

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2023-11

Don Morrison

Parcel No(s): 05748304

Monday, May 22, 2023 at 2:00 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

Michele Turner, CMC
Acting Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE

Monday, May 22, 2023 – 2:00 PM

April 21, 2023

DON MORRISON
PO BOX 4391
SOLDOTNA, AK 99669

RE: Parcel No(s): 05748304
Owner of Record: DON L & MARSHA R MORRISON
Appellant: DON MORRISON

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Monday, May 22, 2023 at 2:00 PM**

EVIDENCE DUE DATE: Pursuant to KPB 5.12.060(C) any 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 **Monday, May 8, 2023**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing):

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP

An information packet regarding the appeal processes is also available:

[https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet VALUATION APPEAL PROCESS.pdf](https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_APPEAL_PROCESS.pdf).

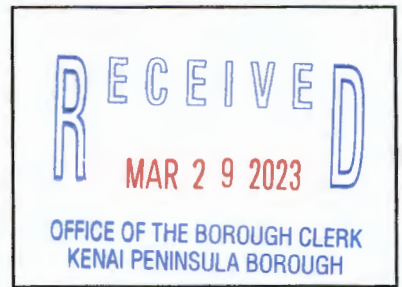
Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KPB 5.12.060(T) is shown for filing a late request. If your case is called and you are not available, we will try reaching you at a later time that day and if we are still unable to reach you, the Board may elect to decide your case based solely on the written material you have presented.

Michele Turner, CMC, Acting Borough Clerk
micheleturner@kpb.us

Tax Year 2023
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, 2023.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A

For Official Use Only

Fees Received: \$ 100.00

☒ Cash [Signature]

☐ Check # _____
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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

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

Account / Parcel Number:	<u>05748304</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Doreen Marsha Morrison</u>	
Legal Description:	<u>T5NR 10w Sec 30 Seward KN 000138 LOT 10</u>	
Physical Address of Property:	<u>Sageo Rd 35855</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>PO Box 4391 Soldotna AK 99669</u>		
Phone (daytime):	<u>907 398 7452</u>	Phone (evening):	
Email Address:	<u>[Signature]</u>		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 201,700 Appellant's Opinion of Value: \$ _____

Year Property was Purchased: 3 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
		<u>Rest of No Comparables</u>		
		<u>Borough N Comparables</u>		

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

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

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

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

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

Value of land To High You have Poplar 1 yr
Has No Sewer Not a room for Sewer Sept put House
on No Road material Last Time did this the value lot less than

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

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.

Don Morrison

Signature of Appellant / Agent / Representative

3/29/23

Date

Don Morrison

Printed Name of Appellant / Agent / Representative

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: MORRISON, DON L AND
MARSHA R

PARCEL NUMBER: 057-483-04

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

SABACA ROAD
SOLDOTNA, AK 99669

LEGAL DESCRIPTION:

T 5N R 10W SEC 30 Seward Meridian KN 0001382
HODGSON SUB LOT 10

ASSESSED VALUE TOTAL:

\$201,700

RAW LAND: \$165,000

SWL (Sewer, Water, Landscaping): \$0

IMPROVEMENTS \$2,000

ADDITIONS \$0

OUTBUILDINGS: \$34,700

LAND SIZE 0.19 Acres

LAND USE AND GENERAL DESCRIPTION

1. Utilities

Electricity: Yes

Gas: Yes

Water: None

Sewer: None

2. Site Improvements:

Street: Gravel Maintained

3. Site Conditions

Topography: Level

Drainage: Typical

View: Excellent

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

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

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

Land Comments

Subject property is a 1.28-acre parcel located in the Ridgeway Riverfront market area (#116). Land influences are gravel-unmaintained access, river waterfront, excellent view, and access to gas & electric utilities.

For the 2023 assessment year, the Ridgeway Riverfront market area (#116) land model was updated. A review and analysis of the 41 sales from 2018 to 2021 was conducted by the Land Appraiser, Heather Windsor. The median ratio for all of the sales is 91.71% and Coefficient of Dispersion (COD) is 20.49. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). These properties are being valued fairly and equitably with surrounding like-kind properties.

Mean	91.90%			Excluded	0
Median	91.71%	Earliest Sale	1/5/2018	# of Sales	41
WtdMean	88.72%	Latest Sale	3/25/2021	Total AV	\$ 2,896,200
PRD:	1.04	Outlier Information		Total SP	\$ 3,264,490
PRB:	0.02	Range	1.5	Minimum %	41.30%
COD:	20.49	Lower Boundary	32.49%	Maximum %	139.36%
St.Dev	0.2587	Upper Boundary	148.18%	Min Sale Amt	\$ 22,200
COV:	28.16			Max Sale Amt	\$ 367,800

Improvement Comments

The subject property's improvements consist of a 30x34 detached garage built in 2002 with heat, interior finish, finished attic, and a driveway.

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

A physical exterior inspection of the property was performed by Vara Martushev, Appraiser I and Joey Barnes, Principal Appraiser. The appellant rejected an interior inspection on the structure and felt that it was being valued correctly. Based on exterior inspection, the file was correct and no adjustments were made.

This value is found to be fair and equitable with like-kind properties in the subject's market area.

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. Influences are applied correctly and uniformly to the subject properties.
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: MORRISON, DON L AND MARSHA R

PARCEL NUMBER: 057-483-04

LEGAL DESCRIPTION: T 5N R 10W SEC 30 Seward Meridian KN 0001382 HODGSON
SUB LOT 10

TOTAL: \$201,700

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT MAP



TOPO MAP





lrsn: 20034

Card R01

PRIMARY OWNER

1116 Ridgeway Riverfront

190 Residential Accessory Bldg

58 - CENTRAL EMERGENCY SERVICES

Residential Accessory Bldg

EXEMPTION INFORMATION

Senior Contiguous
Sen Over > 150k Flag for Contig Parcels

Assessment Year	2018	2019	2020	2021	2022	Worksheet
Land	61,000	61,000	70,200	70,200	73,200	165,000
Improvements	<u>37,800</u>	<u>37,000</u>	<u>39,700</u>	<u>38,700</u>	<u>37,700</u>	<u>36,700</u>
Total	98,800	98,000	109,900	108,900	110,900	201,700

Value

165,000

Yes

rel Main

Yes

ASSESSED LAND VALUE (Rounded):

175 000

6/19 TB ATTIC INFO PER OWNER

3/08 BA UNBUILDABLE PORTION = INABILITY TO INSTALL WELL OR

•SEPTIC DUE TO SEPARATION KENAI RIVER FRNT

ASG9

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint
Electric			HOA		For Sale			PLAT	TRAIL
Public H20			Hwy Fnt		Ag Right			WATERFRONT	
Public Sewer			Easement		Other			Ocean	River
LAND TYPE	RR#20								
	OTHER:							Pond	Dedicated
TOPO	Steep	Ravine	Other		Wetlands				Boat Launch

ORIGINAL

2023

Irsn: 20034

PHYSICAL CHARACTERISTICS

Style: N/A
Occupancy
Story Height:
Finished Area
Attic: None

ROOFING

Material: NONE
Type: NONE
Framing: Std for class
Pitch: Not available

FOUNDATION

Footing: N/A
Walls: N/A

DORMERS

None

FLOORING

EXTERIOR COVER

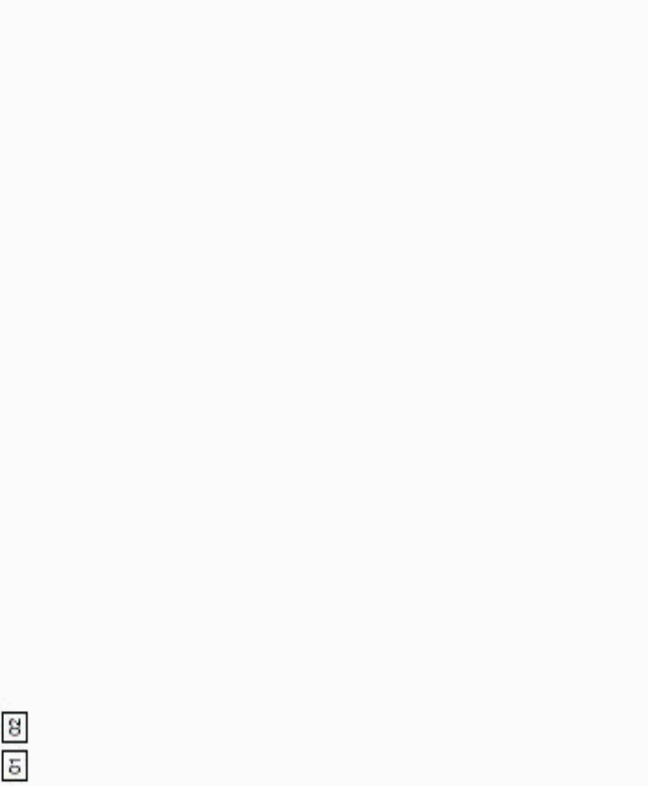
INTERIOR WALLS

HEATING AND PLUMBING

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

R01 057-483-04

Construction BaseArea floor FinArea Value



TOTAL BASE

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 0
Plumbing 0
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 0

EXT FEATURES

Description

GARAGES

Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 0

Quality Class/Grade

057-483-04 R01

GRADE ADJUSTED VALUE (rounded) 0

SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

Description		Improvement		Story or Ht	Grade	Avg	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value
02	ATTIC	360	4.27																		
02	H	1,020	2.40																		
02	IF	360	1.88																		
02	IF	1,020	5.34																		
TOTAL IMPROVEMENT VALUE (for this card)																					36,700

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

SLC
4/10/23

Parcel # 057-483-04 Cd # 1 of 1 InspDate 4/6/23 Appraiser JB/UM

STR. OVERRIDE VALUE

Redraw: Y ☒ N ☐ Reinspect: Y ☒ N ☐ Yr.

Supp. Roll: Y ☒ N ☐

Insp Reason: B

Property Class		Occupancy		Type:	Material:		Quality:	
VA 100	Condo 140	Single Family	Condo		Frame	Cabin	G	
VA(Lnd Imp) 105	AB 190	Duplex	Townhouse		Log	P	VG	
RS 110	CM VC 300	Triplex			Mas	L	EX	
RS 112	CM(Lnd Imp) 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 (Lnd Imp) 605	Extra Living Units						
MH 132	Other	Designed	Converted					

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		Type	Built up	Hot Water		Kitchen		water htr	
Normal for class		Gable	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 or 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		Pitch	Shake-sh med	Space Heater		Elevator (Stops)			
Piers - no wall			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)						Basement:	Base Allowance						Sheetrock					
Stucco						Concrete	Concrete						Ceiling Finish	1	1.5	1.75	2	A
T1-11 Economy						Wall	Carpet						Norm. for class					
Vinyl						Cover	Ceramic Tile						Suspended					
Wood							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	G	E	Street Access		
Septic(3-4plex)	Sand Point	Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain
Crib	Spring	Electric			High		High			PLAT	Limited / NA	
Septic (dup)	Private Water	Public H2O			Easement*		Other*			Water Front		
Sept(Holding)Tk	Public Sewer									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	Value

DELETE ALL EXISTING OUTBUILDINGS? Y N							
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features	
Drive							
DET GAR	G	2002	2006	30x34		H, IF ATT 12x30 w/ IF 12x30	
						SYSTEM INFL	
						10-2023	
						B. CARPENTER	
						B. CARPENTER	

NOTES:

OWNER EXPRESSED CONCERNS WITH ABILITY TO ADD WELL / SEPTIC
DUE TO PROXIMITY TO RIVER AND OTHER WELLS / SEPTICS IN PLACE
GRAVEL UNMAINT ACCESS

ASG11



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

057-483-04
Card R01

2023
Issn: 20034

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 0.19	PRIMARY OWNER
Neighborhood:	116 Ridgeway Riverfront	T 5N R 10W SEC 30 Seward Meridian KN 0001382 HODGSON SUB LOT 10		MORRISON DON L & MARSHA R PO BOX 4391 SOLDOTNA, AK 99669-4391
Property Class:	190 Residential Accessory Bldg			
TAG:	58 - CENTRAL EMERGENCY SERVICES			

Residential Accessory Bldg

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2018	2019	2020	2021	2022
Senior Contiguous	Land	61,000	61,000	70,200	70,200	73,200
Sen Over > 150k Flag for Contig Parcels	Improvements	37,800	37,000	39,700	38,700	37,700
	Total	98,800	98,000	109,900	108,900	110,900
						201,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Waterfront Rural/Residential	49	User Definable Land Formul	0.19	231,579	231,579	44,000	H Waterfront River	200	88,000	165,000
							A View Excellent	75	33,000	
							P Gas Yes			
							T Gravel Unmain			
							X Elec Yes			
ASSESSED LAND VALUE (Rounded) :									121,000	165,000

MEMOS

Building Notes	6/19 TB ATTIC INFO PER OWNER
Land Notes	3/08 BA UNBUILDABLE PORTION = INABILITY TO INSTALL WELL OR SEPTIC DUE TO SEPARATION KENAI RIVER FRNT
ASG12	

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

RECOMMENDED

2023

Irsn: 20034

PHYSICAL CHARACTERISTICS

Style: N/A
Occupancy
Story Height:
Finished Area
Attic: None

ROOFING

Material: NONE
Type: NONE
Framing: Std for class
Pitch: Not available

FOUNDATION

Footing: N/A
Walls: N/A

DORMERS

None

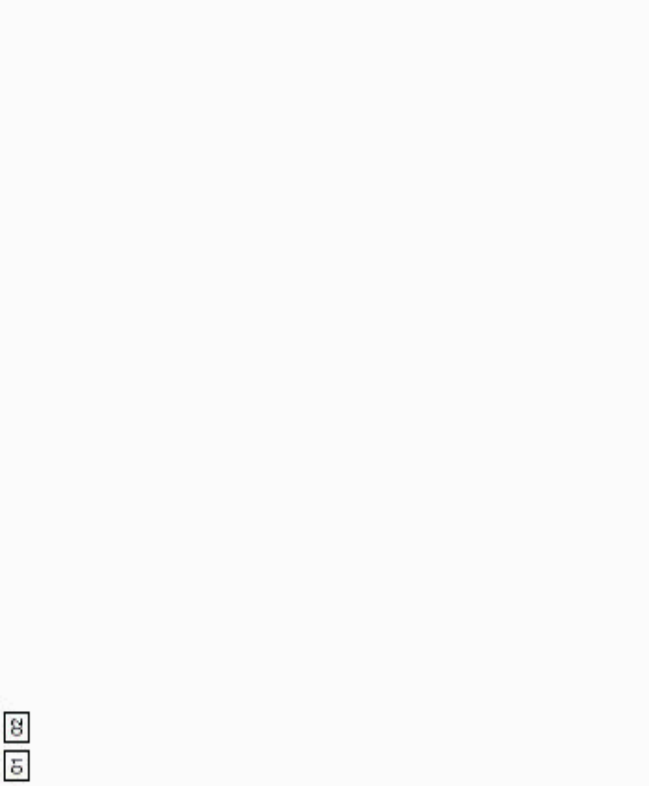
FLOORING

EXTERIOR COVER

INTERIOR WALLS

HEATING AND PLUMBING

Primary Heat: Undefined
2-Fxt.Baths: 0 0 Kit sink: 0 0
3-Fxt.Baths: 0 0 Water Htr: 0 0
4-Fxt.Baths: 0 0 Extra fix: 0
5-Fxt.Baths: 0 0 TOTAL fix: 0



R01

057-483-04

Construction BaseArea floor FinArea Value

TOTAL BASE

INTERIOR

Frame/Siding/Roof/Dorme 0
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 0
Plumbing 0
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0
TOTAL INT 0

EXT FEATURES

Description

GARAGES

Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT

0

Quality Class/Grade

057-483-04 R01

GRADE ADJUSTED VALUE (rounded)

0

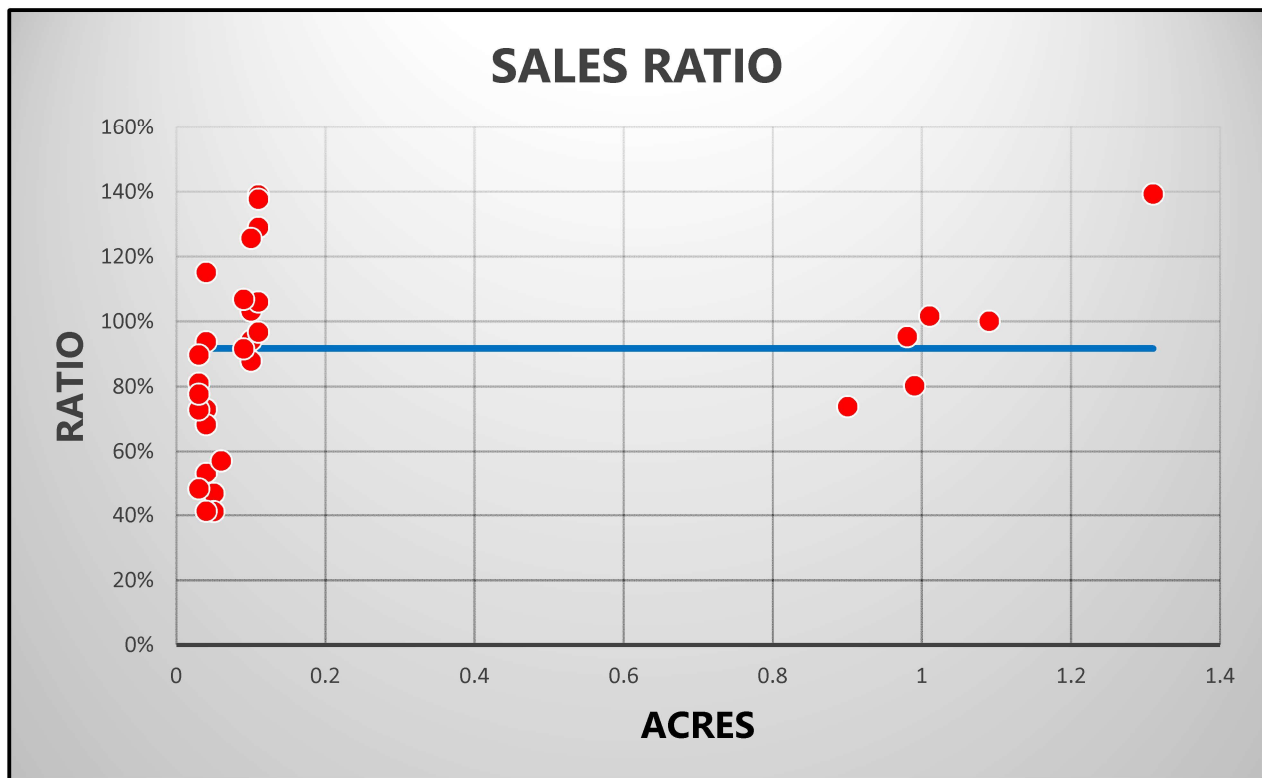
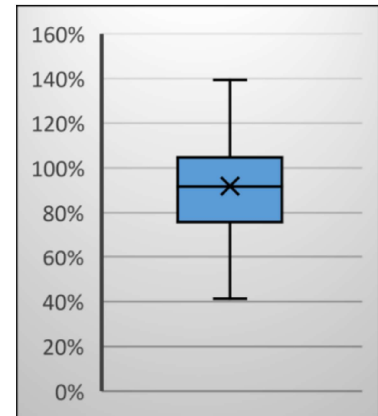
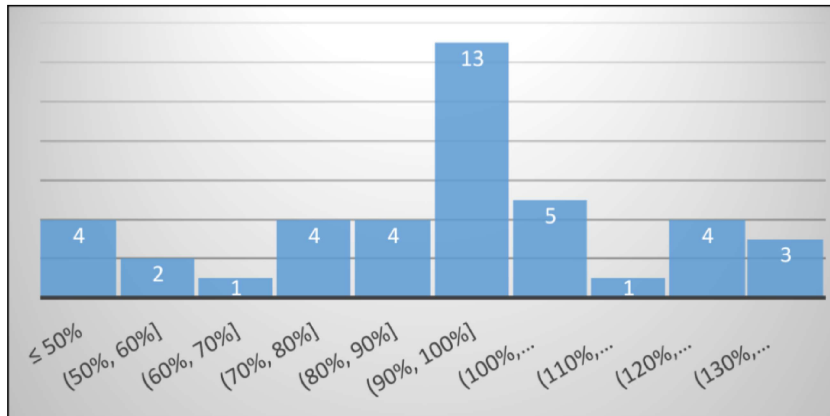
SUMMARY OF IMPROVEMENTS

SPECIAL FEATURES

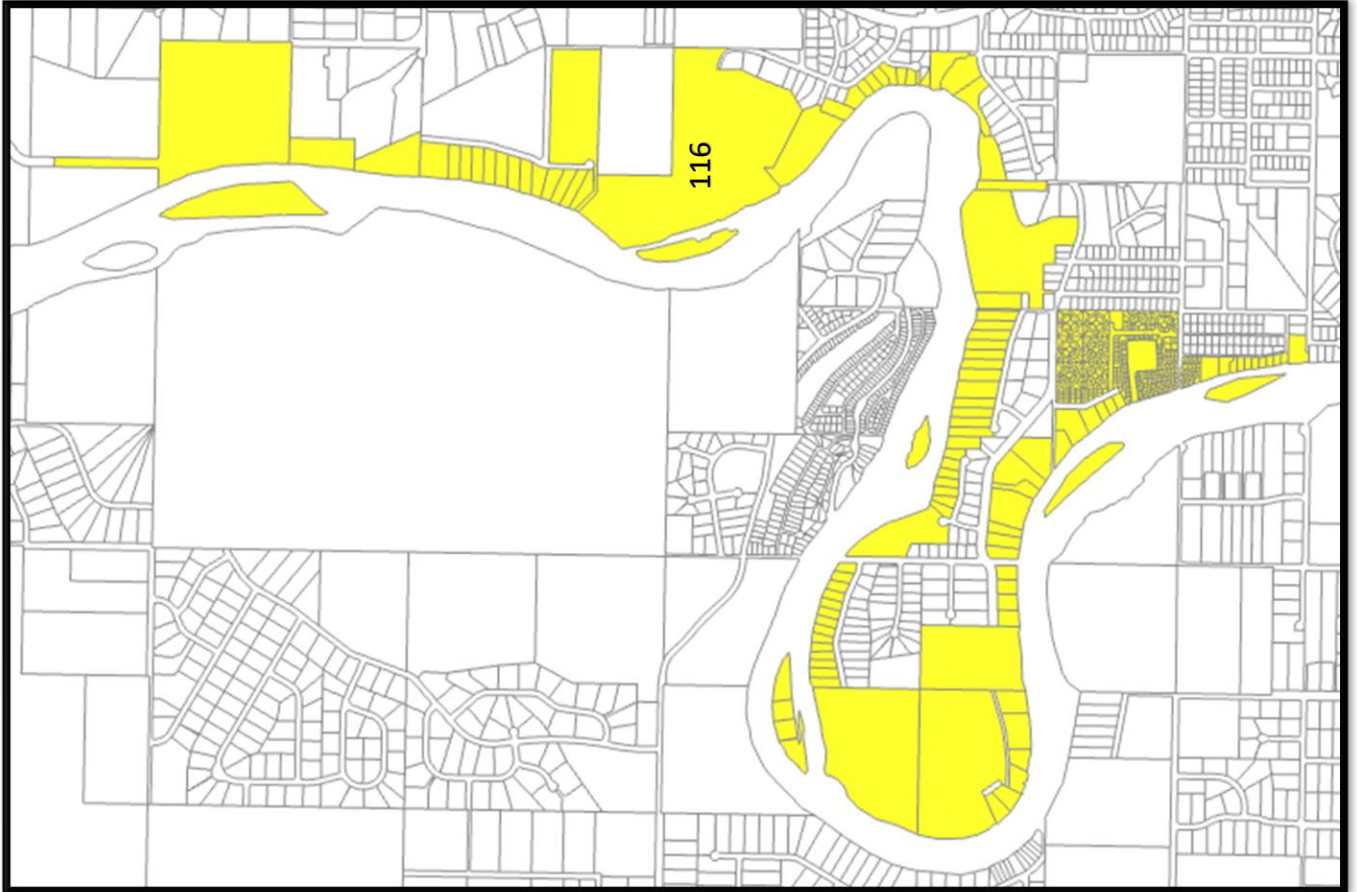
Description		Improvement		Story	Grade	Avg	Yr.Blt.	Eff	Const	Count	Base	Adj	W	L	Size/	Comp	Pys	Obs	Fnc	Loc	%	Value	
				or Ht			Const	Const			Rate	Rate		Area		Value	Depr	Depr	Depr	RDF	Adj	Comp	Value
02	ATTIC	360	4.27				3000	3000	2,000.00	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0		100	2,000
02	H	1,020	2.40				2002	2006	34.67	48.57	34.67	48.57	30	34	1,020	49,540	30	0	0	0		100	34,700
02	IF	360	1.88																				
02	IF	1,020	5.34																				
TOTAL IMPROVEMENT VALUE (for this card)																						36,700	

NBH	pxfer_date	lrsn	PIN	TotalAC	NewLand	SalePrice	OldLand
116	5/15/2020		05748512	0.04	\$ 25,600	\$ 22,200	\$ 32,600
116	3/14/18	20087	05748538	0.04	\$ 25,600	\$ 27,250	\$ 32,600
116	7/2/19	20092	05748543	0.04	\$ 25,600	\$ 35,000	\$ 32,600
116	1/29/2019		05748546	0.04	\$ 25,600	\$ 37,400	\$ 32,600
116	7/29/20	20101	05748552	0.04	\$ 25,600	\$ 48,000	\$ 32,600
116	3/19/19	90668	05748591	0.10	\$ 33,000	\$ 35,000	\$ 35,700
116	7/12/19	90669	05748592	0.10	\$ 33,000	\$ 35,000	\$ 35,700
116	8/21/18	90670	05748593	0.10	\$ 44,000	\$ 35,000	\$ 35,700
116	6/21/19	90671	05748594	0.11	\$ 45,200	\$ 32,500	\$ 36,100
116	6/7/2018	90672	05748595	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	8/21/2019	90673	05748596	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	9/7/2018	90674	05748652	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	7/16/2019	90677	05748655	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	8/9/2019	90679	05748657	0.11	\$ 33,900	\$ 35,000	\$ 36,100
116	8/22/2019	90680	05748658	0.11	\$ 33,900	\$ 35,000	\$ 36,100
116	5/25/2018	90681	05748659	0.10	\$ 33,000	\$ 37,500	\$ 35,700
116	5/23/2018	90682	05748660	0.10	\$ 33,000	\$ 31,920	\$ 35,700
116	5/29/2018	90683	05748661	0.11	\$ 33,900	\$ 31,920	\$ 36,100
116	8/16/2019	90684	05748662	0.11	\$ 45,200	\$ 35,000	\$ 36,100
116	7/19/2019	90686	05748664	0.09	\$ 32,100	\$ 30,000	\$ 35,400
116	6/20/2018	90687	05748665	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	6/28/2019	90688	05748666	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	7/8/2019	90689	05748667	0.09	\$ 32,100	\$ 35,000	\$ 35,400
116	7/16/2019	90690	05748668	0.11	\$ 45,200	\$ 35,000	\$ 36,100
116	7/24/2020	90690	05748668	0.11	\$ 45,200	\$ 32,800	\$ 36,100
116	7/23/2019	90691	05748669	0.10	\$ 44,000	\$ 35,000	\$ 35,700
116	8/29/2019	20196	05748706	0.05	\$ 27,300	\$ 58,200	\$ 33,400
116	6/20/2018		05748753	0.05	\$ 27,300	\$ 66,100	\$ 33,400
116	6/24/20	20283	05748807	0.04	\$ 25,600	\$ 61,800	\$ 32,600
116	1/8/20	20297	05748821	0.06	\$ 28,600	\$ 50,000	\$ 33,900
116	10/3/2018		05748903	0.03	\$ 62,900	\$ 130,200	\$ 63,400
116	7/2/20	20325	05748908	0.03	\$ 62,900	\$ 70,000	\$ 63,400
116	10/25/2018		05748915	0.03	\$ 62,900	\$ 86,200	\$ 63,400
116	3/25/2021		05748937	0.03	\$ 95,600	\$ 117,800	\$ 110,900
116	1/29/2021		05749302	0.03	\$ 95,600	\$ 122,900	\$ 110,900
116	8/9/2018	21048	05766030	1.01	\$ 101,800	\$ 100,000	\$ 87,600
116	6/21/2019		05820023	1.09	\$ 286,800	\$ 286,200	\$ 250,600
116	10/16/2020		05823013	0.98	\$ 278,400	\$ 291,500	\$ 237,600
116	6/7/2018		05823015	0.99	\$ 279,200	\$ 347,600	\$ 238,800
116	4/15/2020		05823024	0.90	\$ 272,000	\$ 367,800	\$ 227,600
116	1/5/2018		13526201	1.31	\$ 302,000	\$ 216,700	\$ 274,700

Mean	91.90%			Excluded	0
Median	91.71%	Earliest Sale	1/5/2018	# of Sales	41
WtdMean	88.72%	Latest Sale	3/25/2021	Total AV	\$ 2,896,200
PRD:	1.04	Outlier Information		Total SP	\$ 3,264,490
PRB:	0.02	Range	1.5	Minimum %	41.30%
COD:	20.49	Lower Boundary	32.49%	Maximum %	139.36%
St.Dev	0.2587	Upper Boundary	148.18%	Min Sale Amt	\$ 22,200
COV:	28.16			Max Sale Amt	\$ 367,800



MARKET AREA MAP



Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/8/23	1:34 PM	Don Morrison	057-483-04	(907) 398-7452	Overall value is too high per Don, wants us to 'help him out', market sales and the reevaluation of area is the reason values increased.
3/9/23	10:00 AM	Don Morrison	057-483-04	at counter	Spoke with Don told him I'm looking at an adjustment, slight possibility but I need more time. Hopefully call him next week.
3/13/23	3:56 PM	Don Morrison	057-483-04	(907) 398-7452	market sales for increase influences are correct. Sales ratio requested
3/20/23	3:07 PM	Don Morrison	057-483-04	(907) 398-7452	Don called to discuss values he found, some where south of him which is in a different market area. Had values mixed up thought the values were going down on his neighbors parcels. He may get an appraisal next.

APPEAL HISTORY FOR PARCEL 057-483-04

APPEAL YEAR: 2013

Appeal Type/Status

Appraiser

Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
PKNIGHT	03/18/2013	100,500	85,200	-15,300	-15%	Informal Adjustment

Summary: WHY UP MORE THAN ADJ PARCEL
ADJ CANNOT HAVE SEP SYSTEM

APPEAL YEAR: 2023

Appeal Type/Status

Appraiser

Date Filed

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/29/2023	201,700	0	201,700	0%	

Summary:

BOE APPEAL	BOE - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	03/29/2023	201,700	0	201,700	0%	

Summary:

Telephone Log

Appraiser Joey Barnes

Appeal Year 2023

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/5/23	11:00 AM	Don Morrison	057 483 04 057 483 25	907 398 7452	I called and left a voicemail to schedule inspection.
4/5/23	11:10 AM	Don Morrison	057 483 04 057 483 25	907 398 7452	Don expressed his concerns for both properties. His house lot (25) having roof leaks and interior damages. His garage lot (04) being too small with river separation to install a DEC Septic System. We scheduled an inspection for 10 am on 4.6.2023.
4/12/23	11:00 AM	Don Morrison	057 483 04 057 483 25	907 398 7452	Updated Don on the new values. Don asked if he could come into the office and I could further explain to him the Senior Exemption discount and how it would apply to his two parcels as well as the overall Tax calculations on his two lots. Adjustments were made to Dons house for Roof Damages and leaking, and he withdrew his appeal for parcel (25). Our land Appraiser Heather Windsor provided Don and Estimate for if he were to combine his two lots what the value difference would be. This estimate was approximetaly \$130,000 less than the two lots being seperated as is. I also provided Don a hand written sheet with Estimated tax amounts using last years Mill Rates. Don mentioned he may move forward next year trying to get the lots combined. Don also said he was not ready to withdrawal his appeal for parcel (04) and wanted to further look into his options.
4/25/23	11:33 AM	Don Morrison	057 483 04	907 398 7452	I left a voicemail to follow up with Don in regards to his thoughts on proceeding to the BOE hearing.
4/25/23	2:04 PM	Don Morrison	057 483 04	907 398 7452	Don called back and expressed his concerns still with Well and Septic Proximity as well as comparing his lots to Poachers Cove. I explained to Don that an Engineer can work with DEC to see if an approved system can be placed on the lot and at this time we do not see any adjustments that can be made.

2023 Land Changes Summary

116 Ridgeway Riverfront

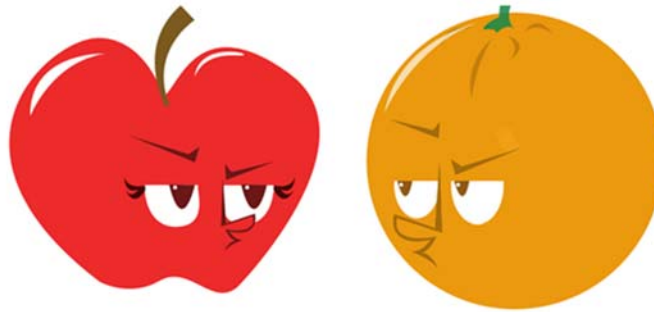
A 15% increase in 2020, 5% increase in 2022, the last comprehensive reevaluation was in 2013

Influence	Pro-Val Input
2023 NBH_116 Influence Factors	
Influence Factor Model # 2023-116	
Base	\$70,000
Power	-0.72
Gas Yes	0%
Gas No	<u>-30%</u>
Elec Yes	0%
Elec No	<u>-15%</u>
Paved	<u>5%</u>
Gravel Maint	0%
Gravel Unmaint	0%
Trail	<u>n/a</u>
Platted Not Built	<u>-25%</u>
Limited/NA	<u>-35%</u>
View None	0%
View Limited	<u>15%</u>
View Good	<u>50%</u>
View Excellent	<u>75%</u>
Ocean	0%
River	<u>200%</u>
Lake	0%
Pond	<u>100%</u>
CCRs	0%
Airstrip 1	0%
Airstrip 2	0%
Airstrip 3	0%
Public Water No	0%
Public Sewer No	0%
NBH Adj A	<u>-150%</u>
NBH Adj B	<u>20%</u>
NBH Adj C	0%
NBH Adj D	0%
NBH Adj E	0%



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.

AS 29.45.130. Independent Investigation

- (a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.
- (b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.
- (c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

MARKET VALUE

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress. (Appraisal of Real Estate 11th Edition - Appraisal Institute)

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.

