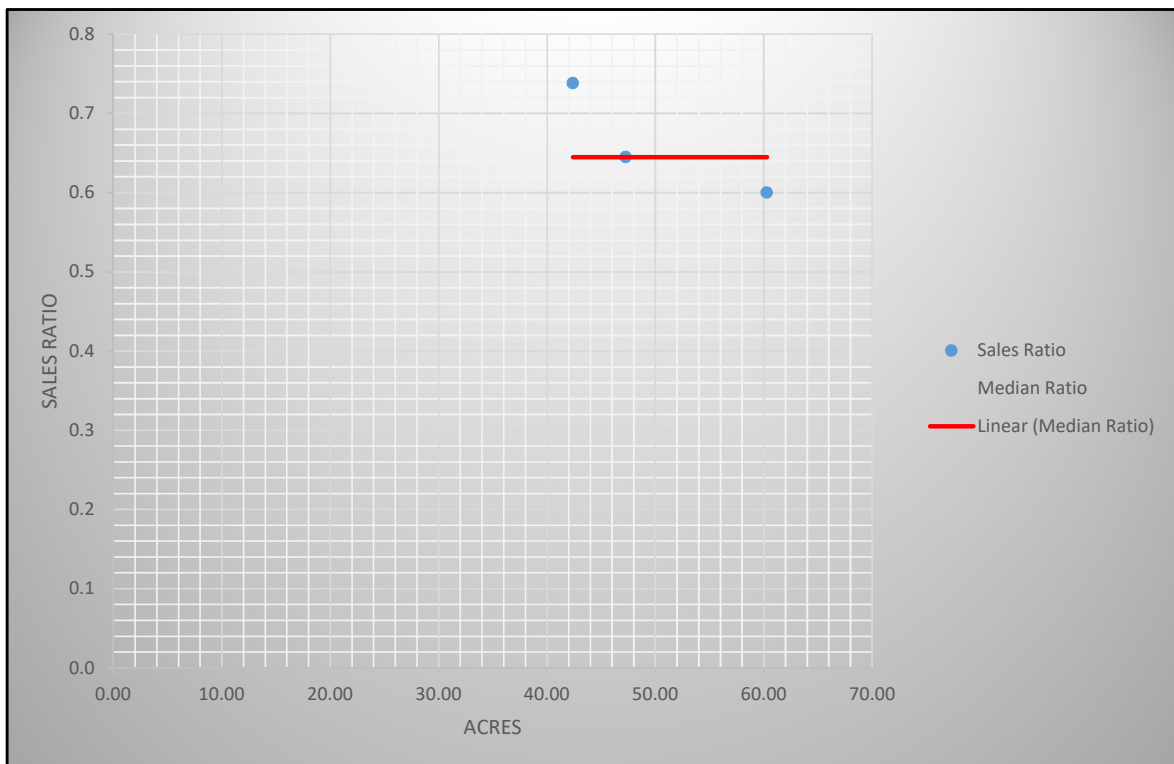
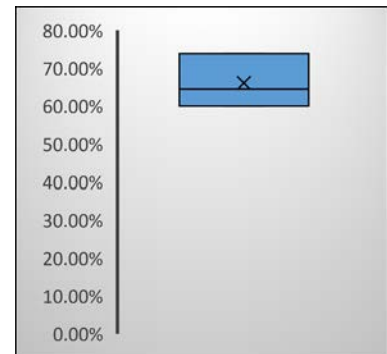
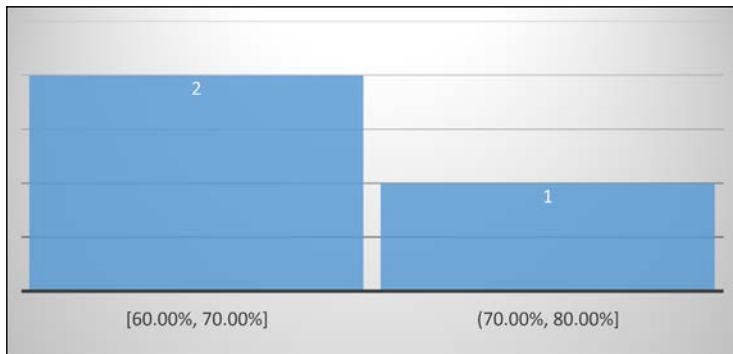
Size Ranges	Cabin = 0 - 500 s.f.				Cottage = 501 - 800 s.f.				Res. = 801 - Infinity			
	mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%	
	LOW 65 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%	QUALITY	FAIR	AVERAGE	GOOD	VERY GOOD	EXCELLENT
FLOOR COVER	NONE or low grade on subfloor (no padding etc)	2.25 2.10 2.40	2.70 2.55 2.40	3.15 3.00 2.85	3.60 4.00 3.80	4.35 4.05 3.75	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	3.60 3.40 3.20	4.20 4.00 3.80	4.80 4.60 4.40	5.40 5.00 4.60	7.20 6.60 6.00	7.20 6.60 6.00	7.20 6.60 6.00	7.20 6.60 6.00	7.20 6.60 6.00	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	2.70 2.55 2.40	3.15 3.00 2.85	3.60 3.45 3.30	4.35 4.05 3.75	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	2.70 2.55 2.40	3.15 3.00 2.85	3.60 3.45 3.30	4.35 4.05 3.75	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	1.80 1.70 1.60	2.10 2.00 1.90	2.40 2.30 2.20	2.70 2.50 2.30	3.60 3.30 3.00	3.60 3.30 3.00	3.60 3.30 3.00	3.60 3.30 3.00	3.60 3.30 3.00	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	9.00 8.50 8.00	10.5 10.0 9.50	12.0 11.5 11.0	14.5 13.5 12.5	18.0 16.5 15.0	18.0 16.5 15.0	18.0 16.5 15.0	18.0 16.5 15.0	18.0 16.5 15.0	18.0 16.5 15.0
CEILING	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	4.50 4.25 4.00	5.25 5.00 4.75	6.00 5.75 5.50	7.25 6.75 6.25	9.00 8.25 7.50	9.00 8.25 7.50	9.00 8.25 7.50	9.00 8.25 7.50	9.00 8.25 7.50	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	18.0 17.0 16.0	21.0 20.0 19.0	24.0 23.0 22.0	29.0 27.0 25.0	36.0 33.0 30.0	36.0 33.0 30.0	36.0 33.0 30.0	36.0 33.0 30.0	36.0 33.0 30.0	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	45.0 42.5 40.0	52.5 50.0 47.5	60.0 57.5 55.0	72.5 67.5 62.5	90.0 82.5 75.0	90.0 82.5 75.0	90.0 82.5 75.0	90.0 82.5 75.0	90.0 82.5 75.0	90.0 82.5 75.0

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

QUALITY	70% of P	G-	110%
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%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVI	200%+
A	100%		
A+	105%		

LAND SALES RATIO STUDY

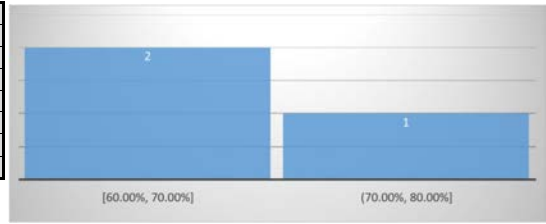
Ratio Sum	1.98		Excluded	0
Mean	66.09%	Earliest Sale 4/27/2018	# of Sales	3
Median	64.48%	Latest Sale 8/5/2020	Total AV \$	67,600
Wtd Mean	68.28%	Outlier Information	Total SP \$	99,000
PRD:	0.97	Range 1.5	Minimum	60.00%
COD:	7.13%	Lower Boundary 39.30%	Maximum	73.80%
St. Dev	0.0704	Upper Boundary 94.50%	Min Sale Amt \$	20,000
COV:	10.65%		Max Sale Amt \$	50,000



LAND SALES RATIO STUDY

Ratio Sum	1.98	2.28		Excluded	0
Mean	66.09%	Earliest Sale	4/27/2018	# of Sales	3
Median	64.48%	Latest Sale	8/5/2020	Total AV	\$ 67,600
Wtd Mean	68.28%	Outlier Information		Total SP	\$ 99,000
PRD:	0.97	Range	1.5	Minimum	60.00%
COD:	7.13%	Lower Boundary	39.30%	Maximum	73.80%
St. Dev	0.0704	Upper Boundary	94.50%	Min Sale Amt	\$ 20,000
COV:	10.65%			Max Sale Amt	\$ 50,000

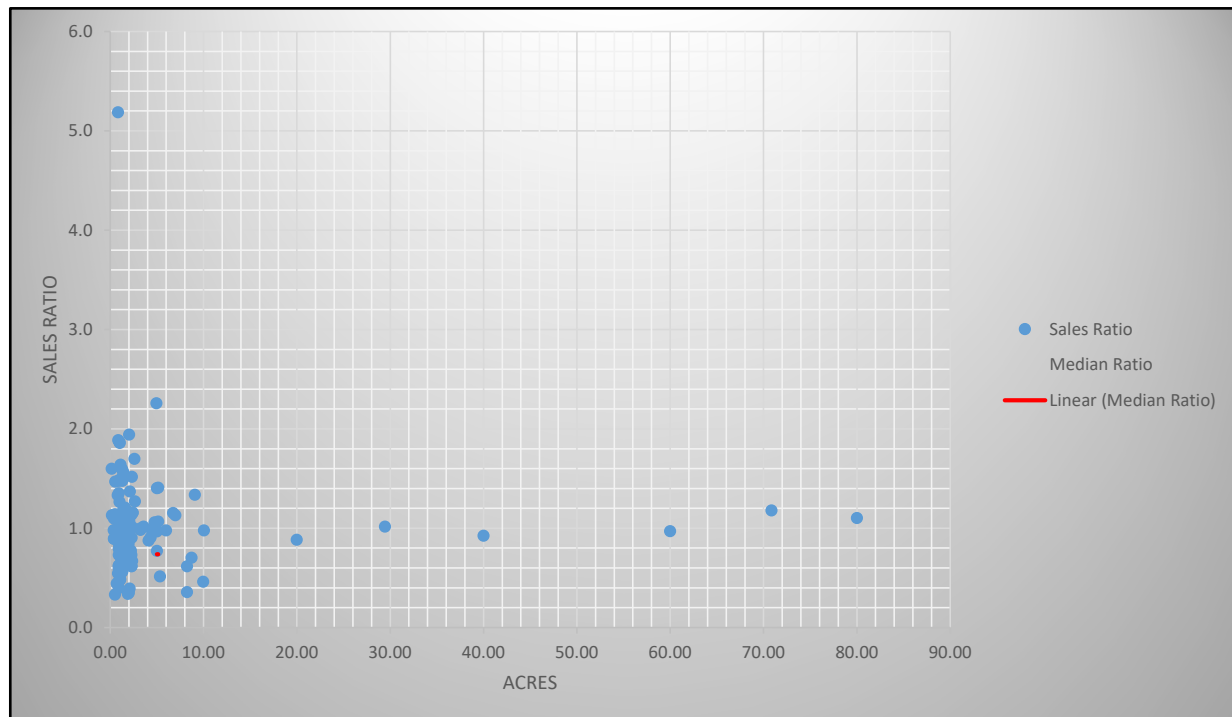
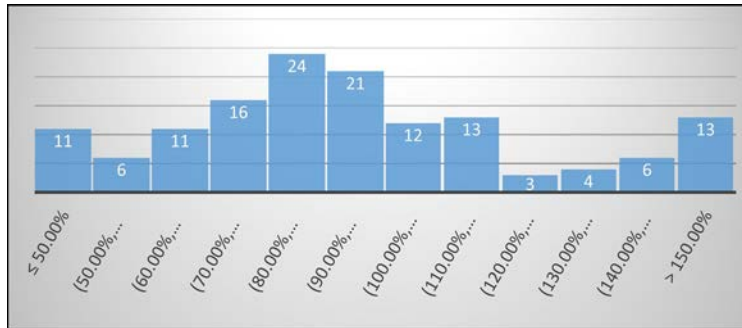
NBH



neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
140	5/24/19	7574	01732901	42.40	\$ 36,900	\$ 50,000	13	C	\$12,800		73.80%
140	4/27/18	7595	01733203	60.30	\$ 12,000	\$ 20,000	13	C	\$13,900		60.00%
140	8/5/20	7604	01733304	47.28	\$ 18,700	\$ 29,000	13	C	\$13,100		64.48%

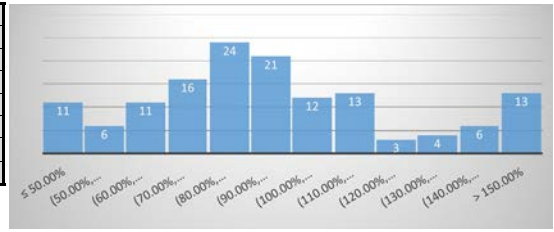
LAND SALES RATIO STUDY

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



LAND SALES RATIO STUDY

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



NBH

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

LAND SALES RATIO STUDY

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

RATIO STUDY

RATIO SUM:	2.01	12/1/2018	0.98	# OF SALES:	2
MEAN:	100.47%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 294,200
MEDIAN:	100.47%	Latest Sale	10/2/2020	TOTAL SP:	\$ 299,900
WTD MEAN:	98.10%	Outlier Info		MINIMUM:	93.35%
PRD:	1.02	Range	1.50	MAXIMUM:	107.60%
COD:	7.09%	Lower Boun	#NUM!	SALE AMT:	\$ 100,000
ST. DEV	0.1008	Upper Boun	#NUM!	SALE AMT:	\$ 199,900
COV:	10.03%			\$ -	\$ 249,900

SALE DATE:	2022
HOUSE TYPE	1.5 L
MKT AREA:	140

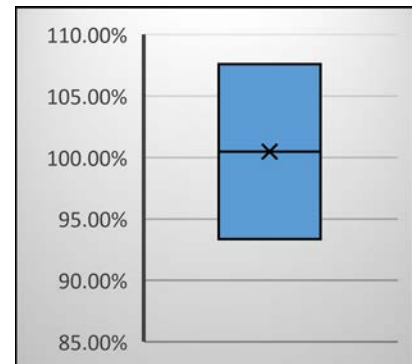
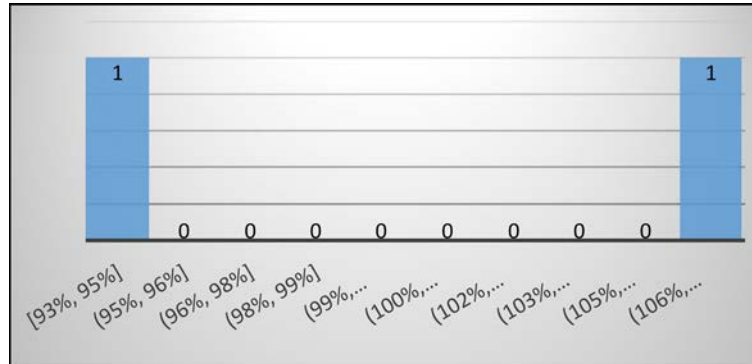
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
01732601	140	\$ 115,300	\$ 71,300	\$ 186,600	\$ 199,900	93.35%	41	10/2/2020	A
01732701	140	\$ 55,600	\$ 52,000	\$ 107,600	\$ 100,000	107.60%	41	10/11/2019	F+

NBH # 140

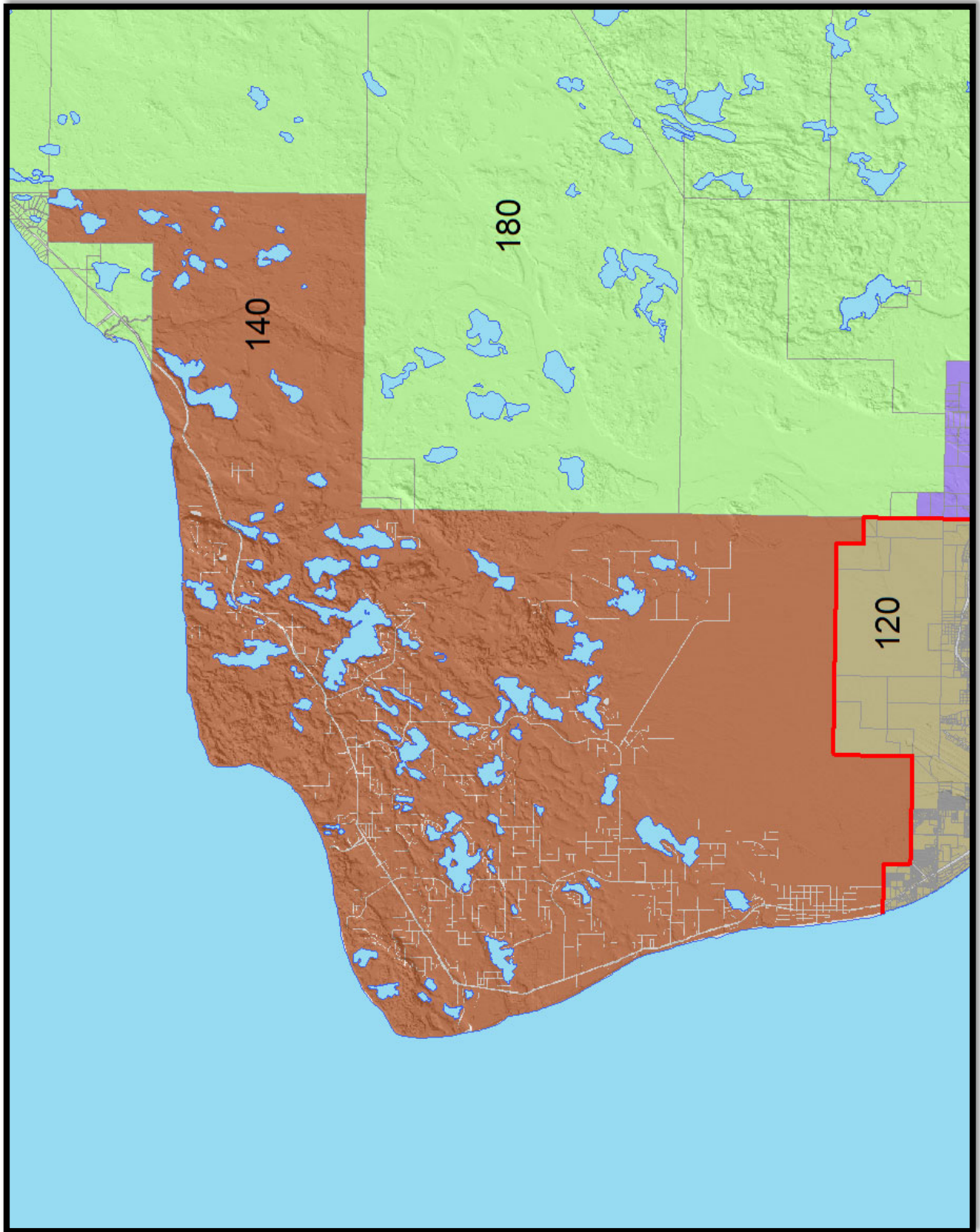
HT 1.5 L

#REF!

RATIO SUM:	2.01	12/1/2018	0.98	# OF SALES:	2
MEAN:	100.47%	Earliest Sale	10/11/2019	TOTAL AV:	\$ 294,200
MEDIAN:	100.47%	Latest Sale	10/2/2020	TOTAL SP:	\$ 299,900
WTD MEAN:	98.10%	Outlier Information		MINIMUM:	93.35%
PRD:	1.02	Range	1.5	MAXIMUM:	107.60%
COD:	7.09%	Lower Boundary	#NUM!	MIN SALE AMT:	\$ 100,000
ST. DEV	10.08%	Upper Boundary	#NUM!	MAX SALE AMT:	\$ 199,900
COV:	10.03%				



MARKET AREA MAP



Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/28/22	11:10 AM	Moll Catherine	017-328-06	(907) 741-0336	Left message, follow up on her request to have an Informal meeting on values.
3/28/22	11:35 AM	Moll Catherine	017-328-06	(907) 741-0336	Will come into the Office on Wednesday, March 30th @ 11:00 to 11:30 am for an Informal Adjustment Meeting with Les Crane and Bill Anderson.
3/29/22	4:54 PM	Alaska West Air	017-328-06	(907) 283-4292	Status of Konovolof Lake as a Float Plane Lake, they said they do land floatplanes on Konovolof Lake.
4/7/22	8:02 AM	Moll Catherine	017-328-06	(907) 741-0336	Made a copy of info she left, will inspect next week.

BUYER / Address

LAURA F DIRKSEN
JOSEPH H DIRKSEN
8014 SANDY CIR
ANCHORAGE AK 99507-3282

Parcel ID (PIN): 017-329-01
Date of Purchase: 07/15/2021
Document Number: 20210077290
Conveyance Number: 352028

Legal Description:

T 7N R 11W SEC 36 Seward Meridian KN 0860203 KONOVALOF LAKE SUB
AMENDED TRACT 23

PURCHASE/SALE PRICE

\$ 119,900

DOWN PAYMENT

\$ 30,000

ESTIMATED VALUE OF ANY PERSONAL
PROPERTY OR INVENTORY INCLUDED
IN PURCHASE PRICE.

\$ 89,900⁰⁰

Please note any mailing address corrections below.

Name: _____

Address _____

City/State/Zip _____

NOTES:

RECEIVED
OCT 27 2021
KPR ASSESSING DEP

OFFICE USE ONLY

\$

Sale Qualification Code _____

Appraiser _____

Date _____

Initial Attempt



017-329-01

2022

7574

Residential Vacant

LAND DATA AND CALCULATIONS

ASSESSED LAND VALUE (Rounded):

MEMOS

Sale Comments

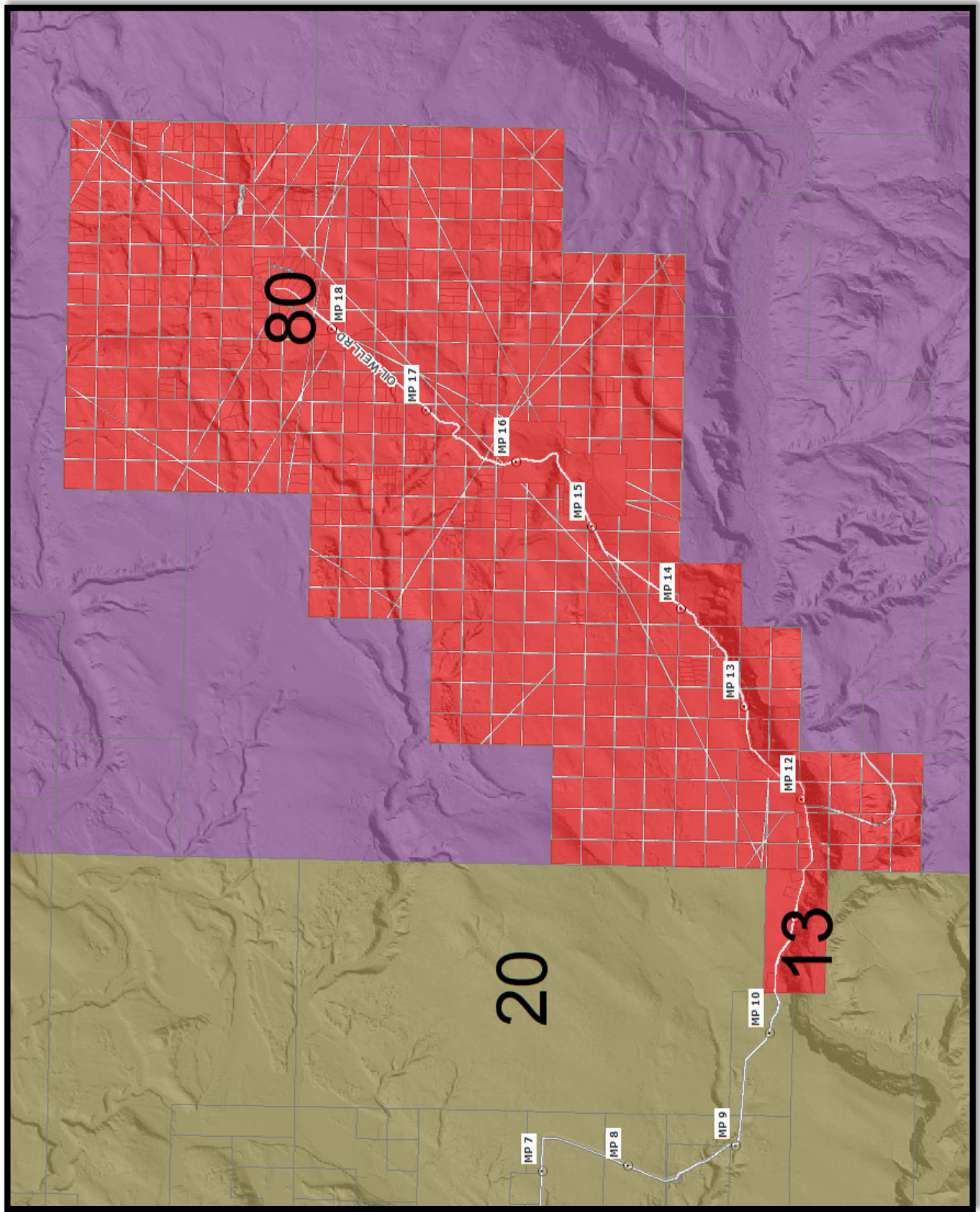
20190042380 \$50,000 AW 10/2019

ASG 32

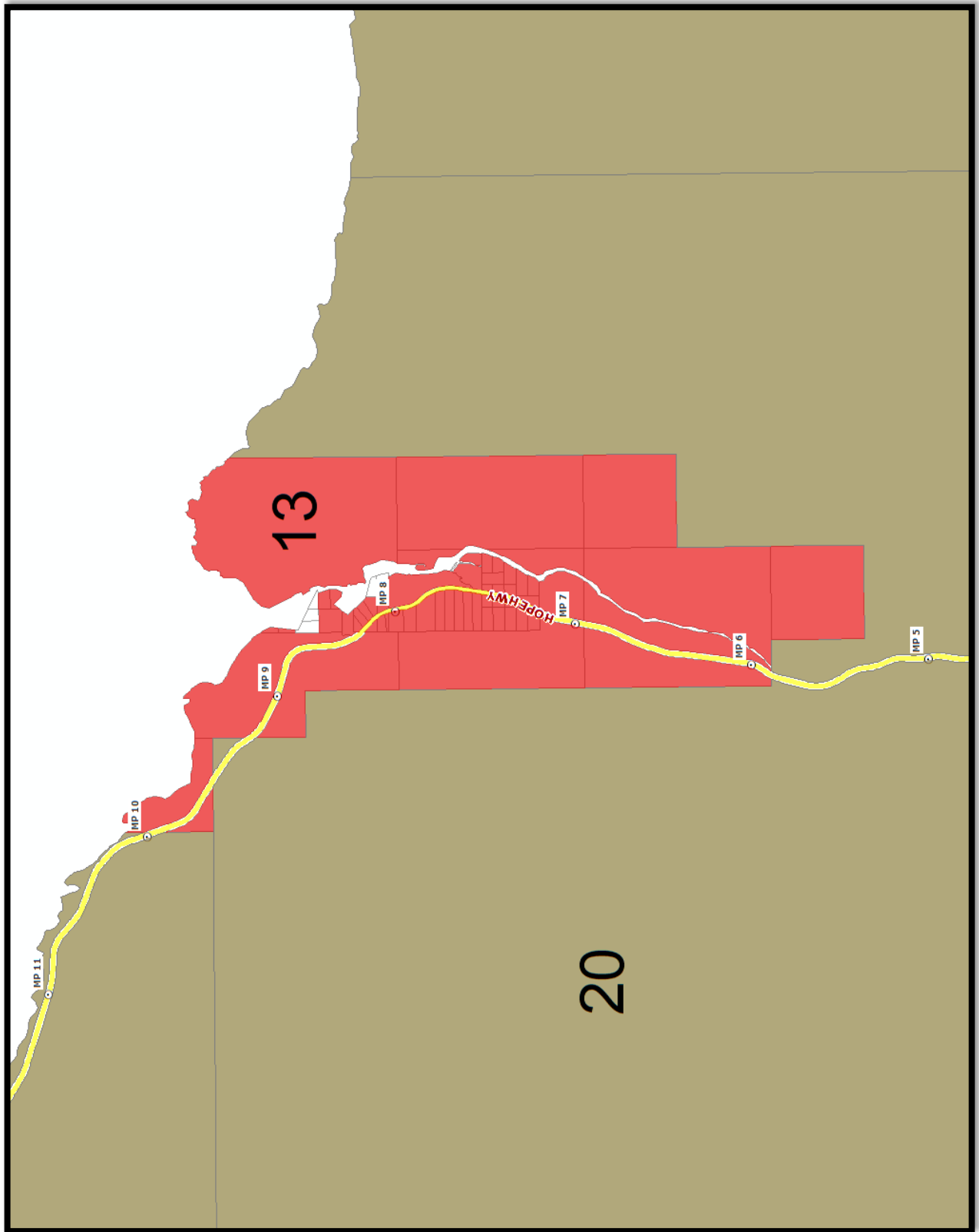
017-329-01 SALE PHOTO



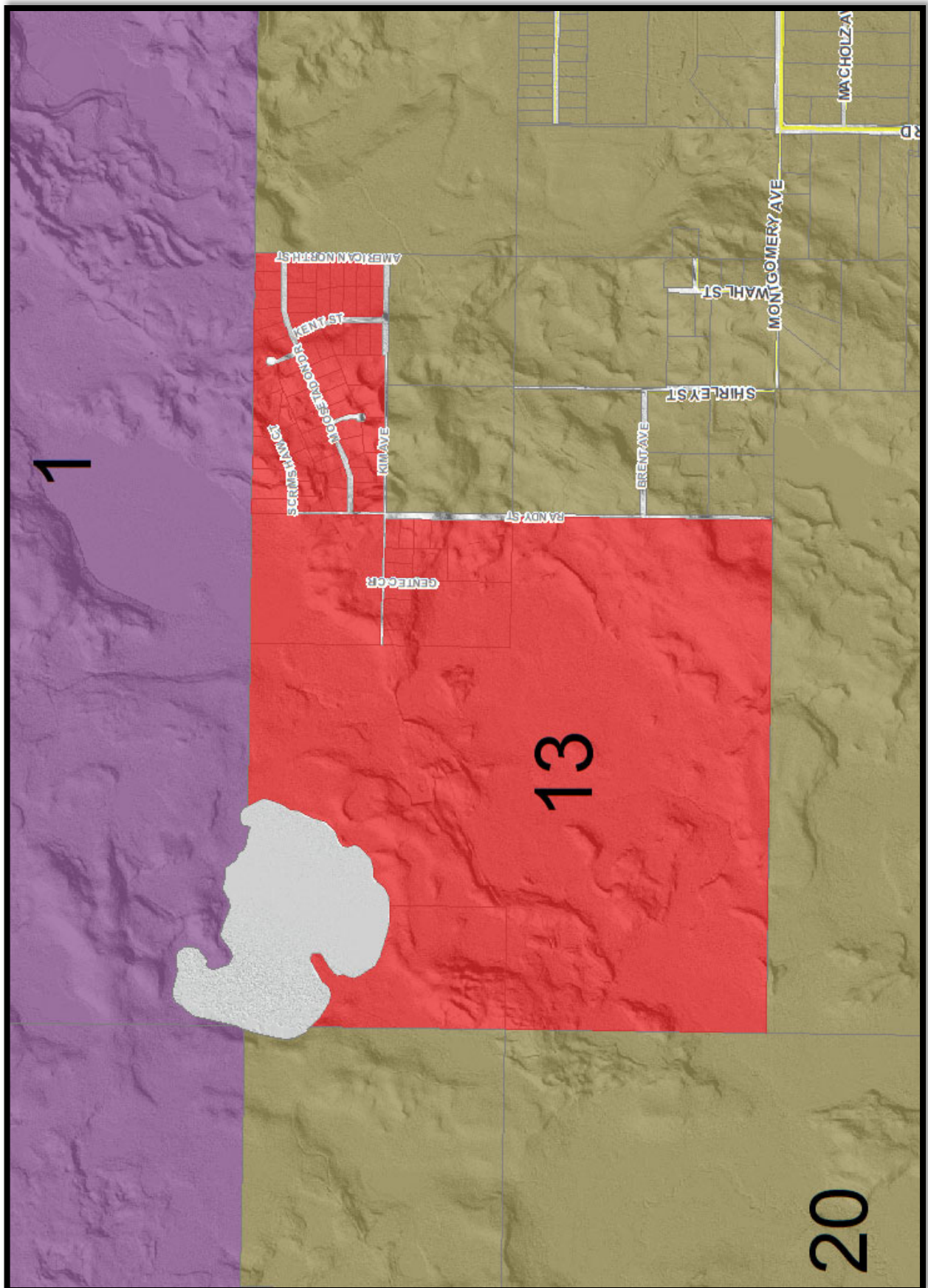
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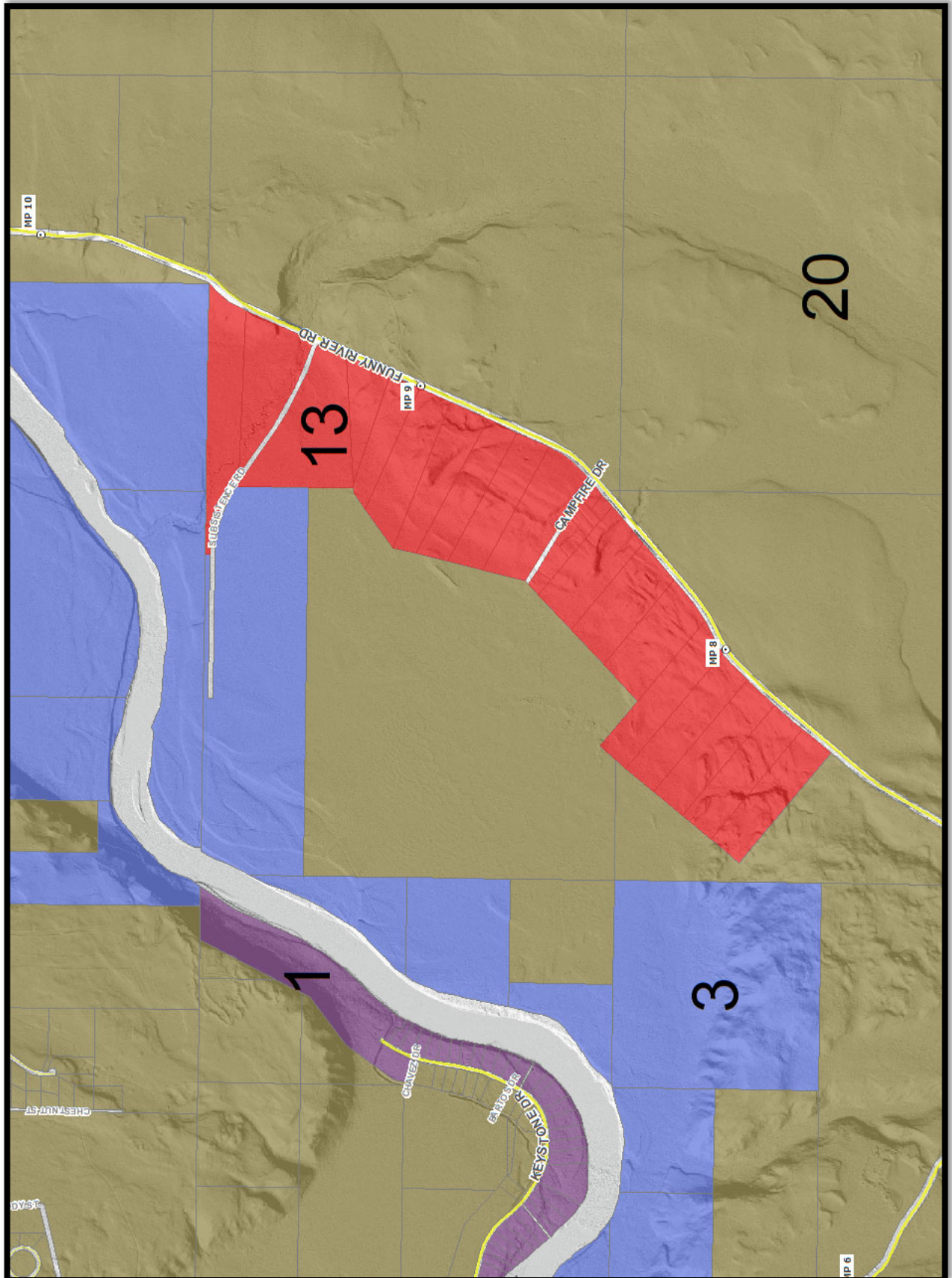
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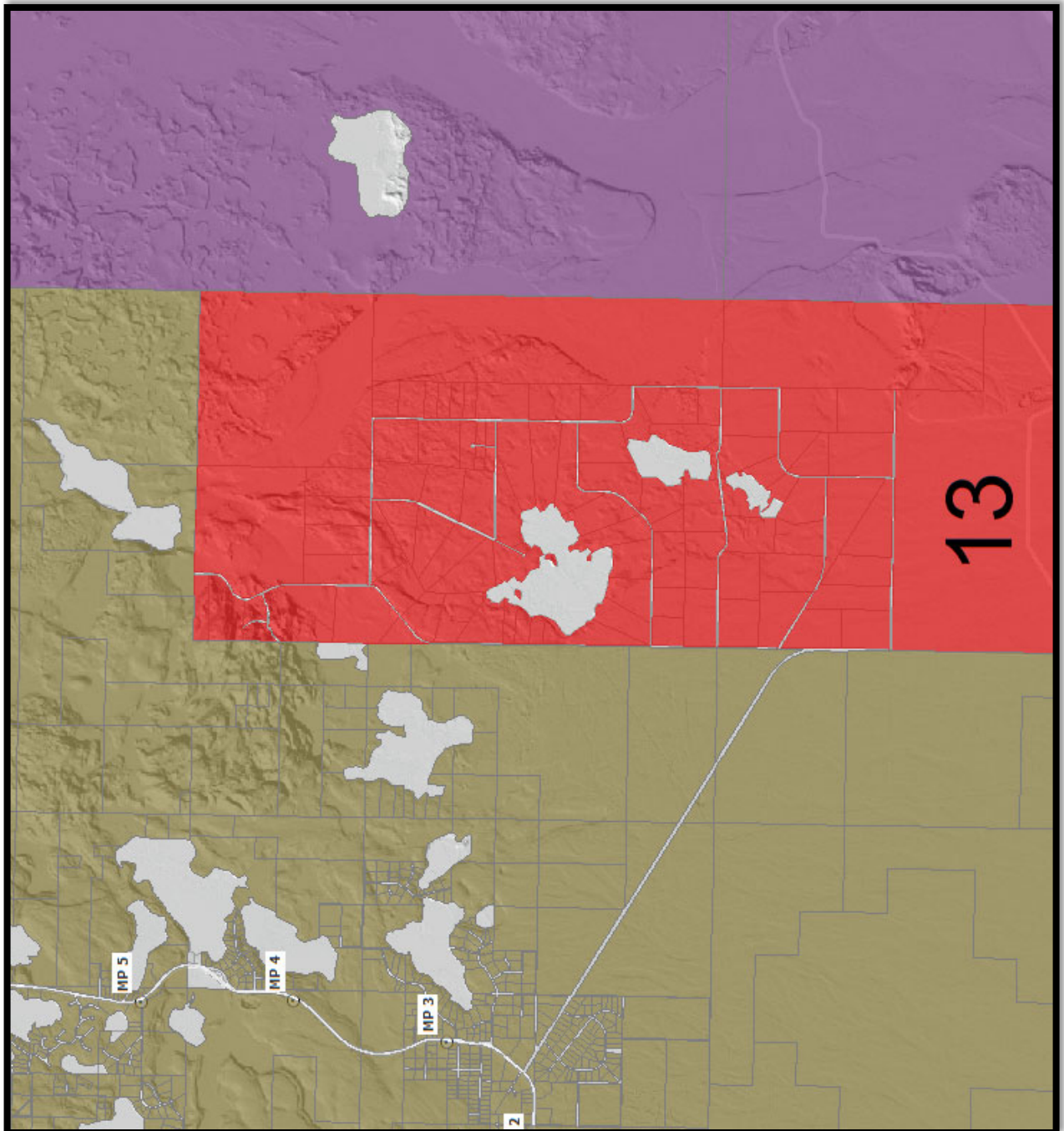
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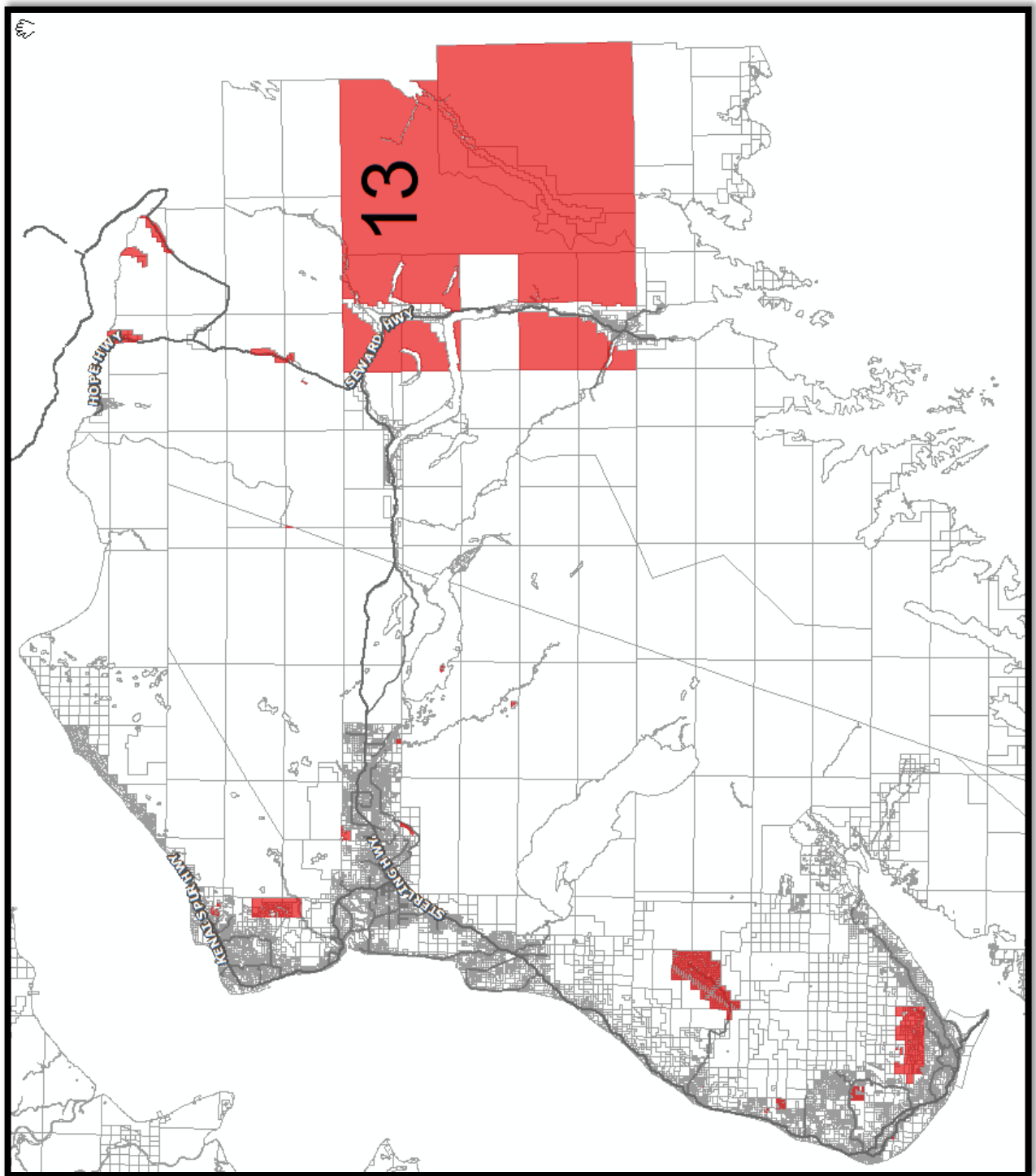
LANDTYPE MAP



LANDTYPE MAP

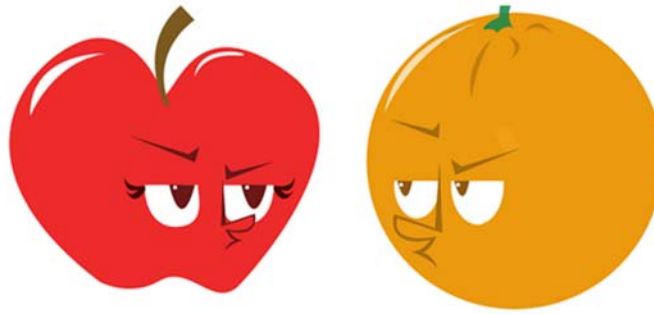


LANDTYPE MAP



Price per Acre Comparison

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



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

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

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

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

Definitions

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

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

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

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

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

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

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

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

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

References

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

Influence Definitions

View

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

Street Access

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

Utilities

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

Water Front

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

Topo

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

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

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

Airstrip Improved: Gravel/ Paved, maintained, lights.

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

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

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

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

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

AS 29.45.110. Full and True Value.

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

BURDEN OF PROOF

The appellant has the burden of proving or providing any information to show that the assessed values are excessive, improper or unequal. The assessor is accorded broad discretion in deciding among the recognized valuation methods. The assessor's choice of one recognized method of valuation over another is simply the exercise of a discretion committed to the assessor by law.

**A borough has discretion to appraise, by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit vs. Greater Anchorage Area Borough, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (Alaska 1970).*

The assessing department is concerned not only with market value, but also with **equity of assessment**, which means: **making sure that every property is assessed at the same level as all others with respect to market value**. For this reason, **the assessor uses a broad scope in its approach to value, using overall trends to value all properties in a given market area**. In contrast, a private appraisal is only concerned with estimating the value of a single property.

